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FILE COPY

June 24, 1996

HAND DELIVERED

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Fuel and Purchased Power Cost Recovery Clause
with Generating Performance Incentive Factor;
FPSC Docket No. 960001-EI

Dear Ms. Bayo:

Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are fifteen (15) copies of each of the following:

1. Petition of Tampa Electric Company.

ACK _____ 2. Prepared Direct Testimony of Mary Jo Pennino and Exhibit
AFA _____ (MJP-2) regarding Tampa Electric's projected Total Fuel
APP _____ and Purchased Power Cost Recovery Factors and Exhibit
CAF _____ (MJP-3) regarding projected Capacity Cost Recovery
Factors for the period October 1996 through March 1997.

CMU _____ 3. Prepared Direct Testimony of William N. Cantrell with
CTR _____ Exhibit (WNC-1) regarding 1995 Transportation and Coal
EAG 5-Bars Benchmark calculations.

LEG 1 4. Prepared Direct Testimony of George A. Keselowsky with
LIT 1 + orig Test Exhibits (GAK-2) and (GAK-3) regarding Tampa Electric
Company's projected performance under the Generating
Performance Incentive Factor for the period October 1996
through March 1997.

SEC 1 5. Prepared Direct Testimony of John B. Ramil relative to
WAS _____ Public Counsel's Generic Issue regarding Off-System
OTH Pennino Sales.

DOCUMENT NUMBER-DATE	DOCUMENT NUMBER-DATE	DOCUMENT NUMBER-DATE	DOCUMENT NUMBER-DATE
06752 JUN 24 96	06753 JUN 24 96	06754 JUN 24 96	06755 JUN 24 96
FPSC-RECORDS/REPORTING	FPSC-RECORDS/REPORTING	FPSC-RECORDS/REPORTING	FPSC-RECORDS/REPORTING

DOCUMENT NUMBER-DATE
06756 JUN 24 96
Cantrell
FPSC-RECORDS/REPORTING

Ms. Blanca S. Bayo
June 24, 1996
Page Two

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

cc: All Parties of Record (w/encls.)

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

MARY JO PENNINO

Q. Please state your name, address, occupation and employer.

A. My name is Mary Jo Pennino. My business address is 702 North Franklin Street, Tampa, Florida 33602. My title is Manager - Energy Issues and Administration. I work in the Regulatory and Business Strategy Department of Tampa Electric Company.

Q. Please provide a brief outline of your educational background and business experience.

A. I graduated from the University of South Florida with a Bachelor of Science Degree in Chemical Engineering in 1985. Upon graduation, I began my career with Tampa Electric Company as an Engineer in the Production Department. In 1991, I transferred to the Generation Planning Department where I was responsible for annual expansion planning analyses, alternative technology evaluation and several other business planning activities. In 1993, I was promoted to Administrator - Wholesale and Fuel in the

DOCUMENT NUMBER-DATE

06753 JUN 24 96

FPSC-RECORDS/REPORTING

1 Regulatory and Business Strategy and in 1995 to Manager -
2 Energy Issues and Administration, also in Regulatory and
3 Business Strategy. My present responsibilities include the
4 areas of fuel adjustment filings, capacity cost recovery
5 filings, and rate design.
6

7 Q. What is the purpose of your testimony in this proceeding?
8

9 A. The purpose of my testimony is to present to the Commission
10 the proposed Total Fuel and Purchased Power Cost Recovery
11 factors for the period of October 1996 - March 1997, and
12 the proposed Capacity Cost Recovery factors for the same
13 period. I am also presenting billing refund credit factors
14 beginning October 1996 per the \$25 million refund in the
15 stipulation approved in Order No. PSC-96-0670-S-EI.
16

17 Fuel and Purchased Power Cost Recovery Factors / Capacity Cost
18 Recovery Clause
19

20 Q. Did you review the projected data necessary to calculate
21 the Total Fuel and Purchased Power Cost Recovery factors
22 for the period October 1996 - March 1997?
23

24 A. Yes I have.
25

- 1 Q. Do you wish to sponsor an exhibit consisting of Schedules
2 H-1 (October - March, 1994 through 1997) and Schedules E-1
3 through E-10 (October 1996 - March 1997)?
4
- 5 A. Yes. Also contained in this exhibit are Schedules E-2, E-
6 3, E-5, E-6, E-7, E-8 and E-9 for the prior period April
7 1996 - September 1996. These schedules are furnished as
8 back-up for the projected true-up for this period and
9 consist of two actual months and four projected months.
10
- 11 (Have identified as Exhibit No. ___ (MJP-2), Fuel
12 Projection.)
13
- 14 Q. Does Schedule E-1 of Exhibit No. ___ (MJP-2), Fuel
15 Projection, show the proper value for the Total Fuel and
16 Purchased Power Cost Recovery Clause as projected for the
17 period October 1996 - March 1997?
18
- 19 A. Yes.
20
- 21 Q. What is the proper value for the new period?
22
- 23 A. The proper value for the new period is 2.401 cents per kwh
24 before the application of the factors that adjust for
25 variations in line losses.

- 1 Q. Please describe the information provided on Schedule E-1C.
2
- 3 A. The GPIF and True-up factors are provided on Schedule E-1C.
4 We propose that a GPIF penalty of (\$104,014) be included in
5 the projection period. The True-up amount for the April
6 1996 - September 1996 period is an underrecovery of
7 (\$4,519,107). This underrecovery is comprised of a final
8 True-up underrecovery amount of (\$5,676,277) for the
9 October 1995 - March 1996 period and an estimated
10 overrecovery in the amount of \$1,157,170 for the April 1996
11 - September 1996 period.
12
- 13 Q. Please describe the information provided on Schedule E-1D.
14
- 15 A. Schedule E-1D presents the company's on-peak and off-peak
16 fuel charge factors for the October 1996 - March 1997
17 period.
18
- 19 Q. What is the purpose of Schedule E-1E?
20
- 21 A. The purpose of Schedule E-1E is to present the standard,
22 on-peak and off-peak fuel charge factors after adjusting
23 for variations in line losses.
24
- 25 Q. Have the fuel Recovery Loss Multipliers that reflect the

1 variation in line losses been modified?

2
3 A. Yes. Document No. 2 of exhibit (MJP-2) shows revised Fuel
4 Recovery Loss Multipliers and a revised Jurisdictional Loss
5 Multiplier which have been modified to reflect actual 1995
6 sales data and losses. The Company requests approval of
7 these factors for the calculation of fuel factors
8 applicable to each fuel group.

9
10 Q. Please recap the proposed Fuel and Purchased Power Cost
11 Recovery factors for the October 1996 - March 1997 period.

12
13 A.

	Fuel Charge
<u>Rate Schedule</u>	<u>Factor (cents per kwh)</u>
Average Factor	2.401
RS, GS and TS	2.418
RST and GST	2.841 (on-peak)
	2.258 (off-peak)
SL-2, OL-1 and OL-3	2.345
GSD, GSLD, EV-X, and SBF	2.404
GSDT, GSLDT, EVT-X and SBFT	2.825 (on-peak)
	2.245 (off-peak)
IS-1, IS-3, SBI-1, SBI-3	2.326
IST-1, IST-3, SBIT-1, SBIT-3	2.733 (on-peak)
	2.172 (off-peak)

1 Q. How does Tampa Electric Company's proposed average fuel
2 charge factor of 2.401 cents per kwh compare to the average
3 fuel charge factor for the April 1996 - September 1996
4 period?

5

6 A. The proposed fuel charge factor is 0.009 cents per kwh (or
7 9 cents per 1000 kwh) higher than the average fuel charge
8 factor of 2.392 cents per kwh for the April 1996 -
9 September 1996 period.

10

11 Stipulation Refund

12

13 Q. Are you also requesting Commission approval of the
14 projected Capacity Cost Recovery factors for the Company's
15 various rate schedules?

16

17 A. Yes.

18

19 Q. Have you prepared or caused to be prepared under your
20 direction or supervision an exhibit which supports this
21 request?

22

23 A. Yes. It consists of five pages identified as Exhibit No.
24 _____ MJP-3, Capacity Cost Recovery.

25

1 Q. What payments are included in Tampa Electric's capacity
2 cost recovery factor?

3
4 A. Tampa Electric is requesting recovery, through the capacity
5 cost recovery factor, of capacity payments made pursuant to
6 cogeneration, small power production and purchased power
7 agreements to which we are a party.

8
9 Q. Please re-cap the proposed Capacity Cost Recovery Clause
10 factors for the October 1996 - March 1997 period.

11
12 A.

<u>Rate Schedule</u>	<u>Capacity Cost Recovery Factor (cents per kwh)</u>
15 RS	0.198
16 GS and TS	0.191
17 GSD, EV-X	0.146
18 GSLD and SBF	0.130
19 IS-1, IS-3, SBI-1, SBI-3	0.011
20 SL-2, OL-1 and OL-3	0.024

21
22 These factors can be seen in Exhibit No. ____ (MJP-3), page
23 3 of 5.

24
25 Q. Will retail bills beginning October 1, 1996 contain a

- 1 refund factor as agreed to in the stipulation approved in
2 Docket No. 950379-EI, Order No. PSC-96-0670-S-EI?
3
- 4 A. Yes, as contained in the aforementioned stipulation, all
5 customer bills beginning with the new fuel adjustment
6 charge in October 1996 will reflect a refund credit. The
7 refund is for \$25 million plus interest over a one year
8 period. The retail average refund credit factor beginning
9 in October 1996 is 0.173 ¢/kWH.
10
- 11 Q. Do you have an exhibit supporting the calculation of the
12 refund credit factor?
13
- 14 A. Yes, Exhibit No. ____ (MJP-4) is a worksheet showing the
15 level of the refund credit factor, the expected monthly
16 refund balance and expected monthly interest. As can be
17 seen in Document No. 3, the balance approaches zero in
18 September 1997, the end of the twelve month refund period.
19
- 20 Q. How will the refund credit be reflected on the customer's
21 bill?
22
- 23 A. The refund credit will be reflected as a line item credit
24 on customer's bills calculated by multiplying a leveled
25 factor adjusted for line losses times the actual kwh usage

1 during the period of the credit.

2

3

4 Q. What are the refund credit factors adjusted for line losses
5 beginning in October 1996?

6

7 A. As shown in Document No. 3 of my exhibit, the credit
8 factors beginning in October 1996 are:

9	<u>Rate Class</u>	<u>Credit Factor</u>
10	RS, RST, GS, GST, TS	0.174 ¢/kWh
11	GSD, GSDT, GSLD, GSLDT,	
12	EV-X, EVT-X, SBF, SBFT	0.173 ¢/kWh
13	IS1, IS1T, IS3, IST3, SBI1	
14	SBI1T, SBI3, SBIT3	0.168 ¢/kWh
15	SL, OL	0.174 ¢/kWh

16

17 Q. What interest rate is applied to the average monthly refund
18 balance?

19

20 A. The projected 30-day commercial paper rate is applied to
21 the average monthly balance. This is consistent with Rule
22 25-6.109, Florida Administrative Code. The same projected
23 30-day commercial paper rate has been used to calculate the
24 refund credit factor as was used to calculate the true-up
25 in the Fuel and Purchased Power Cost Recovery Clause

1 factors.

2

3 Q. How do you propose that the refund credit factor be
4 administered?

5

6 A. The current factor is based on a projected twelve month
7 energy sales forecast. In January 1997, when Tampa
8 Electric files for new fuel adjustment factors using a new
9 energy sales forecast, the refund credit factor should be
10 updated. This update will incorporate the actual refund
11 balance as it is known at the time, any changes in interest
12 rates and the new energy sales forecast. This update will
13 set a new refund credit factor for the months of April 1997
14 through September 1997.

15

16 Q. How do you propose any refund balance remaining at the end
17 of the twelve month period be treated?

18

19 A. As contained in the stipulation, any over or under
20 collection associated with the credit will be handled as a
21 true-up component in the normal course of Tampa Electric's
22 fuel cost recovery proceeding.

