

# AUSLEY & MCMULLEN

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October 29, 1998

HAND DELIVERED

Ms. Blanca S. Bayo, Director  
Division of Records and Reporting  
Florida Public Service Commission  
101 East Gaines Street  
Tallahassee, Florida 32399-0850

Re: FPSC Staff Audit  
UNDOCKETED: AFA 98-082-2-1

REQUEST FOR SPECIFIED CONFIDENTIAL TREATMENT

981462-EI  
# 5-6-01  
**DECLASSIFIED**

Dear Ms. Bayo:

We submit herewith Tampa Electric Company's one highlighted copy of FPSC Staff audit workpapers and request specified confidential treatment pursuant to Section 366.093, Fla. Stat., for the reasons detailed in Tampa Electric Company's Request for Confidential Treatment, which document is being simultaneously filed under separate cover. The sensitive information contained in these audit workpapers has been highlighted in yellow.

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

Thank you for your assistance in connection with this matter.

Sincerely,

  
James D. Beasley

JDB pp  
Enclosures

12109 OCT 29 1998

AUDIT DISCLOSURE NO. 7

**SPECIFIED  
CONFIDENTIAL**

1 SUBJECT: SUBSIDIARIES NOT ALLOCATED COSTS BY TECO ENERGY

2 STATEMENT OF FACT:

3 Audit staff noted that several subsidiaries of TECO Energy are not being allocated a portion of the  
4 administrative and general expenses of TECO Energy.

5 The company was asked to explain why the following listed companies did not receive cost allocations  
6 from TECO Energy.

- 1) Peoples CoGen
- 2) PGS Florida
- 3) Bosek Gibson
- 4) TeCom
- 5) TECO Finance
- 6) TECO Investments
- 7) Suwanee Gas

7 The company responded that "All operating subsidiaries of TECO Energy, Inc. including downstream  
8 holding companies, were included in the allocation process. The only exceptions were subsidiaries that  
9 were not-operating, had negative 12-month operating income, had no revenues for the 12-month period,  
10 or had no operating assets as of the allocation date.

11 The seven companies listed in FPSC Request Number AF16, do not receive an allocation of TECO  
12 Energy allowable corporate expenditures as they met one or more of the exemptions identified in the  
13 preceding paragraph."

14 The company provided further explanations of which specific criteria the above listed companies met.  
15 Also, Balance Sheets and Income Statements of various companies, for the period under audit, were  
16 provided.

17 The company explanations were:

- 18 1) Peoples Cogeneration Company was a non-operating subsidiary, and had no revenues or  
19 operating income in 1997. No financial statements were prepared for this entity in 1997.
- 20 2) PGS Florida, Inc. is a non-operating subsidiary with no operating income, no revenues and  
21 no operating assets in 1997. No financial statements were prepared for this entity in 1997.
- 22 3) Bosek, Gibson and Associates was acquired in late 1996 and, in 1997, began to transition  
23 from a traditional engineering services company to a company focussed more on energy  
24 performance contracting. Due to its efforts to redefine its business focus, this company is  
25 considered non-operating. Revenues for 1997 were \$7.4 million with operating income for  
26 the year of only \$.3 million.

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DISCLOSURE NO. 7 (con't.)

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- 1 Total assets of Bosek, Gibson and Associates at 12/31/97 were \$6,233,450.  
2 Operating assets of Bosek, Gibson and Associates at 12/31/97 were \$6,062,891.
- 3 4) TeCom is considered a non-operating subsidiary. This company is in the process of  
4 developing and marketing advanced energy management, automation and control systems.  
5 For 1997, TeCom has \$1.2 million in revenues but had negative operating income.
- 6 Total assets of TeCom, at 12/31/97 were \$14,454,278.  
7 Operating assets of TeCom, at 12/31/97 \$14,454,278
- 8 5) TECO Finance, Inc. is considered a non-operating subsidiary. This company is the source  
9 of debt capital for the diversified operations of TECO Energy. For 1997, this company had  
10 \$1.7 million in revenues, all from affiliated companies, and negative operating income. This  
11 company has no employees. All legal and accounting costs related to this subsidiary are  
12 billed directly to TECO Finance.
- 13 Total assets of TECO Finance, at 12/31/97 were \$216,772,000.  
14 Operating assets of TECO Finance at 12.31.97 were \$216,622,000
- 15 6) TECO Investments, Inc. is considered a non-operating subsidiary. This company invests  
16 capital in short-and long-term securities and financial instruments. Revenues for 1997 were  
17 \$.3 million with operating income of \$.2 million. Its assets at December 31, 1997 were  
18 comprised of cash, receivables and investments. This company has no employees. All legal  
19 and accounting costs related to this subsidiary are billed directly to TECO Investments.
- 20 Total assets of TECO Investments at 12/31/97 were \$66,330,000.  
21 Operating assets of TECO Investments at 12/31/97 were \$66,209,000
- 22 7) Suwanee Gas Marketing, Inc. is a downstream holding company and considered non-  
23 operating. This company had no revenues in 1997. No financial statements were prepared  
24 for this entity in 1997. This company has no employees.

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EXHIBIT NO. RB-1  
DOCKET NO. 980001-EI  
TAMPA ELECTRIC COMPANY  
(RB-1)  
DOCUMENT NO. 1  
PAGE 2 OF 2

1997 TRANSPORTATION MARKET PRICE APPLICATION

Tampa Electric Weighted Average per ton Water Transportation Price from All Tampa Electric Coal Sources		
1	(\$134,037,857.58 divided by 7,184,320.18)	\$18.66
2	Transportation Benchmark	<u>\$28.10</u>
3	Over/(Under) Benchmark	(9.44)
4	Total Tons Transported in 1997	7,184,320.18
5	Total Transportation Cost in 1997	\$ 134,037,857.58
Total Amount Allowable for Recovery Using Benchmark		
6	(\$ 28.10 x 7,184,320.18)	\$ 201,895,989.25
7	Total Cost Over/(Under) Benchmark - 1997	\$(67,858,131.67)
8	Prior Year's Cumulative Benefit (1988-1996)	\$(260,742,395.51)
9	Net Benefit for 1988-1997	\$(328,600,527.18)

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EXHIBIT NO. RB-1  
DOCKET NO. 980001-EI  
TAMPA ELECTRIC COMPANY  
(RB-1)  
DOCUMENT NO. 2  
PAGE 2 OF 2

COAL MARKET PRICE APPLICATION - 1997

1 Tampa Electric Weighted Average per Ton Price of Coal Purchased	\$	42.97
2 Coal Price Benchmark	\$	<u>43.20</u>
3 Over/(Under) Benchmark	\$	(0.23)
4 Total Tons Purchased in 1997		1,004,249.25
5 Total Cost in 1997		\$43,152,590.23
Total Amount Allowable for Recovery Using Benchmark		
6 (43.20 x 1,004,249.25)		<u>\$43,383,567.60</u>
7 Total Cost Over/(Under) Benchmark - 1997		<u>\$ (230,977.37)</u>

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TECO ENERGY, INC  
1996 FIT SUMMARY  
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NET INVESTMENT SECTION	TECO ENERGY INC	TECO FINANCE INC	TECO INVESTMENTS INC	TAMPA ELECTRIC COMPANY	TECO DIVERSIFIED	TECO PROPERTIES CORP	TECO COAL CORP	TECO CATTLE COAL COMPANY	RICH MOUNTAIN	TECO TRANSPORT & TRADE CORP	ELECTRO-COAL CORPORATION	G C SERVICE COMPANY INC	GULFCOAST TRAMIST COMPANY
1120 PG 1 LN 8 (25.2)	1,533,297	0	(1,023,860)	(1,023,860)	0	(221,208)	(45,631)	90,466	0	0	0	0	793,060
1120 PG 1 LN 9 (25.2)	0	0	0	0	0	(42,249)	(11,623)	(42,249)	0	0	0	0	0
1120 PG 1 LN 10 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 11 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 12 (25.2)	0	121	918,747	1,125,206	0	416,234	141,748	2,288,496	0	0	164,848	1,761,223	487,684
1120 PG 1 LN 13 (25.2)	0	0	14,829	14,829	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 14 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 15 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 16 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 17 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 18 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 19 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 20 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 21 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 22 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 23 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 24 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 25 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 26 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 27 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 28 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 29 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 30 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 31 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 32 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 33 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 34 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 35 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 36 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 37 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 38 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 39 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 40 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 41 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 42 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 43 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 44 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
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1120 PG 1 LN 46 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 47 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 48 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 49 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 50 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 51 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 52 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 53 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 54 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 55 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 56 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 57 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 58 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 59 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 60 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 61 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 62 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 63 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 64 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 65 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 66 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 67 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 68 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 69 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 70 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 71 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 72 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 73 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 74 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 75 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 76 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 77 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 78 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 79 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 80 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 81 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 82 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 83 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 84 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 85 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 86 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 87 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 88 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 89 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 90 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 91 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 92 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 93 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 94 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 95 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 96 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 97 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 98 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 99 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 100 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 101 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 102 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 103 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 104 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 105 (25.2)	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1 LN 106 (25.2)	0	0											



TECO ENERGY, INC  
1997 FIT SUMMARY  
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	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q
	8/24/98	7/31/98	8/06/98	8/24/98	7/24/98	7/24/98	7/31/98	8/06/98	8/06/98	8/14/98	8/14/98	7/30/98	7/31/98	8/15/98	8/15/98	8/14/98	7/30/98
	12:35:40	18:19:15	16:40:08	12:21:28	10:29:01	10:29:01	15:25:28	14:50:01	15:38:29	14:05:40	15:43:40	11:04:45	10:16:53	7:38:21	7:45:09	17:05:41	10:31:27
LINE ITEM DESCRIPTION	TECO ENERGY, INC	TECO FINANCE, INC	TECO INVESTMENTS INC	ELECTRIC COMPANY	TERMCO INC	PEAC	TECO DIVERSIFIED	PROPERTIES C/JP	TECO COAL CORP	GATLIFF COAL COMPANY	RICH MOUNTAIN	TECO TRANSPORT & TRADE CORP.	ELECTRO-COAL TRANSFER CORPORATION	G C SERVICE COMPANY, INC	GULFCOAST TRNSIT COMPANY	MID-SOUTH TOWING COMPANY	TECO TOWING CO
1120 PG 1, LN 8 (SCH 0)	571,714	0	0	0	0	0	0	96,131	0	0	0	0	0	0	0	0	10,000
1120 PG 1, LN 9 (4757)	0	0	117,523	(2,319,297)	0	0	0	(10,736)	215,533	0	0	(11,812)	1,981	100	(3,886)	45,759	0
1120 PG 1, LN 12 (OFF COMP)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1, LN 20 (DEPR)	21,578	0	428,017	214,059,737	0	0	0	265,600	160,592	2,066,376	0	167,683	1,622,510	686,267	13,730,241	5,916,155	0
1120 PG 3, QU 12 (TX EX INT)	0	0	70,441	56,140	0	0	0	0	0	0	0	0	0	0	0	0	0
1120 PG 1, LN 28 (TXBL INC)	213,674,593	(15,291,834)	8,560,643	104,180,090	0	(274,371)	67,429,772	2,082,821	25,839	2,243,789	16,485	23,100,302	9,752,310	(551,393)	14,999,769	14,304,675	0
1120 PG 1, LN 296 (SPC DED)	(223,197,312)	0	0	0	0	0	(67,429,772)	0	0	0	0	(22,482,182)	0	0	0	0	0
1120 PG 1, LN 30 (TXBL INC)	(9,522,719)	(15,291,834)	8,560,643	104,180,090	0	(274,371)	0	2,082,821	25,839	2,243,789	16,485	618,120	9,752,310	(551,393)	14,999,769	14,304,675	0
FIT ON TAX INCOME TAX @ 35%	(3,332,952)	(5,352,142)	2,996,225	36,463,032	0	(96,030)	0	728,987	9,044	785,319	5,770	216,342	3,413,309	(192,988)	5,249,919	5,006,636	0
ITC (FORM 3468)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ITC RECAPTURE (FORM 4255)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
QEV CREDIT (FORM 8834)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FOREIGN TAX CR (FORM 1118)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RESEARCH CREDIT (FORM 6765)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEC 29 CR(1120 PG 3, SCD J, L45)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SUPERFUND TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FIT TAX AFTER CREDITS-REG	(3,332,952)	(5,352,142)	2,996,225	36,463,032	0	(96,030)	0	728,987	9,044	785,319	5,770	216,342	3,413,309	(192,988)	5,249,919	5,006,636	0
TAXABLE INCOME (PG 1 L 30)	(9,522,719)	(15,291,834)	8,560,643	104,180,090	0	(274,371)	0	2,082,821	25,839	2,243,789	16,485	618,120	9,752,310	(551,393)	14,999,769	14,304,675	0
4626, LN 21 (ADJ & PREF)	12,140	0	(10,128,432)	61,913,645	0	0	0	(232,425)	(13,380)	(245,769)	0	17,324	(70,817)	197,646	6,144,264	2,168,384	0
FORM 4626, LN 3	(9,510,579)	(15,291,834)	(1,567,789)	166,093,735	0	(174,371)	0	1,850,396	12,459	1,998,000	16,485	635,444	9,681,413	(353,747)	21,144,033	16,473,059	0
ADDS ACE W/S	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX EXEMPT INTEREST LN 3A	0	0	70,441	56,140	0	0	0	0	0	0	0	0	0	0	0	0	0
DEPR ADJ - ACE LN 2C	0	0	(4,417,227)	25,690,364	0	0	0	13,193	(1,892)	(186,755)	0	2,151	(161,566)	(16,900)	(330,577)	(205,913)	0
DEPLETION ADJUSTMENT LN8	0	0	0	0	0	0	0	0	0	(152,455)	0	0	0	0	0	0	0
OTHER - ESOP IDC LN 4c	7,801,555	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DEDUCT:	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BASIS ADJ - ACE LN 9	0	0	(3,249)	(863,879)	0	0	0	(18,179)	(1,529)	(279,262)	0	0	(27,973)	(7,442)	(1,531)	(234)	0
OTHER ADJ:	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LINES 5A - 5E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DIV RECVD DED LN 4A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4626, LN 10 ACE W/S (ACE)	(1,709,024)	(15,291,834)	(5,917,824)	190,876,360	0	(274,371)	0	1,844,410	9,038	1,379,528	16,485	637,565	9,491,874	(378,089)	20,811,925	16,268,912	0
4626, LN 40(LN 4A LESS LN 3)	7,801,555	0	(4,360,035)	24,882,625	0	0	0	(5,868)	(3,421)	(819,472)	0	2,151	(189,539)	(24,342)	(332,108)	(206,147)	0
4626, LN 4c (LN 5b - 75%)	8,851,166	0	(3,262,528)	18,661,969	0	0	0	(4,490)	(2,566)	(463,854)	0	1,613	(142,154)	(18,257)	(249,081)	(154,610)	0
4626, LN 5 (LN 3 PLUS 4a)	(3,659,413)	(15,291,834)	(4,830,315)	184,755,704	0	(274,371)	0	1,845,906	9,893	1,534,146	16,485	637,067	9,539,259	(372,004)	20,894,952	16,318,449	0
4626, LN 6 (TAX NDL)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4626, LN 7 (ALT MIN TI)	(3,659,413)	(15,291,834)	(4,830,315)	184,755,704	0	(274,371)	0	1,845,906	9,893	1,534,146	16,485	637,067	9,539,259	(372,004)	20,894,952	16,318,449	0
4626, LN 9 (EXEMPTIONS)/SUPERFUND 0	0	0	0	2,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0
4626, LN 12 (AMT FOREIGN TAX CR)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ALT MIN TAX	(731,883)	(3,058,367)	(966,063)	36,951,141	0	(54,874)	0	369,181	1,979	306,829	3,297	127,411	1,907,852	(74,401)	4,178,990	3,263,690	0
4626, LN 16 (12% SUPERFUND)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FIT EXCL SUPER AFTER CREDITS-REG	(3,332,952)	(5,352,142)	2,996,225	36,463,032	0	(96,030)	0	728,987	9,044	785,319	5,770	216,342	3,413,309	(192,988)	5,249,919	5,006,636	0
TOTAL FEDERAL TAXES-ALT MIN	(731,883)	(3,058,367)	(966,063)	36,951,141	0	(54,874)	0	369,181	1,979	306,829	3,297	127,411	1,907,852	(74,401)	4,178,990	3,263,690	0
ALT MIN TAXES(ALT MIN-REG)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FIT PAYMENTS-REG	2,328,831	5,353,000	(3,080,000)	(36,806,775)	33,000	0	0	(654,000)	16,000	(775,000)	(29,000)	(13,000)	(3,207,000)	(10,000)	(8,037,000)	(4,935,000)	0
ALT MIN (PAYMENTS)	(17,072,159)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REG FED TAXES DUE(OVERPAYMENT)	(1,004,121)	858	(83,775)	(343,744)	0	(63,030)	0	94,987	25,044	10,319	(23,230)	203,342	206,309	(202,988)	(787,081)	71,636	0
ALT MIN TAXES DUE(OVERPAYMENT)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL TAXES DUE(OVERPAYMENT)	(1,004,121)	858	(83,775)	(343,744)	0	(63,030)	0	94,987	25,044	10,319	(23,230)	203,342	206,309	(202,988)	(787,081)	71,636	0
SUPERFUND TAX @ 12%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SUPERFUND PAYMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RECAPTURE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REFUND/PAYMENT-REG	(1,004,121)	858	(83,775)	(343,744)	0	(63,030)	0	94,987	25,044	10,319	(23,230)	203,342	206,309	(202,988)	(787,081)	71,636	0
FUEL CREDIT	0	0	0	(492,435)	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REFUND/PAYMENT-REG	(1,004,121)	858	(83,775)	(836,179)	0	(63,030)	0	94,987	25,044	10,319	(23,230)	203,342	206,309	(202,988)	(787,081)	71,636	0
TOTAL REFUND/PAYMENT-ALT MIN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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(1063)

not confidential







CONFIDENTIAL

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PAGE 1  
LINE DESCRIPTION ENERGY INC TAMPA ELECTRIC COMPANY TECO TRANSPORT AND TRADE CORPORATION GULF COA TRANSIT COMPANY MID-SOUTH TOWING CORPORATION ELECTRO-COAL TRANSFER CORPORATION G C SERVICE COMPANY TECO TOWING COMPANY PROPERTIES COMPANY GATLUF COAL CORPORATION TECO COAL CORPORATION OPERATIONS COAL COMPANY TPS RICH MOUNTAIN

0	FEDERAL TAXABLE INCOME	(8,678,194)	163,138,307	515,180	15,845,387	17,251,733	11,287,670	338,459	0	1,322,513	5,204,714	176,033	100,534	118,728
2	STATE INCOME TAX DEDUCTED ADDITIONS TO FED TAXABLE INC	184,807	10,099,091	15,923	281,704	222,310	91,807	17,852	0	107,754	150,522	15,380	0	0
1	CONSOLIDATED INCOME ADJUSTMENT													
2	LONG-TERM CONTRACT ADJUSTMENT		8,982,859											
3	DEPRECIATION ADJUSTMENT		75,950											
4	INTEREST NOT INCLUDED													
5	UNDISTR. NET LTCC													
6	HOLDING EX. CONT. CO													
7	WAGES-ENT. ZONE JOBS CREDIT													
8	ADV. VAL. GLEM. SCHOOL. TYPES - ENT. ZONE PROP. TAX CREDIT													
9	GUARANTY ASSOC. ASSETS CREDIT													
10	OTHER ADDITIONS													
3	TOTAL ADDITIONS	0	9,058,829	0	0	0	0	0	0	0	0	0	0	0
	SUBTRACTIONS FROM FED TAX INC													
1	DEDUCTIBLE VC DIVIDENDS													
2	FLORIDA HOLD													
3	FLA. CAP. LOSS CO													
4	FLA. EXCESS CONT. CO													
5	TARGETED JOBS DEDUCTION													
6	NON-BUSINESS INCOME													
7	OTHER SUBTRACTIONS													
5	TOTAL SUBTRACTIONS	0	170,727											
6	ADJUSTED FEDERAL INCOME	(8,482,587)	187,128,508	531,163	16,127,091	17,474,043	11,448,577	356,118	0	1,460,257	5,355,236	191,353	100,534	118,728
	APPORTIONMENT FACTOR	1.000000	0.998220	1.000000	0.374145	0.000000	0.000000	1.000000	1.000000	0.928528	0.000000	0.000000	1.000000	0.000000
	APPORTIONED INCOME	(8,482,587)	185,794,288	531,163	6,033,870	0	0	356,118	0	1,459,089	0	0	100,534	0
	CAPITAL LOSS	(107,483)												
	CONS. EFFECT OF CAP LOSS													
	ADJUSTED FED. INC. APPORTIONED TO FL EXEMPT AMOUNT	(2,591,080)	185,794,288	531,163	6,033,870	0	0	356,118	0	1,459,089	0	0	100,534	0
	FLORIDA TAXABLE INCOME	(2,591,080)	185,789,295	531,163	6,033,870	0	0	356,118	0	1,459,089	0	0	100,534	0
	FLA. INCOME TAX DUE @ 2.5%-REG	(472,509)	10,273,411	29,214	331,853	0	0	18,428	0	80,250	0	0	2,551	0
	ALT. MIN. TAX DUE													
	CONSOLIDATION EFFECT	394,525												
	INVESTMENT EFFECT	(218,325)												
	5-YR FLOWBACK													
	EXCISE TAX	(46,540)												
	TAX CREDITS	(182,509)												
	PAYMENTS/BENEFIT-REG	347,347												
	PAYMENTS/BENEFIT-ALT. MIN													
	ALLO. OF OVERPAYMENT													
	SEPARATE CO. USE	(157,714)	(1,441,344)	16,098	13,830	0	0	(3,255)	0	17,954	0	0	5,221	0

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**SPECIFIED  
CONFIDENTIAL**

**TAX ALLOCATION AGREEMENT**

THIS TAX ALLOCATION AGREEMENT, made this 1st day of June, 1992, between and among TECO Energy, Inc. (hereinafter referred to as "Parent"), and such of its affiliates ("Subsidiaries"), whether presently existing or hereinafter acquired, as are or shall be part of the "Affiliated Group" as hereinafter defined. This Agreement is to document the tax allocation method used by the Affiliated Group from inception forward.

**WITNESSETH:**

WHEREAS, the parties (hereinafter sometimes referred to as "Members"; or in the singular "Member") hereto are part of an affiliated group ("Affiliated Group") as defined by the Internal Revenue Code of 1986, as amended ("Code"), I.R.C. Section 1504(a); and

WHEREAS, such Affiliated Group has since the taxable year ended December 31, 1971, filed a consolidated federal income tax return in accordance with I.R.C. Section 1501 and is required to file consolidated federal income tax returns for years subsequent to such year of first consolidated filing; and

WHEREAS, it is the intent and desire of the parties hereto to set forth in writing the method that has been and continues to be used (1) for allocating the consolidated "federal income tax liability" (as determined under Regulations Section 1.1502-2) of the Affiliated Group among its Members, (2) for allocating the consolidated Florida income tax liability (as determined under Florida Statutes Section 220.131(4)) of the Affiliated Group among its Members, (3) for reimbursing Parent for payment of such taxes, (4) for compensating any Member for use of its "net operating loss" or "tax credits" in arriving at such tax liability, and (5) to provide for the allocation and payment of any refund arising from a carryback of net operating losses or tax credits from subsequent taxable years.

NOW, THEREFORE, in consideration of the mutual covenants and promises contained herein, the parties hereto agree as follows:

1. A U.S. consolidated federal income tax return has been filed by Parent for the taxable year ended December 31, 1971, and has been or will be filed for each subsequent taxable year in respect of which this Agreement is in effect and for which the Affiliated Group is required or permitted to file a consolidated federal income tax return. Parent and each Subsidiary has or will execute and file such consents, elections, and other documents that may be required or appropriate for the proper filing of such returns.

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(14/10)

SPECIFIED  
Income tax

2. In order to allocate the consolidated federal income tax liability of the Affiliated Group among the Members and to compensate Members of the Affiliated Group for the use of net operating losses or tax credits in arriving at said consolidated federal income tax liability, the Members of the Affiliated Group agree to determine and allocate the tax liability of the Affiliated Group among themselves in the following manner:

**Step 1.** The consolidated federal income tax liability of the Affiliated Group, as determined under Regulations Section 1.1502-2, shall be allocated to the Members in accordance with the method set forth in Regulations Section 1.1552-1(a)(2), except that for purposes of determining the "separate return tax liability" of a Member (both for purposes of this Step 1 and Step 2):

a. Limitations on the calculation of a deduction or the utilization of tax credits or the calculation of a tax liability shall be made on a consolidated basis. Accordingly, the limitations provided in I.R.C. Sections 38(c), 56(a), 170(b)(2), 172(b)(2), and similar limitations shall be applied on a consolidated basis.

b. Elections as to tax credits and tax computations which may have been different from the consolidated treatment if separate returns were filed shall be made on an annual basis by Parent.

c. The benefit of the graduated tax rates set forth in I.R.C. Section 11(b) and any similar benefits shall be allocated exclusively to Tampa Electric Company.

**Step 2.** An additional amount shall be allocated to each Member equal to 100 percent of the excess, if any, of (1) the "separate return tax liability" of such Member for the taxable year, over (2) the tax liability of such Member that is determined in accordance with Step 1 of paragraph 2 of this Agreement.

**Step 3.** The total of any additional amounts allocated to Members pursuant to Step 2 of paragraph 2 of this Agreement (including amounts allocated as a result of a carryback) shall be paid (as provided in paragraph 5 of this Agreement) by such Members to those other Members which had items of income, deductions, net operating losses, or tax credits to which such total is attributable pursuant to a consistent method which reasonably reflects such items of income, deductions, net operating losses, or tax credits (such consistency and reasonableness to be determined by the party charged with the administration of this Agreement in accordance with paragraph 4 of this Agreement). However, for this purpose, the amounts paid to Members will generally be deemed

consistent and reasonable if paid on a basis equal to 34 percent (or such other percentage as may be, or previously was, set forth from time to time in I.R.C. Section 11(b)(1)(C) or any successor or predecessor provision thereto) of net operating losses utilized and 100 percent of tax credits utilized (unless, due to special circumstances, this would be inequitable) and which is substantiated by specific records maintained by the group for such purposes.

Under the principles of Revenue Ruling 66-374 [1966-2 C.B. 427], the "net operating loss" of a Member is the deduction which such Member would have had available if it actually filed a separate return for the year and thus would not include any portion of a Member's net operating loss sustained in a prior or subsequent year which had been absorbed by the Affiliated Group or by the Member in computing actual liabilities for prior or subsequent years. Notwithstanding the preceding sentence, no benefit under Step 3 of paragraph 2 of this Agreement shall be granted a Member unless the net operating loss is availed of in reducing the consolidated federal income tax liability. The rules stated in the previous sentences regarding carryover net operating losses will also apply in the computation of other carryover items such as investment tax credits, foreign tax credits, and charitable contribution deductions.

3. Because the imposition of any alternative minimum tax on the Affiliated Group results from investment decisions made by Parent, Parent shall be charged with and shall pay the full amount of any such alternative minimum tax. Any resulting minimum tax credit shall be treated as a tax credit of Parent for all purposes of this Agreement, including the application of paragraph 5 of this Agreement.

4. The provisions of this Agreement shall be administered by the individual who is the director of the corporate tax department of Parent (the "Tax Director").

5. Each Member shall pay Parent its allocated consolidated federal income tax liability under Step 1 of paragraph 2 of this Agreement. Each Member benefitting from net operating losses and tax credits shall pay to Parent its added tax assessment determined under Step 2 of paragraph 2 of this Agreement. Parent shall pay to each Member with a net operating loss or tax credits during the taxable year its allocable share of the total of the additional amounts due from other Members pursuant to Step 3 of paragraph 2 of this Agreement. Payments for these allocable shares are to be made no later than five days after the date of filing of the consolidated federal income tax return for such taxable year.

6. The Tax Director shall have the right to assess Members their share of estimated tax payments to be made on the projected consolidated federal income tax liability for each year. Payment

to Parent shall be made within five days after such assessment. Such Member will receive credit for such prepayments in the year-end computation under paragraph 5 of this Agreement.

7. If part or all of an unused consolidated net operating loss or tax credit is allocated to a Member of the Affiliated Group pursuant to Regulations Section 1.1502-79, and it is carried back or forward to a year in which such Member filed a separate income tax return or a consolidated federal income tax return with another affiliated group, any refund or reduction in tax liability arising from the carryback or carryover shall be retained by such Member. (If such refund or reduction goes to some entity other than the Member, then such entity shall pay over such amount to the Member.) Notwithstanding the above, Parent shall determine whether an election shall be made not to carryback any consolidated net operating loss arising in a consolidated return year (including any portion allocated to a Member under Regulations Section 1.1502-79) in accordance with I.R.C. Section 172(b)(3).

8. If the consolidated federal income tax liability is adjusted for any taxable period, whether by means of an amended return, claim for refund, or after-tax audit by the Internal Revenue Service, the liability of each Member shall be recomputed under paragraph 2 of this Agreement to give effect to such adjustments. In the case of a refund, Parent shall make payment to each Member for its share of the refund, determined in the same manner as in paragraph 5 of this Agreement, at the time that is determined by the Tax Director to be appropriate, which shall be no later than five days after the later of (a) the receipt of the refund by Parent, and (b) the expiration date of the periods of limitations for the relevant taxable periods; and in the case of an increase in tax liability, each Member shall pay to Parent its allocable share of such increased tax liability within five days after receiving notice from the Tax Director of its obligation to pay its allocable share of such liability. If any interest is to be paid or received as a result of a consolidated federal income tax deficiency or refund, such interest shall be allocated to the Members in the ratio each Member's change in consolidated federal income tax liability bears to the total change in tax liability. Any penalty shall be allocated upon such basis as the Tax Director deems just and proper in view of all applicable circumstances.

9. This Agreement shall apply to the taxable year specified in the preamble of this Agreement, and all subsequent taxable years, unless the Members agree in writing to terminate the Agreement. Notwithstanding such termination, this Agreement shall continue in effect with respect to any payments or refunds due for all taxable periods prior to termination.

10. This Agreement shall also apply to the consolidated State of Florida income tax liability of the Affiliated Group. The Tax Director shall apply the provisions of this Agreement in a manner

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(4910)



that results in their appropriate application to the Affiliated Group's Florida income tax liability. Accordingly, the separate return Florida income tax liability of each Member shall be determined in a manner consistent with the procedure set forth in paragraph 2 of this Agreement. The Tax Director shall also take into account the following special rules in determining each Member's allocable portion of the Affiliated Group's Florida income tax liability. Each Member's share of the Affiliated Group's income (as determined in accordance with the procedure described in paragraph 2 of this Agreement) that shall be treated as attributable to it for purposes of determining its share of the Affiliated Group's Florida income tax liability shall be determined by applying the apportionment provisions of Florida Statutes § 220.15, as if the Member was not a member of an affiliated group. The Member shall pay to Parent at the times otherwise provided for in this Agreement the amount of its share of the Affiliated Group's Florida income tax liability determined under such special rule. Parent shall be responsible for the payment of the actual Florida income tax liability of the Affiliated Group to the extent it differs from the aggregate amount of payments received by it from the Members. Any difference between the aggregate amount of payments received by Parent from the Members and the actual Florida income tax liability of the Affiliated Group shall inure to the benefit or detriment of Parent, as the case may be. Any Member that is not a member of the Affiliated Group for the purpose of filing Florida income tax returns shall be solely responsible for the payment of its Florida income tax liability and shall not otherwise be responsible for the Florida income tax liability of the Affiliated Group.

11. This Agreement shall not be assignable by any Member without the prior written consent of the others.

12. All material including, but not limited to, returns, supporting schedules, work papers, correspondence, and other documents relating to the consolidated federal or Florida income tax returns filed for a taxable year during which this Agreement was in effect shall be made available to any party to this Agreement during regular business hours for a minimum period equal to applicable federal record retention requirements.

13. A dispute or difference between the parties with respect to the operation or interpretation of this Agreement shall be decided by the Tax Director.

14. Any Member corporation which leaves the Affiliated Group shall be bound by this Agreement.

15. The Members hereto specifically recognize that from time to time other companies may become Members of the Affiliated Group and hereby agree that such new Members may become parties to this Agreement by executing the master copy of this Agreement which

shall be maintained at Parent's headquarters. It will not be necessary for all the other Members to re-execute the Agreement but the new Member may simply sign the existing Agreement and it will be effective as if the old Members had re-executed.

16. Any alteration, modification, addition, deletion, or other change in the consolidated income tax return provisions of the Code or the regulations thereunder or the Florida Statutes or any rules thereunder shall automatically be applicable to this Agreement mutatis mutandis.

17. Failure of one or more parties hereto to qualify by meeting the definition of Member of the "Affiliated Group" shall not operate to terminate this Agreement with respect to the other parties as long as two or more parties hereto continue so to qualify.

18. This Agreement shall apply only to the allocation of the federal and Florida income tax liability of the Affiliated Group and shall not apply to the allocation of any other tax liability.

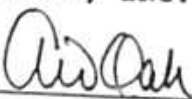
19. The Tax Director shall be responsible for determining the effect of allocations made under this Agreement upon the earnings and profits of each Member of the Affiliated Group.

20. This Agreement shall bind and inure to the respective successors and assigns of the parties hereto; but no assignment shall relieve any party's obligations hereunder without the written consent of the other parties.

21. This Agreement shall be governed by the laws of the State of Florida.

IN WITNESS WHEREOF, the parties hereto have caused their names to be subscribed and executed by their respective authorized officers on the dates indicated, effective as of the date first written above.

TECO ENERGY, INC.

By: 

Date: June 1, 1992

CLINTWOOD ELKHORN MINING COMPANY

By: 

Date: June 1, 1992

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(6810)

CONTRACT	a	b	c
	TONNAGE	\$/TON	TOTAL DOLLARS
1 ZEIGLER	986 143 30	20 856	\$20 660 392.97
2 PEABODY PATRIOT	354 06 70	16 885	5 964 157.13
3 PEABODY ARCLAR	237 93 20	16 290	3 875 280.23
4 PEABODY DEV (225)	86 650 00	15 935	1 360 767.75
5 FT ADAR	741 264 00	8 315	6 163 610.16
6 KERR MCGEE	942 411 00	20 180	19 027 278.09
7 GATLUFF	43 188 25	20 108	868 429.33
8 JADER FUEL	540 000 64	16 275	8 788 510.42
9 PEABODY DIS (233C)	55 862 60	18 453	1 030 832.56
10 PEABODY (177)	5 928 00	16 721	99 122.09
11 PEABODY DEV (225)	23 180 00	7 596	176 073.28
	0 00	0 000	0 00
	0 00	0 000	0 00
12 TOTAL CONTRACT	4 017 632.69	16 844	68 074 456.01

SPOT	a	b	c
	TONNAGE	\$/TON	TOTAL DOLLARS
13 MAPCO SPOT (GANNON)	15 580 50	20 848	324 822.26
14 RUPKHOE	1 098 00	8 158	8 957.48
15 KERR MCGEE SPOT	956 426 00	29 116	27 847 299.42
16 CONSOL OHIO 11	107 903 60	17 516	1 890 021.94
17 CONSOL POLK	249 613 94	16 628	4 150 081.37
18 MAPCO (BIG BEND)	389 488 10	19 718	7 680 315.84
19 JOYOUS WORLD	58 642 99	8 863	525 030.69
20 POWDER RIVER	14 125 33	30 581	431 966.72
21 PEABODY SPOT (191)	239 481 80	16 904	4 048 200.35
22 SUGAR CAMP	415 748 97	16 173	6 723 908.09
23 PEABODY SPOT (177)	356 501 00	17 489	6 234 845.99
24 COSTAIN (GANNON)	3 125 00	17 038	53 243.75
25 COSTAIN	115 616 00	16 220	1 875 291.52
26 JAMES MARINE	3 036 24	13 240	49 308.54
27 BLACK BEAUTY	4 810 32	17 178	82 631.68
28 CENTENNIAL RESOURCE	147 304 40	16 569	2 440 686.60
29 BELL MINING	88 186 30	18 107	1 596 789.33
30 TOTAL SPOT	3 166 687.49	20 820	65 963 401.57
31 GRAND TOTAL	7 184 320.18	18 652	134 037 857.58

Gatdiff Rail & Pet Coke type coal were excluded from this report

SOURCES FOR MST RATE & COYECT - MONTHLY 423S (RECAP 97)

Per John Wenne/Carly McIndoe

Embedded Cost for

- 1-1 Mapco - \$3.75 Fair
- 3-3 Consol (Pet 8) - \$8.25
- 3-4 Galatia - \$4.10 Fair
- 3-5 Zeigler 1st Quarter - \$13.525 (from mine to ETC)
- 3-6 2nd Quarter - 13.255
- 3-7 3rd - 13.055
- 3-8 4th Quarter - 10.725



SPECIFIED CONFIDENTIAL





	1988 01	1988 02	1988 03	1988 04	1988 05	1988 06	1988 07	1988 08	1988 09	1988 10	1988 11	1988 12	TOTAL
1 TONS	48,477.30	108,241.30	89,241.00	79,642.20	63,541.50	22,302.20	73,888.50	104,664.00	134,441.00	112,443.20	167,028.50	48,310.00	542,441.00
2 MSTR RATE	8,322	8,322	8,322	7,312	7,421	8,432	7,604	7,018	7,342	7,299	7,286	7,238	7,665
3 CORRECT RATE	8,296	8,302	8,304	8,086	7,398	7,608	8,208	8,405	8,214	8,158	8,383	7,944	8,423
4 OTHER (EMBEDED)	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100
5 TOTAL	21,231	21,484	20,818	20,095	19,317	20,215	19,812	19,581	19,096	18,647	20,464	19,212	20,190

	1988 01	1988 02	1988 03	1988 04	1988 05	1988 06	1988 07	1988 08	1988 09	1988 10	1988 11	1988 12	TOTAL
6 TONS	2,302	0.00	0.00	0.00	0.00	0.00	13,299.40	6,062.20	3,258.21	14,786.80	0.00	0.00	43,188.21
7 MSTR RATE	0.000	0.000	0.000	0.000	0.000	0.000	11,900	8,405	8,214	8,158	0.000	0.000	8,158
8 CORRECT RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
9 OTHER (EMBEDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
10 TOTAL	0.000	0.000	0.000	0.000	0.000	0.000	20,008	20,353	19,964	20,158	0.000	0.000	20,158

	1988 01	1988 02	1988 03	1988 04	1988 05	1988 06	1988 07	1988 08	1988 09	1988 10	1988 11	1988 12	TOTAL
11 TONS	45,178.10	48,248.10	23,317.44	52,299.40	30,549.80	45,181.10	21,173.70	27,818.40	23,871.10	31,027.80	43,874.40	31,144.20	542,000.64
12 MSTR RATE	8,242	8,822	8,024	7,512	7,421	8,432	7,604	7,286	7,772	7,578	7,607	7,478	7,948
13 CORRECT RATE	8,296	8,322	8,304	8,086	7,398	7,608	8,208	8,405	8,214	8,158	8,383	7,944	8,227
14 OTHER (EMBEDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
15 TOTAL	17,841	17,804	18,968	18,188	19,417	19,315	19,802	19,871	19,786	19,727	19,534	19,422	19,275

	1988 01	1988 02	1988 03	1988 04	1988 05	1988 06	1988 07	1988 08	1988 09	1988 10	1988 11	1988 12	TOTAL
16 TONS	27,538.30	27,824.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51,662.50
17 MSTR RATE	16,073	8,432	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8,753
18 CORRECT RATE	8,296	8,322	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8,753
19 OTHER (EMBEDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20 TOTAL	18,471	18,434	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	18,493

	1988 01	1988 02	1988 03	1988 04	1988 05	1988 06	1988 07	1988 08	1988 09	1988 10	1988 11	1988 12	TOTAL
21 TONS	0.000	0.000	0.000	0.000	0.000	0.000	0.000	3,629.50	0.000	0.000	0.000	0.000	5,528.50
22 MSTR RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8,218	0.000	0.000	0.000	0.000	8,218
23 CORRECT RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8,405	0.000	0.000	0.000	0.000	8,405
24 OTHER (EMBEDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
25 TOTAL	0.000	0.000	0.000	0.000	0.000	0.000	0.000	18,721	0.000	0.000	0.000	0.000	18,721

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	JAN 87	FEB 87	MAR 87	APR 87	MAY 87	JUN 87	JUL 87	AUG 87	SEP 87	OCT 87	NOV 87	DEC 87	TOTAL
1 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2 MIT RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 DIRECT RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACT TONS													
15,565.00													

	JAN 87	FEB 87	MAR 87	APR 87	MAY 87	JUN 87	JUL 87	AUG 87	SEP 87	OCT 87	NOV 87	DEC 87	TOTAL
1 TONS	0.00	0.00	15,565.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,565.00
2 MIT RATE	0.00	0.00	8,134.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,134.00
3 DIRECT RATE	0.00	0.00	8,864.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,864.00
4 OTHER (EMBEDDED)	0.00	0.00	3,176.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,176.00
5 TOTAL	0.00	0.00	20,549.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,549.00

	JAN 87	FEB 87	MAR 87	APR 87	MAY 87	JUN 87	JUL 87	AUG 87	SEP 87	OCT 87	NOV 87	DEC 87	TOTAL
1 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2 MIT RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 DIRECT RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	JAN 87	FEB 87	MAR 87	APR 87	MAY 87	JUN 87	JUL 87	AUG 87	SEP 87	OCT 87	NOV 87	DEC 87	TOTAL
1 TONS	0.00	0.00	146,071.00	58,837.00	127,043.00	127,043.00	91,211.00	91,211.00	70,246.00	69,860.00	53,543.00	38,423.00	858,476.00
2 MIT RATE	0.00	0.00	20,984.00	20,492.00	20,901.00	20,901.00	20,236.00	20,236.00	20,712.00	20,248.00	20,341.00	20,448.00	20,883.00
3 DIRECT RATE	0.00	0.00	8,964.00	8,688.00	7,546.00	7,668.00	8,463.00	8,463.00	8,514.00	8,134.00	8,893.00	7,844.00	8,233.00
4 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 TOTAL	0.00	0.00	20,514.00	29,178.00	28,397.00	28,595.00	28,882.00	28,881.00	28,716.00	28,727.00	28,544.00	28,412.00	29,118.00

	JAN 87	FEB 87	MAR 87	APR 87	MAY 87	JUN 87	JUL 87	AUG 87	SEP 87	OCT 87	NOV 87	DEC 87	TOTAL
1 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2 MIT RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 DIRECT RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



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	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
1 TONS	18 913 00	21 411 00	5 000	4 214 00	78 123 90	24 444 00	21 102 00	30 023 00	28 114 00	30 111 00	1 020 00	18 900 00	1 980 00
2 WEST PAKE	10 075 00	4 402 00	5 000	4 712 00	4 826 00	4 826 00	4 826 00	4 826 00	4 826 00	4 826 00	4 826 00	4 826 00	4 826 00
3 OCTECT PAKE	4 896 00	9 000 00	5 000	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00
4 OTHER (EMBEDDED)	5 000 00	5 000 00	5 000	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00
5 TOTAL	18 413 00	18 434 00	0 000	18 904 00	18 217 00	17 115 00	18 892 00	18 461 00	18 578 00	18 517 00	17 504 00	18 202 00	18 904 00

	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
1 TONS	21 204 10	18 843 00	21 204 00	13 220 40	27 841 00	24 444 00	30 023 00	44 142 00	31 322 00	31 706 00	30 173 00	31 441 00	413 148 00
2 WEST PAKE	8 242 00	4 800 00	5 000	4 800 00	7 196 00	4 826 00	4 826 00	7 206 00	7 206 00	7 206 00	7 206 00	7 206 00	7 206 00
3 OCTECT PAKE	9 200 00	9 200 00	5 000	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00
4 OTHER (EMBEDDED)	17 941 00	17 602 00	16 984 00	18 194 00	15 647 00	18 315 00	15 902 00	15 671 00	15 798 00	15 727 00	16 504 00	15 422 00	18 113 00

	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
1 TONS	48 731 00	42 990 00	24 703 00	29 941 00	30 919 00	38 143 00	32 529 00	39 000 00	29 721 00	4 919 00	22 789 00	0 000	236 501 00
2 WEST PAKE	10 075 00	4 402 00	5 000	4 712 00	4 826 00	4 826 00	4 826 00	4 826 00	4 826 00	4 826 00	4 826 00	4 826 00	4 826 00
3 OCTECT PAKE	4 896 00	9 000 00	5 000	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00
4 OTHER (EMBEDDED)	5 000 00	5 000 00	5 000	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00
5 TOTAL	18 731 00	18 714 00	18 598 00	12 718 00	18 447 00	17 255 00	18 902 00	18 721 00	18 848 00	18 787 00	17 604 00	0 000	17 488 00

	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
1 TONS	5 000 00	0 000	1 010 00	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	3 125 00
2 WEST PAKE	0 000 00	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000
3 OCTECT PAKE	0 000 00	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000
4 OTHER (EMBEDDED)	0 000 00	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000
5 TOTAL	0 000 00	0 000	1 010 00	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	3 125 00

	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
1 TONS	4 838 00	4 130 00	13 488 00	15 171 00	12 802 00	8 424 00	12 989 00	6 312 00	6 186 00	8 875 00	5 945 00	8 529 00	115 816 00
2 WEST PAKE	8 200 00	4 802 00	4 826 00	4 826 00	7 881 00	4 826 00	7 881 00	7 881 00	7 881 00	7 881 00	7 881 00	7 881 00	7 881 00
3 OCTECT PAKE	4 896 00	9 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00
4 OTHER (EMBEDDED)	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00	5 000 00
5 TOTAL	17 881 00	17 824 00	17 224 00	18 228 00	15 457 00	16 335 00	15 942 00	15 711 00	15 826 00	15 787 00	15 944 00	15 452 00	18 220 00

	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
1 TONS	5 000 00	0 000	22 287 73	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	22 287 73
2 WEST PAKE	0 000 00	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000
3 OCTECT PAKE	0 000 00	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000
4 OTHER (EMBEDDED)	0 000 00	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000
5 TOTAL	0 000 00	0 000	22 287 73	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	22 287 73

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	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
1 TONS	0.00	0.00	0.00	0.00	0.00	1.79	0.00	0.00	0.00	0.00	0.00	0.00	1.79
2 WGT RATE	0.00	0.00	0.00	0.00	0.00	8.418	0.00	0.00	0.00	0.00	0.00	0.00	8.418
3 OCTECT RATE	0.00	0.00	0.00	0.00	0.00	7.636	0.00	0.00	0.00	0.00	0.00	0.00	7.636
4 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 TOTAL	0.00	0.00	0.00	0.00	0.00	16.115	0.00	0.00	0.00	0.00	0.00	0.00	16.242

	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
6 TONS	0.00	0.00	4.112	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.112
7 WGT RATE	0.00	0.00	8.214	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.214
8 OCTECT RATE	0.00	0.00	8.944	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.944
9 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10 TOTAL	0.00	0.00	17.178	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.178

	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
11 TONS	0.00	0.00	0.00	0.00	0.00	0.00	27.176	24.174	28.97	24.97	27.176	24.97	147.524
12 WGT RATE	0.00	0.00	0.00	0.00	0.00	0.00	6.536	17.776	8.942	17.776	8.942	8.942	87.220
13 OCTECT RATE	0.00	0.00	0.00	0.00	0.00	0.00	8.056	8.403	8.514	8.158	8.553	7.944	8.228
14 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	16.632	16.201	16.518	16.517	17.534	16.222	16.848

	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
16 TONS	14.946	0.00	0.00	0.00	0.00	14.173	0.00	0.00	0.00	0.00	0.00	0.00	29.119
17 WGT RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18 OCTECT RATE	8.500	0.00	0.00	0.00	0.00	8.000	0.00	0.00	0.00	0.00	0.00	0.00	16.500
19 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20 TOTAL	8.500	0.00	0.00	0.00	0.00	8.000	0.00	0.00	0.00	0.00	0.00	0.00	16.500

	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
21 TONS	0.00	0.00	0.00	14.884	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.884
22 WGT RATE	0.00	0.00	0.00	4.208	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.208
23 OCTECT RATE	0.00	0.00	0.00	6.636	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.636
24 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 TOTAL	0.00	0.00	0.00	12.895	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.895

	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
26 TONS	0.00	0.00	0.00	0.00	0.00	0.00	14.146	0.00	27.423	16.443	14.282	29.886	86.180
27 WGT RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.314	8.158	8.533	7.844	8.207
28 OCTECT RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30 TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	17.956	0.00	17.914	14.634	14.833	17.944	16.127



A TECO ENERGY COMPANY

SUBSIDIARIES

GATLIFF COAL COMPANY - TEL: (606) 549-5452  
RICH MOUNTAIN COAL COMPANY - TEL: (606) 549-5452  
CLINTWOOD ELKHORN MINING COMPANY - TEL: (606) 835-4006

# INVOICE

GATLIFF COAL COMPANY  
P.O. BOX 39  
NEVISDALE, KY 40754

713252  
FAX NO. (606) 549-5495  
TELEX - 213550

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INVOICE NO. 06393  
DATE: 11/20/97

12/1/97

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TAMPA ELECTRIC COMPANY  
FUELS DEPARTMENT  
P.O. BOX 111  
TAMPA, FL 33601-0000

TAMPA ELECTRIC COMPANY  
FUELS DEPARTMENT  
P.O. BOX 111  
TAMPA, FL 33601-0000

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CUSTOMER ORDER NUMBER: 00775      OUR ORDER NUMBER: 00775      TERMS: NET 10 DAYS FROM RECEIPT OF INVOICE

SHIP DATE	MINE	CAR INITIAL AND NUMBER	CWT	TONS	PRICE	AMOUNT
11/07/97	G1RB028086	86 CARS	185740	9257.00 ✓	42.97	395062.39 ✓
11/03/97	P1RB060087	87 CARS	175820	8791.00 ✓	42.97	377749.27 ✓
11/05/97	P1RB061090	90 CARS	210900	-10545.00 ✓	42.97	458118.95 ✓
11/10/97	P1RB062093	93 CARS	191880	8094.00 ✓	42.97	412254.18 ✓
11/14/97	P1RB063090	90 CARS	210780	-10539.00 ✓	42.97	452860.83 ✓

**FAXED  
NOV 26 1997**

RECEIVED ACCTS. PAYABLE  
NOV 21 1997  
TAMPA ELECTRIC CO.  
RECEIVED ACCTS. PAYABLE  
DEC 01 1997  
TAMPA ELECTRIC CO.

Date Recvd: 11/24/97

**INVOICE APPROVAL**

Initials	Date	Function
TWD	11/24/97	Process
JWS	11/25/97	Review
JWS	11/26/97	Approve

PAR Number- If Applicable

ONE AND ONE HALF PERCENT (1 1/2%) INTEREST PER MONTH WILL BE CHARGED ON ALL PAST DUE ACCOUNTS.

