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Item 1: ☐ An Initial (Original)
Submission

OR ☐ Resubmission No. ____

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EI806-05-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

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.

DEPARTMENT OF
ENERGY
FEDERAL ENERGY
REGULATORY
COMMISSION

06 MAY - 1 PM 4:23

ADMINISTRATIVE
SERVICES
DIVISION

Exact Legal Name of Respondent (Company)

Tampa Electric Company

Year of Report

Dec. 31, 2005

Report of Independent Certified Public Accountants

To the Board of Directors of
Tampa Electric Company:

We have audited the balance sheets of Tampa Electric Company as of December 31, 2005 and 2004 and the related statements of income, of retained earnings, of cash flows and of accumulated comprehensive income, comprehensive income and hedging activities for the years then ended, included on pages 110 through 122 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 auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in Note 17, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tampa Electric Company as of December 31, 2005 and 2004, and the results of its operations and its cash flows for the years then ended in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

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



Commission, and is not intended to be and should not be used by anyone other than these specified parties.

Price Waterhouse Coopers LLP

February 22, 2006

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, 2003 to December 31, 2003, inclusive.

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

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

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

April 14, 2006

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 14, 2006

Date



Signature

P.L. Barringer

Name

Chief Accounting Officer

Title

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

GENERAL INFORMATION

I. Purpose

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

II. Who Must Submit

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

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

one of the following:

- (1) one million megawatt hours of total annual sales,
- (2) 100 megawatt hours of annual sales for resale,
- (3) 500 megawatt hours of annual power exchanges delivered, or
- (4) 500 megawatt hours of annual wheeling for others (deliveries plus Losses).

III. What and Where to Submit

(a) Submit this form electronically through the Form 1 Submission Software and an original and six (6) conformed paper copies, properly filed in and attested, to:

Office of the Secretary
Federal Energy Regulatory Commission
888 First Street, NE.
Room 1A
Washington, DC 20426

Retain one copy of this report for your files.

Include with the original and each conformed paper copy of this form the subscription statement required by 18 C.F.R. 385.2011(c)(5). Paragraph (c)(5) of 18 C.F.R. 385.2011 requires each respondent submitting data electronically to file a subscription stating that the paper copies contain the same information as the electronic filing, that the signer knows the contents of the paper copies and electronic filing, and that the contents as stated in the copies and electronic filing are true to the best knowledge and belief of the signer.

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

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

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

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

(ii) Signed by independent certified public accountants or an independent Licensed public accountant certified or Licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 CFR 41.10-41.12 for specific qualifications.)

II. What and Where to Submit (Continued)

(c) Continued

Schedules	Reference 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

When accompanying this form, 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 office of the Secretary at the address indicated at III (a).

Use the following format 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 ES-1
Washington, DC 20426
(202) 208-2474

IV. When to Submit

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

V. Where to Send Comments on Public Reporting Burden

The public reporting burden for this collection of information is estimated to average 1,217 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 888 First Street N.E., Washington, DC 20426 (Attention: Mr. Michael Miller, CI-1); 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 this collection of information does not display a valid control number. (44 U.S.C. 3512(a)).

GENERAL INSTRUCTIONS

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.

I. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use for statement of income accounts the current year's amounts.

II. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.

V. 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, 3, and 4.

VI. 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). The date of the resubmission must be reported in the header for all form pages, whether or not they are changed from the previous filing.

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 Submission Software and an original and six (6) conformed paper copies of the entire form, as well as the appropriate number of copies of the subscription statement indicated at instruction III (a). Resubmissions must be numbered sequentially on the cover page of the paper copies of the form. In addition, the cover page of each paper copy must indicate that the filing is a resubmission. Send the resubmissions to the address indicated at instruction III (a).

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

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

DEFINITIONS

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

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

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

"Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to wit:
 ... (3) "Corporation" means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;

(4) "Person" means an individual or a corporation;

(5) "Licensee" means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

(7) "Municipality" means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry on the business of developing, transmitting, 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 the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

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

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

General Penalties

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

**FERC FORM NO. 1/3-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 <u>2005/Q4</u>
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, Florida 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, Florida 33602		
08 Telephone of Contact Person, Including Area Code (813) 228-1609	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 04/14/2006

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) 04/14/2006
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 Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/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	Long-Term Debt	272-273	

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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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	Purchase and Sale 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	402-403	
58	Hydroelectric Generating Plant Statistics	406-407	N/A
59	Pumped Storage Generating Plant Statistics	408-409	N/A
60	Generating Plant Statistics Pages	410-411	
61	Transmission Line Statistics Pages	422-423	
62	Transmission Lines Added During the Year	424-425	
63	Substations	426-427	
64	Footnote Data	450	

Stockholders' Reports Check appropriate box:

- ☒ Four copies will be submitted
☐ No annual report to stockholders is prepared

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of <u>2005/Q4</u>
GENERAL INFORMATION			
<p>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.</p> <p>Phil L. Barringer, Chief Accounting Officer 702 Franklin St. N. Tampa, FL 33602</p>			
<p>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.</p> <p>State of Florida, December 1, 1899 - Reincorporated April 18, 1949</p>			
<p>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.</p> <p>N/A</p>			
<p>4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>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.</p>			
<p>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?</p> <p>(1) <input type="checkbox"/> Yes...Enter the date when such independent accountant was initially engaged: (2) <input checked="" type="checkbox"/> No</p>			

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of <u>2005/Q4</u>
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CONTROL OVER RESPONDENT

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

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

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
----------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	----------------------------------------------	-----------------------------------------

CORPORATIONS CONTROLLED BY RESPONDENT

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

Definitions

- See the Uniform System of Accounts for a definition of control.
- Direct control is that which is exercised without interposition of an intermediary.
- Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
- 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.		
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Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
OFFICERS					
<p>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.</p> <p>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.</p>					
Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)		
1	TECO Energy - Vice President - Deputy General Counsel	C.A. Attal, III	110,531		
2	TECO Energy - Vice President - Energy Risk Management	P.R. Bogenrieder	10,445		
3	TECO Energy - Vice President - Regulatory Affairs	D.A. Brown	94,855		
4	TECO Energy - Vice President - State Government Affairs	C.O. Hinson, III	3,811		
5	TECO Energy - President and Chief Operating Officer	J. B. Ramil	254,222		
6	TECO Energy - Vice President - Federal Affairs	J.L. Sena	22,147		
7					
8					
9					
10	Chief Accounting Officer	P.L. Barringer*	99,372		
11	President	C.R. Black	322,400		
12	Vice President - Treasurer and Assistant Secretary	S.W. Callahan*	100,966		
13	Chief Human Resources Officer and Procurement Officer	C.E. Childress*	132,850		
14	Vice President - Fuels	R.B. Christmas*	129,961		
15	SR Vice President - Finance and Chief Financial Officer	G.L. Gillette*	218,299		
16	Vice President - Energy Delivery	T.L. Hernandez	224,700		
17	Chairman of the Board and Chief Executive Officer	S.M. Hudson*	126,741		
18	General Counsel	S.M. McDevitt*	153,694		
19	Chief Information Officer	K.M. Mincey*	180,000		
20	Tax Officer	S.M. Payne*	90,377		
21	Secretary	D.E. Schwartz*	87,681		
22	Vice President - Energy Supply	W.T. Whale	205,142		
23					
24					
25					
26					
27					
28					
29					
30	P.R. Bogenrieder terminated employment effective 7/1/05				
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	Salary for the year shown represents the				
41	Tampa Electric allocation of individual cash				
42	compensation				
43					
44	*Also a TECO Energy Officer				

Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
DIRECTORS				
<p>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.</p> <p>2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.</p>				
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	Ferman, James L., Jr.	Ferman Motor Car Company, Inc.		
9		1306 W. Kennedy Blvd.		
10		Tampa, FL 33606		
11				
12	Guinot, Luis, Jr.	Shapiro, Sher, Guinot & Sandler, P.A.		
13		Farragut Center		
14		1725 I Street NW, Suite 300		
15		Washington, DC 20006		
16				
17	Hudson, Sherrill W.	TECO Energy, Inc.		
18	Chairman of the Board & CEO	P.O. Box 111		
19		Tampa, FL 33601		
20				
21	Penn, Loretta A.	Spherion Corporation		
22		1750 Tysons Blvd., Suite 260		
23		McLean, VA 22102		
24				
25	Rankin, Tom L.	101 E. Kennedy Blvd., Suite 3460		
26		Tampa, FL 33602		
27				
28	Rockford, William D.	Primary Energy Ventures LLC		
29		2000 York Road, Suite 129		
30		Oak Brook, IL 60523		
31				
32	Sovey, William P.	400 Main St., Cottage 2		
33		St. Simons Island, GA 31522		
34				
35	Touchton, J. Thomas	The Witt-Touchton Company LLC		
36		1700 South MacDill Ave., Suite 340		
37		Tampa, FL 33629		
38				
39	Welch, James O., Jr.	200 DeForest Ave.		
40		East Hanover, NJ 07936		
41				
42	Whiting, Paul L.	Seabreeze Holdings, Inc.		
43		2910 W. Bay to Bay Blvd., Suite 200		
44		Tampa, FL 33629		
45				
46				
47				
48				

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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/14/2006	Year/Period of Report End of 2005/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <p>1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</p> <p>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.</p> <p>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.</p> <p>4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.</p> <p>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.</p> <p>6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</p> <p>10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.</p> <p>11. (Reserved.)</p> <p>12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.</p> <p>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.</p> <p>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.</p>			
<p>PAGE 108 INTENTIONALLY LEFT BLANK SEE PAGE 109 FOR REQUIRED INFORMATION.</p>			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

1. A 30-year franchise agreement with the city of Winter Haven expired on December 5, 2005. A renewal agreement has been ratified by the Winter Haven City Commission and is anticipated to be in effect by the end of the first quarter of 2006.

2. None

3. On March 30, 2005, Tampa Electric Company sold a PMH-9 auto switch gear and 1000kva 480v padmount transformer to Metropolitan Life. A formal letter, including journal entries were sent to Mr. John M. Delaware, Deputy Executive Director and Chief Accountant at FERC, dated April 21, 2005.

4. Leases Significant Changes

Lease for building located at 702 N. Franklin Street, Tampa, FL was terminated on September 30, 2005.

A new lease for the building located at 702 N. Franklin Street, Tampa, FL commenced on October 1, 2005. The terms of the lease are as follows:

Initial Term:

Period	Annual Rent
10/01/05 - 09/30/10	\$1,734,088
10/01/10 - 09/30/15	\$1,820,792
10/01/15 - 09/30/20	\$1,911,832
10/01/20 - 09/30/25	\$2,007,423

Renewal Terms:

Period	Annual Rent
10/01/25 - 09/30/30	\$2,107,794
10/01/30 - 09/30/35	\$2,213,184
10/01/35 - 09/30/40	\$2,323,843
10/01/40 - 12/31/43	\$2,440,035

5. None

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

7. None

8. The Union contracts covered approximately 881 Employees represented by the International Brotherhood of Electrical Workers and 213 Employees represented by the Office and Professional Employees International Union. The O.P.E.I.U contract was renegotiated in 2004 and the contract rates as of 01/03/05 provided for a base wage increase of 3%. The IBEW contract was renegotiated in 2005 and the contract rates as of 03/28/05 provided for a base wage increase of 3%.

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

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Tampa Electric Company			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

be reviewed by the FPSC in November 2003, but the hearing was deferred due to protests from other parties seeking more time to evaluate the contract information.

Following hearings in May and June of 2004, a final order on the matter was issued in October 2004, which 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 prohibited 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 contending 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.

In 2005, the FPSC heard oral arguments on the motion and denied Tampa Electric's request for reconsideration and clarification. In 2005, Tampa Electric decided that it would not rebid the contract, at least in the near term, but that it would look for other means to offset the reduction in the fuel transportation recovery costs.

Tampa Electric Transmission Litigation

Four lawsuits were filed in the Circuit Court in Hillsborough County against Tampa Electric in connection with the location of transmission structures and upgrades to a substation in certain residential areas by residents in the areas surrounding the structures and substation. The resident plaintiffs are seeking to remove the poles or to receive monetary damages. The plaintiffs were seeking class action status, which status was denied. Three cases (two, Jorrison and Acosta were consolidated) are pending before two separate judges. Tampa Electric's motion to dismiss the claim for injunctive relief (non-monetary relief) was granted in the Alvarez case (substation case). Tampa Electric has filed new motions for partial summary judgment in both the Shaw and Acosta cases with respect to property owners not located adjacent to or in close proximity to the poles ("Remote Plaintiffs"). Two of the three motions in the Shaw case were granted on Jan. 13, 2006 and the third was denied on Jan. 20, 2006. This is expected to result in a number of plaintiffs dropping out of the case unless the summary judgments are overturned on appeal. The Shaw case has been transferred to the Trial Division (cases expected to have trials lasting two weeks or more), and is scheduled for trial on Sep. 11, 2006. The motion for summary judgment in the Acosta case was argued Feb. 21, 2006, and the court denied it in early March. At that time, plaintiffs' counsel in the Acosta case dropped 65 plaintiffs.

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, 2005, Tampa Electric Company has estimated its ultimate financial liability to be approximately \$14.3 million, with the majority attributable to the Peoples Gas 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

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Tampa Electric Company			
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

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 may be recoverable through customer rates established in future base rate proceedings.

Other

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.

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Tampa Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/14/2006	End of 2005/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	4,928,239,828	4,809,795,315
3	Construction Work in Progress (107)	200-201	116,374,183	86,791,053
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		5,044,614,011	4,896,586,368
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	1,828,311,920	1,742,974,430
6	Net Utility Plant (Enter Total of line 4 less 5)		3,216,302,091	3,153,611,938
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)		3,216,302,091	3,153,611,938
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)		6,313,268	6,455,330
19	(Less) Accum. Prov. for Depr. and Amort. (122)		3,139,417	2,905,168
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	273,668	270,935
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)		3,189,510	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		6,638,029	3,822,097
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		15,647,604	0
36	Special Deposits (132-134)		35,695	38,995
37	Working Fund (135)		84,562	87,969
38	Temporary Cash Investments (136)		100,000	2,100,000
39	Notes Receivable (141)		725,000	625,000
40	Customer Accounts Receivable (142)		114,542,256	112,561,311
41	Other Accounts Receivable (143)		42,968,935	36,052,741
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		620,632	649,558
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		6,543,133	11,674,703
45	Fuel Stock (151)	227	68,199,159	34,324,089
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	44,678,651	46,437,577
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 Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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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	171	0
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)		6,609,034	26,693,717
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		-13,038	-10,557
60	Rents Receivable (172)		0	0
61	Accrued Utility Revenues (173)		34,056,413	32,566,736
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)		67,416,973	7,825,120
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		3,189,510	0
67	Total Current and Accrued Assets (Lines 34 through 66)		397,784,406	310,327,843
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		14,999,298	17,104,031
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	350,700,394	127,628,623
73	Prelim. Survey and Investigation Charges (Electric) (183)		1,535,594	1,100,144
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)		163,749	154,196
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	28,411,227	2,248,075
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	126,068,899	123,204,629
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		521,879,161	271,439,698
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		4,142,603,687	3,739,201,576

Name of Respondent Tampa Electric Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Rresubmission		Date of Report (mo, da, yr) 04/14/2006	Year/Period of Report end of 2005/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)		4,714,883	5,349,899	
48	Miscellaneous Current and Accrued Liabilities (242)		11,949,323	11,481,405	
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)		48,650,170	10,843,660	
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		3,189,510	419,500	
54	Total Current and Accrued Liabilities (lines 37 through 53)		524,785,242	346,917,496	
55	DEFERRED CREDITS				
56	Customer Advances for Construction (252)		0	0	
57	Accumulated Deferred Investment Tax Credits (255)	266-267	16,979,255	19,599,309	
58	Deferred Gains from Disposition of Utility Plant (256)		592,406	-15,269	
59	Other Deferred Credits (253)	269	10,073,883	26,453,928	
60	Other Regulatory Liabilities (254)	278	112,626,778	39,583,981	
61	Unamortized Gain on Reaquired Debt (257)		2,366	4,394	
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	9,590,809	10,326,382	
63	Accum. Deferred Income Taxes-Other Property (282)		506,825,389	492,250,338	
64	Accum. Deferred Income Taxes-Other (283)		60,440,281	-21,365,146	
65	Total Deferred Credits (lines 56 through 64)		717,131,167	566,837,917	
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		4,142,603,687	3,739,201,576	

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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STATEMENT OF INCOME

Quarterly

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

Annual or Quarterly if applicable

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
8. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.

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	1,823,922,166	1,709,187,935		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	1,249,888,570	968,770,226		
5	Maintenance Expenses (402)	320-323	88,084,614	87,183,126		
6	Depreciation Expense (403)	336-337	180,593,404	174,135,250		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	6,688,517	6,930,087		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	-214,072	-214,072		
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		124,763,933	116,259,702		
13	(Less) Regulatory Credits (407.4)		280,569,747	87,202,819		
14	Taxes Other Than Income Taxes (408.1)	262-263	125,799,903	120,783,694		
15	Income Taxes - Federal (409.1)	262-263	17,722,473	32,155,757		
16	- Other (409.1)	262-263	2,897,219	5,705,106		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	155,874,628	123,876,267		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	84,482,171	75,907,423		
19	Investment Tax Credit Adj. - Net (411.4)	266	-2,619,143	-2,747,312		
20	(Less) Gains from Disp. of Utility Plant (411.6)		557,971	251,674		
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)		1,583,870,157	1,469,475,915		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		240,052,009	239,712,020		

Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4	
STATEMENT OF INCOME FOR THE YEAR (Continued)						
<p>9. Use page 122 for important notes regarding the statement of income for any account thereof.</p> <p>10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.</p> <p>11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.</p> <p>12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.</p> <p>13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.</p> <p>14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.</p> <p>15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.</p>						
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
1,823,922,166	1,709,187,935					2
						3
1,249,888,570	968,770,226					4
88,084,614	87,183,126					5
180,593,404	174,135,250					6
						7
6,688,517	6,930,087					8
-214,072	-214,072					9
						10
						11
124,763,933	116,259,702					12
280,569,747	87,202,819					13
125,799,903	120,783,694					14
17,722,473	32,155,757					15
2,897,219	5,705,106					16
155,874,628	123,876,267					17
84,482,171	75,907,423					18
-2,619,143	-2,747,312					19
557,971	251,674					20
						21
						22
						23
						24
1,583,870,157	1,469,475,915					25
240,052,009	239,712,020					26

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(Next Page is 117)

Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006		Year/Period of Report End of 2005/Q4	
STATEMENT OF INCOME FOR THE YEAR (continued)							
Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)	
			Current Year (c)	Previous Year (d)			
27	Net Utility Operating Income (Carried forward from page 114)		240,052,009	239,712,020			
28	Other Income and Deductions						
29	Other Income						
30	Nonutility Operating Income						
31	Revenues From Merchandising, Jobbing and Contract Work (415)		2,591,225	2,542,004			
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		1,111,788	1,136,659			
33	Revenues From Nonutility Operations (417)						
34	(Less) Expenses of Nonutility Operations (417.1)						
35	Nonoperating Rental Income (418)		-30,459	-87,236			
36	Equity in Earnings of Subsidiary Companies (418.1)	119	2,733	36,066			
37	Interest and Dividend Income (419)		1,057,899	505,544			
38	Allowance for Other Funds Used During Construction (419.1)			718,270			
39	Miscellaneous Nonoperating Income (421)		3,851,353	586,390			
40	Gain on Disposition of Property (421.1)		901,118	343,308			
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		7,262,081	3,507,687			
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)		32,160	26,973			
44	Miscellaneous Amortization (425)	340	34,459	34,459			
45	Donations (426.1)	340					
46	Life Insurance (426.2)						
47	Penalties (426.3)		2,500	5,846			
48	Exp. for Certain Civic, Political & Related Activities (426.4)		320,140	208,863			
49	Other Deductions (426.5)		299,886	305,640			
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		689,145	581,781			
51	Taxes Applicable to Other Income and Deductions						
52	Taxes Other Than Income Taxes (408.2)	262-263	96,000	92,400			
53	Income Taxes-Federal (409.2)	262-263	680,646	461,324			
54	Income Taxes-Other (409.2)	262-263	113,183	76,713			
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	404,887	204,969			
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	912			
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		1,293,804	834,494			
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		5,279,132	2,091,412			
61	Interest Charges						
62	Interest on Long-Term Debt (427)		81,265,649	83,126,911			
63	Amort. of Debt Disc. and Expense (428)		5,273,038	5,256,277			
64	Amortization of Loss on Reacquired Debt (428.1)						
65	(Less) Amort. of Premium on Debt-Credit (429)		94,311	94,311			
66	(Less) Amortization of Gain on Reacquired 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	11,819,899	7,758,354			
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)			277,391			
70	Net Interest Charges (Total of lines 62 thru 69)		98,262,247	95,771,194			
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		147,068,894	146,032,238			
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)		147,068,894	146,032,238			

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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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		173,338,410	164,878,382
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)		147,066,161	145,996,172
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			-144,839,795	(137,536,144)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-144,839,795	(137,536,144)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		175,564,776	173,338,410
	APPROPRIATED RETAINED EARNINGS (Account 215)			

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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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)	147,068,884	146,032,238
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	180,593,404	174,135,250
5	Amortization of	6,474,445	6,716,015
6			
7			
8	Deferred Income Taxes (Net)	71,797,344	48,171,016
9	Investment Tax Credit Adjustment (Net)	-2,620,054	-2,748,224
10	Net (Increase) Decrease in Receivables	-5,278,391	-41,375,110
11	Net (Increase) Decrease in Inventory	-32,116,315	33,638,137
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	54,932,873	-11,070,788
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
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):		
19	Accrued Taxes	-226,670	-61,130,161
20	Accrued Interest	464,292	-1,316,450
21	Others	-143,217,648	-34,158,018
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	277,872,164	255,898,245
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-198,238,192	-181,169,372
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
31	Other (provide details in footnote):		4,700,000
32	Note Receivable	-100,000	-75,000
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-198,338,192	-175,548,712
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 Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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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)	-198,338,192	-175,548,712
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
65			
66	Net Increase in Short-Term Debt (c)	78,950,000	101,150,000
67	Other (provide details in footnote):		
68			
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	78,950,000	101,150,000
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)		-75,000,000
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77			598
78	Net Decrease in Short-Term Debt (c)		
79			
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	-144,839,794	-137,536,139
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	-65,889,794	-111,385,541
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	13,644,188	-31,036,008
87			
88	Cash and Cash Equivalents at Beginning of Period	2,187,965	33,223,977
89			
90	Cash and Cash Equivalents at End of period	15,832,153	2,187,969

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/14/2006	Year/Period of Report End of 2005/Q4
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NOTES TO FINANCIAL STATEMENTS

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.

1. 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.

2. 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.

3. 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.

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

5. 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.

6. 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.

7. 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 where material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.

8. 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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/14/2006	End of 2005/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 Year				
2	Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
3	Preceding Quarter/Year to Date Changes in Fair Value				
4	Total (lines 2 and 3)				
5	Balance of Account 219 at End of Preceding Quarter/Year				
6	Balance of Account 219 at Beginning of Current Year				
7	Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
8	Current Quarter/Year to Date Changes in Fair Value				
9	Total (lines 7 and 8)				
10	Balance of Account 219 at End of Current Quarter/Year				

[illegible]

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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 computes depreciation expense by applying composite, straight-line rates (approved by the state regulatory agency) to the investment in depreciable property. Total depreciation expense for the years ended Dec. 31, 2005, 2004 and 2003 was \$215.0 million, \$207.5 million and \$235.7 million, respectively. Total plant acquisition adjustments were \$10.0 million and \$10.3 million as of Dec. 31, 2005 and 2004, respectively. The provision for total regulated and unregulated utility plant in service, expressed as a percentage of the original cost of depreciable property, was 4.0% for 2005, 3.9% for 2004 and 4.5% for 2003 as approved by the FPSC. 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 in 2003 and FIN 47 in 2005 resulted in increases in the carrying amount of long-lived assets and the reclassification of the accumulated reserve for cost of removal as "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 and 2003. Total AFUDC for 2004 and 2003 was \$1.0 million and \$27.4 million, respectively. No projects qualified for AFUDC in 2005. 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.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/14/2006	2005/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Revenue Recognition

Tampa Electric Company recognizes revenues consistent with the Securities and Exchange Commission's Staff Accounting Bulletin (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, 2005 and 2004, unbilled revenues of \$52.3 million and \$46.3 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 \$269.7 million, \$172.3 million and \$234.9 million, respectively, for the years ended Dec. 31, 2005, 2004 and 2003. The prudently incurred 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 \$87.2 million, \$83.8 million and \$77.7 million, for the years ended Dec. 31, 2005, 2004 and 2003, 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, 2005, 2004 and 2003, these totaled \$87.0 million, \$83.6 million and \$77.5 million, respectively.

Excise taxes paid by the regulated utilities are not material and are expensed as incurred.

Asset Impairments

Tampa Electric Company has 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,

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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.

See **Note 9** for additional information on 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.

Reclassifications

Certain prior year amounts, primarily related to income taxes, were reclassified to conform to the current year presentation.

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; or
- 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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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 became effective as of Jul. 1, 2005 and did not materially impact the company's financial position, results of operations or cash flow.

Nonmonetary Assets

FASB Statement No. 153, *Exchanges of Nonmonetary Assets, an amendment of APB Opinion No. 29*, became effective as of Jul. 1, 2005 and did not materially impact the company's financial position, results of operations or cash flows.

Asset Retirement Obligations

FASB Interpretation No. 47 (FIN 47), *Accounting for Conditional Asset Retirement Obligation, an Interpretation of FASB Statement No. 143*, was issued in March 2005 and became effective as of Dec. 31, 2005. FIN 47 clarifies the term "conditional asset retirement obligation" as a legal obligation to perform an asset retirement activity in which the timing and method of settlement are conditional on a future event that may or may not be within the control of the entity, and clarifies when an entity has sufficient information to reasonably estimate the fair value of an asset retirement obligation. The company implemented FIN 47 during the fourth quarter of 2005. See **Note 12** for discussion of the effects of this implementation.

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 interested parties. Tampa Electric expects to continue maintaining 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

In September 2005, Tampa Electric filed with the FPSC for approval of fuel and purchased power, capacity, environmental and conservation cost recovery rates for the period January 2006 through December 2006. In late October 2005, Tampa Electric filed updated fuel and purchased power rates which included significantly higher actual than projected costs for the third quarter of 2005 due to the rapid increase in natural gas prices as a result of hurricanes Dennis, Katrina and Rita. In November, the FPSC approved Tampa Electric's requested changes. The rates include the impacts of increased natural gas and coal prices expected in 2006, the collection of some of the underestimated 2005 fuel expenses, the proceeds from the sale of sulfur dioxide (SO₂) emissions allowances 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 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**). 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.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Base Rate – PGS

As a result of a base rate proceeding, effective Jan. 16, 2003, PGS' allowable 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 – PGS

In September 2005, PGS filed a request with the FPSC for a mid-course correction to its 2005 Purchased Gas Adjustment (PGA) clause. The PGA rate can vary monthly due to changes in actual fuel costs but is not expected to exceed the FPSC approved annual cap. The request was initiated due to the rapid increase in the price of natural gas following hurricanes Dennis, Katrina and Rita. The FPSC approved the request and the higher PGA factor was effective in October 2005. In November 2005, the FPSC approved the annual rates under PGS' PGA for the period January 2006 through December 2006.

SO₂ Emission Allowances

The Clean Air Act Amendments of 1990 established SO₂ allowances to manage the achievement of SO₂ emissions requirements. The legislation also established a market-based SO₂ allowance trading component.

An allowance authorizes a utility to emit one ton of SO₂ during a given year. The EPA allocates allowances to utilities based on mandated emissions reductions. At the end of each year, a utility must hold an amount of allowances at least equal to its annual emissions. Allowances are fully marketable commodities. Once allocated, allowances may be bought, sold, traded, or banked for use in future years. Allowances may not be used for compliance prior to the calendar year for which they are allocated. Tampa Electric accounts for these using an inventory model with a zero basis for those allowances allocated to the company. Tampa Electric recognizes a gain at the time of sale over 95% of which accrues to customers through the environmental cost recovery clause.

Over the years, Tampa Electric has acquired allowances through EPA allocations. Also, over time, Tampa Electric has sold unneeded allowances based on compliance needs and allowances available. The SO₂ allowances unneeded and sold in 2005 resulted from lower emissions at Tampa Electric brought about by environmental actions taken by the company under the Clean Air Act. Tampa Electric currently receives 84,635 allowances annually to cover its emissions. This allocation will continue through 2009. The allocation amount will change beginning in 2010 in accordance with the EPA's SO₂ allowance program.

In 2005, Tampa Electric sold approximately 100,000 unneeded allowances, resulting in a gain of approximately \$79.7 million (\$49.0 million after tax).

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 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. Oral arguments occurred in May 2003, and the Florida Supreme Court dismissed the 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, RTO issues related to GridFlorida and, in particular, federal and 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. Preliminary results of the study were submitted to the FPSC in late 2005, and they indicated that the estimated costs of a GridFlorida RTO structure exceeded the expected benefits. As a result, the GridFlorida participants are exploring alternative designs in an effort to retain many of the benefits shown in the study while reducing the costs for implementation. In January 2006, the applicants filed a request with the FPSC to close the docket. The ultimate results of the process remain uncertain, but there may be a final resolution in 2006.

Storm Damage Cost Recovery

Following Hurricane Andrew in 1992, Florida's investor owned utilities (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.

The costs for restoration associated with hurricanes Charley, Frances and Jeanne were approximately \$74 million, which exceeded the storm damage reserve by \$30 million. These excess costs over the reserve amounts were charged against the reserve and were reflected as a regulatory asset. The storm costs did not reduce earnings but did reduce cash flow from operations. Tampa Electric

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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.