23

24 Q. What is the composite effect of the above changes on a
25 1,000 kwh residential Customer?

1 A. A residential bill for 1,000 kwh will decrease \$1.20
 2 beginning October 1996. See table below. The table also
 3 includes the impact of a proposed Environmental Cost
 4 Recovery Clause factor currently being reviewed in Docket
 5 No. 960688-EI.
 6

7		Apr. 96	Oct. 96
8		Thru	thru
9	<u>Type of Charge</u>	<u>Sept. 96</u>	<u>Mar. 97</u>
10	Customer	\$ 8.50	\$ 8.50
11	Energy	43.42	43.42
12	Conservation	1.62	1.62
13	Environmental	0.00	0.41
14	Fuel	24.07	24.18
15	Capacity	1.93	1.98
16	Deferred Revenue Plan		
17	Refund	0.00	(1.74)
18	FGR Tax	<u>2.04</u>	<u>2.01</u>
19	Total	\$ 81.58	\$ 80.38

20
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31 Q. When should the new charges and refund go into effect?
 32

33 A. They should go into effect commensurate with the first
 34 billing cycle in October 1996.
 35

36 Q. Does this conclude your testimony?

1 A. Yes it does.

2

3

4

5

6

7

TAMPA ELECTRIC COMPANY

TABLE OF CONTENTS

PAGE NO.	DESCRIPTION	PERIOD
1	Schedule E-1 Cost Recovery Clause Calculation	(OCT.,1996 - MAR.,1997)
2	Schedule E1-A Calculation of Total True-Up	(OCT.,1996 - MAR.,1997)
3	Schedule E-1B Calculation of Estimated True-Up	(APR.,1996 - SEPT.,1996)
4	Schedule E-1B-1 Comparison of Est/ Act vs Original Proj of the Fuel and Pur. Pwr Cost Recovery Fac.	(APR.,1996 - SEPT.,1996)
5	Schedule E-1C GPIF & True-Up Adj. Factors	(OCT.,1996 - MAR.,1997)
6	Schedule E-1D Fuel Adjustment Factor for TOD	(")
7	Schedule E-1E Fuel Recovery Factor-with Line Losses	(")
8	Schedule E-2 Cost Recovery Clause Calculation(By Month)	(")
9	Schedule E-3 Generating System Comparative Data	(")
10-15	Schedule E-4 System Net Generation & Fuel Cost	(")
16	Schedule E-5 Inventory Analysis	(")
17	Schedule E-6 Power Sold	(")
18	Schedule E-7 Purchased Power	(")
19	Schedule E-8 Energy Payment to Qualifying Facilities	(")
20	Schedule E-9 Economy Energy Purchases	(")
21	Schedule E-10 Residential Bill Comparison	(")
22	Schedule E-2 Cost Recovery Clause Calculation	(APR.,1996 - SEPT.,1996)
23	Schedule E-3 Generating System Comparative Data	(")
24	Schedule E-5 Inventory Analysis	(")
25	Schedule E-6 Power Sold	(")
26	Schedule E-7 Purchased Power	(")
27	Schedule E-8 Energy Payment to Qualifying Facilities	(")
28	Schedule E-9 Economy Energy Purchases	(")
29	Schedule H-1 Generating System Comparative Data	(OCT. - MAR., 1994-97)

**FUEL AND PURCHASED POWER
COST RECOVERY CLAUSE CALCULATION
TAMPA ELECTRIC COMPANY
ESTIMATED FOR THE PERIOD OF: OCTOBER 1996 THRU MARCH 1997**

	DOLLARS	MWH	cents/KWH
1. Fuel Cost of System Net Generation (E3)	174,456,221	8,236,818	2.11801
2. Nuclear Fuel Disposal Cost	0	0	0.00000
3. Coal Car Investment	0	0	0.00000
4. Adjustments to Fuel Cost (FL Meade / Wauchula Wheeling)	(18,000)	8,236,818 *	(0.00022)
4a. Adjustments to Fuel Cost (Allowances)	368,077	8,236,818 *	0.00447
5. TOTAL COST OF GENERATED POWER (LINES 1 THROUGH 4a)	174,806,298	8,236,818	2.12226
6. Fuel Cost of Purchased Power - System (Exclusive of Economy)(E7)	2,400,600	57,249	4.19326
7. Energy Cost of Sch C,X Economy Purchases (Broker) (E8)	124,800	3,418	3.65126
8. Energy Cost of Economy Purchases (Non-Broker) (E9)	0	0	0.00000
9. Energy Cost of Sch. E Economy Purchases (E9)	0	0	0.00000
10. Capacity Cost of Sch. E Economy Purchases (E2)	0	0	0.00000
11. Energy Payments to Qualifying Facilities (E8)	3,557,700	238,766	1.49004
12. TOTAL COST OF PURCHASED POWER (LINES 6 THROUGH 11)	6,083,100	299,433	2.03154
13. TOTAL AVAILABLE KWH (LINE 5 + LINE 12)		8,536,251	
14. Fuel Cost of Economy Sales (E6)	15,534,400	1,099,890	1.41236
15. Gain on Economy Sales - 80% (E6)	2,924,880	1,099,890 *	0.26592
16. Fuel Cost of Schedule D Sales - Jurisd. (E6)	941,700	63,560	1.48159
16a. Fuel Cost of Schedule D Sales - Separated (E6)	2,871,200	198,007	1.45005
16b. Fuel Cost of Schedule D HPP Sales - Contract (E6)	997,800	42,702	2.33666
16c. Fuel Cost of Schedule J Sales - Jurisd. (E6)	191,200	12,128	1.57852
17. Fuel Cost of Other Power Sales	0	0	0.00000
18. TOTAL FUEL COST AND GAINS OF POWER SALES	23,461,180	1,416,287	1.65653
18. Net Inadvertent Interchange		0	
19a. Wheeling Rec'd. less Wheeling Deliv'd.		0	
19b. Interchange and Wheeling Losses		25,700	
20. TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 5 + 12 + 18 + 19)	167,428,218	7,994,264	2.21989
21. Net Unbilled	(3,526,045) *	(158,896)	(0.04970)
22. Company Use	381,482 *	17,190	0.00556
23. T & D Losses	8,252,862 *	371,903	0.12023
24. System MWH Sales	157,428,218	8,864,067	2.29351
25. Wholesale MWH Sales	(282,785)	(12,335)	2.29254
26. Jurisdictional MWH Sales	157,145,433	8,851,732	2.29351
26a. Jurisdictional Loss Multiplier			1.00013
27. Jurisdictional MWH Sales Adjusted for Line Loss	157,165,862	8,851,732	2.29381
28. True-up **	4,519,107	8,851,732	0.06596
29. Peabody Coal Contract Buy-Out Amort. (Jurisdictionalized)	2,805,039	8,851,732	0.04094
30. Total Jurisdictional Fuel Cost (Excl. GPIF)	164,490,008	8,851,732	2.40071
31. Revenue Tax Factor			1.00083
32. Fuel Factor (Excl. GPIF) Adjusted for Taxes	164,626,535	8,851,732	2.40270
33. GPIF ** (Already Adjusted for Taxes)	(104,014)	8,851,732	(0.00152)
34. Fuel Factor Adjusted for Taxes Including GPIF	164,522,521	8,851,732	2.40118
35. Fuel Factor Rounded to Nearest .001 cents per KWH			2.401

* For Informational Purposes Only

** Calculation Based on Jurisdictional KWH Sales

**CALCULATION OF TOTAL TRUE-UP
(PROJECTED PERIOD)
TAMPA ELECTRIC COMPANY
FOR THE PERIOD: OCTOBER 1996 THRU MARCH 1997**

SCHEDULE E1-A

1. ESTIMATED OVER/(UNDER) RECOVERY (2 months actual, 4 months estimated period) (Schedule E1-B)	\$1,157,170
2. FINAL TRUE-UP (6 months actual period) (Per True-Up Filed in May 1996)	(\$5,676,277)
3. TOTAL OVER/(UNDER) RECOVERY (Lines 1 + 2) To be included in 6 month projected period (Schedule E1, line 29)	(\$4,519,107)
4. JURISDICTIONAL MWH SALES (Projected period)	6,851,732
5. TRUE-UP FACTOR (Lines 3/4) * (100 cents/1000 KWH)	(\$0.066)

COMPARISON OF ESTIMATED/ACTUAL VERSUS ORIGINAL PROJECTIONS
OF THE FUEL AND PURCHASED POWER COST RECOVERY FACTOR
TAMPA ELECTRIC COMPANY
FOR THE PERIOD OF: APR. 1986 THRU SEPT. 1986

SCHEDULE E-1B-1

	DOLLARS				MWH				cents/KWH			
	ESTIMATED/ACTUAL	ESTIMATED ORIGINAL	DIFFERENCE AMOUNT	%	ESTIMATED ORIGINAL	ESTIMATED ORIGINAL	DIFFERENCE AMOUNT	%	ESTIMATED ORIGINAL	ESTIMATED ORIGINAL	DIFFERENCE AMOUNT	%
1. Fuel Cost of System Net Generation (E6)	183,329,728	183,000,833	(2,110,896)	(1.1)	8,325,529	8,271,881	53,638	0.6	2.07377	2.10857	(0.03480)	(1.7)
2. Spent Nuclear Fuel Disposal Cost	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
3. Coal Car Investment	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
4. Adjustments to Fuel Cost (PL. Meads/Waush. Wheeling)	(17,808)	(18,000)	344	(1.8)	8,325,529	8,271,881	53,638	0.6	(0.00019)	(0.00019)	0.00000	0.0
4a. Adjustments to Fuel Cost (Allowances)	378,075	819,013	(142,938)	(27.5)	8,325,529	8,271,881	53,638	0.6	0.00403	0.00680	(0.00157)	(28.0)
5. TOTAL COST OF GENERATED POWER	183,748,145	186,001,546	(2,253,403)	(1.1)	8,325,529	8,271,881	53,638	0.6	2.07781	2.11386	(0.03607)	(1.7)
6. Fuel Cost of Purchased Power - (Exclusive of E6on) (E7)	8,038,058	7,218,300	820,558	11.4	258,620	278,788	(21,168)	(7.6)	3.14482	2.80787	0.33695	20.8
7. Energy Cost of Sch. C,X Economy Purchases (Broker) (E8)	1,342,328	754,800	587,528	77.8	36,873	23,805	12,068	51.1	3.78288	3.19793	0.58523	17.7
8. Energy Cost of Other E6on Purch (Non-Broker) (E9)	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
9. Energy Cost of Sch. E E6on Purchases (E10)	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
10. Capacity Cost of Sch. E Economy Purchases	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
11. Energy Payments to Qualifying Facilities (E11)	4,488,223	4,312,000	154,223	3.8	243,821	241,883	1,928	0.8	1.83327	1.78408	0.04919	2.8
12. TOTAL COST OF PURCHASED POWER	13,847,807	12,280,300	1,562,307	12.7	534,814	542,084	(7,170)	(1.3)	2.58878	2.28831	0.32244	14.2
13. TOTAL AVAILABLE MWH (LINE 6 + LINE 12)					8,860,443	8,813,775	46,668	0.5				
14. Fuel Cost of Economy Sales (E12)	13,142,642	13,820,200	(777,558)	(5.8)	875,335	834,138	(58,803)	(8.3)	1.50144	1.48017	0.01127	0.8
15. Gain on Economy Sales - 80% (E13)	2,832,947	2,836,080	96,867	3.4	875,335	834,138	(58,803)	(8.3)	0.33887	0.33880	0.00017	10.4
16. Fuel Cost of Schedule D Sales - Jurisd. (E14)	889,473	808,000	98,473	48.3	59,342	41,101	18,241	44.4	1.48890	1.47828	0.01062	1.3
16a. Fuel Cost of Schedule D Sales - Separated (E15)	3,378,321	3,120,500	247,821	7.9	244,974	237,738	7,236	3.0	1.37824	1.31588	0.06238	4.7
16b. Fuel Cost of Schedule D HPP Sales - Contract (E16)	1,891,802	1,378,800	512,002	37.1	82,703	62,803	19,800	31.5	2.28798	2.18570	0.09389	4.3
16c. Fuel Cost of Schedule J Sales - Jurisd. (E17)	51,781	151,000	(99,219)	(85.7)	1,713	9,481	(7,768)	(81.9)	3.02188	1.58088	1.42900	88.7
17. Fuel Cost of Other Power Sales (E18)	277,700	82,600	195,100	198.9	8,018	2,010	4,008	199.3	4.81802	4.80997	0.00805	0.2
18. TOTAL FUEL COST AND GAINS ON POWER SALES (LINES 14 + 15 + 16 + 16a + 16b + 16c + 17)	22,582,748	22,116,280	466,468	2.0	1,270,083	1,287,388	(17,286)	(1.3)	1.77848	1.71794	0.05854	3.4
19. Net Inadvertent Interchange					444	0	444	0.0				
19a. Wheeling Rev'd. Loss Wheeling Deliv'd.					(135)	0	(135)	0.0				
19b. Interchange and Wheeling Losses					23,783	21,400	2,383	11.0				
20. TOTAL FUEL AND NET POWER TRANSACTIONS (LINES 6 + 12 + 16 + 19 + 19a + 19b)	186,033,006	186,170,568	(1,137,562)	(0.6)	8,568,907	8,505,008	61,901	0.7	2.15888	2.18888	(0.02900)	(1.3)
21. Net Unbilled	4,221,533	3,436,958	784,575	22.8	185,454	157,014	28,440	24.5	0.04828	0.04841	0.00087	22.0
22. Company Use	808,018	413,712	245,304	59.3	30,512	18,900	11,612	61.4	0.00631	0.00523	0.00308	58.9
23. T & D Losses	8,888,919	8,143,003	744,916	9.1	412,014	417,889	(5,875)	(1.4)	0.11223	0.11587	(0.00334)	(2.9)
24. System KWH Sales	186,033,008	186,170,568	(1,137,562)	(0.6)	7,828,927	7,911,403	(82,476)	(1.1)	2.33364	2.33319	0.00045	(0.8)
25. Wholesale KWH Sales	(1,578,183)	(1,858,824)	280,641	(15.1)	(87,037)	(78,548)	(8,489)	(14.7)	2.38420	2.39528	(0.01208)	(0.6)
26. Jurisdictional KWH Sales	183,454,823	184,311,944	(857,121)	(0.5)	7,861,890	7,832,857	29,033	0.4	2.33347	2.35008	(0.01661)	(0.8)
26a. Jurisdictional Loss Multiplier									1.00090	1.00050	0.00040	0.0
27. Jurisdictional KWH Sales Adjusted for Line Losses	183,548,550	184,404,100	(857,550)	(0.5)	7,861,890	7,832,857	29,033	0.4	2.33464	2.35424	(0.01960)	(0.8)
28. True-up **	18,801	(589,802)	618,603	(103.1)	7,861,890	7,832,857	29,033	0.4	0.00024	(0.00786)	0.00790	(103.1)
29. Peabody Coal Contract Buy-out Amort. (Jurisd.) ***	2,878,554	2,873,387	5,167	0.1	7,861,890	7,832,857	29,033	0.4	0.00958	0.00888	0.00080	(9.2)
29a. October - December 1986 Oil Backout True-up	184,237	184,813	(576)	(0.2)	7,861,890	7,832,857	29,033	0.4	0.00234	0.00238	(0.00002)	(0.8)
30. Total Jurisdictional Fuel Cost (Excl. GPFF)	188,825,842	188,882,100	(56,258)	(0.1)	7,861,890	7,832,857	29,033	0.4	2.37381	2.38882	(0.01501)	(0.6)
31. Revenue Tax Factor									1.00083	1.00083	0.00000	0.0
32. Fuel Factor (Excl. GPFF) Adjusted for Taxes	188,780,842	187,017,264	1,763,578	(0.1)	7,861,890	7,832,857	29,033	0.4	2.37578	2.38780	(0.01202)	(0.5)
33. GPFF ** ((\$103,827) - Not Adjusted for Taxes)	(104,014)	378,230	(482,244)	(127.6)	7,861,890	7,832,857	29,033	0.4	(0.00132)	0.00480	(0.00612)	(127.6)
34. Fuel Factor Adjusted for Taxes Including GPFF	188,676,828	187,395,494	1,281,334	(0.4)	7,861,890	7,832,857	29,033	0.4	2.37448	2.38240	(0.01792)	(0.7)
35. Fuel Factor Rounded to Nearest .001 cents per KWH									2.374	2.382	(0.01800)	(0.8)

* Included For Informational Purposes Only

** Calculation Based on Jurisdictional KWH Sales

*** Estimated/Actual Dollars Include Peab. Reserve Dollars of (\$28,818) and (\$88,484) for April 1986 and May 1986 respectively.