TOTAL 48756.00      TOTAL 2095045.92 ✓  
LESS PREPAID 18000.00  
NET DUE 2095045.92 ✓

DUPLICATE



54801

6

TAMPA ELECTRIC COMPANY  
 TRANSPORTATION BENCHMARK CALCULATION  
 (1997 Payments to TT&T)

MEZ:8  
 Item B

1 of 8

**Rail Rates**

JEA	2.24398
OUC	2.112
G'ville	2.70
Lakeland	2.2187
Avg of 2 lowest	<b>2.16535</b>

**SPECIFIED  
 CONFIDENTIAL**

	<i>a</i>		<i>b</i>	<i>c</i>
1 Benchmark	2.16535	c/ton-mile	TT&T payments	\$134,037,857.58
2 Rail Miles	1217		TT&T tons	7,184,320.18
3 Benchmark	26.35231		TT&T	
4 \$/ton			\$/ton	\$18.6570
5 Rail Car				
6 Cost Adder	\$1.7500			
7 Total				
8 Benchmark				
9 \$/ton	\$28.1023			\$18.6570
10 diff \$/ton				
				<b>(\$9.4453)</b>
11 Allowable \$				\$201,895,989.25
12 Actual \$				\$134,037,857.58
13 Diff				<b>(\$67,858,131.67)</b>
14 1988 - 1996 benefit				\$260,742,395.51
15 1988 - 1997 benefit				\$328,600,527.18

MONTHLY SUMMARY

Items  
2 of 8

CONTRACT	a TONNAGE	b \$/TON	c TOTAL DOLLARS
1 ZEIGLER	986,848.30	20.956	\$20,680,392.97
2 PEABODY PATRIOT	354,406.70	16.885	5,984,157.13
3 PEABODY ARCLAR	237,893.20	16.290	3,875,280.23
4 PEABODY DEV (225)	86,650.00	15.935	1,380,767.75
5 PT ADARO	741,264.00	8.315	6,163,610.16
6 KERR MCGEE	942,411.00	20.190	19,027,278.09
7 GATLIFF	43,188.25	20.108	868,429.33
8 JADER FUEL	540,000.64	16.275	8,788,510.42
9 PEABODY DIS (233C)	55,862.60	18.453	1,030,832.56
10 PEABODY (177)	5,928.00	16.721	99,122.09
11 PEABODY DEV (225)	23,180.00	7.596	175,075.28
	0.00	0.000	0.00
	0.00	0.000	0.00
	0.00	0.000	0.00
12 TOTAL CONTRACT	4,017,632.69	16.944	68,074,456.01

SPOT

13 MAPCO SPOT (GANNON)	15,580.50	20.848	324,822.26
14 RURKHOLE	1,098.00	8.158	8,957.48
15 KERR MCGEE SPOT	956,426.00	29.116	27,847,299.42
16 CONSOL OHIO 11	107,902.60	17.518	1,890,021.94
17 CONSOL POLK	249,613.94	16.626	4,150,081.37
18 MAPCO (BIG BEND)	389,488.10	19.719	7,680,315.84
19 JOYOUS WORLD	58,642.99	8.953	525,030.69
20 POWDER RIVER	14,125.33	30.581	431,966.72
21 PEABODY SPOT (101)	239,481.80	16.904	4,048,200.35
22 SUGAR CAMP	415,748.97	16.173	6,723,908.09
23 PEABODY SPOT (177)	356,501.00	17.489	6,234,845.99
24 COSTAIN (GANNON)	3,125.00	17.038	53,243.75
25 COSTAIN	115,616.00	16.220	1,875,291.52
26 JAMES MARINE	3,036.24	16.240	49,308.54
27 BLACK BEAUTY	4,810.32	17.178	82,631.68
28 CENTENNIAL RESOURCE	147,304.40	16.569	2,440,686.60
29 BELL MINING	88,186.30	18.107	1,596,789.33
30 TOTAL SPOT	3,166,687.49	20.830	65,963,401.57

31 GRAND TOTAL	7,184,320.18	18.657	134,037,857.58
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Gatliff Rail & Pet Coke type coal were excluded from this report

SOURCES FOR MST RATE & GCT/ECT - MONTHLY 423'S (RECAP 97)

Per JoAnn Wehler/Carey McBride  
Embedded Cost for:

- 32 Mapco - \$3.75 Flat
- 33 Consol (Pitt 8) - \$8.25
- 34 Galatia - \$4.10 Flat
- 35 Zeigler - 1st Quarter - \$13.525 (from mine to ETC)
- 36 2nd Quarter - 13.255
- 37 3rd " - 13.055
- 38 4th Quarter - 10.725

10-28/2-1



JACKSONVILLE ELECTRIC AUTHORITY  
1997 RAIL COST CALCULATION

	a	b	c	d	e	f	g	h	i
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(5*6)	(6*7)
SOURCE	QTR I \$/TON	QTR II \$/TON	QTR III \$/TON	QTR IV \$/TON	AVG \$/TON	1997 TONNAGE	ONE-WAY RAIL MILES	TOTAL DOLLARS	TOTAL TON-MILES
1	\$17.52	\$17.51	\$17.45	\$17.36	\$17.40	999,808	711	\$17,486,648	710,863,488
2	\$16.97	\$16.96	\$16.90	\$16.81	\$16.91	650,154	860	\$10,655,904	541,932,440
3					\$17.25	1,629,962	769	\$28,112,552	1,252,795,928
4									

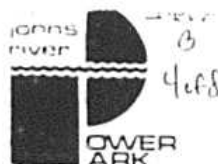
Total Tons per Ton-Mile Rail Cost

2.24398493  
45-1/1

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10-28/3

21 West Church Street  
Jacksonville, Florida 32202-3139  
(904) 665-7420



March 30, 1998

Mr. C. Carey McBride  
Tampa Electric Company  
Fuels Department - PSC  
6944 U.S. Highway 41 North  
Apollo Beach, FL 33572-9200

Mr. McBride:

This is in response to your letter of March 13, requesting certain information relative to JEA's transportation costs. We do not maintain records in a format that would allow us to readily provide the information requested in #1, however we can furnish data requested in Nos. 2, 3 and 4.

**Non-Discounted Contract Rail Rates - 1997**

	a	b	c	d	e	f	g
	Rail Origin	Total Tonnage	Miles One Way	1st Qtr Rates	2nd Qtr Rates	3rd Qtr Rates	4th Qtr Rates
1	Clover, KY	999,808	711	\$17.52	\$17.51	\$17.45	\$17.36
2	Coal Mac 5, KY	630,154	860	\$16.97	\$16.96	\$16.90	\$16.81

- 3 Annual Cost of private railcar ownership for 1997 was \$276,026 after crediting lease revenue to maintenance costs. Capital costs are treated as a sunk cost and are not included in the annual cost.

Please send me a copy of the completed benchmark comparison between TECO and the four municipal utilities in Florida when completed.

We trust the above will satisfy your needs.

Sincerely,

P.G. Para  
Director - SJRPP Fuels

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RLH/PGP/rh

10-28/3-1

300 South Orange Avenue  
P.O. Box 1193  
Orlando Florida 32802  
Phone: 407 423 9100  
Administrative Fax: 407 236 9616  
Purchasing Fax: 407 423 9199  
Website: http://www.ouc.com



May 4, 1998

Mr. C. Carey McBride  
Tampa Electric Company  
Fuels Department - PSC  
6944 U.S. Highway 41 North  
Tampa, FL 33572-9200

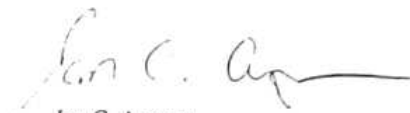
Re: Benchmark Request for 1997 OUC Rail Rates (FPSC Annual Review)

Dear Mr. McBride:

/ Per your request, OUC's rail costs for 1997 were \$0.02112 per ton mile. Also attached is a summary report of FERC 423.

a  
45-111

Sincerely,

  
Jan C. Aspuru  
Manager, Fuel Services

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A PAPERLESS ENVIRONMENT



766  
GAINESVILLE REGIONAL UTILITIES

Confidential

May 21, 1998

Mr. C. Carey McBride  
Sr. Consulting Engineer  
Tampa Electric Company  
Fuels Dept. - PSC  
6944 U.S. Highway 41 North  
Apollo Beach, FL 33572-9200

Dear Carey:

In response to your request for rail transportation costs paid by Gainesville Regional Utilities in 1997, I have listed the cents per ton mile cost. Pursuant to our discussion, the following cost data will be used solely for the purpose of the Florida Public Service Commission's annual review of transactions between TECO and its affiliate, TECO Transport and Trade.

GRU's cost was calculated on the following basis:

Rail Rates (Discounted & Non-discounted)  
Railcar Lease Payments  
Railcar Maintenance Cost  
Average Miles (one way)

GRU's 1997 Calculated Cost: (Cents per ton mile)

1 Discounted: 2.62  
2 Non-Discounted: 2.70 45-1/1

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Please call me at (352)334-3400, ext. 1730 if you have any questions.

Sincerely,

*Karen C. Alford*  
Karen C. Alford  
Fuel Analyst

10-24/E

05/08/98  
 LAKELAND ELECTRIC AND WATER  
 1997 NON-DISCOUNTED RAIL RATES

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	a	b	c	d	e	f	g	h
	MONTH	ORIGIN	TONNAGE SHIPPED	INVOICED RATE \$/TON	FREIGHT CHARGES \$	RAIL MILES	TONS*MILES	c/Ton-mile
1	JAN	SUN	66,849.80	\$19.50	\$1,303,571.10	883	59,028,373	2.2084
2	FEB	SUN	28,837.40	\$20.63	\$594,915.56	883	25,463,424	2.3364
3	APR	SUN	86,214.73	\$21.04	\$1,813,957.92	890	76,731,110	2.3640
4	MAY	SUN/CONSOL	75,204.40	\$21.27	\$1,599,597.59	916	68,887,230	2.3221
5	JUN	SUN/CONSOL	66,050.88	\$21.28	\$1,405,562.73	921	60,832,860	2.3105
6	JUL	SUN/CONSOL	65,149.60	\$20.75	\$1,351,854.20	921	60,002,782	2.2530
7	AUG	SUN/CONSOL	66,494.63	\$19.60	\$1,303,294.75	902	59,978,156	2.1729
8	SEP	SUN/CONSOL	84,784.83	\$19.69	\$1,669,413.30	912	77,323,765	2.1590
9	OCT	SUN/CONSOL	104,107.28	\$19.18	\$1,996,777.63	901	93,800,659	2.1287
10	NCV	SUN/CONSOL	66,233.83	\$19.16	\$1,269,040.18	902	59,742,915	2.1242
11	DEC	SUN/CONSOL	47,237.78	\$18.71	\$883,818.86	909	42,939,142	2.0583
12	TOTALS & AVERAGES		757,165.16	\$20.06	\$15,191,803.82	904	684,730,416.96	2.2187

10-28/00

45-1/1

1997 COST PER TON MILE

13 \$15,191,803.82 / 757,165.16 TONS / 904 MILE 2.2187 c/TON MILE

## Memorandum

To: J. S. Chronister  
From: Randall Zaverinik  
Date: August 24, 1998  
Subject: FPSC Audit Document/Record Request  
Audit Purpose AFA 98-082-2-1  
Request Number AF 29

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1  
2  
3 In connection with the follow-up request for additional information on AF 16, the companies listed below did not receive an allocation of A&G from TECO Energy in 1997. The reasons for not allocating A&G to these companies are documented in the following:

- 4  
5  
6 1. Peoples Cogen - Peoples Cogeneration Company was a non-operating subsidiary, and had no revenues or operating income in 1997. No financial statements were prepared for this entity in 1997.
- 7  
8  
9 2. PGS Florida, Inc. is a non-operating subsidiary with no operating income, no revenues and no operating assets in 1997. No financial statements were prepared for this entity in 1997.
- 10  
11  
12  
13  
14 3. BGA - Bosek, Gibson and Associates was acquired in late 1996 and, in 1997, began to transition from a traditional engineering services company to a company focussed more on energy performance contracting. Due to its efforts to redefine its business focus, this company is considered non-operating. Revenues for 1997 were \$7.4 million with operating income for the year of only \$3 million.
- 15  
16  
17  
18 4. TeCom - TeCom Inc. is considered a non-operating subsidiary. This company is in the process of developing and marketing advanced energy management, automation and control systems. For 1997, TeCom had \$1.2 million in revenues but had negative operating income.
- 19  
20  
21  
22  
23 5. TECO Finance - TECO Finance, Inc. is considered a non-operating subsidiary. This company is the source of debt capital for the diversified operations of TECO Energy. For 1997, this company had \$1.7 million in revenues, all from affiliated companies, and negative operating income. This company has no employees. All legal and accounting costs related to this subsidiary are billed directly to TECO Finance.



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BOSEK, GIBSON AND ASSOCIATES, INC  
INCOME STATEMENT  
YEAR-TO-DATE

CONFIDENTIAL

PAGE 37B  
PERIOD ENDING 12/31/97

10-29/3

CHANGE FROM LAST YEAR	%		a ACTUAL	b BUDGET	c OVER/ (UNDER)	d %
0	0.0	OPERATING REVENUE				
0	0.0	AFFILIATES	74,885	0	\$74,885	0.0
		OTHERS	7,281,629	10,700,000	(3,418,371)	(31.9)
0	0.0	TOTAL REVENUES	7,356,514	10,700,000	(3,343,486)	(31.2)
0	0.0	OPERATING EXPENSES				
0	0.0	OPERATIONS	6,471,514	8,582,000	(2,110,486)	(24.6)
0	0.0	DEPRECIATION EXPENSE	149,166	240,000	(90,834)	(37.8)
0	0.0	AMORTIZATION EXPENSE	119,126	168,000	(48,874)	(29.1)
0	0.0	TAXES OTHER THAN INCOME	292,998	610,000	(317,002)	(52.0)
0	0.0	TOTAL EXPENSES	7,032,804	9,600,000	(2,567,196)	(26.7)
0	0.0	INCOME FROM OPERATIONS	323,710	1,100,000	(776,290)	(70.6)
		OTHER INCOME (LOSS)	36,830	0	36,830	0.0
0	0.0	INCOME TAX EXPENSE (BENEFIT)	207,898	400,000	(192,102)	(48.0)
0	0.0	NET INCOME (LOSS)	152,642	700,000	(\$547,358)	(78.2)

PBC

a  
**SPECIFIED**  
**CONFIDENTIAL**  
 b

TeCom Inc.  
 INCOME STATEMENT  
 YEAR-TO-DATE

**CONFIDENTIAL**

PAGE 39B  
 PERIOD ENDING 12/31/97

5/16/01  
 10-2-01

CHANGE FROM LAST YEAR			c ACTUAL	d BUDGET	e OVER/ (UNDER)	f %
		REVENUES				
9480,537	124.7	PRODUCT SALES	5865,938	\$1,477,500	(\$611,562)	(41.4)
336,945	7,872.5	SERVICE REVENUES	341,225	3,048,000	(2,706,775)	(88.8)
817,482	209.8	TOTAL REVENUES	1,207,163	4,525,500	(3,318,337)	(73.3)
		COST OF SALES				
273,310	155.3	COST OF GOODS SOLD	449,273	1,305,525	(856,252)	(65.6)
10,452	0.0	SERVICE-RELATED COSTS	10,452	1,387,200	(1,376,748)	(99.2)
283,762	161.3	TOTAL COST OF SALES	459,725	2,692,725	(2,233,000)	(82.9)
533,720	249.7	GROSS PROFIT	747,438	1,832,775	(1,085,337)	(59.2)
		OPERATING EXPENSES				
1,142,587	85.7	RESEARCH & DEVELOPMENT	2,476,072	2,893,749	(417,677)	(14.4)
40,601	3.1	MARKETING & SALES	1,370,285	2,249,600	(879,315)	(39.1)
510,901	165.3	CUSTOMER/FIELD SUPPORT	820,050	906,100	(86,050)	(9.5)
424,733	97.3	BUSINESS DEVELOPMENT	861,159	913,400	(52,241)	(5.7)
73,447	5.1	GENERAL & ADMINISTRATIVE	1,503,824	2,210,025	(706,201)	(32.0)
(328,588)	(100.0)	TAMPA ELECTRIC PILOT PHASE II	0	0	0	0.0
70,973	--	DEPRECIATION EXPENSE	361,075	454,337	(93,262)	(20.5)
15,531	481.3	AMORTIZATION EXPENSE	18,758	13,977	4,781	34.2
149,625	181.6	TAXES OTHER THAN INCOME	232,039	344,645	(112,606)	(32.7)
2,099,810	37.9	TOTAL EXPENSES	7,643,262	9,985,833	(2,342,571)	(23.5)
(1,566,090)	(29.4)	OPERATING INC(LOSS)-BEFORE CAP D	(6,895,824)	(8,153,058)	1,257,234	15.4
(1,633,230)	(33.4)	CAPITALIZED DEVELOPMENT COSTS	(6,530,435)	(7,625,971)	1,095,536	14.4
67,140	15.5	OPERATING INC(LOSS)-AFTER CAP DE	(365,389)	(527,087)	161,698	30.7
(80,557)	(45.2)	INCOME TAX EXPENSE(BENEFIT)	(258,914)	(203,323)	(55,591)	(27.3)
\$147,697	58.1	NET INCOME (LOSS)	(\$106,475)	(\$323,764)	\$217,289	67.1

PRC



*JWS 11/16/97*

TAMPA ELECTRIC COMPANY  
SUMMARY OF WORK PERFORMED  
COMPANIES NOT RECEIVING ALLOCATIONS FROM TECO ENERGY  
CALENDAR YEAR 1997

AFA 98-082-3-1

SUMMARY OF WORK PERFORMED  
SUBSIDIARIES NOT RECEIVING ALLOCATION FROM TECO ENERGY

**SPECIFIED  
CONFIDENTIAL**

**Audit Work Performed:**

Audit staff noted that several subsidiaries of TECO Energy are not being allocated a portion of the administrative and general expenses of TECO Energy.

The company was asked to explain why the following listed companies did not receive cost allocations from TECO Energy.

- 1) Peoples CoGen
- 2) PGS Florida
- 3) Bosek Gibson
- 4) TeCom
- 5) TECO Finance
- 6) TECO Investments
- 7) Suwanee Gas

The company responded that "All operating subsidiaries of TECO Energy, Inc. including downstream holding companies, were included in the allocation process. The only exceptions were subsidiaries that were non-operating, had negative 12-month operating income, had no revenues for the 12-month period, or had no operating assets as of the allocation date.

The seven companies listed in FPSC Request Number AF16, do not receive an allocation of TECO Energy allowable corporate expenditures as they met one or more of the exemptions identified in the preceding paragraph."

The company provided further explanations of which specific criteria the above listed companies met. Also, Balance Sheets and Income Statements of various companies, for the period under audit, were provided.

The company explanations were:

- 1) Peoples Cogeneration Company was a non-operating subsidiary, and had no revenues or operating income in 1997. No financial statements were prepared for this entity in 1997.
- 2) PGS Florida, Inc. is a non-operating subsidiary with no operating income, no revenues and no operating assets in 1997. No financial statements were prepared for this entity in 1997.
- 3) Bosek, Gibson and Associates was acquired in late 1996 and, in 1997, began to transition from a traditional engineering services company to a company focussed more on energy performance contracting. Due to its efforts to redefine its business focus, this company is considered non-operating. Revenues for 1997 were \$7.4 million with operating income for the year of only \$.3 million.

*1  
2*

July 11/16/97

TAMPA ELECTRIC COMPANY  
SUMMARY OF WORK PERFORMED  
COMPANIES NOT RECEIVING ALLOCATIONS FROM TECO ENERGY  
CALENDAR YEAR 1997

AFA 98-082-3-1

Total assets of Bosek, Gibson and Associates at 12/31/97 were \$6,233,450.  
Operating assets of Bosek, Gibson and Associates at 12/31/97 were \$6,062,891.

- 4) TeCom is considered a non-operating subsidiary. This company is in the process of developing and marketing advanced energy management, automation and control systems. For 1997, TeCom has \$1.2 million in revenues but had negative operating income.

Total assets of TeCom, at 12/31/97 were \$14,454,278.  
Operating assets of TeCom, at 12/31/97 \$14,454,278

- 5) TECO Finance, Inc. is considered a non-operating subsidiary. This company is the source of debt capital for the diversified operations of TECO Energy. For 1997, this company had \$1.7 million in revenues, all from affiliated companies, and negative operating income. This company has no employees. All legal and accounting costs related to this subsidiary are billed directly to TECO Finance.

Total assets of TECO Finance, at 12/31/97 were \$216,772,000.  
Operating assets of TECO Finance at 12.31.97 were \$216,622,000

- 6) TECO Investments, Inc. is considered a non-operating subsidiary. This company invests capital in short-and long-term securities and financial instruments. Revenues for 1997 were \$.3 million with operating income of \$.2 million. Its assets at December 31, 1997 were comprised of cash, receivables and investments. This company has no employees. All legal and accounting costs related to this subsidiary are billed directly to TECO Investments.

Total assets of TECO Investments at 12/31/97 were \$66,330,000.  
Operating assets of TECO Investments at 12/31/97 were \$66,209,000

- 7) Suwanee Gas Marketing, Inc. is a downstream holding company and considered non-operating. This company had no revenues in 1997. No financial statements were prepared for this entity in 1997. This company has no employees.

COMPANY: TAMPA ELECTRIC  
 SUBJECT: STAFF RECOMPUTATION OF TECO ENERGY'S ALLOCABLE COSTS  
 PERIOD: 12 MONTHS ENDED DECEMBER 31, 1987  
 AUTHOR: JOCELYN STEPHENS

ALLOCATED TRANSACTIONS  
 AT TAMPA ELECTRIC  
 FILENAME: STFCALC  
 RANGE: A1-A14

Customer Name	% of Year	Operating Assets*		Operating Revenues		Operating Income		Decided Share	TECO Energy Allocation (1987)	1987 Alloc (1987)	1987 Allocation (1987)	TECO Energy Allocation (1987)	Reconstruction (1987)	Staff Acquired (1987)
		Balance 12/31/87	Weighted Average 1987	% of Total	1987	% of Total	1987							
1. Tampa Electric Company	100%	2,677,246,000	2,677,246,000	67.63%	1,166,930,459	69.43%	271,548,000	271,548,000	67.1%	17,561,981	11,532,460	12,219,127	69,29%	11,860,133
2. TECO Transmission & Traction	100%	296,159,000	296,159,000	6.73%	103,958,000	6.10%	42,081,000	42,081,000	10.50%	17,561,981	1,365,800	1,315,789	7.49%	1,279,271
3. TECO Gas	100%	191,400,000	191,400,000	4.54%	171,293,124	10.25%	19,865,331	19,865,331	4.96%	17,561,981	1,181,400	1,202,826	6.62%	1,193,524
4. TECO Power	100%	52,229,000	53,229,000	1.25%	4,590,346	0.27%	3,456,648	3,456,648	0.86%	17,561,981	145,129	126,196	0.27%	122,729
5. TECO Customer Warehouses	100%	122,120,000	122,120,000	2.72%	42,230,842	2.51%	22,540,271	22,540,271	5.12%	17,561,981	812,202	655,620	4.67%	621,947
6. TECO Oil & Gas (1987)	54%	29,673,000	17,210,240	0.41%	10,501,286	0.62%	11,671,304	12,671,304	4.23%	17,561,981	37,100	38,428	0.22%	37,345
7. TECO Power	50%	296,241,000	132,175,500	3.26%	43,967,187	2.26%	15,207,624	15,207,624	3.79%	17,561,981	570,042	812,312	4.62%	790,879
8. Project Gas System	50%	347,215,000	173,607,500	4.29%	248,533,000	7.22%	23,581,000	16,790,500	4.19%	17,561,981	820,441	812,465	4.62%	812,234
9. Project Gas Company	50%	29,129,000	14,564,500	0.31%	22,848,000	1.12%	1,968,000	793,000	0.20%	17,561,981	74,066	71,572	0.41%	69,522
10. Project Sales and Services	50%	5,461,000	2,730,500	0.07%	16,636,000	0.42%	(1,981,000)	(940,500)	-0.23%	17,561,981	18,864	18,209	0.11%	18,878
11. Gasor Gas	50%	2,729,000	1,364,500	0.03%	5,582,000	0.15%	2,052,000	1,026,000	0.25%	17,561,981	27,227	24,221	0.14%	22,457
12. Boston Gas	100%	6,962,931	6,962,931	0.16%	7,206,514	0.42%	223,710	223,710	0.05%	17,561,981	28,958	0	0.00%	28,958
13. TECO Gas	100%	14,454,278	14,454,278	0.31%	1,207,183	0.07%	(365,289)	(365,289)	-0.09%	17,561,981	20,184	0	0.00%	20,184
14. TECO Power	100%	216,622,000	216,622,000	5.47%	1,632,000	0.10%	(94,000)	(94,000)	-0.02%	17,561,981	224,644	0	0.00%	224,644
15. TECO Power	100%	66,229,000	66,229,000	1.67%	283,000	0.02%	234,000	234,000	0.05%	17,561,981	102,201	0	0.00%	102,201
		4,296,870,169	3,938,964,009	100.00%	1,682,691,025	1,704,781,525	100.00%	418,493,871	400,794,871	100.00%	17,561,981	17,561,976		17,561,976

\*Operating Assets equal Total Assets Less Cash.

(A) Revenues Total Operating Assets at Date of Sale  
 (B) Weighted average computation based upon number of months included in 1987  
 (C) Revenues and Income for 1987 (Jan - July)  
 (D) Calculated Revenue for TECO Energy Operating Assets for 12 months period (January 1 to December 31) based on TECO Energy's 1987 income

(E) Total Charge Allocated to the Div & Project Gas

(F) (282,435)

SOURCE: AS REFERENCED

WPP 43.3

**SPECIFIED  
 CONFIDENTIAL**

*Not Confidential*

Jeffery

TAMPA ELECTRIC COMPANY  
DOCUMENT SUPPORTING BENCHMARK TRANSPORTATION COST  
TWELVE MONTHS ENDED 1997

AFA 98-082-2-1

**SPECIFIED  
CONFIDENTIAL**

EXHIBIT NO. RB-1  
DOCKET NO. 980001-EI  
TAMPA ELECTRIC COMPANY  
(RB-1)  
DOCUMENT NO. 1  
PAGE 2 OF 2

1997 TRANSPORTATION MARKET PRICE APPLICATION

	Tampa Electric Weighted Average per ton Water Transportation Price from All Tampa Electric Coal Sources (\$134,037,857.58 divided by 7,184,320.18)	45-2	\$18.66	✓
1	(b) →	(a) →		
2	Transportation Benchmark	45-1/1	\$28.10	
3	Over/(Under) Benchmark		(9.44)	
4	Total Tons Transported in 1997	45-2	7,184,320.18	← a
5	Total Transportation Cost in 1997	45-2	\$134,037,857.58	← b
6	Total Amount Allowable for Recovery Using Benchmark (5 28.10 x 7,184,320.18)		\$201,895,989.25	Note A
7	Total Cost Over/(Under) Benchmark - 1997		\$(67,858,131.67)	
8	Prior Year's Cumulative Benefit (1988-1996)		\$(260,742,395.51)	
9	Net Benefit for 1988-1997		\$(328,600,527.18)	



Note A:

computation of  $\frac{28.10 \times 7,184,320.18}{7,184,320.18} = 201,895,989.25$   
which is a difference of \$16,572.19 less than amount  
shown - denominator is 1 - 1/1000000000

SOURCE: PBC

W/ 45-1

Ray 7/11/98

TAMPA ELECTRIC COMPANY TRANSPORTATION PRICE  
 DOCUMENTS SUPPORTING THE BENCHMARK PRICE  
 TWELVE MONTHS ENDED 12/31/97

AIA 08 097 2 1

Q:FUELACTUALBENCHMARK(TRANSP98.xlsx)summary  
 14-Jul-98 RANGE NAME: SUMMARY

CONTRACT	a TONNAGE	b \$/TON	c TOTAL DOLLARS
1 ZEIGLER	986,848.30	20.958	\$20,680,392.97*
2 PEABODY PATRIOT	354,406.70	16.885	5,984,157.13
3 PEABODY ARCLAR	237,893.20	16.290	3,875,280.23
4 PEABODY DEV (225)	86,650.00	15.935	1,380,787.75
5 PT ADARO	741,264.00	8.315	6,163,810.16
6 KERR MCGEE	942,411.00	20.190	19,027,278.09
7 GATLIFF	43,188.25	20.108	868,429.33
8 JADER FUEL	540,000.64	16.275	8,788,510.42*
9 PEABODY DIS (233C)	55,862.60	18.453	1,030,832.56
10 PEABODY (177)	5,928.00	16.721	99,122.09
11 PEABODY DEV (225)	23,180.00	7.596	176,075.28
		0.000	0.00
		0.000	0.00
		0.000	0.00
12 TOTAL CONTRACT	4,017,632.69	16.844	68,074,458.01

SPECIFIED  
 CONFIDENTIAL

SPOT	TONNAGE	\$/TON	TOTAL DOLLARS
13 MAPCO SPOT (GANNON)	15,580.50	20.848	324,822.26
14 RURKHOLE	1,098.00	8.158	8,957.48
15 KERR MCGEE SPOT	856,426.00	29.116	27,847,299.42
16 CONSOL OHIO 11	107,902.60	17.516	1,890,021.94
17 CONSOL POLK	249,613.94	16.626	4,150,081.37
18 MAPCO (BIG BEND)	389,488.10	19.719	7,680,315.84
19 JOYOUS WORLD	58,642.99	8.953	525,030.69
20 POWDER RIVER	14,125.33	30.581	431,968.72
21 PEABODY SPOT (101)	239,481.80	16.904	4,048,200.35
22 SUGAR CAMP	415,748.97	16.173	6,723,908.09
23 PEABODY SPOT (177)	356,501.00	17.489	6,234,845.99
24 COSTAIN (GANNON)	3,125.00	17.038	53,243.75
25 COSTAIN	115,616.00	16.220	1,875,291.52
26 JAMES MARINE	3,036.24	16.240	49,308.54
27 BLACK BEAUTY	4,810.32	17.178	82,631.68
28 CENTENNIAL RESOURCE	147,304.40	16.569	2,440,686.60*
29 BELL MINING	88,186.30	18.107	1,598,789.33
30 TOTAL SPOT	2,166,687.49	20.830	65,963,401.57

31 GRAND TOTAL	to 45-1 7,184,320.18	18.657	134,037,857.58
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Gatlin Rail & Pel Coke type coal were excluded from this report.

SOURCES: FOR MST RATE & GCT/ECT - MONTHLY 423'S (RECAP 97)  
 Per JoAnn Wehler/Carey McBride.  
 Embedded Cost for:



- 32 Mapco - \$3.75 Flat
- 33 Consol (Pitt 8) - \$8.25
- 34 Galatia - \$4.10 Flat
- 35 Zelgler: 1st Quarter - \$13.525 (from mine to ETC)
- 36 2nd Quarter - 13.255
- 37 3rd - 13.055
- 38 4th Quarter - 10.725

7/21/98!  
 Verbal from  
 Carl Hines today  
 is that all water-  
 borne transportation  
 is performed by  
 TECO Transport, an  
 affiliated company  
 under the TECO Energy  
 umbrella.  
 TECO Transport  
 includes Mid South  
 Towing, Electro-coal  
 and Gulf Coast  
 Transit Services.  
 Mid South Towing  
 transports coal to  
 the Electro-coal  
 facility at De Vungles.  
 From the Electro-coal  
 storage facility, the  
 coal is moved to  
 Tampa Electric on  
 Gulf Coast barges.  
 Rail transportation  
 is priced separately  
 and is not part of  
 these \$/ton costs.



SOURCE:

W/P 45-2 1

July 9/17  
 8/17/97

TAMPA-ELECTRIC COMPANY  
 DOCUMENTS SUPPORTING THE BENCHMARK COAL PRICE  
 TWELVE MONTHS ENDED 12/31/97

AFA 98-082-2-1

Q\FUEL\ACTUAL\BENCHMARK\TRANSP98.kwJA  
 14-Jul-98 10:00 AM

CONTRACT SUPPLIERS  
 ZEIGLER COAL

	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
1 TONS	68,996.10	103,109.60	89,775.50	82,952.90	98,330.80	109,823.00	91,601.40	52,613.60	79,853.00	73,081.80	47,204.80	109,408.00	966,848.30
2 MST RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
3 GCT/ECT RATE	8.398	9.002	8.964	8.686	7.596	7.656	8.056	8.405	8.014	8.158	8.953	7.944	8.254
4 OTHER (EMBEDDED)	13.525	13.525	13.525	13.255	13.255	13.255	13.056	13.055	13.055	10.725	10.725	10.725	12.682
5 TOTAL	21.923	22.527	22.489	21.941	20.851	20.911	21.111	21.460	21.069	18.853	19.678	18.669	20.956

	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
6 TONS	20,073.70	15,816.40	19,992.90	30,474.10	0.00	16,994.90	0.00	15,269.20	46,229.60	39,704.90	47,859.50	102,491.50	354,408.70
7 MST RATE	10.073	8.432	8.854	8.312	0.000	8.459	0.000	8.056	8.562	8.359	8.381	8.273	8.572
8 GCT/ECT RATE	8.398	9.002	8.964	8.686	0.000	7.656	0.000	8.405	8.014	8.158	8.953	7.944	8.313
9 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
10 TOTAL	18.471	18.434	17.818	16.998	0.000	17.115	0.000	16.461	16.576	16.517	17.334	16.217	18.885

	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
11 TONS	22,380.10	22,409.40	16,595.50	26,131.20	27,734.50	14,330.60	15,446.30	18,729.10	14,164.20	17,068.20	20,029.20	22,834.90	237,883.20
12 MST RATE	9.283	8.622	8.044	7.532	7.841	8.679	7.856	7.276	7.782	7.589	7.811	7.488	7.981
13 GCT/ECT RATE	8.398	9.002	8.964	8.686	7.596	7.656	8.056	8.405	8.014	8.158	8.953	7.944	8.329
14 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
15 TOTAL	17.661	17.624	17.008	16.218	15.437	16.335	15.912	15.681	15.796	15.747	16.564	15.432	18.290

	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
16 TONS	0.00	0.00	0.00	53,628.00	33,022.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86,650.00
17 MST RATE	0.000	0.000	0.000	7.512	7.911	0.000	0.000	0.000	0.000	0.000	0.000	0.000	7.884
18 GCT/ECT RATE	0.000	0.000	0.000	8.686	7.596	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8.271
19 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20 TOTAL	0.000	0.000	0.000	18.198	15.507	0.000	0.000	0.000	0.000	0.000	0.000	0.000	15.935

	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
21 TONS	75,651.00	75,114.00	68,042.00	0.00	68,241.00	0.00	146,041.00	0.00	73,901.00	78,612.00	78,833.00	78,829.00	741,254.00
22 MST RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
23 GCT/ECT RATE	8.398	9.002	8.964	0.000	7.596	0.000	8.056	0.000	8.014	8.158	8.953	7.944	8.315
24 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
25 TOTAL	8.398	9.002	8.964	0.000	7.596	0.000	8.056	0.000	8.014	8.158	8.953	7.944	8.315

SPECIFIED  
 CONFIDENTIAL



WP 45-41  
 (196)

X Treated to invoice (S)

SOURCE: *Handwritten*  
 to WP 45-3

Tampa Electric Company  
 Documents Supporting the Benchmark Coal Price  
 Twelve Months Ended 12/31/97  
 10/21/98  
 10/21/98

AFA 98-082-2-1

Q FUEL ACTUAL BENCHMARK TRANSP98 JULY A  
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SPECIFIED  
 CONFIDENTIAL

PBC

	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
KERR MCGEE CONT													
1 TONS	48,477.00	108,081.00	89,381.00	79,662.00	63,641.00	23,302.00	79,898.00	104,664.00	76,944.00	112,443.00	107,608.00	42,310.00	942,411.00
2 MST RATE	9.033	8.392	7.814	7.312	7.621	8.459	7.656	7.076	7.562	7.389	7.411	7.288	7.865
3 GCT/ECT RATE	8.398	9.002	8.964	8.686	7.596	7.656	8.056	8.405	8.014	8.158	8.953	7.944	8.425
4 OTHER (EMBEDDED)	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100
5 TOTAL	21.531	21.494	20.878	20.098	19.317	20.215	19.812	19.581	19.696	19.647	20.464	19.332	20.190
GATLIFF BARGE 225													
6 TONS	0.00	0.00	0.00	0.00	0.00	0.00	15,299.90	8,062.30	3,036.25	16,789.80	0.00	0.00	43,188.25
7 MST RATE	0.000	0.000	0.000	0.000	0.000	0.000	11.950	11.950	11.950	11.950	0.000	0.000	11.950
8 GCT/ECT RATE	0.000	0.000	0.000	0.000	0.000	0.000	8.056	8.405	8.014	8.158	0.000	0.000	8.158
9 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
10 TOTAL	0.000	0.000	0.000	0.000	0.000	0.000	20.006	20.355	19.964	20.108	0.000	0.000	20.108
JADER FUEL													
11 TONS	45,179.10	46,246.10	33,317.44	52,395.90	50,649.80	45,161.10	37,173.70	27,959.40	35,871.10	51,027.90	63,874.90	51,144.20	540,000.84
12 MST RATE	9.243	8.602	8.024	7.512	7.821	8.559	7.846	7.266	7.772	7.579	7.601	7.478	7.948
13 GCT/ECT RATE	8.398	9.002	8.964	8.686	7.596	7.656	8.056	8.405	8.014	8.158	8.953	7.944	8.327
14 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
15 TOTAL	17.641	17.604	16.988	16.198	15.417	16.315	15.902	15.671	15.786	15.737	16.554	15.422	16.275
PEABODY DIS (233C)													
16 TONS	27,938.50	27,824.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,862.60
17 MST RATE	10.073	9.432	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	9.753
18 GCT/ECT RATE	8.398	9.002	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8.700
19 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20 TOTAL	18.471	18.434	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	18.453
PEABODY (177)													
21 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,928.00	0.00	0.00	0.00	0.00	5,928.00
22 MST RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8.316	0.000	0.000	0.000	0.000	8.316
23 GCT/ECT RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8.405	0.000	0.000	0.000	0.000	8.405
24 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
25 TOTAL	0.000	0.000	0.000	0.000	0.000	0.000	0.000	16.721	0.000	0.000	0.000	0.000	16.721

W/P 15-27  
 (27-6)

W/P 15-27  
 PBC

SOURCE:



TAMPA ELECTRIC COMPANY  
 DOCUMENTS SUPPORTING THE BENCHMARK COAL PRICE  
 TWELVE-MONTHS ENDED 12/31/97  
 AFA 98-082-2-1  
 8/15/98  
 7/20/98

Q: FUEL ACTUAL BENCHMARK TRANSP98.ksh JA  
 1-Jul-98 10:00 AM

**SPECIFIED**  
**CONFIDENTIAL**



PEABODY DEV (225)	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
1 TONS	0.00	0.00	0.00	0.00	23,180.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,180.00
2 MST RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
3 GCT/ECT RATE	0.000	0.000	0.000	0.000	7.596	0.000	0.000	0.000	0.000	0.000	0.000	0.000	7.596
4 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
5 TOTAL	0.000	0.000	0.000	0.000	7.596	0.000	0.000	0.000	0.000	0.000	0.000	0.000	7.596

TOTAL CONTRACT TONS **4,017,632,890**

SPOT SUPPLIERS MAPCO SPOT (Gannon)	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
6 TONS	0.00	0.00	15,580.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,580.50
7 MST RATE	0.000	0.000	8.134	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8.134
8 GCT/ECT RATE	0.000	0.000	8.964	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8.964
9 OTHER (EMBEDDED)	0.000	0.000	3.750	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	3.750
10 TOTAL	0.000	0.000	20.848	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	20.848

RURKHOLE	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
11 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,098.00	0.00	0.00	1,098.00
12 MST RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
13 GCT/ECT RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8.158	0.000	0.000	8.158
14 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
15 TOTAL	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8.158	0.000	0.000	8.158

KERR MCGEE SPOT (pr)	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
16 TONS	0.00	55,637.00	140,071.00	55,637.00	127,049.00	127,107.00	89,211.00	39,241.00	70,388.00	68,980.00	55,643.00	56,462.00	956,426.00
17 MST RATE	0.000	21.572	20.994	20.482	20.801	21.639	20.836	20.256	20.762	20.569	20.591	20.468	20.863
18 GCT/ECT RATE	0.000	8.022	8.964	8.686	7.596	7.656	8.356	8.405	8.014	8.158	8.953	7.944	8.253
19 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20 TOTAL	0.000	30.574	29.958	29.178	28.397	29.295	28.892	28.661	28.776	28.727	29.544	28.412	29.118

CONSOL OHIO 11	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
21 TONS	58,532.70	28,926.70	6,374.90	13,068.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107,902.60
22 MST RATE	8.343	8.702	8.124	7.602	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8.888
23 GCT/ECT RATE	8.398	9.022	8.964	8.686	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8.828
24 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
25 TOTAL	17.741	17.704	17.088	16.288	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	17.518

W/P 415-21  
 (316)



SOURCE:



FAMPA ELECTRIC COMPANY  
DOCUMENTS SUPPORTING THE BENCHMARK COAL PRICE  
TWELVE MONTHS ENDED 12/31/97

14-JUN-98 10:00 AM

ALFA 98-082-2-1

	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
CONSOL (POLK)	23,490.69	23,673.84	24,045.88	71,992.87	68,092.20	12,318.46	0.00	0.00	0.00	0.00	0.00	0.00	248,813.94
1 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1 MST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1 GCT/ECT RATE	8.298	8.022	8.964	8.686	7.596	7.656	8.014	8.156	8.953	7.944	7.568	8.167	8.376
4 OTHER (EMBEDED)	8.250	8.250	8.250	8.250	8.250	8.250	8.250	8.250	8.250	8.250	8.250	8.250	8.250
5 TOTAL	18.648	17.252	17.214	16.936	15.846	15.906	0.000	0.000	0.000	0.000	0.000	0.000	19.626
MARPO (BIG BEND)	0.00	0.00	7,500.00	45,001.60	30,006.20	27,456.20	45,044.30	45,555.60	45,993.60	29,771.40	21,278.79	2,902.50	389,488.10
6 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7 MST RATE	0.00	0.00	8.134	7.822	7.937	8.769	7.946	7.366	7.872	7.691	7.691	7.802	8.167
8 GCT/ECT RATE	0.000	0.000	8.964	8.686	7.596	7.656	8.056	8.405	8.014	8.156	8.953	7.944	8.167
9 OTHER (EMBEDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
10 TOTAL	0.000	0.000	20,848	20,058	19,277	20,175	19,752	19,521	19,636	19,577	20,394	19,262	18,718
OXBOW CARBON	0.00	0.00	4,648.80	9,997.90	6,025.10	4,617.00	0.00	0.00	0.00	0.00	0.00	0.00	25,268.80
11 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 MST RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
13 GCT/ECT RATE	0.000	0.000	8.964	8.686	7.596	7.656	0.000	0.000	0.000	0.000	0.000	0.000	0.000
14 OTHER (EMBEDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
15 TOTAL	0.000	0.000	4,648.80	9,997.90	6,025.10	4,617.00	0.000	0.000	0.000	0.000	0.000	0.000	25,268.80
JOYOUS WORLD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58,642.99
16 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17 MST RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
18 GCT/ECT RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
19 OTHER (EMBEDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20 TOTAL	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	58,642.99
POWDER RIVER BASIN	14,125.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,125.33
21 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 MST RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
23 GCT/ECT RATE	8.298	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8.298
24 OTHER (EMBEDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
25 TOTAL	30,581	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	30,581

CONFIDENTIAL

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SOURCE:

PBC

W/P 4/5-2/1 (426)

10 (4/1/95-2)

X 7-9-97

22 12/31/97

**TAMPA ELECTRIC COMPANY**  
**DOCUMENTS SUPPORTING THE BENCHMARK COAL PRICE**  
**TWELVE MONTHS ENDED 12/31/97**

ATA 98-082-2-1

CONFIDENTIAL  
 14-JUL-98 10:00 AM  
 RANGE NAME SPOT12

Item	Jan 97	Feb 97	Mar 97	Apr 97	May 97	Jun 97	Jul 97	Aug 97	Sep 97	Oct 97	Nov 97	Dec 97	Total
<b>PEABODY SPOT (110)</b>													
1 TONS	19,915.50	21,411.20	0.00	6,219.20	26,523.50	24,666.20	24,700.80	30,673.00	28,918.80	30,517.90	6,594.80	18,863.80	231,461.80
2 MST RATE	10,872	9,432	0.00	8,312	8,621	9,439	8,636	8,056	8,592	8,359	8,381	8,278	8,745
3 GC/RECT RATE	8,398	8,002	0.00	8,986	7,596	7,656	8,056	8,405	8,014	8,158	8,303	7,944	8,159
4 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
5 TOTAL	18,471	18,434	0.000	16,998	16,217	17,115	16,692	16,481	16,576	16,517	17,234	16,202	16,804
<b>SUGAR CAMP</b>													
6 TONS	25,624.10	18,663.24	37,293.83	53,079.40	23,967.20	24,463.80	26,028.90	48,162.00	33,182.90	51,296.90	20,779.90	31,442.70	415,748.97
7 MST RATE	8,243	8,600	8,024	7,212	7,821	8,639	7,946	7,266	7,272	7,266	7,401	7,478	7,834
8 GC/RECT RATE	8,398	8,002	8,984	8,086	7,596	7,656	8,056	8,405	8,014	8,158	8,303	7,944	8,239
9 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
10 TOTAL	17,941	17,632	16,988	16,198	15,417	16,315	15,902	15,671	15,786	15,737	16,554	15,422	18,173
<b>PEABODY SPOT (177)</b>													
11 TONS	45,737.00	42,989.00	24,293.00	29,842.00	50,919.00	36,143.00	32,979.00	39,040.00	23,771.00	6,019.00	22,784.00	0.00	356,501.00
12 MST RATE	10,333	9,712	9,134	8,592	8,901	9,739	8,906	8,326	8,632	8,629	8,631	0.000	8,172
13 GC/RECT RATE	8,398	8,002	8,984	8,086	7,596	7,656	8,056	8,405	8,014	8,158	8,303	0.000	8,117
14 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
15 TOTAL	18,731	18,714	18,098	17,278	16,497	17,395	16,902	16,731	16,846	16,787	17,504	0.000	17,488
<b>COSTAIN (GANNON)</b>													
16 TONS	0.00	0.00	2,123.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,125.00
17 MST RATE	0.000	0.000	8,074	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8,074
18 GC/RECT RATE	0.000	0.000	8,984	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8,984
19 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20 TOTAL	0.000	0.000	17,038	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	17,038
<b>COSTAIN</b>													
21 TONS	4,554.00	6,130.00	12,488.00	15,931.00	12,602.00	9,434.00	12,996.00	6,512.00	5,196.00	8,878.00	9,563.00	8,529.00	115,616.00
22 MST RATE	8,293	8,632	8,074	7,532	7,866	8,699	7,886	7,208	7,812	7,809	7,431	7,308	7,908
23 GC/RECT RATE	8,398	8,002	8,984	8,086	7,596	7,656	8,056	8,405	8,014	8,158	8,303	7,944	8,312
24 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
25 TOTAL	17,891	17,654	17,038	16,238	15,457	16,355	15,942	15,711	15,826	15,787	16,584	15,452	161,220
<b>RAAG COKE</b>													
26 TONS	0.00	0.00	22,297.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,297.73
27 MST RATE	0.000	0.000	8,984	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8,984
28 GC/RECT RATE	0.000	0.000	8,984	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8,984
29 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
30 TOTAL	0.000	0.000	8,984	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8,984

CONFIDENTIAL

PBC

PBC

SOURCE:

W/P 45-2/1  
 (596)

**TAMPA ELECTRIC COMPANY**  
**DOCUMENTS SUPPORTING THE BENCHMARK COAL PRICE**  
**TWELVE MONTHS ENDED 12/31/97**

AFA 98-082-1-1

D:\FUELACTUAL\BENCHM\BRT\TRANS\SP98.XM\A  
 14-JUN-98 10:00 AM RANGE NAME SP013

**CONFIDENTIAL**

PBC

PAGE 9 OF 8

	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
1 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2 MST RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
3 GCCTECT RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
4 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
5 TOTAL	0.000	0.000	0.000	0.000	0.000	16.115	0.000	0.000	0.000	0.000	16.364	0.000	16.240
6 TONS	0.00	0.00	4,810.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,810.32
7 MST RATE	0.000	0.000	8,214	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8,214
8 GCCTECT RATE	0.000	0.000	8,964	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8,964
9 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
10 TOTAL	0.000	0.000	17,178	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	17,178
11 TONS	0.00	0.00	0.00	0.00	0.00	0.00	20,786.70	24,171.60	28,787.80	24,187.90	22,555.80	26,811.00	147,304.40
12 MST RATE	0.000	0.000	0.000	0.000	0.000	0.000	8,636	7,786	8,662	8,268	8,281	8,206	8,230
13 GCCTECT RATE	0.000	0.000	0.000	0.000	0.000	0.000	8,056	8,405	8,014	8,158	8,923	7,944	8,239
14 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
15 TOTAL	0.000	0.000	0.000	0.000	0.000	0.000	16,632	16,201	16,578	16,517	17,234	16,202	16,568
16 TONS	16,644.00	0.00	0.00	0.00	0.00	16,775.00	0.00	0.00	0.00	0.00	0.00	0.00	33,422.00
17 MST RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
18 GCCTECT RATE	6,500	0.000	0.000	0.000	0.000	6,000	0.000	0.000	0.000	0.000	0.000	0.000	6,248
19 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20 TOTAL	6,500	0.000	0.000	0.000	0.000	6,000	0.000	0.000	0.000	0.000	0.000	0.000	6,248
21 TONS	0.00	0.00	14,896.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,896.54
22 MST RATE	0.000	0.000	4,208	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	4,208
23 GCCTECT RATE	0.000	0.000	6,686	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	6,686
24 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
25 TOTAL	0.000	0.000	12,895	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	12,895
26 TONS	0.00	0.00	0.00	0.00	0.00	0.00	1,641.40	0.00	27,423.10	10,647.60	18,249.20	29,688.00	176,186.30
27 MST RATE	0.000	0.000	0.000	0.000	0.000	0.000	9,900	0.000	8,970	8,900	8,900	8,900	9,900
28 GCCTECT RATE	0.000	0.000	0.000	0.000	0.000	0.000	8,036	0.000	8,014	8,158	8,553	7,944	8,207
29 OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
30 TOTAL	0.000	0.000	0.000	0.000	0.000	0.000	17,956	0.000	17,914	18,058	18,853	17,644	18,107

*Handwritten notes and signatures at top right.*

*Handwritten notes: JUN 97 159.48, JUL 97 45-21/2*

*Handwritten note: Tracey to invoice(s).*

PBC

SOURCE:

*Handwritten notes: W/P 45-21/2, (6)*

**TAMPA ELECTRIC COMPANY  
SCHEDULE OF COAL DELIVERED  
JUNE 1997**

*Handwritten signature*

AFA 98-082-3-1

0 FUEL ACTUAL CLOSURE TRANSPORTATION WVA  
Priced By A. Cropper  
07/03/97

For the Month of  
June 1997

(IN) (OUT)

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**CONFIDENTIAL**

Sector	Rate Type	Terminal - River MP	Rate	Tons (E)	Tons (O)	Less Charge In/Tons	Paid Prev In/Tons	Tons \$	River Capacity Charge	Total	ECT - Pw #
1	Basic Salary										
2	Person - Unions										
3	Person - Personal										
4	Person - Personal										
5	Person - Personal										
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SOURCE: PBC



W/P 45-2-1

8,100075/54,000,000 14 (D)  
14208 53 ton ore  
527,414.00 (E)  
100,650.00 OCT Direct Del Per Case  
52,752,111.48 (A+B+C+D+E)

700 90 OCT Mf. 497  
Agree tons to salton deliveries

45-2-2-1

3014674.76 (A)  
45-2-2-1

**TAMPA ELECTRIC COMPANY**  
**SAMPLE INVOICE FOR COAL TRANSPORTATION**  
**JUNE 1997**

8/21/97  
 1/

AFA 98-082-3-1



TAMPA ELECTRIC COMPANY  
 COAL MOVED FOR TAMPA ELECTRIC  
 INVOICE DATE: JULY 2, 1997  
 INVOICE # : T0697

JUNE 1997

Invoice Received: 7/9/97

Initials	Date	Function
CLM	7/9/97	Review
CLM	7/9/97	Approve

PAR Number - If Applicable

441216

**VOUCHER ONLY**

Initiated by: [Signature] LW  
 Released by: [Signature] VT  
 Date: JUL 27 1997  
 Bank # 605888

RIVER CHARGES

RIVER CAPACITY CHARGE

SUPPLEMENTAL RATE

TONNAGE

RATE

\$1,000.765.00

RECEIVED ACCTS. PAYABLE  
 JUL 07 1997  
 TAMPA ELECTRIC CO.