In June 2005, the FPSC approved a stipulation entered into by Tampa Electric, the Office of Public Counsel and the Florida Industrial Power Users group regarding the treatment of Tampa Electric's 2004 hurricane costs. Under the stipulation, Tampa Electric agreed to reclassify approximately \$39 million of the hurricane restoration costs as plant in service (rate base). With this adjustment and the normal \$4 million annual storm accrual, Tampa Electric's storm reserve, which had about a \$30 million deficit balance, had a positive balance of approximately \$11 million at the start of the 2005 hurricane season and a \$13 million balance as of Dec. 31, 2005.

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** 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 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, 2005 and 2004 are presented in the following table:

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Regulatory Assets and Liabilities

(millions) Dec. 31,	2005	2004
Regulatory assets:		
Regulatory tax asset ⁽¹⁾	\$ 79.5	\$ 57.6
Other:		
Cost recovery clauses	264.1	48.2
Deferred bond refinancing costs ⁽²⁾	28.8	32.5
Environmental remediation	14.2	16.9
Competitive rate adjustment	5.6	6.1
Transmission and distribution storm reserve	—	28.0
Other	5.2	11.7
	317.9	143.4
Total regulatory assets	397.4	201.0
Less current portion	296.3	63.9
Long-term regulatory assets	\$ 101.1	\$ 137.1
Regulatory liabilities:		
Regulatory tax liability ⁽¹⁾	\$ 23.4	\$ 29.5
Other:		
Deferred allowance auction credits	1.3	2.3
Recovery clause related	136.9	8.7
Environmental remediation	14.2	16.9
Transmission and distribution storm reserve	12.5	—
Deferred gain on property sales	7.7	1.7
Accumulated reserve – cost of removal	493.8	479.9
Other	0.1	—
	666.5	509.5
Total regulatory liabilities	689.9	539.0
Less current portion	146.8	22.5
Long-term regulatory liabilities	\$ 543.1	\$ 516.5

(1) Related primarily to plant life. Includes excess \$13.1 million and \$14.6 million of excess deferred taxes as of Dec. 31, 2005 and 2004, respectively.

(2) 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
2005			
Currently payable	\$ 33.9	\$ 5.6	\$ 39.5
Deferred	61.7	10.5	72.2
Amortization of investment tax credits	(2.6)	—	(2.6)
Total income tax expense	\$ 93.0	\$ 16.1	\$ 109.1
Included in other income, net			1.3
Included in operating expenses			\$ 107.8

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

<i>(millions)</i>	<i>Federal</i>	<i>State</i>	<i>Total</i>
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

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

<i>(millions) Dec. 31,</i>	<i>2005</i>	<i>2004</i>
Deferred income tax assets ⁽¹⁾		
Property related	\$ 97.8	\$ 91.3
Insurance reserves	15.1	14.7
Investment tax credits	10.3	11.8
Other	2.9	5.4
Total deferred income tax assets	\$ 126.1	\$ 123.2
Deferred income tax liabilities ⁽¹⁾		
Property related	\$ (568.7)	\$ (551.1)
Deferred fuel	(103.6)	(12.7)
Emission allowances	26.5	—
Medical benefits	38.5	35.8
Other	(8.5)	15.3
Total deferred income tax liabilities	\$ (615.8)	\$ (512.7)
Accumulated deferred income taxes	\$ (489.7)	\$ (389.5)
Deferred income tax assets and liabilities above are included in the balance sheet as follows:		
<i>(millions) Dec. 31,</i>	<i>2005</i>	<i>2004</i>
Currently deferred tax assets	\$ —	\$ 3.3
Current deferred tax liabilities	(116.8)	—
Non-current deferred tax liabilities	(372.9)	(392.8)
Total	\$ (489.7)	\$ (389.5)

(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 2005, 2004 and 2003 was \$30.3 million, \$103.9 million and \$61.9 million, respectively.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Effective Income Tax Rate

(millions)	2005	2004	2003
Net income	\$ 176.7	\$ 173.7	\$ 123.4 (1)
Total income tax provision	109.1	101.2	64.0 (1)
Income before income taxes	\$ 285.8	\$ 274.9	\$ 187.4 (1)
Income taxes on above at federal statutory rate of 35%	\$ 100.0	\$ 96.2	\$ 65.6
Increase (decrease) due to			
State income tax, net of federal income tax	10.5	10.0	6.3
Amortization of investment tax credits	(2.6)	(2.7)	(4.6)
Equity portion of AFUDC	(—)	(0.3)	(7.0)
Other	1.2	(2.0)	3.7
Total income tax provision	\$ 109.1	\$ 101.2	\$ 64.0
Provision for income taxes as a percent of income from continuing operations, before income taxes	38.2%	36.8%	34.2%

(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 2005, TECO Energy made a contribution of \$17.3 million to the plan, of which Tampa Electric Company's portion was \$11.4 million. In 2006, TECO Energy's minimum contribution is about \$6.3 million, of which Tampa Electric Company's portion is expected to be about \$4.2 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 2005, TECO Energy made a contribution of about \$4.6 million to these plans. In 2006, TECO Energy expects to make a contribution of about \$1.6 million to these plans.

TECO Energy reported other comprehensive losses of \$7.2 million and \$43.9 million in 2005 and 2003, respectively, and other comprehensive income of \$7.2 million in 2004, 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, 2005 and 2004, the measurement dates for TECO Energy's post retirement benefit plans, and the target allocation for 2006, by asset category, follows:

Asset Allocation

Asset category	Target Allocation for 2006	Percentage of Plan Assets at Sep. 30,	
		2005	2004
Equities	55% – 60%	64%	60%
Fixed income	40% – 45%	36%	40%
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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

of declining markets, and stay fully invested except for cash to meet benefit payment obligations and plan expenses.

The expected return on assets assumption was based on expectations of long-term inflation, real growth in the economy, fixed income spreads and equity premiums consistent with our portfolio, with provision for active management and expenses paid. The salary increase assumption was based on the same underlying expectation of long-term inflation together with assumptions regarding real growth in wages and company-specific merit and promotion increases. The discount rate assumption was based on a cash flow matching technique developed by our outside actuaries and a review of current economic conditions. This technique matches the yields from high-quality (Aa-graded, non-callable) corporate bonds to the company's projected cash flows for the pension plan to develop a present value that is converted to a discount rate.

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.

<i>(millions)</i>	2005	2004	2003
Components of net periodic benefit expense			
Service cost (benefits earned during the period)	\$ 16.2	\$ 17.0	\$ 14.3
Interest cost on projected benefit obligations	32.7	33.0	30.8
Expected return on assets	(37.2)	(39.1)	(42.1)
Amortization of:			
Transition obligation	(0.2)	(1.1)	(1.1)
Prior service cost	(0.5)	(0.5)	(0.5)
Actuarial (gain) loss	4.3	2.7	1.4
Pension expense (benefit)	15.3	12.0	2.8
Special termination benefit charge	—	—	—
Settlement	1.4	6.6	—
Additional amounts recognized	—	0.4	—
Net pension expense (benefit) recognized in the TECO Energy Consolidated Statements of Income (1)	\$ 16.7	\$ 19.0	\$ 2.8

Assumptions used to determine net costs

Discount rate	6.00%	6.00%	6.75%
Rate of compensation increase	4.25%	4.25%	4.82%
Expected return on plan assets	8.75%	8.75%	9.00%

(1) Tampa Electric Company's portion was \$9.7 million, \$5.2 million and (\$1.9) million for 2005, 2004 and 2003, 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.

<i>(millions) Sep. 30,</i>	2005	2004
Projected benefit obligation	\$ 562.1	\$ 545.4
Fair value of plan assets	434.7	407.6
Projected obligation in excess of plan assets	\$127.4	\$ 137.8

As of Sep. 30, 2005 and 2004, 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.

<i>(millions) Sep. 30,</i>	2005	2004
Accumulated benefit obligation	\$ 509.7	\$ 476.2
Fair value of plan assets	434.7	407.6

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Accumulated obligation in excess of plan assets	\$ 75.0	\$ 68.6
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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

<i>(millions)</i>	2005	2004
Change in benefit obligation		
Net benefit obligation at prior measurement date	\$ 545.4	\$ 554.5
Service cost	16.2	17.0
Interest cost	32.6	33.0
Actuarial loss	7.1	(0.9)
Plan amendments	—	1.5
Curtailment	—	(2.2)
Settlement	(3.1)	—
Gross benefits paid	(36.1)	(57.5)
Net benefit obligation at measurement date	\$ 562.1	\$ 545.4
Change in plan assets		
Fair value of plan assets at prior measurement date	\$ 407.6	\$ 391.8
Actual return on plan assets	44.4	43.0
Employer contributions	21.9	30.3
Settlement	(3.1)	—
Gross benefits paid (including expenses)	(36.1)	(57.5)
Fair value of plan assets at measurement date	\$ 434.7	\$ 407.6
Funded status		
Fair value of plan assets	\$ 434.7	\$ 407.6
Benefit obligation	562.1	545.4
Funded status at measurement date	(127.4)	(137.8)
Net contributions after measurement date	0.3	0.4
Unrecognized net actuarial loss	143.3	149.2
Unrecognized prior service cost (benefit)	4.9	(5.4)
Unrecognized net transition obligation (asset)	—	(0.2)
Accrued liability at end of year	\$ 11.3	\$ 6.2
Amounts recognized in the statement of financial position		
Prepaid benefit cost	\$ 28.6	\$ 23.6
Accrued benefit cost	(17.2)	(17.4)
Additional minimum liability	(86.0)	(74.4)
Intangible asset	1.9	2.2
Accumulated other comprehensive income	84.0	72.2
Net amount recognized at end of year	\$ 11.3	\$ 6.2
Assumptions used in determining benefit obligations, end of year		
Discount rate to determine projected benefit obligation	5.50%	6.00%
Rate of increase in compensation levels	3.75%	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 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 an age and service schedule. In 2006, TECO Energy expects to make a contribution of about \$12.7 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 (the 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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

medical program for those eligible for Medicare (generally over age 65) includes coverage for prescription drugs. 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.

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). The guidance in FSP 106-2 requires (a) that the effects of the federal subsidy be considered an actuarial gain and recognized in the same manner as other actuarial gains and losses and (b) certain disclosures for employers that sponsor postretirement health care plans that provide prescription drug benefits. TECO Energy adopted FSP 106-2 retroactive for the second quarter in 2004. The expected subsidy reduced the net amount recognized at December 31, 2005 by \$1.8 million, and net periodic cost for 2005 by \$0.7 million.

In 2005, TECO Energy filed and received approval for its Part D subsidy application with CMS and is continuing to analyze what, if any, plan design changes should be made with respect to the company's 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)	2005	2004	2003
Components of net periodic benefit expense			
Service cost (benefits earned during the period)	\$ 2.4	\$ 2.6	\$ 2.6
Interest cost on projected benefit obligations	7.3	7.9	9.3
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
Pension expense	13.5	14.6	16.7
Additional amounts recognized	—	—	0.1
Net periodic postretirement benefit expense	\$ 13.5	\$ 14.6	\$ 16.8

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)	2005	2004
Change in benefit obligation		
Net benefit obligation at prior measurement date	\$ 123.1	\$ 146.8
Adjustment to include TECO Stevedoring	—	2.2 (1)
Net benefit obligation at prior measurement date, as adjusted	123.1	149.0
Service cost	2.5	2.6
Interest cost	7.3	7.9
Plan participants' contributions	1.8	2.6
Actuarial loss	17.0	(28.4)
Gross benefits paid	(10.1)	(10.6)
Net benefit obligation at measurement date	\$ 141.6	\$ 123.1
Change in plan assets		
Fair value of plan assets at prior measurement date	—	—
Employer contributions	8.3	8.0
Plan participants' contributions	1.8	2.6
Gross benefits paid	(10.1)	(10.6)
Fair value of plan assets at measurement date	\$ —	\$ —
Funded status		
Funded status at measurement date	\$ (141.6)	\$ (123.1)
Net contributions after measurement date	2.0	2.0

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Unrecognized net actuarial loss	20.2	3.3
Unrecognized prior service cost	15.4	17.1
Unrecognized net transition obligation	15.0	17.0
Accrued liability at end of year	\$ (89.0)	\$ (83.7)
Assumptions used in determining actuarial valuations		
Discount rate to determine projected benefit obligation	5.50%	6.00%
Rate of increase in compensation levels	3.75%	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 plan assets, and paid directly to plan participants. The assumed health care cost trend rate for medical costs was 9.5% and 10.5% in 2005 and 2004, respectively, and decreases to 5.0% in 2013 and thereafter.

A 1% increase in the medical trend rates would produce a 1% (\$0.1 million) increase in the aggregate service and interest cost for 2005, and a 2% (\$2.6 million) increase in the accumulated postretirement benefit obligation as of Sep. 30, 2005, the measurement date.

A 1% decrease in the medical trend rates would produce a 1% (\$0.1 million) decrease in the aggregate service and interest cost for 2005 and a 2% (\$2.3 million) decrease in the accumulated postretirement benefit obligation as of Sep. 30, 2005, 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)**

<i>(millions)</i> <i>For the years ended Dec. 31,</i>	<i>Pension Benefits</i>	<i>Other Benefits (exclusive of subsidy payments under MMA)</i>	<i>Employer Value of Expected Payments MMA</i>	<i>Other Benefits net of Expected Payments under MMA</i>
2006	\$ 41.4	\$ 12.7 (1)	\$ (0.8)	\$ 11.9 (1)
2007	\$ 42.2	\$ 13.7	\$ (0.9)	\$ 12.8
2008	\$ 43.9	\$ 14.8	\$ (1.0)	\$ 13.8
2009	\$ 45.1	\$ 15.6	\$ (1.1)	\$ 14.5
2010	\$ 46.1	\$ 16.5	\$ (1.2)	\$ 15.3
2011-2015	\$ 243.8	\$ 89.7	\$ (8.2)	\$ 81.5

(1) Tampa Electric Company's portion of Other Postretirement Benefit payments for 2006 is expected to be about \$9.7 million (\$9.1 million net of expected payments under MMA).

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

6. Short-Term Debt

At Dec. 31, 2005 and 2004, the following credit facilities and related borrowings existed:

Credit Facilities (millions)	Dec. 31, 2005			Dec. 31, 2004		
	Credit Facilities	Borrowings Outstanding ⁽¹⁾	Letters of Credit Outstanding	Credit Facilities	Borrowings Outstanding	Letters of Credit Outstanding
Recurse:						
Tampa Electric Company:						
5-year facility ⁽²⁾	\$ 325.0	\$ 120.0	\$ —	\$ 150.0	\$ 115.0	\$ —
3-year facility	—	—	—	125.0	—	—
1-year accounts receivable facility	150.0	95.0	—	—	—	—
Total	\$ 475.0	\$ 215.0	\$ —	\$ 275.0	\$ 115.0	\$ —

(1) Borrowings outstanding are reported as notes payable.

(2) A 3-year facility as of Dec. 31, 2004 (as discussed below).

These credit facilities require commitment fees ranging from 12.5 – 17.5 basis points. The weighted average interest rate on outstanding notes payable at Dec. 31, 2005 and 2004 was 4.45% and 3.32%, respectively.

Tampa Electric Credit Facility

On Oct. 11, 2005, Tampa Electric amended its \$150 million bank credit facility, increasing the facility size to \$325 million and extending the maturity to Oct. 11, 2010 with optional extensions of up to two additional years with lenders' consent. Tampa Electric terminated its \$125 million 3-year bank credit facility. The amended facility also allows Tampa Electric to increase the facility size by up to \$50 million with lenders' consent; and includes a \$50 million sub-limit for letters of credit. The financial covenants were also amended to eliminate the requirement that Tampa Electric maintain a specified ratio of earnings before interest, taxes, depreciation and amortization (EBITDA) to interest, as defined in the agreement, and increase the permissible quarter-end debt to capital, as defined in the agreement, to 65%.

Tampa Electric Company Accounts Receivable Facility

In January 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 entered into in connection with that facility, Tampa Electric Company sells and/or contributes to TRC all of its receivables for the sale of electricity or gas to its retail 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 Company to TRC at a discount. Under the Loan and Servicing Agreement among Tampa Electric Company 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 has secured such borrowings with a pledge of all of its assets including the Receivables and deposit accounts assigned to it. Tampa Electric Company acts as Servicer to service the collection of the Receivables. TRC pays program and liquidity fees based on Tampa Electric Company's credit ratings. The receivables and the debt of TRC are included in the consolidated financial statements of TECO Energy and Tampa Electric Company. See **Note 16** for a subsequent event involving this facility.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

7. Common Stock

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

(millions, except per share amounts)	Common Stock		Issue	Total
	Shares	Amount	Expense	
Balance Dec. 31, 2005, 2004, and 2003	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, 2005, 2004 and 2003 related to changes in the fair value of cash flow hedges:

Comprehensive income (loss) (millions)	Gross	Tax	Net
2005			
Unrealized gain on cash flow hedges	\$ 65.3	\$ 25.2	\$ 40.1
Less: Gain reclassified to net income	(65.3)	(25.2)	(40.1)
Total other comprehensive income (loss)	\$ —	\$ —	\$ —
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)	\$ —	\$ —	\$ —

9. Commitments and Contingencies

Capital Investments

For 2006, Tampa Electric expects to spend \$384 million, consisting of about \$190 million to support system growth and generation reliability, approximately \$12 million for distribution system reliability improvements and enhancements to customer-service systems, \$20 million for coal-fired generation capacity factor and availability improvements, \$74 million for the addition of two combustion turbines at the Polk Power Station to meet its peaking generation capacity needs, \$78 million for the addition of selective catalytic reduction (SCR) equipment at the Big Bend Station for NO_x control, and \$10 million for other environmental compliance programs. At the end of 2005, Tampa Electric had outstanding commitments of about \$198 million primarily for long-term capitalized maintenance agreements for its combustion turbines.

Capital expenditures for PGS are expected to be about \$51 million in 2006 and \$50 million in 2007. Included in these amounts are approximately \$29 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.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Tampa Electric Transmission Litigation

Four lawsuits were filed in the Circuit Court in Hillsborough County against Tampa Electric in connection with the location of transmission structures and upgrades to a substation in certain residential areas by residents in the areas surrounding the structures and substation. The resident plaintiffs are seeking to remove the poles or to receive monetary damages. The plaintiffs were seeking class action status, which status was denied. Three cases (two, Jorrison and Acosta were consolidated) are pending before two separate judges. Tampa Electric's motion to dismiss the claim for injunctive relief (non-monetary relief) was granted in the Alvarez case (substation case). Tampa Electric has filed new motions for partial summary judgment in both the Shaw and Acosta cases with respect to property owners not located adjacent to or in close proximity to the poles ("Remote Plaintiffs"). Two of the three motions in the Shaw case were granted on Jan. 13, 2006 and the third was denied on Jan. 20, 2006. This is expected to result in a number of plaintiffs dropping out of the case unless the summary judgments are overturned on appeal. The Shaw case has been transferred to the Trial Division (cases expected to have trials lasting two weeks or more), and the parties have stipulated to a trial date of Sep. 11, 2006. The motion for summary judgment in the Acosta case was argued Feb. 21, 2006, and the court took it under advisement. At that time, plaintiffs' counsel in the Acosta case dropped 65 plaintiffs.

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, 2005, Tampa Electric Company has estimated its ultimate financial liability to be approximately \$14.3 million, with the majority attributable to the Peoples Gas 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 may be recoverable through customer rates established in future 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, 2005, 2004 and 2003 was \$2.1 million, \$6.7 million and \$6.2 million, respectively.

The following table is a schedule of future minimum lease payments at Dec. 31, 2005 for all operating leases with noncancelable lease terms in excess of one year:

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Future Minimum Lease Payments for Operating Leases

Year ended Dec. 31:	Amount (millions)
2006	\$ 2.1
2007	2.0
2008	1.9
2009	1.9
2010	1.9
Later Years	28.4
Total minimum lease payments	\$ 38.2

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 and 2003, \$2.7 million of buy-out costs were amortized to expense. It was fully amortized by the end of 2004.

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, 2005, 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, 2005, 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

In order to utilize its bank credit facilities, Tampa Electric Company must meet certain financial tests as defined in the applicable agreements. In addition, Tampa Electric Company has certain restrictive covenants in specific agreements and debt instruments. At Dec. 31, 2005, Tampa Electric Company was in compliance with required financial covenants.

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. The decision allows, but does not require, Tampa Electric to rebid the water transportation and terminal service 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. On Mar. 1, 2005, the FPSC heard oral arguments on the motion and denied Tampa Electric's request for reconsideration and clarification. The impact of the FPSC vote was fully recognized by Tampa Electric in 2004.

In February 2002, Tampa Electric and TECO-PANDA Generating Company (TPGC II), an affiliate of TECO Wholesale

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Generation, entered into an assignment and assumption agreement under which Tampa Electric obtained TPGC II's rights and interests in 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:

<i>(millions)</i>	2005	2004	2003
Fuel and interchange related, net	\$ 82.5	\$ 70.2	\$ 173.6
Administrative and general, net	\$ 13.3	\$ 9.1	\$ 13.7

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

<i>(millions)</i>	2005	2004
Accounts receivable (1)	\$ 4.9	\$ 4.5
Accounts payable (1)	\$ 12.2	\$ 11.5

(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 645,000 customers in West Central Florida. Its Peoples Gas System division is engaged in the purchase, distribution and marketing of natural gas for more than 321,000 residential, commercial, industrial and electric power generation customers in the state of Florida.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			

NOTES TO FINANCIAL STATEMENTS (Continued)

Segment Information

(millions)	<i>Tampa Electric</i>	<i>Peoples Gas</i>	<i>Other & Eliminations</i>	<i>Tampa Electric Company</i>
2005				
Revenues – outsiders	\$1,744.3	\$ 549.5	\$ —	\$2,293.8
Sales to affiliates	2.5	—	(0.6)	1.9
Total revenues	\$1,746.8	\$ 549.5	\$ (0.6)	\$2,295.7
Depreciation	187.1	35.0	—	222.1
Total interest charges	98.3	15.1	—	113.4
Provision for taxes	90.6	18.5	—	109.1
Net income	\$ 147.1	\$ 29.6	\$ —	\$ 176.7
Total assets	4,438.2	721.5	(3.5)	5,156.2
Capital expenditures	\$ 203.5	\$ 42.5	\$ —	\$ 246.0
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	4,055.9	671.1	(1.1)	4,725.9
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

(1) See Note 14 for a discussion of restructuring charges in 2004 and 2003.

(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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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 in 2003, 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.

As a result of the adoption of FIN 47 in the fourth quarter of 2005, Tampa Electric recorded an increase to net property, plant and equipment of \$3.6 million (net of accumulated depreciation of \$0.4 million), an increase to regulatory assets of \$2.7 million and an increase to asset retirement obligations of \$18.3 million (including \$12.1 million reclassified from a regulatory liability). If FIN 47 had been applied for all periods presented, the pro forma asset retirement obligation would have been \$18.3 million and \$18.5 million as of Jan. 1, 2004 and Dec. 31, 2004, respectively.

For years ended Dec. 31, 2005, 2004 and 2003, accretion expense associated with asset retirement obligations for Tampa Electric Company was not material. During this period, no significant revisions to estimated cash flows used in determining the recognized asset retirement obligations were necessary.

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.

There were no asset impairments recognized in the years ended Dec. 31, 2005 or 2004.

14. Restructuring Costs

In 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.

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

Restructuring Charges

(millions)			
For the years ended Dec. 31,	2005	2004	2003
Tampa Electric	\$ —	\$ —	\$ 9.9
Peoples Gas	—	0.7	4.1
Total Tampa Electric Company	\$ —	\$ 0.7	\$
			14.0

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Accrued Liability for Restructuring Costs

(millions)	2005	2004	2003
Beginning balance	\$ —	\$ 10.7	\$ 5.1
Charged to income (pretax)	—	0.7	14.0
Payments and settlements	—	11.4	8.4
Ending balance	\$ —	\$ —	\$ 10.7

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, 2005 and 2004, respectively, the company had net derivative assets (liabilities) of \$62.8 million and (\$11.7) 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, 2005 and 2004, 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, 2005, pretax gains of \$57.9 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 2007.

16. Subsequent Events

Issuance of Series 2006 Hillsborough County Industrial Development Authority Pollution Control Revenue Refunding Bonds (Tampa Electric Company Project)

On Jan. 19, 2006, the Hillsborough County Industrial Development Authority (HCIDA) issued \$85.95 million of HCIDA Pollution Control Revenue Refunding Bonds (Tampa Electric Company Project), Series 2006 (Series 2006 Bonds) for the benefit of Tampa Electric. Tampa Electric is responsible for payment of the interest and principal associated with the Series 2006 Bonds. The proceeds of this issuance, together with available cash, were used to call and retire in February 2006 \$85.95 million of the existing HCIDA Pollution Control Revenue Bonds Series 1994 (the Series 1994 Bonds), which had a maturity date of Dec. 1, 2034. Costs of the issuance were paid from available funds of Tampa Electric. Tampa Electric entered into a Loan and Trust Agreement with the

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

HCIDA, as issuer, and The Bank of New York, as trustee in connection with the issuance of the Series 2006 Bonds.

The Series 2006 Bonds mature on Dec. 1, 2034 and bear interest at an auction rate, which was initially set at 2.80% and will be reset pursuant to an auction procedure at the end of every auction period, which was initially set at seven days. In connection with the issuance of the Series 2006 Bonds, Tampa Electric entered into an insurance agreement with Ambac Assurance Corporation pursuant to which Ambac Assurance Corporation issued a financial guaranty insurance policy, providing insurance for Tampa Electric's obligation for payment on the Series 2006 Bonds and allowing the Series 2006 Bonds to be issued at a lower interest rate than without such insurance in place. The terms of the insurance agreement will, among other things, limit Tampa Electric's ability to incur certain liens, subject to a number of exceptions, without equally and ratably securing these notes.

During any auction period Tampa Electric may redeem all or any part of the Series 2006 Bonds at its option at a redemption price equal to the sum of the accrued and unpaid interest to the redemption date on the principal amount of the Series 2006 Bonds to be redeemed, plus 100% of the principal amount of the Series 2006 Bonds to be redeemed. The Series 2006 Bonds are also subject to special mandatory redemption in the event that interest payable on any Series 2006 Bonds has become subject to federal income tax in accordance with the Loan and Trust Agreement.

Redemption of Series 1994 Hillsborough County Industrial Development Authority Pollution Control Revenue Refunding Bonds (Tampa Electric Company Project)

On Feb. 24, 2006, pursuant to the terms of the indenture governing \$85.95 million of Hillsborough County Industrial Development Authority Pollution Control Revenue Refunding Bonds (Tampa Electric Company Project), Series 1994 and at Tampa Electric's and the HCIDA's direction, the trustee redeemed the Series 1994 Bonds. The redemption price was equal to 101% of par plus accumulated but unpaid distributions to Feb. 24, 2006.

Extension of Maturity of Tampa Electric's Accounts Receivable Securitized Borrowing Facility

On Jan. 5, 2006, Tampa Electric and TEC Receivables Corp (TRC), a wholly-owned subsidiary of Tampa Electric, extended the maturity of Tampa Electric's \$150 million accounts receivable securitized borrowing facility from Jan. 5, 2006 to Jan. 4, 2007. See **Note 6** for a more detailed description of the facility.

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 comprehensive basis of accounting consistent with GAAP, except for:

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

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

During the period Jan. 1, 2004 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

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

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 79 of this report.

Management's assessment of the effectiveness of TECO Energy, Inc.'s internal control over financial reporting as of Dec. 31, 2005 has been audited by PricewaterhouseCoopers LLP, an independent registered certified public accounting firm, as stated in their report which is on pages 78 and 79 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.