Note: Amounts included in Estimated/Actual column represent two months actual and four months revised estimates. Amounts included in the Estimated Original column represent amounts projected in pre-four fuel adjustment period.

**CALCULATION OF GENERATING PERFORMANCE
INCENTIVE FACTOR AND TRUE-UP FACTOR
TAMPA ELECTRIC COMPANY
FOR THE PERIOD: OCTOBER 1996 THRU MARCH 1997**

1. TOTAL AMOUNT OF ADJUSTMENTS:

A. GENERATING PERFORMANCE INCENTIVE REWARD (PENALTY)
(OCTOBER 1996 THRU MARCH 1997) (\$104,014)

B. TRUE-UP OVER / (UNDER) RECOVERED
(APRIL 1996 THRU SEPTEMBER 1996) (\$4,519,107)

2. TOTAL SALES
(OCTOBER 1996 THRU MARCH 1997) 6,651,732 MWH

3. ADJUSTMENT FACTORS:

A. GENERATING PERFORMANCE INCENTIVE FACTOR 0.0015 Cents/KWH

B. TRUE-UP FACTOR 0.0660 Cents/KWH

FUEL ADJUSTMENT FACTOR FOR
 OPTIONAL TIME-OF-DAY RATES
 TAMPA ELECTRIC COMPANY
 PROJECTION FOR THE PERIOD
 OCTOBER 1996 THRU MARCH 1997

1. COST RATIO:

$$\frac{2.609 \text{ ON-PEAK}}{2.074 \text{ OFF-PEAK}} = 1.2580$$

2. SALES/GENERATION:

27.46 % ON-PEAK 72.54 % OFF-PEAK

3. FORMULA:

X = ON-PEAK Y = OFF-PEAK

$$0.2746 * 1.2580 Y + 0.7254 Y = 2.4012 \quad \text{INCLUDES TAX @ 1.00083}$$

$$1.0708 Y = 2.4012$$

$$Y = 2.2424$$

$$X = 1.2580 Y$$

$$X = 1.2580 * 2.2424$$

$$X = 2.8209$$

	<u>ON-PEAK</u>	<u>OFF-PEAK</u>
4. FUEL COST (cents/KWH)	2.8209	2.2424
5. FUEL FACTOR (cents/KWH NEAREST .000)	2.821	2.242

**FUEL RECOVERY FACTORS - BY RATE GROUP
 (ADJUSTED FOR LINE/TRANSFORMATION LOSSES)
 TAMPA ELECTRIC COMPANY
 FOR THE PERIOD: OCTOBER 1996 THRU MARCH 1997**

SCHEDULE E-1E

(1) GROUP	(2) RATE SCHEDULE		(3)	(4)	(5)
			AVERAGE FACTOR	FUEL RECOVERY LOSS MULTIPLIER	FUEL RECOVERY FACTOR
A	RS,GS,TS		2.401	1.0072	2.418
A1*	SL-2, OL-1&3		2.401	N/A	2.345
B	GSD,EV-X,GSLD,SBF		2.401	1.0013	2.404
C	IS-1&3,SBI-1&3		2.401	0.9687	2.326
D	N/A		N/A	N/A	N/A
A	RST,GST	ON-PEAK	2.821	1.0072	2.841
		OFF-PEAK	2.242	1.0072	2.258
A1	SL-2, OL-1&3	ON-PEAK	N/A	N/A	N/A
		OFF-PEAK	N/A	N/A	N/A
B	GSDT,EVT-X,GSLDT, SBFT	ON-PEAK	2.821	1.0013	2.825
		OFF-PEAK	2.242	1.0013	2.245
C	IST-1&3,SBIT-1&3	ON-PEAK	2.821	0.9687	2.733
		OFF-PEAK	2.242	0.9687	2.172
D	N/A	ON-PEAK	N/A	N/A	N/A
		OFF-PEAK	N/A	N/A	N/A

* GROUP A1 IS BASED ON GROUP A, 15% OF ON-PEAK AND 85% OF OFF-PEAK.

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
TAMPA ELECTRIC COMPANY
FOR THE PERIOD OF: OCTOBER 1996 THRU MARCH 1997

LINE NUMBER		(a)	(b)	(c)	(d)	(e)	(f)	TOTAL PERIOD	LINE NUMBER
		Oct-96	Nov-96	Dec-96	ESTIMATED				
					Jan-97	Feb-97	Mar-97		
1	FUEL COST OF SYSTEM NET GENERATION	30,090,031	27,780,928	29,866,496	29,986,960	27,539,649	29,192,157	174,458,221	1
1a	NUCLEAR FUEL DISPOSAL	0	0	0	0	0	0	0	1a
2	FUEL COST OF POWER SOLD *	4,396,900	3,588,760	3,794,380	4,004,720	3,955,020	3,721,400	23,461,180	2
3	FUEL COST OF PURCHASED POWER	690,800	168,000	238,600	287,000	430,300	595,900	2,400,800	3
3a	DEMAND & NON FUEL COST OF PUR POWER	0	0	0	0	0	0	0	3a
3b	QUALIFYING FACILITIES	606,400	624,700	560,100	565,000	559,500	633,000	3,557,700	3b
4	ENERGY COST OF ECONOMY PURCHASES	18,900	38,100	15,500	11,600	20,100	22,600	124,800	4
4a	ADJUSTMENTS TO FUEL COSTS (FT. MEADE / WAUCHULA WHEELING)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(18,000)	4a
4b	ADJUSTMENTS TO FUEL COSTS (ALLOWANCES)	69,667	45,654	60,419	66,805	64,280	61,252	368,077	4b
5	TOTAL FUEL & NET POWER TRANSACTION (SUM OF LINES 1 THRU 4b)	27,065,898	25,063,622	26,952,735	26,909,645	24,655,809	26,780,509	157,428,218	5
6	JURISDICTIONAL KWH SOLD (MWH)	1,249,611	1,120,934	1,139,957	1,177,593	1,097,140	1,068,497	6,851,732	6
6a	JURISDICTIONAL % OF TOTAL SALES	0.9976265	0.9990579	0.9997367	0.9977708	0.9976646	0.9973740	-	6a
6b	JURISDIC. TOT. FUEL & NET PWR. TRANS. (LINE 5 X LINE 6a)	27,001,657	25,040,010	26,945,892	26,849,658	24,598,233	26,710,183	157,145,433	6b
7	JURISDICTIONAL LOSS MULTIPLIER	1.00013	1.00013	1.00013	1.00013	1.00013	1.00013	-	7
7a	LINE 6b x LINE 7	27,005,167	25,043,285	26,949,195	26,853,148	24,601,431	26,713,855	157,165,861	7a
7b	PEABODY COAL CONTRACT BUY-OUT AMORT.	474,673	472,142	469,611	467,080	464,549	462,018	2,810,073	7b
7c	PEABODY JURISDICTIONALIZED (LINE 7b x LINE 6a)	473,546	471,697	469,488	466,039	463,464	460,805	2,805,039	7c
7d	JURISDIC. TOT. FUEL & NET PWR. TRANS. INCL. PEABODY (LINE 7a + LINE 7c)	27,478,713	25,514,982	27,418,683	27,319,187	25,064,895	27,174,460	159,970,900	7d
8	COST PER KWH SOLD (cents/KWH)	2.1990	2.2762	2.4052	2.3199	2.2646	2.5480	2.3348	8
9	TRUE UP ** (cents/KWH)	0.0660	0.0660	0.0660	0.0660	0.0660	0.0660	0.0660	9
10	TOTAL (LINES 8+9)(cents/KWH)	2.2650	2.3422	2.4712	2.3859	2.3506	2.6140	2.4008	11
11	REVENUE TAX FACTOR	1.00063	1.00063	1.00063	1.00063	1.00063	1.00063	1.00063	12
12	RECOVERY FAC. ADJ. FOR TAXES (c/KWH) (EXCL. GMP)	2.2669	2.3441	2.4733	2.3879	2.3526	2.6162	2.4028	13
13	GMP ** (cents/KWH) (ALREADY ADJUSTED FOR TAXES)	(0.0015)	(0.0015)	(0.0015)	(0.0015)	(0.0015)	(0.0015)	(0.0015)	14
14	TOTAL RECOVERY FACTOR (LINES 12+13)	2.2654	2.3426	2.4718	2.3864	2.3511	2.6147	2.4013	15
15	RECOVERY FACTOR ROUNDED TO NEAREST .001 cents/KWH	2.266	2.343	2.472	2.386	2.361	2.616	2.401	16

* INCLUDES ECONOMY SALES PROFITS (90%)

** BASED ON JURISDICTIONAL SALES ONLY

GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
TAMPA ELECTRIC COMPANY
ESTIMATED FOR THE PERIOD OF: OCTOBER 1986 THRU MARCH 1987

	Oct-86	Nov-86	Dec-86	Jan-87	Feb-87	Mar-87	TOTAL
FUEL COST OF SYSTEM NET GENERATION (\$)							
1 HEAVY OIL	63,892	121,709	42,160	65,201	68,698	68,821	450,581
2 LIGHT OIL	207,315	163,891	100,363	124,571	147,583	134,754	878,477
3 COAL	29,818,824	27,495,328	29,723,973	29,797,188	27,303,168	28,968,582	173,127,063
4 NATURAL GAS	0	0	0	0	0	0	0
5 NUCLEAR	0	0	0	0	0	0	0
6 OTHER	0	0	0	0	0	0	0
7 TOTAL (\$)	30,090,031	27,780,928	29,866,496	29,986,960	27,539,649	29,192,157	174,456,221
SYSTEM NET GENERATION (MWH)							
8 HEAVY OIL	1,376	2,808	904	1,344	1,853	1,466	9,551
9 LIGHT OIL	4,855	3,601	2,239	2,824	3,149	2,989	19,437
10 COAL	1,465,919	1,319,311	1,414,461	1,422,983	1,278,058	1,309,096	8,207,830
11 NATURAL GAS	0	0	0	0	0	0	0
12 NUCLEAR	0	0	0	0	0	0	0
13 OTHER	0	0	0	0	0	0	0
14 TOTAL (MWH)	1,472,150	1,325,520	1,417,604	1,426,951	1,281,060	1,313,533	8,236,818
UNITS OF FUEL BURNED							
15 HEAVY OIL (BBL)	2,999	5,770	2,024	3,144	4,276	3,246	21,459
16 LIGHT OIL (BBL)	7,566	6,000	3,669	4,567	5,397	4,907	32,106
17 COAL (TON)	631,164	563,784	612,780	813,150	552,835	573,197	3,546,910
18 NATURAL GAS (MCF)	0	0	0	0	0	0	0
19 NUCLEAR (MMBTU)	0	0	0	0	0	0	0
20 OTHER	0	0	0	0	0	0	0
BTUS BURNED (MMBTU)							
21 HEAVY OIL	18,959	36,464	12,789	19,871	27,029	20,519	136,631
22 LIGHT OIL	44,047	34,724	21,405	26,584	31,136	28,208	186,103
23 COAL	14,825,074	13,250,270	14,298,323	14,360,428	12,888,772	13,316,458	82,939,334
24 NATURAL GAS	0	0	0	0	0	0	0
25 NUCLEAR	0	0	0	0	0	0	0
26 OTHER	0	0	0	0	0	0	0
27 TOTAL (MMBTU)	14,888,080	13,321,467	14,332,517	14,406,883	12,946,936	13,365,185	83,261,068
GENERATION MIX (% MWH)							
28 HEAVY OIL	0.09	0.20	0.06	0.09	0.14	0.11	0.12
29 LIGHT OIL	0.33	0.27	0.16	0.18	0.25	0.23	0.24
30 COAL	99.58	99.53	99.78	99.73	99.61	99.66	99.64
31 NATURAL GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 NUCLEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33 OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 TOTAL (%)	100.00	100.00	100.00	100.00	100.00	100.00	100.00
FUEL COST PER UNIT							
35 HEAVY OIL (\$/BBL)	21.30	21.09	20.83	20.74	20.79	21.20	21.00
36 LIGHT OIL (\$/BBL)	27.40	27.32	27.35	27.28	27.35	27.46	27.36
37 COAL (\$/TON)	47.24	48.77	48.51	48.60	49.39	50.57	48.81
38 NATURAL GAS (\$/MCF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39 NUCLEAR (\$/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40 OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL COST PER MMBTU (\$/MMBTU)							
41 HEAVY OIL	3.37	3.34	3.30	3.28	3.29	3.35	3.32
42 LIGHT OIL	4.71	4.72	4.69	4.69	4.74	4.78	4.72
43 COAL	2.01	2.08	2.08	2.07	2.12	2.18	2.09
44 NATURAL GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45 NUCLEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46 OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47 TOTAL (\$/MMBTU)	2.02	2.09	2.08	2.08	2.13	2.18	2.10
BTU BURNED PER KWH (BTU/KWH)							
48 HEAVY OIL	13,778	13,982	14,147	14,785	14,587	13,997	14,201
49 LIGHT OIL	9,073	9,543	9,560	10,131	9,887	9,501	9,575
50 COAL	10,113	10,043	10,109	10,092	10,100	10,172	10,105
51 NATURAL GAS	0	0	0	0	0	0	0
52 NUCLEAR	0	0	0	0	0	0	0
53 OTHER	0	0	0	0	0	0	0
54 TOTAL (BTU/KWH)	10,113	10,050	10,110	10,096	10,106	10,175	10,106
GENERATED FUEL COST PER KWH (cents/KWH)							
55 HEAVY OIL	4.64	4.67	4.68	4.65	4.80	4.69	4.72
56 LIGHT OIL	4.27	4.55	4.48	4.75	4.69	4.54	4.52
57 COAL	2.03	2.08	2.10	2.09	2.14	2.21	2.11
58 NATURAL GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59 NUCLEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60 OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 TOTAL (cents/KWH)	2.04	2.10	2.11	2.10	2.15	2.22	2.12