**SPECIFIED  
 CONFIDENTIAL**

2	CLEAN COAL - M.P. 534	0.00	\$3.97	\$0.00
3	OHIO 11 - CONSOL 842 OH	0.00	3.56	0.00
4	UNIONTOWN CAMP 843 OH	0.00	3.56	0.00
5	EMPIRE DOCK - 896 OH	62,927.40	3.47	218,358.08
6	CORA DOCK (SPOT) - M.P. 99	0.00	4.64	0.00
7	MOUNT VERNON - M.P. 828 OH	52,458.80	3.58	187,802.50
8	COOK COAL TERMINAL - M.P. 948 OH	134,701.00	3.27	440,472.27
9	MOUND CITY - M.P. 976 OH	0.00	3.32	0.00
10	ARCIAR - M.P. 881 OH	10,923.20	3.48	38,121.97
11	PATRIOT - M.P. 32 GR	32,703.90	4.27	139,645.65
12	GREEN COAL - M.P. 11 GR	0.00	4.27	0.00
13	GREEN COAL - OWENSBORO - M.P. 750 OH	0.00	3.70	0.00
14	TRANSCONTINENTAL TERMINALS - M.P. 406 OH	0.00	4.19	0.00
15	JEFFERSON RIVERPORT - M.P. 618 OH	0.00	3.99	0.00
16	PADUCAH JAMES - MP 932 OH	1,509.48	3.27	4,936.00
17	CASEYVILLE - M.P. 972 OH	12,565.00	3.51	44,103.15
18	EVANSVILLE TERMINAL - M.P. 784	0.00	3.66	0.00
19	PYRAMID - M.P. 91 GR	0.00	4.55	0.00
20	KEN MINE - M.P. 98 GR	30,873.00	4.55	140,472.15
21	SEBREE - M.P. 43 GR	0.00	4.27	0.00
22	IMT - IRON ORE TO ECT	0.00	0.91	0.00
23	TOTAL SUPPLEMENTAL CHARGES	338,661.78	45-2/2	\$1,212,911.77
	OTHER			\$0.00
24	TOTAL RIVER CHARGES		1402310595.00 45-2/2	\$3,074,676.77
	TERMINAL AND GULF CHARGES			
25	GULF TERMINAL CAPACITY CHARGE		45-2/2	\$2,468,146.00
26	SUPPLEMENTAL RATE	621,706.00	45-2/2	2,555,211.66
27	FETCOKE - DIRECT	16,775.00	6.00	100,650.00
28	TOTAL TERMINAL AND GULF CHARGES	638,481.00		\$5,124,007.66
29	OTHER - SURFACTANT			\$39,661.05
30	TOTAL CHARGES		1402310299.00	\$8,238,345.48



TECO TRANSPORT & TRADE CORPORATION

709 N Franklin Street, Plaza 9 P.O. Box 92048 Tampa, Florida, USA 33629-2048  
 (813) 909-4900 FAX (813) 973-0948

Electro Coal Transfer Corporation GC Service Company, Inc. Gulfcoast Transit Company Mid South Towing Company

An Equal Opportunity Company

NOTE:

W/P 45-2/a-1

**TAMPA-ELECTRIC COMPANY**  
**DOCUMENTS SUPPORTING THE BENCHMARK COAL PRICE**  
**TWELVE MONTHS ENDED 12/31/97**

*July 9/1/77*

AFA 98-082-2-1

**SPECIFIED  
 CONFIDENTIAL**

EXHIBIT NO. BB-1  
 DOCKET NO. 980001-EI  
 TAMPA ELECTRIC COMPANY  
 (RB-1)  
 DOCUMENT NO. 2  
 PAGE 2 OF 2

COAL MARKET PRICE APPLICATION - 1997

1	Tampa Electric Weighted Average per	45-3/2	\$	42.97
2	1 Ton Price of Coal Purchased			
3	2 Coal Price Benchmark	45-3/1	\$	43.20
4	3 Over/(Under) Benchmark		\$	(0.23)
5	4 Total Tons Purchased in 1997			1,004,249.25
6	5 Total Cost in 1997			\$43,152,590.23
7	Total Amount Allowable for Recovery			
8	Using Benchmark			
9	6 (43.20 x 1,004,249.25)			\$43,383,567.60
10	7 Total Cost Over/(Under) Benchmark - 1997			\$ (230,977.37)

**PBC**

**CONFIDENTIAL**

(1) Traced to invoice amounts agree  
 (2) Traced to invoice. Above total does not include BTU adjustments totaling \$ 1,118,797.

SOURCE:

**PBC**

WP 45-3



TAMPA ELECTRIC COMPANY  
 DOCUMENTS SUPPORTING THE BENCHMARK COAL PRICE  
 TWELVE MONTHS ENDED 12/31/97

AFA 98-082-2-1



A TECO ENERGY COMPANY  
SUBSIDIARIES

GATLIFF COAL COMPANY - TEL - (606) 549-5452  
 RICH MOUNTAIN COAL COMPANY - TEL - (606) 549-5452  
 CLINTWOOD ELKHORN MINING COMPANY - TEL - (606) 835-2006

# INVOICE

GATLIFF COAL COMPANY  
 P.O. BOX 39  
 NEVSDALE, KY 40754

713252  
 FAX NO. - (606) 549-5493  
 TELEX - 213550

**SPECIFIED  
 CONFIDENTIAL**

12/1/97



INVOICE NO. 06393

DATE 11/20/97

TAMPA ELECTRIC COMPANY  
 FUELS DEPARTMENT  
 P.O. BOX 111  
 TAMPA, FL

33601-0000

SHIP TO

TAMPA ELECTRIC COMPANY  
 FUELS DEPARTMENT  
 P.O. BOX 111  
 TAMPA, FL

33601-0000

CUSTOMER ORDER NUMBER		OUR ORDER NUMBER		TERMS			
		00775		NET 10 DAYS FROM RECEIPT OF INVOICE			
SHIP DATE	MINE	CAR INITIAL AND NUMBER	TWT	TONS	PRICE	AMOUNT	
11/07/97	G1RB023086	85 CARS	185740	9287.00	42.97	399062.39	
11/03/97	P1RB060087	87 CARS	175820	8791.00	42.97	377749.27	
11/05/97	P1RB061090	90 CARS	210900	-10545.00	42.97	453178.98	
11/10/97	P1RB062093	93 CARS	191880	9394.00	42.97	412254.18	
11/14/97	P1RB063090	90 CARS	210780	-10539.00	42.97	452850.83	
				46756.00	TOTAL	2095045.32	
					LESS PREPAID	2095045.32	
					NET DUE	2095045.32	

**FAXED**  
 NOV. 26 1997

RECEIVED ACCTS. PAYABLE  
 NOV 21 1997

RECEIVED ACCTS. PAYABLE  
 ELECTRIC CO. DEC 11 1997  
 TAMPA ELECTRIC CO.

Date Recvd 11/26/97

**INVOICE APPROVAL**

Initials Date Function

TWD 11/25/97 Process

JWS 11/25/97 Review

JWS 11/26/97 Approve

PAR Number - If Applicable

Traced to GATLIFF CONFIDENTIAL  
 document dated 2/15/98



SOURCE

115-3/R

Jys  
9/24/78

TAMPA ELECTRIC COMPANY  
STAFF RECOMPUTATION OF COAL COST \*  
CALENDAR YEAR 1997

AFA 98-082-2-1

**SPECIFIED  
CONFIDENTIAL**

1	Cost of Coal (Per Testimony)	45-3	43,152,570.23
2	BTU Adjustments	45-4/(251)	1,118,797.-
3	Total Coal Cost (Staff)		44,271,367.23
4	Allowable for Recovery (Benchmark)	45-3	43,383,567.60
5	Total Cost over Benchmark		887,819.63

\* Including BTU adjustments

SOURCE: As referenced

W/P 45-4



AUDIT DISCLOSURE NO. 7



1 SUBJECT: SUBSIDIARIES NOT ALLOCATED COSTS BY TECO ENERGY

2 STATEMENT OF FACT:

3 Audit staff noted that several subsidiaries of TECO Energy are not being allocated a portion of the  
4 administrative and general expenses of TECO Energy.

5 The company was asked to explain why the following listed companies did not receive cost allocations  
6 from TECO Energy.

- 1) Peoples CoGen
- 2) PGS Florida
- 3) Bosek Gibson
- 4) TeCom
- 5) TECO Finance
- 6) TECO Investments
- 7) Suwanee Gas

7 The company responded that "All operating subsidiaries of TECO Energy, Inc. including downstream  
8 holding companies, were included in the allocation process. The only exceptions were subsidiaries that  
9 were not-operating, had negative 12-month operating income, had no revenues for the 12-month period,  
10 or had no operating assets as of the allocation date.

11 The seven companies listed in FPSC Request Number AF16, do not receive an allocation of TECO  
12 Energy allowable corporate expenditures as they met one or more of the exemptions identified in the  
13 preceding paragraph."

14 The company provided further explanations of which specific criteria the above listed companies met.  
15 Also, Balance Sheets and Income Statements of various companies, for the period under audit, were  
16 provided.

17 The company explanations were:

- 18 1) Peoples Cogeneration Company was a non-operating subsidiary, and had no revenues or  
19 operating income in 1997. No financial statements were prepared for this entity in 1997.
- 20 2) PGS Florida, Inc. is a non-operating subsidiary with no operating income, no revenues and  
21 no operating assets in 1997. No financial statements were prepared for this entity in 1997.
- 22 3) Bosek, Gibson and Associates was acquired in late 1996 and, in 1997, began to transition  
23 from a traditional engineering services company to a company focussed more on energy  
24 performance contracting. Due to its efforts to redefine its business focus, this company is  
25 considered non-operating. Revenues for 1997 were [REDACTED] with operating income for  
26 the year of only [REDACTED].

**DRAFT**

W/P 1  
(213)

DISCLOSURE NO. 7 (con't.)

Total assets of Bosek, Gibson and Associates at 12/31/97 were \$6,233,450.  
Operating assets of Bosek, Gibson and Associates at 12/31/97 were \$6,062,891.

4) TeCom is considered a non-operating subsidiary. This company is in the process of developing and marketing advanced energy management, automation and control systems. For 1997, TeCom has [REDACTED] in revenues but had [REDACTED] operating income.

Total assets of TeCom, at 12/31/97 were \$14,454,278.  
Operating assets of TeCom, at 12/31/97 \$14,454,278

5) TECO Finance, Inc. is considered a non-operating subsidiary. This company is the source of debt capital for the diversified operations of TECO Energy. For 1997, this company had \$1.7 million in revenues, all from affiliated companies, and negative operating income. This company has no employees. All legal and accounting costs related to this subsidiary are billed directly to TECO Finance.

Total assets of TECO Finance, at 12/31/97 were \$216,772,000.  
Operating assets of TECO Finance at 12.31.97 were \$216,622,000

6) TECO Investments, Inc. is considered a non-operating subsidiary. This company invests capital in short-and long-term securities and financial instruments. Revenues for 1997 were \$.3 million with operating income of \$.2 million. Its assets at December 31, 1997 were comprised of cash, receivables and investments. This company has no employees. All legal and accounting costs related to this subsidiary are billed directly to TECO Investments.

Total assets of TECO Investments at 12/31/97 were \$66,330,000.  
Operating assets of TECO Investments at 12/31/97 were \$66,209,000

7) Suwanee Gas Marketing, Inc. is a downstream holding company and considered non-operating. This company had no revenues in 1997. No financial statements were prepared for this entity in 1997. This company has no employees.

DRAFT

EXHIBIT NO. RB-1  
DOCKET NO. 980001-E1  
TAMPA ELECTRIC COMPANY  
(RB-1)  
DOCUMENT NO. 1  
PAGE 2 OF 2

1997 TRANSPORTATION MARKET PRICE APPLICATION

1	Tampa Electric Weighted Average per ton Water Transportation Price from All Tampa Electric Coal Sources ( [REDACTED] divided by 7,184,320.18)	[REDACTED]
2	Transportation Benchmark	\$28.10
3	Over/(Under) Benchmark	[REDACTED]
4	Total Tons Transported in 1997	7,184,320.18
5	Total Transportation Cost in 1997	[REDACTED]
	Total Amount Allowable for Recovery Using Benchmark	
6	(\$ 28.10 x 7,184,320.18)	\$ 201,895,989.25
7	Total Cost Over/(Under) Benchmark - 1997	[REDACTED]
8	Prior Year's Cumulative Benefit (1988-1996)	[REDACTED]
9	Net Benefit for 1988-1997	[REDACTED]

[REDACTED]  
[REDACTED]

10-4/1

[REDACTED]

EXHIBIT NO. RB-1  
DOCKET NO. 980001-EI  
TAMPA ELECTRIC COMPANY  
(RB-1)  
DOCUMENT NO. 2  
PAGE 2 OF 2

COAL MARKET PRICE APPLICATION - 1997

1 Tampa Electric Weighted Average per Ton Price of Coal Purchased	\$	[REDACTED]
2 Coal Price Benchmark	\$	<u>43.20</u>
3 Over/(Under) Benchmark	\$	[REDACTED]
4 Total Tons Purchased in 1997		1,004,249.25
5 Total Cost in 1997		[REDACTED]
Total Amount Allowable for Recovery Using Benchmark		<u>543,383,567.60</u>
6 (43.20 x 1,004,249.25)		[REDACTED]
7 Total Cost Over/(Under) Benchmark - 1997		[REDACTED]

[REDACTED]

[REDACTED]

10-4/2

[REDACTED]



a b c d e f g h i j k

10-202

02/27/77

08/10/78

WORLD JOURNAL NEWS PAPER

LINE	DESCRIPTION	AMOUNT	DATE	DEBIT	CREDIT	BALANCE
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Transcribed to Sch J, 10/15/10  
Taxes 1987 - From Form 1120

Account transfer 10/17/10 500.28

Condit  
Reserve Collr









09/15/98

TECO ENERGY, INC  
1997 FIT SUMMARY  
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09/15/98 01:18 PM  
H:\STAFF\RET\ENERGY\FITSUM.WK4

01:19 PM

Table with columns: LINE, FITM, DESCRIPTION, AMOUNT, DEBIT, CREDIT, TOTAL, CONS, FITM, DESCRIPTION, AMOUNT, DEBIT, CREDIT, TOTAL, CONS. Rows include: LINE 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000.

10-8/3  
(313)



a b c d e f g h i j k l m n o p q r s

1. TOTAL FEDERAL INCOME  
 2. FEDERAL INCOME TAX  
 3. STATE INCOME TAX  
 4. LOCAL INCOME TAX  
 5. SOCIAL SECURITY TAX  
 6. FEDERAL UNEMPLOYMENT COMPENSATION TAX  
 7. FEDERAL RESERVE BANK TAX  
 8. FEDERAL ESTATE TAX  
 9. FEDERAL GIFT TAX  
 10. FEDERAL TRANSFER TAX  
 11. FEDERAL ESTATE TAX  
 12. FEDERAL GIFT TAX  
 13. FEDERAL TRANSFER TAX

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100%

25%

100s = 9517335

Case No. 6114

per 192 Review

10-X-4  
 (292)



CONTRACT	a	b	c
	TONNAGE	\$/TON	TOTAL DOLLARS
1 ZEIGLER	88,848.30		
2 PEABODY PATRIOT	134,466.70		
3 PEABODY ARCLAR	227,892.20		
4 PEABODY DEV (225)	85,650.00		
5 PT ADARO	741,264.00		
6 KERR MCGEE	842,411.00		
7 GATLEFF	42,182.25		
8 JACSER FUEL	540,000.64		
9 PEABODY DIS (223C)	55,862.60		
10 PEABODY (177)	5,928.00	0.00	0.00
11 PEABODY DEV (225)	21,160.00	0.00	0.00
	0.00	0.00	0.00
	0.00	0.00	0.00
12 TOTAL CONTRACT	4,011,672.69		

SPOT	TONNAGE	\$/TON	TOTAL DOLLARS
13 MAPCO SPOT (GANNON)	15,060.50		
14 BURKHOLE	1,098.00		
15 KERR MCGEE SPOT	656,423.00		
16 CONSOL OHIO 11	107,902.60		
17 CONSOL POLK	249,613.94		
18 MAPCO (BIG BEND)	209,488.10		
19 JOYOUS WORLD	58,542.99		
20 PONGER RIVER	14,125.23		
21 PEABODY SPOT (101)	229,481.80		
22 SUGAR CAMP	415,748.97		
23 PEABODY SPOT (177)	256,501.00		
24 COSTAIN (GANNON)	2,125.00		
25 COSTAIN	115,816.00		
26 JAMES MARINE	3,056.24		
27 BLACK BEAUTY	4,810.32		
28 CENTENNIAL RESOURCE	147,304.40		
29 BELL MINING	84,182.30		
30 TOTAL SPOT	2,151,887.49		

31 GRAND TOTAL 2,163,560.18

Gate Rail & Per Coal type coal were excluded from this report.

SOURCE: FOR MST RATE & GATLEFF - MONTHLY 4255 (RECAP 97)

Per JoAnn Wenne/Cathy Muziore

Embedded Cost for:

- 32 Major Fuel
- 33 Consol (225 B)
- 34 GATLEFF
- 35 2nd Qtr 1st Quarter
- 36 2nd Quarter
- 37 3rd
- 38 4th Quarter

DEVELOPMENT AND MANUFACTURING

14-1448 10:00 AM

CONTRACT SUPPLEMENTS

1 TONS  
2 WEST RATE  
3 CREDIT RATE  
4 OTHER (EMERGENCY)  
5 TOTAL

	JAN 87	FEB 87	MAR 87	APR 87	MAY 87	JUN 87	JUL 87	AUG 87	SEP 87	OCT 87	NOV 87	DEC 87	TOTAL
1 TONS	6,000	12,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
2 WEST RATE	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
3 CREDIT RATE	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
4 OTHER (EMERGENCY)	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
5 TOTAL	24,000	30,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000

PLASCOY CALUMANN

	JAN 87	FEB 87	MAR 87	APR 87	MAY 87	JUN 87	JUL 87	AUG 87	SEP 87	OCT 87	NOV 87	DEC 87	TOTAL
1 TONS	2,000	12,000	18,000	22,000	1,000	14,000	3,000	12,000	4,000	26,000	47,000	12,000	144,000
2 WEST RATE	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
3 CREDIT RATE	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
4 OTHER (EMERGENCY)	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
5 TOTAL	8,000	18,000	24,000	28,000	7,000	20,000	9,000	16,000	10,000	32,000	53,000	16,000	170,000

PLASCOY ANGLIAN

	JAN 87	FEB 87	MAR 87	APR 87	MAY 87	JUN 87	JUL 87	AUG 87	SEP 87	OCT 87	NOV 87	DEC 87	TOTAL
1 TONS	22,000	22,000	14,000	28,000	27,000	14,000	13,000	18,000	14,000	17,000	20,000	22,000	217,000
2 WEST RATE	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
3 CREDIT RATE	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
4 OTHER (EMERGENCY)	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
5 TOTAL	28,000	28,000	20,000	34,000	33,000	20,000	17,000	22,000	18,000	21,000	24,000	26,000	243,000

PLASCOY DEV (22)

	JAN 87	FEB 87	MAR 87	APR 87	MAY 87	JUN 87	JUL 87	AUG 87	SEP 87	OCT 87	NOV 87	DEC 87	TOTAL
1 TONS	4,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
2 WEST RATE	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
3 CREDIT RATE	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
4 OTHER (EMERGENCY)	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
5 TOTAL	16,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000

PLASCOY

	JAN 87	FEB 87	MAR 87	APR 87	MAY 87	JUN 87	JUL 87	AUG 87	SEP 87	OCT 87	NOV 87	DEC 87	TOTAL
1 TONS	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000
2 WEST RATE	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000
3 CREDIT RATE	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000
4 OTHER (EMERGENCY)	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000
5 TOTAL	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000



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10/1/87













A TECO ENERGY COMPANY

SUBSIDIARIES

GATLIFF COAL COMPANY - TEL: (606) 549-5452  
RICH MOUNTAIN COAL COMPANY - TEL: (606) 549-5452  
CLINTWOOD ELKHORN MINING COMPANY - TEL: (606) 625-4008

# INVOICE

GATLIFF COAL COMPANY  
P.O. BOX 39  
NEVISDALE, KY 40754

713252

FAX NO. (606) 549-5455  
TELEX - 210550

12/1/97

INVOICE NO. 06393

DATE 11/20/97

10-13/1-2

TAMPA ELECTRIC COMPANY  
FUELS DEPARTMENT  
P.O. BOX 111  
TAMPA, FL

33601-0000

TAMPA ELECTRIC COMPANY  
FUELS DEPARTMENT  
P.O. BOX 111  
TAMPA, FL

33601-0000

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CUSTOMER ORDER NUMBER

CUR ORDER NUMBER

TERMS

00775

NET 10 DAYS FROM RECEIPT OF INVOICE

SHIP DATE	LINE	CUR INITIAL AND NUMBER	CYT	TONS	PRICE	AMOUNT
11/07/97	G1R8028086	86 CARS	185740	9287.00 ✓		
11/03/97	P1R8060087	87 CARS	173820	8791.00 ✓		
11/05/97	P1R8061070	90 CARS	210900	-10543.00 ✓		
11/10/97	P1R8062093	93 CARS	191880	9094.00 ✓		
11/14/97	P1R8063090	90 CARS	210780	-10339.00 ✓		

FAXED

NOV 26 1997

RECEIVED ACCTS. PAYABLE  
NOV 21 1997

RECEIVED ACCTS. PAYABLE  
TAMPA ELECTRIC CO.  
DEC 11 1997

Date Recvd: 11/24/97

INVOICE APPROVAL

Initials	Date	Function
TWD	11/25/97	Process
Jay	11/25/97	Review
Jay	11/26/97	Approve

PAR Number- If Applicable

ONE AND ONE HALF PERCENT  
(1 1/2%) INTEREST PER MONTH  
WILL BE CHARGED ON ALL  
PAST DUE ACCOUNTS.

46756.00

TOTAL  
LESS PREPAID  
NET DUE

TOTAL TAMPA ELECTRIC CO.

DUPLICATE



TAMPA ELECTRIC COMPANY  
 TRANSPORTATION BENCHMARK CALCULATION  
 (1997 Payments to TT&T)

AF28  
 Item B  
 1 of 8

Rail Rates

JEA  
 OUC  
 G'ville  
 Lakeland  
 Avg of 2  
 lowest  
 2.16535

~~SPECIFIED~~  
~~CONFIDENTIAL~~

	a	b	c
1 Benchmark	2.16535 c/ton-mile	TT&T payments	\$ [REDACTED]
2 Rail Miles	1217	TT&T tons	7,184,320.18
3 Benchmark	26.35231	TT&T	[REDACTED]
4 \$/ton		\$/ton	[REDACTED]
5 Rail Car			
6 Cost Adder	\$1.7500		
7 Total			
8 Benchmark			[REDACTED]
9 \$/ton	\$28.1023		
10 diff \$/ton		[REDACTED]	
11 Allowable \$			\$201,895,989.25
12 Actual \$			[REDACTED]
13 Diff			[REDACTED]
14 1988 - 1996 benefit			[REDACTED]
15 1988 - 1997 benefit			[REDACTED]

Items  
2.88

CONTRACT SUMMARY

CONTRACT	a TONNAGE	b \$/TON	c TOTAL DOLLARS
ZEIGLER	986,848.30		
PEABODY PATRIOT	354,406.70		
PEABODY ARCLAR	237,893.20		
PEABODY DEV (225)	86,650.00		
PT ADARO	741,264.00		
KERR MCGEE	942,411.00		
GATLIFF	43,188.25		
JADER FUEL	540,000.64		
PEABODY DIS (233C)	55,862.60		
PEABODY (177)	5,928.00		
PEABODY DEV (225)	23,180.00		
	0.00	0.000	0.00
	0.00	0.000	0.00
	0.00	0.000	0.00
<b>TOTAL CONTRACT</b>	<b>4,017,632.69</b>		

SPOT	a	b	c
MAPCO SPOT (GANNON)	15,580.50		
RURKHOLE	1,098.00		
KERR MCGEE SPOT	956,426.00		
CONSOL OHIO 11	107,902.60		
CONSOL POLK	249,613.94		
MAPCO (BIG BEND)	389,488.10		
JOYOUS WORLD	58,642.99		
POWDER RIVER	14,125.33		
PEABODY SPOT (101)	239,481.80		
SUGAR CAMP	415,748.97		
PEABODY SPOT (177)	356,501.00		
COSTAIN (GANNON)	3,125.00		
COSTAIN	115,618.00		
JAMES MARINE	3,036.24		
BLACK BEAUTY	4,810.32		
CENTENNIAL RESOURCE	147,304.40		
BELL MINING	88,188.30		
<b>TOTAL SPOT</b>	<b>3,166,687.49</b>		
<b>GRAND TOTAL</b>	<b>7,184,320.18</b>		

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Gatiff Rail & Pet Coke type coal were excluded from this report.

SOURCES: FOR MST RATE & GCT/ECT - MONTHLY 423'S (RECAP 97)

Per JoAnn Wehler/Carey McBride:  
Embedded Cost for:

- 32. Mapco - Flat
- 33. Consol (Pitt B) - Flat
- 34. Galatia - Flat
- 35. Zeigler: 1st Quarter - (from mine to ETC)
- 11. 2nd Quarter -
- 37. 3rd -
- 38. 4th Quarter -

10-28/2-1

JACKSONVILLE ELECTRIC AUTHORITY  
1997 RAIL COST CALCULATION

10-243  
10 of 15

SOURCE	RAIL RATES							TOTAL DOLLARS (5*6)	TOTAL TON-MILES (6*7)	
	a (1) OTR I STON	b (2) OTR II STON	c (3) OTR III STON	d (4) OTR IV STON	e (5) AVG STON	f (6) 1997 TONNAGE	g (7) ONE-WAY RAIL MILES			
1 Lower KY	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	999,308	711	[REDACTED]	710,863,488	
2 Rail Misc 3, KY	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	650,154	860	[REDACTED]	541,932,440	
3 Rate & Averages	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1,629,962	769	[REDACTED]	1,252,795,928	
4 Total Cents per Ton-Mile Rail Cost	[REDACTED] (1,252,795,928) * 100							[REDACTED]	[REDACTED]	45-11

10-243

21 West Church Street  
Jacksonville, Florida 32202-3139  
(904) 665-7420



March 30, 1998

Mr. C. Carey McBride  
Tampa Electric Company  
Fuels Department - PSC  
6944 U.S. Highway 41 North  
Apollo Beach, FL 33572-9200

Mr. McBride:

This is in response to your letter of March 13, requesting certain information relative to JEA's transportation costs. We do not maintain records in a format that would allow us to readily provide the information requested in #1, however we can furnish data requested in Nos. 2, 3 and 4.

**Non-Discounted Contract Rail Rates - 1997**

	a	b	c	d	e	f	g
	Rail Origin	Total Tonnage	Miles One Way	1st Qtr Rates	2nd Qtr Rates	3rd Qtr Rates	4th Qtr Rates
1	Clover, KY	999,808	711	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	Coal Mac 3, KY	630,154	860	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

3 Annual Cost of private railcar ownership for 1997 was [REDACTED] after crediting lease revenue to maintenance costs. Capital costs are treated as a sunk cost and are not included in the annual cost.

Please send me a copy of the completed benchmark comparison between TECO and the four municipal utilities in Florida when completed.

We trust the above will satisfy your needs.

Sincerely,

P.G. Para  
Director - SJRPP Fuels

RLH/PGP/th

10-28/3-1

500 South Orange Avenue  
P.O. Box 3193  
Orlando Florida 32802  
Phone: 407.423.9100  
Administrative Fax: 407.236.9616  
Purchasing Fax: 407.423.9199  
Website: <http://www.ouc.com>



May 4, 1998

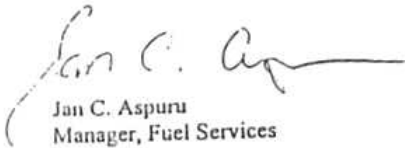
Mr. C. Carey McBride  
Tampa Electric Company  
Fuels Department - PSC  
6944 U.S. Highway 41 North  
Tampa, FL 33572-9200

Re: Benchmark Request for 1997 OUC Rail Rates (FPSC Annual Review)

Dear Mr. McBride:

Per your request, OUC's rail costs for 1997 were <sup>a</sup> [REDACTED] per ton mile. Also attached is a summary report of FERC 423. 45-1/1

Sincerely,

  
Jan C. Aspuru  
Manager, Fuel Services

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~~CONFIDENTIAL~~

U. PUBLISHED ANNUALLY

Celebrating 75 years of innovative, friendly, dependable service.

10-28/4



GAINESVILLE REGIONAL UTILITIES

7648

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May 21, 1998

Mr. C. Carey McBride  
Sr. Consulting Engineer  
Tampa Electric Company  
Fuels Dept. - PSC  
6944 U.S. Highway 41 North  
Apollo Beach, FL 33572-9200

Dear Carey:

In response to your request for rail transportation costs paid by Gainesville Regional Utilities in 1997, I have listed the cents per ton mile cost. Pursuant to our discussion, the following cost data will be used solely for the purpose of the Florida Public Service Commission's annual review of transactions between TECO and its affiliate, TECO Transport and Trade.

GRU's cost was calculated on the following basis:

- Rail Rates (Discounted & Non-discounted)
- Railcar Lease Payments
- Railcar Maintenance Cost
- Average Miles (one way)

GRU's 1997 Calculated Cost: (Cents per ton mile)

- 1 Discounted:
- 2 Non-Discounted: **3** 45-1/1

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~~CONFIDENTIAL~~  
~~CONFIDENTIAL~~

Please call me at (352)334-3400, ext. 1730 if you have any questions.

Sincerely,

*Karen C. Alford*  
Karen C. Alford  
Fuel Analyst

10-28/E



05/08/98  
 LAKELAND ELECTRIC AND WATER  
 1997 NON-DISCOUNTED RAIL RATES

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~~CONFIDENTIAL~~

	a	b	c	d	e	f	g	h
	MONTH	ORIGIN	TONNAGE SHIPPED	INVOICED RATE \$/TON	FREIGHT CHARGES \$	RAIL MILES	TONS*MILES	c/Ton-mile
1	JAN	SUN	66,849.80	[REDACTED]	\$ [REDACTED]	883	59,028,373	[REDACTED]
2	FEB	SUN	28,837.40	[REDACTED]	[REDACTED]	883	25,463,424	[REDACTED]
3	APR	SUN	86,214.73	[REDACTED]	[REDACTED]	890	76,731,110	[REDACTED]
4	MAY	SUN/CONSOL	75,204.40	[REDACTED]	[REDACTED]	916	68,887,230	[REDACTED]
5	JUN	SUN/CONSOL	66,050.88	[REDACTED]	[REDACTED]	921	60,832,860	[REDACTED]
6	JUL	SUN/CONSOL	65,149.60	[REDACTED]	[REDACTED]	921	60,002,782	[REDACTED]
7	AUG	SUN/CONSOL	66,494.63	[REDACTED]	[REDACTED]	902	59,978,156	[REDACTED]
8	SEP	SUN/CONSOL	84,784.83	[REDACTED]	[REDACTED]	912	77,323,765	[REDACTED]
9	OCT	SUN/CONSOL	104,107.28	[REDACTED]	[REDACTED]	901	93,800,659	[REDACTED]
10	NOV	SUN/CONSOL	66,233.83	[REDACTED]	[REDACTED]	902	59,742,915	[REDACTED]
11	DEC	SUN/CONSOL	47,237.78	[REDACTED]	[REDACTED]	909	42,939,142	[REDACTED]
12	TOTALS & AVERAGES		757,165.16	[REDACTED]	[REDACTED]	904	684,730,416.96	[REDACTED]

10-28/10

45-1/1

1997 COST PER TON MILE

13

[REDACTED] / 757,165.16 TONS / 904 MILE [REDACTED] c/TON MILE

# Memorandum

To: J. S. Chronister  
From: Randall Zvertnik  
Date: August 24, 1998  
Subject: FPSC Audit Document/Record Request  
Audit Purpose AFA 98-082-2-1  
Request Number AF 29

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~~CONFIDENTIAL~~

In connection with the follow-up request for additional information on AF 16, the companies listed below did not receive an allocation of A&G from TECO Energy in 1997. The reasons for not allocating A&G to these companies are documented in the following:

1  
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23

1. Peoples Cogen - Peoples Cogeneration Company was a non-operating subsidiary, and had no revenues or operating income in 1997. No financial statements were prepared for this entity in 1997.
2. PGS Florida, Inc. is a non-operating subsidiary with no operating income, no revenues and no operating assets in 1997. No financial statements were prepared for this entity in 1997.
3. BGA - Bosek, Gibson and Associates was acquired in late 1996 and, in 1997, began to transition from a traditional engineering services company to a company focussed more on energy performance contracting. Due to its efforts to redefine its business focus, this company is considered non-operating. Revenues for 1997 were [REDACTED] with operating income for the year of only [REDACTED].
4. TeCom - TeCom Inc. is considered a non-operating subsidiary. This company is in the process of developing and marketing advanced energy management, automation and control systems. For 1997, TeCom had [REDACTED] revenues but had [REDACTED] operating income.
5. TECO Finance - TECO Finance, Inc. is considered a non-operating subsidiary. This company is the source of debt capital for the diversified operations of TECO Energy. For 1997, this company had \$1.7 million in revenues, all from affiliated companies, and negative operating income. This company has no employees. All legal and accounting costs related to this subsidiary are billed directly to TECO Finance.

PBC

10-29/1  
(112)

**CONFIDENTIAL**  
**CONFIDENTIAL**  
**CONFIDENTIAL**

BOSTON GIBSON AND ASSOCIATES, INC  
 INCOME STATEMENT  
 YEAR-TO-DATE

**CONFIDENTIAL**  
**CONFIDENTIAL**

PERIOD ENDING 12/31/57  
 PAGE 378

10-29/3

CHANGE FROM LAST YEAR		ACTUAL	BUDGET	OVER/ (UNDER)
	OPERATING REVENUE			
0	AFFILIATES		0	0.0
0	OTHERS			(21.9)
0	TOTAL REVENUES			(21.2)
	OPERATING EXPENSES			
0	OPERATIONS			(24.6)
0	DEPRECIATION EXPENSE			(37.8)
0	AMORTIZATION EXPENSE			(29.1)
0	TAXES OTHER THAN INCOME			(52.0)
0	TOTAL EXPENSES			(143.5)
0	INCOME FROM OPERATIONS			(70.6)
0	OTHER INCOME (LOSS)		0	0.0
0	INCOME TAX EXPENSE (BENEFIT)			(48.0)
0	NET INCOME (LOSS)			(78.2)

PBC

Income Inc.  
INCOME STATEMENT  
YEAR-TO-DATE

2  
a  
General  
LAST YEAR 1

CONFIDENTIAL  
CONFIDENTIAL

PERIOD ENDING 12/31/77  
PAGE 298  
OVER/ (UNDER) 1

CHANGED FROM LAST YEAR	REVENUES	EXPENSES	ACTUAL	BUDGET	OVER/ (UNDER)
\$480,537	PRODUCT SALES				(44.4)
336,945	SERVICE REVENUES				(88.8)
817,482	TOTAL REVENUES				(133.2)
273,310	COST OF SALES				(61.6)
10,452	SERVICE-RELATED COSTS				(97.2)
283,762	TOTAL COST OF SALES				(158.8)
533,720	GROSS PROFIT				(59.2)
	OPERATING EXPENSES				
1,142,387	RESEARCH & DEVELOPMENT				(14.4)
40,601	MARKETING & SALES				(29.1)
510,901	CUSTOMER/FIELD SUPPORT				(9.5)
424,723	BUSINESS DEVELOPMENT				(5.7)
73,447	GENERAL & ADMINISTRATIVE				(22.0)
(328,588)	TAMPA ELECTRIC PILOT PHASE II				0.0
70,973	DEPRECIATION EXPENSE				(20.5)
15,331	AMORTIZATION EXPENSE				34.2
149,625	TAXES OTHER THAN INCOME				(22.7)
2,099,810	TOTAL EXPENSES				(23.5)
(1,566,090)	OPERATING INCLUSIVE-BEFORE CAP D				15.4
(1,632,230)	CAPITALIZED DEVELOPMENT COSTS				14.4
67,140	OPERATING INCLUSIVE-AFTER CAP DE				30.7
(80,557)	INCOME TAX EXPENSE(BENEFIT)				(27.0)
\$147,697	NET INCOME (LOSS)				67.1

PBC

10-29/5



July 11/1997

TAMPA ELECTRIC COMPANY  
SUMMARY OF WORK PERFORMED  
COMPANIES NOT RECEIVING ALLOCATIONS FROM TECO ENERGY  
CALENDAR YEAR 1997

AFA 98 182-3-1

Total assets of Bosek, Gibson and Associates at 12/31/97 were \$6,233,450.  
Operating assets of Bosek, Gibson and Associates at 12/31/97 were \$6,062,891.

- 4) TeCom is considered a non-operating subsidiary. This company is in the process of developing and marketing advanced energy management, automation and control systems. For 1997, TeCom has [redacted] in revenues but had [redacted] operating income.

Total assets of TeCom, at 12/31/97 were \$14,454,278.  
Operating assets of TeCom, at 12/31/97 \$14,454,278

- 5) TECO Finance, Inc. is considered a non-operating subsidiary. This company is the source of debt capital for the diversified operations of TECO Energy. For 1997, this company had \$1.7 million in revenues, all from affiliated companies, and negative operating income. This company has no employees. All legal and accounting costs related to this subsidiary are billed directly to TECO Finance.

Total assets of TECO Finance, at 12/31/97 were \$216,772,000.  
Operating assets of TECO Finance at 12.31.97 were \$216,622,000

- 6) TECO Investments, Inc. is considered a non-operating subsidiary. This company invests capital in short-and long-term securities and financial instruments. Revenues for 1997 were \$.3 million with operating income of \$.2 million. Its assets at December 31, 1997 were comprised of cash, receivables and investments. This company has no employees. All legal and accounting costs related to this subsidiary are billed directly to TECO Investments.

Total assets of TECO Investments at 12/31/97 were \$66,330,000.  
Operating assets of TECO Investments at 12/31/97 were \$66,209,000

- 7) Stuance Gas Marketing, Inc. is a downstream holding company and considered non-operating. This company had no revenues in 1997. No financial statements were prepared for this entity in 1997. This company has no employees.

COMPANY: TAPPA ELECTRIC  
 SUBJECT: STATE RECONSTRUCTION OF TECO ENERGY ALLOWABLE COSTS  
 PERIOD: 7 MONTHS ENDED DECEMBER 31, 1987  
 AUDITOR: DECHRY STEPHENS

a b c d e f g h i j k l m n o p

APPROVED TRANSACTIONS  
 4/4/88: JCL  
 FLS/DAVE: ST/DALE  
 RAN/CE: AL/AM

COMMENTS	No. of Year	Operating Assets			Operating Revenues			Operating Income			TECO Energy Allocation Costs	1987 Allow (Un)allocated	1987 Allocation (Un)allocated	TECO Energy Allocation Costs	Reconciliation	Total Allowed
		Balance	Weighted	% of Total	Balance	1987 Allow	% of Total	Balance	1987 Allow	% of Total						
1 TAPPA Electric Company	100%	2,677,246,000	2,677,246,000	67.5%	1,166,370,459	1,166,370,459	69.4%	271,548,000	271,548,000	67.5%	17,561,981	11,822,460	12,118,137	7.0%	(28,419)	1,587,971
2 TECO TRANSPORT & TRAM	100%	206,459,000	206,459,000	6.7%	102,958,000	102,958,000	6.5%	17,561,981	17,561,981	10.0%	17,561,981	17,561,981	1,202,828	6.5%	(22,281)	1,531,524
3 TECO Gas	100%	191,462,000	191,462,000	4.8%	171,206,124	171,206,124	10.0%	17,561,981	17,561,981	10.0%	17,561,981	17,561,981	128,196	0.7%	(1,439)	162,753
4 TECO Pipelines	100%	23,293,000	23,293,000	1.1%	4,392,200	4,392,200	0.2%	17,561,981	17,561,981	10.0%	17,561,981	17,561,981	625,620	4.8%	(22,662)	20,347
5 TECO Channel Services	100%	122,200,000	122,200,000	3.1%	42,202,842	42,202,842	2.5%	17,561,981	17,561,981	10.0%	17,561,981	17,561,981	38,429	0.2%	(1,064)	27,365
6 TECO Oil & Gas (1977)	50%	29,679,000	17,212,540	0.4%	12,507,298	10,507,298	0.2%	17,561,981	17,561,981	10.0%	17,561,981	17,561,981	812,219	4.0%	(22,121)	750,079
7 TECO Power	50%	296,241,000	152,119,500	2.8%	42,907,187	42,907,187	2.4%	17,561,981	17,561,981	10.0%	17,561,981	17,561,981	875,465	4.9%	(24,211)	851,254
8 Personal Gas System	50%	347,215,000	173,607,500	4.2%	248,520,000	124,775,000	7.2%	17,561,981	17,561,981	10.0%	17,561,981	17,561,981	71,573	0.4%	(1,981)	69,592
9 Personal Gas Company	50%	122,070	14,561,500	0.3%	23,848,000	11,924,000	0.7%	17,561,981	17,561,981	10.0%	17,561,981	17,561,981	18,229	0.1%	(522)	16,707
10 Personal Sales and Services	50%	5,497,000	2,730,500	0.1%	18,246,000	8,218,000	0.4%	17,561,981	17,561,981	10.0%	17,561,981	17,561,981	17,229	0.1%	(672)	22,457
11 Gas Gas	50%	2,729,000	1,364,500	0.1%	1,842,000	878,000	0.1%	17,561,981	17,561,981	10.0%	17,561,981	17,561,981	24,221	0.1%	(672)	23,549
12 Bona Bonon	100%	8,082,981	8,082,981	0.1%	7,236,514	7,236,514	0.4%	17,561,981	17,561,981	10.0%	17,561,981	17,561,981	17,561,981	100.0%	0	20,184
13 T&M	100%	14,434,278	14,434,278	0.3%	1,207,183	1,207,183	0.1%	17,561,981	17,561,981	10.0%	17,561,981	17,561,981	17,561,981	100.0%	0	22,644
14 TECO Finance	100%	216,022,000	216,022,000	5.4%	1,623,000	1,623,000	0.1%	17,561,981	17,561,981	10.0%	17,561,981	17,561,981	17,561,981	100.0%	0	102,201
15 TECO Investment	100%	66,229,000	66,229,000	1.8%	283,000	283,000	0.2%	17,561,981	17,561,981	10.0%	17,561,981	17,561,981	17,561,981	100.0%	0	17,561,977
		4,291,973,189	2,526,963,028	100.00%	1,822,297,025	1,704,781,225	100.00%	418,483,831	422,794,871	100.00%	100.00%	100.00%	17,561,981	462,024	(282,425)	17,561,977

\*Operating Assets equal Total Assets Less Cash

- (a) Recovering Total Operating Assets at time of Sale
- (b) Weighted average costation based upon recovery of assets included in 1987
- (c) Revenues and Income in 1987 (L&P - AM)
- (d) Calculated revenues and income under TECO Energy Operating Agreement for 1987 period (Revenues A & Income earned by TECO Energy)

(1) Total Change Application to Total Debt & Prepaid Gas

**CREATED**  
**CONFIDENTIAL**

SOURCE AS REFERENCED



July 9/17/97

TAMPA ELECTRIC COMPANY  
DOCUMENT SUPPORTING BENCHMARK TRANSPORTATION COST  
TWELVE MONTHS ENDED 1997

AFA-98-082-2-1

~~CONFIDENTIAL~~  
~~CONFIDENTIAL~~

EXHIBIT NO. RB-1  
DOCKET NO. 980001-EI  
TAMPA ELECTRIC COMPANY  
(RB-1)  
DOCUMENT NO. 1  
PAGE 2 OF 2

1997 TRANSPORTATION MARKET PRICE APPLICATION

- 1 Tampa Electric Weighted Average per ton Water Transportation Price from All Tampa Electric Coal Sources  
(~~\_\_\_\_\_~~ divided by 7,184,320.18)  $45-2$  ~~\_\_\_\_\_~~  $\leftarrow$
- 2 Transportation Benchmark  $45-1/1$  \$28.10 ~~\_\_\_\_\_~~
- 3 Over/(Under) Benchmark ~~\_\_\_\_\_~~
- 4 Total Tons Transported in 1997  $45-2$  7,184,320.18  $\leftarrow$  (a)
- 5 Total Transportation Cost in 1997  $45-2$  \$ ~~\_\_\_\_\_~~ (b)
- 6 Total Amount Allowable for Recovery Using Benchmark:  
(\$ 28.10 x 7,184,320.18) \$ 201,895,989.25 Note A
- 7 Total Cost Over/(Under) Benchmark - 1997 \$ ~~\_\_\_\_\_~~
- 8 Prior Year's Cumulative Benefit (1988-1996) \$ ~~\_\_\_\_\_~~
- 9 Net Benefit for 1988-1997 \$ ~~\_\_\_\_\_~~



Note A:  
Computation of  $1528.10 \times 7,184,320.18 = 20,379,317.8$   
which is a difference of \$16,572.19 less than amount shown denominator. No 1 - No 6 adjustment.

SOURCE: PBC

W/1 45-1

**TAMPA ELECTRIC COMPANY** Transportation *Page 111*  
**DOCUMENTS SUPPORTING THE BENCHMARK PRICE**  
**TWELVE-MONTHS ENDED 12/31/97**

AGA 09 097 3 1

GCT/ECT ACTUAL BENCHMARK (TRANSP98.xls) Summary  
 14-Jul-98 RANGE NAME: SUMMARY

CONTRACT	TORRIAGE	a	b	c
		\$/TON	TOTAL DOLLARS	
1 ZEIGLER		980,000.00		
2 PEABODY PATRIOT	115-2/1	354,400.70		
3 PEABODY ARCLAR	(P.1)	237,893.20		
4 PEABODY DEV (225)		88,650.00		
5 PT ADARO		741,264.00		
6 KERR MCGEE		942,411.00		
7 GATLIF	115-2	43,188.25		
8 JADER FUEL	1	540,000.04		
9 PEABODY DIS (233C)	(P.2)	55,862.60		
10 PEABODY (177)		5,928.00		
11 PEABODY DEV (225)	45-2	23,180.00		
	(P.3)	0.00	0.000	0.000
		0.00	0.000	0.000
		0.00	0.000	0.000
12 TOTAL CONTRACT		4,011,632.59		

**CONFIDENTIAL**  
**CONFIDENTIAL**

**SPOT**

13 MAPCO SPOT (GANNON)		15,580.50		
14 RURKIOLE		1,098.00		
15 KERR MCGEE SPOT	115-7/1	956,426.00		
16 CONSOL OHIO 11	(P.3)	107,902.60		
17 CONSOL POLK		249,813.94		
18 MAPCO (BIG BEND)	115-2/1	389,488.10		
19 JOYOUS WORLD	(P.4)	58,642.99		
20 POWDER RIVER		14,125.33		
21 PEABODY SPOT (101)		239,481.80		
22 SUGAR CAMP	115-2	415,748.97		
23 PEABODY SPOT (177)	1	356,501.00		
24 COSTAIN (GANNON)	(P.5)	3,125.00		
25 COSTAIN		115,816.00		
26 JAMES MARINE	115-2	3,036.24		
27 BLACK BEAUTY		4,810.32		
28 CENTENNIAL RESOURCE	(P.6)	147,304.40		
29 BELL MINING		88,186.30		
30 TOTAL SPOT		3,156,687.49		

31 GRAND TOTAL 45-1 7,168,320.18

Gatlin Hill & Pel Coke type coal were excluded from this report.

SOURCES: FOR MST RATE & GCT/ECT - MONTHLY 423'S (RECAP 97)

Per JoAnn Wehler/Carey McBride:  
 Embedded Cost for:



- 32 Mapco: 1st
- 33 Consol (P.1)
- 34 Galatia: 1st
- 35 Zeigler: 1st Quarter - (from mine to ETC)
- 36 2nd Quarter
- 37 3rd
- 38 4th Quarter

1/21/98:  
 Verbal from  
 Coal lines today  
 is that all water-  
 borne transportation  
 is performed by  
 TESCO Transport, in  
 all of its coal company  
 under the TESCO Energy  
 umbrella.  
 TESCO Transport  
 includes Mid South  
 Towing, Electro-coal  
 and B-L of last  
 Transit Services.  
 Mid South Towing  
 transports coal to  
 the Electro-coal  
 facility at the Vandalia  
 from the Electro-coal  
 storage facility at the  
 coal is moved to  
 Tampa Electric on  
 Gulf Coast barges &  
 Rail transportation  
 is priced separately  
 and is not part of  
 these spot costs.