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Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/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)	4,763,116,807		4,763,116,807	
4	Property Under Capital Leases				
5	Plant Purchased or Sold				
6	Completed Construction not Classified	125,103,371		125,103,371	
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	4,888,220,178		4,888,220,178	
9	Leased to Others				
10	Held for Future Use	35,247,480		35,247,480	
11	Construction Work in Progress	116,374,183		116,374,183	
12	Acquisition Adjustments	4,772,170		4,772,170	
13	Total Utility Plant (8 thru 12)	5,044,614,011		5,044,614,011	
14	Accum Prov for Depr, Amort, & Depl	1,828,311,921		1,828,311,921	
15	Net Utility Plant (13 less 14)	3,216,302,090		3,216,302,090	
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	1,811,740,999		1,811,740,999	
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant	16,570,922		16,570,922	
22	Total In Service (18 thru 21)	1,828,311,921		1,828,311,921	
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)	1,828,311,921		1,828,311,921	

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
					3
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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
----------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	----------------------------------------------	-----------------------------------------

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

- Report below the original cost of electric plant in service according to the prescribed accounts.
- In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- 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.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)

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	35,225,574	6,475,296
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	35,225,574	6,475,296
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	7,248,092	
9	(311) Structures and Improvements	227,795,599	24,244,378
10	(312) Boiler Plant Equipment	721,876,916	21,702,801
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	249,570,502	-13,389,211
13	(315) Accessory Electric Equipment	125,770,466	-1,053,594
14	(316) Misc. Power Plant Equipment	22,648,117	355,387
15	(317) Asset Retirement Costs for Steam Production		
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	1,354,909,692	31,859,761
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	320,561,360	-184,561,625
39	(342) Fuel Holders, Products, and Accessories	363,572,945	-109,336,308
40	(343) Prime Movers	605,663,214	329,529,258
41	(344) Generators		
42	(345) Accessory Electric Equipment	103,816,880	-9,562,409
43	(346) Misc. Power Plant Equipment	9,185,835	-1,016,883

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4	
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
10,523,005		-230,191	30,947,674	4
10,523,005		-230,191	30,947,674	5
				6
				7
410,593		-64,009	6,773,490	8
6,914,338		-20,474,954	224,650,685	9
7,103,424		299,221	736,775,514	10
				11
315,279		20,749,614	256,615,626	12
89,277		1,841,716	126,469,311	13
460,530		-66,433	22,476,541	14
				15
15,293,441		2,285,155	1,373,761,167	16
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				36
			19,210,930	37
17,297		76,962,875	212,945,313	38
681,708		180,962,351	434,517,280	39
19,137,619		-353,697,561	562,357,292	40
				41
82,139		75,807,728	169,980,060	42
77,959		6,228,100	14,319,093	43

Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of <u>2005/Q4</u>
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)	1,422,084,100	25,052,033		
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	2,776,993,792	56,911,794		
47	3. TRANSMISSION PLANT				
48	(350) Land and Land Rights	16,070,663	23,811		
49	(352) Structures and Improvements	2,794,236	9,364		
50	(353) Station Equipment	168,667,991	-2,169,302		
51	(354) Towers and Fixtures	4,274,628			
52	(355) Poles and Fixtures	93,736,581	10,053,243		
53	(356) Overhead Conductors and Devices	96,424,317	-2,629,593		
54	(357) Underground Conduit	3,540,429			
55	(358) Underground Conductors and Devices	7,044,036			
56	(359) Roads and Trails	3,916,181	377,726		
57	(359.1) Asset Retirement Costs for Transmission Plant				
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	396,469,062	5,665,249		
59	4. DISTRIBUTION PLANT				
60	(360) Land and Land Rights	6,047,437			
61	(361) Structures and Improvements	1,278,933	17,005		
62	(362) Station Equipment	133,892,871	7,665,293		
63	(363) Storage Battery Equipment				
64	(364) Poles, Towers, and Fixtures	164,961,746	9,317,858		
65	(365) Overhead Conductors and Devices	181,484,411	6,692,153		
66	(366) Underground Conduit	115,565,234	11,844,630		
67	(367) Underground Conductors and Devices	149,658,030	11,722,865		
68	(368) Line Transformers	310,394,169	16,130,595		
69	(369) Services	139,990,830	7,805,985		
70	(370) Meters	50,738,903	5,765,151		
71	(371) Installations on Customer Premises				
72	(372) Leased Property on Customer Premises				
73	(373) Street Lighting and Signal Systems	117,100,037	9,356,682		
74	(374) Asset Retirement Costs for Distribution Plant	16,597			
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,371,129,198	86,318,217		
76	5. GENERAL PLANT				
77	(389) Land and Land Rights	2,651,005			
78	(390) Structures and Improvements	72,153,711	2,084,031		
79	(391) Office Furniture and Equipment	37,739,770	4,504,541		
80	(392) Transportation Equipment	29,268,489	346,736		
81	(393) Stores Equipment	137,637			
82	(394) Tools, Shop and Garage Equipment	5,354,654	715,584		
83	(395) Laboratory Equipment	447,350			
84	(396) Power Operated Equipment	339,578			
85	(397) Communication Equipment	43,048,582	4,741,453		
86	(398) Miscellaneous Equipment	310,452	7,081		
87	SUBTOTAL (Enter Total of lines 77 thru 86)	191,451,228	12,399,426		
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)	191,451,228	12,399,426		
91	TOTAL (Accounts 101 and 106)	4,771,268,854	167,769,982		
92	(102) Electric Plant Purchased (See Instr. 8)	-21,400			
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)	4,771,247,454	167,769,982		

Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/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
19,996,722		-13,809,443	1,413,329,968		45
35,290,163		-11,524,288	2,787,091,135		46
					47
		21,789	16,116,263		48
100,569		1,908	2,704,939		49
2,476,499		16,233,107	180,255,297		50
			4,274,628		51
1,281,275		2,134,984	104,643,533		52
1,192,148		868,710	93,471,286		53
			3,540,429		54
			7,044,036		55
14,639			4,279,268		56
					57
5,065,130		19,260,498	416,329,679		58
					59
30,487			6,016,950		60
5,961		150,205	1,440,182		61
1,529,118		409,105	140,438,151		62
					63
1,065,199		2,092,858	175,307,263		64
1,506,181		5,605,480	192,275,863		65
74,846		622,954	127,957,972		66
2,258,897		668,329	159,790,327		67
6,699,330		12,573,135	332,398,569		68
179,236		588,151	148,205,730		69
1,939,673			54,564,381		70
					71
					72
2,543,661		4,891,684	128,804,742		73
		-16,597			74
17,832,589		27,585,304	1,467,200,130		75
					76
			2,651,005		77
611,552		-12,519	73,613,671		78
1,534,193		230,191	40,940,309		79
5,352,735		23,992	24,286,482		80
105,028			32,609		81
665,332			5,404,906		82
304,381			142,969		83
152,330			187,248		84
8,664,490		3,667	39,129,212		85
54,383			263,150		86
17,444,424		245,331	186,651,561		87
					88
					89
17,444,424		245,331	186,651,561		90
86,155,311		35,336,654	4,888,220,179		91
	21,400				92
					93
					94
86,155,311	21,400	35,336,654	4,888,220,179		95

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Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/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 Hillsborough/Manatee Line				
4	West of Hwy 41	6/30/1967	Post 2011	612,255	
5					
6	River to So. Hillsborough Trans ROW				
7	Transmission ROW	6/30/1973	2009	22,613,599	
8					
9	Phosphate Area Trans ROW				
10	ROW - 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 Transmission Sub				
14	South side of VanDike Rd/West side of Dale Mabry Hwy	3/30/1973	2008	368,967	
15					
16	New Tampa Transmission Easement				
17	Between Morris Bridge Rd and Bruce B. Downs Blvd	12/4/2004	2009	764,573	
18					
19	Willow Oak Transmission Sub				
20	Between SR 60, Willow Oak Rd and Turner Rd.	4/19/2004	2009	786,338	
21	Other Property:				
22	River Transmission Sub				
23	Davis Rd. and McRae, Temple Terrace	6/30/1985	2009	1,438,076	
24					
25	Other Transmission Substation Sites	Various	Various	315,531	
26					
27	Compark Distribution Sub				
28	West Side of County Line Rd./South of Hwy 92	11/15/2003	2007	726,109	
29					
30	Washington St. Distribution Sub				
31	Pierce, Jackson and Jefferson St.	6/30/1985	2012	1,821,335	
32					
33	Silver Dollar Distribution Sub				
34	Patterson Rd. south of Silver Dollar Drive	10/30/2001	2007	534,226	
35					
36	Cass St. Distribution Sub				
37	1224 E. Cass St.	10/31/1987	Post 2014	1,244,134	
38					
39	Skyway Distribution Sub				
40	Corner of George Rd. and Independence Pkwy	6/30/1987	Post 2014	368,097	
41					
42	Other Distribution Substation sites	Various	Various	823,964	
43					
44					
45					
46					
47	Total			35,247,479	

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

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

Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	Big Bend buffer land			
3	US Hwy 41	6/30/1986	Post 2011	1,242,826
4				
5	Palm River Operation Center			
6	Palm River Rd. and 82nd St	6/30/1987	2008	618,704
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21	Other Property:			
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47	Total			35,247,479

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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

- Report below descriptions and balances at end of year of projects in process of construction (107)
- 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)
- 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	327,368
2	B15 BB1 CONDENSER TUBE BUNDLE REPLACEMENT	1,256,852
3	B15 BB1 TURBINE IMPROVEMENTS	832,777
4	B17 BB3 CLASSIFIERS	359,128
5	B19 BB4 PROCESS COMPUTER REPLACEMENT	598,064
6	B20 BB1-3 STEAM MILL INERTING ADDITION	3,428,623
7	C02 ADVANCED APPLICATION REPLACEMENT	468,782
8	C11 RIVER BEND 13817 RECONDUCTOR/EXTENSION	242,936
9	C13 LAKE AGNES 230 KV REACTORS	592,601
10	C17 TIA REMOTE PARKING GARAGE RELAY SERVICE	287,560
11	C27 LK CUMMINGS ESTATE CIRCUIT 66838 REBUILD	219,885
12	C30 PANTHER TRACE PHASE 2A 1&2 FEEDER EXTENSION	105,214
13	C33 BAYCOURT SUBSTATION REBUILD	545,140
14	C37 EAST BAY 2ND TRANSFORMER & 1-13 KV CIRCUIT	388,585
15	C44 AMR AUTOMATED METER READING - 2006 PROGRAM	992,171
16	D43 GIS - ENTERPRISE GIS	655,187
17	E18 COMPARK 69/13 KV SUBSTATION & 2-13 KV CKTS	567,381
18	E40 JUNEAU 230 KV RECONFIGURATION	1,241,232
19	E63 WILLOW CREEK 230/69 KV SUBSTATION & CIRCUITS	430,867
20	E73 2005 DISTRIBUTION REACTIVE COMPENSATION PROGRAM	161,380
21	E75 BERKLEY RD 2ND TRANSFORMER & 2-13 KV CIRCUITS	279,473
22	E83 FISHHAWK 230/69KV SUBSTATION & 1 69KV CIRCUIT	933,163
23	E84 HIMES 69KV (36.0 MVAR) CAPACITOR REPLACEMENT	215,691
24	E91 BIG BEND SYNCHRONIZING EQUIPMENT REPLACEMENT	277,496
25	E96 LAKE RUBY N 2ND 69/13KV & 2-13KV CIRCUITS	978,530
26	F01 BB LINED STORMWATER POND-ENVIRONMENTAL	2,821,561
27	G08 BAYSIDE LTSA SPARE PARTS	16,444,234
28	G28 GN2 PENTHOUSE SEALS & REFRACTORY	333,318
29	G98 BAYSIDE 1 LTSA	18,717,456
30	G99 BAYSIDE 2 LTSA	17,165,766
31	H47 POLK1 LTSA	13,926,100
32	H48 POLK2 LTSA	740,211
33	H49 POLK3 LTSA	6,258,680
34	H62 PK SLAG PILE LINER PROJECT	2,154,706
35	H64 POLK POWER STATION CT4 ADDITION	186,546
36	H65 POLK POWER STATION CT4 ADDITION	169,214
37	H88 POLK1 CAUSTIC SYSTEM ADDITION	1,189,052
38	J13 YBOR COOLER TWR REPL	269,249
39	J18 SAP UPGRADE	337,884
40	J38 RECORDS RETENTION SYSTEM	104,064
41	L91 BB1 CONSENT DECREE NOX IMPROVEMENT	1,153,135
42	L92 BB2 CONSENT DECREE NOX IMPROVEMENT	1,472,016
43	TOTAL	116,374,183

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CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

- Report below descriptions and balances at end of year of projects in process of construction (107)
- 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)
- 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	L93 BB3 CONSENT DECREE NOX IMPROVEMENT	6,715,873
2	L94 BB4 CONSENT DECREE NOX IMPROVEMENT	19,106,413
3	M01 GULFSTREAM PIPELINE PROJECT	-9,528,085
4	MINOR PROJECTS	250,704
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43	TOTAL	116,374,183

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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)					
<p>1. Explain in a footnote any important adjustments during year.</p> <p>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.</p> <p>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.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p>					
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	1,722,615,060	1,722,615,060		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	180,593,404	180,593,404		
4	(403.1) Depreciation Expense for Asset Retirement Costs	384,970	384,970		
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	1,824,463	1,824,463		
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)	182,379,429	182,379,429		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	75,632,305	75,632,305		
13	Cost of Removal	13,158,839	13,158,839		
14	Salvage (Credit)	11,205,744	11,205,744		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	77,585,400	77,585,400		
16	Other Debit or Cr. Items (Describe, details in footnote):	-15,668,090	-15,668,090		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,811,740,999	1,811,740,999		
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production	712,127,136	712,127,136		
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production	318,268,397	318,268,397		
25	Transmission	130,966,202	130,966,202		
26	Distribution	563,389,260	563,389,260		
27	General	86,990,004	86,990,004		
28	TOTAL (Enter Total of lines 20 thru 27)	1,811,740,999	1,811,740,999		

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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Power Engineering and Construction, Inc.	9/9/96		270,935
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			
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42	Total Cost of Account 123.1 \$	0	TOTAL	270,935

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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

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

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
2,733		273,668		1
				2
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2,733		273,668		42

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MATERIALS AND SUPPLIES					
<p>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.</p> <p>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.</p>					
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)	34,324,089	68,199,159		
2	Fuel Stock Expenses Undistributed (Account 152)				
3	Residuals and Extracted Products (Account 153)				
4	Plant Materials and Operating Supplies (Account 154)				
5	Assigned to - Construction (Estimated)				
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)	46,437,577	44,678,651		
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)	46,437,577	44,678,651		
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)		171		
16					
17					
18					
19					
20	TOTAL Materials and Supplies (Per Balance Sheet)	80,761,666	112,877,981		

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Allowances (Accounts 158.1 and 158.2)

- Report below the particulars (details) called for concerning allowances.
- Report all acquisitions of allowances at cost.
- 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.
- 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).
- 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		2006	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	145,507.00	-1,919,791		
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	81,350.00			
5	Returned by EPA		-134,484		
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	13,292.00	-120,361		
19	Other:				
20					
21	Cost of Sales/Transfers:				
22	Gila River	8.00	-73		
23	Commonwealth	18.00	-163		
24	Alpha Energy	17,500.00	-158,469		
25	Coral Energy	2,500.00	-22,639		
26	August Allowances Sales	77,500.00	-701,792		
27					
28	Total	97,526.00	-883,136		
29	Balance-End of Year	116,039.00	-1,050,778		
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)	97,526.00	77,662,080		
34	Gains		883,136		
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)		1,212,874		
45	Gains				
46	Losses				

Name of Respondent
Tampa Electric Company

This Report Is:

(1) ☒ An Original

(2) ☐ A Resubmission

Date of Report
(Mo, Da, Yr)
04/14/2006

Year/Period of Report	
End of	2005/Q4

5. 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).

9. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of and identify associated companies.

9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.

10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

[illegible]

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EXTRAORDINARY PROPERTY LOSSES (Account 182.1)							
Line No.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	NONE FOR YEAR END 2005						
2							
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20	TOTAL						

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UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
21	NONE FOR YEAR END 2005						
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Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006		Year/Period of Report End of 2005/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 (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)	
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)		
1	ARO REGULATORY ASSET	246,659	2,682,971	108/230		2,929,630	
2	OTHER REG ASSET-FAS109 INC TA	59,106,757		Various	3,818,976	55,287,781	
3	DEFERRED DEBIT - REGULATORY T			254/283			
4	DEFERRED DEBIT FUEL - RETAIL	25,877,669	234,914,404	407/421	6,619,015	254,173,058	
5	DEFERRED DEBIT CAPACITY	7,125,928	643,291	407/421	6,655,101	1,114,118	
6	DEFERRED DEBIT FUEL-WHOLESALE	1,922,954	7,059,585	407/421	503,416	8,479,123	
7	UNAMORTIZED PEABODY BUYOUT (3			557			
8	DEFERRED DEBIT - REGULATORY D			253			
9	DEF DR ECRC			407/421			
10	DEF INT 2011-14 BONDS (2)	2,080,417		427	233,160	1,847,257	
11	DEF INT 2011 BONDS (2)	473,493		427	81,372	392,121	
12	DEF INT 2012 BONDS (2)	2,806,810		427	432,500	2,374,310	
13	RESIDENTIAL LOAD MANAGEMENT (1)	3,501,068	60,235	908	1,344,720	2,216,583	
14	COMM-INDUST LOAD MGT (1)	7,661	324	908	1,675	6,310	
15	DEF AERIAL SURVEY DEBIT			501			
16	UNAM LOSS-PUT OPT 2011 BONDS (5)	296,617		428	45,362	251,255	
17	UNAMORTIZED LOSS - 2022 FIRST (4)	3,778,029		428	211,852	3,566,177	
18	UNAMORTIZED LOSS 2022 BONDS (5)	3,263,338		428	188,269	3,075,069	
19	UNAMORTIZED LOSS 2022 BONDS (5)	817,882		428	47,185	770,697	
20	UNAMORTIZED LOSS 2007 BONDS (4)	21,806		428	10,278	11,528	
21	UNAMORTIZED LOSS 2021 BONDS (5)	93,104		428	5,614	87,490	
22	UNAMORTIZED LOSS 2021 BONDS (5)	650,096		428	39,202	610,894	
23	UNAMORTIZED LOSS 2004 BONDS (4)			428			
24	UNAMORTIZED LOSS 2011 BONDS. (5)	164,682		428	27,948	136,734	
25	UNAMORTIZED LOSS 2012 BONDS (5)	466,126		428	71,840	394,286	
26	UNAMORTIZED LOSS 2005 BONDS (4)	13,322		428	13,322		
27	UNAMORTIZED LOSS 2011 BONDS (5)	183,934		428	30,692	153,242	
28	UNAMORTIZED LOSS 2012 BONDS (5)	668,565		428	103,039	565,526	
29	UNAM LOSS-PUT OPT 2012 BONDS (5)	12,084,917		428	1,585,487	10,499,430	
30	UNAMORTIZED LOSS 2011-14 BOND (4)	1,976,789		428	219,014	1,757,775	
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							
38							
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43							
44	TOTAL	127,628,623	245,360,810		22,289,039	350,700,394	

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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MISCELLANEOUS DEFFERED DEBITS (Account 186)

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

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	186 02 Prepaid Pension		20,030,809		607,308	19,423,501
2	186 10 Project Mgmt Prelim Engr	88,051	695,618		523,641	260,028
3	18626 BB Carbon Burnout		192,622		14,187	178,435
4	18646 Deferred Debit Calpine		1,233,580		1,515,790	-282,210
5	Minor Items	524,736	343,562,684		343,906,790	180,630
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45						
46						
47	Misc. Work in Progress	1,635,288				8,650,843
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	2,248,075				28,411,227

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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	ITC-FAS109	11,825,610	10,332,702
3	Dismantling	35,720,343	40,316,501
4	Contributions in Aid	23,969,418	25,399,693
5	Capitalized Interest	31,618,782	32,041,853
6	Insurance Reserve	14,673,338	15,140,246
7	Other	5,397,138	2,837,904
8	TOTAL Electric (Enter Total of lines 2 thru 7)	123,204,629	126,068,899
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	123,204,629	126,068,899

Notes

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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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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		
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Name of Respondent Tampa Electric Company	This Report Is:		Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

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 Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/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 12/31/2004	1,102,240,249
13	Equity Contribution from Parent	
14	Subtotal	1,102,240,249
15		
16		
17		
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40	TOTAL	1,102,240,249

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Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/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					
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22	TOTAL				-700,921

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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
----------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	----------------------------------------------	-----------------------------------------

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

- 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.
- In column (a), for new issues, give Commission authorization numbers and dates.
- For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
- 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.
- For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
- In column (b) show the principal amount of bonds or other long-term debt originally issued.
- In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
- 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.
- 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 - Installment Contracts		
2	Variable Rate 2005	19,605,000	212,070
3	7 3/4% - 8 1/4% Due 1994-2004	32,000,000	1,134,454
4	5 3/4% Due 2007	27,000,000	467,202
5	11 5/8% - 11 7/8% Due 2001-2011	25,000,000	937,500
6	12 1/4% - 12 5/8% Due 2002-2012	100,000,000	2,624,554
7	9.9% Due 2011-2014	85,950,000	2,931,993
8	4% Due 2025	51,605,000	395,152
9	7 7/8% Refunding Bonds Due 2021	25,000,000	1,834,534
10	8% Refunding Bonds Due 2022	100,000,000	8,675,561
11	4% Due 2018	54,200,000	358,840
12	4.25% Due 2020	20,000,000	274,422
13	6 1/4% Due 2034	85,950,000	1,120,000
14	5.85% Due 2030	75,000,000	725,324
15	5.10% Due 2013	60,685,000	599,925
16			-1,066,235 P
17	6.875% Due 2012	210,000,000	1,505,532
18			886,200 D
19	5.50% Due 2023	86,400,000	854,126
20			1,075,680 D
21	6.375% Due 2012	330,000,000	29,302,513
22			2,649,900 D
23	5.375% Due 2007	125,000,000	845,914
24			476,250 D
25	6.25% Due 2016	250,000,000	1,944,991
26			
27			
28			
29			
30			
31			
32			
33	TOTAL	1,763,395,000	60,766,402

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/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
						2
12/12/85	12/01/05	12/12/85	12/01/05			3
10/25/74	12/01/04	10/25/74	12/01/04			4
3/1/72	3/1/07	3/1/72	3/1/07			5
8/1/81	7/31/11	8/1/81	7/31/11			6
5/1/82	5/1/12	5/1/82	5/1/12			7
1/31/84	2/1/14	1/31/84	2/1/14		233,160	8
9/27/90	9/1/25	10/1/90	9/1/25	51,605,000	2,064,200	9
6/3/91	8/1/21	8/1/91	8/1/21		81,371	10
3/10/92	5/1/22	8/1/89	5/1/22		432,500	11
10/27/92	5/15/18	11/01/92	5/15/18	54,200,000	2,168,000	12
6/21/93	11/1/20	6/21/93	11/1/20	20,000,000	850,000	13
12/1/94	12/1/34	7/16/93	12/1/34	85,950,000	5,371,875	14
12/1/96	12/1/30	12/12/96	12/1/30	75,000,000	4,398,858	15
6/11/02	10/1/13	6/11/02	10/1/13	60,685,000	3,094,935	16
						17
6/20/01	6/15/12	6/25/01	6/15/12	210,000,000	14,437,500	18
						19
6/11/02	10/1/23	6/11/02	10/1/23	86,400,000	4,752,000	20
						21
8/26/02	8/15/12	8/26/02	8/15/12	330,000,000	21,037,500	22
						23
8/26/02	8/15/07	8/26/02	8/15/07	125,000,000	6,718,750	24
						25
4/11/03	4/11/16	4/11/03	4/11/16	250,000,000	15,625,000	26
						27
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				1,348,840,000	81,265,649	

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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/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 filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	147,068,894
2		
3		
4	Taxable Income Not Reported on Books	
5	Contributions in Aid of Construction	8,707,778
6	Emission Allowance Gain	68,729,576
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Income Tax Expensed on Books	90,590,813
11	Tax Interest Capitalized	4,000,000
12	Dismantlement Costs	3,876,900
13	Other Permanent/Timing Differences	19,059,602
14	Income Recorded on Books Not Included in Return	
15	Unbilled Revenue	1,272,994
16	Equity in Earnings of Subsidiaries	2,734
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Depreciation	11,882,993
21	Cost of Removal	9,484,261
22	Deferred Fuel and Conservation Expense	228,839,748
23	Other Permanent/Timing Differences	6,300,385
24		
25		
26		
27	Federal Tax Net Income	84,250,448
28	Show Computation of Tax:	
29	Federal Tax Net Income	84,250,448
30	Federal/State Timing Differences	-7,753,613
31	State Taxable Income	76,496,835
32	Tax @ 5.5%	4,207,326
33	Adjustment to Record P/Y Tax Return True-ups	-1,198,688
34	Federal Taxable Income	80,043,122
35	Adjustment to Record Nontaxable Interest Income	
36	Adjusted Taxable Income	80,043,122
37	Federal Tax @ 35%	28,015,093
38	Adjustment to Record P/Y Tax Return True-ups	-9,610,210
39	Federal Income Tax	21,413,521
40	Plus: Investment Tax Credit	
41	Net Federal Income Tax - Per Books	21,413,521
42		
43		
44		

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/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 known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL:					
2	Income 2005			28,015,094	59,581,869	31,566,775
3	Income Prior to 05			-18,761,364	-47,247,735	-28,486,371
4	Unemployment					
5	2005			137,282	136,001	
6	2004	651			651	
7	FICA					
8	2005			11,795,400	11,152,130	
9	2004	529,007			529,007	
10	Excise Tax			579	579	
11	Superfund	87,936				
12	Diesel Fuel					
13	SUBTOTAL	617,594		21,186,991	24,152,502	3,080,404
14	STATE:					
15	Income 2005	-1		4,207,326	8,435,000	4,227,674
16	Income Prior to 05	1	-3,768,514	-2,500,432	-6,270,391	-1,445
17	Gross Receipts					
18	2005			40,309,314	34,200,017	
19	2004	6,213,187			6,213,187	
20	Unemployment					
21	2005			463,326	458,999	
22	2004	1,309			1,309	
23	Public Serv Comm	866,322		960,888	1,185,041	
24	Intangible			2,151	2,151	
25						
26						
27	Occupational License			13,304	13,304	
28	Sales Tax	11,984		161,908	205,909	
29	SUBTOTAL	7,092,802	-3,768,514	43,617,785	44,444,526	4,226,229
30	LOCAL:					
31	Real and Personal Property					
32	2005			45,209,305	45,163,919	
33	2004					
34						
35						
36	Franchise					
37	2005			30,031,143	27,422,296	
38	2004	2,626,770			2,626,770	
39	SUBTOTAL	2,626,770		75,240,448	75,212,985	
40	TOTAL	10,337,166	-3,768,514	140,045,224	143,810,013	7,306,633
41	TOTAL	10,337,166	-3,768,514	140,045,224	143,810,013	7,306,633

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
		27,331,537			683,556	2
		-9,607,300			-2,910	3
						4
1,281		102,133			35,144	5
						6
						7
643,270		9,169,342			3,019,638	8
		-393,581				9
		3,034				10
87,936						11
						12
732,487		26,605,165			3,735,428	13
						14
		5,397,169			113,667	15
		-2,501,713			-484	16
						17
6,109,297		40,309,314				18
						19
						20
4,327		344,714			118,612	21
						22
642,169		960,888				23
		2,151				24
						25
						26
		13,304				27
-32,017		161,908				28
6,723,776		44,687,735			231,795	29
						30
						31
45,386		45,112,721			96,000	32
						33
						34
						35
						36
2,608,847		30,013,975				37
						38
2,654,233		75,126,696			96,000	39
10,110,496		146,419,596			4,063,223	40
10,110,496		146,419,596			4,063,223	41

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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%	25,937			411.31	24,460	
4	7%						
5	10%	19,568,787			411.31	2,594,682	
6							
7							
8	TOTAL	19,594,724				2,619,142	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14	Non-Utility 10%	4,585			411.41	912	
15							
16		19,599,309				2,620,054	
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
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43							
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47							
48							

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
	28		2
1,477	28		3
			4
16,974,105	28		5
			6
			7
16,975,582			8
			9
			10
			11
			12
			13
3,673	28		14
			15
16,979,255			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			29
			30
			31
			32
			33
			34
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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Other Deferred Credits	17,410,056	Various	11,626,961	972,200	6,755,295
2	Unclaimed Items	11,168	131	98	6,212	17,282
3	Deferred Lease Payments-Utility		931	170,148	273,715	103,567
4	Deferred Lease Payments-Non-Utility		418	139,098	223,765	84,667
5	Deferred Lease Payments-Utility	3,427,401	931	4,789,968	1,362,567	
6	Deferred Lease Payments-Non-Utility	1,049,609	418	2,198,982	1,149,373	
7	Contract Retentions	2,409,687	232	2,625,231	601,815	386,271
8	ED Chargeable/CIAC Const. 2005		Various		794,215	794,215
9	Deferred Compensation	152,600	923	457,955	305,355	
10	Directors Fees	798,208	930	103,395	189,604	884,417
11	Insurance Proceeds-Claim Settlements	750	Various			750
12	CSA Underpayments		Various			
13	Def. Revenue-Cable Contract	1,194,449	454	928,150	781,120	1,047,419
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	26,453,928		23,039,986	6,659,941	10,073,883

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Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/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 relating to amortizable property.					
2. For other (Specify), include deferrals relating to other income and deductions.					
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Accelerated Amortization (Account 281)				
2	Electric				
3	Defense Facilities				
4	Pollution Control Facilities	10,326,382		735,573	
5	Other (provide details in footnote):				
6					
7					
8	TOTAL Electric (Enter Total of lines 3 thru 7)	10,326,382		735,573	
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)	10,326,382		735,573	
18	Classification of TOTAL				
19	Federal Income Tax	8,943,321		638,072	
20	State Income Tax	1,383,061		97,501	
21	Local Income Tax				

NOTES

Name of Respondent Tampa Electric Company	This Report Is:		Date of Report (Mo, Da, Yr)	Year/Period of Report
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	04/14/2006	End of 2005/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 (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
						9,590,809	4
							5
							6
							7
						9,590,809	8
							9
							10
							11
							12
							13
							14
							15
							16
						9,590,809	17
							18
						8,305,249	19
						1,285,560	20
							21

NOTES (Continued)

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	492,250,338	48,173,410	32,193,651
3	Gas			
4				
5	TOTAL (Enter Total of lines 2 thru 4)	492,250,338	48,173,410	32,193,651
6				
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	492,250,338	48,173,410	32,193,651
10	Classification of TOTAL			
11	Federal Income Tax	428,261,127	41,501,384	28,021,067
12	State Income Tax	63,989,211	6,672,026	4,172,584
13	Local Income Tax			

NOTES

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
			1,404,708			506,825,389	
			1,404,708			506,825,389	
			1,404,708			506,825,389	
			1,204,426			440,537,018	
			200,282			66,288,371	

NOTES (Continued)

Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.					
2. For other (Specify),include deferrals relating to other income and deductions.					
Line No.	Account (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		-21,365,146	101,621,056	41,387,493	
4					
5					
6					
7					
8					
9	TOTAL Electric (Total of lines 3 thru 8)	-21,365,146	101,621,056	41,387,493	
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)	-21,365,146	101,621,056	41,387,493	
20	Classification of TOTAL				
21	Federal Income Tax	-17,937,798	87,133,086	35,486,906	
22	State Income Tax	-3,427,348	14,487,970	5,900,587	
23	Local Income Tax				

NOTES

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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)							
3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.							
4. Use footnotes as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
					21,571,864	60,440,281	1
							2
							3
							4
							5
							6
							7
							8
					21,571,864	60,440,281	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
					21,571,864	60,440,281	19
							20
					17,634,383	51,342,765	21
					3,937,481	9,097,516	22
							23
NOTES (Continued)							

Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4	
OTHER REGULATORY LIABILITIES (Account 254)						
<p>1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.</p> <p>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.</p> <p>3. For Regulatory Liabilities being amortized, show period of amortization.</p>						
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	OTHER REG LIAB-FAS109 INC TAX	26,415,553	Various	3,025,003		23,390,550
2	OTH REG LIAB ALLOW'S AUCTIONE	2,272,470	158	21,863,957	20,860,460	1,268,973
3	DEFERRED CREDIT - REGULATORY		Various			
4	DEFERRED CREDIT CONSERVATION	2,125,670	456	1,761,252	2,297,422	2,661,840
5	DEFERRED CREDIT FUEL-RETAIL		407			
6	DEF CR ECRC	7,128,416	407	6,115,037	76,596,239	77,609,618
7	DEFERRED CREDIT - REGULATORY		283			
8	DEF CR SALE OF TRAN LINE-FPC	101,947	421	28,450		73,497
9	DEF CR SALE OF LIGHT SYS TO C	5,171	421	1,034		4,137
10	DEF. CR - SALE OF TURKEY CREE	545,532	411	148,782		396,750
11	DEF AERIAL SURVEY CREDIT		501	5,236,989	5,236,989	
12	DEF. CREDIT-SALE OF OLDSMAR B	27,760	421	7,571		20,189
13	DEF. CREDIT SALE OF TAYLOR RD	12,708	411	3,719		8,989
14	DEF. CR. SALE OF WIMAUMA SUB	3,245	411	1,623		1,622
15	DEF CR - SALE OF BERKLEY RD S	2,197	421	586		1,611
16	DEF CR SALE OF 36TH ST. WAREH	967	421	580		387
17	DEF CR 2003 SALE OF TT TX ROW	2,774	421	724		2,050
18	DEF CR SALE OF 50TH ST FACILI	220,527	421	49,931		170,596
19	DEF. CR. SALE OF LIVINGSTON	10,506	411	6,635		3,871
20	DEF. CR. SALE OF LITTLE BULLF	21,274	411	13,436		7,838
21	SALE OF WILLOW ST. OFFICE	55,303	421	39,038		16,265
22	DEF CR SALE OF TEMPLE TERR VA	10,509	421	2,425		8,084
23	SALE OF SO. HILLSBOROUGH OFFI	14,573	421	12,491		2,082
24	DEF CR SALE OF MANGO SUB	72,293	411	66,732		5,561
25	DEF CR. SALE OF BUFFER PROP -	9,955	411	2,254		7,701
26	DEF CR SALE OF PORTION OF SO.	460	411	460		
27	DEF CR SALE OF 24TH ST. SUB	2,629	411	1,577		1,052
28	DEF CREDIT SALE OF POLK CO LA	111	421	111		
29	DEF. CREDIT SALE OF REEVES RO	489	411	294		195
30	DEF CR. - SALE OF ADJ. PROP-1	193,319	421	68,230		125,089
31	DEF CR. - SALE OF DADE BUS OF	10,302	421	4,415		5,887
32	DEF CR. - SALE OF BRANDON BUS	121,364	421	44,132		77,232
33	SALE OF TRANS R/W - TEMPLE TE	171,805	421	60,637		111,168
34	DEF CR. - SALE OF WINTER HAVE	24,152	421	7,069		17,083
35	SALE OF PORT MANATEE TRANS R		411	123,115	1,477,381	1,354,266
36	SALE OF PSC COMPLEX		421	21,579	323,686	302,107
37	DEF CR. - SALE OF TRANS R/W BE		411	189,344	2,840,166	2,650,822
38	SALE OF HOOKERS POINT SUB LAND		421	460,467	2,762,797	2,302,330
39	SALE OF METLIFE ASSETS		421	3,060	20,396	17,336
40	Items line 8 to 39 (except line 11)					
1	amortized over a 5 year period					
2						
41	TOTAL	39,583,981		39,372,739	112,415,536	112,626,778

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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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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	838,100,895	820,220,685
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	516,440,869	505,461,310
5	Large (or Ind.) (See Instr. 4)	159,589,306	165,977,577
6	(444) Public Street and Highway Lighting	11,984,742	11,876,668
7	(445) Other Sales to Public Authorities	128,319,825	127,317,163
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	1,654,435,637	1,630,853,403
11	(447) Sales for Resale	50,721,217	41,465,769
12	TOTAL Sales of Electricity	1,705,156,854	1,672,319,172
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds	1,705,156,854	1,672,319,172
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	11,683,431	11,154,660
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	10,826,338	12,102,274
20	(455) Interdepartmental Rents	400,332	454,475
21	(456) Other Electric Revenues	16,097,120	13,157,354
22			
23	(411.88 & 411.89) SO2 Allowance Sales	79,758,090	
24			
25			
26	TOTAL Other Operating Revenues	118,765,311	36,868,763
27	TOTAL Electric Operating Revenues	1,823,922,165	1,709,187,935

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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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
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	No.
				1
8,558,461	8,292,829	558,728	544,313	2
				3
6,233,982	5,988,052	69,027	67,488	4
2,477,537	2,555,667	1,337	1,299	5
59,575	57,934	209	209	6
1,582,282	1,542,188	6,447	6,226	7
				8
				9
18,911,837	18,436,670	635,748	619,535	10
773,447	664,823			11
19,685,284	19,101,493	635,748	619,535	12
				13
19,685,284	19,101,493	635,748	619,535	14

Line 12, column (b) includes \$ 1,489,677 of unbilled revenues.

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

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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential					
2	RS Residential	8,542,300	834,399,095	558,728	15,289	0.0977
3	OL 1&2 General Outdoor Lighting	20,022	4,046,574			0.2021
4	Adjustments:	-3,861	-344,774			0.0893
5	Total	8,558,461	838,100,895	558,728	15,318	0.0979
6						
7	Commercial & Industrial					
8	GS General Service Non-Demand	962,577	92,990,450	54,120	17,786	0.0966
9	GSLD General Service Large	1,546,333	113,380,450	148	10,448,196	0.0733
10	GSD General Service Demand	4,494,532	356,867,291	11,811	380,538	0.0794
11	IS-1 Interruptible Industrial	923,293	49,922,749	33	27,978,576	0.0541
12	IS-3 Interruptible Industrial	243,826	14,480,121	16	15,239,125	0.0594
13	SBF Standby Firm	71,911	5,448,709	4	17,977,750	0.0758
14	SBI-1 Standby Interruptible	141,029	8,404,441	3	47,009,667	0.0596
15	SBI-3 Standby Interruptible	218,076	12,431,744	7	31,153,714	0.0570
16	TS Temporary Service	3,632	769,822	4,222	860	0.2120
17	OL 1&2 General Outdoor Lighting	105,368	21,266,398			0.2018
18	Adjustments:	942	68,000			0.0722
19	Total	8,711,519	676,030,175	70,364	123,806	0.0776
20						
21	Street Lighting					
22	SL 1,2, & 3 Strret Lighting	59,575	11,984,742	209	285,048	0.2012
23	Total	59,575	11,984,742	209	285,048	0.2012
24						
25	Other Public Authority					
26	RS Residential	1,319	130,454	107	12,327	0.0989
27	GS General Service Non-Demand	67,528	6,655,625	4,748	14,222	0.0986
28	GSLD General Service Large	725,129	52,637,614	53	13,681,679	0.0726
29	GSD General Service Demand	727,794	61,360,205	1,535	474,133	0.0843
30	SBF Standby Firm	43,052	3,199,290	3	14,350,667	0.0743
31	IS-3 Interruptible Industrial	2,783	181,965	1	2,783,000	0.0654
32	OL 1&2 General Outdoor Lighting	14,802	4,154,672	1	14,802,000	0.2807
33	Adjustments:	-125				
34	Total	1,582,282	128,319,825	6,448	245,391	0.0811
35						
36	Unbilled		1,489,677			
37						
38						
39						
40						
41	TOTAL Billed	18,911,837	1,654,435,637	635,747	29,747	0.0875
42	Total Unbilled Rev.(See Instr. 6)	0	1,489,677	0	0	0.0000
43	TOTAL	18,911,837	1,655,925,314	635,747	29,747	0.0876

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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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SALES FOR RESALE (Account 447)

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or 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) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Florida Power Corporation	RQ	*	70.00	64.17	64.17
2	City of Ft. Meade	RQ	*	9.14	9.11	8.85
3	City of Wauchula	RQ	*	12.21	12.41	11.69
4	City of St. Cloud	RQ	*	15.00	15.00	15.00
5	Reedy Creek Improvement District	LF	55	17.83	17.83	17.83
6	Orlando Utilities Commission	OS	5	N/A	N/A	N/A
7	Carolina Power and Light	OS	6	N/A	N/A	N/A
8	Tenaska Power Services	OS	6	N/A	N/A	N/A
9	Calpine Energy Services LP	OS	6	N/A	N/A	N/A
10	The Energy Authority Inc.	OS	5	N/A	N/A	N/A
11	City of Lakeland	OS	5	N/A	N/A	N/A
12	Florida Power and Light	OS	5	N/A	N/A	N/A
13	Florida Power Corporation	OS	6	N/A	N/A	N/A
14	Reedy Creek Improvement District	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 Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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SALES FOR RESALE (Account 447) (Continued)

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

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

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

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

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts.

Footnote any demand not stated on a megawatt basis and explain.

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

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

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

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

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
405,510	7,912,800	18,325,335	4,404	26,242,539	1
45,811	1,011,680	2,098,089	4,404	3,114,173	2
66,356	1,350,922	3,022,830	4,404	4,378,156	3
86,815	1,695,600	3,935,944	4,404	5,635,948	4
90,920	2,015,880	4,152,148	4,404	6,172,432	5
40		2,320		2,320	6
100		5,500		5,500	7
530		62,700		62,700	8
3,272		365,072		365,072	9
4,779		257,402		257,402	10
6,610		471,650		471,650	11
18,083		1,205,638		1,205,638	12
8,025		574,185		574,185	13
515		28,438		28,438	14
604,492	11,971,002	27,382,198	17,616	39,370,816	
168,955	2,131,022	9,214,999	4,404	11,350,425	
773,447	14,102,024	36,597,197	22,020	50,721,241	

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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SALES FOR RESALE (Account 447)

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Seminole Electric Cooperative, Inc.	OS	5	N/A	N/A	N/A
2	City of Tallahassee	OS	5	N/A	N/A	N/A
3	Cargill Power Markets LLC	OS	6	N/A	N/A	N/A
4	COBB Electric Membership	OS	6	N/A	N/A	N/A
5	City of Lakeland	AD	5	N/A	N/A	N/A
6	Seminole Electric Cooperative	OS	37	N/A	N/A	N/A
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 Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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SALES FOR RESALE (Account 447) (Continued)

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

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

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

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

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts.

Footnote any demand not stated on a megawatt basis and explain.

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

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

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

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

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
10,240		653,725		653,725	1
26		3,120		3,120	2
2,457		108,747		108,747	3
4,362		274,616		274,616	4
-200		-11,600		-11,600	5
19,196	115,142	1,061,338		1,176,480	6
					7
					8
					9
					10
					11
					12
					13
					14
604,492	11,971,002	27,382,198	17,616	39,370,816	
168,955	2,131,022	9,214,999	4,404	11,350,425	
773,447	14,102,024	36,597,197	22,020	50,721,241	

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Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/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	3,124,415		1,537,935	
5	(501) Fuel	208,355,338		214,110,994	
6	(502) Steam Expenses	13,102,825		10,526,193	
7	(503) Steam from Other Sources	3,823		501	
8	(Less) (504) Steam Transferred-Cr.				
9	(505) Electric Expenses	2,504,061		2,439,611	
10	(506) Miscellaneous Steam Power Expenses	6,677,133		8,533,409	
11	(507) Rents				
12	(509) Allowances	-120,361		-7,543,529	
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	233,647,234		229,605,114	
14	Maintenance				
15	(510) Maintenance Supervision and Engineering	442,424		416,903	
16	(511) Maintenance of Structures	2,976,987		6,247,257	
17	(512) Maintenance of Boiler Plant	33,826,952		35,102,226	
18	(513) Maintenance of Electric Plant	7,218,692		4,507,875	
19	(514) Maintenance of Miscellaneous Steam Plant	1,608,910		1,800,594	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	46,073,965		48,074,855	
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	279,721,199		277,679,969	
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 Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/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) Maintenance Supervision and Engineering				
54	(542) Maintenance of Structures				
55	(543) Maintenance of Reservoirs, Dams, and Waterways				
56	(544) Maintenance of Electric Plant				
57	(545) Maintenance of Miscellaneous Hydraulic Plant				
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)				
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)				
60	D. Other Power Generation				
61	Operation				
62	(546) Operation Supervision and Engineering	3,825,276	2,140,554		
63	(547) Fuel	569,813,155	394,815,494		
64	(548) Generation Expenses	11,282,743	10,756,053		
65	(549) Miscellaneous Other Power Generation Expenses	3,218,601	4,881,350		
66	(550) Rents		471		
67	TOTAL Operation (Enter Total of lines 62 thru 66)	588,139,775	412,593,922		
68	Maintenance				
69	(551) Maintenance Supervision and Engineering	825,504	706,105		
70	(552) Maintenance of Structures	7,991,241	8,051,359		
71	(553) Maintenance of Generating and Electric Plant	8,833,521	8,895,353		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	277,863	599,655		
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	17,928,129	18,252,472		
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	606,067,904	430,846,394		
75	E. Other Power Supply Expenses				
76	(555) Purchased Power	269,708,509	172,353,694		
77	(556) System Control and Load Dispatching	1,294,761	1,250,824		
78	(557) Other Expenses		2,702,836		
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	271,003,270	176,307,354		
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,156,792,373	884,833,717		
81	2. TRANSMISSION EXPENSES				
82	Operation				
83	(560) Operation Supervision and Engineering	720,565	675,429		
84	(561) Load Dispatching	475,106	542,209		
85	(562) Station Expenses	490,105	384,026		
86	(563) Overhead Lines Expenses	338,689	336,406		
87	(564) Underground Lines Expenses				
88	(565) Transmission of Electricity by Others	305,408	293,478		
89	(566) Miscellaneous Transmission Expenses	1,900,613	1,523,834		
90	(567) Rents	9,441	22,371		
91	TOTAL Operation (Enter Total of lines 83 thru 90)	4,239,927	3,777,753		
92	Maintenance				
93	(568) Maintenance Supervision and Engineering				
94	(569) Maintenance of Structures		42		
95	(570) Maintenance of Station Equipment	1,491,597	1,445,739		
96	(571) Maintenance of Overhead Lines	1,256,365	1,324,332		
97	(572) Maintenance of Underground Lines	32	259		
98	(573) Maintenance of Miscellaneous Transmission Plant				
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)	2,747,994	2,770,372		
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	6,987,921	6,548,125		
101	3. DISTRIBUTION EXPENSES				
102	Operation				
103	(580) Operation Supervision and Engineering	1,245,350	1,117,210		

Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/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	584,910		515,634	
107	(583) Overhead Line Expenses	565,836		544,300	
108	(584) Underground Line Expenses	3,581		38,606	
109	(585) Street Lighting and Signal System Expenses	205,341		441,759	
110	(586) Meter Expenses	1,954,305		2,530,694	
111	(587) Customer Installations Expenses	3,803,338		2,962,924	
112	(588) Miscellaneous Expenses	11,638,233		13,073,539	
113	(589) Rents	495,040		23,806	
114	TOTAL Operation (Enter Total of lines 103 thru 113)	20,495,934		21,248,472	
115	Maintenance				
116	(590) Maintenance Supervision and Engineering	177,463		287,941	
117	(591) Maintenance of Structures	20,066		2,711	
118	(592) Maintenance of Station Equipment	1,146,384		1,005,836	
119	(593) Maintenance of Overhead Lines	10,303,224		7,774,501	
120	(594) Maintenance of Underground Lines	2,556,769		1,398,180	
121	(595) Maintenance of Line Transformers	509,897		504,017	
122	(596) Maintenance of Street Lighting and Signal Systems	2,709,049		3,196,993	
123	(597) Maintenance of Meters	270,068		320,771	
124	(598) Maintenance of Miscellaneous Distribution Plant				
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	17,692,920		14,490,950	
126	TOTAL Distribution Exp (Enter Total of lines 114 and 125)	38,188,854		35,739,422	
127	4. CUSTOMER ACCOUNTS EXPENSES				
128	Operation				
129	(901) Supervision	4,539,830		3,872,876	
130	(902) Meter Reading Expenses	3,410,066		3,097,557	
131	(903) Customer Records and Collection Expenses	12,743,669		12,306,579	
132	(904) Uncollectible Accounts	4,760,539		3,261,275	
133	(905) Miscellaneous Customer Accounts Expenses				
134	TOTAL Customer Accounts Expenses (Total of lines 129 thru 133)	25,454,104		22,538,287	
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
136	Operation				
137	(907) Supervision				
138	(908) Customer Assistance Expenses	16,833,171		17,272,257	
139	(909) Informational and Instructional Expenses	694,970		598,790	
140	(910) Miscellaneous Customer Service and Informational Expenses				
141	TOTAL Cust. Service and Information. Exp. (Total lines 137 thru 140)	17,528,141		17,871,047	
142	6. SALES EXPENSES				
143	Operation				
144	(911) Supervision	450			
145	(912) Demonstrating and Selling Expenses	1,198,995		1,417,434	
146	(913) Advertising Expenses	49,488		46,548	
147	(916) Miscellaneous Sales Expenses	55,785		69,268	
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	1,304,718		1,533,250	
149	7. ADMINISTRATIVE AND GENERAL EXPENSES				
150	Operation				
151	(920) Administrative and General Salaries	16,875,473		12,136,830	
152	(921) Office Supplies and Expenses	7,469,734		6,978,663	
153	(Less) (922) Administrative Expenses Transferred-Credit	2,190,590		1,600,693	

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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	1,443,277		2,216,959	
156	(924) Property Insurance	8,044,930		7,103,544	
157	(925) Injuries and Damages	11,407,810		12,648,936	
158	(926) Employee Pensions and Benefits	37,413,197		34,890,074	
159	(927) Franchise Requirements				
160	(928) Regulatory Commission Expenses	2,035,876		2,607,181	
161	(929) (Less) Duplicate Charges-Cr.	11,060,392		11,662,182	
162	(930.1) General Advertising Expenses	202,951		300,428	
163	(930.2) Miscellaneous General Expenses	17,963,767		15,438,672	
164	(931) Rents	-1,530,567		2,236,612	
165	TOTAL Operation (Enter Total of lines 151 thru 164)	88,075,466		83,295,024	
166	Maintenance				
167	(935) Maintenance of General Plant	3,641,607		3,594,480	
168	TOTAL Admin & General Expenses (Total of lines 165 thru 167)	91,717,073		86,889,504	
169	TOTAL Elec Op and Maint Expn (Tot 80, 100, 126, 134, 141, 148, 168)	1,337,973,184		1,055,953,352	

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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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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 monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		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)	
1,279,092			8,549,316	60,131,817	2,584,151	71,265,284	1
332,122			78,672	22,503,296	321,773	22,903,741	2
23,094				2,532,174		2,532,174	3
74,151				4,613,472		4,613,472	4
79,247				6,986,592	900,000	7,886,592	5
77,401			587,500	5,840,334		6,427,834	6
270,313				24,774,380		24,774,380	7
1,529				120,755		120,755	8
52				4,108		4,108	9
48,625				4,079,091		4,079,091	10
5				625		625	11
54,149				3,420,699		3,420,699	12
10,824				1,111,159		1,111,159	13
97,810			1,248,500	14,834,025		16,082,525	14
3,313,318			52,318,326	210,177,463	7,212,724	269,708,513	

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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**PURCHASED POWER (Account 555)
(Including power exchanges)**

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Cargill Alliant	OS	N/A			
2	Wheelabrator Ridge Energy	OS	N/A			
3	Hardee Power Partners, Ltd.	LU	2			
4	City of Tampa (3/1/2009)	LF	QF81-57	21.0	21.0	19.0
5	Hillsborough County (3/1/2010)	LF	QF83-405	27.3	27.3	21.6
6	IMC-Agrico-New Wales	RQ	QF82-16. QF84-81	9.3	9.3	2.1
7	CF Industries, Inc.	RQ	QF87-344	13.3	13.3	2.0
8	IMC-Agrico-South Pierce	RQ	QF91-19-000	18.6	18.6	3.8
9	Auburndale Power Partners, L.P.	RQ	QF93-29	60.2	60.2	0.0
10	Orange Cogeneration	LF	QF92-54	23.0	23.0	23.0
11	Cutrale Citrus Juices US	RQ	N/A	0.2	0.2	0.0
12	Cargill Fertilizer Green Bay	RQ	QF90-146	9.4	9.4	1.8
13	Cargill Fertilizer Mulberry/Ridgewood	RQ	QF85-521	0.0	0.0	0.0
14	Cargill Fertilizer Millpoint	RQ	QF87-570	30.4	30.4	0.0
	Total					

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		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)	
188,883				14,793,986		14,793,986	1
410				17,350		17,350	2
228,161			20,532,768	26,220,910	3,370,176	50,123,854	3
165,316			3,111,780	4,280,856		7,392,636	4
192,482			10,029,150	5,000,755		15,029,905	5
5,992				374,500		374,500	6
14,709				933,629		933,629	7
34,495				2,502,511		2,502,511	8
16,062				894,996		894,996	9
74,641			8,180,640	1,777,826		9,958,466	10
14				540		540	11
11,636				778,943		778,943	12
				333		333	13
19,004				1,098,818		1,098,818	14
3,313,318			52,318,326	210,177,463	7,212,724	269,708,513	

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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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 monnhtly (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)	
13,099				548,983	36,624	585,607	1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
3,313,318			52,318,326	210,177,463	7,212,724	269,708,513	

Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Including transactions referred to as 'wheeling')					
<p>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.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>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)</p> <p>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.</p>					
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 Corp	LFP	
2	Auburndale Power Partners LLP	Auburndale Power Partners LLP	Florida Power Corp	LFP	
3	Calpine Construction Finance Co.	Calpine	Florida Power Corp	LFP	
4	Calpine Construction Finance Co.	Calpine	Florida Power & Light	LFP	
5	Calpine Energy Service	Florida Power Corp	Florida Power & Light	SFP	
6	Calpine Energy Service	Reedy Creek	Florida Power & Light	SFP	
7	Calpine Energy Service	Calpine	Florida Power Corp	SFP	
8	Calpine Energy Service	Calpine	Florida Power & Light	SFP	
9	Calpine Energy Service	Calpine	City of Lakeland	SFP	
10	Calpine Energy Service	Calpine	Orlando Utilities Commission	SFP	
11	Calpine Energy Service	Tampa Electric	Florida Power & Light	SFP	
12	Calpine Energy Service	Florida Power Corp	Florida Power & Light	NF	
13	Calpine Energy Service	Calpine	Florida Power Corp	NF	
14	Calpine Energy Service	Calpine	Florida Power & Light	NF	
15	Calpine Energy Service	Calpine	City of Lakeland	NF	
16	Calpine Energy Service	Calpine	Orlando Utilities Commission	NF	
17	Calpine Energy Service	Calpine	Reedy Creek	NF	
TOTAL					

Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006		Year/Period of Report End of 2005/Q4	
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as 'wheeling')							
<p>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.</p> <p>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.</p> <p>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.</p> <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p>							
FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.	
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)		
39	Millpoint/ Ridgewood	Florida Power Corp	14	83,053	58,785	1	
49	Recker Substation	Florida Power Corp	131	609,819	591,833	2	
4	Calpine	Florida Power Corp	226	968,043	948,750	3	
4	Calpine	Florida Power &Light	300	592,729	581,322	4	
4	Florida Power Corp	Florida Power &Light	11			5	
4	Reedy Creek	Florida Power &Light	17			6	
4	Calpine	Florida Power Corp	661	3,809	3,809	7	
4	Calpine	Florida Power &Light	238	7,264	7,196	8	
4	Calpine	City of Lakeland	464	5,448	5,448	9	
4	Calpine	Orlando Utilities Co	104	1,232	1,153	10	
4	Tampa Electric	Florida Power &Light	72	154	151	11	
4	Florida Power Corp	Florida Power &Light	156	93	90	12	
4	Calpine	Florida Power Corp	43,865	38,363	37,762	13	
4	Calpine	Florida Power &Light	10,820	9,682	9,321	14	
4	Calpine	City of Lakeland	4,890	4,886	4,692	15	
4	Calpine	Orlando Utilities Co	18,646	16,975	16,695	16	
4	Calpine	Reedy Creek	190	204	198	17	
			82,897	2,346,994	2,272,333		

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred 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.
354,771		95,005	449,776	1
2,117,702		105,511	2,223,213	2
2,901,795	13,325	302,026	3,217,146	3
3,851,940	17,688	400,920	4,270,548	4
				5
				6
				7
				8
				9
				10
				11
296		25	321	12
28,661		2,510	31,171	13
10,334		961	11,295	14
3,108		267	3,375	15
6,374		547	6,921	16
59		5	64	17
9,290,683	31,013	909,222	10,230,918	

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Including transactions referred to as 'wheeling')			
<p>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.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>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)</p> <p>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.</p>			

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 Energy Service	Calpine	Seminole Electric Co	NF
2	Calpine Energy Service	Seminole Electric Co	Florida Power Corp	NF
3	Calpine Energy Service	Tampa Electric	Florida Power Corp	NF
4	Calpine Energy Service	Tampa Electric	Orlando Utilities Commission	NF
5	Cinergy Services, Inc.	Florida Power & Light	Florida Power Corp	NF
6	Cinergy Services, Inc.	Florida Power & Light	Reedy Creek	NF
7	Florida Power Corporation	Florida Power & Light	Florida Power Corp	SFP
8	Florida Power Corporation	Florida Power & Light	Florida Power Corp	NF
9	Florida Power Corporation	Calpine	Florida Power Corp	NF
10	Orlando Utilities Commission	Orlando Utilities Commission	Reedy Creek	NF
11	Reedy Creek Improvement District	Florida Power Corp	Reedy Creek	NF
12	Reedy Creek Improvement District	City of Lakeland	Reedy Creek	NF
13	The Energy Authority	Florida Power & Light	Florida Power Corp	NF
14				
15				
16				
17				
	TOTAL			

Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006		Year/Period of Report End of 2005/Q4	
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as 'wheeling')							
<p>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.</p> <p>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.</p> <p>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.</p> <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p>							
FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.	
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)		
4	Calpine	Seminole Electric Co	314	313	302	1	
4	Seminole Electric Co	Florida Power Corp	59	59	58	2	
4	Tampa Electric	Florida Power Corp	216	216	211	3	
4	Tampa Electric	Orlando Utilities Co	132	128	125	4	
4	Florida Power &Light	Florida Power Corp	182	57	55	5	
4	Florida Power &Light	Reedy Creek	314	1,334	1,309	6	
4	Florida Power &Light	Florida Power Corp	148	2,406	2,352	7	
4	Florida Power &Light	Florida Power Corp	105	105	105	8	
4	Calpine	Florida Power Corp	100	100	98	9	
4	Orlando Utilities Co	Reedy Creek	102	102	100	10	
4	Florida Power Corp	Reedy Creek	219	219	215	11	
4	City of Lakeland	Reedy Creek	10	10	10	12	
4	Florida Power &Light	Florida Power Corp	191	191	188	13	
						14	
						15	
						16	
						17	
			82,897	2,346,994	2,272,333		

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred 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.
378		34	412	1
182		16	198	2
617		53	670	3
				4
259		22	281	5
4,974		468	5,442	6
7,311		681	7,992	7
324		28	352	8
309		27	336	9
315		27	342	10
15		2	17	11
676		58	734	12
283		29	312	13
				14
				15
				16
				17
9,290,683	31,013	909,222	10,230,918	

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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

- 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.
- 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.
- 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.
- Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- 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.
- Enter "TOTAL" in column (a) as the last line.
- 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			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Florida Power Corp.	OLF	114,588	112,167	305,408			305,408
2								
3								
4								
5								
6								
7								
8								
9								
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11								
12								
13								
14								
15								
16								
	TOTAL		114,588	112,167	305,408			305,408

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Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	793,574		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses			
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	-538,754		
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000			
6	Chamber of Commerce	103,217		
7	Directors' Fees and Expenses	199,273		
8	Internal and Public Communication	10,474		
9	Allocation of Parent Company Costs	16,447,118		
10	Environmental	948,865		
11				
12				
13				
14				
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46	TOTAL	17,963,767		

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- Report in section A for the year the amounts for : (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).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
- Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each 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.
- 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			6,688,517		6,688,517
2	Steam Production Plant	40,765,897				40,765,897
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	57,325,227				57,325,227
7	Transmission Plant	12,471,383				12,471,383
8	Distribution Plant	51,699,085				51,699,085
9	General Plant	18,331,812				18,331,812
10	Common Plant-Electric					
11	TOTAL	180,593,404		6,688,517		187,281,921

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.