SYSTEM NET GENERATION AND FUEL COST
TAMPA ELECTRIC COMPANY
ESTIMATED FOR THE PERIOD/MONTH OF: OCTOBER 1988

SCHEDULE E4

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
PLANT/UNIT	NET CAPABILITY (MW)	NET GENERATION (MWH)	NET CAPACITY FACTOR (%)	EQUIV. AVAIL. FACTOR (%)	NET OUTPUT FACTOR (%)	AVG. NET HEAT RATE (BTU/KWH)	FUEL TYPE	FUEL BURNED (UNITS)	FUEL HEAT VALUE (BTU/UNIT)	FUEL BURNED (MM BTU)	AS BURNED FUEL COST (\$)	FUEL COST PER KWH (cents/KWH)	COST OF FUEL (\$/UNIT)
1 H.P.#1	32	89	0.4	93.0	92.7	17,869	HVY OIL	252	6,321,429	1,593.0	4,952	5.56	19.95
2 H.P.#2	32	106	0.4	93.0	110.4	17,851	HVY OIL	296	6,320,946	1,871.0	5,817	5.49	19.65
3 H.P.#3	32	126	0.5	93.0	98.4	17,466	HVY OIL	348	6,324,713	2,201.0	6,839	5.43	19.85
4 H.P.#4	41	192	0.6	93.0	93.7	17,297	HVY OIL	525	6,325,714	3,321.0	10,317	5.37	19.65
5 H.P.#5	67	324	0.6	79.6	80.6	14,707	HVY OIL	754	6,319,629	4,765.0	14,817	4.57	19.85
6 H.P. STATION	204	837	0.6	88.6	90.3	16,429	HVY OIL	2,175	6,322,299	13,751.0	42,742	5.11	19.65
7 GAN.#1	119	35,003	30.5	89.4	86.5	11,265	COAL	17,191	22,936,944	394,309.0	904,385	2.58	52.81
8 GAN.#2	118	25,460	29.0	80.9	84.7	11,522	COAL	12,805	22,936,431	293,701.0	673,631	2.64	52.81
9 GAN.#3	155	24,813	21.5	50.7	86.5	11,293	COAL	12,217	22,937,055	290,222.0	642,698	2.59	52.81
10 GAN.#4	189	34,246	24.4	49.3	88.4	10,854	COAL	15,908	22,935,881	364,864.0	836,870	2.44	52.81
11 GAN.#5	227	100,113	59.3	78.7	71.7	10,410	COAL	42,308	24,580,759	1,042,175.0	2,230,426	2.23	52.81
12 GAN.#6	362	178,853	68.4	89.5	74.5	10,510	COAL	76,004	24,731,368	1,879,685.0	3,998,332	2.24	52.81
13 GANNON STA.	1,170	398,518	45.6	74.9	77.0	10,677	COAL	176,523	24,104,258	4,254,956.0	9,286,322	2.33	52.81
14 B.B.#1	421	244,437	78.0	87.0	85.0	10,083	COAL	107,524	22,921,606	2,464,623.0	4,558,410	1.86	42.39
15 B.B.#2	421	237,696	75.9	84.3	85.5	9,952	COAL	103,101	22,942,930	2,365,439.0	4,370,900	1.84	42.36
16 B.B.#3	430	234,017	73.1	85.0	82.2	9,909	COAL	98,229	23,606,857	2,318,678.0	4,164,354	1.78	42.39
17 B.B. 1 - 3	1,272	716,150	75.7	85.4	84.2	9,982	COAL	306,854	23,146,695	7,148,940.0	13,093,054	1.83	42.39
18 B.B.#4	439	254,406	77.9	91.3	81.9	10,126	COAL	113,987	22,599,261	2,576,022.0	5,807,425	2.28	50.95
19 B.B. STA.	1,711	970,556	76.2	86.9	83.8	10,020	COAL	422,841	22,999,099	9,724,982.0	18,901,089	1.95	44.70
20 PHILLIPS #1 (HVY OIL)	17	265	2.1	80.0	97.4	9,728	HVY OIL	408	6,318,627	2,578.0	10,472	3.95	25.67
21 PHILLIPS #2 (HVY OIL)	17	274	2.2	80.0	94.8	9,599	HVY OIL	416	6,322,115	2,630.0	10,678	3.90	25.67
22 SEB-PHILLIPS TOTAL	34	539	2.1	80.0	96.1	9,662	HVY OIL	824	6,320,388	5,208.0	21,150	3.92	25.67
23 POLK COAL	250	98,845	52.1	-	-	8,727	COAL	31,800	26,577,233	845,156.0	1,631,413	1.68	51.30
24 POLK OIL	250	4,671	2.5	-	-	8,726	LGT OIL	7,000	5,823,000	40,781.0	192,442	4.12	27.49
25 POLK TOTAL	250	101,516	54.6	49.9	97.1	8,727	-	-	-	885,937.0	1,823,855	1.80	-
26 GAN.C.T.#1	15	16	0.1	85.0	106.7	20,813	LGT OIL	57	5,842,105	333.0	1,498	9.36	26.28
27 B.B.C.T.#1	15	17	0.2	85.0	113.3	19,471	LGT OIL	57	5,807,018	331.0	1,498	8.81	26.28
28 B.B.C.T.#2	65	47	0.1	38.0	72.3	17,574	LGT OIL	142	5,816,901	826.0	3,731	7.94	26.27
29 B.B.C.T.#3	65	104	0.2	69.1	80.0	17,269	LGT OIL	310	5,793,548	1,798.0	8,146	7.83	26.28
30 C.T. TOTAL	160	184	0.2	55.7	81.8	17,859	LGT OIL	566	5,805,654	3,286.0	14,873	8.08	26.26
31 TOT COAL (GAN,BB,POLK)	3,131	1,485,919	62.9	75.5	-	10,113	COAL	631,164	23,488,466	14,825,074.0	29,818,824	2.03	47.24
32 SYSTEM	3,529	1,472,150	56.1	75.4	82.5	10,113	-	-	-	14,868,080.0	30,060,031	2.04	-

POLK REFLECTS PRE-COMMERCIAL USAGE

LEGEND H.P. = HOOKERS POINT B.B. = BIG BEND HVY=HEAVY NAT=NATURAL
GAN = GANNON C.T. = COMBUSTION TURBINE LGT=LIGHT

**SYSTEM NET GENERATION AND FUEL COST
TAMPA ELECTRIC COMPANY
ESTIMATED FOR THE PERIOD/MONTH OF: NOVEMBER 1986**

SCHEDULE EA

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
PLANT/UNIT	NET CAPABILITY (MW)	NET GENERATION (MWH)	NET CAPACITY FACTOR (%)	EQUIV. AVAIL. FACTOR (%)	NET OUTPUT FACTOR (%)	AVG. NET HEAT RATE (BTU/KWH)	FUEL TYPE	FUEL BURNED (UNITS)	FUEL HEAT VALUE (BTU/UNIT)	FUEL BURNED (MM BTU)	AS BURNED FUEL COST (\$)	FUEL COST PER KWH (cents/KWH)	COST OF FUEL (\$/UNIT)
1 H.P.#1	32	184	0.8	93.1	95.8	17,852	HVY OIL	514	6,319,086	3,248.0	10,074	5.46	19.80
2 H.P.#2	32	218	0.9	93.1	97.3	17,573	HVY OIL	606	6,321,782	3,831.0	11,878	5.46	19.80
3 H.P.#3	32	258	1.1	93.1	100.8	17,333	HVY OIL	708	6,318,384	4,472.0	13,877	5.38	19.80
4 H.P.#4	41	304	1.3	93.1	96.1	16,967	HVY OIL	1,059	6,320,113	6,693.0	20,756	5.27	19.80
5 H.P.#5	67	661	1.4	79.8	82.2	14,483	HVY OIL	1,515	6,318,812	9,573.0	29,694	4.49	19.80
6 H.P. STATION	204	1,715	1.2	88.7	90.9	16,220	HVY OIL	4,402	6,319,173	27,817.0	86,279	5.03	19.80
7 GAN.#1	119	32,802	36.3	89.4	86.4	11,207	COAL	16,173	22,729,735	367,806.0	853,895	2.60	52.79
8 GAN.#2	118	25,190	29.8	80.8	85.7	11,250	COAL	12,468	22,729,467	283,391.0	658,129	2.61	52.79
9 GAN.#3	155	40,333	36.1	87.5	84.2	11,142	COAL	19,772	22,729,365	449,405.0	1,043,698	2.59	52.79
10 GAN.#4	189	58,626	43.1	89.7	88.1	10,553	COAL	27,221	22,728,923	618,704.0	1,436,885	2.45	52.79
11 GAN.#5	227	105,689	84.7	81.3	75.8	10,214	COAL	44,002	24,532,953	1,079,499.0	2,322,853	2.20	52.79
12 GAN.#6	362	172,005	68.0	89.5	74.0	10,421	COAL	72,619	24,683,141	1,792,465.0	3,833,206	2.23	52.79
13 GANNON STA.	1,170	434,645	51.8	86.8	78.5	10,563	COAL	192,255	23,880,118	4,591,072.0	10,148,213	2.33	52.79
14 B.B.#1	421	184,132	60.7	66.8	66.4	9,996	COAL	80,299	22,921,680	1,840,588.0	3,486,094	1.89	43.41
15 B.B.#2	421	110,229	36.4	39.3	67.9	9,904	COAL	47,584	22,942,712	1,091,708.0	2,085,808	1.87	43.41
16 B.B.#3	430	233,318	73.4	85.1	64.6	9,753	COAL	96,392	23,606,855	2,275,512.0	4,184,754	1.79	43.41
17 D.B. 1 - 3	1,272	527,679	57.8	63.9	65.9	9,869	COAL	224,275	23,220,626	5,207,806.0	9,736,656	1.85	43.41
18 B.B.#4	439	262,851	63.2	91.3	67.4	10,004	COAL	116,354	22,599,309	2,629,520.0	6,026,415	2.29	51.79
19 B.B. STA.	1,711	790,530	64.2	70.9	66.4	9,914	COAL	340,629	23,008,303	7,837,326.0	15,763,071	1.99	46.28
20 PHILLIPS #1 (HVY OIL)	17	439	3.8	80.0	95.6	9,747	HVY OIL	677	6,320,532	4,279.0	17,534	3.99	25.90
21 PHILLIPS #2 (HVY OIL)	17	454	3.7	80.0	95.4	9,621	HVY OIL	691	6,321,274	4,368.0	17,896	3.94	25.90
22 BEB-PHILLIPS TOTAL	34	893	3.6	80.0	95.5	9,683	HVY OIL	1,368	6,320,906	8,647.0	35,430	3.97	25.90
23 POLK COAL	250	94,136	52.3	-	-	8,731	COAL	30,900	26,598,091	821,881.0	1,564,044	1.68	51.26
24 POLK OIL	250	3,247	1.8	-	-	8,730	LGT OIL	4,900	5,785,102	28,347.0	134,883	4.15	27.53
25 POLK TOTAL	250	97,383	54.1	50.0	96.1	8,731	-	-	-	850,228.0	1,718,927	1.77	-
26 GAN.C.T.#1	15	32	0.3	65.0	106.7	20,906	LGT OIL	115	5,817,391	669.0	3,033	9.46	26.37
27 B.B.C.T.#1	15	34	0.3	65.0	113.3	19,412	LGT OIL	114	5,789,474	660.0	3,006	8.84	26.37
28 B.B.C.T.#2	65	174	0.4	99.2	89.2	17,787	LGT OIL	534	5,795,880	3,095.0	14,082	8.09	26.37
29 B.B.C.T.#3	65	114	0.2	36.9	67.7	17,132	LGT OIL	337	5,795,252	1,953.0	8,667	7.80	26.37
30 C.T. TOTAL	160	354	0.3	55.3	91.9	18,014	LGT OIL	1,100	5,797,273	6,377.0	29,008	8.19	26.37
31 TOT COAL (GAN,BB,POLK)	3,131	1,319,311	58.5	71.2	-	10,043	COAL	563,784	23,502,403	13,250,279.0	27,495,328	2.08	46.77
32 SYSTEM	3,529	1,325,520	52.2	71.8	84.4	10,050	-	-	-	13,321,467.0	27,780,926	2.10	-