SOURCE:

W/P 115-2

**TAMPA-ELECTRIC COMPANY**  
**DOCUMENTS SUPPORTING THE BENCHMARK COAL PRICE**  
**TWELVE MONTHS ENDED 12/31/97**

AFA 98-082-2-1

*Handwritten:* 8/24/97  
 11/17/97

CONTRACT SUPERSEDES		12 MONTHS ENDED 12/31/97											
SEMI-ANNUAL CONTRACTS		JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97
1/ TONS	62,996.10	103,120.00	88,715.50	62,625.00	96,222.00	170,000.00	81,000.00	52,515.00	78,000.00	72,280.00	47,294.00	129,000.00	88,000.00
2/ WGT RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
3/ CORRECT RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
4/ OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
5/ TOTAL	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
6/ TONS	22,000.10	15,818.40	18,982.00	20,414.10	0.00	18,994.00	0.00	12,852.20	42,720.00	38,704.00	47,538.00	28,000.00	24,000.00
7/ WGT RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
8/ CORRECT RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
9/ OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
10/ TOTAL	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
11/ TONS	22,000.10	22,409.40	18,882.00	26,414.10	27,794.00	14,200.00	15,442.20	16,729.10	14,164.20	17,062.20	20,025.20	22,000.00	22,000.00
12/ WGT RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
13/ CORRECT RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
14/ OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
15/ TOTAL	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
16/ TONS	0.000	0.000	0.000	\$1,294.00	\$1,294.00	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
17/ WGT RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
18/ CORRECT RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
19/ OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
20/ TOTAL	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
PT ADARO	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
21/ TONS	71,631.00	71,142.00	66,042.00	0.00	62,412.00	0.00	146,341.00	0.00	71,801.20	78,812.00	78,820.00	78,820.00	741,394.00
22/ WGT RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
23/ CORRECT RATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
24/ OTHER (EMBEDDED)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
25/ TOTAL	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

**CONFIDENTIAL**  
 SUPERSEDED BY  
 CONTRACT 98-082-2-1



15-17  
 17-6

SOURCE:

10 WIP 15-2

**TAMPA-ELECTRIC COMPANY**  
**DOCUMENTS SUPPORTING THE BENCHMARK COAL PRICE**  
**TWELVE MONTHS ENDED 12/31/97**

AFA 98-082-2-1

*Ray 11/18/98*  
*1/2/99*

	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
1 TONS	48,477.00	124,281.00	85,281.00	79,623.00	82,641.00	21,222.00	75,888.00	104,664.00	78,944.00	112,422.00	157,622.00	42,318.00	1,022,411.00
2 TONS	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3 TONS	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4 TONS	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5 TONS	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6 TONS	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7 TONS	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
8 TONS	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
9 TONS	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
10 TONS	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
11 TONS	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
12 TONS	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
13 TONS	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
14 TONS	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
15 TOTAL	45,179.10	42,344.10	33,317.44	42,386.90	50,641.90	41,181.10	31,173.30	27,969.40	24,871.10	51,077.90	83,874.90	51,142.30	540,000.04
16 TONS	27,622.50	27,624.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,246.60
17 TONS	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
18 TONS	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
19 TONS	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
20 TOTAL	[REDACTED]	[REDACTED]	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
PEARBODY (177)	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
21 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,838.00	0.00	0.00	0.00	0.00	5,838.00
22 TONS	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
23 TONS	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
24 TONS	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
25 TOTAL	0.000	0.000	0.000	0.000	0.000	0.000	0.000	5,838.00	0.000	0.000	0.000	0.000	5,838.00

**CONFIDENTIAL**

**PBC**

**PBC**

SOURCE:

W/P 16-2/1  
 27-6

TAMPA ELECTRIC COMPANY  
DOCUMENTS SUPPORTING THE BENCHMARK COAL PRICE  
TWELVE-MONTHS ENDED-12/31/97

AFA 98-082-2-1

*Handwritten:* 1/2/98  
1/2/98

D:\FUELS\ACTUAL\BENCH\MARKET\TRAIL\SP82.PSW  
14 JUL 98 10:53 AM

SPOT SUPPLIERS	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
6 TONS	0.00	0.00	15,862.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,862.50
7 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RURHOOLE													
11 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KERR MCGEE SPOT													
16 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONSOL OHIO 11													
21 TONS	59,521.75	26,226.75	6,314.90	11,906.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107,969.50
22 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**CONFIDENTIAL**



PAGE 3 OF 8

SOURCE:



TAMPA-ELECTRIC COMPANY  
DOCUMENTS SUPPORTING THE BENCHMARK COAL PRICE  
TWELVE MONTHS ENDED 12/31/97

AFA 98-082-2-1

*Handwritten signature*

CONSIGL (POUN)	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
1 TONS	23,496.00	24,674.00	24,044.00	21,962.00	24,700.00	27,462.00	42,042.00	42,512.00	42,512.00	28,271.42	31,278.00	22,240.00	325,428.10
2 COST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 COST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 TOTAL	23,496.00	24,674.00	24,044.00	21,962.00	24,700.00	27,462.00	42,042.00	42,512.00	42,512.00	28,271.42	31,278.00	22,240.00	325,428.10
6 TONS	0.00	0.00	7,300.00	41,001.00	26,000.00	37,462.00	42,042.00	42,512.00	42,512.00	28,271.42	31,278.00	22,240.00	325,428.10
7 COST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8 COST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10 TOTAL	0.00	0.00	7,300.00	41,001.00	26,000.00	37,462.00	42,042.00	42,512.00	42,512.00	28,271.42	31,278.00	22,240.00	325,428.10
11 TONS	0.00	0.00	4,642.00	8,997.00	8,212.10	4,817.00	0.00	0.00	0.00	0.00	0.00	0.00	22,240.00
12 COST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 COST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 TOTAL	0.00	0.00	4,642.00	8,997.00	8,212.10	4,817.00	0.00	0.00	0.00	0.00	0.00	0.00	22,240.00
16 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17 COST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18 COST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20 TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 TONS	14,122.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,122.33
22 COST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 COST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 TOTAL	14,122.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,122.33

CONFIDENTIAL

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PAGE 4 OF 6

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SOURCE:

45.21  
49.6



**TAMPA-ELECTRIC COMPANY**  
**DOCUMENTS SUPPORTING THE BENCHMARK COAL PRICE**  
**TWELVE MONTHS ENDED 12/31/97**

AFA 98-082-2-1

2. ELECTRICITY BENCHMARK TAMPAPR97.AFA  
 14JUL98 10:00 AM  
 PANDA INVOICE SPOTS

SPOTS	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
1 TONS	18912.00	21412.00	0.00	0.00	26122.50	24662.50	24222.50	20022.00	22872.00	26222.00	6204.00	18862.00	225441.50
2 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 TONS	21208.10	18962.34	31208.00	53278.40	22302.20	24403.50	21228.90	41122.00	21122.90	51228.90	20278.90	21442.70	415748.57
7 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 TONS	41272.00	42802.00	24222.00	23842.00	50319.00	26742.00	22222.00	38222.00	21272.00	62122.00	22722.00	0.00	256201.00
12 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 TONS	4262.00	6122.00	12462.00	15782.00	12622.00	9262.00	12962.00	6122.00	6162.00	9272.00	8362.00	8222.00	115518.00
22 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL SPOTS													1002282.22
RAO COKE	0.00	0.00	22287.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22287.73
1 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL			22287.73										22287.73



W/P 15.2  
 59

SOURCE:

**TAMPA-ELECTRIC COMPANY**  
**DOCUMENTS SUPPORTING THE BENCHMARK COAL PRICE**  
**TWELVE MONTHS ENDED 12/31/97**

AFA 98-082-2-1

*8/20/11*  
*12/2/97*

Q FUEL ACTUAL BENCHMARK (TAMPA) SP# 6-A  
 14-APR-98 10:00 AM RANGE NAME SPOT3

	JAN 97	FEB 97	MAR 97	APR 97	MAY 97	JUN 97	JUL 97	AUG 97	SEP 97	OCT 97	NOV 97	DEC 97	TOTAL
<b>JAMES MARINE</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2 WST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 OCTEST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>BLACK BEAUTY</b>	0.00	0.00	4,910.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,910.32
6 TONS	0.00	0.00	4,910.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,910.32
7 WST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8 OCTEST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10 TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CENTENNIAL RESERV</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 WST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 OCTEST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>AMCOR</b>	16,640.00	0.00	0.00	0.00	0.00	16,776.50	0.00	0.00	0.00	0.00	0.00	0.00	33,416.50
16 TONS	16,640.00	0.00	0.00	0.00	0.00	16,776.50	0.00	0.00	0.00	0.00	0.00	0.00	33,416.50
17 WST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18 OCTEST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20 TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SSM COAL</b>	0.00	0.00	0.00	14,596.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,596.54
21 TONS	0.00	0.00	0.00	14,596.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,596.54
22 WST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 OCTEST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>BELL WINING</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 TONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 WST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 OCTEST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30 TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

*1,205.48*  
*4-5-97*  
*9*

**CONFIDENTIAL**

**PBC**

*try to induce(s)*

*WT*  
*11/12/97*  
*626*

SOURCE:

**PBC**



**TAMPA ELECTRIC COMPANY  
SCHEDULE OF COAL DELIVERED  
JUNE - 1997**

DEFA 98.082-1

Account	Schedule	Fuel Type	For the Month of	Location	Rate	Tons Shipped	Less Current Invoiced	Paid Prior to Month	Tons Shipped by Month	River Charges	Total	EST. Paid
1 Bala Steady	Supplemental	Environment										
2 Peabody - Uniontown	Supplemental	Uniontown										
3 James	Supplemental	Coal Terminal										
4 Peabody - Point	Supplemental	Point										
5 Peabody - Archer	Supplemental	Point										
6 Peabody - Archer	Supplemental	Point										
7 Peabody - Caterline	Supplemental	Point										
8 Kern Mine	Supplemental	Coal Terminal										
9 Kern Mine	Supplemental	Coal Terminal										
10 Kern Mine	Supplemental	Coal Terminal										
11 Scott Camp	Supplemental	Coal Terminal										
12 Scott Camp	Supplemental	Coal Terminal										
13 Scott Camp	Supplemental	Coal Terminal										
14 Central Ohio 11	Supplemental	Ohio 11 (WJ move)										
15 Amer Fuel Co	Supplemental	Enviro - Archer										
16 Power River Basin	Supplemental	Coal Terminal										
17 Green Coal	Supplemental	Coal Terminal										
18 Silver - 43 CR	Supplemental	Coal Terminal										
19 Kern Mine	Supplemental	Coal Terminal										
20 Kern Mine (P) (B)	Supplemental	Coal Terminal										
21 Peabody - Caterline	Supplemental	Caterline										
22 Peabody - Caterline	Supplemental	Caterline										
23 Total Month River Charge						230,814.18	1,722,444.50	1,521,629.20	230,661.78			
24												
25												
26												
27												
28												
29												
30												
31												
32 Total Month Fuel Charge												
33												
34												
35												
36												
37												
38												
39												
40 Total Fuel/River Charge												
41												
42												
43												
44												
45												
46												
47												
48												
49												
50												
51												
52												
53												
54												

**CONFIDENTIAL**



25551 211174

W/L 45/50

SOURCE:

PBC

TAMPA ELECTRIC COMPANY  
 SAMPLE INVOICE FOR COAL TRANSPORTATION  
 JUNE 1997

8/27/17/97  
 ✓

AFA 98-082-3-1



TAMPA ELECTRIC COMPANY  
 COAL MOVED FOR TAMPA ELECTRIC  
 INVOICE DATE: JULY 2, 1997  
 INVOICE #: T0697

JUNE 1997

Draw No: 2797  
**INVOICE APPROVAL**  
 Initials Date Function  
 [Signature] 7/9/97 Review  
 [Signature] 7/8/97 Approve  
 PAF Number: If Applicable

461214  
**VOUCHER ONLY**  
 Voucher # T 605800  
 Bank # 2  
 JUL 27 1997  
 Initiated by [Signature] LW  
 Released by [Signature] LW  
 Reference: VT  
 \$1,000.765 no

RIVER CHARGES

RIVER CAPACITY CHARGE

SUPPLEMENTAL RATE

DESCRIPTION	TONNAGE	RATE	AMOUNT
CLEAN COAL - M.P. 53 OH		0.00	0.00
OHIO 11 - CONSOL 842 OH		0.00	0.00
UNIONTOWN CAMP 843 OH		0.00	0.00
EMPIRE DOCK - 896 OH		02,927.40	0.00
CORA DOCK ISPOTI - M.P. 99 OH		0.00	0.00
MOUNT VERNON - M.P. 828 OH		52,458.80	0.00
COOK COAL TERMINAL - M.P. 948 OH		134,701.00	0.00
MOUND CITY - M.P. 976 OH		0.00	0.00
ARCLAR - M.P. 881 OH		10,923.20	0.00
PATRIOT - M.P. 32 GR		32,703.90	0.00
GREEN COAL - M.P. 11 GR		0.00	0.00
GREEN COAL - OWENSBORO - M.P. 750 OH		0.00	0.00
TRANSCONTINENTAL TERMINALS - M.P. 400 OH		0.00	0.00
JEFFERSON RIVERPORT - M.P. 018 OH		0.00	0.00
PADUCAH JAMES - MP 922 OH		1,509.48	0.00
CASEYVILLE - M.P. 972 OH		12,565.00	0.00
EVANSVILLE TERMINAL - M.P. 704		0.00	0.00
PYRAMID - M.P. 91 GR		0.00	0.00
KEN MIKE - M.P. 98 GR		30,873.00	0.00
SEBREE - M.P. 43 GR		0.00	0.00
INT - IRON ORE TO ECT		0.00	0.00

RECEIVED ACCTS. PAYABLE  
 JUL 07 1997  
 TAMPA ELECTRIC CO.

CONFIDENTIAL  
 CONFIDENTIAL

TOTAL SUPPLEMENTAL CHARGES

OTHER

TOTAL RIVER CHARGES

TERMINAL AND GULF CHARGES

GULF/TERMINAL CAPACITY CHARGE

SUPPLEMENTAL RATE

PETCOKE - DIRECT

TOTAL TERMINAL AND GULF CHARGES

OTHER - SURFACTANT

TOTAL CHARGES

338,661.78  
 1402310355000  
 621,708.00  
 16,775.00  
 638,371  
 1402310249000



TECO TRANSPORT & TRADE CORPORATION  
 709 N. Franklin Street, Plaza 9 P.O. Box 92048 Tampa, Florida, USA 33602-2048  
 (813) 909-4200 FAX (813) 973-0948  
 Electro-Coal Transfer Corporation GC Service Company, Inc. Gulfcoast Transp Company Mid-South Towing Company

An Equal Opportunity Company

PRICE:

W/P 45-2/2-1

TAMPA-ELECTRIC COMPANY  
 DOCUMENTS SUPPORTING THE BENCHMARK COAL PRICE  
 TWELVE MONTHS ENDED 12/31/97

8/29/97

AFA 98-082-2-1

EXHIBIT NO. RB-1  
 DOCKET NO. 980001-EI  
 TAMPA ELECTRIC COMPANY  
 (RB-1)  
 DOCUMENT NO. 2  
 PAGE 2 OF 2

~~UNCLASSIFIED~~  
~~CONFIDENTIAL~~

COAL MARKET PRICE APPLICATION - 1997

1	Tampa Electric Weighted Average per Ton Price of Coal Purchased	115-3/2 \$	[REDACTED]
2	Coal Price Benchmark	45-3/4 \$	43.20
3	Over/(Under) Benchmark	\$	[REDACTED]
4	Total Tons Purchased in 1997		1,004,249.25
5	Total Cost in 1997		[REDACTED]
6	Total Amount Allowable for Recovery Using Benchmark (43.20 x 1,004,249.25)		\$43,383,567.60
7	Total Cost Over/(Under) Benchmark - 1997	\$	[REDACTED]

(PBC)

CONFIDENTIAL

(1) Traced to invoice from [unclear] agree  
 (2) Traced to invoice. Above total does not include BCU 2 days period. to tables 11 1,118, 77.

SOURCE:

(PBC)

WR 45-3

TAMPA ELECTRIC COMPANY  
DOCUMENTS SUPPORTING THE BENCHMARK COAL PRICE  
TWELVE MONTHS ENDED 12/31/97

AFA 98-082-2-1



TECO ENERGY COMPANY  
SUBSIDIARIES

GATLIF COAL COMPANY - TEL: (606) 545-5432  
RICH MOUNTAIN COAL COMPANY - TEL: (606) 545-5432  
CUMMINGS ELKHORN MINING COMPANY - TEL: (606) 835-4006

INVOICE

GATLIF COAL COMPANY  
P.O. BOX 39  
NEWSDALE, KY 40754

713252  
FAX NO. (606) 545-5433  
TELEX: 21232C

12/11/97



INVOICE NO. 06253

DATE: 11/20/97

TAMPA ELECTRIC COMPANY  
FUELS DEPARTMENT  
P.O. BOX 111  
TAMPA, FL  
33601-0000

TAMPA ELECTRIC COMPANY  
FUELS DEPARTMENT  
P.O. BOX 111  
TAMPA, FL  
33601-0000

CUSTOMER ORDER NUMBER 00775

TERMS NET 10 DAYS FROM RECEIPT OF INVOICE

DATE	ORDER NUMBER	QUANTITY	UNIT PRICE	TOTAL	REMARKS
11/07/97	G1RB023028L	55 CARS	185740	5297.00	
11/03/97	P1RB0500057	57 CARS	179520	8771.00	
11/05/97	P1RB0510790	90 CARS	210900	190545.00	
11/10/97	P1RB0520772	93 CARS	191880	5094.00	
11/14/97	P1RB0530790	90 CARS	210780	10237.00	
<p>INVOICE APPROVAL</p> <p>Initials _____ Date _____</p> <p>TJJD 11/27/97</p> <p>11/27/97: Processed</p> <p>11/27/97: Review</p> <p>PAR Number - If Applicable</p>					
<p>NOV 26 1997 FAXED</p> <p>NOV 21 1997 RECEIVED ACCTS. PAYABLE</p> <p>NOV 11 1997 EMPLOYED ACCTS. PAYABLE</p>					
<p>ONE AND ONE HALF PERCENT ANNUAL INTEREST PER MONTH PAID BY CUSTOMER</p> <p>TOTAL TAMPA CO. ELECTRIC CO. 45756.00</p> <p>LESS PREPAID NET DUE</p>					

Transferred to G... 2/15/98



SOURCE:

41-3/

845  
9/04/78

TAMPA ELECTRIC COMPANY  
STAFF-RECOMPUTATION OF COAL COST \*  
CALENDAR YEAR 1997

AEA 98-082-2-1

~~UNCLASSIFIED~~  
~~CONFIDENTIAL~~

1	Cost of Coal (Per Testimony)	15-3	[REDACTED]
2	BTU Adjustments	15 7/1 (p. 1)	1,118,797-
3	Total Coal Cost (Std. C)		[REDACTED]
4	Allowable for Recovery (Benchmark)	15-3	13,303,561.60
5	Total Cost over Benchmark		[REDACTED]

\* Including BTU adjustments

SOURCE:

As referenced

WIP 15-4

STATEMENT OF ACCOUNTS

1930-1931

1 TONS  
2 WEST RATE  
3 DIRECT RATE  
4 OTHER (EMBEDDED)  
5 TOTAL

	JAN 31	FEB 31	MAR 31	APR 31	MAY 31	JUN 31	JUL 31	AUG 31	SEP 31	OCT 31	NOV 31	DEC 31	TOTAL
1 TONS	1.00	2.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	11.00
2 WEST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 DIRECT RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 TOTAL	1.00	2.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	11.00

ACRIFUEL

	JAN 31	FEB 31	MAR 31	APR 31	MAY 31	JUN 31	JUL 31	AUG 31	SEP 31	OCT 31	NOV 31	DEC 31	TOTAL
1 TONS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00
2 WEST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 DIRECT RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 TOTAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00

SEASON DISCOUNT

	JAN 31	FEB 31	MAR 31	APR 31	MAY 31	JUN 31	JUL 31	AUG 31	SEP 31	OCT 31	NOV 31	DEC 31	TOTAL
1 TONS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00
2 WEST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 DIRECT RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 TOTAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00

PEACOCK (177)

	JAN 31	FEB 31	MAR 31	APR 31	MAY 31	JUN 31	JUL 31	AUG 31	SEP 31	OCT 31	NOV 31	DEC 31	TOTAL
1 TONS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00
2 WEST RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 DIRECT RATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 OTHER (EMBEDDED)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 TOTAL	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	12.00



DAVIDSON  
CORPORATION  
DAVIDSONVILLE

FACTOR 8

1930-1931

## SUBJECT: BENCHMARK CALCULATIONS - COAL &amp; TRANSPORTATION

## STATEMENT OF FACT:

Tampa Electric provided audit staff with the computation and supporting schedules for: (1) pricing coal and transportation costs received from affiliated parties and (2) calculating the benchmark pricing.

The benchmark calculation for coal cost uses the base price of coal as of 12/31/92 adjusted by the percent change in the Consumer Price Index - Utilities (CPI-U) for the period 12/31/92 to 12/31/97. The benchmark calculation for transportation costs uses the 1996 cents/per ton-mile for rail coal transportation rates for publicly owned utilities in Florida, including discounts for volume and private rail cars *times* the average rail mileage to Tampa for all waterborne coal supplies to Tampa Electric's plants plus the 1996 cost of privately owned rail cars.

Tampa Electric computes its average water transportation cost per ton, for the transport of coal from all its suppliers by affiliates [Midsouth (river transportation) and TECO Transport (gulf transportation)], by dividing total 1997 transportation cost by the total tons transported during 1997. Tampa Electric's coal price is the result of a contract with Gatliff Coal.

Total cost of coal purchased by Tampa Electric, as included in the benchmark schedule Coal Market Price Application - 1997 does not include the dollars associated with BTU adjustments. The total amount paid to Gatliff Coal for these adjustments was \$ 1,118,797.

Staff recalculated Tampa Electric's computations for weighted average coal transportation cost; agreed CPI-U rates to the consumer price index; traced tonnage and tonnage cost (river & barge) to invoices for individual coal suppliers via Form 423-2 and File No. 2; traced base price of coal to FPSC Commission Order; and recalculated average rail mileage to Tampa.

DRAFT

Note: Form 423-2 = Monthly Report of Cost and Quality of Coal for Electric Plants Origin, Tonnage, Delivered Price and As Received Quality  
File No. 2 = Transportation Cost



(J) 11/1/97

2

AFA 98-082-2-1

**TAMPA ELECTRIC COMPANY**  
**UTILITY RESPONSE TO DOC/REC REQ #12-ANALYTICAL REVIEW**  
**TWELVE MONTHS ENDED 12/31/97**

Audit Response to Request AF 12

**SPECIFIED  
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**Gatliff Coal Company: Coal Purchase.**

The variances from 1994-1997 were due to lower tons purchased.

- 1994: 1,979,429 tons
- 1995: 1,546,427 tons
- 1996: 1,223,738 tons
- 1997: 1,004,249 tons

**Hardee Power Partners: Purchased Power.**

The variances in purchase power MWH volumes were primarily weather related. The 1995-1996 variance was primarily due to higher price for Natural Gas. The 1996-1997 variance was primarily due to failure of the main transformer and scheduled Hot Gas Path inspection in 1997. This information was provided in the Fuel Clause Audit for the 12 month period ended March 31, 1998. (1)

- 1994: 67,756 MWH
- 1995: 361,734 MWH
- 1996: 309,720 MWH
- 1997: 281,366 MWH

**Management Svcs: financial; Econ; Gov't affairs.**

(2) We omitted, in error, the Parent Company Allocation of \$12.2 million from the original 1997 Diversification Report. We plan to submit to Tallahassee this month a revised version of the Diversification Report for this item. The revised variance of \$2.5 million between 1996 and 1997 was primarily due to the addition of 19 employees (19% increase over 1996) to TECO Energy. The 1994-1995 variance was primarily due to the addition of 20 employees (25% increase over 1994).

→ traced to Revised Diversification Rpt (7-2)

**Risk Management:**

Insurance premium was included in the risk management category in 1994 and 1995. Insurance Premium was more appropriately categorized in 1996, 1997 and future years as convenience of payment in that no goods or services were sold or purchased between affiliates.

**Lease of Parking Facilities:**

1997: \$418,480 Variance.

We reported \$792,484 in error and mislabeled the line as TECO Energy/234-09 instead of TECO Properties/234-04. The correct amount is \$374,004. We plan to submit to Tallahassee this month a revised version of the Diversification Report for this item.

→ traced to Revised Diversification Rpt (7-2)

(1) Utility company agrees with response in WP 45-5/1 for FBC audit ended 3/31/98.

(2) Dollars as 12/31/97 per PBC Inv. 1 7-2 320,924 ↑

Parent Company Allocation	12,200,000	(8)
Revised Allocation as 12/31/97	12,518,924	
Dollar amount as 12/31/97	17,998,504	
Revised Variance	2,570,420	(A)

SOURCE:

PBC

WP 7-3

(180)

JESS 9/19  
Reddy

**TAMPA ELECTRIC COMPANY**  
**UTILITY RESPONSE TO DOC/REC REQ #12-ANALYTICAL REVIEW**  
**TWELVE MONTHS ENDED 12/31/97**

AFA 98-082-2-1

**Data Processing.**

The positive and negative variances that existed were primarily due to changes in the volume of Mainframe usage.

**Personnel Services:**

**1995: \$127,994 Variance**

1. 146-23 TECO Power Services.

The \$32,900 increase was due to quality control inspections performed by Tampa Electric employees.

Two new affiliates: TeCom(146-17) and TCAE (146-35) were the reason for \$36,032 of the variance.

**1996: \$336,604 Variance.**

1. 146-12: TEMS Pilot Program (Receivable from TeCom).

TEMS Project contributed \$240,912 to variance.

**1997: (\$340,427) Variance.**

The TEMS project was completed in 1996, therefore, there were no charges in 1997.

**Purchasing department activities** - is defined as items owned by TEC and sold to Affiliate companies. (Items such as computers).

**1996:** The Diversification Report showed zero in 1996 since we decided that purchasing activities would be reported as a subset of Building Services. TECO Power Services purchasing activities of \$37,778 would be reported as Building Services and TECO Energy purchasing activities of \$13,832 would be reported as Building Services.

In 1997, we decided to resume presenting purchasing activities as a separate line item on the Diversification Report. Dollars identified as purchasing related have gone up, explaining the 1997 increase over 1994 and 1995 levels as well as the decrease in the Building Service amount from 1996 to 1997. - Verified

**Building Services:**

1996 amount jumped (and 1997 amount returned to normal) because 1996 included \$474,300 to renovate the 8<sup>th</sup> floor of the Plaza for TECO Power Services.

**SPECIFIED  
CONFIDENTIAL**

**PBC**

**Office Space Cost Allocation.**

**1995: \$110,335 Variance.**

146-10: TECO Transport (TT).

TT moved to the Plaza during the 3<sup>rd</sup> quarter of 1995. This contributed \$91,003 to the variance.

**1996: \$328,332 Variance.**

TECO Transport Office Space cost which existed for all 4 quarters of 1996 was \$207,764. TeCom Inc moved to the Plaza during 1996. 1996 charges were \$128,703. TeCom did not have an office space charge in 1995.

**PBC**

SOURCE:

**PBC** (Doc/rec req #12)

W/P 7-3

(282)

**SPECIFIED  
CONFIDENTIAL**

TECO  
ENERGY, INC.

MAIL PAYMENT TO NADIA YAZBACK, CORP ACCTG, P-6

INVOICE

Please remit to:

TECO Energy, General Accounting, P.O. Box 111, Tampa, Florida 33601

SOLD TO:

Peoples Gas System  
P.O. Box 111  
Tampa, FL 33601

Terms:	Invoice #	Invoice Date	Customer P.O. #
Net 30 Days	7-18	7/31/97	643.26

PLEASE REFER TO OUR INVOICE NUMBER WHEN MAKING YOUR REMITTANCE

To bill you for:	July 1997	
Accounts Payable		8,747,633.32
Amortization of Stock Grants		530.00
Allocation of Administrative & General Expenses		127,501.95
Taxes		248,000.00
TOTAL		<u>\$9,123,665.27</u>



10-6a/1-1

**SPECIFIED  
CONFIDENTIAL**

TECO  
ENERGY, INC.

MAIL PAYMENT TO NADIA YAZBACK, CORP ACCTG, 4-6

INVOICE

Please remit to:

TECO Energy, General Accounting, P.O. Box 111, Tampa, Florida 33601

SOLD TO:

Peoples Gas Systems - Florida  
P.O. Box 111  
Tampa, FL 33601

Terms:	Invoice #	Invoice Date	Customer P.O. #
Net 30 Days	7-21	7/31/97	646.29

PLEASE REFER TO OUR INVOICE NUMBER WHEN MAKING YOUR REMITTANCE

To bill you for: July 1997

Accounts Payable	47,048.11
Amortization of Stock Grants	0.00
Allocation of Administrative & General Expenses	0.00
Taxes	0.00
<b>TOTAL</b>	<b>\$47,048.11</b>



10-602/1-1

**SPECIFIED  
CONFIDENTIAL**

TECO  
ENERGY, INC.

MAIL PAYMENT TO NADIA YAZBACK, CORP ACCTG, P-6

INVOICE

Please remit to:

TECO Energy, General Accounting, P.O. Box 111, Tampa, Florida 33601

SOLD TO:

Peoples Gas System  
P.O. Box 111  
Tampa, FL 33601

Terms:	Invoice #	Invoice Date	Customer P.O. #
Net 30 Days	8-18	8/31/97	646.26

PLEASE REFER TO OUR INVOICE NUMBER WHEN MAKING YOUR REMITTANCE

To bill you for:	August 1997	
Accounts Payable		30,014.10
Amortization of Stock Grants		530.00
Allocation of Administrative & General Expenses		112,584.70
Payroll		13,986.67
Fringe		5,331.72
Taxes		0.00
TOTAL		<u>\$162,447.19</u>



10-ba / 1-1

TECO  
ENERGY, INC

MAIL PAYMENT TO NADIA YAZBACK, CORR ACCTG, P-6

**SPECIFIED** INVOICE  
**CONFIDENTIAL**

Please remit to:

TECO Energy, General Accounting, P.O. Box 111, Tampa, Florida 33601

SOLE TO:

Peoples Gas System  
P.O. Box 111  
Tampa FL 33601

Terms:	Invoice #	Invoice Date	Customer P.O. #
Net 30 Days	9-18	9/30/97	646.26

PLEASE REFER TO OUR INVOICE NUMBER WHEN MAKING YOUR REMITTANCE

To bill you for:	September 1997	
Accounts Payable		\$24,805.21
Amortization of Stock Grants		530.00
Allocation of Administrative & General Expenses		129,437.07
Payroll		28,311.22
Fringe		10,792.23
Misc Refund		(8,085.88)
D & O Ins Policy		118,072.16
Marsh & McLennan		24,485.00
Taxes FIT		2,260,000.00
Taxes SIT		444,000.00
TOTAL		<u>\$3,032,347.01</u>



10-6a/1-1

**SPECIFIED  
CONFIDENTIAL**

TECO  
ENERGY, INC.

MAIL PAYMENT TO NADIA YAZBACK, CORP ACCOUNTS  
INVOICE

Please remit to:  
TECO Energy, General Accounting, P.O. Box 111, Tampa, Florida 33601

SOLD TO:  
Peoples Gas System  
P.O. Box 111  
Tampa, FL 33601

Terms: Net 30 Days	Invoice # 10-18	Invoice Date 10/31/97	Customer P.O. # 646.26
-----------------------	--------------------	--------------------------	---------------------------

PLEASE REFER TO OUR INVOICE NUMBER WHEN MAKING YOUR REMITTANCE

To bill you for:	October 1997	
Accounts Payable		\$194,505.46
Amortization of Stock Grants		530.00
Allocation of Administrative & General Expenses		137,611.13
Payroll		33,063.99
Fringe		12,603.99
Misc Refund		0.00
Amt reclassified from account 646.29		1,525.23
Taxes FIT		0.00
Taxes SIT		0.00
TOTAL		<u>\$379,840.10</u>



10-6a/1-1

**SPECIFIED  
CONFIDENTIAL**

**TECO  
ENERGY, INC.**

**MAIL PAYMENT TO NADIA YAZBACK, CORP ACCTG, P-6**

**INVOICE**

Please remit to:

TECO Energy, General Accounting, P.O. Box 111, Tampa, Florida 33601

SOLD TO:

Peoples Gas System  
P.O. Box 111  
Tampa, FL 33601

Terms:	Invoice #	Invoice Date	Customer P.O. #
Net 30 Days	11-18	11/30/97	646.26

PLEASE REFER TO OUR INVOICE NUMBER WHEN MAKING YOUR REMITTANCE

To bill you for:      November 1997

Accounts Payable	\$16,493.11
Amortization of Stock Grants	530.00
Allocation of Administrative & General Expenses	138,310.66
Payroll	33,638.14
Fringe	12,822.87
Misc Refund	0.00
Amt reclassified from account 646.29	0.00
Taxes FIT	0.00
Taxes SIT	0.00
<b>TOTAL</b>	<b>\$201,794.78</b>



10-60/1-1



**SPECIFIED  
CONFIDENTIAL**

TECO  
ENERGY, INC.

MAIL PAYMENT TO NADIA YAZBACK, CORP ACCTG, P-6

INVOICE

Please remit to:

TECO Energy, General Accounting, P.O. Box 111, Tampa, Florida 33601

SOLD TO:

Peoples Gas System  
P.O. Box 111  
Tampa, FL 33601

Terms:	Invoice #	Invoice Date	Customer P.O. #
Net 30 Days	12-18	12/31/97	646.26

PLEASE REFER TO OUR INVOICE NUMBER WHEN MAKING YOUR REMITTANCE

To bill you for:	December 1997	
Accounts Payable		\$24,655.31
Amortization of Stock Grants		530.00
Allocation of Administrative & General Expenses		230,019.26
Payroll		29,251.95
Fringe		11,150.84
Misc Refund		(258.65)
Amt reclassified from account 646.29		0.00
Taxes FIT		0.00
Taxes SIT		0.00
TOTAL		<u>\$295,348.71</u>



10-60/1-1

TAMPA ELECTRIC COMPANY  
DETAIL OF CURRENT INCOME TAXES

PAGE 13  
PERIOD ENDING  
12/31/96

**SPECIFIED  
CONFIDENTIAL**

10-8-01

CURRENT INCOME TAXES:	CURRENT MONTH	YEAR TO DATE	TWELVE MONTHS
INCOME BEFORE INCOME TAXES	13,729,971	212,787,230	212,787,230
PERMANENT DIFFERENCES:			
EQUITY PORTION OF AFUDC			
DEPR - PERMANENT DIFFERENCES	(6,314)	(16,527,451)	(16,527,451)
DEPR - PRE 1975 NON-BASE ITEMS	25,333	303,996	303,996
DEPR - POST 1974 EQUITY AFUDC	58,583	702,996	702,996
OTHER PERMANENT DIFFERENCES	342,000	2,961,000	2,961,000
	62,220	804,113	804,113
ADJ INCOME BEFORE INCOME TAXES	14,211,793	200,831,890	200,831,890
TIMING DIFFERENCES:			
DEPRECIATION - ORIG	(19,189,091)	(100,277,940)	(100,277,940)
DEPRECIATION - REV	6,896,595	36,038,388	36,038,388
CHANGE IN INSURANCE RESERVE	296,088	1,412,610	1,412,610
CONTRIBUTIONS IN AID OF CONSTRUCTION	268,441	2,931,084	2,931,084
COST OF REMOVAL	(574,600)	(5,312,897)	(5,312,897)
REPAIRS CAPITALIZED ON BOOKS	(417,000)	(5,004,000)	(5,004,000)
INTEREST CAPITALIZED FOR TAX	6,314	16,527,451	16,527,451
HOOKERS POINT START-UP COSTS	0	0	0
DEFERRED FUEL AND CONSERVATION EXPENSE	1,224,252	4,843,220	4,843,220
DEFERRED LEASE	101,332	(140,318)	(140,318)
UNBILLED REVENUE	15,000	180,000	180,000
DISMANTLEMENT COSTS	730,836	8,770,032	8,770,032
BOND REFINANCING	159,000	1,908,000	1,908,000
MEDICAL & LIFE BENEFITS - RETIREES (FAS106)	508,027	5,760,042	5,760,042
OTHER TIMING DIFFERENCES (2)	1,482,304	15,525,968	15,525,968
GANNON DEPRECIATION	270,311	3,863,627	3,863,627
GANNON DEFERRED EXPENSES	0	0	0
TOTAL TIMING DIFFERENCES	(8,245,091)	(13,174,733)	(13,174,733)
TAXABLE INCOME	5,966,702	187,657,157	187,657,157
ST INCOME TAX @ 5.5%	328,169	10,321,144	10,321,144
ADJUSTMENT (1)	0	(222,045)	(222,045)
FEDERAL TAXABLE INCOME	5,638,533	177,336,013	177,336,013
TAX EXEMPT INTEREST INCOME	(2,400)	(75,961)	(75,961)
ADJUSTED FED TAXABLE INCOME	5,636,133	177,260,052	177,260,052
FED INC TAX @ 35%	1,972,643	62,041,018	62,041,018
ADJUSTMENT (1)	0	(3,899,508)	(3,899,508)
CURRENT INVESTMENT TAX CREDIT	0	0	0
ADJUSTMENT	0	0	0
TOTAL CURRENT INCOME TAXES	2,300,812	68,240,609	68,240,609
CURRENT INCOME TAX - UTILITY	2,284,669	68,422,314	68,422,314
CURRENT INCOME TAX - NONUTILITY	16,143	(182,005)	(182,005)
TOTAL CURRENT INCOME TAX	2,300,812	68,240,609	68,240,609

100 CH 236.01

(1) REFLECTS ADJUSTMENT TO RECORD FILING OF STATE AND FEDERAL INCOME TAX RETURNS FOR THE YEAR ENDING DECEMBER 31, 1995.

(2) INCLUDES \$2,200,000 OF DEFERRED REVENUES RECORDED JANUARY THROUGH DECEMBER 1996

State  
Current Account 10,321,144  
Retain 10,273,411  
Diff 47,733  
Tax Return True-up

Federal  
Current Account 62,041,018  
Retain 58,219,477  
Diff 3,821,541  
Tax Return True-up

TRICELECE: E97 WVK4

MONTH OF:  
03-Nov-97

TAMPA ELECTRIC COMPANY  
JOURNAL ENTRY

**SPECIFIED**  
**CONFIDENTIAL**  
JOURNAL ENTRY 141

PAGE 3 OF 3

SOURCE 71

DESCRIPTION	ACCOUNT NUMBER	DEBIT	CREDIT
DIT ST SL TAX SL BOOK	140 410 46 99 140	\$ 0.00	\$ 0.00
DIT FD SL TAX SL BOOK	140 410 47 99 140	0.00	0.00
DIT ST LEASE UTILITY	140 411 01 99 140	0.00	10,572.00
DIT FD LEASE UTILITY	140 411 02 99 140	0.00	63,574.00
DIT ST INS RESERVE	140 411 03 99 140	0.00	54,974.00
DIT FD INS RESERVE	140 411 04 99 140	0.00	330,592.00
DIT ST PORT MANA'TEE	140 411 05 99 140	0.00	0.00
DIT FD PORT MANA'TEE	140 411 06 99 140	0.00	0.00
DIT ST ACC TAX SL TAX	163 411 44 99 140	0.00	0.00
DIT FD ACC TAX SL TAX	163 411 45 99 140	0.00	0.00
DIT ST DEF FUEL/CONS	163 411 36 99 140	0.00	0.00
DIT FD DEF FUEL/CONS	163 411 37 99 140	0.00	0.00
DIT ST CAPT INTEREST	140 411 11 99 140	0.00	0.00
DIT FD CAPT INTEREST	140 411 12 99 140	0.00	9,518.00
DIT ST CONT IN AID OF CONST	140 411 13 99 140	0.00	51,225.00
DIT FD CONT IN AID OF CONST	140 411 14 99 140	0.00	0.00
DIT ST LEASE NON 'TIL	140 411 59 99 140	0.00	0.00
DIT FD LEASE NON 'TIL	140 411 69 99 140	0.00	0.00
DIT ST ACCEL AMC'RT	140 411 17 99 140	0.00	0.00
DIT FD ACCEL AMC'RT	140 411 18 99 140	0.00	0.00
DIT ST COST OF REMOVAL	140 411 19 99 140	0.00	0.00
DIT FD COST OF REMOVAL	140 411 20 99 140	0.00	0.00
DIT ST N/B AFUDC RELATED	140 411 21 99 140	0.00	0.00
DIT FD N/B AFUDC RELATED	140 411 22 99 140	0.00	0.00
DIT ST N/B EXCLUD 'NG AFUDC	140 411 23 99 140	0.00	0.00
DIT FD N/B EXCLUD 'NG AFUDC	140 411 24 99 140	0.00	25,751.00
DIT ST ORDER # 55":	140 411 25 99 140	0.00	154,859.00
DIT FD ORDER # 55":	140 411 26 99 140	0.00	0.00
DIT ST RATE CHANGES	140 411 27 99 140	0.00	0.00
DIT FD RATE CHANGES	140 411 80 99 140	0.00	0.00
DIT ST BOND REFINANCING	140 411 81 99 140	0.00	30,462.00
DIT FD BOND REFINANCING	140 411 82 99 140	0.00	0.00
DIT ST OTHER	140 411 32 99 140	0.00	183,186.00
DIT FD OTHER	140 411 33 99 140	0.00	221,047.00
DIT ST HP START-UP COSTS	140 411 71 99 140	0.00	1,329,294.00
DIT FD HP START-UP COSTS	140 411 72 99 140	0.00	0.00
DIT ST DEF FUEL/CONS	140 411 36 99 140	0.00	0.00
DIT FD DEF FUEL/CONS	140 411 37 99 140	0.00	9,979.00
DIT ST UNBILLED REVENUE	140 411 38 99 140	0.00	60,010.00
DIT FD UNBILLED REVENUE	140 411 39 99 140	0.00	0.00
DIT ST DISMANTLEMENT COSTS	140 411 50 99 140	0.00	0.00
DIT FD DISMANTLEMENT COSTS	140 411 51 99 140	0.00	0.00
DIT ST ACC TAX SL TAX	140 411 44 99 140	0.00	1.00
DIT FD ACC TAX SL TAX	140 411 45 99 140	0.00	494,058.00
DIT ST RATE REFUND	140 411 46 99 140	0.00	0.00
DIT FD RATE REFUND	140 411 47 99 140	0.00	0.00
DIT ST BAD DEBT	140 411 34 99 140	0.00	0.00
DIT FD BAD DEBT	140 411 35 99 140	0.00	0.00
DIT ST COAL CONTRACT B/O	140 411 42 99 140	0.00	0.00
DIT FD COAL CONTRACT B/O	140 411 43 99 140	0.00	0.00
96 ELECTRIC TAX RETURN T/U			0.00

TOTAL \$ 0.00 \$ 3,028,102.00  
 GRAND TOTAL \$ 11,754,811.00 \$ 11,754,811.00  
 PREPARED BY: \_\_\_\_\_ CHECKED BY: \_\_\_\_\_ APPROVED BY: \_\_\_\_\_ CARD PUNCHED BY: \_\_\_\_\_

NELIA R. BLAKELY

10-8/1-2  
(111)

MONTH OF:  
03-Nov-97

TAMPA ELECTRIC COMPANY  
JOURNAL ENTRY

SOURCE 71

**SPECIFIED  
CONFIDENTIAL**  
JOURNAL ENTRY NO. 141

DESCRIPTION

ACCOUNT NUMBER

DEBIT

CREDIT

INCOME TAX-OPER INCOME	140 409 10 99 140	0.00	3,157,954.00
INCOME TAX-OPER INCOME	163 409 10 99 140	0.00	218,220.00
INCOME TAX-NONOP INCOME	140 409 20 99 140	38,127.00	0.00
DIT ST LEASE UTILITY	140 410 01 99 140	0.00	0.00
DIT FD LEASE UTILITY	140 410 02 99 140	0.00	0.00
DIT ST INS RESERVE	140 410 03 99 140	0.00	0.00
DIT FD INS RESERVE	140 410 04 99 140	0.00	0.00
DIT ST PORT MANATEE	140 410 05 99 140	0.00	0.00
DIT FD PORT MANATEE	140 410 06 99 140	0.00	0.00
DIT ST ACC TAX SL TAX	163 410 44 99 140	0.00	0.00
DIT FD ACC TAX SL TAX	163 410 45 99 140	0.00	0.00
DIT FD DEF FUEL/CONS	163 410 37 99 140	0.00	0.00
DIT ST DEF FUEL/CONS	163 410 36 99 140	0.00	0.00
DIT ST CAPT INTEREST	140 410 11 99 140	0.00	0.00
DIT FD CAPT INTEREST	140 410 12 99 140	0.00	0.00
DIT ST CONT IN AID OF CONST	140 410 13 99 140	3,531.00	0.00
DIT FD CONT IN AID OF CONST	140 410 14 99 140	21,235.00	0.00
DIT ST LEASE NON UTIL	140 410 59 99 140	0.00	0.00
DIT FD LEASE NON UTIL	140 410 69 99 140	0.00	0.00
DIT S. ACCEL AMORT	140 410 17 99 140	0.00	0.00
DIT FD ACCEL AMORT	140 410 18 99 140	0.00	0.00
DIT ST COST OF REMOVAL	140 410 19 99 140	0.00	0.00
DIT FD COST OF REMOVAL	140 410 20 99 140	112.00	0.00
DIT ST N/B AFUDC RELATED	140 410 21 99 140	672.00	0.00
DIT FD N/B AFUDC RELATED	140 410 22 99 140	0.00	0.00
DIT ST N/B EXCLUDING AFUDC	140 410 23 99 140	0.00	0.00
DIT FD N/B EXCLUDING AFUDC	140 410 24 99 140	222,732.00	0.00
DIT ST ORDER # 5571	140 410 25 99 140	1,339,432.00	0.00
DIT FD ORDER # 5571	140 410 26 99 140	0.00	0.00
DIT FD RATE CHANGES	140 410 27 99 140	0.00	0.00
DIT ST BOND REFINANCING	140 410 80 99 140	25,678.00	0.00
DIT FD BOND REFINANCING	140 410 81 99 140	154,417.00	0.00
DIT ST OTHER	140 410 32 99 140	151,208.00	0.00
DIT FD OTHER	140 410 33 99 140	909,315.00	0.00
DIT ST BAD DEBT RESERVE	140 410 34 99 140	5,139.00	0.00
DIT FD BAD DEBT RESERVE	140 410 35 99 140	30,904.00	0.00
DIT ST HP START-UP COSTS	140 410 71 99 140	0.00	0.00
DIT FD HP START-UP COSTS	140 410 72 99 140	0.00	0.00
DIT ST DEF FUEL/CONS	140 410 36 99 140	34,061.00	0.00
DIT FD DEF FUEL/CONS	140 410 37 99 140	204,831.00	0.00
DIT ST UNBILLED REVENUE	140 410 38 99 140	87,240.00	0.00
DIT FD UNBILLED REVENUE	140 410 39 99 140	524,628.00	0.00
DIT ST DISMANTLEMENT COSTS	140 410 50 99 140	0.00	0.00
DIT FD DISMANTLEMENT COSTS	140 410 51 99 140	0.00	0.00
DIT ST COAL CONTRACT B/O	140 410 42 99 140	110,000.00	0.00
DIT FD COAL CONTRACT B/O	140 410 43 99 140	661,500.00	0.00
DIT ST ACC TAX SL TAX	140 410 44 99 140	269,364.00	0.00
DIT FD ACC TAX SL TAX	140 410 45 99 140	1,792,776.00	0.00
		0.00	

96 ELECTRIC TAX RETURN T/U

TOTAL

PREPARED BY:

CHECKED BY:

\$ APPROVED BY:

6,586,902.00

\$ 3,376,174.00  
CARD PUNCHED BY:

NELIA R. BLAKELY

10-8/1-2

SOURCE 71

JOURNAL ENTRY NO. 141

DESCRIPTION	ACCOUNT NUMBER	DEBIT	CREDIT
DIT ST LEASE UTILITY	140 190 01 99 140	\$ 10,572.00	\$ 0.00
DIT FD LEASE UTILITY	140 190 02 99 140	63,574.00	0.00
DIT ST INSURANCE RESERVE	140 190 03 99 140	54,974.00	0.00
DIT FD INSURANCE RESERVE	140 190 04 99 140	330,592.00	0.00
DIT ST PORT MANATEE WRITE OFF	140 190 05 99 140	0.00	0.00
DIT FD PORT MANATEE WRITE OFF	140 190 06 99 140	0.00	0.00
DIT ST ACC TAX-SL TAX	163 282 10 99 140	0.00	0.00
DIT FD ACC TAX-SL TAX	163 282 20 99 140	0.00	31,114.00
DIT ST LEASE NON-UTILITY	140 190 21 99 140	0.00	187,106.00
DIT FD LEASE NON-UTILITY	140 190 22 99 140	0.00	0.00
A/P ASSOC CO TECO ENERGY	140 234 09 99 140	0.00	0.00
TAX ACCR FIT PR YEAR	140 236 01 99 140	0.00	0.00
TAX ACCR FIT PR YEAR	163 236 01 99 140	3,634,436.00	0.00
TAX ACCRUED FIT CUR YR	140 236 02 99 140	187,106.00	0.00
TAX ACCRUED STATE INCOME	140 236 06 99 140	0.00	0.00
TAX ACCRUED STATE INCOME	163 236 06 99 140	16,618.00	0.00
TAX ACCR DIESEL FUEL	140 143 60 99 140	31,114.00	0.00
DIT ST ACCEL AMORT	140 281 10 99 140	0.00	531,227.00
DIT FD ACCEL AMORT	140 281 20 99 140	0.00	0.00
DIT ST ACC TAX-SL TAX	140 282 10 99 140	0.00	0.00
DIT ST SL TAX SL BOOK	140 282 11 99 140	255,808.00	0.00
DIT FD ACC TAX SL TAX	140 282 20 99 140	0.00	0.00
DIT FD SL TAX SL BOOK	140 282 21 99 140	0.00	0.00
DIT ST BOND REFINANCING	140 283 30 99 140	0.00	1,605,670.00
DIT FD BOND REFINANCING	140 283 31 99 140	4,784.00	0.00
DIT ST N/B EXCL AFDC	140 282 05 99 140	28,769.00	0.00
DIT ST AFDC RELATED	140 282 03 99 140	0.00	196,981.00
DIT ST ORDER #5571	140 282 07 99 140	0.00	0.00
DIT ST OTHER	140 283 13 99 140	0.00	0.00
DIT ST HP START-UP COSTS	140 283 38 99 140	69,839.00	0.00
DIT ST BAD DEBT RESERVE	140 283 14 99 140	0.00	0.00
DIT ST DEF FUEL/CONS	140 283 15 99 140	0.00	5,139.00
DIT ST UNBILL REV	140 283 16 99 140	0.00	24,082.00
DIT FD N/B EXCL AFDC	140 282 06 99 140	0.00	87,240.00
DIT FD AFDC RELATED	140 282 04 99 140	0.00	1,184,573.00
DIT FD ORDER #5571	140 282 08 99 140	0.00	0.00
DIT FD OTHER	140 283 23 99 140	0.00	0.00
DIT FD HP START-UP COSTS	140 283 39 99 140	419,979.00	0.00
DIT FD BAD DEBT RESERVE	140 283 24 99 140	0.00	0.00
DIT FD DEF FUEL/CONS	140 283 25 99 140	0.00	30,904.00
DIT FD UNBILLED REV	140 283 26 99 140	0.00	144,821.00
DIT ST COST OF REMOVAL	140 282 01 99 140	0.00	524,628.00
DIT FD COST OF REMOVAL	140 282 02 99 140	0.00	112.00
DIT ST DISMANTLE MENTCOSTS	140 190 16 99 140	0.00	672.00
DIT FD DISMANTLING	140 190 17 99 140	0.00	0.00
DIT ST CONT IN AID OF CONST	140 190 14 99 140	1.00	0.00
DIT FD CONT IN AID OF CONST	140 190 15 99 140	0.00	3,531.00
DIT ST CAPT INTEREST	140 190 12 99 140	0.00	21,235.00
DIT FD CAPT INTEREST	140 190 13 99 140	8,518.00	0.00
DIT FD DEF FUEL/CONS	163 283 25 99 140	51,225.00	0.00
DIT ST DEF FUEL/CONS	163 283 15 99 140	0.00	0.00
DIT ST COAL CONTRACT B/O	140 283 36 99 140	0.00	0.00
DIT FD COAL CONTRACT B/O	140 283 37 99 140	0.00	110,000.00
		0.00	651,500.00

96 ELECTRIC TAX RETURN T/U

TOTAL

PREPARED BY:

CHECKED BY:

\$ 5,167,909.00 APPROVED BY:

\$ 5,350,535.00

CARD PUNCHED BY:

NELIA R. BLAKELY

*Dr Okolovitz*

10-8/1-2  
(384)

H/ELECTRIC/ELECJE97.WK4

MONTH OF:  
03-Nov-97

TAMPA ELECTRIC COMPANY  
JOURNAL ENTRY

PAGE 1 OF 1

DESCRIPTION

INCOME TAX-OPER INCOME  
TAX ACCRUED STATE INCOME  
TAX ACCR FIT BEF PR YR

SOURCE 71

ACCOUNT NUMBER

140 409	10	99	140
140 236	06	99	140
140 236	00	99	140

**SPECIFIED**  
**CONFID**

141  
CREDIT  
213,100.00  
0.00  
30,384.00  
182,716.00

96 ELECTRIC TAX RETURN T/U

TOTAL

\$ 213,100.00 \$ 213,100.00

PREPARED BY:

CHECKED BY:

APPROVED BY:

CARD PUNCHED BY:

Denise Okolovitch

10-8/1-2  
(2484)

**SPECIFIED  
CONFIDENTIAL**

CPSC, INC.