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13							
14							
15							
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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to 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 -		91,579	91,579	
2	Complaint of Allied and Chemical against TEC				
3	regarding Commercial/Industrial Service				
4					
5	FPSC 020233-EI -		24,458	24,458	
6	Review of GridFlorida RTO Proposal				
7					
8	FPSC 050001-EI -		230,726	230,726	
9	Fuel and Purchased Power Cost Recovery Clause				
10	with GPIF				
11					
12	FPSC 031033-EI		45,323	45,323	
13	Review of TECs 2004-2008 Waterborne				
14	Transportation Contract w/ TECO Transport and				
15	Associated Benchmark				
16					
17	FPSC 050002-EG -		3,729	3,729	
18	Energy Conservation Cost Recovery Clause				
19					
20	FPSC 050007-EI -		33,901	33,901	
21	Environmental Cost Recovery Clause				
22					
23	FPSC Misc. Cogen		2,051	2,051	
24					
25	FPSC General		791,684	791,684	
26					
27	FERC - FPL		14,365	14,365	
28	Transmission Docket No. ER93-465				
29					
30	FERC - Calpine Reactive Pwr -ER05-677		12,116	12,116	
31					
32	FERC - FGT Rate Case - Docket No. RP04-12		1,200	1,200	
33					
34	FERC - Standards of Conduct		27,639	27,639	
35					
36	FERC - General		684,591	684,591	
37					
38	FERC - Mkt Based Rates - ER99 - 2342		39,643	39,643	
39					
40	Misc. Regulatory Agencies		32,869	32,869	
41					
42					
43					
44					
45					
46	TOTAL		2,035,874	2,035,874	

Name of Respondent Tampa Electric Company			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006		Year/Period of Report End of 2005/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 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.	
Department (f)	Account No. (g)	Amount (h)						
Electric	928	91,579					1	
							2	
							3	
							4	
Electric	928	24,458					5	
							6	
							7	
Electric	928	230,726					8	
							9	
							10	
							11	
Electric	928	45,323					12	
							13	
							14	
							15	
							16	
Electric	928	3,729					17	
							18	
							19	
Electric	928	33,901					20	
							21	
							22	
Electric	928	2,051					23	
							24	
Electric	928	791,684					25	
							26	
Electric	928	14,365					27	
							28	
							29	
Electric	928	12,116					30	
							31	
Electric	928	1,200					32	
							33	
Electric	928	27,639					34	
							35	
Electric	928	684,591					36	
							37	
Electric	928	39,643					38	
							39	
Electric	928	32,869					40	
							41	
							42	
							43	
							44	
							45	
		2,035,874					46	

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

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

Classifications:

- A. Electric R, D & D Performed Internally:

 - (1) Generation
 - a. hydroelectric
 - i. Recreation fish and wildlife
 - ii Other hydroelectric
 - b. Fossil-fuel steam
 - c. Internal combustion or gas turbine
 - d. Nuclear
 - e. Unconventional generation
 - f. Siting and heat rejection
- (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 2005
4		
5		
6		
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10		
11		
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Name of Respondent Tampa Electric Company	This Report Is:		Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

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
					6
					7
					8
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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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DISTRIBUTION OF SALARIES AND WAGES

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	19,504,644		
4	Transmission	1,718,490		
5	Distribution	10,673,769		
6	Customer Accounts	9,331,952		
7	Customer Service and Informational	3,645,738		
8	Sales	1,096,953		
9	Administrative and General	24,146,566		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	70,118,112		
11	Maintenance			
12	Production	18,905,331		
13	Transmission	1,107,471		
14	Distribution	6,883,766		
15	Administrative and General	613,602		
16	TOTAL Maint. (Total of lines 12 thru 15)	27,510,170		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	38,409,975		
19	Transmission (Enter Total of lines 4 and 13)	2,825,961		
20	Distribution (Enter Total of lines 5 and 14)	17,557,535		
21	Customer Accounts (Transcribe from line 6)	9,331,952		
22	Customer Service and Informational (Transcribe from line 7)	3,645,738		
23	Sales (Transcribe from line 8)	1,096,953		
24	Administrative and General (Enter Total of lines 9 and 15)	24,760,168		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	97,628,282	17,613,129	115,241,411
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)			

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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
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)	97,628,282	17,613,129	115,241,411
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	30,310,023	5,346,886	35,656,909
66	Gas Plant			
67	Other (provide details in footnote):			
68	TOTAL Construction (Total of lines 65 thru 67)	30,310,023	5,346,886	35,656,909
69	Plant Removal (By Utility Departments)			
70	Electric Plant	2,915,931	304,734	3,220,665
71	Gas Plant			
72	Other (provide details in footnote):			
73	TOTAL Plant Removal (Total of lines 70 thru 72)	2,915,931	304,734	3,220,665
74	Other Accounts (Specify, provide details in footnote):			
75				
76				
77	*Non Utility Accounts	18,400	2,245,766	2,264,166
78	Accounts Receivable and Deferred Debits	8,770,430	7,475	8,777,905
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95	TOTAL Other Accounts	8,788,830	2,253,241	11,042,071
96	TOTAL SALARIES AND WAGES	139,643,066	25,517,990	165,161,056

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report <i>(Mo, Da, Yr)</i> 04/14/2006	Year/Period of Report End of <u>2005/Q4</u>
COMMON UTILITY PLANT AND EXPENSES			
<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>			
<p>NONE FOR YEAR END 2005</p>			

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Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Tampa Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/14/2006	End of <u>2005/Q4</u>

PURCHASES AND SALES OF ANCILLARY SERVICES	
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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	1,387,894	MWH	150,784	2,331,372	MWH	238,129
2	Reactive Supply and Voltage	1,387,894	MWH	262,975	2,331,372	MWH	1,384,204
3	Regulation and Frequency Response						
4	Energy Imbalance						
5	Operating Reserve - Spinning						
6	Operating Reserve - Supplement						
7	Other	13,099	MWH	554,594			
8	Total (Lines 1 thru 7)	2,788,887		968,353	4,662,744		1,622,333

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Name of Respondent Tampa Electric Company				This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006		Year/Period of Report End of 2005/Q4		
MONTHLY TRANSMISSION SYSTEM PEAK LOAD										
<p>(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.</p> <p>(2) Report on Column (b) by month the transmission system's peak load.</p> <p>(3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).</p> <p>(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.</p>										
NAME OF SYSTEM:										
Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (f)	Short-Term Firm Point-to-point Reservation (f)	Other Service (f)
1	January	5,266	24	800	4,497		580	189		
2	February	3,708	11	800	3,190		422	96		
3	March	4,088	31	1700	3,328		573	187		
4	Total for Quarter	13,062			11,015		1,575	472		
5	April	4,076	30	1800	3,406		513	157		
6	May	4,269	30	1700	3,784		353	132		
7	June	4,941	15	1700	4,330		564	47		
8	Total for Quarter	13,286			11,520		1,430	336		
9	July	4,966	22	1700	4,199		585	182		
10	August	5,242	16	1700	4,459		585	198		
11	September	4,845	19	1700	4,124		508	213		
12	Total for Quarter	15,053			12,782		1,678	593		
13	October	4,509	3	1700	4,023		281	205		
14	November	4,004	8	1900	3,317		521	166		
15	December	3,673	22	800	3,508			165		
16	Total for Quarter	12,186			10,848		802	536		
17	Total for Year to	53,587			46,165		5,485	1,937		

Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/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)	18,911,837
3	Steam	8,433,409	23	Requirements Sales for Resale (See instruction 4, page 311.)	695,412
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	78,236
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	36,700
7	Other	8,928,682	27	Total Energy Losses	962,515
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	20,684,700
9	Net Generation (Enter Total of lines 3 through 8)	17,362,091			
10	Purchases	3,284,782			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received	2,664,939			
17	Delivered	2,627,112			
18	Net Transmission for Other (Line 16 minus line 17)	37,827			
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	20,684,700			

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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: Tampa Electric Company

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	1,550,186	9,649	3,812	24	0800
30	February	1,346,308	3,540	2,936	11	0800
31	March	1,530,675	6,948	3,074	3	2000
32	April	1,478,202	2,364	3,061	1	1600
33	May	1,801,959	18,910	3,605	30	1800
34	June	1,904,188	13,872	3,881	15	1700
35	July	2,140,164	4,197	4,053	20	1700
36	August	2,197,145	3,214	4,094	19	1600
37	September	1,967,419	4,487	3,813	19	1800
38	October	1,799,848	1,902	3,608	3	1700
39	November	1,457,672	8,115	2,973	8	1900
40	December	1,510,934	2,593	3,081	22	0800
41	TOTAL	20,684,700	79,791			

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated is a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a term basis report the Btu content 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: <i>Big Bend</i> (b)	Plant Name: <i>Big Bend</i> (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)	1541	111
7	Plant Hours Connected to Load	8760	219
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	1697	175
10	When Limited by Condenser Water	1673	146
11	Average Number of Employees	387	2
12	Net Generation, Exclusive of Plant Use - KWh	8433409000	8890000
13	Cost of Plant: Land and Land Rights	5147145	834366
14	Structures and Improvements	187159344	1725626
15	Equipment Costs	1043256523	26293826
16	Asset Retirement Costs	0	0
17	Total Cost	1235563012	28853818
18	Cost per KW of Installed Capacity (line 17/5) Including	677.9495	164.4092
19	Production Expenses: Oper, Supv, & Engr	3117246	0
20	Fuel	208350823	1530000
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	13093748	0
23	Steam From Other Sources	3823	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	2504062	17840
26	Misc Steam (or Nuclear) Power Expenses	6283140	0
27	Rents	0	0
28	Allowances	-103155	0
29	Maintenance Supervision and Engineering	442188	0
30	Maintenance of Structures	2974871	98880
31	Maintenance of Boiler (or reactor) Plant	33856369	0
32	Maintenance of Electric Plant	7217500	128665
33	Maintenance of Misc Steam (or Nuclear) Plant	1607818	0
34	Total Production Expenses	279348433	1775385
35	Expenses per Net KWh	0.0331	0.1997
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 3943154	0 0 24353
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0 0 11608	0 0 137572
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000 0.000 53.722	0.000 0.000 79.287
41	Average Cost of Fuel per Unit Burned	0.000 0.000 52.812	0.000 0.000 62.826
42	Average Cost of Fuel Burned per Million BTU	0.000 0.000 2.275	0.000 0.000 10.873
43	Average Cost of Fuel Burned per KWh Net Gen	0.000 0.000 2.469	0.000 0.000 17.210
44	Average BTU per KWh Net Generation	0.000 0.000 10.855	0.000 0.000 15.828

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)									
<p>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.</p>									
Plant Name: <i>Phillips</i> (d)			Plant Name: <i>Bayside</i> (e)			Plant Name: <i>Polk - Unit 1</i> (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			1778			265		6	
6502			8760			8760		7	
0			0			0		8	
36			1841			260		9	
34			1632			255		10	
8			59			79		11	
70843000			7460865000			1273707000		12	
179223			1592891			18197341		13	
9398764			113965273			111534815		14	
52585534			691141057			416448057		15	
0			0			0		16	
62163521			806699221			546180213		17	
1617.5780			400.5140			1673.8591		18	
47837			2321874			1452705		19	
5619843			516710647			32302957		20	
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674615			6787668			7021071		25	
0			0			0		26	
0			0			0		27	
0			0			-17206		28	
40966			0			784537		29	
25487			21230			7845642		30	
0			0			0		31	
553842			6196929			1931666		32	
0			0			0		33	
6962590			532038348			51321372		34	
0.0983			0.0713			0.0403		35	
		Oil			Gas			Oil	Coal
		Oil-barrel			Gas-mcf			Oil-barrel	Coal-ton
0	0	110257	0	0	53166328	0	78346	489981	38
0	0	149370	0	0	1037848	0	131945	13315	39
0.000	0.000	47.337	0.000	0.000	9.370	0.000	80.873	51.526	40
0.000	0.000	50.971	0.000	0.000	9.719	0.000	71.424	54.471	41
0.000	0.000	8.125	0.000	0.000	9.364	0.000	12.888	2.046	42
0.000	0.000	7.933	0.000	0.000	6.926	0.000	11.952	2.175	43
0.000	0.000	9.764	0.000	0.000	7.396	0.000	9.274	10.487	44

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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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 term 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: <i>Polk Units 2 & 3</i> (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)	297	0
7	Plant Hours Connected to Load	907	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	112692000	0
13	Cost of Plant: Land and Land Rights	0	0
14	Structures and Improvements	12425228	0
15	Equipment Costs	86346303	0
16	Asset Retirement Costs	0	0
17	Total Cost	98771531	0
18	Cost per KW of Installed Capacity (line 17/5) Including	280.9681	0.0000
19	Production Expenses: Oper, Supv, & Engr	0	0
20	Fuel	13355354	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	300282	0
33	Maintenance of Misc Steam (or Nuclear) Plant	0	0
34	Total Production Expenses	13655636	0
35	Expenses per Net KWh	0.1212	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 17195	1199675 0 0 0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0 138118	1001499 0 0 0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000 80.873	10.030 0.000 0.000 0.000
41	Average Cost of Fuel per Unit Burned	0.000 66.358	10.181 0.000 0.000 0.000
42	Average Cost of Fuel Burned per Million BTU	0.000 11.429	9.799 0.000 0.000 0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000 13.088	5.746 0.000 0.000 0.000
44	Average BTU per KWh Net Generation	0.000 11.452	11.989 0.000 0.000 0.000

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of <u>2005/Q4</u>
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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
0	0	0	22
0	0	0	23
0	0	0	24
0	0	0	25
0	0	0	26
0	0	0	27
0	0	0	28
0	0	0	29
0	0	0	30
0	0	0	31
0	0	0	32
0	0	0	33
0	0	0	34
0.0000	0.0000	0.0000	35
			36
			37
0	0	0	38
0	0	0	39
0.000	0.000	0.000	40
0.000	0.000	0.000	41
0.000	0.000	0.000	42
0.000	0.000	0.000	43
0.000	0.000	0.000	44

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Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4	
GENERATING PLANT STATISTICS (Small Plants)						
<p>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.</p>						
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	4.0	1,679,000	6,459,030
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3						
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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Tampa Electric Company	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	End of 2005/Q4
	(2) <input type="checkbox"/> A Resubmission	04/14/2006	

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)			
	2,860	292,988		Gas	1,125	1
						2
						3
						4
						5
						6
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						8
						9
						10
						11
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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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TRANSMISSION LINE STATISTICS

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	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 Sub 230002	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		SCPSC	2.31		1
19	Big Bend Sub 230008	FPL Tie	230.00		WDPSC	8.24		1
20	Big Bend Station 230009	South Gibsonton	230.00		STDC	4.51		2
21	Big Bend Sub 230010	River Sub	230.00		STDC	2.78	7.87	2
22	Big Bend Sub 230010	River Sub	230.00		SSPSC	4.25		1
23	Big Bend Sub 230010	River Sub	230.00		WDPSC	6.84		1
24	Sheldon Rd Sub 230011	FPC Tie (Tarpon)	230.00		SSPDC	1.61		2
25	Sheldon Rd Sub 230011	FPC Tie (Tarpon)	230.00		SSPTC	1.53		3
26	Sheldon Rd Sub 230011	FPC Tie (Tarpon)	230.00		SSPSC	1.95		1
27	Sheldon Rd Sub 230011	FPC Tie (Tarpon)	230.00		CSPSC	0.02		1
28	Sheldon Rd Sub 230012	FPC Tie (Tarpon)	230.00		WDPSC	4.80		1
29	Sheldon Rd Sub 230012	FPC Tie (Tarpon)	230.00		SSPSC	0.31		1
30	Sheldon Rd 230013	FPC Tie (Tarpon)	230.00		WDPSC	4.95		1
31	Big Bend Sub 230014	FPL Tie	230.00		ADPSC	13.62		1
32	Juneau Sub 230015	Sheldon RD	230.00		SSPSC	7.00		1
33	Juneau Sub 230015	Sheldon RD	230.00		SSPSC	2.08		1
34	Juneau Sub 230015	Sheldon RD	230.00		SSPDC	0.33		2
35	Eleventh Ave Sub 230016	Ohio Sub	230.00		SSPSC	6.08		1
36					TOTAL	1,217.16	88.06	189

Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006		Year/Period of Report End of 2005/Q4		
TRANSMISSION LINE STATISTICS (Continued)								
<p>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)</p> <p>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.</p> <p>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.</p> <p>10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.</p>								
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
1590 AAC								18
954 ACSR								19
1590 ACSR								20
1590 ACSR								21
1590 ACSR								22
1590 & 954 ACSR								23
1590 ACSR								24
1590 ACSR								25
1590 ACSR								26
954 AAC								27
1590 ACSR								28
1590 ACSR								29
1590 ACSR								30
2/795 ACSAR								31
2800 ACAR								32
1590 ACSS								33
1590 ACSS								34
2800 ACAR								35
	22,528,771	210,840,671	233,369,442					36

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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TRANSMISSION LINE STATISTICS

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Big Bend Sub 230017	Big Bend Station	230.00		SSPSC	0.54		1
2	Big Bend Sub 230018	FPL Tie (Manatee)	230.00		SDPSC	13.55		1
3	Big Bend Sub 230019	Big Bend Station	230.00		SSPSC	1.00		1
4	Sheldon Rd 230020	Dale Mabry	230.00		WDPSC	8.13		1
5	Sheldon Rd 230020	Dale Mabry	230.00		SSPSC	0.97		1
6	Sheldon Rd 230020	Dale Mabry	230.00		SSPTC		1.52	3
7	Pebbledale Sub 230021	Bell Creek Sub	230.00		WDPSC	21.36		1
8	Pebbledale Sub 230021	Bell Creek Sub	230.00		STDC		2.07	2
9	Pebbledale Sub 230021	Bell Creek Sub	230.00		WSPSC	1.25		1
10	Pebbledale Sub 230021	Bell Creek Sub	230.00		CSPSC	0.68		1
11	Sheldon Rd 230022	Jackson Rd	230.00		SSPSC	0.55		1
12	Sheldon Rd 230022	Jackson Rd	230.00		SSPSC	2.67		2
13	Big Bend Station 230023	BB Sub Gen Lds	230.00		STDC	0.63		2
14	Big Bend Sub 230024	Big Bend Sub Gen LD	230.00		STDC		0.62	2
15	Big Bend Sub 230025	Big Bend Sub Gen LD	230.00		STDC	0.56		2
16	Big Bend Sub 230026	Big Bend Sub Gen LD	230.00		STDC		0.56	2
17	Bayside 230027	Gan Sub Lds	230.00		CDPSC	0.70		1
18	Bayside 230027	Gan Sub Lds	230.00		SSPSC	0.09		1
19	Gannon Gen Lds 230028	Gannon Sub	230.00		SSPDC	0.82		2
20	Gannon Gen Lds 230029	Gannon Sub	230.00		CDPSC	0.09		1
21	Chapman 230033	Dale Mabry	230.00		WDPSC	5.06		1
22	Gannon Sub 230037	Juneau Sub	230.00		CSPSC	4.60		1
23	Gannon Sub 230037	Juneau Sub	230.00		SSPSC	11.97		1
24	Ohio Sub 230038	Juneau Sub	230.00		SSPSC	2.65		1
25	Ohio Sub 230038	Juneau Sub	230.00		SSPSC	1.37		1
26	Ohio Sub 230038	Juneau Sub	230.00		SSPDC	1.24		2
27	Bayside CT1 230041	Gannon Sub	230.00		SSPDC		0.61	2
28	Bayside CT1 230041	Gannon Sub	230.00		SSPSC	0.06		1
29	Bayside CT1 230041	Gannon Sub	230.00		SSPSC	0.12		1
30	Bayside CT2 230042	Gannon Sub	230.00		SSPDC		0.49	2
31	Bayside CT2 230042	Gannon Sub	230.00		SSPSC	0.10		1
32	Polk 230401	Mines Sub	230.00		SSPDC	6.06		2
33	Polk 230401	Mines Sub	230.00		WDPSC	0.17		1
34	Polk 230401	Mines Sub	230.00		WDPSC	17.43		1
35	Fish Hawk 230403	Hampton	230.00		WDPSC	10.33		1
36					TOTAL	1,217.16	88.06	189

Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006		Year/Period of Report End of 2005/Q4		
TRANSMISSION LINE STATISTICS (Continued)								
<p>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)</p> <p>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.</p> <p>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.</p> <p>10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.</p>								
Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
954 AAC								1
27795 ACSR								2
1590 & 954 AAC								3
1590 ACSR								4
1590 ACSR								5
1590 ACSR								6
954 ACSR								7
954 ACSR								8
954 ACSR								9
954 ACSR								10
954 ACSR								11
954 ACSR								12
1590 AAC								13
1590 ACSR								14
1590 ACSR								15
1590 ACSR/AAC								16
1272 AAC								17
954 AAC								18
954 ACSR								19
1590 AAC								20
1590 ACSR								21
1590 ACSS								22
1590 ACSS								23
2800 ACAR								24
1590 ACSS								25
1590 ACSS								26
1590 ACSS								27
1590 ACSS								28
954 ACSR								29
1590 ACSS								30
1590 ACSS								31
1590 ACSR								32
954 AAC								33
1590 & 954 ACSR								34
1590 ACSR								35
	22,528,771	210,840,671	233,369,442					36

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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TRANSMISSION LINE STATISTICS

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Fish Hawk 230403	Hampton	230.00		CSPSC	0.16		1
2	Pebbledale 230601	FPC Tie (N. Bartow)	230.00		WDPSC	2.75		1
3	Pebbledale 230602	FPC Tie (Barcola)	230.00		WDPSC	11.27		1
4	Pebbledale 230603	Crews Lake (LAK)	230.00		STDC	2.34		2
5	Pebbledale 230603	Crews Lake (LAK)	230.00		WDPSC	4.14		1
6	Pebbledale 230603	Crews Lake (LAK)	230.00		WDPSC	2.25		1
7	Pebbledale 230603	Crews Lake (LAK)	230.00		WDPSC	0.93		1
8	Pebbledale 230603	Crews Lake (LAK)	230.00		SSPSC	0.06		1
9	S. Eloise Sub 2306	FPC Tie (Lake Wales)	230.00		WDPSC	7.60		1
10	Pebbledale 230605	Polk	230.00		SSPSC	8.59		1
11	Pebbledale 230605	Polk	230.00		SSPDC	1.15		2
12	Polk 230606	Pebbledale	230.00		SSPDC		6.15	2
13	Polk 230606	Pebbledale	230.00		CSPSC	1.95		1
14	Polk 230606	Pebbledale	230.00		WDPSC	5.36		1
15	Polk 230607	Hardee	230.00		SSPSC	5.14		1
16	Polk 230607	Hardee	230.00		SSPDC		1.04	2
17	Recker 230608	Crews Lake	230.00		SSPDC	0.85		2
18	Recker 230608	Crews Lake	230.00		SSPDC	2.72		2
19	Recker 230608	Crews Lake	230.00		WDPSC	10.56		1
20	Recker SW Sta 230609	Ariana	230.00		WDPSC	0.69		1
21	Recker SW Sta 230609	Ariana	230.00		SSPDC		0.85	2
22	Recker Sub 230610	Mission Energy	230.00		CSPSC	0.17		1
23	Recker Sub 230611	Mission Energy	230.00		CSPSC	0.18		1
24	Recker Sub 230612	Lake Agnes	230.00		SSPSC	5.18		1
25	Recker Sub 230612	Lake Agnes	230.00		SSPDC	4.37		2
26	GSU 230613	Polk Gen	230.00		SSPDC	0.33		2
27	GSU 230614	Polk Gen	230.00		SSPDC		0.32	2
28	GSU 230614	Polk Gen	230.00		SSPSC	0.20		1
29	Lake Agnes 230615	McIntosh	230.00		SSPDC	0.06		2
30	Lake Agnes 230616	Osceola	230.00		WDPSC		19.99	1
31	Lake Agnes 230616	Osceola	230.00		SSPSC		0.10	1
32	Osceola 230617	Cane Island	230.00		SSPSC		4.07	1
33	Osceola 230617	Cane Island	230.00		WDPSC		0.33	1
34	GSU 230619	Polk Gen	230.00		CSPSC	0.53	0.33	1
35	Recker Sub 230620	Calpine	230.00		CSPSC	0.07		1
36					TOTAL	1,217.16	88.06	189

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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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
954 ACSR								2
1590 & 954 ACSR								3
954 ACSR								4
954 ACSR								5
1590 ACSR								6
954 ACSR								7
600 CU								8
954 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
1590 ACSR								21
954 ACSR								22
954 ACSR								23
1590 ACSR								24
1590 ACSR								25
954 AAC								26
954 AAC								27
954 AAC								28
954 AAC								29
954 ACSR								30
954 ACSR								31
954 ACSR								32
954 ACSR								33
954 ACSR								34
954 ACSR								35
	22,528,771	210,840,671	233,369,442					36

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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TRANSMISSION LINE STATISTICS

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Recker Sub 230621	Osprey	230.00		SCPSC	0.03		1
2	S Eloise Sub 230622	Recker Sub	230.00		SSPSC	3.81		1
3	S Eloise Sub 230622	Recker Sub	230.00		SSPDC		2.72	2
4	S Eloise Sub 230622	Recker Sub	230.00		SSPSC	0.85		1
5	S Eloise Sub 230623	FPC Tie (N. Bartow)	230.00		SSPSC	3.47		1
6	S Eloise Sub 230623	FPC Tie (N. Bartow)	230.00		WDPSC	8.80		1
7	Fish Hawk 230625	Pebbledale	230.00		WDPSC	16.53		1
8	Fish Hawk 230625	Pebbledale	230.00		CSPSC	1.04		1
9	Fish Hawk 230625	Pebbledale	230.00		CDPSC	0.08		1
10	230902	De-energized	230.00		STDC		2.81	2
11	230902	De-energized	230.00		WDPSC	0.39		1
12	Gannon 138002	Juneau	138.00		WSPSC	0.08		1
13	Juneau 138003	Ohio	138.00		WSPSC	3.95		1
14	Juneau 138003	Ohio	138.00		CSPSC	1.61		1
15	Juneau 138003	Ohio	138.00		SSPSC		1.24	2
16	Hooker Pt.138004	Gannon	138.00		WSPSC	1.22		1
17	Hooker Pt.138004	Gannon	138.00		CSPSC	2.22		2
18	Ohio 138005	Clearview	138.00		WSPSC	1.07		1
19	Ohio 138005	Clearview	138.00		U/G			1
20	Ohio 138005	Clearview	138.00		SSPSC	1.15	1.14	1
21	Ohio 138005	Clearview	138.00		CSPSC	0.83		1
22	Ohio 138006	Himes	138.00		WSPSC	8.43		1
23	Ohio 138007	Clearview	138.00		WSPSC	1.17		1
24	Ohio 138007	Clearview	138.00		CSPSC	0.17		
25	Gannon 138008	Juneau	138.00		CSPSC		1.18	2
26	Gannon 138008	Juneau	138.00		CSPSC	11.38		1
27	Gannon 138011	Gannon	138.00		CDPC	0.64		1
28	Gannon 138011	Gannon	138.00		STDC	0.22		1
29	Gannon 138012	Gannon	138.00		STDC		0.21	2
30	Gannon 138012	Gannon	138.00		CDPSC	0.63		1
31	Gannon 138013	Gannon	138.00		STDC		0.17	2
32	Gannon 138013	Gannon	138.00		CDPSC	0.64		1
33	Various		69.00		SPDC	13.14	15.75	2
34	Various		69.00		DPSC	4.43		1
35	Various		69.00		STDC		1.89	2
36					TOTAL	1,217.16	88.06	189

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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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 ACSS								2
1590 ACSS								3
1590 ACSS								4
1590 ACSS								5
954 ACSR								6
954 ACSR								7
954 ACSR								8
1590 ACSR								9
954 ACSR								10
954 ACSR								11
954 AAC								12
636 AAC								13
954 AAC, 795								14
954 ACSR								15
954 AAC								16
954 AAC								17
795 SSAC								18
500 AL XL								19
954 AAC								20
795 SSAC								21
795 SSAC								22
795 SSAC								23
954 AAC								24
1590 AAC								25
1590 AAC								26
600 Cu., 954 ACSR								27
600 Cu.								28
600 Cu.								29
600Cu., 954 ACSR								30
600 Cu.								31
600 Cu., 954 ACSR								32
								33
								34
								35
	22,528,771	210,840,671	233,369,442					36

ame of Respondent ampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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TRANSMISSION LINE STATISTICS

Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

Report data by individual lines for all voltages if so required by a State commission.

Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; (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.

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Various		69.00		SPSC	741.70		1
2	Various		69.00		DPDC	1.74	1.45	2
3	Various		69.00		Underground	14.41		
4	Various		69.00		SSPTC		1.57	3
5								
6								
7								
8								
9								
10								
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16								
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32								
33								
34								
35								
36					TOTAL	1,217.16	88.06	189

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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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
								3
								4
	22,528,771	210,840,671	233,369,442					5
								6
								7
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								9
								10
								11
								12
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								35
	22,528,771	210,840,671	233,369,442					36

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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TRANSMISSION LINES ADDED DURING YEAR

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.