POLK REFLECTS PRE-COMMERCIAL USAGE

LEGEND: H.P. = HOOKERS POINT B.B. = BIG BEND HVY=HEAVY NAT=NATURAL
GAN = GANNON C.T. = COMBUSTION TURBINE LGT=LIGHT

SYSTEM NET GENERATION AND FUEL COST
TAMPA ELECTRIC COMPANY
ESTIMATED FOR THE PERIOD/MONTH OF: DECEMBER 1988

SCHEDULE B4

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
PLANT/UNIT	NET CAPABILITY (MWH)	NET GENERATION (MWH)	NET CAPACITY FACTOR (%)	EQUIV. AVAIL. FACTOR (%)	NET OUTPUT FACTOR (%)	AVG. NET HEAT RATE (BTU/KWH)	FUEL TYPE	FUEL BURNED (UNITS)	FUEL HEAT VALUE (BTU/UNIT)	FUEL BURNED (MM BTU)	AS BURNED FUEL COST (\$)	FUEL COST PER KWH (cents/KWH)	COST OF FUEL (\$/UNIT)
1 H.P.#1	32	71	0.3	83.0	110.9	17,535	HVY OIL	167	1,319,797	1,245.0	3,910	5.51	19.85
2 H.P.#2	32	83	0.3	83.0	86.5	17,337	HVY OIL	228	6,311,404	1,438.0	4,525	5.45	19.85
3 H.P.#3	32	98	0.4	83.0	100.0	17,208	HVY OIL	251	8,329,502	1,852.0	5,180	5.40	19.85
4 H.P.#4	41	142	0.5	83.0	86.8	16,880	HVY OIL	379	6,324,538	2,397.0	7,523	5.30	19.85
5 H.P.#5	67	234	0.5	79.8	87.3	14,385	HVY OIL	533	6,315,197	3,308.0	10,579	4.52	19.85
6 H.P. STATION	204	628	0.4	88.8	91.0	16,133	HVY OIL	1,588	6,310,775	10,098.0	31,717	5.07	19.85
7 GAN.#1	119	39,954	45.1	88.4	86.8	11,318	COAL	19,989	22,844,599	452,190.0	1,048,384	2.62	52.50
8 GAN.#2	118	34,348	39.1	80.9	61.1	11,512	COAL	17,481	22,843,892	385,385.0	918,713	2.67	52.50
9 GAN.#3	155	53,921	46.8	87.5	68.2	11,291	COAL	28,888	22,844,313	608,815.0	1,411,531	2.62	52.50
10 GAN.#4	188	56,785	40.4	89.7	58.9	10,916	COAL	27,364	22,843,912	619,828.0	1,436,826	2.53	52.50
11 GAN.#5	227	119,721	70.9	90.3	74.8	10,194	COAL	48,787	24,513,267	1,220,442.0	2,613,847	2.18	52.50
12 GAN.#6	382	139,513	51.8	89.3	75.1	10,385	COAL	58,743	24,083,092	1,448,784.0	3,084,042	2.21	52.50
13 GANNON STA.	1,170	444,220	51.0	82.3	89.3	10,982	COAL	200,210	23,701,334	4,745,244.0	10,511,143	2.37	52.50
14 B.B.#1	421	189,703	54.2	59.0	87.1	9,932	COAL	73,536	22,821,712	1,685,571.0	3,226,370	1.90	43.87
15 B.B.#2	421	241,732	77.2	84.4	87.0	9,922	COAL	104,545	22,843,039	2,308,580.0	4,588,881	1.90	43.87
16 B.B.#3	430	239,177	74.8	85.2	84.0	9,743	COAL	98,711	23,808,944	2,330,295.0	4,330,916	1.81	43.87
17 B.B. 1-3	1,272	650,612	88.7	76.3	85.9	9,859	COAL	278,792	23,174,138	8,414,416.0	12,144,167	1.87	43.87
18 B.B.#4	439	288,272	81.5	91.3	85.7	10,039	COAL	118,278	22,589,291	2,672,989.0	6,176,989	2.32	52.22
19 B.B. STA.	1,711	916,884	72.0	80.1	85.8	9,911	COAL	395,070	23,002,008	9,087,415.0	18,321,186	2.00	48.37
20 PHILLIPS #1 (HVY OIL)	17	137	1.1	80.0	100.7	9,723	HVY OIL	211	6,312,796	1,332.0	5,172	3.78	24.51
21 PHILLIPS #2 (HVY OIL)	17	141	1.1	80.0	92.2	9,631	HVY OIL	215	6,316,279	1,358.0	5,271	3.74	24.52
22 SEB-PHILLIPS TOTAL	34	278	1.1	80.0	96.2	9,678	HVY OIL	426	6,314,554	2,690.0	10,443	3.76	24.51
23 POLK COAL	250	53,357	28.7	-	-	8,727	COAL	17,500	26,809,371	485,884.0	891,864	1.87	50.85
24 POLK OIL	250	2,008	1.1	-	-	8,728	LGT OIL	3,000	5,642,000	17,528.0	82,867	4.12	27.58
25 POLK TOTAL	250	55,365	29.8	27.4	98.9	8,727	-	-	-	483,190.0	974,331	1.70	-
26 GAN.C.T.#1	15	12	0.1	84.9	80.0	21,000	LGT OIL	43	5,880,485	252.0	1,137	9.48	28.44
27 B.S.C./#1	15	13	0.1	84.9	88.7	19,231	LGT OIL	43	5,813,953	250.0	1,137	8.75	28.44
28 B.S.C.T.#2	65	87	0.2	89.1	133.8	18,644	LGT OIL	250	5,792,000	1,448.0	8,813	7.80	28.45
29 B.S.C.T.#3	65	119	0.2	89.1	91.5	16,210	LGT OIL	333	5,792,793	1,829.0	8,809	7.40	28.45
30 C.T. TOTAL	180	231	0.2	88.3	102.7	18,792	LGT OIL	669	5,798,208	3,879.0	17,889	7.86	28.45
31 TOT COAL (GAN, BB, POLK)	3,131	1,414,481	80.7	74.5	-	10,109	COAL	612,780	23,333,534	14,298,323.0	29,723,973	2.10	48.51
32 SYSTEM	3,529	1,417,804	54.0	75.1	80.2	10,110	-	-	-	14,332,517.0	29,886,498	2.11	-

POLK REFLECTS PRE-COMMERCIAL USAGE

LEGEND: H.P. = HOOKERS POINT B.B. = BIG BEND HVY=HEAVY NAT=NATURAL
GAN = GANNON C.T. = COMBUSTION TURBINE LGT=LIGHT

SYSTEM NET GENERATION AND FUEL COST
TAMPA ELECTRIC COMPANY
ESTIMATED FOR THE PERIOD MONTH OF: JANUARY 1997

SCHEDULE EA

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
PLANT/UNIT	NET CAPABILITY (MW)	NET GENERATION (MWH)	NET CAPACITY FACTOR (%)	EQUIV. AVAIL. FACTOR (%)	NET OUTPUT FACTOR (%)	AVG. NET HEAT RATE (BTU/KWH)	FUEL TYPE	FUEL BURNED (UNITS)	FUEL HEAT VALUE (BTU/UNIT)	FUEL BURNED (MM BTU)	AS BURNED FUEL COST (\$)	FUEL COST PER KWH (cents/KWH)	COST OF FUEL (\$/UNIT)
1 H.P.#1	32	137	0.8	72.2	107.0	17,431	HVY OIL	378	6,317,400	2,388.0	7,450	5.44	19.71
2 H.P.#2	32	183	0.8	93.0	95.3	17,355	HVY OIL	502	6,326,693	3,176.0	9,894	5.41	19.71
3 H.P.#3	32	190	0.8	93.0	99.0	17,137	HVY OIL	515	6,322,330	3,256.0	10,150	5.34	19.71
4 H.P.#4	41	194	0.8	72.0	94.6	16,809	HVY OIL	516	6,319,767	3,261.0	10,170	5.24	19.71
5 H.P.#5	67	347	0.7	77.0	86.3	14,277	HVY OIL	784	6,318,878	4,954.0	15,452	4.45	19.71
6 H.P. STATION	204	1,051	0.7	80.3	93.9	16,208	HVY OIL	2,695	6,320,985	17,035.0	53,116	5.05	19.71
7 GAN.#1	119	29,526	33.3	89.4	50.6	11,575	COAL	14,898	22,943,878	341,772.0	797,995	2.70	53.57
8 GAN.#2	118	24,970	28.4	80.9	45.5	11,885	COAL	12,935	22,942,945	296,767.0	692,942	2.78	53.57
9 GAN.#3	155	40,234	34.9	87.5	52.7	11,620	COAL	20,376	22,943,619	467,500.0	1,091,564	2.71	53.57
10 GAN.#4	189	40,413	28.7	89.7	42.1	11,272	COAL	19,855	22,943,289	455,539.0	1,083,853	2.63	53.57
11 GAN.#5	227	105,182	62.3	90.3	65.5	10,296	COAL	44,010	24,582,209	1,081,863.0	2,357,662	2.24	53.57
12 GAN.#6	362	152,284	56.5	89.5	63.5	10,507	COAL	64,693	24,733,062	1,600,056.0	3,465,673	2.28	53.57
13 GANNON STA.	1,170	392,809	45.1	84.5	57.2	10,808	COAL	176,785	24,006,432	4,243,497.0	9,469,489	2.41	53.57
14 B.B.#1	421	222,388	71.0	87.2	77.3	9,991	COAL	98,588	22,536,394	2,221,818.0	4,316,958	1.94	43.79
15 B.B.#2	421	205,830	65.7	84.4	74.1	10,055	COAL	91,747	22,557,435	2,069,577.0	4,017,405	1.95	43.79
16 B.B.#3	430	221,578	69.3	85.2	77.8	9,748	COAL	91,473	23,606,879	2,159,392.0	4,005,408	1.81	43.79
17 B.B. 1 - 3	1,272	649,796	68.7	85.6	76.4	9,927	COAL	281,808	22,890,716	6,450,767.0	12,339,771	1.90	43.79
18 B.B.#4	439	250,316	76.6	91.3	80.5	10,064	COAL	111,477	22,599,227	2,519,294.0	5,625,646	2.33	52.26
19 B.B. STA.	1,711	900,112	70.7	87.1	77.5	9,966	COAL	393,285	22,808,093	8,970,061.0	18,165,419	2.02	46.19
20 PHILLIPS #1 (HVY OIL)	17	145	1.1	80.0	94.8	9,759	HVY OIL	224	6,316,964	1,415.0	6,029	4.16	26.92
21 PHILLIPS #2 (HVY OIL)	17	148	1.2	80.0	96.7	9,801	HVY OIL	225	6,315,556	1,421.0	6,056	4.09	26.92
22 SEB-PHILLIPS TOTAL	34	293	1.2	80.0	95.8	9,679	HVY OIL	449	6,316,258	2,836.0	12,085	4.12	26.92
23 POLK COAL	250	130,262	70.0	-	-	8,804	COAL	43,100	26,609,049	1,146,850.0	2,162,280	1.66	50.17
24 POLK OIL	250	2,185	1.2	-	-	8,804	LGT OIL	3,300	5,829,394	19,237.0	90,981	4.16	27.57
25 POLK TOTAL	250	132,447	71.2	65.1	97.0	8,804	-	-	-	1,166,087.0	2,253,261	1.70	-
26 GAN.C.T.#1	15	26	0.2	64.9	86.7	21,077	LGT OIL	95	5,768,421	548.0	2,519	9.89	26.52
27 B.B.C.T.#1	15	28	0.3	64.9	93.3	19,143	LGT OIL	92	5,826,087	536.0	2,439	8.71	26.51
28 B.B.C.T.#2	65	170	0.4	89.1	130.8	16,535	LGT OIL	485	5,795,878	2,811.0	12,858	7.56	26.51
29 B.B.C.T.#3	65	215	0.4	89.1	110.3	16,056	LGT OIL	595	5,801,681	3,452.0	15,774	7.34	26.51
30 C.T. TOTAL	160	439	0.4	68.3	114.0	16,736	LGT OIL	1,267	5,798,737	7,347.0	33,590	7.65	26.51
31 TOT COAL (GAN,BB,POLK)	3,131	1,422,983	61.1	80.7	-	10,092	COAL	613,150	23,420,742	14,360,428.0	29,797,188	2.09	48.80
32 SYSTEM	3,529	1,426,951	54.3	80.1	71.9	10,096	-	-	-	14,406,883.0	29,986,960	2.10	-