By: James A. Kestaryz

Date: June 1, 1992

ELECTRO-COAL TRANSFER CORPORATION

By: J.M. Bunker

Date: June 1, 1992

GATLIFF COAL COMPANY

By: Clat Harper

Date: June 1, 1992

GC SERVICE COMPANY, INC.

By: J.M. Bunker

Date: June 1, 1992

GULFCOAST TRANSIT COMPANY

By: J.M. Bunker

Date: June 1, 1992

HARDEE POWER I, INC.

By: Bludwig

Date: June 1, 1992

HARDEE POWER II, INC.

By: Bludwig

Date: June 1, 1992

MID-SOUTH TOWING COMPANY

By: J.M. Bunker

Date: June 1, 1992

**SPECIFIED  
CONFIDENTIAL**

PIKE LETCHER LAND CO.

By: *Clay Taylor*

Date: June 1, 1992

PREMIER ELKHORN COAL CO.

By: *Clay Taylor*

Date: June 1, 1992

RICH MOUNTAIN COAL CO.

By: *Clay Taylor*

Date: June 1, 1992

SOUTHLAND ENERGY, INC.

By: *R. Ludwig*

Date: June 1, 1992

SUFFOLK COGENERATION, INCORPORATED

By: *R. Ludwig*

Date: June 1, 1992

TAMPA ELECTRIC COMPANY

By: *[Signature]*

Date: June 1, 1992

TECO COAL CORPORATION

By: *Clay Taylor*

Date: June 1, 1992

TECO COALBED METHANE, INCORPORATED

By: *[Signature]*

Date: June 1, 1992



SPECIFIED  
CONFIDENTIAL

TECO DIVERSIFIED, INC.

By: [Signature]

Date: June 1, 1992

TECO FINANCE, INC.

By: [Signature]

Date: June 1, 1992

TECO INVESTMENTS, INC.

By: [Signature]

Date: June 1, 1992

TECO POWER SERVICES CORPORATION

By: [Signature]

Date: June 1, 1992

TECO PROPERTIES CORPORATION

By: James A. Kostoryz

Date: June 1, 1992

TECO TOWING COMPANY

By: [Signature]

Date: June 1, 1992

TECO TRANSPORT & TRADE CORPORATION

By: [Signature]

Date: June 1, 1992

TERMCO, INC.

By: [Signature]

Date: June 1, 1992

15-8/E  
(9210)

**SPECIFIED  
CONFIDENTIAL**

TPS CLEAN COAL, INC.

By: *[Handwritten Signature]*

Date: June 1, 1992

(Additional Signatures in accordance with paragraph 15)

\_\_\_\_\_

By: \_\_\_\_\_

Date Signed: \_\_\_\_\_

Date Effective: \_\_\_\_\_

15359T 00TA:137  
PA...DOCS\137\PUBL\15215.2

10-5/5  
(10 & 10)

**Audit Response to Request AF 12**

**Gatliff Coal Company: Coal Purchase.**

**SPECIFIED  
CONFIDENTIAL**

The variances from 1994-1997 were due to lower tons purchased.

1994: 1,979,429 tons  
1995: 1,546,427 tons  
1996: 1,223,738 tons  
1997: 1,004,249 tons

**Hardee Power Partners: Purchased Power.**

The variances in purchase power MWH volumes were primarily weather related. The 1995-1996 variance was primarily due to higher price for Natural Gas. The 1996-1997 variance was primarily due to failure of the main transformer and scheduled Hot Gas Path inspection in 1997. This information was provided in the Fuel Clause Audit for the 12 month period ended March 31, 1998.

1994: 67,756 MWH.  
1995: 361,734 MWH.  
1996: 309,720 MWH.  
1997: 281,366 MWH.

**Management Svcs: financial; Econ; Gov't affairs.**

We omitted, in error, the Parent Company Allocation of \$12.2 million from the original 1997 Diversification Report. We plan to submit to Tallahassee this month a revised version of the Diversification Report for this item. The revised variance of \$2.5 million between 1996 and 1997 was primarily due to the addition of 19 employees (19% increase over 1996) to TECO Energy. The 1994-1995 variance was primarily due to the addition of 20 employees (25% increase over 1994).

**Risk Management:**

Insurance premium was included in the risk management category in 1994 and 1995. Insurance Premium was more appropriately categorized in 1996, 1997 and future years as convenience of payment in that no goods or services were sold or purchased between affiliates.

**Lease of Parking Facilities:**



**1997: \$418,480 Variance.**

We reported \$792,484 in error and mislabeled the line as TECO Energy/234-09 instead of TECO Properties/234-04. The correct amount is \$374,004. We plan to submit to Tallahassee this month a revised version of the Diversification Report for this item.

10-12  
1  
1083

**SPECIFIED  
CONFIDENTIAL**

**Data Processing.**

The positive and negative variances that existed were primarily due to changes in the volume of Mainframe usage.

**Personnel Services:**

**1995: \$127,994 Variance**

1. 146-23 TECO Power Services.

The \$32,900 increase was due to quality control inspections performed by Tampa Electric employees.

Two new affiliates: TeCom(146-17) and TCAE (146-35) were the reason for \$36,032 of the variance.

**1996: \$336,604 Variance.**

1. 146-12: TEMS Pilot Program (Receivable from TeCom).  
TEMS Project contributed \$240,912 to variance.

**1997: (\$340,427) Variance.**

The TEMS project was completed in 1996, therefore, there were no charges in 1997.

**Purchasing department activities** - is defined as items owned by TEC and sold to Affiliate companies. (Items such as computers).

**1996:** The Diversification Report showed zero in 1996 since we decided that purchasing activities would be reported as a subset of Building Services. TECO Power Services purchasing activities of \$37,778 would be reported as Building Services and TECO Energy purchasing activities of \$13,832 would be reported as Building Services.

In 1997, we decided to resume presenting purchasing activities as a separate line item on the Diversification Report. Dollars identified as purchasing related have gone up, explaining the 1997 increase over 1994 and 1995 levels as well as the decrease in the Building Service amount from 1996 to 1997.

**Building Services:**

1996 amount jumped (and 1997 amount returned to normal) because 1996 included \$474,300 to renovate the 8<sup>th</sup> floor of the Plaza for TECO Power Services.

**PBC**

**Office Space Cost Allocation.**



**1995: \$110,335 Variance.**

146-10: TECO Transport (TT).

TT moved to the Plaza during the 3<sup>rd</sup> quarter of 1995. This contributed \$91,003 to the variance.

**1996: \$328,332 Variance.**

TECO Transport Office Space cost which existed for all 4 quarters of 1996 was \$207,764. TeCom Inc moved to the Plaza during 1996. 1996 charges were \$128,703. TeCom did not have an office space charge in 1995.

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TAMPA ELECTRIC COMPANY ALOUT  
SC REQUEST NO. AYU7  
DT PURPOSE: AYU 8602-31

TO ENERGY, INC.  
ALLOCATED EXPENSES - 1987

CL. NO.	DESCRIPTION	JAN.	FEB.	MAR.	APR.	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	TOTAL
818	MISCELLANEOUS	\$628,484.23	\$311,303.31	\$208,724.17	\$284,730.79	\$283,172.82	\$601,238.56	\$191,808.08	\$279,838.85	\$371,113.18	\$281,232.79	\$214,278.79	\$231,968.72	\$2,943,368.29
820	ADMIN & GENERAL SALARIES	50.00	50.00	\$4,000.00	\$21,254.84	50.00	50.00	50.00	\$1,832.89	\$3,870.43	50.00	\$1,877.54	\$4,038.86	\$108,208.11
821	OFFICE SUPPLIES & EXPENSES	(\$163,133.80)	\$5,729.03	\$1,384.18	\$18,834.84	\$60,201.12	\$18,840.71	\$238,443.32	(\$83,000.89)	\$62,421.87	(\$87,208.83)	\$24,129.66	\$28,830.17	\$18,878,261.30
826	EMPLOYEE BENEFITS	\$2,737.28	50.00	50.00	50.00	50.00	\$473,833.71	50.00	50.00	50.00	50.00	50.00	50.00	\$484,010.25
830	MISCELLANEOUS GENERAL	(\$10,001.88)	50.00	50.00	50.00	50.00	\$23,834.20	50.00	50.00	50.00	50.00	50.00	50.00	\$23,834.20
	TOTALS	\$450,098.00	\$330,780.82	\$241,658.13	\$304,344.81	\$448,827.28	\$2,108,728.12	\$444,218.89	\$197,252.72	\$450,125.37	\$258,437.38	\$295,730.61	\$282,261.09	\$18,834,534.33

(1) THE ABOVE LISTED EXPENSES ARE NON-OPERATING IN NATURE. THESE COSTS WOULD BE CONSIDERED AS "BELOW THE LINE" FOR REGULATORY REPORTING FEDERAL AND STATE INCOME TAXES RELATED TO THESE COSTS ARE ALSO RETAINED BY THE PARENT.

(2) MISCELLANEOUS INCLUDES CONTRIBUTIONS AND LOBBYING EXPENSES.

(3) JUNE OFFICE SUPPLIES AND EXPENSE INCLUDES MOST OF THE MERGER COSTS ASSOCIATED WITH THE ACQUISITION OF UNRES ENERGY AND WEST FLORIDA GAS.



Audit of 1996 Off-Site Media Inventory

**SPECIFIED  
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**Purpose:** To ensure that the company is protected from inadvertent or intentional loss of data or programs.

**Control Assessments:**

- 1) Procedures to establish an off-site tape rotation exist and are operating as intended.
- 2) Procedures to recall tapes from the off-site storage facility exist and are operating as intended.
- 3) Procedures to rotate back-up media to and from off-site storage facilities were in place and operating as intended.
- 4) Controls surrounding the transfer of RS 6000 and LAN back up tapes and from outside storage facilities were not in place
- 5) Tapes from all sources were properly located at the off-site storage facility.

The contract for the off-site storage facility is with Business Information Management System (BIMS) for the period 12-1-90 thru 12-31-96.

**Management action** was taken, when applicable, to correct necessary situations.

Audit of 1995 By-Product Sales

**SPECIFIED  
CONFIDENTIAL**

**Purpose:** To test Internal Controls over Reporting, Monitoring, Billing, and Collection of by-product sales.

**Control Assessments:**

- 1) All gypsum tonnages for 1995 were billed
- 2) Segregation of duties was not proper for monitoring, reporting and billing of gypsum sales
- 3) Gypsum contracts were not administered as written and contained unclear or confusing language.
- 4) Procedures were not adequate to ensure all fly ash sales were billed
- 5) All remittances for the sale of slag were properly supported and recorded
- 6) Procedures were not adequate to ensure that slag tonnages reported by the customer were reasonable

**Management action** was taken, when applicable, to correct necessary situations.

Sales for 1995 were:

Gypsum	\$1,086,000
Fly-Ash	641,000
Slag	437,000



Audit Energy Technology Resource Center (ETRC)

**SPECIFIED  
CONFIDENTIAL**

**Purpose:** Determine that controls over ETRC's physical security were appropriate, significant activities were monitored, and local area network (LAN) configuration complied with corporate standards and was protected from unauthorized access via the Internet connection.

This audit was performed in conjunction with an audit of the Energy Services Department as of 02-28-96. The Energy Services Department consists of four major groups: (1) Market Services, (2) Power Supply Services, (3) Market Communication Services, and (4) ETRC.

**Control Assessments:**

- 1) Physical security controls were adequate.
- 2) Business partnerships and activities were properly tracked and monitored.
- 3) Risk minimization for loaned equipment was not fully addressed and resolved.
- 4) Controls over the ETRC LAN were in place and operating.
- 5) The ETRC LAN was protected against unauthorized access gained through their Internet connection.

Found deficiency for loaned equipment.

**Management Action:**

Manufactures loan equipment to the ETRC. The ETRC provides demonstrations to customers using the loaned equipment. TEC's Legal department designed a liability waiver form protecting TEC and the ETRC, but the manufactures rejected it.

Management worked with Legal and Risk Management to minimize TEC's liability for loaned equipment. They were unable to develop an agreement mutually acceptable to TEC and the manufactures. Customers are instructed not to operate the equipment. The company feels it has mitigated its risk satisfactorily.

2

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2/17/96  
RHP  
5/9/97

TAMPA ELECTRIC COMPANY  
ENERGY SERVICES REVIEW  
ELECTRIC TECHNOLOGY RESOURCE CENTER OVERVIEW  
AS OF 2/29/96

Source of information: Vicky Westra, Manager-ETRC

W/P F2

**Tour the ETRC**

On 2/22/96 I visited the ETRC at USF. Vicky Westra (Manager-ETRC) gave me a tour of the facilities. A map of the ETRC is located at W/P F2. Vicky provided me with an overview of all significant activities at the ETRC. These activities will be discussed below.

**What is the primary mission of the ETRC?**

The primary mission of the ETRC is the promotion of electric technologies. Primary areas of focus include: advanced technologies, food service technologies, and lighting.

**What are the operating hours of the ETRC?**

General operating hours are generally 8:00 AM - 5:00 PM. However, the ETRC offers night training classes which can run as late as 9:30 PM. Additionally, some of the sponsoring companies have also requested weekend seminars. An ETRC employee will be on-site for all activities conducted at the ETRC. The evening seminars are divided among employees based on availability and work schedules.

**How is the ETRC funded?**

The ETRC is funded primarily by TEC. The break-even point for the ETRC is approximately \$176,000 annually. The ETRC plans to cover their costs through seminar fees and the generation of non-fuel revenues. The ETRC has formed partnerships with companies to obtaining equipment on a loan/donation basis. Additionally, sponsoring companies also donate food/beverage items for tests conducted at the ETRC. The ETRC currently leases all of their furniture.

**How many employees staff ETRC?**

The ETRC currently has six employees on staff. A copy of the organizational chart is presented at W/P B1. A Business Information Center employee (Ray Eydman) spends approximately 4 hours per day at the ETRC developing their information library and performing research.

PBC

10-20/3-1  
(1 of 11)

**SPECIFIED  
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**Plans to expand the staff?**

There are no plans to expand the staff.

**Training program for employees?**

Two major sources of training available:

- 1] In-house training
- 2] Outside training - some of the training is conducted by sponsoring companies.

**Do you have direct customer contacts?**

Direct customer contacts are made at the ETRC. An ETRC employee is assigned as the TEC representative for each of the three major areas: Lighting, Advanced Technologies, and Food Service.

**What system are you utilizing to track all customer contacts?**

An in-house Micro-Soft Access database was developed to track all of ETRC's activities and customers. The main menu from the system is presented at W/P F7. This database tracks the following:

- 1] *Customer Contacts* - key information for all customer contacts (key contact, phone number, uses of ETRC, equipment on loan, etc.).
- 2] *Event Listing* - listing of all key information for events conducted at ETRC. See a sample of the event listings at W/Ps F9-F10.
- 3] *Project Listing* - listing of all projects performed by the ETRC. This lists equipment sales resulting from ETRC efforts. This listing also tracks the generation of non-fuel revenue from the sale of equipment. A sample from this listing is at W/P F8.

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**How do you market the ETRC?**

The ETRC is marketed through marketing materials. Samples of these marketing materials are as follows:

- ETRC Marketing Brochure: W/P F2
- ETRC Training Activities Mail-Out: W/P F3
- ETRC Training Class Announcement: W/P F4
- ETRC TEC Employee Day Mail-Out: W/P F5

The ETRC was recently mentioned in the Wall Street Journal. A copy of the article is presented at W/P F6.

Another major marketing effort is word-of-mouth. Companies are learning that the ETRC can directly benefit their operations, therefore, the word is spreading.

**How are you planning to increase manufacturer partnerships?**

Due to the ETRC's success, companies are contacting the ETRC about future opportunities. The ETRC evaluates each opportunity and based upon current and future needs will pursue opportunities.

**How do you interact with USF?**

Interaction with USF is somewhat limited. Training classes benefitting USF employees have been held at the ETRC. The ETRC also interacts with the Small Business Development Center at USF. The ETRC is also utilizing USF's on-line connection to the Internet. This on-line connection is free to the ETRC. Thus, research on the Internet can be performed for free.

**How do you decide what equipment will be displayed and rotated?**

Equipment is rotated based upon customer needs. The basis for equipment selection depends on the needs of the ETRC and donation opportunities from the sponsoring companies.

**How do you track all equipment on loan to you?**

Equipment on loan is tracked through the Micro-Soft Access Database.

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CONFIDENTIAL**

**Liabilities for equipment on loan (fire/theft)?**

Currently, there is no formal liability policy for equipment on loan. The ETRC contacted the Legal Department about developing a liability waiver for all equipment on loan. However, the sponsoring companies did not want to sign the agreement. Therefore, the issue has stalled and no further action has been taken.

PAC# 1 @ W/P 2/4/1 See copy of exhibitors Agreement (draft) @ F13

**What physical security measures do you have in place?**

Currently, a monitored alarm system is in place at the ETRC. This system is monitored by the TEC security office. Keypads allow access to each room in the ETRC. Thus, the security system can track access to each room. These keypads can also limit access to rooms to authorized individual only.

During normal operating hours, a surveillance camera monitors the main entrance for all activity. TV monitors are located in the break room and the Manager's office in order to view the main entrance.

With the exception of a few false alarms, no issues with physical security have occurred.

**How many individuals can access the ETRC during off-hours?**

10 individuals can access the ETRC during off-hours. This includes ETRC employees and building services. Each employee has a unique code to enter the building. Thus, off-hour employee activity can be monitored.

**Are security reports generated?**

Security reports are maintained by the Security Department. If the ETRC has any issues/concerns, they can contact security and obtain the reports.

**1996 goal generate \$250,000 of non-fuel revenues-How accomplish?**

The generation of non-fuel revenue by the ETRC is accomplished by acting as a liaison between manufacturers and customers. Manufacturers will sell equipment based upon exposure from the ETRC, thus, adding load to TEC's system. A portion of this load [50%] is considered to be non-fuel revenue.

Night Visit: On 4/25/96, I visited the ETRC & approximately 10:30pm I noted that the area was well lit and properly secured. I noted no areas that exposed TEC to unnecessary risk.

30

10-293-1  
(4811)

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**How do you measure non-fuel revenues?**

50% of the electric revenues generated from the sale of equipment are classified as non-fuel revenues. This is the same rate utilized by Bulk Power in calculating non-fuel revenues.

**How do you track non-fuel revenues?**

Non-fuel revenues are tracked via the Micro-Soft Access database developed by an ETRC employee. A sample is presented at W/P F8.

**What other performance indicators do you use?**

Some of the other performance indicators include: number of partners and customers, number of visitors, and training courses and seminars held at the ETRC.

**How are costs recovered for ETRC seminars?**

The ETRC incurs nominal expenses for seminars and training courses held on-site. The ETRC is recouping these expenses by charging nominal fees for the courses. Additionally, the ETRC has concluded (through research) that free courses are subject to a very high no-show rate, whereas, courses with fees attached have a very low rate of no-shows (\$30 appears to be the magic number for perceived value by the customer).

The ETRC develops the course fees based upon average costs for the seminar (e.g. \$5 for lunch, printing costs, speaker costs, etc.).

The procedures for the collection of course fees and the reimbursement of expenses were reviewed at W/P F11 - F12.

**Is an electric technology financing program currently being evaluated?**

As part of the Customer Value recommendations, the feasibility of a creating a financing program for the sale of electric technology is being evaluated. This program could increase the sale of electric technology by making it easier for customers to purchase the items.

PBC

10-20/3-1  
(59-11) F1-

**SPECIFIED  
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What are the key strategic issues that will determine the success of the ETRC?

- 1] Meeting the needs of the customers
- 2] Tracking the results of ETRC's impact on the customer
- 3] Ability to change the mind-set of the customer away from gas toward efficient electric technologies.

PBC

10-20/3-1  
(69-11)

TECO ENERGY, INC.

**SPECIFIED  
CONFIDENTIAL AUDIT  
SERVICES**

MEMORANDUM

SUBJECT: ETRC Seminar Revenue Procedures  
DATE: March 5, 1996  
TO: Vicky Westra, Manager-ETRC  
FROM: Todd Rehder, Auditor *TR*

*Audit Program Step F4 @ 178*

I have reviewed the list of preliminary procedures developed by Derryl Boddiford pertaining to the collection, disbursement, and recording of seminar fees and expenses. I wanted to provide you with my comments.

Revenues - Page 2 of 3

- Policy A: Ensure that you have procedures in place for the collection of cash (e.g. if cash is received in the mail, have two individuals verify the amount). Even if the registration form indicates payment by check or money order, people will still send cash!
- Policy C: You could use your current Micro-Soft database to record revenues and expenses for each seminar. This could be the method to track attendance, seminar fees, and related expenses. This would be a method to ensure that you are recovering your seminar costs from the related revenues.
- Proc #3: Your policy should have a formal deposit requirement (e.g. deposits will be made every three business days or more as required). This will help ensure that checks are not left in the deposit box for long periods of time.

Expenses - Page 3 of 3

- Policy A: Utilizing standard costs for determining the amount of revenues required from an event is a good practice (e.g. \$5 for lunch). These costs should be adjusted for future seminars to reflect changing costs. I believe you said that you were already doing this.

PBC

*Sent via Groupwise on 3/5/96.  
See suggested procedures @ F1)*

*MEMO @ F1*

*10-20/3-1  
(7911)*

*File*



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Policy B: Is a check request going to be an efficient way of paying for items? Will this create an administrative burden (i.e. receiving check in time for goods to be acquired). Also, aren't many of these purchases for relatively small dollar items?

Overall Comments

Proper segregation of duties is vital when dealing with cash/cash equivalents. I would recommend the following segregation of duties:

- Receipts:*
- 1] Have an administrative specialist open the mail, restrictively endorse the checks, and record the checks on a deposit slip.
  - 2] Have someone other than the administrative specialist record the receipts in the tracking database. You don't want someone who has initial access to the asset (checks) to also have access to the related accounting records. This would create the opportunity to commit fraud and manipulate the related records.

*Reconciliations:*

Reconciliations should be performed by someone who does not open the mail, input revenues/expenses into the tracking spreadsheet or approve disbursements. The purpose of reconciliations is an independent comparison of internal and external records.

In speaking with Derryl, he indicated that you would be developing specific procedures. I will be happy to provide you with any comments or input. Internal auditing standards require that auditors remain independent from the operations under review, therefore, I cannot actively develop procedures for you.

If you would like to discuss any of these items in detail, please contact me (ext. #31613). I greatly appreciate your assistance during this review.

PBC

10-20/3-1  
(89-11)  
F11.2

TAMPA ELECTRIC COMPANY  
REVENUE FROM ENERGY SVCS - OP REV  
Misc. Revenue Procedures  
AS OF 2/29/96

WRK  
2/23/96  
1918  
5/8/96

PBC

MEMORANDUM

**SPECIFIED  
CONFIDENTIAL**

Date: February 20, 1996

From: Derryl Boddiford

To: Vicki Westra

Re: Seminar, Training, & Misc revenue procedures

Vicki, as a result of our meeting on your revenue concerns, you now have your own job order opened to run these transactions through. Job Order 73558 has been set aside to record these transactions. I have included a preliminary procedures list to get started. I talked to Dee Brown in Internal Audit about your situation and she indicated that Todd Rehder would be giving you a call to go over the transactions. Together you can document the proper policies and procedures needed for the Resource Center.

If you have any questions, please call.....

*Derryl*

See comments on procedures @ F11

Memo @ F1

(PBC)

10-20/2-1  
(94-11)  
F11

Revenues

Policy

- A. A policy needs to be made and adhered to on the acceptance of funds. Only Checks or money orders made out to Tampa Electric Co. / ETRC will be accepted.
- B. A stamp needs to be made up with ETRC for stamping the front of the check if it is made out to TEC only. (The check needs to have some reference to ETRC on it) The back needs to be stamped with a Deposit Only to TEC - provided by G/A)
- C. A Revenue/Cost spreadsheet needs to be created to log revenues and costs. This will serve as the ETRC's tracking mechanism of related revenues and expenses. This will be a detailed source document. ETRC will receive a monthly total transaction in their PAR report from G/A that will need to be reconciled on a monthly or quarterly basis. The spreadsheet will allow you to make a reconciliation report.

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Procedures

1. Payment is received and forwarded to a Senior Administrative Assistant for processing
2. Payment is stamped (deposit only/ETRC) and receipt is logged onto Revenue/Cost spreadsheet.
3. Payment is transferred to safe storage pending deposit.
4. Fill out deposit sheet or include a copy of the spreadsheet with highlighted receipts being deposited. Make a copy and file in activity folder. Take original to a TEC Customer Service teller and make a deposit (ARM Payment) to 440 - 73558 - 10 - 440. Take the yellow copy of the ARM Payment Receipt and attach it to your deposit detail in the activity folder.
5. Update PC spreadsheet to reflect deposit amount & date.
6. Reconcile Monthly PAR report with your actual spreadsheet to explain difference between what G/A shows and what has not been processed at the time of the report. Send copy of spreadsheet, PAR report, and reconciliation report to the facility manager.

PBC

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(109-11)

F.D.S

**SPECIFIED  
CONFIDENTIAL**ExpensesPolicy

- A. Policy statement needs to be made defining what will be considered relevant expenses to be paid out of this fund. Costs should be matched with the activities that provided the revenues. Food for a seminar, a speakers fee, advertising related to a seminar or event are examples of relevant costs. Employee bonuses, petty cash, department supplies, and other misc expenses would not be appropriate to charge to this account. The directions on this need to be specific as possible up front to avoid confusion. There should be NO prepayment to individuals for expected miscellaneous expenses. Payments have to be documented with receipts or invoices, not estimates.
- B. An internal Request for Payment form (RFP) needs to be created that would enable someone to request payment for an item or services related to seminar, training, or misc. revenue. The form should ask for an explanation for the requested funds along with documentation for the need. A bill or invoice needs to be attached. This is forwarded to the facilities manager for approval to pay. Payment is not made unless approved.

Procedures

1. Payment is requested. Request for Payment form is completed with proper documentation including invoice and name and address of requestor.
2. Send RFP to facilities Manager for approval,
3. Receive approved copy of RFP for payment. Fill out check/voucher request form from G/A. Fill in name & address of requestor, social security number for employees, and account information. 440 - 73558 - XX - 440 should be used along with the appropriate resource. 03 for subcontract service (speaker), 15 for food, 07 for supplies/outside purchase, and 10 for miscellaneous expenses. Attach request form. Make copy and file, send original to G/A.
4. Update PC spreadsheet with Cost, date and brief explanation. Match costs on spreadsheet with the relevant seminar or event or under miscellaneous heading.
5. Reconcile Monthly PAR report with your actual spreadsheet to explain difference between what G/A shows and what has not been processed at the time of the report. Send copy of spreadsheet, PAR report, and reconciliation report to the facility manager.

PBC

10-20/3-1  
(117-11)  
FD,3

AUDIT OF TECO ENERGY, INC. AND AFFILIATES \* PAYROLL

**SPECIFIED  
CONFIDENTIAL**

**Purpose:** Scope limited to evaluating and testing the Internal Controls and Operating procedures in effect over payroll (P/R).

**Assessments:**

1. Limitation of the P/R system directly or indirectly resulted in control weaknesses.

Management Action - Recommendation will be made by Task Force to Senior Management on most effective technology and best location for the P/R and HRIS function by end of 1/97.

2. Operational procedures were adequately performed and responsibilities were properly segregated. Controls were in place to safeguard assets including P/R data. *(Staff noted that this action had been completed.)*

3. Documentation for the operating procedures for the various job responsibilities was not finalized to ensure the proper completion of these duties.

Management Action - As noted, procedures for documenting various P/R job responses are in the process of being updated. The P/R section will continue to update procedures for all job responsibilities to ensure all necessary P/R processing steps can be completed in the absence of the primary employees. To be completed 7/1/97. *(Staff noted that this action had been completed.)*

4. Procedures for final payment to terminated employees were not adequately defined and performed.

Management Action - After the Task Force has made recommendations, P/R will work with Human Resources on revising existing policy and associated procedures to ensure them more accurately reflect the current environment. Established completion date - 1/1/97. *(Staff noted that this action had been completed.)*

5. P/R data was accurately entered and processed and the results were properly verified and approved.

10-20/4  
(132)

6. Computation of gross pay, deductions and net pay were accurate and based on authorized time and amounts. Compensation and benefits were made to, or on behalf of bona fide employees for services performed as authorized by management.
7. Fed P/R, W/H taxes were not calculated properly for an isolated group of part-time employees, and
8. P/R checks and P/R tax returns were prepared and issued in a timely manner.

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**SPECIFIED**

**Opinion:** Except for the control assessments that require management actions, management has established a system of Internal Controls that can be relied upon.

#### **Weaknesses of the P/R System**

The current system was developed in the 1960's and installed in 1983.

1. The Payroll System (PRS) is poorly supported by the vendor and is not year 2000 compliant.
2. The PRS utilizes batch processing that is slow and cumbersome rather than using the more efficient real time processing.
3. PRS changes often require program changes that do not allow quick response to meet business needs.
4. The system does not track quarterly P/R information requiring the P/R section to create duplicate files with the data.
5. The P/R system is not integrated with Human Resources Tesseract system.
6. Limitations have been experienced in calculating various earnings categories.
7. The system only allows for six P/R bank accounts while the TECO Energy Companies use ten.
8. The system report writer has limited capabilities.
9. The system does not limit vacation and sick time taken to allowable maximums.
10. The system cannot process Putnam quarterly company match and additional incentive pay, requiring extensive manual processing.

10-20/11  
(242)

DISTRIBUTION					VOUCHER	S	VENDOR		INVOICE	PURCHASE		AMOUNTS				
ORI	A	PR	SU	SU	BEN	NUMBER	LNE	C	NUMBER	NAME	NUMBER	DATE	ORDER	DESCRIPTN	DEBIT	CF
050	8	21	01	03	050	T63468	001	I	BRA023	BRADLEY EN	033874	05/26/97	P06796038	033874	245.00	
050	8	21	01	03	050	T63468	001	X	BRA023	BRADLEY EN	033874	05/26/97	P06796038	033874	17.15	
051	8	21	01	03	051	T63501	007	I	FED900	FEDERAL EX	419921808	07/03/97			27.26	
051	8	21	01	03	051	T63517	001	I	MUR034	MURROW & C	29280	07/01/97			3,797.70	
087	8	21	01	03	087	T63469	001	I	BRA023	BRADLEY EN	033875	05/26/97	P06796039	033875	369.59	
087	8	21	01	03	087	T63479	001	I	PRN033	PR NEWSWIR	14358018	06/16/97	P81681110	14358018	540.00	
087	8	21	01	03	087	T63480	001	I	PRN033	PR NEWSWIR	14387389	06/18/97	P81681109	14387389	536.25	
087	8	21	01	03	087	T63481	001	I	PRN033	PR NEWSWIR	14387950	06/20/97	P81681108	14387950	730.00	
087	8	21	01	03	087	T63483	001	I	FIR004	FIRST CALL	CS111685	07/01/97	P43209009	CS111685	665.00	
087	8	21	01	03	087	T63512	001	I	KES987	KESUDA IHA	0616063097	06/30/97			510.00	
087	8	21	01	03	087	T63611	006	I	PM1001	PERSONNEL	062997	07/01/97	P29179186	062997	609.96	
087	8	21	01	03	087	T63612	004	I	PM1001	PERSONNEL	070697	07/01/97	P29179187	070697	70.38	
0	3	21	01	03	087	T63719	001	I	PRN033	PR NEWSWIR	14557398	07/15/97	P81681111	14557398	906.25	
0	8	21	01	03	087	T63757	001	I	KES987	KESUDA IHA	0701071597	07/15/97			490.00	
0	8	21	01	03	089	T63772	001	I	ROY181	ROY MCCULL	062497	06/24/97	P16948018	3157	755.00	
092	8	21	01	03	092	T63509	001	I	LAN006	LANIER WOR	48656484	06/26/97			110.00	
094	8	21	01	03	094	T63500	007	I	FED900	FEDERAL EX	419111276	06/25/97			13.62	
099	8	21	01	03	099	T63702	001	I	IEC988	IECO POWER	P-355	06/30/97			482.89	
055	8	21	01	07	055	T63465	014	X	BC0001	BOISE CASC	28	06/01/97			.07	
055	8	21	01	07	055	T63465	014	I	BC0001	BOISE CASC	28	06/01/97			1.00	
055	8	21	01	07	055	T63465	001	X	BC0001	BOISE CASC	28	06/01/97			.38	
055	8	21	01	07	055	T63465	001	I	BC0001	BOISE CASC	28	06/01/97			5.45	
055	8	21	01	07	055	T63465	013	X	BC0001	BOISE CASC	28	06/01/97			.07	
055	8	21	01	07	055	T63465	013	I	BC0001	BOISE CASC	28	06/01/97			1.00	
056	8	21	01	07	056	T63652	005	I	265582110	VINSON HEN	EMP EXP	07/18/97			182.56	
058	8	21	01	07	058	T63465	004	X	BC0001	BOISE CASC	28	06/01/97			1.03	
058	8	21	01	07	058	T63465	004	I	BC0001	BOISE CASC	28	06/01/97			14.67	
065	8	21	01	07	065	T63373	001	I	DAT017	DATAFLEX	00770027	04/30/97	P28927046	S0833461	202.00	
065	8	21	01	07	065	T63373	001	X	DAT017	DATAFLEX	00770027	04/30/97	P28927046	S0833461	14.14	
065	8	21	01	07	065	T63540	002	I	NAT700	NATIONSBAN	4715290000	06/27/97			483.07	
085	8	21	01	07	085	T63465	006	X	BC0001	BOISE CASC	28	06/01/97			33.91	
085	8	21	01	07	085	T63465	006	I	BC0001	BOISE CASC	28	06/01/97			484.49	
085	8	21	01	07	085	T63495	001	X	TYP036	TYPESTYLES	00007540	06/02/97	P02649042	INVR00007	7.37	
085	8	21	01	07	085	T63495	001	I	TYP036	TYPESTYLES	00007540	06/02/97	P02649042	INVR00007	105.34	
8	21	01	07	085	T63615	001	X	ASA001	ASAP SOFTW	1256987	06/10/97	P29873029	3442/001/	10.85		
8	21	01	07	085	T63615	001	I	ASA001	ASAP SOFTW	1256987	06/10/97	P29873029	3442/001/	155.00		
8	21	01	07	085	T63750	002	I	NAT923	NATIONSBAN	0036396	07/29/97			8.70		
085	8	21	01	07	085	T63750	001	I	NAT923	NATIONSBAN	0036396	07/29/97			44.50	
085	8	21	01	07	085	T63750	005	I	NAT923	NATIONSBAN	0036396	07/29/97			40.75	
085	8	21	01	07	085	T63750	006	I	NAT923	NATIONSBAN	0036396	07/29/97			45.90	
086	8	21	01	07	086	T63465	008	X	BC0001	BOISE CASC	28	06/01/97			14.32	
086	8	21	01	07	086	T63465	008	I	BC0001	BOISE CASC	28	06/01/97			204.63	
086	8	21	01	07	086	T63660	001	X	TON030	TONERTYPE	5403	07/16/97	P37702087	5403	3.99	
086	8	21	01	07	086	T63660	001	I	TON030	TONERTYPE	5403	07/16/97	P37702087	5403	56.95	
086	8	21	01	07	086	T63661	001	I	DAN112	DANKA INDU	808440	06/30/97	P96632088	808440	66.68	
087	8	21	01	07	087	T63465	009	X	BC0001	BOISE CASC	28	06/01/97			19.27	
087	8	21	01	07	087	T63465	009	I	BC0001	BOISE CASC	28	06/01/97			275.25	
087	8	21	01	07	087	T63643	001	I	267512001	CARUSO KIM	EMP EXP	07/17/97			86.67	
087	8	21	01	07	087	T63661	002	I	DAN112	DANKA INDU	808440	06/30/97	P96632088	808440	66.66	
087	8	21	01	07	087	T63705	001	I	DIM010	DIMENSION	9707024	07/08/97	P98338026	9707024	23.70	
087	8	21	01	07	087	T63785	001	X	DIM010	DIMENSION	9707024	07/08/97	P98338026	9707024	1.66	
088	8	21	01	07	088	T63465	010	I	BC0001	BOISE CASC	28	06/01/97				
088	8	21	01	07	088	T63465	010	X	BC0001	BOISE CASC	28	06/01/97				

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DISTRIBUTION				VOUCHER		VENDOR		INVOICE		PURCHASE ORDER		DESCRIPTIN		AMOUNTS		CREL
PI	A	PR	SU	SO	BEN	NUMBER	LNE	C	NUMBER	NAME	NUMBER	DATE	ORDER	DEBIT	CREDIT	
18	8	21	01	07	088	T63498	001	X	TON030	TONERTYPE	5235	06/25/97				
18	8	21	01	07	088	T63498	001	I	TON030	TONERTYPE	5235	06/25/97	P37702084	5235		
18	8	21	01	07	088	T63609	001	X	TON030	TONERTYPE	5339	07/08/97	P37702086	5339	3.77	
18	8	21	01	07	088	T63609	001	I	TON030	TONERTYPE	5339	07/08/97	P37702086	5339	53.90	
19	8	21	01	07	089	T63661	003	I	DAN112	DANKA INDU	808440	07/08/97	P37702086	5339	3.64	
19	8	21	01	07	089	T63465	011	I	BC0001	BOISE CASC	28	06/30/97	P96032088	808440	52.00	
19	8	21	01	07	089	T63465	011	X	BC0001	BOISE CASC	28	06/01/97			66.66	
19	8	21	01	07	089	T63484	001	X	TON030	BOISE CASC	28	06/01/97			101.09	
19	8	21	01	07	089	T63484	001	I	TON030	TONERTYPE	5254	06/21/97	P37702083	5254	7.08	
2	8	21	01	07	092	T63465	012	X	BC0001	TONERTYPE	5254	06/27/97	P37702083	5254	3.77	
2	8	21	01	07	092	T63465	012	I	BC0001	BOISE CASC	28	06/01/97			53.90	
2	8	21	01	07	092	T63489	002	I	BET027	BOISE CASC	28	06/01/97			36.09	
2	8	21	01	07	092	T63489	002	X	BET027	BETTER BUS	PD053457	06/27/97	P05354046	PD053457	515.58	
2	8	21	01	07	092	T63510	001	I	LAN006	BETTER BUS	PD053457	06/27/97	P05354046	PD053457	28.70	
2	8	21	01	07	092	T63549	001	X	ARC051	LANIER WOR	48619563	06/24/97			2.01	
2	8	21	01	07	092	T63549	001	I	ARC051	ARCHITECTU	2352	06/06/97	P16730026	2352 NAME	88.08	
2	8	21	01	07	092	T63568	001	I	ASS938	ARCHITECTU	2352	06/06/97	P16730026	2352 NAME	.48	
2	8	21	01	07	092	T63627	001	I	LAN048	ASSUC OF L	071797	07/17/97			6.80	
1	8	21	01	07	098	T63627	001	X	LAN048	LANIER WOR	48751810	07/03/97			23.00	
1	8	21	01	07	098	T63477	002	I	EVE001	LANIER WOR	48751810	07/03/97			483.00	
1	8	21	01	07	098	T63533	002	X	PUB201	EVELYN WIG	11175	07/07/97	P25609090	11175	33.81	
1	8	21	01	07	098	T63533	002	I	PUB201	PUBLIX SUP	17019	06/28/97	P02212041	17019	32.40	
1	8	21	01	07	098	T63614	002	I	EVE001	PUBLIX SUP	17019	06/28/97	P02212041	17019	21.98	
1	8	21	01	07	098	T63614	002	X	EVE001	EVELYN WIG	071497	07/14/97	P25609091	LINEN SER	314.07	
1	8	21	01	07	098	T63616	002	I	ZEL191	EVELYN WIG	071597	07/15/97	P25609092	LINEN SER	26.10	
1	8	21	01	07	098	T63616	002	X	ZEL191	ZELLERBACH	8451583115	06/24/97	P14928038	EXECUTIVE	17.70	
1	8	21	01	07	098	T63630	001	I	COC919	ZELLERBACH	8451583115	06/24/97	P14928038	EXECUTIVE	9.35	
1	8	21	01	07	098	T63631	001	I	COC919	FLORIDA CO	46052903	07/18/97			133.56	
1	8	21	01	07	098	T63720	002	I	EVE001	FLORIDA CO	46052619	07/15/97			18.75	
1	8	21	01	07	098	T63720	002	X	EVE001	EVELYN WIG	11180	07/21/97	P25609093	LINEN SER	94.50	
1	8	21	01	07	098	T63721	002	X	EVE001	EVELYN WIG	11180	07/21/97	P25609093	LINEN SER	25.20	
1	8	21	01	07	098	T63721	002	I	EVE001	EVELYN WIG	11181	07/24/97	P25609094	LINEN SER	1.76	
1	8	21	01	08	051	T63515	001	I	CON979	EVELYN WIG	11181	07/24/97	P25609094	LINEN SER	1.53	
1	8	21	01	08	051	T63551	005	I	GTE051	CONNEX INT	28151	06/23/97			21.90	
1	8	21	01	08	052	T63644	008	I	CEL050	GTE MOBILN	0040369	07/13/97			165.67	
1	8	21	01	08	053	T63551	004	I	GTE051	A T & T WI	80434442	07/13/97			18.14	
1	8	21	01	08	054	T63511	002	I	AME130	GTE MOBILN	0040369	07/13/97			18.43	
1	8	21	01	08	055	T63644	006	I	CEL050	AMER PAGIN	02380245	06/20/97			186.34	
1	8	21	01	08	055	T63776	005	I	058282818	A T & T WI	80434442	07/17/97			26.53	
1	8	21	01	08	057	T63551	001	I	GTE051	KESSEL RUG	EMP EXP	07/29/97			18.14	
1	8	21	01	08	058	T63644	004	I	CEL050	GTE MOBILN	0040369	07/13/97			102.86	
1	8	21	01	08	060	T63644	003	I	CEL050	A T & T WI	80434442	07/17/97			61.26	
1	8	21	01	08	080	T63644	009	I	CEL050	A T & T WI	80434442	07/17/97			47.94	
1	8	21	01	08	085	T63511	004	I	AME130	A T & T WI	80434442	07/17/97			18.14	
1	8	21	01	08	085	T63551	002	I	GTE051	AMER PAGIN	02380245	06/20/97			40.92	
1	8	21	01	08	085	T63551	003	I	GTE051	GTE MOBILN	0040369	07/13/97			116.10	
1	8	21	01	08	085	T63551	006	I	GTE051	GTE MOBILN	0040369	07/13/97			44.67	
1	8	21	01	08	085	T63644	010	I	CEL050	GTE MOBILN	0040369	07/13/97			18.43	
1	8	21	01	08	085	T63644	007	I	CEL050	A T & T WI	80434442	07/17/97			18.14	
1	8	21	01	08	085	T63644	002	I	CEL050	A T & T WI	80434442	07/17/97			28.96	
1	8	21	01	08	085	T63644	001	I	CEL050	A T & T WI	80434442	07/17/97			158.42	
1	8	21	01	08	085	T63644	005	I	CEL050	A T & T WI	80434442	07/17/97			92.54	
1	8	21	01	08	085	T63752	001	I	479663947	A T & T WI	80434442	07/17/97			60.38	
									LUKAS PEGG	EMP EXP		07/28/97			73.06	
														99.89		

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DISTRIBUTION				VOUCHER		VENDOR		INVOICE		PURCHASE ORDER	DESCRIPTN	AMOUNTS	
A	PR	SU	SO	NUMBER	LINE	NUMBER	NAME	NUMBER	DATE			DEBIT	CREDIT
8	21	01	08	089	T63429	001	I	267929400	SMITH MARY	EMP EXP			
8	21	01	08	092	T63432	001	I	137501990	BAGGE DOUG	EMP EXP	06/30/97		
8	21	01	08	092	T63445	001	I	587826597	LEE MIRIAM	EMP EXP	06/26/97		
8	21	01	08	092	T63585	003	I	263802234	MCDEVITT S	EMP EXP	07/09/97		
8	21	01	08	092	T63585	005	I	263802234	MCDEVITT S	EMP EXP	07/14/97		
8	21	01	08	092	T63642	001	I	137501990	BAGGE DOUG	EMP EXP	07/14/97		
8	21	01	09	051	T63541	018	I	AME995	AMER EXPRE	3782905189	07/16/97		
8	21	01	09	052	T63433	023	I	006423069	OAK ALAN D	EMP EXP	06/29/97		
8	21	01	09	052	T63433	024	I	006423069	OAK ALAN D	EMP EXP	06/30/97		
8	21	01	09	055	T63541	002	I	AME995	AMER EXPRE	3782905189	06/30/97		
8	21	01	09	055	T63776	003	I	058282818	KESSEL KUG	EMP EXP	06/29/97		
8	21	01	09	055	T63776	002	I	058282818	KESSEL KUG	EMP EXP	07/29/97		
8	21	01	09	057	T63382	005	I	439520359	HUMPHRIES	EMP EXP	07/29/97		
8	21	01	09	058	T63541	005	I	AME995	AMER EXPRE	3782905189	06/30/97		
8	21	01	09	060	T63437	004	I	302763859	EUSTACE RO	EMP EXP	06/29/97		
8	21	01	09	060	T63434	001	I	382543011	BOYLE VICK	EMP EXP	07/09/97		
8	21	01	09	065	T63541	007	I	AME995	AMER EXPRE	3782905189	06/27/97		
8	21	01	09	065	T63535	001	I	AME957	AMERISUITE	G06568	06/29/97		
8	21	01	09	065	T63536	001	I	AME957	AMERISUITE	G06553	06/27/97		
8	21	01	09	065	T63537	001	I	AME957	AMERISUITE	G06553	06/26/97		
8	21	01	09	065	T63541	009	I	AME995	AMERISUITE	G06586/87	06/30/97		
8	21	01	09	065	T63665	001	I	AME957	AMER EXPRE	3782905189	06/29/97		
8	21	01	09	065	T63794	001	I	CIR911	AMERISUITE	G06673	07/09/97		
8	21	01	09	085	T63541	011	I	AME995	CIR911	072597	07/25/97		
8	21	01	09	086	T63583	002	I	590031116	AMER EXPRE	3782905189	06/29/97		
8	21	01	09	087	T63541	012	I	AME995	AMER EXPRE	3782905189	07/14/97		
8	21	01	09	087	T63385	002	I	217628590	CALLAHAN S	EMP EXP	06/29/97		
8	21	01	09	087	T63541	013	I	AME995	AMER EXPRE	3782905189	06/30/97		
8	21	01	09	089	T63643	003	I	267512091	CARUSO KIM	EMP EXP	06/29/97		
8	21	01	09	089	T63386	003	I	265237621	BROWN DEIR	EMP EXP	07/17/97		
8	21	01	09	089	T63541	014	I	AME995	AMER EXPRE	3782905189	06/30/97		
8	21	01	09	089	T63775	001	I	264339388	AMER EXPRE	3782905189	06/29/97		
8	21	01	09	092	T63777	001	I	267929400	SMITH MARY	EMP EXP	07/25/97		
8	21	01	09	092	T63432	006	I	137501990	MOHR JEI C	EMP EXP	7/28/97		
8	21	01	09	092	T63432	005	I	137501990	BAGGE DOUG	EMP EXP	06/26/97		
8	21	01	09	092	T63432	004	I	137501990	BAGGE DOUG	EMP EXP	06/26/97		
8	21	01	09	092	T63443	001	I	109402939	BAGGE DOUG	EMP EXP	06/26/97		
8	21	01	09	092	T63541	016	I	AME995	LUNG HARRY	EMP EXP	07/02/97		
8	21	01	09	092	T63541	001	I	AME995	AMER EXPRE	3782905189	06/29/97		
8	21	01	09	092	T63585	006	I	263802234	AMER EXPRE	3782905189	06/29/97		
8	21	01	09	092	T63585	011	I	263802234	MCDEVITT S	EMP EXP	07/14/97		
8	21	01	10	051	T63646	009	I	JOURNALV0	MCDEVITT S	EMP EXP	07/14/97		
8	21	01	10	051	T63540	001	I	NAT1700	JOURNALV0	EMP EXP	07/23/97		
8	21	01	10	052	T63653	002	I	477306807	NATIONSBA	4715290000	06/27/97		
8	21	01	10	052	T63433	025	I	006423069	GUZZLE TIM	EMP EXP	06/27/97		
8	21	01	10	052	T63433	018	I	006423069	OAK ALAN D	EMP EXP	07/16/97		
8	21	01	10	052	T63433	021	I	006423069	OAK ALAN D	EMP EXP	06/30/97		
8	21	01	10	052	T63433	022	I	006423069	OAK ALAN D	EMP EXP	06/30/97		
8	21	01	10	052	T63433	020	I	006423069	OAK ALAN D	EMP EXP	06/30/97		
8	21	01	10	052	T63433	019	I	006423069	OAK ALAN D	EMP EXP	06/30/97		
8	21	01	10	052	T63433	026	I	006423069	OAK ALAN D	EMP EXP	06/30/97		
8	21	01	10	052	T63433	032	I	006423069	OAK ALAN D	EMP EXP	06/30/97		
8	21	01	10	052	T63433	028	I	006423069	OAK ALAN D	EMP EXP	06/30/97		