Provide separate subheadings for overhead and under-ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (f) to (g), it is permissible to report in these columns the

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	Big Bend Sub	230008 FPL Tie	2.31	SCPSC		1	
2	Big Bend Sub	230008 FPL Tie	-1.89	DWPSC		1	
3	Various		1.89	STDC (Tower)		2	
4	Various		-0.96	SWPSC		1	
5							
6							
7							
8							
9							
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43							
44	TOTAL		1.35			5	

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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TRANSMISSION LINES ADDED DURING YEAR (Continued)

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

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

CONDUCTORS			Voltage KV (Operating) (k)	LINE COST					Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
									1
									2
									3
									4
									5
									6
				344,678	10,906,953	-2,953,031		8,298,600	7
									8
									9
									10
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									14
									15
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									37
									38
									39
									40
									41
									42
									43
				344,678	10,906,953	-2,953,031		8,298,600	44

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- 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.
- 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 EAST	DIST-UNATTENDED	69.00	13.00	
2	ALEXANDER RD WEST	DIST-UNATTENDED	69.00	13.00	
3	ARIANA EAST	DIST-UNATTENDED	69.00	13.00	
4	ARIANA WEST	DIST-UNATTENDED	69.00	13.00	
5	BAYCOURT	DIST-UNATTENDED	69.00	13.00	
6	BELL SHOALS NORTH	DIST-UNATTENDED	69.00	13.00	
7	BELMONT HEIGHTS	DIST-UNATTENDED	69.00	13.00	
8	BERKLEY ROAD SOUTH	DIST-UNATTENDED	69.00	13.00	
9	BLANTON EAST	DIST-UNATTENDED	69.00	13.00	
10	BLOOMINGDALE NORTH	DIST-UNATTENDED	69.00	13.00	
11	BLOOMINGDALE SOUTH	DIST-UNATTENDED	69.00	13.00	
12	BOYSCOUT WEST	DIST-UNATTENDED	138.00	13.00	
13	BRANDON WEST	DIST-UNATTENDED	69.00	13.00	
14	BRANDON EAST	DIST-UNATTENDED	69.00	13.00	
15	BUCKHORN - NORTH	DIST-UNATTENDED	69.00	13.00	
16	BUCKHORN - SOUTH	DIST-UNATTENDED	69.00	13.00	
17	CALOOSA NORTH	DIST-UNATTENDED	69.00	13.00	
18	CARROLWOOD VIL WEST	DIST-UNATTENDED	69.00	13.00	
19	CARROLWOOD VIL EAST	DIST-UNATTENDED	69.00	13.00	
20	CASEY ROAD NORTH	DIST-UNATTENDED	69.00	13.00	
21	CLARKWILD WEST	DIST-UNATTENDED	69.00	13.00	
22	CLEARVIEW SOUTH	DIST-UNATTENDED	69.00	13.00	
23	COOLIDGE EAST	DIST-UNATTENDED	138.00	13.00	
24	COOLIDGE WEST	DIST-UNATTENDED	138.00	13.00	
25	CORONET SOUTH	DIST-UNATTENDED	69.00	13.00	
26	CROSS CREEK WEST	DIST-UNATTENDED	69.00	13.00	
27	CYPRESS GARDENS	DIST-UNATTENDED	69.00	13.00	
28	CYPRESS STREET EAST	DIST-UNATTENDED	69.00	13.00	
29	CYPRESS STREET WEST	DIST-UNATTENDED	69.00	13.00	
30	DADE CITY	DIST-UNATTENDED	69.00	13.00	
31	DAIRY ROAD	DIST-UNATTENDED	69.00	13.00	
32	DALE MABRY EAST	DIST-UNATTENDED	69.00	13.00	
33	DALE MABRY WEST	DIST-UNATTENDED	69.00	13.00	
34	DEL WEBB NORTH	DIST-UNATTENDED	69.00	13.00	
35	DEL WEBB SOUTH	DIST-UNATTENDED	69.00	13.00	
36	DOUBLE BRANCH NORTH	DIST-UNATTENDED	69.00	13.00	
37	DOUBLE BRANCH SOUTH	DIST-UNATTENDED	69.00	13.00	
38	EAST BAY NORTH	DIST-UNATTENDED	69.00	13.00	
39	E WINTER HAVEN EAST	DIST-UNATTENDED	69.00	13.00	
40	E WINTER HAVEN WEST	DIST-UNATTENDED	69.00	13.00	

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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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)	
37	1					1
28	1					2
20	1					3
23	1					4
20	1					5
28	1					6
28	1					7
28	1					8
20	1					9
28	1					10
28	1					11
28	1					12
28	1					13
28	1					14
28	1					15
28	1					16
23	1					17
23	1					18
28	1					19
28	1					20
28	1					21
28	1					22
37	1					23
37	1					24
28	1					25
28	1					26
28	1					27
37	1					28
37	1					29
28	1					30
28	1					31
28	1					32
28	1					33
23	1					34
23	1					35
28	1					36
20	1					37
28	1					38
28	1					39
28	1					40

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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SUBSTATIONS

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	EHRlich ROAD EAST	DIST-UNATTENDED	69.00	13.00	
2	EHRlich ROAD WEST	DIST-UNATTENDED	69.00	13.00	
3	EL PRADO WEST	DIST-UNATTENDED	69.00	13.00	
4	ELEVENTH AVE EAST	DIST-UNATTENDED	69.00	13.00	
5	ELEVENTH AVE WEST	DIST-UNATTENDED	69.00	13.00	
6	ESTUARY WEST	DIST-UNATTENDED	69.00	13.00	
7	FAIRGROUNDS NORTH	DIST-UNATTENDED	69.00	13.00	
8	FERN STREET	DIST-UNATTENDED	69.00	13.00	
9	FIFTY SIXTH ST NORTH	DIST-UNATTENDED	69.00	13.00	
10	FIFTY SIXTH ST SOUTH	DIST-UNATTENDED	69.00	13.00	
11	FIRST STREET SOUTH	DIST-UNATTENDED	69.00	13.00	
12	FISHAWK SOUTH	DIST-UNATTENDED	230.00	13.00	
13	FLORIDA AVENUE NORTH	DIST-UNATTENDED	69.00	13.00	
14	FLORIDA AVENUE -SOUTH	DIST-UNATTENDED	69.00	13.00	
15	FORT KING HIGHWAY SOUTH	DIST-UNATTENDED	69.00	13.00	
16	FORT KING HIGHWAY NORTH	DIST-UNATTENDED	69.00	13.00	
17	FORTY SIXTH ST EAST	DIST-UNATTENDED	69.00	13.00	
18	FORTY SIXTH ST WEST	DIST-UNATTENDED	69.00	13.00	
19	FOURTEENTH ST	DIST-UNATTENDED	69.00	13.00	
20	FOWLER AVE EAST	DIST-UNATTENDED	69.00	13.00	
21	FOWLER AVE WEST	DIST-UNATTENDED	69.00	13.00	
22	GALLAGHER RD SOUTH	DIST-UNATTENDED	69.00	13.00	
23	GEORGE RD NORTH	DIST-UNATTENDED	69.00	13.00	
24	GEORGE RD SOUTH	DIST-UNATTENDED	69.00	13.00	
25	GIBSONTON	DIST-UNATTENDED	69.00	13.00	
26	GORDONVILLE	DIST-UNATTENDED	69.00	13.00	
27	GRANADA NORTH	DIST-UNATTENDED	69.00	13.00	
28	GRAY STREET NORTH	DIST-UNATTENDED	69.00	13.00	
29	GRAY STREET SOUTH	DIST-UNATTENDED	69.00	13.00	
30	GTE COLLIER NORTH	DIST-UNATTENDED	69.00	13.00	
31	GULF CITY WEST	DIST-UNATTENDED	69.00	13.00	
32	HABANA AVENUE NORTH	DIST-UNATTENDED	69.00	13.00	
33	HABANA AVENUE SOUTH	DIST-UNATTENDED	69.00	13.00	
34	HAMPTON NORTH	DIST-UNATTENDED	69.00	13.00	
35	HARBOUR ISLAND SOUTH	DIST-UNATTENDED	69.00	13.00	
36	HARNEY ROAD - EAST	DIST-UNATTENDED	69.00	13.00	
37	HENDERSON RD EAST	DIST-UNATTENDED	69.00	13.00	
38	HIMES EAST	DIST-UNATTENDED	69.00	13.00	
39	HIMES WEST	DIST-UNATTENDED	69.00	13.00	
40	HOPEWELL WEST	DIST-UNATTENDED	69.00	13.00	

Name of Respondent Tampa Electric Company	This Report Is:		Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

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
28	1					2
28	1					3
28	1					4
28	1					5
28	1					6
28	1					7
28	1					8
28	1					9
28	1					10
23	1					11
37	1					12
28	1					13
28	1					14
13	1					15
28	1					16
28	1					17
28	1					18
28	1					19
28	1					20
28	1					21
22	1					22
28	1					23
28	1					24
22	1					25
13	1					26
28	1					27
28	1					28
28	1					29
28	1					30
13	1					31
28	1					32
28	1					33
28	1					34
28	1					35
28	1					36
28	1					37
28	1					38
19	2					39
28	1					40

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- 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.
- 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	HYDE PARK SOUTH	DIST-UNATTENDED	69.00	13.00	
2	HYDE PARK NORTH	DIST-UNATTENDED	69.00	13.00	
3	IMPERIAL LAKES WEST	DIST-UNATTENDED	69.00	13.00	
4	IVY STREET	DIST-UNATTENDED	69.00	13.00	
5	JACKSON RD EAST	DIST-UNATTENDED	69.00	13.00	
6	JACKSON RD WEST	DIST-UNATTENDED	69.00	13.00	
7	JAN PHYL NORTH	DIST-UNATTENDED	69.00	13.00	
8	JAN PHYL SOUTH	DIST-UNATTENDED	69.00	13.00	
9	JUNEAU EAST	DIST-UNATTENDED	69.00	13.00	
10	JUNEAU WEST	DIST-UNATTENDED	69.00	13.00	
11	KEYSTONE WEST	DIST-UNATTENDED	69.00	13.00	
12	KEYSTONE EAST	DIST-UNATTENDED	69.00	13.00	
13	KIRKLAND RD SOUTH	DIST-UNATTENDED	69.00	13.00	
14	KNIGHTS SOUTH	DIST-UNATTENDED	69.00	13.00	
15	LAKE ALFRED SOUTH	DIST-UNATTENDED	69.00	13.00	
16	LAKE GUM EAST	DIST-UNATTENDED	69.00	13.00	
17	LAKE JULIANA WEST	DIST-UNATTENDED	69.00	13.00	
18	LAKE MAGDALENE NORTH	DIST-UNATTENDED	69.00	13.00	
19	LAKE REGION WEST	DIST-UNATTENDED	69.00	13.00	
20	LAKE RUBY SOUTH	DIST-UNATTENDED	69.00	13.00	
21	LAKE SILVER SOUTH	DIST-UNATTENDED	69.00	13.00	
22	LAKE SILVER NORTH	DIST-UNATTENDED	69.00	13.00	
23	LAKE WINTERSET EAST	DIST-UNATTENDED	69.00	13.00	
24	LAKEWOOD NORTH	DIST-UNATTENDED	69.00	13.00	
25	LAKEWOOD SOUTH	DIST-UNATTENDED	69.00	13.00	
26	LOIS AVE E, W, M	DIST-UNATTENDED	13.00	4.00	
27	LOIS AVE EAST	DIST-UNATTENDED	69.00	13.00	
28	LOIS AVE WEST	DIST-UNATTENDED	69.00	13.00	
29	LUCERNE PARK SOUTH	DIST-UNATTENDED	69.00	13.00	
30	MACDILL EAST	DIST-UNATTENDED	69.00	13.00	
31	MACDILL WEST	DIST-UNATTENDED	69.00	13.00	
32	MADISON NORTH	DIST-UNATTENDED	69.00	13.00	
33	MADISON SOUTH	DIST-UNATTENDED	69.00	13.00	
34	MANHATTAN EAST	DIST-UNATTENDED	69.00	13.00	
35	MANHATTAN WEST	DIST-UNATTENDED	69.00	13.00	
36	MARION ST. EAST	DIST-UNATTENDED	69.00	13.00	
37	MARION ST. WEST	DIST-UNATTENDED	69.00	13.00	
38	MARITIME NORTH	DIST-UNATTENDED	69.00	13.00	
39	MARITIME SOUTH	DIST-UNATTENDED	69.00	13.00	
40	MASSARO	DIST-UNATTENDED	69.00	13.00	

Name of Respondent Sampa Electric Company	This Report Is:		Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

SUBSTATIONS (Continued)

. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
 . 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)	
20	1					1
28	1					2
22	1					3
28	1					4
28	1					5
28	1					6
28	1					7
28	1					8
28	1					9
28	1					10
9	1					11
28	1					12
28	1					13
28	1					14
28	1					15
14	1					16
28	1					17
28	1					18
28	1					19
20	1					20
20	1					21
28	1					22
28	1					23
28	1					24
28	1					25
10	7					26
28	1					27
28	1					28
28	1					29
28	1					30
28	1					31
28	1					32
28	1					33
28	1					34
28	1					35
34	1					36
34	1					37
28	1					38
28	1					39
28	1					40

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- 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.
- 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	MATANZAS NORTH	DIST-UNATTENDED	69.00	13.00	
2	MATANZAS SOUTH	DIST-UNATTENDED	69.00	13.00	
3	MCFARLAND	DIST-UNATTENDED	69.00	13.00	
4	MCKINLEY EAST	DIST-UNATTENDED	69.00	13.00	
5	MCKINLEY WEST	DIST-UNATTENDED	69.00	13.00	
6	MEADOW PARK EAST	DIST-UNATTENDED	69.00	13.00	
7	MILLER MAC WEST	DIST-UNATTENDED	69.00	13.00	
8	MULBERRY SOUTH	DIST-UNATTENDED	69.00	13.00	
9	MULBERRY NORTH	DIST-UNATTENDED	69.00	13.00	
10	ORIENT PARK NORTH	DIST-UNATTENDED	69.00	13.00	
11	ORIENT PARK SOUTH	DIST-UNATTENDED	69.00	13.00	
12	PAGLEN ROAD - SOUTH	DIST-UNATTENDED	69.00	13.00	
13	PAGLEN ROAD - NORTH	DIST-UNATTENDED	69.00	13.00	
14	PATTERSON RD EAST	DIST-UNATTENDED	69.00	13.00	
15	PATTERSON RD WEST	DIST-UNATTENDED	69.00	13.00	
16	PEACH AVE WEST	DIST-UNATTENDED	69.00	13.00	
17	PEARSON RD NORTH	DIST-UNATTENDED	69.00	13.00	
18	PEARSON RD SOUTH	DIST-UNATTENDED	69.00	13.00	
19	PEBBLECREEK - NORTH	DIST-UNATTENDED	69.00	13.00	
20	PEBBLECREEK - SOUTH	DIST-UNATTENDED	69.00	13.00	
21	PINE LAKE NORTH	DIST-UNATTENDED	69.00	13.00	
22	PINE LAKE SOUTH	DIST-UNATTENDED	69.00	13.00	
23	PINECREST SOUTH	DIST-UNATTENDED	69.00	13.00	
24	PLANT AVE EAST	DIST-UNATTENDED	69.00	13.00	
25	PLANT AVE WEST	DIST-UNATTENDED	69.00	13.00	
26	PLANT CITY SOUTH	DIST-UNATTENDED	69.00	13.00	
27	PLYMOUTH EAST	DIST-UNATTENDED	69.00	13.00	
28	PLYMOUTH WEST	DIST-UNATTENDED	69.00	13.00	
29	POLK CITY	DIST-UNATTENDED	69.00	13.00	
30	POLK POWER CONSTRU	DIST-UNATTENDED	69.00	13.00	
31	PORT SUTTON	DIST-UNATTENDED	69.00	13.00	
32	PROVIDENCE RD EAST	DIST-UNATTENDED	69.00	13.00	
33	PROVIDENCE RD WEST	DIST-UNATTENDED	69.00	13.00	
34	RHODINE RD NORTH	DIST-UNATTENDED	69.00	13.00	
35	RHODINE RD SOUTH	DIST-UNATTENDED	69.00	13.00	
36	RIVERVIEW NORTH	DIST-UNATTENDED	69.00	13.00	
37	ROCKY CREEK NORTH	DIST-UNATTENDED	69.00	13.00	
38	ROCKY CREEK SOUTH	DIST-UNATTENDED	69.00	13.00	
39	ROME AVE WEST	DIST-UNATTENDED	69.00	13.00	
40	RUSKIN EAST	DIST-UNATTENDED	69.00	13.00	

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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SUBSTATIONS (Continued)

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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
28	1					2
28	1					3
28	1					4
28	1					5
28	1					6
28	1					7
28	1					8
22	1					9
28	1					10
28	1					11
28	1					12
28	1					13
28	1					14
28	1					15
28	1					16
28	1					17
28	1					18
28	1					19
28	1					20
28	1					21
28	1					22
28	1					23
28	1					24
34	1					25
34	1					26
28	1					27
28	1					28
28	1					29
13	1					30
9	1					31
28	1					32
28	1					33
28	1					34
28	1					35
28	1					36
28	1					37
22	1					38
28	1					39
28	1					40
28	1					

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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SUBSTATIONS

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SAN ANTONIO	DIST-UNATTENDED	69.00	13.00	
2	SENECA ST NORTH	DIST-UNATTENDED	69.00	13.00	
3	SEVENTY EIGHTH ST.	DIST-UNATTENDED	69.00	13.00	
4	SKYWAY NORTH	DIST-UNATTENDED	69.00	13.00	
5	SKYWAY SOUTH	DIST-UNATTENDED	69.00	13.00	
6	SOUTH ELOISE EAST	DIST-UNATTENDED	69.00	13.00	
7	SOUTH SEFFNER WEST	DIST-UNATTENDED	69.00	13.00	
8	SOUTH SEFFNER EAST	DIST-UNATTENDED	69.00	13.00	
9	ST CLOUD NORTH	DIST-UNATTENDED	69.00	13.00	
10	ST CLOUD SOUTH	DIST-UNATTENDED	69.00	13.00	
11	STADIUM NORTH	DIST-UNATTENDED	138.00	13.00	
12	STATE RD 574 EAST	DIST-UNATTENDED	69.00	13.00	
13	STATE RD 574 WEST	DIST-UNATTENDED	69.00	13.00	
14	STATE RD 60 NORTH	DIST-UNATTENDED	69.00	13.00	
15	STATE RD 60 SOUTH	DIST-UNATTENDED	69.00	13.00	
16	SUN CITY	DIST-UNATTENDED	69.00	13.00	
17	SUNLAKE EAST	DIST-UNATTENDED	69.00	13.00	
18	SUNSET LANE EAST	DIST-UNATTENDED	69.00	13.00	
19	SUNSET LANE WEST	DIST-UNATTENDED	69.00	13.00	
20	SYDNEY ROAD SOUTH	DIST-UNATTENDED	69.00	13.00	
21	TAMPA BAY BLVD NORTH	DIST-UNATTENDED	138.00	13.00	
22	TAMPA PALMS EAST	DIST-UNATTENDED	69.00	13.00	
23	TAMPA PALMS WEST	DIST-UNATTENDED	69.00	13.00	
24	TEMPLE TERRACE NORTH	DIST-UNATTENDED	69.00	13.00	
25	TEMPLE TERRACE SOUTH	DIST-UNATTENDED	69.00	13.00	
26	TERRACE NORTH	DIST-UNATTENDED	69.00	13.00	
27	THIRD AVE SOUTH	DIST-UNATTENDED	69.00	13.00	
28	THIRTIETH ST WEST	DIST-UNATTENDED	69.00	13.00	
29	TROUT CREEK NORTH	DIST-UNATTENDED	69.00	13.00	
30	TROUT CREEK SOUTH	DIST-UNATTENDED	69.00	13.00	
31	TURKEY FORD SOUTH	DIST-UNATTENDED	69.00	13.00	
32	TWELVETH AVE SOUTH	DIST-UNATTENDED	69.00	13.00	
33	TWENTY SEVENTH SOUTH	DIST-UNATTENDED	69.00	13.00	
34	TWENTY SEVENTH NORTH	DIST-UNATTENDED	69.00	13.00	
35	UNIV SO FLA EAST	DIST-UNATTENDED	69.00	13.00	
36	UNIV SO FLA WEST	DIST-UNATTENDED	69.00	13.00	
37	WASHINGTON ST NORTH	DIST-UNATTENDED	69.00	13.00	
38	WATERS AVE EAST	DIST-UNATTENDED	69.00	13.00	
39	WATERS AVE WEST	DIST-UNATTENDED	69.00	13.00	
40	WAYNE RD SOUTH	DIST-UNATTENDED	69.00	13.00	

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/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)	
13	1					1
28	1					2
22	1					3
28	1					4
28	1					5
28	1					6
28	1					7
22	1					8
28	1					9
28	1					10
37	1					11
28	1					12
28	1					13
28	1					14
28	1					15
28	1					16
28	1					17
28	1					18
28	1					19
28	1					20
37	1					21
28	1					22
28	1					23
22	1					24
22	1					25
28	1					26
28	1					27
28	1					28
28	1					29
28	1					30
28	1					31
28	1					32
28	1					33
22	1					34
28	1					35
37	1					36
28	1					37
28	1					38
28	1					39
28	1					40

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- 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.
- 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	WESTCHASE EAST	DIST-UNATTENDED	69.00	13.00	
2	WESTCHASE WEST	DIST-UNATTENDED	230.00	13.00	
3	WILSON	DIST-UNATTENDED	69.00	13.00	
4	WOODBERRY NORTH	DIST-UNATTENDED	69.00	13.00	
5	WOODLANDS EAST	DIST-UNATTENDED	69.00	13.00	
6	WOODLANDS WEST	DIST-UNATTENDED	69.00	13.00	
7	YUKON SOUTH	DIST-UNATTENDED	69.00	13.00	
8	YUKON NORTH	DIST-UNATTENDED	69.00	13.00	
9	TOTAL DISTRIBUTION		14963.00	2695.00	
10	ARIANA	TRANS-UNATTENDED	230.00	69.00	
11	BAYSIDE POWER	TRANS-UNATTENDED	230.00	14.00	
12	BAYSIDE POWER	TRANS-UNATTENDED	230.00	18.00	
13	BAYSIDE POWER	TRANS-UNATTENDED	230.00	18.00	
14	BAYSIDE POWER	TRANS-UNATTENDED	230.00	18.00	
15	BAYSIDE POWER	TRANS-UNATTENDED	230.00	18.00	
16	BAYSIDE POWER	TRANS-UNATTENDED	230.00	18.00	
17	BAYSIDE POWER	TRANS-UNATTENDED	230.00	18.00	
18	BAYSIDE POWER	TRANS-UNATTENDED	230.00	18.00	
19	BELL CREEK EAST	TRANS-UNATTENDED	230.00	69.00	
20	BIG BEND-UNIT 1	TRANS-UNATTENDED	230.00	23.00	
21	BIG BEND-UNIT 2	TRANS-UNATTENDED	230.00	23.00	
22	BIG BEND-UNIT 3	TRANS-UNATTENDED	230.00	21.00	
23	BIG BEND-UNIT 4	TRANS-UNATTENDED	230.00	21.00	
24	BIG BEND-GT2	TRANS-UNATTENDED	230.00	13.00	
25	BIG BEND-GT3	TRANS-UNATTENDED	230.00	13.00	
26	BRADLEY	TRANS-UNATTENDED	230.00	69.00	
27	CHAPMAN EAST	TRANS-UNATTENDED	230.00	69.00	
28	CLEARVIEW EAST	TRANS-UNATTENDED	138.00	69.00	
29	CLEARVIEW WEST	TRANS-UNATTENDED	138.00	69.00	
30	DALE MABRY EAST	TRANS-UNATTENDED	230.00	69.00	
31	DALE MABRY WEST	TRANS-UNATTENDED	230.00	69.00	
32	ELEVENTH AVE WEST	TRANS-UNATTENDED	230.00	69.00	
33	GANNON-230KV	TRANS-UNATTENDED	230.00	138.00	
34	GANNON-UNIT 1	TRANS-UNATTENDED	138.00	15.00	
35	GANNON-UNIT 2	TRANS-UNATTENDED	138.00	15.00	
36	GANNON-UNIT 3	TRANS-UNATTENDED	138.00	20.00	
37	GANNON-UNIT 4 (1 THRU 6 = 1)	TRANS-UNATTENDED	230.00	18.00	
38	GANNON-UNIT 5	TRANS-UNATTENDED	230.00	20.00	
39	GANNON-UNIT 6	TRANS-UNATTENDED	230.00	22.00	
40	HAMPTON NORTH	TRANS-UNATTENDED	230.00	69.00	

Name of Respondent Tampa Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/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
37	1					2
28	1					3
20	1					4
28	1					5
28	1					6
28	1					7
22	1					8
5624	215					9
168	1					10
100	2					11
216	1					12
216	1					13
216	1					14
216	1					15
216	1					16
216	1					17
216	1					18
224	1					19
480	1					20
480	1					21
480	1					22
480	1					23
71	1					24
71	1					25
168	1					26
336	1					27
150	1					28
150	1					29
224	1					30
168	1					31
336	1					32
336	1					33
150	2					34
150	2					35
180	1					36
205	1					37
270	1					38
433	1					39
336	1					40

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/Q4
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- 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.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	HIMES	TRANS-UNATTENDED	138.00	69.00	
2	HOOKER'S POINT TRANS #5	TRANS-UNATTENDED	69.00	13.00	
3	HOOKER'S POINT TRANS #1, #2	TRANS-UNATTENDED	69.00	13.00	
4	HOOKER'S POINT AUTO	TRANS-UNATTENDED	138.00	69.00	
5	HOOKER'S POINT TRANS #4	TRANS-UNATTENDED	69.00	13.00	
6	HOOKER'S POINT TRANS #3	TRANS-UNATTENDED	69.00	13.00	
7	JACKSON RD	TRANS-UNATTENDED	230.00	69.00	
8	JUNEAU EAST	TRANS-UNATTENDED	138.00	69.00	
9	JUNEAU WEST	TRANS-UNATTENDED	138.00	69.00	
10	JUNEAU EAST	TRANS-UNATTENDED	230.00	69.00	
11	MINES WEST	TRANS-UNATTENDED	230.00	69.00	
12	MINES EAST	TRANS-UNATTENDED	230.00	69.00	
13	OHIO NORTH	TRANS-UNATTENDED	230.00	138.00	
14	OHIO SOUTH	TRANS-UNATTENDED	230.00	138.00	
15	OSCEOLA	TRANS-UNATTENDED	230.00	69.00	
16	PEBBLEDALE	TRANS-UNATTENDED	230.00	69.00	
17	PHILLIPS GSU #1	TRANS-UNATTENDED	69.00	13.00	
18	PHILLIPS GSU #2	TRANS-UNATTENDED	69.00	13.00	
19	POLK POWER ST EAST GSU	TRANS-UNATTENDED	230.00	13.00	
20	POLK POWER CT WEST GSU	TRANS-UNATTENDED	230.00	18.00	
21	POLK POWER CT2 GSU	TRANS-UNATTENDED	242.00	18.00	
22	POLK POWER CT3 GSU	TRANS-UNATTENDED	242.00	18.00	
23	RIVER NORTH	TRANS-UNATTENDED	230.00	69.00	
24	RIVER SOUTH	TRANS-UNATTENDED	230.00	69.00	
25	RUSKIN SOUTH	TRANS-UNATTENDED	230.00	69.00	
26	SHELDON RD SE	TRANS-UNATTENDED	230.00	69.00	
27	SHELDON RD NW	TRANS-UNATTENDED	230.00	69.00	
28	SOUTH ELOISE NORTH	TRANS-UNATTENDED	230.00	69.00	
29	SOUTH ELOISE SOUTH	TRANS-UNATTENDED	230.00	69.00	
30	SOUTH GIBSONTON NORTH	TRANS-UNATTENDED	230.00	69.00	
31	SOUTH GIBSONTON SOUTH	TRANS-UNATTENDED	230.00	69.00	
32	STATE RD 60 NORTH	TRANS-UNATTENDED	230.00	69.00	
33	STATE RD 60 SOUTH	TRANS-UNATTENDED	230.00	69.00	
34	TOTAL TRANSMISSION		12950.00	3062.00	
35					
36					
37					
38					
39					
40					

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report End of 2005/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)	
168	1					1
88	1					2
67	2					3
168	1					4
60	1					5
43	1					6
224	1					7
168	1					8
168	1					9
224	1					10
224	1					11
336	1					12
336	1					13
336	1					14
224	1					15
168	1					16
25	1					17
25	1					18
170	1					19
242	1					20
216	1					21
216	1					22
336	1					23
336	1					24
224	1					25
196	1					26
224	1					27
168	1					28
196	1					29
224	1					30
196	1					31
336	1					32
224	1					33
14214	68					34
						35
						36
						37
						38
						39
						40

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
FOOTNOTE DATA			

Schedule Page: 204 Line No.: 4 Column: c
 \$4,037,202 of Miscellaneous Intangible Plant (Account 303) is related to Asset Retirement Cost valuations as of 12/31/2005.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
FOOTNOTE DATA			

Schedule Page: 219	Line No.: 8	Column: c
Accumulated Amortization - Sebring Acquisition (Account 10804)		
Schedule Page: 219	Line No.: 16	Column: c
(12.1)m Preexisting ARO Cost		
(3.5)m 2004 Storm related Cost of Removal		
0.1 m Accumulated Depreciation for Highwoods Distribution Facilities Purchase		
(0.5)m Reclass of Software Reserve		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
FOOTNOTE DATA			

Schedule Page: 228 Line No.: 26 Column: a

Allowance sales in August 20005 include the following vendors:

	Allowances	Gain on Sale
AEP	30,000	271,662
Cincinnati	10,000	90,554
Peabody	3,500	22,638
Morgan Stanley	<u>35,000</u>	<u>316,938</u>
TOTAL	77,500	701,792

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

Schedule Page: 256 Line No.: 2 Column: b

The bonds on lines 2 and 3 were replaced by the bond on line 8. 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.: 4 Column: b

The bonds on lines 4, 9, & 10 were replaced by the bonds on lines 17 & 19. 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.: 5 Column: b

The bonds on lines 5 & 6 were replaced by the bonds on lines 9 & 10. 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.: 7 Column: b

The bond on line 7 was replaced by the bond on line 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.: 8 Column: b

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

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

The bond on line 11 was remarketed from a variable rate to a fixed rate of 4.00% from 8/02-7/07.

Schedule Page: 256 Line No.: 12 Column: b

The bond on line 12 was remarketed from a variable rate to a fixed rate of 4.25% from 8/02-7/07.

Schedule Page: 256 Line No.: 25 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.