POLK REFLECTS PRE-COMMERCIAL USAGE

LEGEND: H.P. = HOOKERS POINT B.B. = BIG BEND HVY=HEAVY NAT=NATURAL
GAN. = GANNON C.T. = COMBUSTION TURBINE LGT=LIGHT

**SYSTEM NET GENERATION AND FUEL COST
TAMPA ELECTRIC COMPANY
ESTIMATED FOR THE PERIOD/MONTH OF: FEBRUARY 1997**

SCHEDULE B4

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
PLANT/UNIT	NET CAPABILITY (MW)	NET GENERATION (MWH)	NET CAPACITY FACTOR (%)	EQUIV. AVAIL. FACTOR (%)	NET OUTPUT FACTOR (%)	AVG. NET HEAT RATE (BTU/KWH)	FUEL TYPE	FUEL BURNED (UNITS)	FUEL HEAT VALUE (BTU/UNIT)	FUEL BURNED (MM BTU)	AS BURNED FUEL COST (\$)	FUEL COST PER KWH (cents/KWH)	COST OF FUEL (\$/UNIT)
1 H.P.#1	32	187	0.9	93.2	97.4	17,417	HVY OIL	515	6,324,272	3,257.0	10,133	5.42	19.88
2 H.P.#2	32	208	1.0	93.2	92.9	17,394	HVY OIL	572	6,325,175	3,618.0	11,254	5.41	19.87
3 H.P.#3	32	233	1.1	93.2	104.0	17,142	HVY OIL	632	6,319,620	3,994.0	12,435	5.34	19.88
4 H.P.#4	41	333	1.2	93.2	101.5	16,611	HVY OIL	886	6,318,284	5,598.0	17,432	5.23	19.87
5 H.P.#5	67	414	0.9	62.5	88.3	14,336	HVY OIL	939	6,321,619	5,936.0	18,475	4.46	19.88
6 H.P. STATION	204	1,375	1.0	83.1	95.7	16,293	HVY OIL	3,544	6,321,368	22,403.0	69,729	5.07	19.88
7 GAN.#1	119	36,061	45.1	89.4	65.2	11,356	COAL	17,703	23,133,141	409,526.0	969,107	2.89	54.74
8 GAN.#2	118	30,801	38.8	81.0	59.6	11,543	COAL	15,369	23,133,320	355,536.0	841,338	2.73	54.74
9 GAN.#3	155	48,651	46.9	87.5	66.6	11,326	COAL	23,918	23,132,829	553,291.0	1,309,332	2.86	54.74
10 GAN.#4	189	53,225	41.9	89.7	56.3	10,921	COAL	25,127	23,132,368	581,247.0	1,375,518	2.58	54.74
11 GAN.#5	227	79,645	52.2	67.7	73.2	10,211	COAL	33,026	24,625,144	813,270.0	1,807,926	2.27	54.74
12 GAN.#6	362	122,148	50.2	67.1	75.2	10,389	COAL	51,218	24,776,114	1,268,983.0	2,803,804	2.30	54.74
13 GANNON STA.	1,170	370,731	47.2	77.2	67.9	10,741	COAL	166,381	23,936,015	3,981,853.0	9,107,025	2.46	54.74
14 B.B.#1	421	218,013	77.1	87.2	83.9	9,976	COAL	96,506	22,536,412	2,174,899.0	4,282,502	1.96	44.38
15 B.B.#2	421	200,506	70.9	84.5	79.9	10,022	COAL	89,063	22,567,360	2,009,430.0	3,853,102	1.97	44.38
16 B.B.#3	430	154,094	53.3	83.8	83.9	9,743	COAL	63,599	23,606,665	1,501,373.0	2,822,237	1.83	44.38
17 B.B. 1 - 3	1,272	572,613	67.0	78.4	82.5	9,929	COAL	249,188	22,617,118	5,685,752.0	11,057,641	1.93	44.38
18 B.B.#4	439	242,337	62.1	91.2	86.4	10,033	COAL	107,586	22,599,102	2,431,347.0	5,643,848	2.33	52.46
19 B.B. STA.	1,711	814,050	70.9	81.7	83.6	9,960	COAL	356,774	22,751,375	8,117,099.0	16,701,689	2.05	46.81
20 PHILLIPS #1 (HVY OIL)	17	236	2.1	80.1	99.2	9,742	HVY OIL	364	6,315,934	2,299.0	9,532	4.04	26.19
21 PHILLIPS #2 (HVY OIL)	17	242	2.1	80.1	94.9	9,616	HVY OIL	368	6,323,370	2,327.0	9,637	3.98	26.19
22 SEB-PHILLIPS TOTAL	34	478	2.1	90.1	97.0	9,678	HVY OIL	732	6,319,672	4,626.0	19,169	4.01	26.19
23 POLK COAL	250	90,377	53.8	-	-	8,739	COAL	29,700	26,593,296	789,820.0	1,494,454	1.85	50.32
24 POLK OIL	250	2,702	1.6	-	-	8,739	LGT OIL	4,100	5,759,266	23,613.0	113,141	4.19	27.80
25 POLK TOTAL	250	93,079	55.4	48.7	98.8	8,739	-	-	-	813,433.0	1,607,595	1.73	-
26 GAN.C.T.#1	15	24	0.2	65.0	100.0	21,083	LGT OIL	67	5,816,092	506.0	2,310	9.63	26.55
27 B.B.C.T.#1	15	28	0.3	65.0	86.7	19,308	LGT OIL	86	5,837,209	502.0	2,284	8.76	26.58
28 B.B.C.T.#2	65	186	0.4	69.0	127.7	16,717	LGT OIL	479	5,793,319	2,775.0	12,720	7.98	26.56
29 B.B.C.T.#3	65	231	0.5	69.0	118.5	16,186	LGT OIL	645	5,796,899	3,739.0	17,126	7.41	26.56
30 C.T. TOTAL	160	447	0.4	68.3	120.8	16,828	LGT OIL	1,297	5,799,537	7,522.0	34,442	7.71	26.56
31 TOT COAL (GAN,BB,POLK)	3,131	1,278,058	60.6	73.5	-	10,100	COAL	552,835	23,313,958	12,868,772.0	27,303,168	2.14	49.39
32 SYSTEM	3,529	1,281,060	54.0	73.9	79.2	10,106	-	-	-	12,946,936.0	27,530,649	2.15	-

POLK REFLECTS PRE-COMMERCIAL USAGE

LEGEND: H.P. = HOOKERS POINT B.B. = BIG BEND HVY=HEAVY NAT=NATURAL
GAN = GANNON C.T. = COMBUSTION TURBINE LGT=LIGHT

SYSTEM GENERATED FUEL COST INVENTORY ANALYSIS
 TAMPA ELECTRIC COMPANY
 ESTIMATED FOR THE PERIOD OF: OCTOBER 1996 THRU MARCH 1997

	Oct-96	Nov-96	Dec-96	Jan-97	Feb-97	Mar-97	TOTAL
HEAVY OIL							
1 PURCHASES:							
2 UNITS (BBL)	2,999	5,770	2,024	3,144	4,276	3,246	21,459
3 UNIT COST (\$/BBL)	20.46	20.65	20.85	19.80	19.81	20.01	20.23
4 AMOUNT (\$)	61,366	119,159	42,198	61,636	84,697	64,966	434,022
5 BURNED:							
6 UNITS (BBL)	2,999	5,770	2,024	3,144	4,276	3,246	21,459
7 UNIT COST (\$/BBL)	21.30	21.09	20.83	20.74	20.79	21.20	21.00
8 AMOUNT (\$)	63,892	121,709	42,160	65,201	88,898	68,821	450,681
9 ENDING INVENTORY:							
10 UNITS (BBL)	83,758	83,758	83,758	83,758	83,758	83,758	83,758
11 UNIT COST (\$/BBL)	19.47	19.53	19.56	19.56	19.57	19.58	19.58
12 AMOUNT (\$)	1,630,531	1,635,952	1,638,267	1,638,168	1,638,770	1,639,697	1,639,697
13 DAYS SUPPLY:	704	798	704	359	178	100	-
LIGHT OIL							
14 PURCHASES:							
15 UNITS (BBL)	20,135	17,266	13,158	18,301	13,167	15,617	95,644
16 UNIT COST (\$/BBL)	27.12	27.15	27.16	27.00	27.18	27.20	27.13
17 AMOUNT (\$)	546,095	468,774	357,364	440,140	357,839	424,716	2,594,928
18 BURNED:							
19 UNITS (BBL)	7,566	6,000	3,669	4,567	5,397	4,907	32,106
20 UNIT COST (\$/BBL)	27.40	27.32	27.35	27.28	27.35	27.46	27.36
21 AMOUNT (\$)	207,315	163,891	100,363	124,571	147,583	134,754	878,477
22 ENDING INVENTORY:							
23 UNITS (BBL)	79,162	79,162	79,162	79,162	79,162	79,162	79,162
24 UNIT COST (\$/BBL)	26.69	26.77	26.83	26.87	26.91	26.96	26.69
25 AMOUNT (\$)	2,113,169	2,119,082	2,124,110	2,127,472	2,130,514	2,134,536	2,134,536
26 DAYS SUPPLY: NORMAL	161	173	164	156	148	124	-
27 DAYS SUPPLY: EMERGENCY	11	11	11	11	11	11	-
COAL							
28 PURCHASES:							
29 UNITS (TONS)	663,000	569,000	568,500	568,200	544,700	542,700	3,456,100
30 UNIT COST (\$/TON)	46.80	46.84	46.33	46.46	50.12	50.22	48.72
31 AMOUNT (\$)	31,028,407	27,788,720	27,474,395	27,546,123	27,298,108	27,252,980	188,387,733
32 BURNED:							
33 UNITS (TONS)	631,164	583,784	612,780	613,150	552,835	573,197	3,546,910
34 UNIT COST (\$/TON)	47.24	46.77	46.51	46.80	49.39	50.57	48.81
35 AMOUNT (\$)	29,818,824	27,495,328	29,723,973	29,797,188	27,303,168	28,986,582	173,127,063
36 ENDING INVENTORY:							
37 UNITS (TONS)	461,800	467,016	472,736	377,786	369,651	339,154	339,154
38 UNIT COST (\$/TON)	46.65	46.47	46.67	47.29	48.94	49.14	49.14
39 AMOUNT (\$)	21,082,337	21,701,240	19,729,377	17,865,581	18,001,216	16,665,238	16,665,238
40 DAYS SUPPLY:	24	24	22	20	19	16	-
NATURAL GAS							
41 PURCHASES:							
42 UNITS (MCF)	0	0	0	0	0	0	0
43 UNIT COST (\$/MCF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44 AMOUNT (\$)	0	0	0	0	0	0	0
45 BURNED:							
46 UNITS (MCF)	0	0	0	0	0	0	0
47 UNIT COST (\$/MCF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48 AMOUNT (\$)	0	0	0	0	0	0	0
49 ENDING INVENTORY:							
50 UNITS (MCF)	0	0	0	0	0	0	0
51 UNIT COST (\$/MCF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 AMOUNT (\$)	0	0	0	0	0	0	0
53 DAYS SUPPLY:	0	0	0	0	0	0	-
NUCLEAR							
54 BURNED:							
55 UNITS (\$/MMBTU)	0	0	0	0	0	0	0
56 UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57 AMOUNT (\$)	0	0	0	0	0	0	0
OTHER							
58 PURCHASES:							
59 UNITS (MMBTU)	0	0	0	0	0	0	0
60 UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 AMOUNT (\$)	0	0	0	0	0	0	0
62 BURNED:							
63 UNITS (MMBTU)	0	0	0	0	0	0	0
64 UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65 AMOUNT (\$)	0	0	0	0	0	0	0
66 ENDING INVENTORY:							
67 UNITS (MMBTU)	0	0	0	0	0	0	0
68 UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69 AMOUNT (\$)	0	0	0	0	0	0	0
70 DAYS SUPPLY:	0	0	0	0	0	0	-

NOTE: BEGINNING & ENDING INVENTORIES MAY NOT BALANCE BECAUSE OF THE FOLLOWING:
 (1) LIGHT OIL-OTHER USAGE NOT INCLUDED.
 (2) COAL-ADDITIVES, IGNITOR AND/OR INVENTORY ADJUSTMENT ARE INCLUDED.

POWER SOLD
TAMPA ELECTRIC COMPANY
ESTIMATED FOR THE PERIOD OF: OCTOBER 1986 THRU MARCH 1987

[SCHEDULE 88]