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DISTRIBUTION					VOUCHER		VENDOR		INVOICE		PURCHASE		AMOUNTS			
A	PR	SU	SO	BEN	NUMBER	LINE	C	NUMBER	NAME	NUMBER	DATE	ORDER	DESCRIPTN	DEBIT	CREDIT	
8	21	01	10	052	T63433	029	I	006423069	OAK ALAN D	EMP EXP	06/30/97			53.59		
8	21	01	10	052	T63433	027	I	006423069	OAK ALAN D	EMP EXP	06/30/97			79.75		
8	21	01	10	052	T63433	031	I	006423069	OAK ALAN D	EMP EXP	06/30/97			13.75		
8	21	01	10	052	T63433	030	I	006423069	OAK ALAN D	EMP EXP	06/30/97			91.16		
8	21	01	10	052	T63433	007	I	006423069	OAK ALAN D	EMP EXP	06/30/97			425.00		
8	21	01	10	052	T63433	008	I	006423069	OAK ALAN D	EMP EXP	06/30/97			675.00		
8	21	01	10	052	T63433	006	I	006423069	OAK ALAN D	EMP EXP	06/30/97			9.11		
8	21	01	10	052	T63433	005	I	006423069	OAK ALAN D	EMP EXP	06/30/97			19.63		
8	21	01	10	052	T63433	015	I	006423069	OAK ALAN D	EMP EXP	06/30/97			11.00		
8	21	01	10	052	T63433	017	I	006423069	OAK ALAN D	EMP EXP	06/30/97			25.00		
8	21	01	10	052	T63433	016	I	006423069	OAK ALAN D	EMP EXP	06/30/97			8.00		
8	21	01	10	056	T63383	006	I	439520359	HUMPHRIES	EMP EXP	06/30/97			48.00		
8	21	01	10	056	T63652	007	I	265582110	VINSUN HEN	EMP EXP	07/18/97			500.00		
8	21	01	10	057	T63465	003	X	BC0001	BOISE CASC	28	06/01/97			.07		
8	21	01	10	057	T63465	003	I	BC0001	BOISE CASC	28	06/01/97			1.00		
8	21	01	10	057	T63465	002	X	BC0001	BOISE CASC	28	06/01/97			.84		
8	21	01	10	057	T63465	002	I	BC0001	BOISE CASC	28	06/01/97			12.06		
8	21	01	10	057	T63500	008	I	FED900	FEDERAL EX	419111276	06/25/97			13.62		
8	21	01	10	058	T63437	003	I	502763859	FUSTACE RO	EMP EXP	07/09/97			7.50		
8	21	01	10	058	T63446	011	I	JOURNALVU	JOURNALVU	EMP EXP	07/23/97	162698 VU				26.7
8	21	01	10	060	T63521	001	I	EXE987	EXECUTIVE	BOYLE VICK	07/11/97			56.00		
8	21	01	10	080	T63500	009	I	FED900	FEDERAL EX	419111276	06/25/97			27.24		
8	21	01	10	080	T63501	004	I	FED900	FEDERAL EX	419921808	07/03/97			33.97		
8	21	01	10	080	T63751	009	I	FED900	FEDERAL EX	421431406	07/18/97			23.98		
8	21	01	10	085	T63466	001	I	CAR242	CARL B SMI	1160	06/25/97	P47886002	INV#1160,	160.00		
8	21	01	10	085	T63542	001	I	GN0900	GN0900	LUKAS PEGG	07/14/97			395.00		
8	21	01	10	085	T63543	001	I	FL0950	FLORIDA DE	LETU AMY	07/16/97			175.00		
8	21	01	10	085	T63750	003	I	NA1923	NATIONSBAH	0036396	07/29/97			159.00		
8	21	01	10	085	T63750	004	I	NA1923	NATIONSBAH	0036396	07/29/97			159.00		
8	21	01	10	086	T63376	004	I	TAX-CASH	PETTY CASH	PETTY CASH	06/30/97			3.21		
8	21	01	10	086	T63525	001	I	407743055	RAUER MARY	EMP EXP	07/11/97			114.00		
8	21	01	10	087	T63385	003	I	217628590	CALLAHAN S	EMP EXP	06/30/97			51.90		
8	21	01	10	087	T63774	002	I	COM023	COMPUSERVI	9706214554	06/28/97	P19119032	970621455	219.53		
8	21	01	10	088	T63482	001	X	T0N030	T0NERTYPE	5274	06/30/97	P37702085	5274	2.94		
8	21	01	10	088	T63482	001	I	T0N030	T0NERTYPE	5274	06/30/97	P37702085	5274	41.95		
8	21	01	10	089	T63386	002	I	265237621	BROWN DEIR	EMP EXP	06/30/97			295.68		
8	21	01	10	089	T63429	003	I	267929400	SMITH MARY	EMP EXP	06/30/97			114.00		
8	21	01	10	089	T63502	001	I	INS032	INSTITUTE	GAIN	07/09/97			34.65		
8	21	01	10	089	T63539	002	I	264359896	PRATER JAC	EMP EXP	07/11/97			1.50		
8	21	01	10	092	T63432	002	I	137501990	BAGGE DOUG	EMP EXP	06/26/97			83.71		
8	21	01	10	092	T63443	003	I	109402939	LUNG HARRY	EMP EXP	07/02/97			795.00		
8	21	01	10	092	T63444	002	I	449820617	SCHWARTZ D	EMP EXP	07/07/97			60.00		
8	21	01	10	092	T63445	004	I	587826597	LEE MIRIAM	EMP EXP	07/09/97			20.40		
8	21	01	10	092	T63505	001	I	263802234	MCDEVITT S	EMP EXP	07/14/97			70.00		
8	21	01	10	094	T63662	001	I	260669025	HOPKINS WA	EMP EXP	07/23/97			33.71		
8	21	01	10	098	T63761	002	I	NAT947	NATIONSBAH	073097	07/30/97			1,055.95		
8	21	01	10	098	T63761	001	I	NAT947	NATIONSBAH	073097	07/30/97			11,131.91		
8	21	01	10	098	T63762	002	I	NAT947	NATIONSBAH	073097	07/30/97			1,155.31		
8	21	01	10	098	T63762	001	I	NAT947	NATIONSBAH	073097	07/30/97			8,567.22		
8	21	01	10	098	T63763	001	I	NAT947	NATIONSBAH	073097	07/30/97			8,401.31		
8	21	01	10	098	T63763	002	I	NAT947	NATIONSBAH	073097	07/30/97			1,185.67		
8	21	01	14	085	T63242	001	I	AME115	AMER BUSIN	0858658	07/01/97	P20826001	KONICA 41	115.53		
8	21	01	14	085	T63242	001	X	AME115	AMER BUSIN	0858658	07/01/97	P20826001	KONICA 41	8.09		

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DISTRIBUTION						VOUCHER			VENDOR		INVOICE		PURCHASE		AMOUNTS	
ORI	A	PR	SU	SO	BEN	NUMBER	LINE	C	NUMBER	NAME	NUMBER	DATE	ORDER	DESCRIPTN	DEBIT	CRI
085	8	21	01	14	085	T63465	007	X	BC0001	BOISE CASC	28					
085	8	21	01	14	085	T63465	007	I	BC0001	BOISE CASC	28	06/01/97				
085	8	21	01	14	085	T63610	001	X	DAN112	DANKA INDU	801930	06/01/97			6.33	
086	8	21	01	14	086	T63243	001	X	AME115	AMER BUSIN	0858657	06/30/97	P96632087	801930	90.40	
087	8	21	01	14	087	T63243	001	X	AME115	AMER BUSIN	0858657	07/01/97	P20826002	801930	8.81	
087	8	21	01	14	087	T63243	002	X	AME115	AMER BUSIN	0858657	07/01/97	P20826002	KONICA 41	125.89	
088	8	21	01	14	088	T63243	002	X	AME115	AMER BUSIN	0858657	07/01/97	P20826002	KONICA 41	8.33	
088	8	21	01	14	088	T63243	003	X	AME115	AMER BUSIN	0858657	07/01/97	P20826002	KONICA 41	119.03	
089	8	21	01	14	089	T63243	003	X	AME115	AMER BUSIN	0858657	07/01/97	P20826002	KONICA 41	8.09	
089	8	21	01	14	089	T63242	002	X	AME115	AMER BUSIN	0858657	07/01/97	P20826002	KONICA 41	115.53	
089	8	21	01	14	089	T63242	002	X	AME115	AMER BUSIN	0858657	07/01/97	P20826002	KONICA 41	8.09	
089	8	21	01	14	089	T63610	002	X	DAN112	DANKA INDU	801930	07/01/97	P20826001	KONICA 41	115.55	
089	8	21	01	14	089	T63610	002	X	DAN112	DANKA INDU	801930	06/30/97	P96632087	801930	8.09	
089	8	21	01	14	089	T63242	003	X	AME115	AMER BUSIN	0858657	06/30/97	P96632087	801930	115.53	
089	8	21	01	14	089	T63242	003	X	AME115	AMER BUSIN	0858657	07/01/97	P20826002	KONICA 41	8.81	
089	8	21	01	14	089	T63610	003	X	DAN112	AMER BUSIN	0858657	07/01/97	P20826001	KONICA 41	125.89	
089	8	21	01	14	089	T63610	003	X	DAN112	DANKA INDU	801930	07/01/97	P20826001	KONICA 41	8.33	
089	8	21	01	15	051	T63374	002	X	FAM900	DANKA INDU	801930	06/30/97	P96632087	801930	119.05	
089	8	21	01	15	051	T63374	004	I	FAM900	FAMILY DOW	0617063097	06/30/97	P96632087	801930	8.81	
089	8	21	01	15	051	T63374	004	X	FAM900	FAMILY DOW	0617063097	06/30/97			125.88	
089	8	21	01	15	051	T63374	006	X	FAM900	FAMILY DOW	0617063097	06/30/97			1.40	
089	8	21	01	15	051	T63374	006	X	FAM900	FAMILY DOW	0617063097	06/30/97			5.75	
089	8	21	01	15	051	T63374	006	X	FAM900	FAMILY DOW	0617063097	06/30/97			1.40	
089	8	21	01	15	051	T63374	007	X	FAM900	FAMILY DOW	0617063097	06/30/97			8.42	
089	8	21	01	15	051	T63374	002	I	FAM900	FAMILY DOW	0617063097	06/30/97			120.35	
089	8	21	01	15	051	T63374	007	I	FAM900	FAMILY DOW	0617063097	06/30/97			1.37	
089	8	21	01	15	051	T63374	018	X	FAM900	FAMILY DOW	0617063097	06/30/97			5.75	
089	8	21	01	15	051	T63374	018	I	FAM900	FAMILY DOW	0617063097	06/30/97			5.35	
089	8	21	01	15	051	T63538	006	I	FAM900	FAMILY DOW	0617063097	06/30/97			8.42	
089	8	21	01	15	051	T63538	006	X	FAM900	FAMILY DOW	0701071197	07/15/97			120.35	
089	8	21	01	15	051	T63538	008	I	FAM900	FAMILY DOW	0701071197	07/15/97			15.60	
089	8	21	01	15	051	T63538	008	X	FAM900	FAMILY DOW	0701071197	07/15/97			1.09	
089	8	21	01	15	051	T63538	009	X	FAM900	FAMILY DOW	0701071197	07/15/97			120.35	
089	8	21	01	15	051	T63538	009	I	FAM900	FAMILY DOW	0701071197	07/15/97			8.42	
089	8	21	01	15	051	T63538	012	X	FAM900	FAMILY DOW	0701071197	07/15/97			1.38	
089	8	21	01	15	052	T63538	012	I	FAM900	FAMILY DOW	0701071197	07/15/97			5.45	
089	8	21	01	15	052	T63374	010	X	FAM900	FAMILY DOW	0701071197	07/15/97			1.47	
089	8	21	01	15	052	T63374	010	I	FAM900	FAMILY DOW	0617063097	06/30/97			21.05	
089	8	21	01	15	052	T63374	008	X	FAM900	FAMILY DOW	0617063097	06/30/97			1.33	
089	8	21	01	15	052	T63374	008	I	FAM900	FAMILY DOW	0617063097	06/30/97			19.00	
089	8	21	01	15	052	T63433	013	I	006423069	FAMILY DOW	0617063097	06/30/97			1.84	
089	8	21	01	15	052	T63433	010	I	006423069	OAK ALAN D EMP EXP		06/30/97			11.95	
089	8	21	01	15	052	T63433	011	I	006423069	OAK ALAN D EMP EXP		06/30/97			49.80	
089	8	21	01	15	052	T63433	012	I	006423069	OAK ALAN D EMP EXP		06/30/97			12.00	
089	8	21	01	15	052	T63433	002	I	006423069	OAK ALAN D EMP EXP		06/30/97			39.89	
089	8	21	01	15	052	T63433	009	I	006423069	OAK ALAN D EMP EXP		06/30/97			91.14	
089	8	21	01	15	052	T63538	011	X	FAM900	OAK ALAN D EMP EXP		06/30/97			23.50	
089	8	21	01	15	055	T63538	011	I	FAM900	FAMILY DOW	0701071197	07/15/97			32.26	
089	8	21	01	15	055	T63538	004	X	FAM900	FAMILY DOW	0701071197	07/15/97			1.84	
089	8	21	01	15	055	T63538	004	I	FAM900	FAMILY DOW	0701071197	07/15/97			11.95	
089	8	21	01	15	055	T63538	002	X	FAM900	FAMILY DOW	0701071197	07/15/97			1.39	
089	8	21	01	15	055	T63538	002	I	FAM900	FAMILY DOW	0701071197	07/15/97			5.50	
089	8	21	01	15	055	T63776	004	I	US8282818	FAMILY DOW	0701071197	07/15/97			1.39	
									KESSEL ROG EMP EXP		07/29/97				5.50	

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RI	A	PR	SU	SO	BEN	VOUCHER NUMBER	LNE	C	VENDOR NUMBER	NAME	INVOICE NUMBER	DATE	PURCHASE ORDER	DESCRIPTION	AMOUNTS DEBIT	CREDIT
157	8	21	01	15	057	T63374	009	X	FAM900	FAMILY DOW	0617063097	06/30/97			2.35	
157	8	21	01	15	057	T63374	009	I	FAM900	FAMILY DOW	0617063097	06/30/97			33.55	
157	8	21	01	15	057	T63374	001	I	FAM900	FAMILY DOW	0617063097	06/30/97			33.55	
157	8	21	01	15	057	T63374	001	X	FAM900	FAMILY DOW	0617063097	06/30/97			2.35	
157	8	21	01	15	057	T63538	001	X	FAM900	FAMILY DOW	0701071197	07/15/97			2.80	
157	8	21	01	15	057	T63538	001	I	FAM900	FAMILY DOW	0701071197	07/15/97			40.00	
157	8	21	01	15	057	T63538	003	X	FAM900	FAMILY DOW	0701071197	07/15/97			.30	
157	8	21	01	15	057	T63538	005	I	FAM900	FAMILY DOW	0701071197	07/15/97			4.25	
157	8	21	01	15	057	T63538	007	X	FAM900	FAMILY DOW	0701071197	07/15/97			2.35	
157	8	21	01	15	057	T63538	007	I	FAM900	FAMILY DOW	0701071197	07/15/97			33.55	
158	8	21	01	15	058	T63437	015	I	302763859	EUSTACE RO EMP EXP		07/09/97			26.99	
158	8	21	01	15	058	T63437	001	I	302763859	EUSTACE RO EMP EXP		07/09/97			105.49	
158	8	21	01	15	058	T63437	005	I	302763859	EUSTACE RO EMP EXP		07/09/97			23.06	
158	8	21	01	15	058	T63437	007	I	302763859	EUSTACE RO EMP EXP		07/09/97			26.00	
158	8	21	01	15	058	T63437	013	I	302763859	EUSTACE RO EMP EXP		07/09/97			27.56	
16			21	01	15	060	T63374	016	I	FAM900	FAMILY DOW	0617063097			6.45	
160	8	21	01	15	060	T63374	016	X	FAM900	FAMILY DOW	0617063097	06/30/97			.45	
160	8	21	01	15	060	T63374	005	X	FAM900	FAMILY DOW	0617063097	06/30/97			1.75	
160	8	21	01	15	060	T63374	005	I	FAM900	FAMILY DOW	0617063097	06/30/97			25.00	
160	8	21	01	15	060	T63374	003	X	FAM900	FAMILY DOW	0617063097	06/30/97			.36	
160	8	21	01	15	060	T63374	003	I	FAM900	FAMILY DOW	0617063097	06/30/97			5.20	
160	8		01	15	060	T63434	002	I	302543011	BUYLE VICK EMP EXP		06/27/97			21.00	
163	8	21	01	15	063	T63374	017	X	FAM900	FAMILY DOW	0617063097	06/30/97			5.86	
163	8	21	01	15	063	T63374	017	I	FAM900	FAMILY DOW	0617063097	06/30/97			83.65	
185	8	21	01	15	085	T63374	014	X	FAM900	FAMILY DOW	0617063097	06/30/97			2.74	
185	8	21	01	15	085	T63374	014	I	FAM900	FAMILY DOW	0617063097	06/30/97			39.10	
185	8	21	01	15	085	T63374	011	X	FAM900	FAMILY DOW	0617063097	06/30/97			1.96	
185	8	21	01	15	085	T63374	011	I	FAM900	FAMILY DOW	0617063097	06/30/97			28.00	
186	8	21	01	15	086	T63374	013	X	FAM900	FAMILY DOW	0617063097	06/30/97			1.04	
186	8	21	01	15	086	T63374	013	I	FAM900	FAMILY DOW	0617063097	06/30/97			14.80	
186	8	21	01	15	086	T63376	005	I	TAX-CASH	PETTY CASH PETTY CASH		06/30/97			21.95	
187	8	21	01	15	087	T63385	001	I	217628590	CALLAHAN S EMP EXP		06/30/97			914.35	
187	8	21	01	15	087	T63526	001	I	579708751	TUCKER MAR EMP EXP		07/09/97			20.00	
187	8	21	01	15	087	T63643	002	I	267512091	CARUSO KIM EMP EXP		07/17/97			10.28	
188	8	21	01	15	088	T63374	012	X	FAM900	FAMILY DOW	0617063097	06/30/97			.84	
188	8	21	01	15	088	T63374	012	I	FAM900	FAMILY DOW	0617063097	06/30/97			11.95	
188			21	01	15	088	T63387	001	I	511543182	REMMERS A EMP EXP	06/30/97			31.00	
188			21	01	15	088	T63654	001	I	511543182	REMMERS A EMP EXP	07/23/97			300.00	
188	8	21	01	15	088	T63654	002	I	511543182	REMMERS A EMP EXP	07/23/97			25.00		
189	8	21	01	15	089	T63386	001	I	265237621	BROWN DEIR EMP EXP		06/30/97			42.83	
189	8	21	01	15	089	T63775	002	I	264339388	MOHR JEH C EMP EXP		07/25/97			244.80	
189	8	21	01	15	089	T63777	002	I	267929400	SMITH MARY EMP EXP		07/28/97			319.35	
192	8	21	01	15	092	T63374	020	X	FAM900	FAMILY DOW	0617063097	06/30/97			1.17	
192	8	21	01	15	092	T63374	020	I	FAM900	FAMILY DOW	0617063097	06/30/97			16.70	
192	8	21	01	15	092	T63374	019	X	FAM900	FAMILY DOW	0617063097	06/30/97			4.99	
192	8	21	01	15	092	T63374	019	I	FAM900	FAMILY DOW	0617063097	06/30/97			71.25	
192	8	21	01	15	092	T63388	001	I	109402939	LONG HARRY EMP EXP		06/13/97			40.64	
192	8	21	01	15	092	T63388	002	I	109402939	LONG HARRY EMP EXP		06/13/97			84.79	
192	8	21	01	15	092	T63432	003	I	137501990	BAGGE DUUG EMP EXP		06/26/97			29.72	
192	0	21	01	15	092	T63443	002	I	109402939	LONG HARRY EMP EXP		07/02/97			120.87	
192	0	21	01	15	092	T63585	002	I	263802234	MCDEVITT S EMP EXP		07/14/97			25.63	
192	8	21	01	15	092	T63646	008	I	JOURNALVO	JOURNALVO EMP EXP 1		07/23/97			290.56	
055	8	21	01	18	055	T63500	002	I	FED900	FEDERAL EX	419111276	06/25/97			142.21	

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DISTRIBUTION-----				VOUCHER--		S		VENDOR--		INVOICE-----		PURCHASE		AMOUNTS		CRL
ORI	A	PR	SU	SO	BEN	NUMBER	LNE	C	NUMBER	NAME	NUMBER	DATE	ORDER	DESCRIPTH	DEBIT	
055	8	21	01	18	055	T63501	003	I	FED900	FEDERAL EX	419921808	07/03/97				
055	8	21	01	18	055	T63751	002	I	FED900	FEDERAL EX	421431406	07/18/97				26.60
056	8	21	01	18	056	T63500	004	I	FED900	FEDERAL EX	419111276	06/25/97				266.16
056	8	21	01	18	056	T63501	005	I	FED900	FEDERAL EX	419921808	07/03/97				62.43
056	8	21	01	18	056	T63751	004	I	FED900	FEDERAL EX	421431406	07/18/97				32.39
085	8	21	01	18	085	T63751	001	I	FED900	FEDERAL EX	421431406	07/18/97				24.33
086	8	21	01	18	086	T63376	002	I	TAX-CASH	PETTY CASH	PETTY CASH	06/30/97				33.62
086	8	21	01	18	086	T63376	003	I	TAX-CASH	PETTY CASH	PETTY CASH	06/30/97				5.54
086	8	21	01	18	086	T63376	001	I	TAX-CASH	PETTY CASH	PETTY CASH	06/30/97				37.67
087	8	21	01	18	087	T63500	003	I	FED900	FEDERAL EX	419111276	06/25/97				16.00
087	8	21	01	18	087	T63501	001	I	FED900	FEDERAL EX	419921808	07/03/97				102.71
087	8	21	01	18	087	T63751	006	I	FED900	FEDERAL EX	421431406	07/18/97				146.82
088	8	21	01	18	088	T63501	006	I	FED900	FEDERAL EX	419921808	07/03/97				54.33
089	8	21	01	18	089	T63751	011	I	FED900	FEDERAL EX	421431406	07/18/97				15.30
09	8	21	01	18	092	T63500	001	I	FED900	FEDERAL EX	419111276	06/25/97				53.04
09	8	21	01	18	092	T63501	002	I	FED900	FEDERAL EX	419921808	07/03/97				224.57
092	d	21	01	18	092	T63529	001	I	FED900	FEDERAL EX	197781186	07/09/97				237.64
092	8	21	01	18	092	T63751	003	I	FED900	FEDERAL EX	421431406	07/18/97				42.64
094	8	21	01	18	094	T63446	001	I	FEA170	FEATHER FI	POSTAGE	07/11/97				179.36
095	8	21	01	33	065	T63611	001	I	PM1001	PERSONNEL	062997	07/01/97	P29179186	062997	77,396.16	
095	8	21	01	33	051	T63239	001	I	GMA038	GMAC	95393	06/20/97	P50432002	199296495	601.67	
095	8	21	01	33	051	T63240	001	I	GMA038	GMAC	95365	06/20/97	P50435002	199296495	467.15	
095	8	21	01	33	056	T63241	001	I	GMA038	GMAC	95400	06/20/97	P50434002	199296495	482.69	
098	8	21	01	33	098	T63245	001	I	ATT163	AT & T AUT	1532301101	07/01/97	P09869001	#5972 LEA	467.63	
098	8	21	01	33	098	T63244	001	I	ATT163	AT & T AUT	1532301101	07/01/97	P05364001	#5971 LEA	500.76	
098	8	21	01	39	052	T63433	014	I	006423069	UAK ALAN D	EMP EXP	06/30/97			461.17	
098	8	21	01	39	060	T63434	003	I	302543011	BOYLE VICK	EMP EXP	06/27/97			387.45	
098	8	21	01	39	085	T63435	001	I	267501857	SAIP CHARL	TRANS ALLO	07/03/97			56.70	
098	8	21	01	39	085	T63546	024	I	249642631	CAINES RIC	EMP EXP	07/15/97			11.96	
098	8	21	01	39	089	T63584	001	I	590031116	CARLSON ED	TRANS ALLO	07/14/97			194.04	
098	8	21	01	39	089	T63386	004	I	265237621	BROWN DEIR	EMP EXP	06/30/97			97.97	
098	8	21	01	39	089	T63429	002	I	267929400	SMITH MARY	EMP EXP	06/30/97			10.08	
098	8	21	01	39	089	T63431	001	I	265497596	WYATT WILL	TRANS ALLO	06/30/97			34.02	
098	8	21	01	39	089	T63539	001	I	264359896	PRATER JAC	EMP EXP	07/11/97			78.75	
UBA					01										156,634.80	1,517
5	d	21	02	10	054	T63426	001	I	FLO988	FLORIDA BA	070297	07/02/97			280.00	
86	8	21	02	10	086	T63699	001	I	AME888	AMER BAR A	KESSEL ROG	07/25/97			335.00	
92	8	21	02	10	092	T63499	001	I	IAA999	IAAU	KEENE DAVE	07/10/97			155.00	
92	8	21	02	10	092	T63565	001	I	AME986	AMERICAN B	013407271	06/25/97			2,332.00	
92	8	21	02	10	092	T63567	001	I	ASS938	ASSUC OF L	26891	07/17/97			240.00	
92	8	21	02	10	092	T63569	001	I	FLO986	FLORIDA BA	071897	07/18/97			1,270.00	
UBA					02										4,612.00	
07	8	21	06	03	087	T63534	001	I	SUD006	SUDDATH VA	0446018597	06/25/97	P11307010	044601859	6,306.52	
UBA					06										6,306.52	
07	8	21	07	07	087	T63489	001	X	BET027	BETTER BUS	PD053457	06/27/97	P05354046	PD053457	17.24	
07	8	21	07	07	087	T63489	001	I	BET027	BETTER BUS	PD053457	06/27/97	P05354046	PD053457	246.25	

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DISTRIBUTION					VOUCHER		VENDOR		INVOICE		PURCHASE		AMOUNTS		
ORI	A	PR	SU	SO	BEN	NUMBER	LNE	C	NUMBER	NAME	NUMBER	DATE	ORDER	DESCRIPTN	DEBIT
050	8	21	01	03	050	T65985	001	X	CRE025	CREATIVE C	0121671	11/04/97	P16572096	012671	
050	8	21	01	03	050	T65985	001	I	CRE025	CREATIVE C	0121671	11/04/97	P16572096	012671	6.75
050	8	21	01	03	050	T65985	002	X	CRE025	CREATIVE C	0121671	11/04/97	P16572097	0121671	100.00
050	8	21	01	03	050	T65985	002	I	CRE025	CREATIVE C	0121671	11/04/97	P16572097	0121671	1.67
050	8	21	01	03	050	T66010	001	X	MED022	MEDIA WORK	C97442	11/12/97	P17352087	C97442	24.80
050	8	21	01	03	050	T66011	001	I	MED022	MEDIA WORK	C97442	11/12/97	P17352087	C97442	4.32
050	8	21	01	03	050	T66011	001	X	MED022	MEDIA WORK	C97443	11/12/97	P17352088	C97443	64.00
050	8	21	01	03	051	T66104	001	I	DEP969	DEPOSITORY	SEPTEMBER	12/08/97			320.00
051	8	21	01	03	051	T66105	001	I	DEP908	DEPOSITORY	SEPTEMBER	12/08/97			21.60
057	8	21	01	03	057	T66366	001	I	RAI115	RAIN FORES	09830	12/08/97			70.00
058	8	21	01	03	058	T66656	001	I	CAM005	CAMBRIDGE	123097	12/01/97	P47654019	09830 HOR	140.00
0	9	21	01	03	066	T66076	002	I	PMI001	PERSONNEL	113097	12/30/97			8.40
0	J	21	01	03	085	T66205	005	I	CLA-CASH	PETTY CASH	PETTY CASH	12/04/97	P29179207	120497	142,500.00
0	8	21	01	03	086	T66070	001	I	DAN112	DANKA INDU	1512513	12/09/97			70.38
086	8	21	01	03	086	T66070	001	X	DAN112	DANKA INDU	1512513	11/17/97	P96632098	1512513	25.00
086	8	21	01	03	086	T66559	003	X	LAN048	DANKA INDU	1512513	11/17/97	P96632098	1512513	54.73
086	8	21	01	03	086	T66559	003	I	LAN048	LANIER WOR	50790400	12/01/97			3.69
087	8	21	01	03	087	T65984	003	X	CRE025	LANIER WOR	50790400	12/01/97			4.66
087	8	21	01	03	087	T65984	003	I	CRE025	CREATIVE C	0121212	10/24/97	P16572100	0121212	69.00
087	8	21	01	03	087	T65984	002	X	CRE025	CREATIVE C	0121212	10/24/97	P16572100	0121212	.70
087	8	21	01	03	087	T65984	002	I	CRE025	CREATIVE C	0121212	10/24/97	P16572099	0121212	10.00
087	3	21	01	03	087	T65984	001	I	CRE025	CREATIVE C	0121212	10/24/97	P16572099	0121212	7.00
087	8	21	01	03	087	T65984	001	X	CRE025	CREATIVE C	0121212	10/24/97	P16572098	0121212	100.00
087	8	21	01	03	087	T65992	001	I	FIR004	CREATIVE C	0121212	10/24/97	P16572098	0121212	100.00
087	8	21	01	03	087	T66069	001	I	PRN033	FIRST CALL	CS121584	11/01/97	P43209013	CS121584	7.00
087	8	21	01	03	087	T66070	002	I	DAN112	PR NEWSWR	15482230	11/13/97	P81681124	15482230	650.00
087	8	21	01	03	087	T66070	002	X	DAN112	DANKA INDU	1512513	11/17/97	P96632098	1512513	962.50
088	8	21	01	03	087	T66070	003	I	DAN112	DANKA INDU	1512513	11/17/97	P96632098	1512513	54.73
088	8	21	01	03	087	T66070	003	X	DAN112	DANKA INDU	1512513	11/17/97	P96632098	1512513	54.73
088	8	21	01	03	087	T66190	001	I	FIR004	DANKA INDU	1512513	11/17/97	P96632098	1512513	3.69
087	8	21	01	03	087	T66559	001	X	LAN048	DANKA INDU	1512513	11/17/97	P96632098	1512513	54.76
087	8	21	01	03	087	T66559	001	I	LAN048	FIRST CALL	CS123732	12/01/97	P43209014	CS123732	3.70
088	8	21	01	03	088	T66559	002	X	LAN048	LANIER WOR	50790400	12/01/97			640.00
088	8	21	01	03	088	T66559	002	I	LAN048	LANIER WOR	50790400	12/01/97			4.66
0P	8	21	01	03	088	T66559	002	X	LAN048	LANIER WOR	50790400	12/01/97			69.00
0	J	21	01	03	089	T66366	003	I	RAI115	LANIER WOR	50790400	12/01/97			4.66
0	8	21	01	03	092	T66366	004	I	RAI115	RAIN FORES	09830	12/01/97	P47654019	09830 HOR	69.00
094	8	21	01	03	094	T66012	001	X	MED022	RAIN FORES	09830	12/01/97	P47654019	09830 HOR	2.80
094	8	21	01	03	094	T66012	001	I	MED022	MEDIA WORK	C97441	11/12/97	P17352089	C97441	22.40
094	8	21	01	03	094	T66076	004	I	PMI001	MEDIA WORK	C97441	11/12/97	P17352089	C97441	40.00
094	8	21	01	03	094	T66076	005	I	PMI001	PERSONNEL	111697	11/20/97	P29179205	112097	2.70
094	8	21	01	03	094	T66353	001	I	VRO001	PERSONNEL	113097	12/04/97	P29179207	120497	211.14
094	8	21	01	03	094	T66364	004	I	PMI001	VROMAN GRA	00000862	09/18/97	P57619001	00000862	70.38
094	8	21	01	03	094	T66365	003	I	PMI001	PERSONNEL	1214121497	12/18/97	P29179210	121897	650.00
094	8	21	01	03	094	T66433	001	X	WAT001	PERSONNEL	1207120797	12/10/97	P29179209	121097	164.22
094	8	21	01	03	094	T66433	001	I	WAT001	WATERMARK	9776TECO	11/11/97	P57728001	9776	93.84
094	8	21	01	03	094	T66495	001	I	FLO044	WATERMARK	9776TECO	11/11/97	P57728001	9776	20.25
094	8	21	01	03	094	T66495	001	X	FLO044	FLORIDA RE	42359	07/14/97	P17610038	535772	300.00
094	8	21	01	03	094	T66618	003	I	PMI001	FLORIDA RE	42359	07/14/97	P17610038	535772	268.85
050	8	21	01	07	050	T66335	001	X	BRA023	PERSONNEL	122897	12/30/97	P29179212	122897	18.82
050	8	21	01	07	050	T66335	001	I	BRA023	BRADLEY EN	035276	10/29/97	P06796040	0352376	46.97
050	8	21	01	07	050	T66427	001	X	RIN027	BRADLEY EN	035276	10/29/97	P06796040	0352376	7.43
050	8	21	01	07	050	T66427	001	I	RIN027	RINALDI PR	12518401	12/10/97	P00825059	12518401	113.52
050	8	21	01	07	050	T66427	001	I	RIN027	RINALDI PR	12518401	12/10/97	P00825059	12518401	27.81
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DISTRIBUTION					VOUCHER		VENDOR		INVOICE		PURCHASE		AMOUNTS		
A	PR	SU	SO	BEN	NUMBER	LNE	C	NUMBER	NAME	NUMBER	DATE	ORDER	DESCRIP TN	DEBIT	CREDI
8	21	01	07	050	T66428	001	I	RIN027	RINALDI PR	12518501	12/10/97				
8	21	01	07	050	T66428	001	X	RIN027	RINALDI PR	12518501	12/10/97	P00825060	12518501	396.00	
8	21	01	07	050	T66429	001	I	RIN027	RINALDI PR	12444801	08/25/97	P00825061	12518501	26.73	
8	21	01	07	050	T66429	001	X	RIN027	RINALDI PR	12444801	08/25/97	P00825061	12444801	512.00	
8	21	01	07	050	T66430	001	I	RIN027	RINALDI PR	12427801	08/06/97	P00825062	12427801	35.84	
8	21	01	07	050	T66430	001	X	RIN027	RINALDI PR	12427801	08/06/97	P00825062	12427801	40.60	
8	21	01	07	050	T66431	001	I	RIN027	RINALDI PR	12427701	08/06/97	P00825063	12427701	580.00	
8	21	01	07	050	T66431	001	X	RIN027	RINALDI PR	12427701	08/06/97	P00825063	12427701	53.20	
8	21	01	07	050	T66432	001	I	RIN027	RINALDI PR	12426001	08/06/97	P00825064	12426001	760.00	
8	21	01	07	051	T65936	001	X	COC919	FLORIDA CO	56053217	11/25/97			48.58	
8	21	01	07	051	T65936	001	I	COC919	FLORIDA CO	56053217	11/25/97			694.00	
8	21	01	07	051	T66579	001	X	COC919	FLORIDA CO	56055113	11/25/97			8.66	
8	21	01	07	051	T66579	001	I	COC919	FLORIDA CO	56055113	12/23/97			128.25	
P		01	07	051	T66579	001	X	COC919	FLORIDA CO	56055113	12/23/97			8.63	
L		01	07	052	T66605	002	I	EB5055	EBSCO SUBS	0066703	10/08/97	P14288090	00066703	127.88	
8	21	01	07	052	T66605	002	X	EB5055	EBSCO SUBS	0066703	10/08/97	P14288090	00066703	346.60	
8	21	01	07	053	T66565	001	I	TON030	TONERTYPE	3401	11/11/97	P37702125	6401	23.40	
8	21	01	07	053	T66565	001	X	TON030	TONERTYPE	3401	11/11/97	P37702125	6401	2.33	
8	21	01	07	054	T66068	001	X	RIN027	RINALDI PR	12479801	10/16/97	P00825051	12479801	41.95	
8	21	01	07	054	T66068	001	I	RIN027	RINALDI PR	12479801	10/16/97	P00825051	12479801	27.81	
8	21	01	07	055	T66073	001	I	BET027	BETTER BUS	PD060670	11/21/97	P05354057	PD060670	412.00	
8	21	01	07	055	T66073	001	X	BET027	BETTER BUS	PD060670	11/21/97	P05354057	PD060670	302.00	
8	21	01	07	055	T66163	001	X	BC0001	BOISE CASC	1101113097	11/30/97			20.39	
8	21	01	07	055	T66163	001	I	BC0001	BOISE CASC	1101113097	11/30/97			20.19	
8	21	01	07	057	T66163	002	X	BC0001	BOISE CASC	1101113097	11/30/97			299.04	
8	21	01	07	057	T66163	002	I	BC0001	BOISE CASC	1101113097	11/30/97			1.17	
8	21	01	07	058	T66163	003	X	BC0001	BOISE CASC	1101113097	11/30/97			17.34	
8	21	01	07	058	T66163	003	I	BC0001	BOISE CASC	1101113097	11/30/97			3.29	
8	21	01	07	060	T65988	001	X	UNL120	UNLIMITED	73941	11/07/97	P98005113	73941	48.69	
8	21	01	07	060	T65988	001	I	UNL120	UNLIMITED	73941	11/07/97	P98005113	73941	8.13	
8	21	01	07	060	T65989	001	X	UNL120	UNLIMITED	73965	11/10/97	P98005112	73965	120.48	
8	21	01	07	060	T65989	001	I	UNL120	UNLIMITED	73965	11/10/97	P98005112	73965	4.99	
8	21	01	07	060	T66063	001	X	MAR016	MARTIN LIT	45466	11/18/97	P30376008	45466	73.90	
8	21	01	07	060	T66063	001	I	MAR016	MARTIN LIT	45466	11/18/97	P30376008	45466	82.08	
8	21	01	07	060	T66367	001	X	FIR124	FIRST CLAS	121797	12/17/97			1,216.00	
8	21	01	07	060	T66367	001	I	FIR124	FIRST CLAS	121797	12/17/97			54.68	
8	21	01	07	060	T66379	001	X	FIR124	FIRST CLAS	121697	12/16/97			810.00	
8	21	01	07	060	T66379	001	I	FIR124	FIRST CLAS	121697	12/16/97			49.07	
8	21	01	07	065	T65937	002	I	HIL903	HILL MAILI	1070441170	11/22/97			727.00	
8	21	01	07	065	T65937	001	X	HIL903	HILL MAILI	1070441170	11/22/97			90.94	
8	21	01	07	065	T65937	001	I	HIL903	HILL MAILI	1070441170	11/22/97			6.14	
8	21	01	07	065	T65937	002	X	HIL903	HILL MAILI	1070441170	11/22/97			90.94	
8	21	01	07	065	T65954	002	I	HAR934	HARCOURT B	CK VOIDED	12/14/97			6.14	
8	21	01	07	065	T65957	001	I	IBC900	IBC USA CO	CK VOIDED	12/04/97				
8	21	01	07	065	T65967	002	X	HAR934	HARCOURT B	3300763	11/22/97			35.44	
8	21	01	07	065	T65967	002	I	HAR934	HARCOURT B	3300763	11/22/97			525.00	
8	21	01	07	065	T65967	004	X	HAR934	HARCOURT B	3300763	11/22/97				
8	21	01	07	065	T65967	004	I	HAR934	HARCOURT B	3300763	11/22/97				
8	21	01	07	065	T66280	001	I	WAT936	WATSON WYA	9815697	12/17/97				
8	21	01	07	065	T66462	001	I	HIL903	HILL MAILI	117039	12/23/97			1,998.00	
8	21	01	07	065	T66462	001	X	HIL903	HILL MAILI	117039	12/23/97			357.59	
8	21	01	07	071	T66163	005	X	BC0001	BOISE CASC	1101113097	11/30/97			24.14	
8	21	01	07	071	T66163	005	I	BC0001	BOISE CASC	1101113097	11/30/97			.54	
														8.06	

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DISTRIBUTION					VOUCHER		VENDOR		INVOICE		PURCHASE		AMOUNTS			
RI	A	PR	SU	SO	BEN	NUMBER	LNE	C	NUMBER	NAME	NUMBER	DATE	ORDER	DESCRIPTN	DEBIT	CRD
171	8	21	01	07	071	T66336	001	X	DAT017	DATAFLEX	840695	10/27/97				
171	8	21	01	07	071	T66336	001	I	DAT017	DATAFLEX	840695	10/27/97	P28927057	837591 DA	69.02	
171	8	21	01	07	071	T66337	001	X	GUN043	GUNN PRINT	014078	11/21/97	P28927057	837591 DA	1,022.58	
171	8	21	01	07	071	T66337	001	I	GUN043	GUNN PRINT	014078	11/21/97	P99281067	014078	11.14	
194	8	21	01	07	084	T66079	001	I	FEA070	FEATHER FI	4852	11/21/97	P99281067	014078	165.00	
185	8	21	01	07	085	T65977	001	X	LAN048	LANIER WOR	50406929	11/05/97	P38941010	4852	924.00	
185	8	21	01	07	085	T65977	001	I	LAN048	LANIER WOR	50406929	11/05/97			20.93	
185	8	21	01	07	085	T65999	001	X	ASA001	ASAP SOFTW	01317284	10/14/97	P53792009	3415/002/	314.00	
185	8	21	01	07	085	T65999	001	I	ASA001	ASAP SOFTW	01317284	10/14/97	P53792009	3415/002/	6.45	
185	8	21	01	07	085	T66027	002	I	267501857	SAPP CHARL	EMP EXP	12/03/97			92.16	
185	8	21	01	07	085	T66065	001	X	TON030	TONERTYPE	6512	11/21/97	P37702121	6512	2.66	
185	8	21	01	07	085	T66065	001	I	TON030	TONERTYPE	6512	11/21/97	P37702121	6512	3.84	
185	8	21	01	07	085	T66086	001	I	NAT945	NATIONAL R	382180	12/04/97			56.95	
185	8	21	01	07	085	T66086	001	X	NAT945	NATIONAL R	382180	12/04/97			278.00	
185	8	21	01	07	085	T66163	008	X	BC0001	BOISE CASC	1101113097	11/30/97			18.77	
185	8	21	01	07	085	T66163	007	I	BC0001	BOISE CASC	1101113097	11/30/97			8.32	
185	8	21	01	07	085	T66163	007	X	BC0001	BOISE CASC	1101113097	11/30/97			367.67	
185	8	21	01	07	085	T66163	008	I	BC0001	BOISE CASC	1101113097	11/30/97			24.82	
185	8	21	01	07	085	T66165	003	I	299582546	SARRO STEP	EMP EXP	12/09/97			123.31	
185	8	21	01	07	085	T66173	006	I	NAT923	NATIONSBAN	00396396	12/04/97			6.37	
185	8	21	01	07	085	T66173	005	X	NAT923	NATIONSBAN	00396396	12/04/97			46.30	
185	8	21	01	07	085	T66173	005	I	NAT923	NATIONSBAN	00396396	12/04/97			1.06	
185	8	21	01	07	085	T66173	003	I	NAT923	NATIONSBAN	00396396	12/04/97			15.75	
185	8	21	01	07	085	T66173	004	I	NAT923	NATIONSBAN	00396396	12/04/97			136.57	
185	8	21	01	07	085	T66173	001	I	NAT923	NATIONSBAN	00396396	12/04/97			34.69	
185	8	21	01	07	085	T66173	002	I	NAT923	NATIONSBAN	00396396	12/04/97			5.73	
185	8	21	01	07	085	T66184	001	X	TON030	TONERTYPE	6482	11/17/97	P37702122	6482	37.63	
185	8	21	01	07	085	T66184	001	I	TON030	TONERTYPE	6482	11/17/97	P37702122	6482	3.84	
185	8	21	01	07	085	T66185	001	I	TYPO36	TYPESTYLES	00008297	12/09/97	P02649067	00008297	56.95	
185	8	21	01	07	085	T66421	001	I	TYPO36	TYPESTYLES	00008298	12/09/97	P02649067	00008298	1,009.00	
186	8	21	01	07	086	T66006	001	X	TON030	TONERTYPE	6403	12/09/97	P02649069	00008298	49.75	
186	8	21	01	07	086	T66006	001	I	TON030	TONERTYPE	6403	11/11/97	P37702119	6403	2.83	
186	8	21	01	07	086	T66055	001	I	FEA070	FEATHER FI	4853	11/11/97	P37702119	6403	41.95	
186	8	21	01	07	086	T66163	009	X	BC0001	BOISE CASC	1101113097	11/30/97	P38941009	4853	254.00	
186	8	21	01	07	086	T66163	009	I	BC0001	BOISE CASC	1101113097	11/30/97			14.63	
186	8	21	01	07	086	T66164	009	I	TAX-CASH	PETTY CASH	PETTY CASH	12/05/97			216.79	
186	8	21	01	07	086	T66164	006	I	TAX-CASH	PETTY CASH	PETTY CASH	12/05/97			23.54	
186	8	21	01	07	086	T66164	007	I	TAX-CASH	PETTY CASH	PETTY CASH	12/05/97			9.59	
186	8	21	01	07	086	T66164	008	I	TAX-CASH	PETTY CASH	PETTY CASH	12/05/97			5.32	
186	8	21	01	07	086	T66563	001	X	TON030	TONERTYPE	6475	11/17/97	P37702123	6475	3.74	
186	8	21	01	07	086	T66563	001	I	TON030	TONERTYPE	6475	11/17/97	P37702123	6475	3.84	
186	8	21	01	07	086	T66564	001	I	TON030	TONERTYPE	6586	12/03/97	P37702124	6586	56.95	
186	8	21	01	07	086	T66564	001	X	TON030	TONERTYPE	6586	12/03/97	P37702124	6586	56.95	
186	8	21	01	07	086	T65976	001	I	LAN048	LANIER WOR	50514291	11/10/97			3.84	
186	8	21	01	07	086	T66073	003	I	BET027	BETTER BUS	PD060670	11/21/97	P05354057	PD060670	130.56	
186	8	21	01	07	086	T66073	003	X	BET027	BETTER BUS	PD060670	11/21/97	P05354057	PD060670	147.48	
186	8	21	01	07	086	T66163	010	X	BC0001	BOISE CASC	1101113097	11/30/97			9.95	
186	8	21	01	07	086	T66163	010	I	BC0001	BOISE CASC	1101113097	11/30/97			12.97	
186	8	21	01	07	088	T65945	001	X	RAP900	RAPIDFORMS	002035549	10/15/97			192.18	
186	8	21	01	07	088	T65945	001	I	RAP900	RAPIDFORMS	002035549	10/15/97			4.61	
186	8	21	01	07	088	T66004	001	X	TON030	TONERTYPE	6443	11/12/97	P37702118	6443	76.78	
186	8	21	01	07	088	T66004	001	I	TON030	TONERTYPE	6443	11/12/97	P37702118	6443	6.89	
186	8	21	01	07	088	T66115	001	I	HAR925	HARCOURT B	21419864	11/30/97			102.00	
186	8	21	01	07	088	T66115	001	I	HAR925	HARCOURT B	21419864	11/30/97			124.83	