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
FOOTNOTE DATA			

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, 2005

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

TECO Finance, Inc.
TECO Investments, Inc.
Tampa Electric Company
TECO Diversified, Inc.
TECO Properties Corporation
TECO Coal Corporation
Gatliff Coal Company
Rich Mountain Coal Company
TECO Transport Corporation
TECO Bulk Terminal LLC
TECO Ocean Shipping, Inc.
TECO Barge Line, Inc.
TECO Towing Company
TECO Coalbed Methane Florida, Inc.
TECO Wholesale Generation, Inc.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
FOOTNOTE DATA			

Clintwood Elkhorn Mining Company
 H Power I, Inc.
 H Power II, Inc.
 TPS Operations Company
 TECO Fiber, Inc.
 Premier Elkhorn Coal Company
 Pike-Letcher Land Company
 TPS Guatemala One, Inc.
 TECO Oil & Gas, Inc.
 TECO EnergySource, Inc.
 Power Engineering & Construction, Inc.
 TECO Gas Services, Inc.
 Peoples Gas System (Florida), Inc.
 Pasco Power GP, Inc.
 BGA Special Project One, Inc.
 Bear Branch Coal Company
 Raven Rock Development Corporation
 TPS Hamakua Land, Inc.
 TPS Hamakua, Inc.
 TPS Hawaii, Inc.
 TECO Propane Ventures LLC
 TPS Virginia Operations Company
 TECO Solutions, Inc.
 TECO Partners, Inc.
 TPS LP, Inc.
 TPS GP, Inc.
 BCH Mechanical, Inc.
 SDB Leasing Corporation
 Staffing Systems, Inc.
 Perry County Coal Corporation
 Whitaker Coal Corporation
 Ray Coal Company, Inc.
 TPS Arkansas Operations Company
 TPS GP II, Inc.
 TPS LP II, Inc.
 TPS Arizona Operations Company
 TPS McAdams Operations Company
 TPS Dell Operations Company
 Prior Intrastate Corporation
 Prior Energy Corporation
 TECO Thermal Systems, Inc.
 TPS Frontera Operations I, Inc.
 TPS Frontera Operations II, Inc.
 TECO Synfuel Operations, LLC

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
FOOTNOTE DATA			

TWG Merchant, Inc.
 TWG Non-Merchant, Inc.
 TEC Receivables Corporation
 TECO Marine Services, LLC

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
FOOTNOTE DATA			

Schedule Page: 266 Line No.: 3 Column: i
Average life for assets is 28 years.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
FOOTNOTE DATA			

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

- Reclass to comply with FERC interpretations of FAS 109
- Adjustment to record derivative entry

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
FOOTNOTE DATA			

Schedule Page: 300 Line No.: 21 Column: b
Line 21 column b includes \$1,489,677 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 (\$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.: 23 Column: b
Line 23 was added in 2005 to show a line item associated with the sales of SO2 Allowances

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
FOOTNOTE DATA			

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

FUEL ADJUSTMENT INCLUDED IN RESIDENTIAL

RS Residential	\$323,514,737
OL 1&2 General Outdoor Lighting	705,890
	<u>\$324,220,627</u>

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

FUEL ADJUSTMENT INCLUDED IN COMMERCIAL AND INDUSTRIAL

GS General Service Non-Demand	\$36,453,811
GSLD General Service Large Demand	57,425,136
GSD General Service Demand	168,939,367
IS-1 Interruptible Industrial	32,568,961
IS-3 Interruptible Industrial	8,678,580
SBF Standby Firm	2,617,730
SBI-1 Standby Interruptible	4,950,766
SBI-3 Standby Interruptible	7,662,406
TS Temporary Service	137,632
OL 1&2 General Outdoor Lighting	3,718,100
	<u>\$323,152,489</u>

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

FUEL ADJUSTMENT INCLUDED IN STREET LIGHTING

SL 1,2 & 3 Street Lighting	\$2,102,109
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Schedule Page: 304 Line No.: 25 Column: a

FUEL ADJUSTMENT INCLUDED IN OTHER PUBLIC AUTHORITY

RS Residential	\$ 50,007
GS General Service Non-Demand	2,559,855
GSLD General Service Large Demand	26,898,219
GSD General Service Demand	27,384,927
SBF Standby Firm	1,572,189
IS-3 Interruptible Industrial	101,082
OL 1&2 General Outdoor Lighting	522,261
	<u>\$ 59,088,540</u>

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.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
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.: 1	Column: j
Customer Charge		
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.: 2	Column: j
Customer Charge		
Schedule Page: 310	Line No.: 3	Column: c
Service Agreement No. 3 under First Revised volume No. 1 (Requirements Tariff)		
Schedule Page: 310	Line No.: 3	Column: j
Customer Charge		
Schedule Page: 310	Line No.: 4	Column: c
Service Agreement No. 6 under First Revised Volume No. 1 (Requirements Tariff)		
Schedule Page: 310	Line No.: 4	Column: j
Customer Charge		
Schedule Page: 310	Line No.: 5	Column: j
Customer Charge		
Schedule Page: 310.1	Line No.: 5	Column: b
November 2004 adjustment. MB Sale reclassified as an MA Sale.		
Schedule Page: 310.1	Line No.: 6	Column: b
Long-term, non-firm evergreen contract. The buyer or seller may terminate the contract at any time by giving a 3-year notice.		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
FOOTNOTE DATA			

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

Lines 1-14 and Page 326.1 Lines 1-2 are for Schedule D and 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, are Tampa Electric Company's and not the sellers.

Schedule Page: 326 Line No.: 5 Column: l

Purchase of OATT-Schedule 2 Reactive Supply and Voltage Control.

Schedule Page: 326.1 Line No.: 3 Column: a

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

Schedule Page: 326.1 Line No.: 9 Column: a

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

Schedule Page: 326.1 Line No.: 10 Column: a

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

Schedule Page: 326.2 Line No.: 1 Column: c

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

Schedule Page: 326.2 Line No.: 2 Column: a

Total MWHs purchased excludes inadvertent MWHs.

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
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.: 1 Column: m

Includes Short Term Power Charge, Regulating Charge and Regular Level Charge

Schedule Page: 328 Line No.: 2 Column: m

Includes Short Term Power Charge, Regulating Charge, and Regular Level Charge

Schedule Page: 328 Line No.: 3 Column: d

Lines 3 and 4 are Firm Yearly Transmission Service contracts that expire in 2009.

Schedule Page: 328 Line No.: 3 Column: k

Point to Point Transmission

Schedule Page: 328 Line No.: 3 Column: l

GSI

Schedule Page: 328 Line No.: 3 Column: m

Ancillary Services - Scheduling and Reactive Power

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

Point to Point Transmission

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

GSI

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

Ancillary Services - Scheduling and Reactive Power

Schedule Page: 328 Line No.: 5 Column: i

Redirected. Included in Reservation.

Schedule Page: 328 Line No.: 5 Column: k

Redirected. Paid for in the reservation.

Schedule Page: 328 Line No.: 5 Column: m

Lines 5-17 represent ancillary services Sch-1 Scheduling and Sch-2 Reactive Supply per Tampa Electric Company's OATT.

Schedule Page: 328 Line No.: 6 Column: i

Redirected. Included in Reservation.

Schedule Page: 328 Line No.: 6 Column: k

Redirected. Paid for in the reservation.

Schedule Page: 328 Line No.: 7 Column: k

Redirected. Paid for in the reservation.

Schedule Page: 328 Line No.: 8 Column: k

Redirected. Paid for in the reservation.

Schedule Page: 328 Line No.: 9 Column: k

Redirected. Paid for in the reservation.

Schedule Page: 328 Line No.: 10 Column: k

Redirected. Paid for in the reservation.

Schedule Page: 328 Line No.: 11 Column: k

Redirected. Paid for in the reservation.

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

Lines 1-13 represent ancillary services Sch-1 Scheduling and Sch-2 Reactive Supply per Tampa Electric Company's OATT.

Schedule Page: 328.1 Line No.: 4 Column: k

Redirected. Paid for in the reservation.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
FOOTNOTE DATA			

Schedule Page: 398 Line No.: 2 Column: e

No unit of measure is available for Calpine Reactive Settlement. Charges result from settlement in FERC Docket ER05-677-000.

Schedule Page: 398 Line No.: 2 Column: g

Charges include Calpine Reactive Settlement - FERC Docket ER05-677-000.

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

Includes Generator Service Imbalance and Energy Imbalance.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/14/2006	Year/Period of Report 2005/Q4
Tampa Electric Company			
FOOTNOTE DATA			

Schedule Page: 401 Line No.: 10 Column: b
Includes 534,351 MWH cogeneration and 2,551,478 MWH of emergency A, B, + C Sch J + Econo purchases.

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

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2005

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. Sherrill W. Hudson	Chairman of the Board and Chief Executive Officer of Tampa Electric Company	Chairman of the Board and Chief Executive Officer	TECO Energy, Inc. Tampa, Florida
		President and Director	TECO Diversified, Inc. Tampa, Florida
		Director	Publix Super Markets, Inc. Lakeland, Florida
		Director	The Standard Register Company Dayton, Ohio
2. Charles R. Black	President of Tampa Electric Company	President and Director	Commonwealth Chesapeake Company, LLC New Church, Virginia (sold 04/19/05)
		President and Director	Dell Holding, LLC Tampa, Florida (dissolved 12/01/05)
		President and Director	Frontera Holding, LLC Tampa, Florida (merged 12/01/05)
		Director	Gila River Transition Energy Management Asset Co, LLC Tampa, Florida (sold 06/01/05)
		President and Director	McAdams Holding, LLC Tampa, Florida
		President and Director	PGR I, LLC (formerly Panda Gila River I, LLC) Tampa, Florida (dissolved 12/02/05)
		President and Director	PGR II, LLC (formerly Panda Gila River II, LLC) Tampa, Florida (dissolved 12/02/05)
		Manager	Panda Texas Generating I, LLC Tampa, Florida (merged 12/01/05)
		Manager	Panda Texas Generating II, LLC Tampa, Florida (merged 12/01/05)
		Manager	TPGC, LP (formerly TECO-PANDA Generating Company, LP) Tampa, Florida
		President and Director	TECO Wholesale Generation, Inc. Tampa, Florida
		President	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 (dissolved 10/24/05)
		President and Director	TM Power Ventures, LLC Tampa, Florida
		President and Director	TPS Arizona Operations Company Tampa, Florida (dissolved 12/28/05)

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2005

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	TPS Arkansas Operations Company Tampa, Florida (dissolved 12/12/05)
		President and Director	TPS Dell, LLC Tampa, Florida
		President and Director	TPS Dell Operations Company Tampa, Florida (dissolved 12/01/05)
		President and Director	TPS Dell WDP, LLC Tampa, Florida (dissolved 12/01/05)
		President and Director	TPS Frontera Operations I, Inc. Tampa, Florida (dissolved 07/15/05)
		President and Director	TPS Frontera Operations II, Inc. Tampa, Florida (dissolved 07/15/05)
		President and Director	TPS GP, Inc. Tampa, Florida
		President and Director	TPS GP II, Inc. Tampa, Florida (dissolved 12/27/05)
		President and Director	TPS LP, Inc. Tampa, Florida
		President and Director	TPS LP II, Inc. Tampa, Florida (dissolved 12/27/05)
		President and Director	TPS McAdams, LLC Tampa, Florida
		President and Director	TPS McAdams Operations Company Tampa, Florida
		President and Director	TPS Tejas GP, LLC Tampa, Florida
		President and Director	TPS Tejas LP, LLC Tampa, Florida (merged 12/01/05)
		President and Director	TPS Virginia Operations Company Tampa, Florida (dissolved 12/06/05)
		President and Director	TUI I, LLC (formerly Trans-Union Interstate I, LLC) Tampa, Florida (dissolved 12/02/05)
		President and Director	TUI II, LLC (formerly Trans-Union Interstate II, LLC) Tampa, Florida (dissolved 12/02/05)
		President and Director	TWG Merchant, Inc. Tampa, Florida
		President and Director	UPP I, LLC (formerly Union Power I, LLC) Tampa, Florida (dissolved 12/02/05)
		President and Director	UPP II, LLC (formerly Union Power II, LLC) Tampa, Florida (dissolved 12/02/05)

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2005

<p>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.</p>			
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	UPP Finance Co., LLC Tampa, Florida (sold 06/01/05)
3. 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 (sold 01/07/05)
		Vice President - Controller and Assistant Secretary	Pasco Power GP, Inc. Tampa, Florida
		Vice President - Controller and Assistant Secretary	Peoples Sales & Service Company Tampa, Florida
		Vice President - Controller and Assistant Secretary	Prior Energy Corporation Tampa, Florida
		Vice President - Controller and Assistant Secretary	Prior Intrastate Corporation Tampa, Florida
		Vice President - Accounting	SDB Leasing Corp. Tampa, Florida (sold 01/07/05)
		Vice President - Accounting	Staffing Systems, Inc. Tampa, Florida (sold 01/07/05)
		Vice President - Controller	TECO Barge Line, Inc. Tampa, Florida
		Vice President - Controller	TECO Bulk Terminal, L.L.C. Davant, Louisiana
		Vice President - Controller and Assistant Secretary	TECO Fiber, Inc. Tampa, Florida
		Vice President - Controller and Assistant Secretary	TECO Gas Services, Inc. Tampa, Florida
		Vice President - Controller	TECO Marine Services, L.L.C. Tampa, Florida
		Vice President - Controller	TECO Ocean Shipping, Inc. Tampa, Florida
		Vice President - Controller	TECO Ocean Shipping, LLC Tampa, Florida
		Vice President - Controller and Assistant Secretary	TECO Partners, Inc. Tampa, Florida
		Vice President - Controller and Assistant Secretary	TECO Propane Ventures, LLC Tampa, Florida
		Vice President - Controller	TECO Properties Corporation Tampa, Florida
		Vice President - Controller and Assistant Secretary	TECO Solutions, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2005

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 - Controller	TECO Towing Company Tampa, Florida
		Vice President - Controller	TECO Transport Corporation Tampa, Florida
		Vice President - Controller	TOS-II, LLC Tampa, Florida
		Vice President - Controller	TT-II, LLC Tampa, Florida
		Vice President - Controller and Assistant Secretary	TPS Arizona Operations Company Tampa, Florida (dissolved 12/28/05)
		Vice President - Controller and Assistant Secretary	TPS Arkansas Operations Company Tampa, Florida (dissolved 12/12/05)
		Vice President - Controller and Assistant Secretary	TPS Dell Operations Company Tampa, Florida (dissolved 12/01/05)
		Vice President - Controller and Assistant Secretary	TPS Dell WDP, LLC Tampa, Florida (dissolved 12/01/05)
		Vice President - Controller and Assistant Secretary	TPS Frontera Operations I, Inc. Tampa, Florida (dissolved 07/15/05)
		Vice President - Controller and Assistant Secretary	TPS Frontera Operations II, Inc. Tampa, Florida (dissolved 07/15/05)
		Vice President - Controller and Assistant Secretary	TPS McAdams Operations Company Tampa, Florida
		Vice President - Controller and Assistant Secretary	TPS Operations Company Tampa, Florida (dissolved 08/05/05)
		Vice President - Controller and Assistant Secretary	TPS Virginia Operations Company Tampa, Florida (dissolved 12/06/05)
4. Deirdre A. Brown	Vice President - Regulatory Affairs of Tampa Electric Company		
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	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
		Treasurer and Assistant Secretary	TECO Oil & Gas, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2005

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-Peoples Gas System Division of Tampa Electric Company	President and Director	BGA Special Project One, Inc. Tampa, Florida (dissolved 12/01/05)
		President and Director	Peoples Gas System (Florida), Inc. Tampa, Florida
		President and Director	Peoples Sales & Service Company Tampa, Florida
		Director	TECO Gas Services, Inc. Tampa, Florida
		President and Director	TECO Solutions, Inc. Tampa, Florida
		President and Director	BCH Mechanical, Inc. Tampa, Florida (sold 01/07/05)
		President and Director	TECO Partners, Inc. Tampa, Florida
		President and Director	TECO Propane Ventures, LLC Tampa, Florida
		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 (sold 01/07/05)
		President and Director	Staffing Systems, Inc. Tampa, Florida (sold 01/07/05)
		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	TECO Energy, Inc. Tampa, Florida
		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	BGA Special Project One, Inc. Tampa, Florida (dissolved 12/01/05)
		President	Prior Energy Corporation Tampa, Florida
		President	Prior Intrastate Corporation Tampa, Florida
		President	TECO Gas Services, Inc. Tampa, Florida
		President and Director	TECO Thermal Systems, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2005

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
9. Gordon L. Gillette	Senior Vice President-Finance and Chief Financial Officer of Tampa Electric Company	Executive Vice President and Chief Financial Officer	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	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
		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	TPS Operations Company Tampa, Florida (dissolved 08/05/05)
		Treasurer and Director	Clintwood Elkhorn Mining Company Corbin, Kentucky
		President, Treasurer and Director	TPS Guatemala One, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2005

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 and Director	TECO Oil & Gas, Inc. Tampa, Florida
		Treasurer and Director	Power Engineering & Construction, Inc. Tampa, Florida
		President, Treasurer and Director	TECO EnergySource, Inc. Tampa, Florida
		President, Treasurer and Director	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 (dissolved 12/01/05)
		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
		President, Treasurer and Director	TPS de Ultramar, Ltd. Grand Cayman, Cayman Islands
		President, Treasurer and Director	Pasco Power GP, Inc. Tampa, Florida
		Treasurer and Director	TM Power Ventures L.L.C. Tampa, Florida
		President, Treasurer and Director	Palm Import and Export Corporation British Virgin Islands
		President and Treasurer	Tasajero I, L.D.C. Grand Cayman, Cayman Islands
		Vice President, Treasurer and Director	TECO Propane Ventures, LLC Tampa, Florida
		President and Treasurer	TPS Esquintia I, LDC Grand Cayman, Cayman Islands
		President, Treasurer and Director	TPS Hamakua Inc. Tampa, Florida (dissolved 12/21/05)
		President, Treasurer and Director	TPS Hamakua Land, Inc. Tampa, Florida (dissolved 12/21/05)
		President, Treasurer and Director	TPS Hawaii, Inc. Tampa, Florida (dissolved 12/21/05)
		President, Treasurer and Director	TPS Palmera, LDC Grand Cayman, Cayman Islands

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2005

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	TPS Pavana, Ltd. Grand Cayman, Cayman Islands
		President, Treasurer and Director	TPS San Jose International, Inc. Grand Cayman, Cayman Islands
		President and Treasurer	TPS San Jose, LDC Grand Cayman, Cayman Islands
		Treasurer and Director	BCH Mechanical, Inc. Tampa, Florida (sold 01/07/05)
		Treasurer and Director	SDB Leasing Corporation Tampa, Florida (sold 01/07/05)
		Treasurer and Director	Ray Coal Company, Inc. Corbin, Kentucky
		Treasurer and Director	Staffing Systems, Inc. Tampa, Florida (sold 01/07/05)
		Treasurer and Director	TECO Partners, Inc. 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 Virginia Operations Company Tampa, Florida (dissolved 12/06/05)
		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 (dissolved 12/28/05)
		Treasurer and Director	TPS Arkansas Operations Company Tampa, Florida (dissolved 12/12/05)
		Treasurer and Director	TPS GP II, Inc. Tampa, Florida (dissolved 12/27/05)
		Treasurer and Director	TPS LP II, Inc. Tampa, Florida (dissolved 12/27/05)
		Treasurer and Director	TPS Tejas GP, LLC Tampa, Florida
		Treasurer and Director	TPS Tejas LP, LLC Tampa, Florida (merged 12/01/05)

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2005

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	TPS Dell Operations Company Tampa, Florida (dissolved 12/01/05)
		Treasurer and Director	TPS McAdams Operations Company Tampa, Florida
		Treasurer and Director	Prior Energy Corporation Tampa, Florida
		Treasurer and Director	Prior Intrastate Corporation Tampa, Florida
		Treasurer and Director	TECO Thermal Systems, Inc. Tampa, Florida
		Treasurer and Director	TPS Dell WDP, L.L.C. Tampa, Florida (dissolved 12/01/05)
		Treasurer and Director	TPS Frontera Operations I, Inc. Tampa, Florida (dissolved 07/15/05)
		Treasurer and Director	TPS Frontera Operations II, Inc. Tampa, Florida (dissolved 07/15/05)
		Treasurer and Director	Pike-Letcher Synfuel, L.L.C. Tampa, Florida
		Treasurer and Director	TECO Synfuel Operations, L.L.C. Tampa, Florida
		Treasurer and Director	TECO Synfuel Holdings, L.L.C. Tampa, Florida
		Treasurer and Director	TECO Fiber, Inc. Tampa, Florida
		Treasurer and Director	TM Delmarva Power, LLC Tampa, Florida
		President, Treasurer and Director	San Jose Power Holding Company, Ltd Grand Cayman, Cayman Islands
		Treasurer and Director	Commonwealth Chesapeake Company, LLC New Church, Virginia (sold 04/19/05)
		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	Dell Holding, LLC Tampa, Florida (dissolved 12/01/05)
		Treasurer and Director	Frontera Holding, LLC Tampa, Florida (merged 12/01/05)
		Treasurer and Director	McAdams Holding, LLC Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2005

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	TIE NEWCO Holdings, LLC Tampa, Florida
		Treasurer	TOS-II, LLC Tampa, Florida
		Treasurer and Director	TT-II, LLC Tampa, Florida
		Treasurer and Director	TWG Merchant, Inc. Tampa, Florida
		President, Treasurer and Director	TECO Guatemala, Inc. Tampa, Florida
		President and Director	TEC Receivables Corp. Tampa, Florida
		President, Treasurer and Director (Effective 05/04/05)	TECO Guatemala Holdings, LLC Tampa, Florida
		President, Treasurer and Director (Effective 05/05/05)	TECO Guatemala Services, Ltd. Grand Cayman, Cayman Islands
		Treasurer and Director (Effective 07/29/05)	TECO Marine Services, LLC 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 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	Gila River Transition Energy Management Asset Co, LLC Tampa, Florida (sold 06/01/05)
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	Gatliff Coal Company Corbin, Kentucky
		Secretary	TECO Ocean Shipping, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: **TAMPA ELECTRIC COMPANY**
For the Year Ended December 31, 2005

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 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
		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	TECO Oil & Gas, Inc. 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

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2005

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	BGA Special Project One, Inc. Tampa, Florida (dissolved 12/01/05)
		Secretary	TECO Gas Services, Inc. Tampa, Florida
		Secretary	Peoples Gas System (Florida) Inc. Tampa, Florida
		Secretary	Peoples Sales & Service Company Tampa, Florida
		Secretary	Raven Rock Development Corporation Corbin, Kentucky
		Secretary	TPS de Ultramar, Ltd. Grand Cayman, Cayman Islands
		Secretary	Pasco Power GP, Inc. Tampa, Florida
		Secretary	TM Power Ventures L.L.C. 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 Esquintla I, LDC Grand Cayman, Cayman Islands
		Secretary	TPS Hamakua Inc. Tampa, Florida (dissolved 12/21/05)
		Secretary	TPS Hamakua Land, Inc. Tampa, Florida (dissolved 12/21/05)
		Secretary	TPS Hawaii, Inc. Tampa, Florida (dissolved 12/21/05)
		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	BCH Mechanical, Inc. Tampa, Florida (sold 01/07/05)
		Secretary	SDB Leasing Corp. Tampa, Florida (sold 01/07/05)

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2005

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	Staffing Systems, Inc. Tampa, Florida (sold 01/07/05)
		Secretary	Ray Coal Company, Inc. Corbin, Kentucky
		Secretary	TECO Partners, Inc. 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 Virginia Operations Company Tampa, Florida (dissolved 12/06/05)
		Secretary	Whitaker Coal Corporation Corbin, Kentucky
		Secretary	TECO Bulk Terminal, LLC Davant, Louisiana
		Secretary	Perry County Coal Corporation Corbin, Kentucky
		Secretary	TPS Arizona Operations Company Tampa, Florida (dissolved 12/28/05)
		Secretary	TPS Arkansas Operations Company Tampa, Florida (dissolved 12/12/05)
		Secretary	TPS GP II, Inc. Tampa, Florida (dissolved 12/27/05)
		Secretary	TPS LP II, Inc. Tampa, Florida (dissolved 12/27/05)
		Secretary	TPS Tejas GP, LLC Tampa, Florida
		Secretary	TPS Tejas LP, LLC Tampa, Florida (merged 12/01/05)
		Secretary	TPS Dell Operations Company Tampa, Florida (dissolved 12/01/05)
		Secretary	TPS McAdams Operations Company Tampa, Florida
		Secretary	Prior Energy Corporation Tampa, Florida
		Secretary	Prior Intrastate Corporation Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2005

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 Thermal Systems, Inc. Tampa, Florida
		Secretary	TPS Dell WDP, L.L.C. Tampa, Florida (dissolved 12/01/05)
		Secretary	TPS Frontera Operations I, Inc. Tampa, Florida (dissolved 07/15/05)
		Secretary	TPS Frontera Operations II, Inc. Tampa, Florida (dissolved 07/15/05)
		Secretary	Pike-Letcher Synfuel, L.L.C. Tampa, Florida
		Secretary	TECO Synfuel Operations, L.L.C. Tampa, Florida
		Secretary	TECO Synfuel Holdings, L.L.C. Tampa, Florida
		Secretary	PGR I, LLC (formerly Panda Gila River I, LLC) Tampa, Florida (dissolved 12/02/05)
		Secretary	PGR II, LLC (formerly Panda Gila River II, LLC) Tampa, Florida (dissolved 12/02/05)
		Secretary	TUI I, LLC (formerly Trans-Union Interstate I, LLC) Tampa, Florida (dissolved 12/02/05)
		Secretary	TUI II, LLC (formerly Trans-Union Interstate II, LLC) Tampa, Florida (dissolved 12/02/05)
		Secretary	UPP I, LLC (formerly Union Power I, LLC) Tampa, Florida (dissolved 12/02/05)
		Secretary	UPP II, LLC (formerly Union Power II, LLC) Tampa, Florida (dissolved 12/02/05)
		Secretary	UPP Finance Co., LLC Tampa, Florida (sold 06/01/05)
		Secretary	Panda Texas Generating I, LLC Tampa, Florida (merged 12/01/05)
		Secretary	Panda Texas Generating II, LLC Tampa, Florida (merged 12/01/05)
		Secretary	PLC Development Holdings, LLC Tampa, Florida (merged 12/01/05)
		Secretary	TECO Fiber, Inc. Tampa, Florida
		Secretary	TM Delmarva Power, LLC Tampa, Florida
		Secretary	TECO Ocean Shipping, LLC Tampa, Florida
		Secretary	Dell Holding, LLC Tampa, Florida (dissolved 12/01/05)

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2005

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	Frontera Holding, LLC Tampa, Florida (merged 12/01/05)
		Secretary	McAdams Holding, LLC Tampa, Florida
		Secretary	Gila River Transition Energy Management Asset Co, LLC Tampa, Florida (sold 06/01/05)
		Secretary	TIE NEWCO Holdings, LLC Tampa, Florida
		Secretary	TOS-II, LLC Tampa, Florida
		Secretary	TT-II, LLC Tampa, Florida
		Secretary	TWG Merchant, Inc. Tampa, Florida
		Secretary	TECO Guatemala, Inc. Tampa, Florida
		Secretary	TEC Receivables Corp. Tampa, Florida
		Secretary (Effective 05/04/05)	TECO Guatemala Holdings, LLC Tampa, Florida
		Secretary (Effective 05/05/05)	TECO Guatemala Services, Ltd. Grand Cayman, Cayman Islands
		Secretary (Effective 07/29/05)	TECO Marine Services, LLC Tampa, Florida
14. W. T. Whale	Vice President-Energy Supply of Tampa Electric Division of Tampa Electric Company		

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2005

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 (Through 07/13/05)	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
		Director	Huron Consulting Group, Inc. Chicago, Illinois
		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
		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
		Chairman of the Board and Director	The Bank of Tampa and its holding company, The Tampa Banking Company Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2005

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)		Director	Florida Investment Advisors, Inc. Tampa, Florida
		President and Director	Ferman Motor Car Company, Inc. Tampa, Florida d/b/a Ferman Oldsmobile of Brandon; Ferman Acura; Ferman Chrysler; Ferman Mazda; Ferman Jeep; Ferman on Kennedy; Ferman on Florida; Ferman of Brandon; Ferman Nissan of North Tampa; Ferman Chevrolet; Ferman Suzuki; Ferman Mazda of Brandon
		President and Director	Ferman Motor Leasing Corporation Tampa, Florida
		President & Director	Ferman Management Services Corporation Tampa, Florida d/b/a Ferman Automotive Mgmt. Services; FAQS; Ferman Automated Query Systems
		President and Director	Sunshine Chevrolet-Oldsmobile of Tarpon Springs, Inc. Tarpon Springs, Florida d/b/a Ferman Volvo; Ferman BMW; Ferman of Tarpon Springs; Ferman Chevrolet-Oldsmobile of Tarpon Springs; Ferman of New Port Richey; Ferman Jeep, Chrysler of New Port Richey; Ferman Nissan of New Port Richey; MINI of Palm Harbor; MINI of Tampa Bay; Ferman MINI; Ferman MINI of Tampa Bay
		Vice President and Director	Cigar City Motors, Inc. Tampa, Florida d/b/a Harley-Davidson of Tampa; Buell of Tampa; Brandon Buell Shop; Brandon Buell; Brandon Harley Davidson Shop
		Vice President and Director	Cigar City Motor Leasing, Inc. Tampa, Florida d/b/a Cigar City Rentals
		President and Director	Ferman Jeep, Inc. Tampa, Florida d/b/a Ferman Jeep Chrysler; Ferman Mazda of South Tampa
		Vice President and Director	F-Jets, LLC Tampa, Florida
		Vice President and Director	F-Jet Charters, LLC Tampa, Florida
		Vice President, Secretary and Director	SFFIG, Inc. Tampa, Florida
		President and Director	FTK Corporation Tampa, Florida
		President and Director	Ferman on 54, Inc., Land O' Lakes, Florida d/b/a Ferman Suzuki on 54; Ferman Buick; Ferman GMC; Ferman Pontiac; Ferman Pontiac-Buick-GMC
		President and Director	Island Center Corporation, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2005

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)		Manager	Ferman Premiere Finance LLC Tampa, Florida
		Vice President	Gulf Coast Harley Davidson, Inc. New Port Richey, Florida d/b/a Gulf Coast Harley Davidson; Gulf Coast Buell
		Member/Director	Brandon H-D Properties LLC Tampa, Florida
18. Luis Guinot, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
19. Loretta A. Penn	Director of Tampa Electric Company (Effective 07/27/05)	Director (Effective 07/27/05)	TECO Energy, Inc. Tampa, Florida
		Vice President	Spherion Corporation McLean, Virginia
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 Ventures LLC Oak Brook, Illinois
22. William P. Sovey	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		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. James O. Welch, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
25. Paul L. Whiting	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President and Chief Executive Officer	Seabreeze Holdings, Inc. Tampa, Florida
		Chairman of the Board	Sykes Enterprises, Incorporated Tampa, Florida
		Director	The Bank of Tampa and its holding company, The Tampa Banking Company Tampa, Florida

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2005

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. Clinton E. Childress David E. Schwartz DuBose Ausley Gordon L. Gillette J. Thomas Touchton James L. Ferman, Jr. James O. Welch, Jr. Karen M. Mincey Loretta A. Penn Luis Guinot, Jr. Paul L. Whiting Phil L. Barringer R. Bruce Christmas Sandra W. Callahan Sara L. Baldwin Sheila M. McDevitt Sherrill W. Hudson Tom L. Rankin William D. Rockford William P. Sovey	TECO Energy, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy, Inc.	
2. Sherrill W. Hudson David E. Schwartz Gordon L. Gillette	TECO Diversified, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc.	
3. Gordon L. Gillette David E. Schwartz Charles R. Black	TECO Wholesale Generation, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc.	
4. Phil L. Barringer Gordon L. Gillette William N. Cantrell David E. Schwartz	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.	
5. 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. TECO Barge Line, Inc. TECO BGA Thermal Systems, Inc. TECO Bulk Terminal, LLC TECO Coal Corporation TECO Gas Services, 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	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, 2005

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
	Whitaker Coal Corporation		
6. 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.	
7. Gordon L. Gillette Phil L. Barringer 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 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.	
8. 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 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 International Power, Inc. TPS LP II, 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 TWG Merchant, Inc. TIE NEWCO Holdings, LLC Dell Holding, LLC Frontera Holding, LLC McAdams Holding, LLC	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 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.	
10. Gordon L. Gillette William N. Cantrell David E. Schwartz Phil L. Barringer	Peoples Sales & Service Company	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and these companies.	
11. William N. Cantrell Phil L. Barringer	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	TM Power Ventures LLC TPS Dell, LLC TPS GP II, Inc. TPS LP II, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and these companies.	