(1) MONTH	(2) SOLD TO	(3) TYPE & SCHEDULE	(4) TOTAL MWH SOLD	(5) MWH WHEELED FROM OTHER SYSTEMS	(6) MWH FROM OWN GENERATION	(7) cents/kWh		(8) TOTAL \$ FOR FUEL ADJUSTMENT (8)(5/7A)	(9) TOTAL COST \$ (8)(5/7B)	(10) 80% GAIN ON ECONOMY ENERGY SALES
						(A) FUEL COST	(B) TOTAL COST			
Oct-86	VARIOUS	ECON	204,699.0	0.0	204,699.0	1.582	1.836	3,259,200.00	3,981,200.00	561,800.00
	VARIOUS	JURISD. SCH -D	10,805.0	0.0	10,805.0	1.470	1.470	156,900.00	156,900.00	
	VARIOUS	SEPARATED SCH -D	35,313.0	0.0	35,313.0	1.440	1.707	510,200.00	602,700.00	
	HPP	SEPARATED ALLOWANCES CONTRACT	3,448.0	0.0	3,448.0	2.322	3.273	80,000.00	112,800.00	
	VARIOUS	JURISD. SCH -J	3,415.0	0.0	3,415.0	1.096	1.506	54,500.00	84,500.00	
	LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS							(227,200.00)		
	TOTAL		267,475.0	0.0	267,475.0	1.708	1.889	4,386,600.00	4,868,600.00	
Nov-86	VARIOUS	ECON	121,792.0	0.0	121,792.0	1.618	1.904	1,970,700.00	2,318,400.00	278,100.00
	VARIOUS	JURISD. SCH -D	10,587.0	0.0	10,587.0	1.542	1.542	163,200.00	163,200.00	
	VARIOUS	SEPARATED SCH -D	33,903.0	0.0	33,903.0	1.425	1.682	483,000.00	570,400.00	
	HPP	SEPARATED ALLOWANCES CONTRACT	34,982.0	0.0	34,982.0	2.332	3.284	815,900.00	1,148,700.00	
	VARIOUS	JURISD. SCH -J	642.0	0.0	642.0	1.804	1.804	10,300.00	10,300.00	
	LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS							(135,200.00)		
	TOTAL		201,906.0	0.0	201,906.0	1.777	2.067	3,568,780.00	4,213,700.00	
Dec-86	VARIOUS	ECON	187,079.0	0.0	187,079.0	1.483	1.752	2,774,200.00	3,278,300.00	403,280.00
	VARIOUS	JURISD. SCH -D	10,807.0	0.0	10,807.0	1.501	1.501	163,200.00	163,200.00	
	VARIOUS	SEPARATED SCH -D	35,012.0	0.0	35,012.0	1.429	1.688	500,400.00	591,000.00	
	HPP	SEPARATED ALLOWANCES CONTRACT	1,539.0	0.0	1,539.0	2.359	3.314	36,300.00	51,000.00	
	VARIOUS	JURISD. SCH -J	8,071.0	0.0	8,071.0	1.596	1.596	128,400.00	128,400.00	
	LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS							(207,700.00)		
	TOTAL		242,308.0	0.0	242,308.0	1.588	1.737	3,784,380.00	4,208,300.00	
Jan-87	VARIOUS	ECON	213,794.0	0.0	213,794.0	1.423	1.729	3,042,700.00	3,896,100.00	522,720.00
	VARIOUS	JURISD. SCH -D	10,807.0	0.0	10,807.0	1.431	1.431	151,800.00	151,800.00	
	VARIOUS	SEPARATED SCH -D	32,415.0	0.0	32,415.0	1.448	1.709	469,800.00	554,000.00	
	HPP	SEPARATED ALLOWANCES CONTRACT	2,491.0	0.0	2,491.0	2.369	3.291	59,000.00	74,000.00	
	VARIOUS	JURISD. SCH -J	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS							(243,700.00)		
	TOTAL		259,307.0	0.0	259,307.0	1.544	1.727	4,004,720.00	4,478,800.00	
Feb-87	VARIOUS	ECON	200,777.0	0.0	200,777.0	1.506	1.888	3,024,900.00	3,745,800.00	577,120.00
	VARIOUS	JURISD. SCH -D	10,547.0	0.0	10,547.0	1.471	1.471	155,100.00	155,100.00	
	VARIOUS	SEPARATED SCH -D	29,121.0	0.0	29,121.0	1.461	1.711	422,500.00	498,200.00	
	HPP	SEPARATED ALLOWANCES CONTRACT	99.0	0.0	99.0	2.424	3.030	2,400.00	3,000.00	
	VARIOUS	JURISD. SCH -J	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS							(228,800.00)		
	TOTAL		240,544.0	0.0	240,544.0	1.644	1.831	3,955,020.00	4,404,500.00	
Mar-87	VARIOUS	ECON	171,748.0	0.0	171,748.0	1.573	1.997	2,701,800.00	3,429,100.00	562,000.00
	VARIOUS	JURISD. SCH -D	10,807.0	0.0	10,807.0	1.474	1.474	156,400.00	156,400.00	
	VARIOUS	SEPARATED SCH -D	32,243.0	0.0	32,243.0	1.481	1.723	471,000.00	555,400.00	
	HPP	SEPARATED ALLOWANCES CONTRACT	145.0	0.0	145.0	2.345	2.980	3,400.00	4,300.00	
	VARIOUS	JURISD. SCH -J	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS							(195,800.00)		
	TOTAL		214,744.0	0.0	214,744.0	1.733	1.932	3,721,400.00	4,148,000.00	
Oct-86 THRU Mar-87	VARIOUS	ECON	1,589,890.0	0.0	1,589,890.0	1.525	1.857	16,772,900.00	20,429,000.00	2,834,880.00
	VARIOUS	JURISD. SCH -D	83,560.0	0.0	83,560.0	1.462	1.462	941,700.00	941,700.00	
	VARIOUS	SEPARATED SCH -D	198,007.0	0.0	198,007.0	1.443	1.703	2,868,900.00	3,371,700.00	
	HPP	SEPARATED ALLOWANCES CONTRACT	42,702.0	0.0	42,702.0	2.336	3.263	997,000.00	1,394,900.00	
	VARIOUS	JURISD. SCH -J	12,125.0	0.0	12,125.0	1.577	1.577	191,200.00	191,200.00	
	LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS							(1,238,900.00)		
	TOTAL		1,416,287.0	0.0	1,416,287.0	1.607	1.860	23,461,180.00	26,343,000.00	

PURCHASED POWER
(EXCLUSIVE OF ECONOMY AND QUALIFYING FACILITIES)
TAMPA ELECTRIC COMPANY
ESTIMATED FOR THE PERIOD OF: OCTOBER 1996 THRU MARCH 1997

SCHEDULE E7

(1) MONTH	(2) PURCHASED FROM	(3) TYPE & SCHEDULE	(4) TOTAL MWH PURCHASED	(5) MWH FOR OTHER UTILITIES	(6) MWH FOR INTERRUPTIBLE	(7) MWH FOR FIRM	(8) cents/KWH		(9) TOTAL \$ FOR FUEL ADJUSTMENT (7)X(8A)
							(A) FUEL COST	(B) TOTAL COST	
Oct-96	VARIOUS	EMER.	228.0	0.0	170.0	58.0	4.655	4.655	2,700.00
	HPP	IPP	14,963.0	0.0	0.0	14,963.0	4.503	4.503	673,800.00
	ST. CLOUD	PEAKING	54.0	0.0	0.0	54.0	7.963	7.963	4,300.00
TOTAL		-	15,245.0	0.0	170.0	15,075.0	4.516	4.516	680,800.00
Nov-96	VARIOUS	EMER.	533.0	0.0	369.0	164.0	4.695	4.695	7,700.00
	HPP	IPP	1,632.0	0.0	0.0	1,632.0	9.620	9.620	157,000.00
	ST. CLOUD	PEAKING	41.0	0.0	0.0	41.0	8.049	8.049	3,300.00
TOTAL		-	2,206.0	0.0	369.0	1,837.0	9.145	9.145	168,000.00
Dec-96	VARIOUS	EMER.	178.0	0.0	120.0	58.0	4.655	4.655	2,700.00
	HPP	IPP	4,625.0	0.0	0.0	4,625.0	5.038	5.038	233,000.00
	ST. CLOUD	PEAKING	36.0	0.0	0.0	36.0	8.056	8.056	2,900.00
TOTAL		-	4,839.0	0.0	120.0	4,719.0	5.056	5.056	238,600.00
Jan-97	VARIOUS	EMER.	477.0	0.0	289.0	188.0	4.681	4.681	8,800.00
	HPP	IPP	6,177.0	0.0	0.0	6,177.0	4.504	4.504	278,200.00
	ST. CLOUD	PEAKING	0.0	0.0	0.0	0.0	0.000	0.000	0.00
TOTAL		-	6,654.0	0.0	289.0	6,365.0	4.509	4.509	287,000.00
Feb-97	VARIOUS	EMER.	335.0	0.0	233.0	102.0	4.706	4.706	4,800.00
	HPP	IPP	11,631.0	0.0	0.0	11,631.0	3.658	3.658	425,500.00
	ST. CLOUD	PEAKING	0.0	0.0	0.0	0.0	0.000	0.000	0.00
TOTAL		-	11,966.0	0.0	233.0	11,733.0	3.667	3.667	430,300.00
Mar-97	VARIOUS	EMER.	146.0	0.0	117.0	29.0	4.828	4.828	1,400.00
	HPP	IPP	17,491.0	0.0	0.0	17,491.0	3.399	3.399	594,500.00
	ST. CLOUD	PEAKING	0.0	0.0	0.0	0.0	0.000	0.000	0.00
TOTAL		-	17,637.0	0.0	117.0	17,520.0	3.401	3.401	595,900.00
Oct-96 THRU Mar-97	VARIOUS HPP ST. CLOUD	EMER. IPP PEAKING	1,897.0 56,519.0 131.0	0.0 0.0 0.0	1,298.0 0.0 0.0	599.0 56,519.0 131.0	4.691 4.179 8.015	4.691 4.179 8.015	28,100.00 2,362,000.00 10,500.00
TOTAL		-	58,547.0	0.0	1,298.0	57,249.0	4.193	4.193	2,400,600.00

ENERGY PAYMENT TO QUALIFYING FACILITIES
 TAMPA ELECTRIC COMPANY
 ESTIMATED FOR THE PERIOD OF: OCTOBER 1996 THRU MARCH 1997

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)
MONTH	PURCHASED FROM	TYPE & SCHEDULE	TOTAL MWH PURCHASED	MWH FOR OTHER UTILITIES	MWH FOR INTERRUPTIBLE	MWH FOR FIRM	cents/KWH		TOTAL \$ FOR FUEL ADJUSTMENT (7)X(8A)
							(A) FUEL COST	(B) TOTAL COST	
Oct-96	VARIOUS	CO-GEN.	40,347.0	0.0	0.0	40,347.0	1.503	1.503	606,400.00
Nov-96	VARIOUS	CO-GEN.	37,907.0	0.0	0.0	37,907.0	1.648	1.648	624,700.00
Dec-96	VARIOUS	CO-GEN.	39,171.0	0.0	0.0	39,171.0	1.453	1.453	569,100.00
Jan-97	VARIOUS	CO-GEN.	41,795.0	0.0	0.0	41,795.0	1.352	1.352	565,000.00
Feb-97	VARIOUS	CO-GEN.	37,751.0	0.0	0.0	37,751.0	1.482	1.482	559,500.00
Mar-97	VARIOUS	CO-GEN.	41,795.0	0.0	0.0	41,795.0	1.515	1.515	633,000.00
TOTAL			238,766.0	0.0	0.0	238,766.0	1.490	1.490	3,557,700.00

ECONOMY ENERGY PURCHASES
TAMPA ELECTRIC COMPANY
ESTIMATED FOR THE PERIOD OF: OCTOBER 1996 THRU MARCH 1997

(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
MONTH	PURCHASED FROM	TYPE & SCHEDULE	TOTAL MWH PURCHASED	TRANSACTION COST cents/KWH	TOTAL \$ FOR FUEL ADJUSTMENT (4)X(5)	COST IF GENERATED		FUEL SAVINGS (7B)-(6)
						(A) cents/KWH	(B) (\$000'S)	
Oct-96	VARIOUS	ECON.	532.0	3.553	18,900.00	4.098	21,800.00	2,900.00
Nov-96	VARIOUS	ECON.	1,011.0	3.571	36,100.00	4.204	42,500.00	6,400.00
Dec-96	VARIOUS	ECON.	464.0	3.341	15,500.00	3.815	17,700.00	2,200.00
Jan-97	VARIOUS	ECON.	284.0	4.085	11,600.00	3.556	10,100.00	(1,500.00)
Feb-97	VARIOUS	ECON.	504.0	3.988	20,100.00	4.147	20,900.00	800.00
Mar-97	VARIOUS	ECON.	623.0	3.628	22,600.00	4.270	26,600.00	4,000.00
TOTAL	-	-	3,418.0	3.651	124,800.00	4.084	139,600.00	14,800.00

**RESIDENTIAL BILL COMPARISON
FOR MONTHLY USAGE OF 1000 KWH
TAMPA ELECTRIC COMPANY
ESTIMATED FOR THE PERIOD* OF: OCTOBER 1996 THRU MARCH 1997**

	Oct-96	Nov-96	Dec-96	Jan-97	Feb-97	Mar-97	TOTAL
BASE RATE REVENUES (\$)	51.92	51.92	51.92	51.92	51.92	51.92	51.92
FUEL RECOVERY REVENUES (\$)	24.18	24.18	24.18	24.18	24.18	24.18	24.18
CONSERVATION REVENUES (\$)	1.62	1.62	1.62	1.62	1.62	1.62	1.62
CAPACITY REVENUES (\$)	1.98	1.98	1.98	1.98	1.98	1.98	1.98
ENVIRONMENTAL REVENUES (\$)	0.41	0.41	0.41	0.41	0.41	0.41	0.41
REVENUE TAX REFUND (\$)	(1.74)	(1.74)	(1.74)	(1.74)	(1.74)	(1.74)	(1.74)
FL. GROSS REC. TAX REVENUES (\$)	2.01	2.01	2.01	2.01	2.01	2.01	2.01
TOTAL REVENUES (\$)	80.38	80.38	80.38	80.38	80.38	80.38	80.38

* MONTHLY AND CUMULATIVE SIX MONTH ESTIMATED DATA

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
TAMPA ELECTRIC COMPANY
FOR THE PERIOD: APRIL 1996 THRU SEPTEMBER 1996