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DISTRIBUTION				VOUCHER		VENDOR		INVOICE		PURCHASE		AMOUNTS					
ORI	A	PR	SU	SO	BEN	NUMBER	LINE	C	NUMBER	NAME	NUMBER	DATE	ORDER	DESCRIPTN	DEBIT	CRE	
088	8	21	01	07	088	T66163	011	X	BC0001	BOISE CASC	1101113097	11/30/97					
088	8	21	01	07	088	T66163	011	I	BC0001	BOISE CASC	1101113097	11/30/97					
089	8	21	01	07	089	T66008	001	X	TON030	TONERTYPE	6474	11/17/97			14.04		
089	8	21	01	07	089	T66008	001	I	TON030	TONERTYPE	6474	11/17/97			208.02		
089	8	21	01	07	089	T66055	002	I	FEA070	FEATHER FI	4853	10/22/97	P37702115	6474	3.84		
089	8	21	01	07	089	T66163	012	X	BC0001	BOISE CASC	1101113097	11/30/97	P37702115	6474	56.95		
089	8	21	01	07	089	T66163	012	I	BC0001	BOISE CASC	1101113097	11/30/97	P38941009	4853	254.00		
089	8	21	01	07	089	T66339	001	X	UNL120	UNLIMITED	73460	10/10/97			7.68		
089	8	21	01	07	089	T66339	001	I	UNL120	UNLIMITED	73460	10/10/97	P98005115	73460	113.79		
089	8	21	01	07	089	T66349	001	I	FRA001	FRANKLIN Q	20332634	10/10/97	P98005115	73460	2.16		
089	8	21	01	07	089	T66349	001	X	FRA001	FRANKLIN Q	20332634	10/29/97	P47598045	20332634	32.00		
089	8	21	01	07	089	T66350	001	I	FRA001	FRANKLIN Q	20433819	10/29/97	P47598045	20332634	1.86		
089	8	21	01	07	089	T66350	001	X	FRA001	FRANKLIN Q	20433819	11/12/97	P47598045	20433819	.13		
089	8	21	01	07	089	T66351	001	I	FRA001	FRANKLIN Q	20433819	11/12/97	P47598045	20433819	25.28		
089	8	21	01	07	089	T66351	001	X	FRA001	FRANKLIN Q	20362118	10/30/97	P47598047	20362118	1.71		
089	8	21	01	07	089	T66051	001	I	FLO091	FRANKLIN Q	20362118	10/30/97	P47598047	20362118	5.43		
089	8	21	01	07	089	T66064	001	I	T00030	FLORAL IMP	114001	11/07/97	P02324029	114001	.37		
089	8	21	01	07	089	T66064	001	X	TON030	TONERTYPE	6511	11/21/97	P37702120	6511	49.11		
089	8	21	01	07	089	T66163	013	X	BC0001	TONERTYPE	6511	11/21/97	P37702120	6511	56.95		
089	8	21	01	07	089	T66163	013	I	BC0001	BOISE CASC	1101113097	11/30/97			3.84		
089	8	21	01	07	089	T66272	001	X	DAT911	BOISE CASC	1101113097	11/30/97			16.69		
089	8	21	01	07	089	T66272	001	I	DAT911	DATAFILE	614303	12/05/97			247.29		
089	8	21	01	07	089	T66482	001	I	LAN006	DATAFILE	614303	12/05/97			9.54		
089	8	21	01	07	089	T66053	001	X	UNL120	LANIER WOR	50915438	12/10/97			141.39		
089	8	21	01	07	089	T66053	001	I	UNL120	UNLIMITED	74173	11/24/97	P98005114	74173	302.10		
089	8	21	01	07	089	T66073	004	I	BET027	UNLIMITED	74173	11/24/97	P98005114	74173	.86		
089	8	21	01	07	089	T66073	004	X	BET027	BETTER BUS	PD060670	11/21/97	P05354057	PD060670	12.80		
089	51	8	21	01	07	098	T66002	002	I	EVE001	BETTER BUS	PD060670	11/21/97	P05354057	PD060670	80.52	
089	51	8	21	01	07	098	T66003	002	I	EVE001	EVELYN WIG	111897	11/18/97	P25609111	LINEN SER	5.44	
089	51	8	21	01	07	098	T66061	002	I	EVE001	EVELYN WIG	112497	11/24/97	P25609112	LINEN SER	36.00	
089	51	8	21	01	07	098	T66072	002	I	EVE001	EVELYN WIG	120897	12/08/97	P25609113	LINEN SER	32.10	
089	51	8	21	01	07	098	T66281	001	I	SAM976	EVELYN WIG	120997	12/09/97	P25609114	LINEN SER	30.60	
089	51	8	21	01	07	098	T66375	001	X	PEP931	SAMS CLUB	4909619311	12/12/97			33.30	
089	51	8	21	01	07	098	T66375	001	I	PEP931	PEPSI COLA	46275271	12/17/97			116.77	
089	51	8	21	01	07	098	T66566	002	I	EVE001	PEPSI COLA	46275271	12/17/97			7.74	
089	51	8	21	01	07	098	T66566	002	X	EVE001	EVELYN WIG	11213	12/22/97	P25609115	LINEN SER	114.61	
089	51	8	21	01	07	098	T66270	001	I	CON979	EVELYN WIG	11213	12/22/97	P25609115	LINEN SER	17.70	
089	51	8	21	01	07	098	T66271	001	I	CON979	CONNEX INT	83458	11/30/97			1.19	
089	51	8	21	01	07	098	T66415	011	I	CEL050	CONNEX INT	83457	11/30/97			221.14	
089	51	8	21	01	07	098	T65946	004	I	276486848	A T & T WI	80434442	12/16/97			107.68	
089	51	8	21	01	07	098	T66381	003	I	GTE051	GRIFFIN WI	EMP EXP	11/20/97			18.11	
089	51	8	21	01	07	098	T65993	001	I	AME130	GTE MOBILN	0040369	12/13/97			43.22	
089	51	8	21	01	07	098	T66415	014	I	CEL050	AMER PAGIN	02380245	10/19/97	P42000013	DMF023	56.03	
089	51	8	21	01	07	098	T66168	001	I	058282818	A T & T WI	80434442	12/16/97			21.35	
089	51	8	21	01	07	098	T66415	009	I	CEL050	KESSEL ROG	EMP EXP	12/04/97			868.00	
089	51	8	21	01	07	098	T66381	001	I	GTE051	A T & T WI	80434442	12/16/97			26.29	
089	51	8	21	01	07	098	T66415	007	I	CEL050	GTE MOBILN	0040369	12/13/97			18.11	
089	51	8	21	01	07	098	T66415	006	I	CEL050	A T & T WI	80434442	12/16/97			36.78	
089	51	8	21	01	07	098	T66415	012	I	CEL050	A T & T WI	80434442	12/16/97			47.09	
089	51	8	21	01	07	098	T65993	004	I	AME130	A T & T WI	80434442	12/16/97			31.41	
089	51	8	21	01	07	098	T66165	004	I	299582546	AMER PAGIN	02380245	10/19/97	P42000013	DMF023802	55.83	
089	51	8	21	01	07	098	T66165	001	I	299582546	SARRO STEP	EMP EXP	12/09/97			106.35	
089	51	8	21	01	07	098	T66165	002	I	299582546	SARRO STEP	EMP EXP	12/09/97			26.32	
089	51	8	21	01	07	098	T66165	002	I	299582546	SARRO STEP	EMP EXP	12/09/97			2.76	
089	51	8	21	01	07	098	T66165	002	I	299582546	SARRO STEP	EMP EXP	12/09/97			33.98	

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DISTRIBUTION					VOUCHER	S	VENDOR		INVOICE		PURCHASE	DESCRIPTION	AMOUNTS		
ARI	A	PR	SU	SO	BEN	NUMBER	LNE	NUMBER	NAME	NUMBER	DATE	ORDER		DEBIT	CRD
185	8	21	01	08	085	T66165	008	I	299582546	SARRO STEP EMP EXP	12/09/97				
185	8	21	01	08	085	T66381	004	I	GTE051	GTE MOBILN 0040369	12/13/97			24.17	
185	8	21	01	08	085	T66415	010	I	CEL050	A T 8 T WI 80434442	12/16/97			18.10	
185	8	21	01	08	085	T66415	013	I	CEL050	A T 8 T WI 80434442	12/16/97			96.53	
185	8	21	01	08	085	T66415	003	I	CEL050	A T 8 T WI 80434442	12/16/97			40.14	
185	8	21	01	08	085	T66415	004	I	CEL050	A T 8 T WI 80434442	12/16/97			44.79	
185	8	21	01	08	085	T66415	002	I	CEL050	A T 8 T WI 80434442	12/16/97			30.74	
185	8	21	01	08	085	T66415	005	I	CEL050	A T 8 T WI 80434442	12/16/97			49.05	
185	8	21	01	08	085	T66415	008	I	CEL050	A T 8 T WI 80434442	12/16/97			48.26	
185	8	21	01	08	085	T66415	001	I	CEL050	A T 8 T WI 80434442	12/16/97			36.76	
187	8	21	01	08	087	T66608	003	I	AME130	AMER PAGIN DNF0238024	11/19/97	P42000017	2380245	26.90	
187	8	21	01	08	087	T66170	004	I	217628590	CALLAHAN S EMP EXP	12/08/97			109.28	
187	8	21	01	08	089	T66214	003	I	045482143	KANE MARK EMP EXP	12/10/97			60.50	
187	8	21	01	08	089	T65947	005	I	265237621	BROWN DEIR EMP EXP	12/01/97			7.50	
189	8	21	01	08	089	T66032	004	I	593121204	PRIEST MEL EMP EXP	12/03/97			58.53	
192	8	21	01	08	092	T66216	004	I	265497596	WYATT WILL EMP EXP	12/12/97			6.90	
192	8	21	01	08	092	T66219	004	I	263802234	MCDEVITT S EMP EXP	12/09/97			4.65	
192	8	21	01	08	092	T66225	004	I	587826597	LEE MIRIAM EMP EXP	12/12/97			86.86	
192	8	21	01	08	092	T66476	003	I	137501990	BAGGE DOUG EMP EXP	12/10/97			9.34	
192	8	21	01	09	052	T66476	006	I	137501990	BAGGE DOUG EMP EXP	12/10/97			52.71	
192	8	21	01	09	052	T65950	001	I	006423069	OAK ALAN D EMP EXP	11/27/97			9.74	
192	8	21	01	09	052	T65950	004	I	006423069	OAK ALAN D EMP EXP	11/27/97			56.72	
192	8	21	01	09	052	T66191	001	I	AME995	AMER EXPRE 3782905189	11/29/97			141.39	
192	8	21	01	09	052	T66191	002	I	AME995	AMER EXPRE 3782905189	11/29/97			566.49	
192	8	21	01	09	052	T66394	001	I	263175074	RAMIL JOHN EMP EXP	12/19/97			1,059.00	
193	8	21	01	09	053	T65946	002	I	276486848	GRIFFIN WI EMP EXP	11/20/97			1,068.45	
195	8	21	01	09	055	T66168	002	I	058282818	KESSEL ROG EMP EXP	12/04/97			206.07	
195	8	21	01	09	055	T66176	001	I	WYN953	WYNDHAM HA 47694	12/11/97			9.00	
195	8	21	01	09	058	T66630	002	I	058282818	KESSEL ROG EMP EXP	12/31/97			376.16	
195	8	21	01	09	058	T66191	005	I	AME995	AMER EXPRE 3782905189	11/29/97			370.00	
195	8	21	01	09	058	T66191	006	I	AME995	AMER EXPRE 3782905189	11/29/97			332.00	
195	8	21	01	09	060	T66220	006	I	302763859	EUSTACE RO EMP EXP	12/10/97			758.32	
195	8	21	01	09	060	T65939	001	I	EDI935	EDISON ELE ANDERSON G	11/24/97			150.74	
195	8	21	01	09	060	T66097	001	I	HYA985	HYATT REGE 120297	12/02/97			285.00	
195	8	21	01	09	065	T66212	001	I	264406221	ANDERSON G EMP EXP	12/15/97			995.00	
195	8	21	01	09	068	T66215	005	I	265559403	BUSH DAVID EMP EXP	12/08/97			985.30	
195	8	21	01	09	068	T66199	001	I	PEP920	JAMS ENDIS 120897R	12/08/97			53.55	
195	8	21	01	09	070	T66202	001	I	PEP920	JAMS ENDIS 120897R	12/08/97			19.91	
195	8	21	01	09	070	T66198	001	I	PEP920	JAMS ENDIS 120897	12/08/97			23.82	
195	8	21	01	09	070	T66201	001	I	PEP920	JAMS ENDIS 120897	12/08/97			19.91	
195	8	21	01	09	071	T66198	002	I	PEP920	JAMS ENDIS 120897	12/08/97			23.82	
195	8	21	01	09	071	T66201	002	I	PEP920	JAMS ENDIS 120897	12/08/97			39.82	
195	8	21	01	09	085	T65949	005	I	249642631	CAINES RIC EMP EXP	11/21/97			47.64	
195	8	21	01	09	085	T65949	006	I	249642631	CAINES RIC EMP EXP	11/21/97			4.00	
195	8	21	01	09	085	T66165	005	I	299582546	SARRO STEP EMP EXP	12/09/97			4.00	
195	8	21	01	09	085	T66166	003	I	299582546	SARRO STEP EMP EXP	12/09/97			488.34	
195	8	21	01	09	085	T66166	001	I	299582546	SARRO STEP EMP EXP	12/09/97			33.25	
195	8	21	01	09	085	T66191	010	I	AME995	AMER EXPRE 3782905189	11/29/97			145.50	
195	8	21	01	09	086	T66191	011	I	AME995	AMER EXPRE 3782905189	11/29/97			234.00	
195	8	21	01	09	087	T66103	001	I	BOS962	BOSTON COA 62371	11/21/97			1,330.00	
195	8	21	01	09	087	T66170	003	I	217628590	CALLAHAN S EMP EXP	12/08/97			139.35	
195	8	21	01	09	087	T66170	005	I	217628590	CALLAHAN S EMP EXP	12/08/97			1,449.93	
195	8	21	01	09	087	T66191	012	I	AME995	AMER EXPRE 3782905189	11/29/97			50.00	
												AIR TRAVE		1,684.00	

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DISTRIBUTION				VOUCHER		VENDOR		INVOICE		PURCHASE ORDER	DESCRIPTN	AMOUNTS	
A	PR	SU	SO	NUMBER	LNE	C	NUMBER	NAME	NUMBER	DATE		DEBIT	CREDIT
8	21	01	09	087	T66214	001	I	045482143	KANE MARK	EMP EXP	12/10/97		
8	21	01	09	087	T66360	008	I	JOURNALVU	JOURNALVU	JV12-01	12/18/97	1,576.05	
8	21	01	09	089	T65947	006	I	265237621	BROWN DEIR	EMP EXP	12/01/97		
8	21	01	09	089	T65947	002	I	265237621	BROWN DEIR	EMP EXP	12/01/97		
8	21	01	09	089	T66191	013	I	AME995	AMER EXPRE	3782905189	11/29/97	563.28	178.07
8	21	01	09	089	T66216	003	I	265497596	WYATT WILL	EMP EXP	12/12/97		
8	21	01	09	089	T66216	001	I	265497596	WYATT WILL	EMP EXP	12/12/97		
8	21	01	09	089	T66288	002	I	264339388	MOHR JEH C	EMP EXP	12/12/97	29.00	217.46
8	21	01	09	089	T66360	006	I	JOURNALVU	JOURNALVU	JV12-01	12/15/97	164.40	
8	21	01	09	089	T66413	002	I	593586462	MARTIN SUS	EMP EXP	12/18/97	593.60	
8	21	01	09	092	T66191	016	I	AME995	AMER EXPRE	3782905189	11/29/97		
8	21	01	09	092	T66191	015	I	AME995	AMER EXPRE	3782905189	11/29/97	350.76	235.67
8	21	01	09	092	T66198	003	I	PEP920	JAMS ENDIS	120897	12/08/97	533.00	
8	21	01	09	092	T66201	003	I	PEP920	JAMS ENDIS	120897	12/08/97	594.00	
8	21	01	09	092	T66219	002	I	263802234	MCDEVITT S	EMP EXP	12/08/97	119.59	
8	21	01	10	051	T66225	005	I	587826597	LEE MIRIAM	EMP EXP	12/09/97	143.01	
8	21	01	10	051	T65925	001	I	ALL937	ALLEGRO IN	XMAS PARTY	12/12/97	833.55	
8	21	01	10	051	T66577	001	I	FL0847	FLORIDA CO	1832	11/20/97	305.20	
8	21	01	10	051	000043	001	I	GUT912	GUTCHERS Q	44454	12/19/97	1,300.00	
8	21	01	10	052	T65550	003	I	006423069	OAK ALAN D	EMP EXP	11/17/97	649.00	
8	21	01	10	052	T66195	001	I	EDI935	EDISON ELE	121197	11/27/97	50.02	
8	21	01	10	053	T65946	006	I	276486848	GRIFFIN WI	EMP EXP	12/11/97	75.00	
8	21	01	10	055	T66630	009	I	058282818	KESSEL ROG	EMP EXP	11/20/97	485.00	
8	21	01	10	056	T66208	004	I	439520359	HUMPHRIES	EMP EXP	12/31/97	37.84	
8	21	01	10	057	T66276	001	I	HRI945	HUMAN RESO	121797	12/15/97	82.00	
8	21	01	10	057	T66332	010	I	FED900	FEDERAL EX	434166199	12/17/97	40.00	
8	21	01	10	057	T66334	002	I	FED900	FEDERAL EX	434643012	11/19/97	800.00	
8	21	01	10	057	T66378	003	I	364424013	DUNN ROGER	EMP EXP	11/24/97	19.25	
8	21	01	10	057	T66378	005	I	364424013	DUNN ROGER	EMP EXP	12/18/97	11.50	
8	21	01	10	058	T65944	001	X	VWE900	V W EIMICK	948003	12/18/97	25.00	
8	21	01	10	058	T65944	001	I	VWE900	V W EIMICK	948003	11/20/97	25.00	
8	21	01	10	058	T66073	002	X	BET027	BETTER BUS	PD060670	11/20/97	14.18	
8	21	01	10	058	T66073	002	I	BET027	BETTER BUS	PD060670	11/21/97	220.04	
8	21	01	10	060	T65942	001	I	BAL921	BALDWIN CO	946498	11/13/97	23.86	
8	21	01	10	060	T66163	004	X	BC0001	BOISE CASC	1101113097	11/30/97	353.53	
8	21	01	10	060	T66163	004	I	BC0001	BOISE CASC	1101113097	11/30/97	69.15	
8	21	01	10	060	T66212	004	I	264406221	ANDERSON G	EMP EXP	12/15/97	1.26	
8	21	01	10	060	T66483	001	X	TAY932	TAYLOR REN	0119252109	11/15/97	18.64	
8	21	01	10	060	T66483	001	I	TAY932	TAYLOR REN	0119252109	11/15/97	4.25	
8	21	01	10	065	T66215	006	I	265559403	BUSH DAVID	EMP EXP	11/15/97	15.44	
8	21	01	10	065	T66331	002	I	FED900	FEDERAL EX	433907312	12/08/97	228.70	
8	21	01	10	065	T66333	001	I	FED900	FEDERAL EX	434643014	11/17/97	19.75	
8	21	01	10	068	T66192	001	I	PEP920	JAMS ENDIS	CK VOIDED	11/24/97	20.75	
8	21	01	10	068	T66204	001	I	PEP920	JAMS ENDIS	CK VOIDED	12/16/97	14.25	
8	21	01	10	070	T66192	002	I	PEP920	JAMS ENDIS	110497	11/04/97	189.13	189.13
8	21	01	10	070	T66203	001	I	PEP920	JAMS ENDIS	CK VOIDED	12/16/97		
8	21	01	10	071	T66192	003	I	PEP920	JAMS ENDIS	110497	11/04/97	189.13	189.13
8	21	01	10	071	T66203	002	I	PEP920	JAMS ENDIS	CK VOIDED	12/16/97		
8	21	01	10	071	T66286	001	I	HAR951	HARCOURT B	20990228	11/04/97	378.26	378.26
8	21	01	10	071	T66286	001	X	HAR951	HARCOURT B	20990228	10/29/97	72.47	
8	21	01	10	080	T66329	002	I	FED900	FEDERAL EX	435356203	10/29/97	4.32	
8	21	01	10	080	T66333	002	I	FED900	FEDERAL EX	434643014	12/01/97	30.00	
8	21	01	10	085	T66084	001	I	TUL945	TULANE CLE	121097	11/24/97	16.75	
												398.00	

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DISTRIBUTION-----					VOUCHER-- S		VENDOR-----		INVOICE-----		PURCHASE	DESCRIPTN	AMOUNTS-----			
A	PR	SU	SO	BEN	NUMBER	LNE	C	NUMBER	NAME	NUMBER	DATE	ORDER		DEBIT	CREDIT	
8	21	01	10	085	T66089	001	I	FL0980	FLORIDA DE	REG FEE	12/10/97					
8	21	01	10	085	T66090	001	I	FL0981	FLORIDA IN	REG FEE	12/10/97					
8	21	01	10	085	T66205	006	I	CLA-CASH	PETTY CASH	PETTY CASH	12/09/97			340.00		
8	21	01	10	085	T66205	007	I	CLA-CASH	PETTY CASH	PETTY CASH	12/09/97			350.00		
8	21	01	10	085	T66205	004	I	CLA-CASH	PETTY CASH	PETTY CASH	12/09/97			139.30		
8	21	01	10	085	T66205	001	I	CLA-CASH	PETTY CASH	PETTY CASH	12/09/97			11.29		
8	21	01	10	085	T66205	011	I	CLA-CASH	PETTY CASH	PETTY CASH	12/09/97			500.00		
8	21	01	10	085	T66205	009	I	CLA-CASH	PETTY CASH	PETTY CASH	12/09/97			70.00		
8	21	01	10	085	T66205	010	I	CLA-CASH	PETTY CASH	PETTY CASH	12/09/97			10.61		
8	21	01	10	085	T66205	008	I	CLA-CASH	PETTY CASH	PETTY CASH	12/09/97			8.87		
8	21	01	10	085	T66205	012	I	CLA-CASH	PETTY CASH	PETTY CASH	12/09/97			10.41		
8	21	01	10	085	T66604	001	I	RIS964	RISK & MAN	123097	12/30/97			10.04		
8	21	01	10	085	T66099	001	I	FL0945	FLORIDA SO	5208	12/08/97			11.41		
8	21	01	10	087	T66332	009	I	FED900	FEDERAL EX	434166199	11/19/97			2,235.00		
8	21	01	10	087	T65943	001	I	MOR900	MORROW & C	972001338	11/14/97			82.56		
8	21	01	10	087	T65991	002	I	COM023	COMPUSERVI	7000215346	11/20/97	P19119035	700021534	11.50		
8	21	01	10	087	T66617	002	X	COM023	COMPUSERVI	9711203038	11/29/97	P19119036	971120303	44.80		
8	21	01	10	087	T66617	002	X	COM023	COMPUSERVI	9711203038	11/29/97	P19119036	971120303	13.12		
8	21	01	10	088	T66631	001	I	310625009	YAZBACK NA	EMP EXP	12/31/97			11.45		
8	21	01	10	088	T66005	001	X	TON030	TONERTYPE	6331	12/31/97			.77		
8	21	01	10	089	T66005	001	I	TON030	TONERTYPE	6331	10/31/97	P37702117	6331.	13.00		
8	21	01	10	089	T65947	004	I	265237621	BROWN DEIR	EMP EXP	10/31/97	P37702117	6331.	2.94		
8	21	01	10	089	T66032	002	I	593121204	PRIEST MEL	EMP EXP	12/01/97			41.95		
8	21	01	10	089	T66213	003	I	294565379	VERDISCO M	EMP EXP	12/03/97			1.50		
8	21	01	10	089	T66360	014	I	JOURNALVO	JOURNALVO	JV12-01	12/15/97			3.50		
8	21	01	10	089	T66360	012	I	JOURNALVO	JOURNALVO	JV12-01	12/18/97			2.09		
8	21	01	10	089	T66412	003	I	593121204	JOURNALVO	JV12-01	12/18/97	T62823 VO			3,750.00	
8	21	01	10	089	T66603	001	I	265237621	PRIEST MEL	EMP EXP	12/18/97	T64011 VO			3,750.00	
8	21	01	10	092	T66023	001	X	COP027	BROWN DEIR	EMP EXP	12/31/97			795.00		
8	21	01	10	092	T66023	001	I	COP027	COPYRIGHT	19068	07/29/97	P09477005	19068	25.89		
8	21	01	10	092	T66192	004	I	PEP920	COPYRIGHT	19068	07/29/97	P09477005	19068	450.80		
8	21	01	10	092	T66203	003	I	PEP920	JAMS ENDIS	CK VOIDED	12/16/97			6,680.00		
8	21	01	10	092	T66225	006	I	587826597	JAMS ENDIS	110497	11/04/97				1,134.80	
8	21	01	10	092	T66227	001	I	LEG951	LEE MIRIAM	EMP EXP	12/1/97			5.00		
8	21	01	10	092	T66285	001	I	AME935	LEGAL SEAR	121697	12/10/97			225.00		
8	21	01	10	094	T66393	001	I	260669025	AMER MANAG	0101174983	12/15/97			1,260.00		
8	21	01	10	094	T66393	007	I	260669025	HOPKINS WA	EMP EXP	12/17/97			26.75		
8	21	01	10	094	T66393	009	I	260669025	HOPKINS WA	EMP EXP	12/17/97			26.75		
8	21	01	10	094	T66393	011	I	260669025	HOPKINS WA	EMP EXP	12/17/97			26.68		
8	21	01	10	094	T66393	005	I	260669025	HOPKINS WA	EMP EXP	12/17/97			26.68		
8	21	01	10	098	T66471	001	I	018423697	HOPKINS WA	EMP EXP	12/17/97			25.00		
8	21	01	10	099	T66555	001	I	NAT947	MAHONEY MI	EMP EXP	12/22/97			26.75		
8	21	01	10	099	T65916	001	I	TEC988	NATIONSBAN	122997	12/29/97			1.00		
8	21	01	10	099	T66492	001	I	TEC903	TECO POWER	P398	12/29/97			6,521.23		
8	21	01	10	099	T66528	001	I	TEC903	TECO POWER	P346	10/31/97			143.18		
8	21	01	10	099	T66632	001	I	TEC903	TECO POWER	CK VOIDED	05/31/97			357.21		
8	21	01	14	085	T65487	001	X	AME115	TECO POWER	P409	11/30/97				357.21	
8	21	01	14	085	T65487	001	I	AME115	AMER BUSIN	0858658	11/16/97	P20826001	KONICA 41	428.26		
8	21	01	14	085	T66071	001	X	DAN112	AMER BUSIN	0858658	11/16/97	P20826001	KONICA 41	7.80		
8	21	01	14	085	T66071	001	I	DAN112	DANKA INDU	1534774	11/20/97	P96632097	1534774	115.53		
8	21	01	14	085	T66071	001	I	DAN112	DANKA INDU	1534774	11/20/97	P96632097	1534774	4.44		
8	21	01	14	085	T66071	002	X	DAN112	DANKA INDU	1534774	11/20/97	P96632097	1534774	65.85		
8	21	01	14	085	T66071	002	I	DAN112	DANKA INDU	1534774	11/20/97	P96632097	1534774	4.45		
8	21	01	14	086	T65488	001	I	AME115	DANKA INDU	1534774	11/20/97	P96632097	1534774	65.86		
8	21	01	14	086	T65488	001	I	AME115	AMER BUSIN	0858657	11/16/97	P20826002	KONICA 41	119.03		

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DISTRIBUTION-----					VOUCHER--		S		VENDOR--		INVOICE--		PURCHASE		DESCRIPTN		AMOUNTS	
1	A	PR	SU	SO	BEN	NUMBER	LNE	C	NUMBER	NAME	NUMBER	DATE	ORDER			DEBIT	CRED	
16	8	21	01	14	086	T65488	001	X	AME115	AMER BUSIN	0858657	11/16/97	P20826002					
17	8	21	01	14	087	T65488	002	X	AME115	AMER BUSIN	0858657	11/16/97	P20826002	KONICA 41		8.03		
17	8	21	01	14	087	T65488	002	I	AME115	AMER BUSIN	0858657	11/16/97	P20826002	KONICA 41		7.80		
17	8	21	01	14	087	T66007	001	X	TON030	AMER BUSIN	0858657	11/16/97	P20826002	KONICA 41		115.53		
18	8	21	01	14	088	T66007	001	I	TON030	TONERTYPE	6402	11/11/97	P37702116	6402		1.49		
18	8	21	01	14	088	T65488	003	X	AME115	AMER BUSIN	0858657	11/16/97	P20826002	KONICA 41		22.00		
19	8	21	01	14	089	T65487	002	X	AME115	AMER BUSIN	0858657	11/16/97	P20826002	KONICA 41		7.80		
19	8	21	01	14	089	T65487	002	I	AME115	AMER BUSIN	0858657	11/16/97	P20826002	KONICA 41		115.55		
2	8	21	01	14	092	T65487	003	I	AME115	AMER BUSIN	0858658	11/16/97	P20826001	KONICA 41		7.80		
2	8	21	01	14	092	T65487	003	X	AME115	AMER BUSIN	0858658	11/16/97	P20826001	KONICA 41		115.53		
2	8	21	01	14	092	T66071	003	X	DAN112	AMER BUSIN	0858658	11/16/97	P20826001	KONICA 41		119.05		
2	8	21	01	14	092	T66071	003	I	DAN112	DANKA INDU	1534774	11/20/97	P96632097	1534774		8.04		
2	8	21	01	14	092	T65980	001	X	FAM900	DANKA INDU	1534774	11/20/97	P96632097	1534774		4.45		
1	8	21	01	15	051	T65980	001	I	FAM900	FAMILY DOW	1103111797	11/17/97				65.86		
1	8	21	01	15	051	T65980	036	X	FAM900	FAMILY DOW	1103111797	11/17/97				8.12		
1	8	21	01	15	051	T65980	036	I	FAM900	FAMILY DOW	1103111797	11/17/97				120.35		
1	8	21	01	15	051	T65980	031	X	FAM900	FAMILY DOW	1103111797	11/17/97				8.12		
1	8	21	01	15	051	T65980	031	I	FAM900	FAMILY DOW	1103111797	11/17/97				120.35		
1	8	21	01	15	051	T65980	013	X	FAM900	FAMILY DOW	1103111797	11/17/97				.35		
1	8	21	01	15	051	T65980	013	I	FAM900	FAMILY DOW	1103111797	11/17/97				5.25		
1	8	21	01	15	051	T65980	017	X	FAM900	FAMILY DOW	1103111797	11/17/97				.50		
1	8	21	01	15	051	T65980	017	I	FAM900	FAMILY DOW	1103111797	11/17/97				7.40		
1	8	21	01	15	051	T66162	012	X	FAM900	FAMILY DOW	1103111797	11/17/97				8.12		
1	8	21	01	15	052	T66162	012	I	FAM900	FAMILY DOW	1118113097	11/30/97				120.35		
8	21	01	15	052	T65950	002	I	006423069	FAMILY DOW	1118113097	11/30/97				2.09			
8	21	01	15	052	T65980	018	I	FAM900	OAK ALAN D EMP EXP			11/27/97				30.95		
8	21	01	15	052	T65980	018	X	FAM900	FAMILY DOW	1103111797	11/17/97					541.25		
8	21	01	15	052	T65980	011	X	FAM900	FAMILY DOW	1103111797	11/17/97					11.00		
8	21	01	15	052	T65980	011	I	FAM900	FAMILY DOW	1103111797	11/17/97					.74		
8	21	01	15	052	T65980	002	I	FAM900	FAMILY DOW	1103111797	11/17/97					1.97		
8	21	01	15	052	T65980	002	X	FAM900	FAMILY DOW	1103111797	11/17/97					29.25		
8	21	01	15	052	T66162	005	I	FAM900	FAMILY DOW	1103111797	11/17/97					10.20		
P	1	01	15	052	T66162	005	X	FAM900	FAMILY DOW	1118113097	11/30/97					.69		
1	01	15	052	T66394	003	I	263175074	FAMILY DOW	1118113097	11/30/97					10.20			
8	21	01	15	053	T65946	003	I	276486848	RAMIL JOHN EMP EXP			12/19/97				.69		
8	21	01	15	053	T65980	016	X	FAM900	GRIFFIN WI EMP EXP			11/20/97				890.08		
8	21	01	15	055	T65980	016	I	FAM900	FAMILY DOW	1103111797	11/17/97					227.87		
8	21	01	15	055	T65919	003	I	058282818	FAMILY DOW	1103111797	11/17/97					1.92		
8	21	01	15	055	T65980	015	X	FAM900	KESSEL ROG EMP EXP			11/25/97				28.50		
8	21	01	15	055	T65980	015	I	FAM900	FAMILY DOW	1103111797	11/17/97					475.00		
8	21	01	15	055	T65980	019	I	FAM900	FAMILY DOW	1103111797	11/17/97					.37		
8	21	01	15	055	T65980	019	X	FAM900	FAMILY DOW	1103111797	11/17/97					5.50		
8	21	01	15	055	T65980	032	X	FAM900	FAMILY DOW	1103111797	11/17/97					4.25		
8	21	01	15	055	T65980	032	I	FAM900	FAMILY DOW	1103111797	11/17/97					.29		
8	21	01	15	055	T65980	028	I	FAM900	FAMILY DOW	1103111797	11/17/97					.37		
8	21	01	15	055	T65980	021	X	FAM900	FAMILY DOW	1103111797	11/17/97					5.50		
8	21	01	15	055	T65980	021	I	FAM900	FAMILY DOW	1103111797	11/17/97					10.60		
8	21	01	15	055	T65980	028	X	FAM900	FAMILY DOW	1103111797	11/17/97					1.25		
8	21	01	15	055	T65980	003	I	FAM900	FAMILY DOW	1103111797	11/17/97					18.45		
8	21	01	15	055	T65980	003	X	FAM900	FAMILY DOW	1103111797	11/17/97					.72		
8	21	01	15	055	T66168	003	I	058282818	FAMILY DOW	1103111797	11/17/97					5.50		
8	21	01	15	055	T66572	001	I	CAT900	KESSEL ROG EMP EXP			12/04/97				.37		
									CATERING B 23892			12/11/97				75.80		

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DISTRIBUTION					VOUCHER		VENDOR		INVOICE		PURCHASE ORDER	DESCRIPTN	AMOUNTS	
I	A	PR	SU	SO	NUMBER	LINE	NUMBER	NAME	NUMBER	DATE			DEBIT	CRED
5	8	21	01	15	055	T66630	003	I 058282818	KESSEL	ROG EMP EXP	12/31/97			
5	8	21	01	15	055	T66630	001	I 058282818	KESSEL	ROG EMP EXP	12/31/97	29.33		
5	8	21	01	15	055	T66630	004	I 058282818	KESSEL	ROG EMP EXP	12/31/97	29.33		
5	8	21	01	15	055	T66630	008	I 058282818	KESSEL	ROG EMP EXP	12/31/97	30.04		
7	8	21	01	15	057	T65980	022	X FAM900	FAMILY	DOW 1103111797	11/17/97	26.68		
7	8	21	01	15	057	T65980	022	I FAM900	FAMILY	DOW 1103111797	11/17/97	6.58		
7	8	21	01	15	057	T65980	034	I FAM900	FAMILY	DOW 1103111797	11/17/97	97.50		
7	8	21	01	15	057	T65980	034	X FAM900	FAMILY	DOW 1103111797	11/17/97	11.00		
7	8	21	01	15	057	T65980	020	I FAM900	FAMILY	DOW 1103111797	11/17/97	.74		
7	8	21	01	15	057	T65980	020	X FAM900	FAMILY	DOW 1103111797	11/17/97	4.25		
7	8	21	01	15	057	T65980	010	X FAM900	FAMILY	DOW 1103111797	11/17/97	.29		
7	8	21	01	15	057	T65980	005	X FAM900	FAMILY	DOW 1103111797	11/17/97	3.26		
7	8	21	01	15	057	T65980	005	I FAM900	FAMILY	DOW 1103111797	11/17/97	6.41		
7	8	21	01	15	057	T65980	010	I FAM900	FAMILY	DOW 1103111797	11/17/97	95.00		
7	8	21	01	15	057	T66162	001	X FAM900	FAMILY	DOW 1103111797	11/17/97	48.25		
7	8	21	01	15	057	T66162	001	I FAM900	FAMILY	DOW 1118113097	11/30/97	4.66		
7	8	21	01	15	057	T66378	001	I 364424013	DUNN	ROGER EMP EXP	12/18/97	69.00		
8	8	21	01	15	058	T66220	007	I 302763859	EUSTACE	RO EMP EXP	12/10/97	125.84		
8	8	21	01	15	060	T65918	003	I 264406221	ANDERSON	G EMP EXP	11/18/97	69.85		
8	8	21	01	15	060	T65918	002	I 264406221	ANDERSON	G EMP EXP	11/18/97	35.74		
8	8	21	01	15	060	T65918	007	I 264406221	ANDERSON	G EMP EXP	11/18/97	47.18		
8	8	21	01	15	060	T65918	005	I 264406221	ANDERSON	G EMP EXP	11/18/97	45.82		
8	8	21	01	15	060	T65918	001	I 264406221	ANDERSON	G EMP EXP	11/18/97	21.65		
8	8	21	01	15	060	T65980	007	X FAM900	FAMILY	DOW 1103111797	11/17/97	37.17		
8	8	21	01	15	060	T65980	007	I FAM900	FAMILY	DOW 1103111797	11/17/97	.64		
8	8	21	01	15	060	T65980	029	X FAM900	FAMILY	DOW 1103111797	11/17/97	9.50		
8	8	21	01	15	060	T65980	029	I FAM900	FAMILY	DOW 1103111797	11/17/97	.74		
8	8	21	01	15	060	T65980	033	X FAM900	FAMILY	DOW 1103111797	11/17/97	11.00		
8	8	21	01	15	060	T65980	033	I FAM900	FAMILY	DOW 1103111797	11/17/97	.25		
J	8	21	01	15	060	T66028	001	I EXE987	EXECUTIVE	120197	12/01/97	3.75		
J	8	21	01	15	060	T66162	007	X FAM900	FAMILY	DOW 1118113097	11/30/97	25.00		
J	8	21	01	15	060	T66162	007	I FAM900	FAMILY	DOW 1118113097	11/30/97	.59		
J	8	21	01	15	060	T66162	011	X FAM900	FAMILY	DOW 1118113097	11/30/97	8.80		
J	8	21	01	15	060	T66162	011	I FAM900	FAMILY	DOW 1118113097	11/30/97	8.63		
J	8	21	01	15	060	T66212	002	I 264406221	ANDERSON	G EMP EXP	12/15/97	127.85		
J	8	21	01	15	065	T66167	001	I 500426993	MILLER	PAT EMP EXP	11/18/97	112.48		
J	8	21	01	15	065	T66171	004	I 247395143	HAMMACK	SA EMP EXP	12/08/97	236.55		
J	8	21	01	15	065	T66171	003	I 247395143	HAMMACK	SA EMP EXP	12/08/97	24.00		
J	8	21	01	15	071	T66215	007	I 265559403	BUSH	DAVID EMP EXP	12/08/97	9.64		
J	8	21	01	15	071	T65979	002	X CAT900	CATERING	B 1112111397	11/17/97	35.10		
J	8	21	01	15	071	T65979	002	I CAT900	CATERING	B 1112111397	11/17/97	5.99		
J	8	21	01	15	071	T65979	001	X CAT900	CATERING	B 1112111397	11/17/97	88.76		
J	8	21	01	15	071	T65979	001	I CAT900	CATERING	B 1112111397	11/17/97	6.41		
J	8	21	01	15	071	T65980	037	X FAM900	FAMILY	DOW 1103111797	11/17/97	94.90		
J	8	21	01	15	071	T65980	037	I FAM900	FAMILY	DOW 1103111797	11/17/97	3.23		
J	8	21	01	15	071	T65980	024	X FAM900	FAMILY	DOW 1103111797	11/17/97	47.85		
J	8	21	01	15	071	T65980	024	I FAM900	FAMILY	DOW 1103111797	11/17/97	1.82		
J	8	21	01	15	071	T66162	009	X FAM900	FAMILY	DOW 1118113097	11/30/97	27.00		
J	8	21	01	15	071	T66162	009	I FAM900	FAMILY	DOW 1118113097	11/30/97	2.86		
J	8	21	01	15	085	T66417	001	I CDB011	CDB	ITALIA D	12/19/97	42.35		
J	8	21	01	15	085	T65980	004	I FAM900	FAMILY	DOW 1103111797	11/17/97	18.47		
J	8	21	01	15	085	T65980	004	X FAM900	FAMILY	DOW 1103111797	11/17/97	26.15		
J	8	21	01	15	085	T66162	010	X FAM900	FAMILY	DOW 1118113097	11/30/97	1.77		
J	8	21	01	15	085	T66162	010	I FAM900	FAMILY	DOW 1118113097	11/30/97	.81		

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DISTRIBUTION				VOUCHER		VENDOR		INVOICE		PURCHASE ORDER	DESCRIPTN	AMOUNTS	
PR	SU	SO	BEN	NUMBER	LNE	C	NUMBER	NAME	NUMBER			DATE	DEBIT
1	21	01	15	085	T66162	010	I	FAM900	FAMILY DOW	1118113097	11/30/97		
1	21	01	15	085	T66162	006	X	FAM900	FAMILY DOW	1118113097	11/30/97	11.95	
1	21	01	15	085	T66162	006	I	FAM900	FAMILY DOW	1118113097	11/30/97	2.68	
1	21	01	15	085	T66165	007	I	299582546	SARRO STEP EMP EXP		12/09/97	39.70	
1	21	01	15	085	T66165	006	I	299582546	SARRO STEP EMP EXP		12/09/97	7.59	
1	21	01	15	085	T66166	002	I	299582546	SARRO STEP EMP EXP		12/09/97	38.13	
1	21	01	15	086	T65980	025	X	FAM900	FAMILY DOW	1103111797	11/17/97	201.25	
1	21	01	15	086	T65980	025	I	FAM900	FAMILY DOW	1103111797	11/17/97	3.90	
1	21	01	15	086	T65980	026	I	FAM900	FAMILY DOW	1103111797	11/17/97	57.80	
1	21	01	15	086	T65980	026	X	FAM900	FAMILY DOW	1103111797	11/17/97	61.20	
1	21	01	15	086	T65980	035	I	FAM900	FAMILY DOW	1103111797	11/17/97	4.13	
1	21	01	15	086	T65980	035	X	FAM900	FAMILY DOW	1103111797	11/17/97	15.10	
1	21	01	15	086	T65980	008	X	FAM900	FAMILY DOW	1103111797	11/17/97	1.02	
1	21	01	15	086	T65980	008	I	FAM900	FAMILY DOW	1103111797	11/17/97	1.32	
1	21	01	15	086	T65980	009	X	FAM900	FAMILY DOW	1103111797	11/17/97	19.55	
1	21	01	15	086	T65980	009	I	FAM900	FAMILY DOW	1103111797	11/17/97	1.00	
1	21	01	15	086	T65980	006	X	FAM900	FAMILY DOW	1103111797	11/17/97	14.80	
1	21	01	15	086	T65980	006	I	FAM900	FAMILY DOW	1103111797	11/17/97	3.95	
1	21	01	15	086	T65980	014	X	FAM900	FAMILY DOW	1103111797	11/17/97	58.50	
1	21	01	15	086	T65980	014	I	FAM900	FAMILY DOW	1103111797	11/17/97	.81	
1	21	01	15	086	T66162	013	I	FAM900	FAMILY DOW	1118113097	11/30/97	11.95	
1	21	01	15	086	T66162	008	X	FAM900	FAMILY DOW	1118113097	11/30/97	44.10	
1	21	01	15	086	T66162	008	I	FAM900	FAMILY DOW	1118113097	11/30/97	.51	
1	21	01	15	086	T66162	013	X	FAM900	FAMILY DOW	1118113097	11/30/97	7.60	
1	21	01	15	086	T66164	002	X	TAX-CASH	PETTY CASH	PETTY CASH	12/05/97	2.98	
1	21	01	15	086	T66164	002	I	TAX-CASH	PETTY CASH	PETTY CASH	12/05/97	1.48	
1	21	01	15	086	T66211	001	I	263152342	RICHERT RU EMP EXP		12/16/97	21.95	
1	21	01	15	087	T66473	001	I	267865367	KEENE DAVI EMP EXP		12/23/97	47.71	
1	21	01	15	087	T65980	012	X	FAM900	FAMILY DOW	1103111797	11/17/97	118.00	
1	21	01	15	087	T65980	012	I	FAM900	FAMILY DOW	1103111797	11/17/97	.81	
1	21	01	15	087	T66170	001	I	217628590	CALLAHAN S EMP EXP		12/08/97	11.95	
1	21	01	15	087	T66214	002	I	045482143	KANE MARK EMP EXP		12/10/97	163.62	
1	21	01	15	087	T66360	010	I	JOURNALVO	JOURNALVO	JV12-01	12/18/97	208.12	
1	21	01	15	089	T65947	001	I	265237621	BROWN DEIR EMP EXP		12/01/97	159.18	60.21-
1	21	01	15	089	T65948	004	I	223561655	HERBERT WI EMP EXP		12/04/97	22.00	
1	21	01	15	089	T66031	003	I	081346670	NEGRON TOM EMP EXP		12/03/97	23.06	
1	21	01	15	089	T66032	003	I	593121204	PRIEST MEL EMP EXP		12/03/97	65.30	
1	21	01	15	089	T66213	002	I	294565379	VERDISCO M EMP EXP		12/15/97	26.27	
1	21	01	15	089	T66216	002	I	265497596	WYATT WILL EMP EXP		12/12/97	48.00	
1	21	01	15	089	T66284	001	I	CRE951	CREATIVE C	121297	12/12/97	125.00	
1	21	01	15	089	T66288	003	I	264339388	MOHR JEH C EMP EXP		12/15/97	74.55	
1	21	01	15	089	T66360	002	I	JOURNALVO	JOURNALVO	JV12-01	12/18/97	9.27	4.25-
1	21	01	15	089	T66412	002	I	593121204	PRIEST MEL EMP EXP		12/22/97	110.17	
1	21	01	15	089	T66413	003	I	593586462	MARTIN SUS EMP EXP		12/31/97	54.00	
1	21	01	15	089	T66603	008	I	265237621	BROWN DEIR EMP EXP		12/31/97	72.72	
1	21	01	15	089	T66603	006	I	265237621	BROWN DEIR EMP EXP		12/31/97	8.72	
1	21	01	15	089	T66603	007	I	265237621	BROWN DEIR EMP EXP		12/31/97	27.54	
1	21	01	15	089	T66603	002	I	265237621	BROWN DEIR EMP EXP		12/31/97	17.00	
1	21	01	15	089	T66603	005	I	265237621	BROWN DEIR EMP EXP		12/31/97	100.29	
1	21	01	15	089	T66603	004	I	265237621	BROWN DEIR EMP EXP		12/31/97	35.53	
1	21	01	15	089	T66603	003	I	265237621	BROWN DEIR EMP EXP		12/31/97	1.62	
1	21	01	15	092	T65980	023	X	FAM900	FAMILY DOW	1103111797	11/17/97	1.62	
1	21	01	15	092	T65980	023	I	FAM900	FAMILY DOW	1103111797	11/17/97	24.00	

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DISTRIBUTION					VOUCHER	S	VENDOR		INVOICE	PURCHASE	AMOUNTS		
A	PR	SU	SO	BEN	NUMBER	LNE	NUMBER	NAME	NUMBER	DATE	ORDER	DEBIT	CRED
2	8	21	01	15	T66169	001	I 264153470	NEWTON BAR	EMP EXP				
2	8	21	01	15	T66218	001	I 449820617	SCHWARTZ D	EMP EXP	12/05/97			
2	8	21	01	15	T66219	003	I 263802234	MCDEVITT S	EMP EXP	12/08/97		26.53	
2	8	21	01	15	T66225	002	I 587826597	LEE MIRIAM	EMP EXP	12/09/97		35.81	
2	8	21	01	15	T66287	002	I 262702274	ESTES JAME	EMP EXP	12/12/97		40.23	
1	8	21	01	18	T66194	002	I POS021	POSTMASTER	121697	12/09/97		88.44	
3	8	21	01	18	T66194	004	I POS021	POSTMASTER	121697	12/16/97		26.68	
5	8	21	01	18	T66332	007	I FED900	FEDERAL EX	434166199	12/16/97		128.00	
5	8	21	01	18	T66334	004	I FED900	FEDERAL EX	434643012	11/19/97		32.00	
6	8	21	01	18	T66194	001	I POS021	POSTMASTER	121697	12/16/97		11.75	
6	8	21	01	18	T66332	006	I FED900	FEDERAL EX	434166199	11/19/97		11.75	
6	8	21	01	18	T66334	005	I FED900	FEDERAL EX	434643012	11/24/97		32.00	
8		1	01	18	T66194	003	I POS021	POSTMASTER	121697	12/16/97		15.25	
8		1	01	18	T66194	005	I POS021	POSTMASTER	121697	12/16/97		10.50	
1		21	01	18	T66329	003	I FED900	FEDERAL EX	435356203	12/16/97		64.00	
5	8	21	01	18	T66327	001	I FED900	FEDERAL EX	435356203	12/01/97		32.00	
5	8	21	01	18	T66328	001	I FED900	FEDERAL EX	435732285	12/04/97		43.75	
5	8	21	01	18	T66332	005	I FED900	FEDERAL EX	435212704	11/30/97		15.25	
6	8	21	01	18	T66332	005	I FED900	FEDERAL EX	434166199	11/19/97		47.75	
6	8	21	01	18	T66164	001	I TAX-CASH	PETTY CASH	PETTY CASH	12/05/97		10.50	
6	8	21	01	18	T66164	003	I TAX-CASH	PETTY CASH	PETTY CASH	12/05/97		-32	
6	8	21	01	18	T66164	004	I TAX-CASH	PETTY CASH	PETTY CASH	12/05/97		5.54	
6	8	21	01	18	T66164	005	I TAX-CASH	PETTY CASH	PETTY CASH	12/05/97		1.67	
7	8	21	01	18	T66328	006	I FED900	FEDERAL EX	435212704	11/30/97		2.77	
7	8	21	01	18	T66332	008	I FED900	FEDERAL EX	434166199	11/19/97		31.25	
7	8	21	01	18	T66334	001	I FED900	FEDERAL EX	434643012	11/24/97		23.00	
2	8	21	01	18	T66000	001	I COM095	COMMERCIAL	009902	10/23/97	P50006002 009902	58.00	
2	8	21	01	18	T66186	001	I FED900	FEDERAL EX	120619177	11/18/97		16.00	
2	8	21	01	18	T66327	002	I FED900	FEDERAL EX	435732285	12/04/97		82.00	
2	8	21	01	18	T66328	002	I FED900	FEDERAL EX	435212704	11/30/97		29.75	
2	8	21	01	18	T66332	001	I FED900	FEDERAL EX	434166199	11/19/97		90.00	
2	8	21	01	18	T66334	003	I FED900	FEDERAL EX	434643012	11/19/97		115.00	
7	8	21	01	18	T66332	004	I FED900	FEDERAL EX	434166199	11/24/97		45.25	
7	8	21	01	30	T66571	004	I PMI001	PERSONNEL	122197	11/19/97		9.75	
7	8	21	01	30	T66618	002	I PMI001	PERSONNEL	122197	12/23/97	P29179211 122197	37.73	
1		1	01	33	T65489	001	I GMA038	GMAC	122697	12/30/97	P29179212 122897	258.72	
1		1	01	33	T65490	001	I GMA038	GMAC	95400	11/16/97	P50434008 95400	467.63	
1		21	01	33	T65491	001	I GMA038	GMAC	95393	11/16/97	P50432008 95393	467.15	
1		21	01	33	T66684	001	I GMA038	GMAC	95365	11/16/97	P50435008 95365	482.68	
1	8	21	01	33	T66685	001	I GMA038	GMAC	95400	01/02/98	PO 50434	467.63	
1	8	21	01	39	T66686	001	I GMA038	GMAC	95393	01/02/98	PO 50432	467.15	
2	8	21	01	39	T66394	002	I 263175074	RAMIL JOHN	EMP EXP	01/02/98		482.69	
3	8	21	01	39	T65946	001	I 276486848	GRIFFIN WI	EMP EXP	12/19/97		62.38	
1	8	21	01	39	T66220	008	I 302763859	EUSTACE RO	EMP EXP	11/20/97		94.50	
1	8	21	01	39	T65918	008	I 264406221	ANDERSON G	EMP EXP	12/10/97		12.60	
1	8	21	01	39	T66212	005	I 264406221	ANDERSON G	EMP EXP	11/18/97		25.11	
1	8	21	01	39	T65949	010	I 249642631	CAINES RIC	EMP EXP	12/15/97		14.18	
1	8	21	01	39	T66027	007	I 267501857	SAPP CHARL	EMP EXP	11/21/97		57.02	
1	8	21	01	39	T66165	009	I 299582546	SARRO STEP	EMP EXP	12/03/97		24.89	
1	8	21	01	39	T66226	005	I 264530846	DOMINGUEZ	EMP EXP	12/19/97		35.91	
1	8	21	01	39	T66631	002	I 310625009	YAZBACK NA	EMP EXP	12/17/97		195.62	
1	8	21	01	39	T65947	003	I 265237621	BROWN DEIR	EMP EXP	12/31/97		120.96	
1	8	21	01	39	T65948	003	I 223561655	HERBERT WI	EMP EXP	12/01/97		10.71	
1	8	21	01	39	T65948	001	I 223561655	HERBERT WI	EMP EXP	12/01/97		8.82	
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DISTRIBUTION					VOUCHER		VENDOR		INVOICE		PURCHASE ORDER	DESCRIPTN	AMOUNTS		
ORI	A	PR	SU	SO	BEN	NUMBER	LNE	C	NUMBER	NAME			NUMBER	DATE	DEBIT
051	8	23	01	03	051	T63256	001	I	CUL902	CULBREATH	070197			14,583.33	/
051	8	23	01	03	051	T63262	001	I	GRO904	GRUPPE LON	070197	07/01/97		3,500.00	/
080	8	23	01	03	080	T63595	001	I	TOW903	TOWERS PER	071697	07/01/97		20,988.00	/
080	8	23	01	03	080	T63597	001	I	TOW903	TOWERS PER	071997	06/30/97		14,847.00	/
SUBA					01										
088	8	23	02	03	088	T63700	001	I	CO0972	COOPERS &	1400002507	07/28/97		53,918.33	
088	8	23	02	03	088	T63701	001	I	CO0972	COOPERS &	1400002505	07/28/97		6,000.00	Gen + fees
UBA					02										
180	8	23	03	03	080	T63377	001	I	PAL904	PALMER & D	C220926	06/12/97		12,000.00	
18		23	03	03	080	T63452	001	I	PAL904	PALMER & D	C220927	06/12/97		18,000.00	
18		23	03	03	080	T63746	002	I	PAL904	PALMER & D	C224054	07/14/97		2,774.09	
18	3	23	03	03	086	T63635	001	I	AUS015	AUSLEY & M	070397	07/03/97		751.00	
186	8	23	03	03	086	T63636	003	I	H00901	HOOPER H00	0797	07/08/97		3,123.31	
UBA					03										
94	8	23	06	03	094	T63667	001	I	SAH108	SAILMAN WI	071597	07/15/97		625.00	
UBA					06										
RIM					23										
													5,107.19		
													12,380.59		
													4,371.77		
													4,371.77		
													88,670.69		