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2005

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
	TPS McAdams, LLC TPS Tejas GP, LLC TPS Tejas LP, LLC TWG Merchant, Inc. TIE NEWCO Holdings, LLC Dell Holding, LLC Frontera Holding, LLC McAdams Holding, LLC 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 Virginia Operations Company		
13. Charles R. Black David E. Schwartz	PGR I, LLC (formerly Panda Gila River) PGR II, LLC (formerly Panda Gila River) TUI I, LLC (formerly Trans-Union Interstate I, LLC) TUI II, LLC (formerly Trans-Union Interstate II, LLC) UPP I, LLC (formerly Union Power I, LLC) UPP II, LLC (formerly 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.	
14. Charles R. Black	TM Kladno Electricidad S.R.L. TPGC, LP (formerly TECO-PANDA Generation) TM Delmarva Power, LLC San Jose Power Holding Company, Ltd	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	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 Sheila M. McDevitt David E. Schwartz Sandra W. Callahan	TECO Oil & Gas, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Oil & Gas Inc.	

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2005

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
22. William N. Cantrell Phil L. Barringer R. Bruce Christmas	TECO Gas Services, Inc	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	
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 Corporation	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 Sheila 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	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 Gordon L. Gillette David E. Schwartz	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 Management	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. Gordon L. Gillette	TECO Guatemala, Inc. TECO Guatemala Holdings, LLC TECO Guatemala Services, Ltd. TECO Marine Services, Ltd.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Transport Corporation.	
34. David E. Schwartz	TECO Guatemala, Inc. TECO Guatemala Holdings, LLC TECO Guatemala Services, Ltd. TECO Marine Services, Ltd.		
35. DuBose Ausley	Ausley & McMullen, PA	\$1,079,764	Legal services
36. James L. Ferman, Jr.	Ferman Acura/Mazda/Chrysler/Jeep/Niss	\$8,948	Electrical/lighting contract work, gas sales
37. Sherill W. Hudson	Publix Super Markets, Inc.	\$273	Groceries, products, gift certificates
38. Tom L. Rankin	Media General, Inc.	\$86,638	Media publishings

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

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2005

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).								
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Description	Gross Operating Revenues per Page 300	Interstate and Sales for Resale Adjustments	Adjusted Intrastate Gross Operating Revenues	Gross Operating Revenues per RAF Return	Interstate and Sales for Resale Adjustments	Adjusted Intrastate Gross Operating Revenues	Difference (d) - (g)
1	Total Sales to Ultimate Customers (440-446, 448)	\$ 1,654,435,637	\$ -	\$ 1,654,435,637	\$ 1,654,435,637	\$ -	\$ 1,654,435,637	\$ -
2	Sales for Resale (447)	50,721,217	50,721,217	-	50,721,217	50,721,217	-	-
3	Total Sales of Electricity	1,705,156,854	50,721,217	1,654,435,637	1,705,156,854	50,721,217	1,654,435,637	-
4	Provision for Rate Refunds (449.01)	-	-	-	-	-	-	-
5	Total Net Sales of Electricity	1,705,156,854	50,721,217	1,654,435,637	1,705,156,854	50,721,217	1,654,435,637	-
6	Total Other Operating Revenues (450-456)	39,007,221	-	39,007,221	41,646,296	2,898,994	38,747,302	259,919
7	Other: SO2 Allowance Sale Revenues (411.88, 411.89)	79,758,090	-	79,758,090	-	-	-	79,758,090
8								
9								
10	Total Gross Operating Revenues	\$ 1,823,922,165	\$ 50,721,217	\$ 1,773,200,948	\$ 1,746,803,150	\$ 53,620,211	\$ 1,693,182,939	\$ 80,018,009

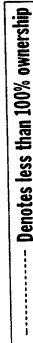
Line(6): Total Other Operating Revenues excludes \$3,376,187 of deferred retail fuel expense, \$2,724,734 of deferred capacity expense, \$70,835,389 of deferred environmental expense and \$182,705 of deferred wholesale expense.
These are included on page 114 in lines 11 and 12, respectively.

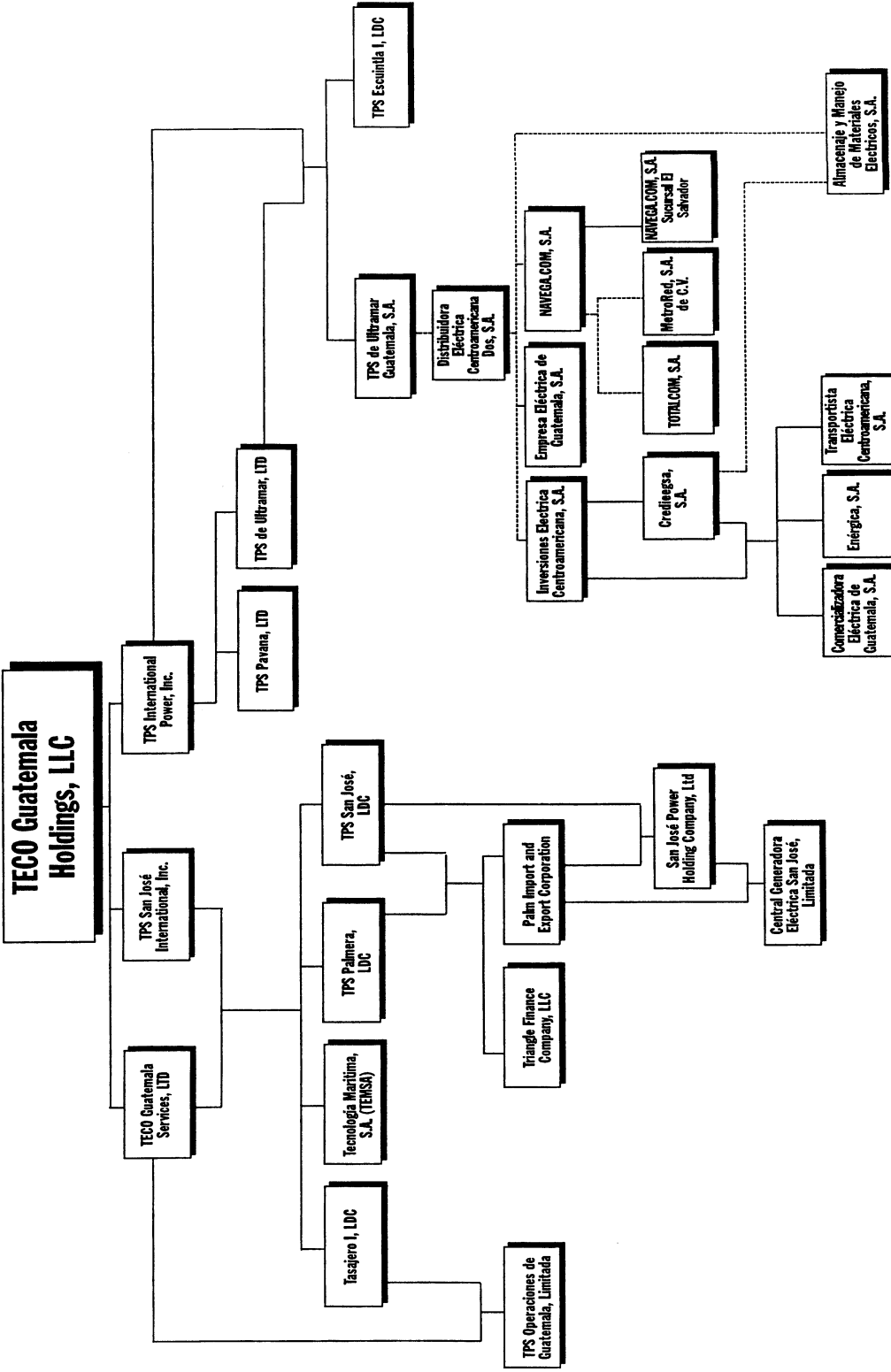
Line(7): SO2 Allowance Sale Revenues being reported as Total Gross Operating Revenues per FERC.

Analysis of Diversification Activity
Changes in Corporate Structure

Company: Tampa Electric Company
For the Year Ended December 31, 2005

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: May 4, 2005 TECO Guatemala Holdings, LLC May 5, 2005 TECO Guatemala Services, Ltd. July 29, 2005 TECO Marine Services, LLC Deletions to Corporate Structure: January 7, 2005 BCH Mechanical, Inc. January 7, 2005 SDB Leasing Corp. January 7, 2005 Staffing Systems, Inc. April 19, 2005 Common Chesapeake Company, LLC June 1, 2005 Gila River Transition Asset Co, LLC June 1, 2005 Gila River Transition Energy Management Asset Co, LLC June 1, 2005 Union Power Partners, LP June 1, 2005 Panda Gila River, LP June 1, 2005 Trans-Union Interstate Pipeline, LP June 22, 2005 B-T One, LLC July 15, 2005 TPS Fronera Operations I, Inc. July 15, 2005 TPS Frontera Operations II, Inc. August 5, 2005 TPS Operations Company October 24, 2005 TM Kladno Electricidad, S.R.L. November 21, 2005 Generacion Electrica Centroamericana, S.A. December 1, 2005 TPS Dell Operations Company December 1, 2005 TPS Dell WDP, LLC December 1, 2005 Dell Holding, LLC December 1, 2005 Frontera Holding, LLC December 1, 2005 TPS Tejas LP, LLC December 1, 2005 Panda Texas Generating Company I, LLC December 1, 2005 Panda Texas Generating Company II, LLC December 1, 2005 PLC Development Holdings, LLC December 1, 2005 BGA Special Project One, Inc. December 2, 2005 PGR I, LLC (formerly Panda Gila River I, LLC) December 2, 2005 PGR II, LLC (formerly Panda Gila River II, LLC) December 2, 2005 TUI I, LLC (formerly Trans-Union Interstate I, LLC) December 2, 2005 TUI II, LLC (formerly Trans-Union Interstate II, LLC) December 2, 2005 UPPI, LLC (formerly Union Power I, LLC) December 2, 2005 UPPII, LLC (formerly Union Power II, LLC) December 6, 2005 TPS Virginia Operations Company December 12, 2005 TPS Arkansas Operations Company December 21, 2005 TPS Hamakua, Inc. December 21, 2005 TPS Hamakua Land, Inc. December 21, 2005 TPS Hawaii, Inc. December 23, 2005 Nations Kladno, B.V. December 23, 2005 Nations Kladno II, B.V. December 26, 2005 Administradora de Inmuebles Santo Tomas, S.A. December 27, 2005 TPS GP II, Inc. December 27, 2005 TPS LP II, Inc. December 28, 2005 TPS Arizona Operations Company December 29, 2005 TAAP GP, LLC December 29, 2005 TAAP, LP December 30, 2005 TM Kladno, B.V.





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

**Company: Tampa Electric Company
For the Year Ended December 31, 2005**

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 March 1, 2005 through February 28, 2006. Peoples Gas System contracted Tampa Electric to provide monthly gas meter reading at a price of \$0.545 per reading. For 2005, both parties mutually agree to establish the volume for billing for January - December at 53,000 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 March 1, 2005 through February 28, 2006. Peoples Gas System contracted Tampa Electric to provide monthly gas meter reading at a price of \$0.78 per reading. For 2005, both parties mutually agree to establish the volume for billing for January - December 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)	Service agreement effective January 1, 2005 through December 31, 2005. 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)	Service agreement effective January 1, 2005 through December 31, 2005. Tampa Electric contracted TECO Energy, Inc. to provide selected services such as Management Services, Audit Services, Energy Risk Management 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)	Service agreement effective January 1, 2005 through December 31, 2005. 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, Procurement 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 Solutions, Inc. (Service Agreement)	Service agreement effective January 1, 2005 through December 31, 2005. TECO Solutions contracted Tampa Electric to provide selected services such as Facilities Services, Information Technology, Telecommunications, Corporate Communications, Community Affairs, Storage 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 Solutions.
TECO Transport Corporation (Service Agreement)	Service agreement effective January 1, 2005 through December 31, 2005. TECO Transport Corporation contracted Tampa Electric to provide selected services such as Facility Services, Information Technology, Telecommunications, Human Resources, Engineering, Corporate Communications, Community Affairs, Accounting 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.
TECO Guatemala, Inc. (Service Agreement)	Service agreement effective January 1, 2005 through December 31, 2005. TWG Guatemala contracted Tampa Electric to provide selected services such as IT, Telecommunications, Human Resources, Training, 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 Guatemala.
TWG Merchant, Inc. (Service Agreement)	Service agreement effective May 4, 2004 through December 31, 2005. TWG Merchant contracted Tampa Electric to provide selected services such as IT, Telecommunications, Human Resources, Training, 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.

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

Company: Tampa Electric Company
For the Year Ended December 31, 2005

<p>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.</p>		
Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
TECO Transport Corporation	Coal transportation, transfer and storage	\$82,521,295

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company
For the Year Ended December 31, 2005

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

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

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
TECO Energy, Inc.	Management services, audit, financial reporting, insurance, shareholder services, treasury, tax risk management, regulatory policy economic development, and governmental affairs (1)	Parent Svcs Agreement 1/1/05	P	234-09	23,900,638
TECO Properties	Data Processing Services	Service Agreement 1/1/05	S	146-03	2,040
TECO Bulk Terminal	"	Service Agreement 1/1/05	S	146-04	1,614
TECO Ocean Shipping	"	Service Agreement 1/1/05	S	146-06	7,175
TECO Energy, Inc.	"	Service Agreement 1/1/05	S	146-09	1,862,440
TECO Transport Corporation	"	Service Agreement 1/1/05	S	146-10	1,194,741
TECO Coal Corporation	"	Service Agreement 1/1/05	S	146-11	377,329
TECO Wholesale Gen - Merchant	"	Service Agreement 5/4/04	S	146-27	751,008
TECO Guatemala, Inc.	"	Service Agreement 1/1/05	S	146-29	37,693
Prior Energy	"	Service Agreement 1/1/05	S	146-34	349
Peoples Gas System	"	Service Agreement 1/1/05	S	146-50	5,850,643
TECO Partners	"	Service Agreement 1/1/05	S	146-58	179,399
TECO Transport Corporation	Personnel Services	Service Agreement 1/1/05	S	146-10	5,933
TECO Guatemala, Inc.	"	Service Agreement 1/1/05	S	146-29	705
Peoples Gas System	"	Service Agreement 1/1/05	S	146-50	5,876
TECO Partners	"	Service Agreement 1/1/05	S	146-58	450

- (1) Expenses incurred by the Parent Company on behalf of Tampa Electric
(1) Does not include cash transfers for taxes, insurance, employee benefits and etc.

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

**Company: Tampa Electric Company
For the Year Ended December 31, 2005**

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

(a) Enter name of affiliate.

(b) Give description of type of service, or name the product involved.

(c) Enter contract or agreement effective dates.

(d) Enter the letter "P" if the service or product is purchased by the Respondent; "S" if the service or product is sold by the Respondent.

(e) Enter utility account number in which charges are recorded.

(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
TECO Wholesale Gen - Merchant TECO Guatemala, Inc. BCH Mechanical TECO Solutions, Inc. Peoples Gas System	Accounting & Regulatory Services " " " "	Service Agreement 5/4/04 Service Agreement 1/1/05 Service Agreement 1/1/05 Service Agreement 1/1/05 Service Agreement 1/1/05	S S S S S	146-27 146-29 146-37 146-41 146-50	123,536 22,696 1,111 1,111 713,827
TECO Bulk Terminal TECO Barge Line TECO Ocean Shipping TECO Energy, Inc. TECO Transport Corporation TECO Coal Corporation TECO Wholesale Gen - Merchant TECO Guatemala, Inc. Peoples Gas System TECO Partners	Marketing & Communications Services " " " " " " " " "	Service Agreement 1/1/05 Service Agreement 1/1/05 Service Agreement 1/1/05 Service Agreement 1/1/05 Service Agreement 1/1/05 Service Agreement 1/1/05 Service Agreement 5/4/04 Service Agreement 1/1/05 Service Agreement 1/1/05 Service Agreement 1/1/05	S S S S S S S S S S	146-04 146-05 146-06 146-09 146-10 146-11 146-27 146-29 146-50 146-58	1,125 1,670 10,990 676,185 63,100 11,390 3,564 18,247 85,173 71,845
TECO Properties TECO Energy, Inc. TECO Transport Corporation TECO Wholesale Gen - Merchant TECO Guatemala, Inc. Peoples Gas System	Building and Facilities Services " " " " "	Service Agreement 1/1/05 Service Agreement 1/1/05 Service Agreement 1/1/05 Service Agreement 5/4/04 Service Agreement 1/1/05 Service Agreement 1/1/05	S S S S S S	146-03 146-09 146-10 146-27 146-29 146-50	1,596 279,404 67,788 79,512 14,362 199,837
TECO Properties TECO Energy, Inc. TECO Transport Corporation TECO Wholesale Gen - Merchant TECO Guatemala, Inc. Peoples Gas System	Office Space Cost Allocation for TECO Plaza " " " " "	Service Agreement 1/1/05 Service Agreement 1/1/05 Service Agreement 1/1/05 Service Agreement 5/4/04 Service Agreement 1/1/05 Service Agreement 1/1/05	S S S S S S	146-03 146-09 146-10 146-27 146-29 146-50	31,499 1,586,868 314,621 322,850 56,811 767,826

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company
For the Year Ended December 31, 2005

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 1/1/05	S	146-04	3,007
TECO Barge Line	"	Service Agreement 1/1/05	S	146-05	576
TECO Ocean Shipping	"	Service Agreement 1/1/05	S	146-06	2,410
TECO Transport Corporation	"	Service Agreement 1/1/05	S	146-10	767
TECO Coal Corporation	"	Service Agreement 1/1/05	S	146-11	960
TECO Wholesale Gen - Merchant	"	Service Agreement 5/4/04	S	146-27	80,913
TECO Guatemala, Inc.	"	Service Agreement 1/1/05	S	146-29	51,935
Peoples Gas System	"	Service Agreement 1/1/05	S	146-50	53,374
TECO Bulk Terminal	Engineering Services	Service Agreement 1/1/05	S	146-04	974,678
TECO Ocean Shipping	"	Service Agreement 1/1/05	S	146-06	522,717
TECO Energy, Inc.	"	Service Agreement 1/1/05	S	146-09	1,608
TECO Wholesale Gen - Merchant	"	Service Agreement 5/4/04	S	146-27	485,547
TECO Guatemala, Inc.	"	Service Agreement 1/1/05	S	146-29	340,799
TECO Ocean Shipping	Telecommunication Equipment & Services	Service Agreement 1/1/05	S	146-06	3,000
TECO Energy, Inc.	"	Service Agreement 1/1/05	S	146-09	99,888
TECO Transport Corporation	"	Service Agreement 1/1/05	S	146-10	17,736
TECO Coal Corporation	"	Service Agreement 1/1/05	S	146-11	3,000
TECO Wholesale Gen - Merchant	"	Service Agreement 5/4/04	S	146-27	44,628
TECO Guatemala, Inc.	"	Service Agreement 1/1/05	S	146-29	5,328
Peoples Gas System	"	Service Agreement 1/1/05	S	146-50	89,220
TECO Partners	"	Service Agreement 1/1/05	S	146-58	17,604
TECO Energy, Inc.	Purchasing Activity (Materials & Supplies)	Service Agreement 1/1/05	S	146-09	5,566

Company: Tampa Electric Company
For the Year Ended December 31, 2005

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
Purchases from Affiliates: NONE		\$	\$	\$	\$	\$	
Total		0.00	0.00	0.00	0.00	0.00	
Sales to Affiliates:		\$	\$	\$	\$	Sales Price	
NONE							
Total							

458

**Analysis of Diversification Activity
Employee Transfers**

**Company: Tampa Electric Company
for the year Ended December 31, 2005**

Most 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
Amor, Jack	Tampa Electric	TECO Energy	Director Of Community Affairs	Exec Director TECO Foundation	Permanent
Ball, Sharon	TECO Energy	Tampa Electric	Legal Specialist	SR Distribution Easement Tech	Permanent
Boudreaux, Jeffrey	Tampa Electric	TECO Energy	Systems Analyst	Information Sys Auditor	Permanent
Brown, Deirdre	TECO Energy	Tampa Electric	VP Regulatory Affairs	VP Regulatory Affairs	Permanent
Chichetto, Denise	TECO Energy	Tampa Electric	Executive Assistant	Coordinator Community Affairs	Permanent
Clark, Ellen	Tampa Electric	TECO Energy	Fuels Forecast Analyst	Risk Control Analyst	Permanent
Clark, Christina	Tampa Electric	TECO Ocean Shipping, Inc.	Coordinator Recruit & Staffing	Human Resource Generalist	Permanent
Covington, Nicole	Tampa Electric	People Gas System, Inc.	Accounts Payable Processor	Junior Buyer	Permanent
Frietsch, Gabriel	People Gas System	Tampa Electric	Utility Technician	Apprentice Lineman I 'S'	Permanent
Green, Laura	Tampa Electric	TECO Energy	Admin Specialist	SR Admin Specialist	Permanent
Johnson, Donna	TECO Energy	Tampa Electric	Accountant	Fuels Information Specialist	Permanent
Jordan, Shelby	People Gas System, Inc.	Tampa Electric	Customer Service Professional	Field Construction Specialist	Permanent
Prater, Jacqueline	TECO Energy	Tampa Electric	SR Auditor	SR Budget Analyst	Permanent
Smith, Justin	TECO Energy	Tampa Electric	SR Technical Aide	SR Admin Specialist	Permanent
Wotring, Karen	TECO Transport Corp	Tampa Electric	Payroll Coordinator	Payroll Specialist	Permanent

Analysis of Diversification Activity
Non-Tariffed Services and Products Provided by the Utility

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2005

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, 2005

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)	(0)
121 11/12 Zap Cap Inventory/In-Service Acct. Residential Surge Suppression Equip. Various locations	4,081,205	464,560	4,545,765
121 14 Zap Cap In-Service Acct. Business Surge Suppression Equip. Various Locations	836,668	(129,074)	707,594
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	(6,331)	5,540
Minor Items Other Nonutility Property	95,892	8,893	104,786
TOTAL	6,455,329	(142,062)	6,313,268

NOTE - Sale of Tampa Electric Co. surplus property of TECO property adjacent to Walmart Distribution Center, Winter Haven Fl. Property sold to Colorado Boxed Beef Co. Check received from Chicago Title Insurance Co. in the amount of \$571,246.96.

Number of Electric Department Employees

Company:

For the Year Ended December 31, 2005

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)	12/31/2005
2. Total Regular Full-Time Employees	2299
3. Total Part-Time and Temporary Employees	60
4. Total Employees	2359

Details

Particulars Concerning Certain Income Deductions and Interest Charges Accounts

Company:

For the Year Ended December 31, 2005

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	
Acquis Adj BB Tr	34,459
Account 426.1	
Donations	0
Account 426.2	
Life Insurance	0
Account 426.3	
Penalties	2,500
Account 426.4	
Dues	185,203
Legislative Lobbying	320,140
Account 426.5	
Preliminary Business Development Costs	114,683
Other Deductions-Miscellaneous	0
Account 430	
Interest on Debt to Associated Companies	0
Account 431	
Interest Expense - Customer Deposits (6% & 7%)	4,879,281
Interest Expense - Federal Income Tax	1,419,889
Interest Expense - State Income Tax	380,625
Interest Expense - Commercial Paper	0
Interest Expense - Deferred WHSL Fuel	297
Interest Expense - Deferred ECRC	1,298,324
Interest Expense - Base Rate Loan	87,045
Interest Expense - LIBOR loan	480,046
Interest Expense - Lines of Credit Commitment Fees	676,392
Interest Expense - Int Exp on A/R Securitization	1,368,211
Interest Expense - A/R Securitization Loan Exp	699,239
Interest Expense - Federal Funds	21,902
Interest Expense - Misc. Other	508,644

INDEX

<u>Schedule</u>	<u>Page No.</u>
Accrued and prepaid taxes	262-263
Accumulated Deferred Income Taxes	234
	272-277
Accumulated provisions for depreciation of	
common utility plant	356
utility plant	219
utility plant (summary)	200-201
Advances	
from associated companies	256-257
Allowances	228-229
Amortization	
miscellaneous	340
of nuclear fuel	202-203
Appropriations of Retained Earnings	118-119
Associated Companies	
advances from	256-257
corporations controlled by respondent	103
control over respondent	102
interest on debt to	256-257
Attestation	i
Balance sheet	
comparative	110-113
notes to	122-123
Bonds	256-257
Capital Stock	251
expense	254
premiums	252
reacquired	251
subscribed	252
Cash flows, statement of	120-121
Changes	
important during year	108-109
Construction	
work in progress - common utility plant	356
work in progress - electric	216
work in progress - other utility departments	200-201
Control	
corporations controlled by respondent	103
over respondent	102
Corporation	
controlled by	103
incorporated	101
CPA, background information on	101
CPA Certification, this report form	i-ii

INDEX (continued)

<u>Schedule</u>	<u>Page No.</u>
Deferred	
credits, other	269
debits, miscellaneous	233
income taxes accumulated - accelerated	
amortization property	272-273
income taxes accumulated - other property	274-275
income taxes accumulated - other	276-277
income taxes accumulated - pollution control facilities	234
Definitions, this report form	iii
Depreciation and amortization	
of common utility plant	356
of electric plant	219
	336-337
Directors	105
Discount - premium on long-term debt	256-257
Distribution of salaries and wages	354-355
Dividend appropriations	118-119
Earnings, Retained	118-119
Electric energy account	401
Expenses	
electric operation and maintenance	320-323
electric operation and maintenance, summary	323
unamortized debt	256
Extraordinary property losses	230
Filing requirements, this report form	
General information	101
Instructions for filing the FERC Form 1	i-iv
Generating plant statistics	
hydroelectric (large)	406-407
pumped storage (large)	408-409
small plants	410-411
steam-electric (large)	402-403
Hydro-electric generating plant statistics	406-407
Identification	101
Important changes during year	108-109
Income	
statement of, by departments	114-117
statement of, for the year (see also revenues)	114-117
deductions, miscellaneous amortization	340
deductions, other income deduction	340
deductions, other interest charges	340
Incorporation information	101

SchedulePage No.

Interest	
charges, paid on long-term debt, advances, etc	256-257
Investments	
nonutility property	221
subsidiary companies	224-225
Investment tax credits, accumulated deferred	266-267
Law, excerpts applicable to this report form	iv
List of schedules, this report form	2-4
Long-term debt	256-257
Losses-Extraordinary property	230
Materials and supplies	227
Miscellaneous general expenses	335
Notes	
to balance sheet	122-123
to statement of changes in financial position	122-123
to statement of income	122-123
to statement of retained earnings	122-123
Nonutility property	221
Nuclear fuel materials	202-203
Nuclear generating plant, statistics	402-403
Officers and officers' salaries	104
Operating	
expenses-electric	320-323
expenses-electric (summary)	323
Other	
paid-in capital	253
donations received from stockholders	253
gains on resale or cancellation of reacquired	
capital stock	253
miscellaneous paid-in capital	253
reduction in par or stated value of capital stock	253
regulatory assets	232
regulatory liabilities	278
Peaks, monthly, and output	401
Plant, Common utility	
accumulated provision for depreciation	356
acquisition adjustments	356
allocated to utility departments	356
completed construction not classified	356
construction work in progress	356
expenses	356
held for future use	356
in service	356
leased to others	356
Plant data	336-337
	401-429

INDEX (continued)

Schedule

Page No.

Plant - electric	
accumulated provision for depreciation	219
construction work in progress	216
held for future use	214
in service	204-207
leased to others	213
Plant - utility and accumulated provisions for depreciation	
amortization and depletion (summary)	201
Pollution control facilities, accumulated deferred	
income taxes	234
Power Exchanges	326-327
Premium and discount on long-term debt	256
Premium on capital stock	251
Prepaid taxes	262-263
Property - losses, extraordinary	230
Pumped storage generating plant statistics	408-409
Purchased power (including power exchanges)	326-327
Reacquired capital stock	250
Reacquired long-term debt	256-257
Receivers' certificates	256-257
Reconciliation of reported net income with taxable income	
from Federal income taxes	261
Regulatory commission expenses deferred	233
Regulatory commission expenses for year	350-351
Research, development and demonstration activities	352-353
Retained Earnings	
amortization reserve Federal	119
appropriated	118-119
statement of, for the year	118-119
unappropriated	118-119
Revenues - electric operating	300-301
Salaries and wages	
directors fees	105
distribution of	354-355
officers'	104
Sales of electricity by rate schedules	304
Sales - for resale	310-311
Salvage - nuclear fuel	202-203
Schedules, this report form	2-4
Securities	
exchange registration	250-251
Statement of Cash Flows	120-121
Statement of income for the year	114-117
Statement of retained earnings for the year	118-119
Steam-electric generating plant statistics	402-403
Substations	426
Supplies - materials and	227

INDEX (continued)

<u>Schedule</u>	<u>Page No.</u>
Taxes	
accrued and prepaid	262-263
charged during year	262-263
on income, deferred and accumulated	234
reconciliation of net income with taxable income for	272-277
Transformers, line - electric	261
Transmission	429
lines added during year	424-425
lines statistics	422-423
of electricity for others	328-330
of electricity by others	332
Unamortized	
debt discount	256-257
debt expense	256-257
premium on debt	256-257
Unrecovered Plant and Regulatory Study Costs	230