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DISTRIBUTION						VOUCHER		VENDOR		INVOICE		PURCHASE ORDER	DESCRIPTN	AMOUNTS	
ORI	A	PR	SU	SO	BEN	NUMBER	LINE	NUMBER	NAME	NUMBER	DATE			ORDER	DEBIT
051	8	23	01	03	051	T65506	001	I	CUL902	CULBREATH	120197	12/01/97		14,583.33 ✓	
080	8	23	01	03	080	T65938	001	I	TOW903	TOWERS PER	0542609309	11/25/97		17,168.50	
080	8	23	01	03	080	T66582	001	I	TOW903	TOWERS PER	0542611255	12/29/97		28,317.00 ✓	
080	8	23	01	03	080	T66583	001	I	TOW903	TOWERS PER	0542611259	12/29/97		52,420.00 ✓	
080	8	23	01	03	080	T66585	001	I	TOW903	TOWERS PER	0542611259	12/29/97		7,448.00	
SUBA 01														119,936.83	
088	8	23	02	03	088	T66274	001	I	C00972	COOPERS &	1400002694	12/05/97		15,000.00 Acc ✓	
088	8	23	02	03	088	T66575	001	I	C00972	COOPERS &	1400002708	12/16/97		4,400.00	
092	8	23	02	03	092	T66122	001	I	PAL904	PALMER & D	C237503	11/13/97		301.50	
SUBA 02														19,701.50	
052	8	23	03	03	052	T66439	001	I	PAL904	PALMER & D	C239976	12/08/97		1,862.00	
052	8	23	03	03	052	T66440	001	I	PAL904	PALMER & D	C240160	12/08/97		1,910.35	
054	8	23	03	03	054	T66485	001	I	NIX900	NIXON HARG	1831483	11/17/97		1,281.19	
054	8	23	03	03	054	T66486	001	I	NIX900	NIXON HARG	1834710	12/19/97		29.09	
055	8	23	03	03	055	T66120	001	I	PAL904	PALMER & D	C237501	11/13/97		2,433.31	
055	8	23	03	03	055	T66484	001	I	AUS015	AUSLEY & M	70635091	12/31/97		40.00	
055	8	23	03	03	055	T66488	001	I	PAL904	PALMER & D	C239972	12/09/97		5,308.26 ✓	
055	8	23	03	03	055	T66590	001	I	PAL904	PALMER & D	C239973	12/08/97		2,764.41	
080	8	23	03	03	080	T66627	001	I	SKA900	SKADDEN AR	113097	12/15/97		7,512.00 ✓	
080	8	23	03	03	080	T66121	002	I	PAL904	PALMER & D	C237504	11/13/97		12,648.61 ✓	
080	8	23	03	03	080	T66123	001	I	PAL904	PALMER & D	C237502	11/13/97		2,416.00	
080	8	23	03	03	080	T66591	001	I	TH0908	THOMPSON S	843400M	11/30/97		292.50	
080	8	23	03	03	080	T66592	001	I	TH0908	THOMPSON S	842000M	11/30/97		1,657.50	
080	8	23	03	03	080	T66593	001	I	TH0908	THOMPSON S	842400M	11/30/97		287.35	
080	8	23	03	03	080	T66594	001	I	TH0908	THOMPSON S	842300M	11/30/97		390.50	
086	8	23	03	03	086	T66292	001	I	AUS015	AUSLEY & M	120197	12/01/97		625.00	
086	8	23	03	03	086	T66294	003	I	H00901	HOOPER HOO	1297	12/04/97		5,061.23 ✓	
086	8	23	03	03	086	T66626	002	I	H00901	HOOPER HOO	1297A	12/09/97		110.30	
092	8	23	03	03	092	T66128	001	I	TH0908	THOMPSON S	54	10/31/97		952.60	
SUBA 03														47,582.20	
094	8	23	06	03	094	T65921	001	I	SAH108	SAHLMAN WI	111497	11/14/97	P37950035	111497	3,146.59 ✓
094	8	23	06	03	094	T65994	001	I	SAH108	SAHLMAN WI	111997	11/19/97	P37950036	111997	4,945.12 ✓
094	8	23	06	03	094	T66419	001	I	SAH108	SAHLMAN WI	121297	12/12/97	P37950037	121297	3,101.70
SUBA 06														11,193.41	
PRIM 23														198,413.94	

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-----DISTRIBUTION-----						--VOUCHER--		S		VENDOR		INVOICE		PURCHASE		-----AMOUNTS-----	
RI	A	PR	SU	SO	BEN	NUMBER	LINE	C	NUMBER	NAME	NUMBER	DATE	ORDER	DESCRIPTN	DEBIT	CREDIT	
94	8	30	01	09	094	162599	022	I	AML995	AMLK EXPRC	3782905189	04/29/97		MAHAFFLY	257.00		
92	8	30	01	10	092	162450	004	I	137501990	BAGGE DOUG	EMP EXP	05/12/97			82.00		
85	8	30	01	15	085	162246	006	I	249642651	CAINES RIC	EMP EXP	04/30/97			8.00		
85	8	30	01	15	085	162246	008	I	249642631	CAINES RIC	EMP EXP	04/30/97			8.00		
85	8	30	01	15	085	162246	004	I	249642631	CAINES RIC	EMP EXP	04/30/97			15.24		
85	8	30	01	15	085	162246	002	I	249642631	CAINES RIC	EMP EXP	04/30/97			8.00		
85	8	30	01	15	085	162686	009	I	249642631	CAINES RIC	EMP EXP	05/28/97			8.25		
92	8	30	01	15	092	162450	002	I	137501990	BAGGE DOUG	EMP EXP	05/12/97			52.39		
UBA						01										438.88	
55	8	30	03	03	055	162578	001	I	265489476	AUSLEY C D	TERM RETIR	05/21/97			11.18		
55	8	30	03	03	055	162579	001	I	265826640	BALDWIN SA	TERM RETIR	05/21/97			16.84		
55	8	30	03	03	055	162580	001	I	FER936	FERMAN J L	TERM RETIR	05/21/97			16.84		
55	8	30	03	03	055	162581	001	I	FLO896	FLOM EDWAR	TERM RETIR	05/21/97			9.31		
55	8	30	03	03	055	162582	001	I	542320680	GUILD HENR	TERM RETIR	05/21/97			17.52		
55	8	30	03	03	055	162583	001	I	415566319	HENDRIX DE	TERM RETIR	05/21/97			69,161.19		
55	8	30	03	03	055	162584	001	I	368443372	RYAN ROBER	TERM RETIR	05/21/97			47,638.24		
55	8	30	03	03	055	162585	001	I	257443389	SOVEY WILL	TERM RETIR	05/21/97			6.30		
55	8	30	03	03	055	162586	001	I	TOU936	TOUCHION J	TERM RETIR	05/21/97			16.84		
55	8	30	03	03	055	167587	001	I	239446994	URQUHART J	TERM RETIR	05/21/97			16.93		
55	8	30	03	03	055	162588	001	I	032242608	WELCH JAME	TERM RETIR	05/21/97			16.84		
55	8	30	03	03	055	162266	001	I	032242608	WELCH JAME	042997	04/29/97		TRAVEL EX	720.62		
UBA						03										117,648.65	
87	8	30	04	03	087	162634	001	I	AME946	AMER BANK	405324	05/15/97			75.40		
87	8	30	04	03	087	162672	001	I	MOR034	MORROW & C	27550	05/16/97			4,690.03		
87	8	30	04	03	087	637776	001	I	BAN901	BOSTON EQU	C00813	04/30/97			41,788.44		
UBA						04										46,553.87	
94	8	30	09	03	094	162594	001	X	CRE025	CREATIVE C	0101698	07/20/97	P16572088	0101698	2.71		
94	8	30	09	03	094	162594	001	I	CRE025	CREATIVE C	0101698	05/20/97	P16572088	0101698	38.75		
UBA						09										41.46	
84	8	30	11	03	087	162469	001	I	PR1121	PRINTING L	3650	04/28/97	P80464044	3658	766.00		
UBA						11										766.00	
94	8	30	12	03	094	162484	001	X	MED022	MEDIA WORK	C97151	04/09/97	P17352076	C97151	1.12		
94	8	30	12	03	094	162484	001	I	MED022	MEDIA WORK	C97151	04/09/97	P17352076	C97151	16.00		
UBA						12										17.12	
94	8	30	26	10	094	162523	002	I	260669025	HOPKINS WA	EMP EXP	05/14/97			31.14		
94	8	30	26	15	094	162523	003	I	260669025	HOPKINS WA	EMP EXP	05/14/97			162.75		
94	8	30	26	18	094	162503	012	I	FED900	FEDERAL EX	412131022	04/16/97			11.83		
UBA						26										205.72	
94	8	30	29	03	094	162495	001	I	VMS900	VIDEO MONI	FL112805	04/18/97			60.00		

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10-23  
6.00

60.00

REPORT DATE 05/30/97  
RUN DATE 05/30/97  
-----AMOUNTS-----  
DEBIT CREDIT

# Memorandum

To: J. S. Chronister  
From: Randall Zavertrnik  
Date: September 3, 1998  
Subject: FPSC Follow-up questions  
AF23

In response to the FPSC auditors' follow-up questions on the invoices provided for their request AF23, I am providing the following responses:

1. *What is TECO Energy "Concentration Account" at NationsBank?*

Our concentration or "pooled" account at NationsBank, our primary banking relationship, represents the combined cash balances available company wide. All available cash is pooled daily from the operating companies. Available cash is then invested in short-term, repurchase instruments. The concentration account is maintained for several reasons including: to maximize the amount of available cash that can be invested; to create a vehicle for the transfer of available cash from the operating companies on a timely basis; and to save on banking fees.

2. *What is Feather Fine postage for?*

In July 1997, TECO Energy mailed out a brochure to Hillsborough County residents discussing a proposed 10-percent utility tax increase. A copy of this informational document is attached. *Returned to Co*

3. *Cambridge Energy Research Associates (total \$285,000), what is Electric Power & Gas Strategy Project?*

TECO Energy contracted with Cambridge Associates to assist the company in developing strategic objectives for competing in the ever changing energy business. The strategies developed were focussed on continually improving customer value by providing innovative and quality products and services to customers while expanding markets served. The strategic objectives that were the results of this planning process included: growing the electric and gas businesses and broadening the energy products and services offered to customers, and building upon the strengths of offering customers a comprehensive package of energy services and products.

See w/p  
43-2  
3-1

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4. *Copyright Clearance Center - photocopy license. What license costs \$6,680 to photocopy?*

Copyright laws indicate that photocopies of published materials may be subject to fees/royalties due to the authors/publishers. Copyright Clearance Center (CCC) provides a service by analyzing TECO Energy's photocopying habits and, through the purchase of a photocopy license based on the results of this survey, collect the appropriate fees on behalf of the publishers. A copy of CCC's homepage, which describes its purpose, and a copy of TECO Energy's homepage, which describes the impact of copyright laws on Corporate activities, are attached. *Returned to Co*

5. *HL Culbreath - 6 Konica copiers leased. Please provide copies of contracts.*

*See w/p  
43-2  
5-1*

The description on this invoice is incorrect. The fee paid on this invoice is in connection with the terms of a consulting agreement TECO Energy has entered into with Mr. Culbreath. This agreement is described in the attached Proxy Statement dated March 5, 1998 (page 4) as filed with the Securities and Exchange Commission. *Returned to Co.*

6. *What did Hooper, Hooper, Owen & Gould do?*

Hooper, Hooper, Owen & Gould are attorneys in Washington, DC that specialize in income tax matters. The December 1997 invoice (totaling \$20,122.46) represents the monthly fee for their services. The total fee was split three ways: one-half of the basic fee was charged to Tampa Electric directly and was for tax items related to general FERC issues; of the remainder, one-half was charged to lobbying expense (a non-allocable expenditure) related to Section 29, alternative fuels credit efforts; the remaining \$5,061.23 was charged to Legal Consultant expense, an allocable charge, for general tax work.

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AF 28

Item - A

1 of 2

Transportation

Housing

Food

and beverages

Medical Care

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10-28/1-1  
1/82-01

Item A  
2 of 2

Table 1. Consumer Price Index for All Urban Consumers (CPI-U): U.S. city average, by expenditure category and commodity and service group  
(1982-84=100, unless otherwise noted)

Group	Relative importance, December 1996	Unadjusted indexes		Unadjusted percent change to Dec. 1997 from—		Seasonally adjusted percent change from—		
		Nov. 1997	Dec. 1997	Dec. 1996	Nov. 1997	Sept. to Oct.	Oct. to Nov.	Nov. to Dec.
<b>Expenditure category</b>								
All items	100.000	161.5	161.3	1.7	-0.1	0.2	0.1	0.1
All items (1987=100)	-	483.9	483.2	-	-	-	-	-
<b>Food and beverages</b>	17.484	158.9	159.1	1.6	1.1	2	1	0
Food	15.913	158.5	158.7	1.5	1	2	2	-1
Food at home	10.040	159.1	159.2	1.0	1	2	1	-3
Cereals and bakery products	1.479	178.0	178.4	1.5	2	2	1	2
Meats, poultry, fish, and eggs	3.002	149.3	148.4	-1.1	-6	-3	1	-7
Dairy products <sup>1</sup>	1.245	147.0	147.8	-5	5	15	9	5
Fruits and vegetables <sup>1</sup>	2.974	189.5	191.3	2.2	9	3	4	-10
Other food at home	2.340	147.7	147.7	2.9	0	-1	-3	1
Sugar and sweets	.331	147.4	147.9	2.2	3	-3	4	5
Fats and oils	.246	140.4	140.3	-3	-1	-6	-2	1
Nonalcoholic beverages	.724	134.7	133.1	4.9	-12	-2	-12	-8
Other prepared food	1.039	161.5	162.8	2.5	8	1	0	7
Food away from home	5.873	158.6	159.0	2.6	3	-1	-3	4
Alcoholic beverages	1.571	163.7	164.0	2.2	2	1	1	4
<b>Housing<sup>2</sup></b>	41.203	157.7	157.7	2.4	0	3	3	1
Shelter	28.194	177.7	178.1	3.4	2	3	2	4
Renters' costs <sup>2*</sup>	7.994	185.9	186.1	3.9	1	6	0	7
Rent, residential	5.731	168.7	169.1	3.1	-2	2	2	3
Other renters' costs <sup>2*</sup>	2.263	216.6	216.1	6.0	-2	17	-5	16
Homeowners' costs <sup>2*</sup>	20.000	183.9	184.3	3.1	-2	-2	-3	3
Owners' equivalent rent <sup>2</sup>	19.616	184.2	184.7	3.1	-3	-2	-3	3
Household insurance <sup>2*</sup>	.383	167.0	167.1	2.9	1	-1	-1	2
Maintenance and repairs <sup>2*</sup>	.200	145.6	145.6	2.9	5	15	1	5
Maintenance and repair services <sup>2*</sup>	.123	153.7	154.1	4.1	3	21	-2	3
Maintenance and repair commodities <sup>2*</sup>	.077	132.7	132.9	1.0	9	5	0	9
Fuel and other utilities <sup>2</sup>	7.102	131.1	130.0	5	-8	3	9	-11
Fuels	3.878	117.7	115.8	-1.1	-16	4	15	-23
Fuel oil and other household fuel commodities	.424	96.6	97.2	-11.9	6	-3	6	-8
Gas (piped) and electricity (energy services)	.53	125.3	123.0	2	-18	5	16	-24
Other utilities and public services <sup>2</sup>	3.224	162.8	162.9	2.4	-1	1	3	1
Household furnishings and operation <sup>2</sup>	5.908	125.2	125.1	1	-1	1	1	0
Household furnishings <sup>2*</sup>	3.332	109.7	109.5	-1.4	-2	1	-1	0
Housekeeping supplies	1.093	143.4	143.4	1.4	0	-1	1	3
Housekeeping services <sup>2*</sup>	1.482	153.7	153.7	2.4	0	1	5	-1
<b>Apparel and upkeep</b>	5.330	134.7	131.6	1.0	-23	1	2	1
Apparel commodities <sup>3</sup>	4.786	131.1	127.7	9	-26	1	2	1
Men's and boys' apparel	1.280	133.0	131.2	2.7	-14	2	-5	8
Women's and girls' apparel	2.102	128.8	123.8	2	-40	-5	10	-7
Infants' and toddlers' apparel <sup>3</sup>	.186	126.0	125.8	-9	-2	-4	-2	-2
Footwear	.718	129.3	128.2	1.8	-9	15	-5	9
Other apparel commodities <sup>3</sup>	.500	143.6	139.6	-14	-28	3	-1	5
Apparel services <sup>3*</sup>	.545	163.4	163.8	1.4	2	0	-2	2
<b>Transportation</b>	17.140	143.9	143.2	-14	-5	1	-7	-2
Private transportation	15.499	140.6	140.0	-12	-4	-2	-5	-1
New vehicles	4.955	144.0	144.1	-9	1	-3	-2	-2
New cars	3.952	141.3	141.5	-10	1	-2	-1	-3
Used cars	1.278	147.6	147.9	-4.9	2	-5	-1	3
Motor fuel	3.171	104.6	101.9	-82	-26	-5	-21	-10
Gasoline	1.533	104.1	101.3	-61	-27	-6	-23	-10
Maintenance and repairs	4.562	170.0	164.7	2.6	4	2	2	5
Other private transportation <sup>4</sup>	.589	104.5	104.4	-8	-1	-3	0	-3
Other private transportation commodities <sup>4</sup>	3.973	196.6	196.6	2.0	0	0	-1	2
Other private transportation services <sup>4*</sup>	1.642	185.9	184.3	-2.9	-9	2.7	-2.3	-9
Public transportation								

See footnotes at end of table

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10-28/1-1  
(280)

TAMPA ELECTRIC COMPANY  
1007 MAIL MILES CALCULATION

LINE NO.	TYPE	LINE LOCATION	CLOSEST CITY OR TOWN	NEAREST MAILHEAD	ORIGINATOR	MILES TO MAILHEAD	NEAREST CSX MAILHEAD	MILES TO CSX MAILHEAD	TRANSIT METHOD TO CSX	MILES TO PLANT	TOTAL MILES	TOTAL 1007 TONS	WEIGHING CALCULATIONS TONS * MILES
1	C	10N/165 HARRISBURG R.	ELDONA, R.	10 HENDERSON KY	NS	10	10 HENDERSON KY	56	TRUCK	990	1046	237,853.20	248,838.287.20
2	C	5500 TANDONG INDIANAS	INDOON, KY	12 MADISONVILLE KY	PAK	12	12 MADISONVILLE KY	80	RAIL	949	1079	3,036.24	3,124,290.96
3	S	ELECTRO	NEW ORLEANS LA	130 NEW ORLEANS	UNK	130	NEW ORLEANS	0	SHIP	772	792	241,264.00	587,081,008.00
4	S	10N/123 WREATCHICHT, KY	WASHINGTON IN	0 WASHINGTON IN	CSX	0	WASHINGTON IN	7	BOAT	772	792	1,098.00	869,818.00
5	S	9N/123 WREATCHICHT, KY	WASHINGTON IN	0 WASHINGTON IN	CSX	0	WASHINGTON IN	7	TRUCK	1011	1048	4,810.32	5,041,277.76
6	S	10N/129 WREATCHICHT, KY	WASHINGTON IN	0 WASHINGTON IN	CSX	0	WASHINGTON IN	7	TRUCK	990	997	118,741.00	117,187.20
7	S	10N/129 WREATCHICHT, KY	WASHINGTON IN	0 WASHINGTON IN	CSX	0	WASHINGTON IN	7	TRUCK	990	997	107,902.00	109,187.40
8	S	10N/129 WREATCHICHT, KY	WASHINGTON IN	0 WASHINGTON IN	CSX	0	WASHINGTON IN	7	TRUCK	990	997	415,748.87	438,538,417.50
9	S	10N/129 WREATCHICHT, KY	WASHINGTON IN	0 WASHINGTON IN	CSX	0	WASHINGTON IN	7	TRUCK	1195	1225	88,186.20	108,028,217.50
10	S	10N/129 WREATCHICHT, KY	WASHINGTON IN	0 WASHINGTON IN	CSX	0	WASHINGTON IN	7	TRUCK	990	997	540,000.64	567,000,072.00
11	S	10N/129 WREATCHICHT, KY	WASHINGTON IN	0 WASHINGTON IN	CSX	0	WASHINGTON IN	7	TRUCK	990	997	248,613.84	272,287,028.84
12	S	10N/129 WREATCHICHT, KY	WASHINGTON IN	0 WASHINGTON IN	CSX	0	WASHINGTON IN	7	TRUCK	1237	1237	996,428.00	2,227,516,194.00
13	S	10N/129 WREATCHICHT, KY	WASHINGTON IN	0 WASHINGTON IN	CSX	0	WASHINGTON IN	7	TRUCK	1209	1209	14,123.33	31,868,487.33
14	S	10N/129 WREATCHICHT, KY	WASHINGTON IN	0 WASHINGTON IN	CSX	0	WASHINGTON IN	7	TRUCK	1082	1082	346,501.00	351,868,487.00
15	S	10N/129 WREATCHICHT, KY	WASHINGTON IN	0 WASHINGTON IN	CSX	0	WASHINGTON IN	7	TRUCK	990	990	239,481.80	240,679,209.00
16	S	10N/129 WREATCHICHT, KY	WASHINGTON IN	0 WASHINGTON IN	CSX	0	WASHINGTON IN	7	TRUCK	1005	1005	239,481.80	1,007,567,715.00
17	S	10N/129 WREATCHICHT, KY	WASHINGTON IN	0 WASHINGTON IN	CSX	0	WASHINGTON IN	7	TRUCK	987	987	405,068.60	397,372,298.60
18	S	10N/129 WREATCHICHT, KY	WASHINGTON IN	0 WASHINGTON IN	CSX	0	WASHINGTON IN	7	TRUCK	981	981	1,201.00	11,862,753.00
19	S	10N/129 WREATCHICHT, KY	WASHINGTON IN	0 WASHINGTON IN	CSX	0	WASHINGTON IN	7	TRUCK	991	991	147,204.40	148,040,827.00
20	S	10N/129 WREATCHICHT, KY	WASHINGTON IN	0 WASHINGTON IN	CSX	0	WASHINGTON IN	7	TRUCK	1005	1005	43,168.25	38,710,012.50
21	S	10N/129 WREATCHICHT, KY	WASHINGTON IN	0 WASHINGTON IN	CSX	0	WASHINGTON IN	7	TRUCK	1209	1209	886,842.25	1,233,560,315.00
22	S	10N/129 WREATCHICHT, KY	WASHINGTON IN	0 WASHINGTON IN	CSX	0	WASHINGTON IN	7	TRUCK	792	792	58,842.99	48,445,248.00
23	S	10N/129 WREATCHICHT, KY	WASHINGTON IN	0 WASHINGTON IN	CSX	0	WASHINGTON IN	7	TRUCK	1012	1012	109,830.00	111,147,960.00
24	S	10N/129 WREATCHICHT, KY	WASHINGTON IN	0 WASHINGTON IN	CSX	0	WASHINGTON IN	7	TRUCK	990	990	404,178.20	406,199,191.50
25	S	10N/129 WREATCHICHT, KY	WASHINGTON IN	0 WASHINGTON IN	CSX	0	WASHINGTON IN	7	TRUCK	1005	1005	7,184,320.18	8,742,750,350.67
											TOTAL 1987		TOTAL 1987
											7,184,320.18		8,742,750,350.67

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BENCHMARK AVERAGE MILESTON (1912)

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7/18/01



Memorandum  
August 24, 1998  
Page 2

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6. TECO Investments - TECO Investments, Inc. is considered an non-operating subsidiary. This company invests capital in short- and long-term securities and financial instruments. Revenues for 1997 were \$ 3 million with operating income of \$ 2 million. Its assets at Dec. 31, 1997 were comprised of cash, receivables and investments. This company has no employees. All legal and accounting costs related to this subsidiary are billed directly to TECO Investments.
7. Suwanee Gas - Suwanee Gas Marketing, Inc. is a downstream holding company and consider non-operating. This company had no revenues in 1997. No financial statements were prepared for this entity in 1997. This company has no employees.



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(2 1 2)

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## BALANCE SHEET - ASSETS

CHANGE FROM DECEMBER 31 LAST YEAR	\$		THIS MONTH	LAST MONTH	OVER/ (UNDER)	\$
		<b>CURRENT ASSETS</b>				
(\$260,976)	(61.9)	CASH	\$160,559	\$276,624	(\$116,065)	(42.0)
0		SHORT TERM INVESTMENTS	0	0	0	0.0
0	0.0	ACCOUNTS RECEIVABLE				
0	0.0	TAMPA ELECTRIC	0	0	0	-
1,399,274	72.6	OTHER AFFILIATES	0	0	0	0.0
52,982	145.2	OUTSIDERS	3,327,446	3,145,110	182,336	5.8
		PREPAIDS	89,469	71,724	17,745	24.7
1,191,280	49.9		3,577,474	3,493,458	84,016	2.4
		<b>PROPERTY PLANT &amp; EQUIPMENT</b>				
171,869	49.4	ACCUMULATED DEPRECIATION	520,038	468,106	51,932	11.1
(124,996)	(1,582.0)		(132,897)	(111,683)	(21,214)	(19.0)
46,873	13.8		387,141	356,423	30,718	8.6
(10,661)	(18.8)	NOTES RECEIVABLE	46,130	47,101	(971)	(2.1)
328,609	17.3	OTHER ASSETS	2,222,705	2,231,374	(8,669)	(0.4)
317,948	16.3		2,268,835	2,278,475	(9,640)	(0.4)
\$1,556,101	33.3	<b>TOTAL ASSETS</b>	\$6,233,450	\$6,128,356	\$105,094	1.7

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TeCom Inc.  
BALANCE SHEET-ASSETS

PAGE 40A  
PERIOD ENDING 12/31/97

CHANGE FROM DECEMBER 31 LAST YEAR	%		THIS MONTH	LAST MONTH	INCREASE/ (DECREASE)	%
<b>CURRENT ASSETS</b>						
(520,785)	--	CASH AND CASH EQUIVALENTS	0	(87,251)	\$87,251	100.0
295,196	83.7	ACCOUNTS RECEIVABLE & OTHER	647,747	468,164	179,583	38.4
594,017	216.2	INVENTORY	868,746	868,338	408	0.0
0	0.0	INVENTORY - PILOT PROJECT	0	0	0	0.0
868,428	134.0		1,516,493	1,249,251	267,242	21.4
<b>EQUIPMENT</b>						
576,530	44.3	EQUIPMENT	1,878,023	1,822,264	55,759	3.1
(361,076)	(120.9)	ACCUMULATED DEPRECIATION-EQUIPMENT	(659,660)	(626,464)	(33,196)	(5.3)
215,454	21.5		1,218,363	1,195,800	22,563	1.9
<b>DEFERRED DEBIT - ASSET UNDER CONST</b>						
(80,665)	(52.5)	DEFERRED DEBIT - ASSET UNDER CONST	73,075	34,672	38,403	110.8
27,880	100.5	TRADEMARK	55,615	76,646	(21,031)	(27.4)
57,668	26.9	PATENT	272,093	249,714	22,379	9.0
6,421,434	131.1	CAPITALIZED PRODUCT DEVELOPMENT	11,318,639	10,535,579	783,060	7.4
\$7,510,199	108.2	<b>TOTAL ASSETS</b>	<b>\$14,454,278</b>	<b>\$13,341,662</b>	<b>\$1,112,616</b>	<b>8.3</b>

49-5



SPECIFIED  
CONFIDENTIAL

TECO FINANCE, INC.  
BALANCE SHEET  
DEC. 31, 1997  
(thousands of dollars)

10-2-96

ASSETS

Current assets

Cash and cash equivalents  
Receivables, less allowance for uncollectibles  
Prepayments

\$ 150  
215,209  
1,411  
\$216,772  
49.5

PBC

SPECIFIED  
CONFIDENTIAL

TECO FINANCE, INC.  
INCOME STATEMENT  
TWELVE MONTHS ENDED DEC. 31, 1997  
(thousands of dollars)

Revenues	\$ 1,652
Expenses	
Operation	1,746
Depreciation	<u>          </u>
	<u>1,746</u>
Income before interest & income taxes	(94)
Interest expense	<u>16,090</u>
Income before provision for income taxes	(16,184)
Provision for income taxes	<u>(6,241)</u>
Net income	<u>(\$ 9,341)</u>

10-29/7

PBC

SPECIFIED  
CONFIDENTIAL

TECO INVESTMENTS, INC.  
BALANCE SHEET  
DEC. 31, 1997  
(thousands of dollars)

10-29/8

ASSETS

Current assets

Cash and cash equivalents	\$ 121
Receivables, less allowance for uncollectibles	<u>5,207</u>
	5,328

Other assets

Other investments	<u>61,002</u>
	<u>\$66,330</u>

PBC

(N/A) 1/15/97  
R 9/1/97

TAMPA ELECTRIC COMPANY  
CAMBRIDGE ENERGY RESEARCH ASSOC. INVOICE  
12 MONTHS ENDED 12-31-97

AFA 98-082-3-1

Cambridge Energy Research Associates

INVOICE

INVOICE: 16396

DATE: December 5, 1997

TECO Inc.  
702 No. Franklin Street  
Tampa, FL 33601

Royston Eustace  
Vice President Business Planning

Electric Power & Gas Strategy Project	5285,000
• 1/2 due upon project initiation	142,500
• 1/2 due upon project completion	142,500

PBC

Balance Due in U.S. Dollars

5142,500 <sup>432</sup>/<sub>3</sub>  
P2

THANK YOU FOR YOUR PROMPT ATTENTION

Accounts remaining unpaid after 30 days are subject to a finance charge of 1.5% per month (18% per year)

PLEASE REMIT TO:

CAMBRIDGE ENERGY RESEARCH ASSOCIATES, L.P.  
Charles Square, 20 University Road, Cambridge, MA 02138  
Telephone: (617) 497-6446 Telex: 6714003 (CERA UW) Fax: (617) 497-0423

12/30/97

3. Cambridge Energy Research Associates (total \$285,000). what is Electric Power & Gas Strategy Project?

TECO Energy contracted with Cambridge Associates to assist the company in developing strategic objectives for competing in the ever changing energy business. The strategies developed were focussed on continually improving customer value by providing innovative and quality products and services to customers while expanding markets served. The strategic objectives that were the results of this planning process included: growing the electric and gas businesses and broadening the energy products and services offered to customers, and building upon the strengths of offering customers a comprehensive package of energy services and products.

PBC

PBC

SOURCE:

W/P 432 X  
3-1

8/2/97 11/5/97

TAMPA ELECTRIC COMPANY  
ANALYSIS OF DIRECT CHARGES TO TPA-ELECT FROM TECO ENERGY  
CALENDAR YEAR - 1997

AEA 98-082-3-1

**SPECIFIED**  
**CONFIDENTIAL** 9/25/97  
188 951  
236  
-92  
92  
12

1997	Account to Tampa Electric														Payments		TEC Total	CEC Total		
	CL. 23408 TECO Energy	(13) Coal/Tiers & Storage	(14) Coal Purchases	Sum of Property at Plants	Unloading Temp. Invest	Temp. Can. Sica	Rct. Stockholder	Asst. Frn. Insurance	(18) Tax Services	(20) Data Process. Services	(21) Risk Mgmt.	(22) Legal Svc.	(23) Employee Benefits	(24) Leased Plant/Facility	(25) Plant/Company Admin. Costs	Total			Compliance of Payment	
Jan	12,061	0	0	0	0	0	0	0	33,211	0	23,361	29,978	5,678	0	(873,932)	(867,265)	(1,278,046)	2,323,488	175,177	(3,108,026)
Feb	11,281	0	0	0	0	0	0	0	33,275	0	23,845	31,746	5,871	0	(978,441)	(868,423)	(1,284,632)	(2,181,915)	(2,181,915)	(5,306,291)
Mar	10,578	0	0	0	0	0	0	0	32,134	0	23,597	31,833	6,034	0	(870,456)	(786,260)	(1,241,847)	4,262,250	(20,811,887)	(28,882,188)
1st Qtr	32,740	0	0	0	0	0	0	0	98,620	0	71,299	93,557	17,603	0	(2,817,867)	(2,501,948)	(3,804,085)	6,550,823	(22,692,071)	
Apr	11,040	0	0	0	0	0	0	0	28,225	0	23,815	28,339	5,745	0	(1,045,668)	(950,584)	(1,374,725)	23,370,179	22,744,870	(13,317,318)
May	10,843	0	0	0	0	0	0	0	33,239	0	24,955	28,175	5,439	0	(1,544,171)	(1,441,500)	(1,12,162,165)	2,541,908	(11,061,207)	(14,518,075)
June	11,143	0	0	0	0	0	0	0	36,497	0	24,684	32,392	6,097	0	(1,013,525)	(882,817)	(1,601,817)	13,873,479	11,668,850	(2,810,225)
2nd Qtr	33,028	0	0	0	0	0	0	0	97,961	0	73,454	96,728	17,301	0	(3,803,384)	(3,284,996)	(4,548,727)	41,883,566	23,151,963	
July	10,009	0	0	0	0	0	0	0	30,364	0	21,409	23,032	4,961	0	(864,004)	(787,209)	(1,065,208)	300	(2,632,115)	(5,842,340)
Aug	46,006	0	0	0	0	0	0	0	26,586	0	24,642	29,181	5,778	0	(748,243)	(616,050)	(1,726,951)	4,734,542	2,409,541	(3,132,799)
Sept	44,500	0	0	0	0	0	0	0	28,067	0	28,137	27,236	5,793	0	(861,390)	(729,607)	(1,237,291)	2,229,079	282,081	(2,810,718)
3rd Qtr	128,515	0	0	0	0	0	0	0	83,047	0	72,188	81,469	16,552	0	(2,473,637)	(2,112,866)	(4,879,448)	6,981,921	39,507	
Oct	54,258	0	0	0	0	0	0	0	27,292	0	24,655	23,531	7,122	0	(921,308)	(781,410)	(1,318,300)	2,129,208	(28,402)	(2,899,120)
Nov	52,648	0	0	0	0	0	0	0	28,139	0	26,384	34,021	6,438	0	(913,684)	(731,164)	(1,328,790)	2,292,370	211,418	(2,887,704)
Dec	46,822	0	0	0	0	0	0	0	28,648	0	28,338	27,821	5,500	0	(1,489,218)	(1,359,981)	(1,487,460)	2,151,162	(704,279)	(3,291,983)
4th Qtr	187,643	0	0	0	0	0	0	0	98,240	0	71,377	87,373	19,080	0	(3,324,248)	(2,892,555)	(4,203,450)	8,974,240	(281,265)	
Total 1997	228,874	0	0	0	0	0	0	0	227,868	0	200,418	248,125	70,536	0	(12,219,130)	(10,802,265)				



1,416,271  
43-u



SOURCE: PBC

W/P 43-6/1



TAMPA ELECTRIC COMPANY  
 SCHEDULE OF UNALLOCATED EXPENSES - TECO ENERGY  
 CALENDAR YEAR 1997

Sup 1/21/17  
 AFA 98-082-2-1

RE: TAMPA ELECTRIC COMPANY AUDIT  
 FPSC REQUEST NO. AP 17 3  
 AUDIT PURPOSE: AFA 98-082-2-1

**SPECIFIED  
 CONFIDENTIAL**

TECO ENERGY, INC.  
 UNALLOCATED EXPENSES - 1997

ACCT. NO.	DESCRIPTION	JAN.	FEB.	MAR.	APR.	MAY	JUNE	JULY	AUG.	SEP.	OCT.	NOV.	DEC.	TOTAL
816	MISCELLANEOUS	\$620,484.23	\$321,303.31	\$225,753.17	\$325,730.79	\$263,172.62	\$601,239.55	\$191,808.06	\$279,838.95	\$271,113.18	\$281,235.70	\$214,278.79	\$231,996.72	\$2,947,585.29
820	ADMIN & GENERAL SALARIES	\$0.00	\$0.00	\$4,095.56	\$2,029.36	\$1,827.12	\$83,183.71	\$0.00	\$1,832.88	\$3,970.45	\$0.00	\$1,827.54	\$4,038.88	\$103,085.11
821	OFFICE SUPPLIES & EXPENSES	(\$183,153.80)	\$5,129.03	\$7,384.18	\$16,854.84	\$60,001.12	\$19,888,300.23	\$238,428.52	(\$83,005.89)	\$62,821.87	(\$97,305.83)	\$24,128.88	\$28,830.17	\$18,978,281.30
823	CONSULTANTS	\$2,757.26	\$0.00	\$0.00	\$0.00	\$0.00	\$475,853.71	\$0.00	\$0.00	\$5,399.28	\$0.00	\$0.00	\$0.00	\$484,010.25
828	EMPLOYEE BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,834.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,834.20
830	MISCELLANEOUS GENERAL	(\$10,001.88)	\$4,188.58	\$4,423.22	\$10,729.82	\$64,716.20	\$126,293.72	\$13,980.29	\$3,988.87	\$12,020.86	\$24,477.32	\$25,397.82	\$17,385.54	\$297,788.18
	<b>TOTALS</b>	<b>\$450,086.00</b>	<b>\$330,780.92</b>	<b>\$241,856.15</b>	<b>\$355,344.81</b>	<b>\$409,827.26</b>	<b>\$21,198,725.12</b>	<b>\$444,016.89</b>	<b>\$192,552.72</b>	<b>\$456,125.57</b>	<b>\$208,407.39</b>	<b>\$265,730.81</b>	<b>\$322,281.09</b>	<b>\$24,834,534.32</b>

- (1) THE ABOVE LISTED EXPENSES ARE NON-OPERATING IN NATURE. THESE COSTS WOULD BE CONSIDERED AS "BELOW THE LINE" FOR REGULATORY REPORTING. FEDERAL AND STATE INCOME TAXES RELATED TO THESE COSTS ARE ALSO RETAINED BY THE PARENT.
- (2) MISCELLANEOUS INCLUDES CONTRIBUTIONS AND LOBBYING EXPENSES.
- (3) JUNE OFFICE SUPPLIES AND EXPENSE INCLUDES MOST OF THE MERGER COSTS ASSOCIATED WITH THE ACQUISITION OF LYKES ENERGY AND WEST FLORIDA GAS.

PBC

SOURCE: PBC

WIP 1/21/17

8/29/98

TAMPA ELECTRIC COMPANY  
BTU ADJUSTMENT (FROM GATLIFF COAL)  
1ST QUARTER - 1997

AFA 98-082-2-1

9-24-1998 3:56PM

FROM FIN REPORTING 813 228 1180

P. 2

Due 5/5/97.

630051



**SPECIFIED  
CONFIDENTIAL**

INVOICE

INVOICE NUMBER:

06060

DATE:

04-29-97

VIA:

L & N ATLANTA S.C.L.

SOLD TO:

TECO ENERGY  
PORT SUTTON ROAD (CANNON STATION)  
TAMPA, FLORIDA

Date Printed: 4/20/97			
QUALITY ADJUSTMENT			
Initials	Date	Function	
		Process	
		Review	
		Review	
		Approve	

TERM: NET CASH, DUE AND PAYABLE 5 (FIVE) DAYS FROM RECEIPT OF INVOICE.

SHIP DATE	CAR NUMBER	NET WEIGHT (TONS)	PER TON	INVOICE AMOUNT
01-01-97 thru 03-31-97	1ST QTR DREA	240.031.00	981 1900	\$221,068.55 \$214,027.90
				(a) ↓

RECEIVED ACCTS. PAYABLE  
MAY 05 1997  
TAMPA  
ELECTRIC CO.

PBC

TECO COAL CORPORATION  
P.O. Box 39, Newdale, Kentucky 40754 (606) 549-8442

45-4/1	PS 1	216 027 710	(a)
	PS 2	271 965 34	
	PS 3	437 195 55	
	PS 4	193 601 21	
		1 118 797 -	
		45 sum.	

SOURCE:

PBC

WIP 45-4/1  
(18A)

*WWS*  
*9/29/97*

**TAMPA ELECTRIC COMPANY**  
**BTU ADJUSTMENT (FROM GATLIFF COAL)**  
**2ND QUARTER - 1997**

AFA-98-082-2-1



**SPECIFIED  
CONFIDENTIAL**

668336

INVOICE

INVOICE NUMBER: 06199

DATE: July 29, 1997

VIA: L & N ATLANTA S.C.L.

SOLD TO:  
TECO ENERGY  
PORT SUTTON ROAD (GANNON STATION)  
TAMPA, FLORIDA

Date Rec'd: <i>7/31/97</i>		
QUALITY ADJUSTMENTS		
Initials	Date	Function
<i>WWS</i>	<i>8/4/97</i>	Process
		Review
<i>WWS</i>	<i>8/4/97</i>	Approve

TERM: NET CASH, DUE AND PAYABLE 5 (FIVE) DAYS FROM RECEIPT OF INVOICE.

SHIP DATE	CAR NUMBER	NET WEIGHT (TONS)	PER TON	INVOICE AMOUNT
6-30-97	2ND QTR PREM	273,332.00	0.995	\$271,965.34

*pay*

RECEIVED ACCTS. PAYABLE  
AUG - 8 1997  
TAMPA ELECTRIC CO.



TECO COAL CORPORATION  
P.O. Box 39, Noyesdale, Kentucky 40754 (606) 549-5452

SOURCE: PBC

W/P 454/1  
(284)

8/17/97

TAMPA ELECTRIC COMPANY  
BTU ADJUSTMENT (FROM GATLIFF COAL)  
3RD QUARTER - 1997

AFA-98-082-2-1



**SPECIFIED  
CONFIDENTIAL**

203631  
RECEIVED ACCTS. PAYABLE  
NOV 15 1997  
TAMPA  
ELECTRIC CO.

INVOICE NO: 06341

DATE: OCTOBER 17, 1997

VIA: L & N - ATLANTA, S.C.L.

SOLD TO:

TAMPA ELECTRIC COMPANY  
GANNON STATION  
PORT SUTTON ROAD  
TAMPA, FLORIDA

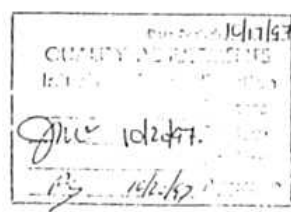
TERMS: NET CASH, DUE AND PAYABLE FIVE (5) DAYS FROM RECEIPT

07-01-97 THRU 09-30-97

3RD QUARTER 1997 BTU PREMIUM

240,746.45 TONS X \$1.816 = \$437,195.55

15,297.90	21,484.62
11,078.55	20,154.97
214,348	389,255.96
240,746.45	437,195.55



TECO COAL CORPORATION  
P.O. Box 39, Nevadale, Kentucky 40754 (606) 549-5452

SOURCE: PBC

W/P 454/1  
(381)

QW  
9/25/98  
P

**TAMPA ELECTRIC COMPANY  
BTU ADJUSTMENT (FROM GATLIFF COAL)  
4TH QUARTER - 1997**

AFA-98-082-2-1

FED 02798 FROM 10-00 TECO COAL FIA NO. 0009E020Z P. 02



*Due 2/9/98.*

**SPECIFIED  
CONFIDENTIAL**

INVOICE

INVOICE NUMBER: 06533

DATE: February 2, 1998

VIA: I & N ATLANTA S.C.L.

SOLD TO:  
TECO ENERGY  
PORT SUTTON ROAD (GANNON STATION)  
TAMPA, FLORIDA

4047	QUALITY ADJUSTMENTS	Date Rec'd	<i>2/4/98</i>
	Initials	Date	Function
<i>SJW</i>		<i>2/4/98</i>	Process
<i>SW</i>		<i>2/1/98</i>	Review
			Review
			Approve

*738884*

TERM: NET CASH, DUE AND PAYABLE 5 (FIVE) DAYS FROM RECEIPT OF INVOICE.

SHIP DATE	CAR NUMBER	NET WEIGHT (TONS)	PER TON	INVOICE AMOUNT
10-01-97	4th Qtr 1997			
12-31-97	BTU PREMIUM	250,139.80	\$ .774	\$193,608.21



TECO COAL CORPORATION  
P.O. Box 39, Nevadale, Kentucky 40754 (606) 549-5452

SOURCE: *PBC*

W/P *45-4/1*  
*(494)*

COMPANY: TAMPA ELECTRIC COMPANY  
 SUBJECT: TRANSACTIONS BETWEEN PEOPLES GAS SYSTEM & TECO ENERGY  
 PERIOD: JULY - DECEMBER 1997  
 AUDITOR: JOCELYN Y. STEPHENS

*JY 2/2=198 0*

AFA #98-082-2-1  
 AFFILIATE TRANSACTIONS  
 FILENAME: PG-TENRG  
 RANGE: A1..U40

**SPECIFIED  
 CONFIDENTIAL**

	JULY	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL-1997
ACCOUNTS PAYABLE	48-1 8,747,633.32	47,048.11	30,014.10	24,805.21	194,505.46	16,493.11	24,655.31	9,085,154.62
AMORTIZATION OF STOCK GRANTS	530.00		530.00	530.00	530.00	530.00	530.00	3,180.00
ALLOCATIONS OF ADM & GEN'L EXPENSES	127,501.95		112,584.70	129,437.07	137,611.43	138,310.66	230,019.26	875,465.07
PAYROLL			13,986.67	28,311.22	33,063.99	33,638.14	29,251.95	138,251.97
FRINGE			5,331.72	10,792.23	12,603.99	12,822.87	11,150.84	52,701.65
MISC REFUND				(8,085.88)	0.00		(258.65)	(8,344.53)
AMOUNT RECLASSES FROM A/C 646.29					1,525.23			1,525.23
D & O INS POLICY				118,072.16				118,072.16
MARCH & CLENNAN				24,485.00				24,485.00
TAXES FIT				2,260,000.00				2,260,000.00
TAXES SIT				444,000.00				444,000.00
TAXES	248,000.00							248,000.00
	<u>9,123,665.27</u>	<u>47,048.11</u>	<u>162,447.19</u>	<u>3,032,347.01</u>	<u>379,840.10</u>	<u>201,794.78</u>	<u>295,348.71</u>	<u>13,242,491.17</u>
	=====	=====	=====	=====	=====	=====	=====	=====

SOURCE: W/P 10-6a

W/P 48

July 1/23/98

TAMPA ELECTRIC COMPANY  
DESCRIPTION OF CHARGES FROM TECO ENERGY TO PEOPLES GAS  
JULY, 1997

AFA-98-082-2-1

TECO ENERGY  
COMPANY 050 REPORT APR81-2

GENERAL LEDGER INTERFACE  
BY ACCOUNT

REPORT DATE 07/31/97  
RUN DATE 07/31/97 PAGE 36

**SPECIFIED  
CONFIDENTIAL**

DISTRIBUTION				VOUCHER-- S	VENDOR		INVOICE		PURCHASE		AMOUNTS					
ORI	A	PR	SU	SO	BEN	NUMBER	LINE	C	NUMBER	NAME	NUMBER	DATE	ORDER	DESCRIPTN	DEBIT	CREDIT
099	6	46	26	03	099	T63742	001	I	TOW903	TOWERS PER	072497	07/24/97				
099	6	46	26	10	099	T63761	007	I	NAT947	NATIONSBAN	073097	07/30/97			10,276.00	
099	6	46	26	10	099	T63761	008	I	NAT947	NATIONSBAN	073097	07/30/97			1,924.24	
099	6	46	26	10	099	T63761	009	I	NAT947	NATIONSBAN	073097	07/30/97			260.82	
099	6	46	26	10	099	T63761	010	I	NAT947	NATIONSBAN	073097	07/30/97			23.00	
099	6	46	26	10	099	T63762	008	I	NAT947	NATIONSBAN	073097	07/30/97			183.00	
099	6	46	26	10	099	T63762	007	I	NAT947	NATIONSBAN	073097	07/30/97			8.00	
099	6	46	26	10	099	T63762	009	I	NAT947	NATIONSBAN	073097	07/30/97			8.00	
099	6	46	26	10	099	T63762	010	I	NAT947	NATIONSBAN	073097	07/30/97			8.00	
085	6	46	26	36	085	T63566	001	I	MAR913	MARSH & MC	116225	06/18/97			98.00	
099	6	46	26	99	099	T63366	001	I	INT900	INTERNAL R	1988	07/03/97			317,931.26	
099	6	46	26	99	099	T63367	001	I	INT900	INTERNAL R	1989	07/03/97			2,310,836.00	
099	6	46	26	99	099	T63368	001	I	INT900	INTERNAL R	1990	07/03/97			1,503,332.00	
099	6	46	26	99	099	T63369	001	I	INT900	INTERNAL R	1991	07/03/97			1,441,480.00	
099	6	46	26	99	099	T63370	001	I	INT900	INTERNAL R	1992	07/03/97			1,189,340.00	
099	6	46	26	99	099	T63371	001	I	INT900	INTERNAL R	1993	07/03/97			811,665.00	
099	6	46	26	99	099	T63372	001	I	INT900	INTERNAL R	1994	07/03/97			686,808.00	
SUBA				26											473,452.00	
															8,747,633.32	

PBC

8,416,913  
96,222  
3 Total

PBC

SOURCE:

W/M 48-1X