SCHEDULE E2

LINE NUMBER		(a) ACTUAL		(c)	(d) ESTIMATED		TOTAL PERIOD	LINE NUMBER	
		APR-96	May-96	Jun-96	Jul-96	Aug-96			Sep-96
1	FUEL COST OF SYSTEM NET GENERATION	26,954,581	31,376,157	31,806,336	34,845,092	35,462,197	32,945,363	193,389,726	1
1a	NUCLEAR FUEL DISPOSAL	0	0	0	0	0	0	0	1a
2	FUEL COST OF POWER SOLD *	4,429,849	4,136,497	3,440,540	4,101,780	3,453,280	3,000,800	22,562,746	2
3	FUEL COST OF PURCHASED POWER	(39,810)	1,996,168	1,684,300	1,641,300	1,611,100	1,146,000	8,039,058	3
3a	DEMAND & NON FUEL COST OF PUR POWER	0	0	0	0	0	0	0	3a
3b	QUALIFYING FACILITIES	552,296	625,527	798,100	623,000	660,500	606,800	4,466,223	3b
4	ENERGY COST OF ECONOMY PURCHASES	280,852	226,774	201,000	192,700	191,900	249,100	1,342,326	4
4a	ADJUSTMENTS TO FUEL COSTS (FT. MEADE / WAUCHULA WHEELING)	(2,747)	(2,909)	(3,000)	(3,000)	(3,000)	(3,000)	(17,656)	4a
4b	ADJUSTMENTS TO FUEL COSTS (ALLOWANCES) **	44,489	27,813	74,710	77,160	77,138	74,766	376,075	4b
5	TOTAL FUEL & NET POWER TRANSACTION (SUM OF LINES 1 THRU 4b)	23,359,812	30,113,033	31,120,906	33,474,472	34,748,555	32,218,228	185,033,006	5
6	JURISDICTIONAL KWH SOLD (MWH)	1,090,724	1,188,048	1,335,673	1,421,969	1,406,710	1,420,766	7,661,890	6
6a	JURISDICTIONAL % OF TOTAL SALES	0.9632576	0.9875043	0.9924515	0.9911271	0.9917982	0.9929393	-	6a
6b	JURISDIC. TOT. FUEL & NET PWR TRANS. (LINE 5 X LINE 6a)	23,202,312	29,736,749	30,685,990	33,177,456	34,461,571	31,990,745	183,454,823	6b
7	JURISDICTIONAL LOSS MULTIPLIER	1.00050	1.00050	1.00050	1.00050	1.00050	1.00050	-	7
7a	LINE 6b x LINE 7	23,213,913	29,751,617	30,901,433	33,194,045	34,478,802	32,006,740	183,546,550	7a
7b	PEABODY COAL CONTRACT BUY-OUT AMORT.	489,859	487,326	484,797	482,266	479,735	477,204	2,901,189	7b
7c	PEABODY JURISDICTIONALIZED (LINE 7b x LINE 6a)	486,556	481,236	481,138	477,987	475,800	473,835	2,678,554	7c
7d	OIL BACKOUT TRUE-UP	184,237	0	0	0	0	0	184,237	7d
7e	JURISDIC. TOT. FUEL & NET PWR TRANS. INCL. PEABODY & OBO (LINE 7a + LINE 7c + LINE 7d)	23,884,706	30,232,655	31,382,571	33,672,032	34,954,602	32,480,575	186,607,341	7e
8	COST PER KWH SOLD (cents/KWH)	2.1898	2.5490	2.3496	2.3680	2.4848	2.2861	2.3736	8
9	TRUE UP ** (cents/KWH)	0.0646	0.0646	0.0646	0.0646	0.0646	0.0646	0.0646	9
10	TOTAL (LINES 8+9)(cents/KWH)	2.2544	2.6136	2.4142	2.4326	2.5494	2.3507	2.4382	10
11	REVENUE TAX FACTOR	1.00083	1.00083	1.00083	1.00083	1.00083	1.00083	1.00083	11
12	RECOVERY FAC. ADJ. FOR TAXES (c/KWH) (EXCL. GPIF)	2.2563	2.6158	2.4162	2.4346	2.5515	2.3527	2.4402	12
13	GPIF ** (cents/KWH) (ALREADY ADJUSTED FOR TAXES)	0.0048	0.0048	0.0048	0.0048	0.0048	0.0048	0.0048	13
14	TOTAL RECOVERY FACTOR (LINES 12+13)	2.2611	2.6206	2.4210	2.4394	2.5563	2.3575	2.4450	14
15	RECOVERY FACTOR ROUNDED TO NEAREST .001 cents/KWH	2.261	2.621	2.421	2.439	2.556	2.358	2.445	15

* INCLUDES ECONOMY SALES PROFITS (50%)

** BASED ON JURISDICTIONAL SALES ONLY

*** ACTUALS INCLUDE POLK PROJ. RESERVE DOLLARS OF (\$36,618) AND (\$68,464) FOR APRIL 1996 AND MAY 1996 RESPECTIVELY.

GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
TAMPA ELECTRIC COMPANY
ACTUAL/ESTIMATED FOR THE PERIOD OF: APRIL 1966 THRU SEPTEMBER 1966

	ACTUAL		ESTIMATED				TOTAL
	Apr-66	May-66	Jun-66	Jul-66	Aug-66	Sep-66	
FUEL COST OF SYSTEM NET GENERATION (\$)							
1 HEAVY OIL	366,686	926,321	760,739	766,245	909,274	466,035	4,214,300
2 LIGHT OIL	83,059	75,364	746,691	643,065	1,115,223	640,546	3,603,640
3 COAL	26,484,836	30,374,472	30,299,006	33,436,782	33,437,700	31,538,782	185,571,578
4 NATURAL GAS	0	0	0	0	0	0	0
5 NUCLEAR	0	0	0	0	0	0	0
6 OTHER	0	0	0	0	0	0	0
7 TOTAL (\$)	26,954,581	31,376,157	31,806,336	34,845,092	35,462,197	32,945,363	193,369,726
SYSTEM NET GENERATION (MWH)							
8 HEAVY OIL	9,017	20,971	15,735	15,129	17,742	9,776	88,370
9 LIGHT OIL	1,142	931	13,764	11,796	21,090	17,946	66,669
10 COAL	1,364,382	1,529,758	1,508,780	1,626,410	1,616,350	1,524,810	9,170,490
11 NATURAL GAS	0	0	0	0	0	0	0
12 NUCLEAR	0	0	0	0	0	0	0
13 OTHER	0	0	0	0	0	0	0
14 TOTAL (MWH)	1,374,541	1,551,660	1,538,279	1,653,335	1,655,182	1,552,532	9,325,529
UNITS OF FUEL BURNED							
15 HEAVY OIL (BBL)	20,899	49,402	40,257	39,534	45,742	22,748	218,582
16 LIGHT OIL (BBL)	3,295	2,908	27,492	23,954	41,221	34,610	133,490
17 COAL (TON)	594,370	674,980	663,370	718,610	710,939	666,155	4,028,424
18 NATURAL GAS (MCF)	0	0	0	0	0	0	0
19 NUCLEAR (MMBTU)	0	0	0	0	0	0	0
20 OTHER	0	0	0	0	0	0	0
BTUS BURNED (MMBTU)							
21 HEAVY OIL	131,137	307,471	254,471	249,894	289,133	143,787	1,375,693
22 LIGHT OIL	19,052	16,899	159,710	138,917	239,178	200,998	774,754
23 COAL	13,860,311	15,820,500	15,428,060	16,689,170	16,538,800	15,516,200	93,853,041
24 NATURAL GAS	0	0	0	0	0	0	0
25 NUCLEAR	0	0	0	0	0	0	0
26 OTHER	0	0	0	0	0	0	0
27 TOTAL (MMBTU)	14,010,500	16,144,870	15,842,241	17,077,981	17,067,111	15,860,985	96,003,668
GENERATION MIX (% MWH)							
28 HEAVY OIL	0.66	1.35	1.02	0.92	1.07	0.63	0.95
29 LIGHT OIL	0.08	0.06	0.89	0.71	1.27	1.16	0.71
30 COAL	99.26	98.59	98.09	98.37	97.66	98.21	98.34
31 NATURAL GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 NUCLEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33 OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 TOTAL (%)	100.00	100.00	100.00	100.00	100.00	100.00	100.00
FUEL COST PER UNIT							
35 HEAVY OIL (\$/BBL)	18.50	18.75	18.90	19.36	19.88	20.49	19.28
36 LIGHT OIL (\$/BBL)	25.21	25.92	27.16	26.83	27.05	27.18	27.00
37 COAL (\$/TON)	44.56	45.00	45.67	46.53	47.03	47.34	46.07
38 NATURAL GAS (\$/MCF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39 NUCLEAR (\$/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40 OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL COST PER MMBTU (\$/MMBTU)							
41 HEAVY OIL	2.95	3.01	2.99	3.06	3.14	3.24	3.06
42 LIGHT OIL	4.36	4.46	4.67	4.63	4.66	4.68	4.65
43 COAL	1.91	1.92	1.96	2.00	2.02	2.03	1.98
44 NATURAL GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45 NUCLEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46 OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47 TOTAL (\$/MMBTU)	1.92	1.94	2.01	2.04	2.06	2.08	2.01
BTU BURNED PER KWH (BTU/KWH)							
48 HEAVY OIL	14,543	14,662	15,172	16,513	16,297	14,708	15,570
49 LIGHT OIL	16,683	18,151	11,603	11,777	11,341	11,200	11,621
50 COAL	10,159	10,342	10,226	10,261	10,232	10,176	10,234
51 NATURAL GAS	0	0	0	0	0	0	0
52 NUCLEAR	0	0	0	0	0	0	0
53 OTHER	0	0	0	0	0	0	0
54 TOTAL (BTU/KWH)	10,193	10,405	10,299	10,329	10,311	10,216	10,295
GENERATED FUEL COST PER KWH (cents/KWH)							
55 HEAVY OIL	4.29	4.42	4.63	5.06	5.12	4.77	4.77
56 LIGHT OIL	7.27	8.09	5.42	5.45	5.29	5.24	5.41
57 COAL	1.94	1.99	2.01	2.06	2.07	2.07	2.02
58 NATURAL GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59 NUCLEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60 OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 TOTAL (cents/KWH)	1.96	2.02	2.07	2.11	2.14	2.12	2.07

SYSTEM GENERATED FUEL COST INVENTORY ANALYSIS
TAMPA ELECTRIC COMPANY
ACTUAL/ESTIMATED FOR THE PERIOD OF: APRIL 1986 THRU SEPTEMBER 1986

	ACTUAL		ESTIMATED				TOTAL
	Apr-86	May-86	Jun-86	Jul-86	Aug-86	Sep-86	
HEAVY OIL							
1 PURCHASES:							
2 UNITS (BBL)	80,694	10,982	40,267	39,534	45,742	22,748	239,957
3 UNIT COST (\$/BBL)	19.58	20.61	19.49	19.81	20.00	20.21	19.79
4 AMOUNT (\$)	1,580,264	226,350	784,523	783,013	914,969	459,633	4,748,752
5 BURNED:							
6 UNITS (BBL)	20,899	49,402	40,267	39,534	45,742	22,748	218,582
7 UNIT COST (\$/BBL)	18.50	18.75	18.90	19.36	19.88	20.49	19.28
8 AMOUNT (\$)	386,686	926,321	760,739	765,245	909,274	466,035	4,214,300
9 ENDING INVENTORY:							
10 UNITS (BBL)	122,178	83,758	83,758	83,758	83,758	83,758	63,758
11 UNIT COST (\$/BBL)	17.88	18.21	18.40	18.89	19.26	19.44	19.44
12 AMOUNT (\$)	2,184,003	1,524,954	1,541,073	1,581,827	1,613,411	1,628,268	1,628,268
13 DAYS SUPPLY:	104	65	71	108	242	716	-
LIGHT OIL							
14 PURCHASES:							
15 UNITS (BBL)	29,593	15,332	38,571	35,738	53,328	45,072	217,632
16 UNIT COST (\$/BBL)	28.26	27.33	26.70	26.91	27.10	27.18	27.19
17 AMOUNT (\$)	836,236	419,059	1,029,661	961,709	1,445,259	1,224,967	5,916,891
18 BURNED:							
19 UNITS (BBL)	3,295	2,908	27,492	23,964	41,221	34,610	133,490
20 UNIT COST (\$/BBL)	25.21	25.92	27.16	26.83	27.05	27.18	27.00
21 AMOUNT (\$)	83,059	75,364	745,591	643,065	1,115,223	940,546	3,603,846
22 ENDING INVENTORY:							
23 UNITS (BBL)	76,727	79,162	79,162	79,162	79,162	79,162	79,162
24 UNIT COST (\$/BBL)	26.00	26.21	26.26	26.36	26.51	26.61	26.61
25 AMOUNT (\$)	1,994,726	2,075,119	2,079,007	2,088,600	2,098,858	2,106,569	2,106,569
26 DAYS SUPPLY: NORMAL	83	71	57	64	90	149	-
27 DAYS SUPPLY: EMERGENCY	11	11	11	11	11	11	-
COAL							
28 PURCHASES:							
29 UNITS (TONS)	855,349	831,286	688,724	648,000	664,000	679,000	4,146,359
30 UNIT COST (\$/TON)	44.50	43.57	46.09	46.98	46.81	46.84	45.71
31 AMOUNT (\$)	29,164,904	36,218,394	30,821,381	30,441,765	31,083,317	31,806,244	189,536,505
32 BURNED:							
33 UNITS (TONS)	594,370	674,980	663,370	718,610	710,939	686,155	4,028,424
34 UNIT COST (\$/TON)	44.56	45.00	45.67	46.53	47.03	47.34	46.07
35 AMOUNT (\$)	26,484,536	30,374,472	30,299,006	33,436,782	33,437,700	31,538,782	185,571,578
36 ENDING INVENTORY:							
37 UNITS (TONS)	373,008	529,314	534,668	464,058	417,119	429,964	429,964
38 UNIT COST (\$/TON)	45.84	43.78	44.82	45.81	45.54	45.38	45.38
39 AMOUNT (\$)	17,098,855	23,160,746	23,985,298	21,164,473	18,996,313	19,511,462	19,511,462
40 DAYS SUPPLY:	18	23	24	21	20	22	-
NATURAL GAS							
41 PURCHASES:							
42 UNITS (MCF)	0	0	0	0	0	0	0
43 UNIT COST (\$/MCF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44 AMOUNT (\$)	0	0	0	0	0	0	0
45 BURNED:							
46 UNITS (MCF)	0	0	0	0	0	0	0
47 UNIT COST (\$/MCF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48 AMOUNT (\$)	0	0	0	0	0	0	0
49 ENDING INVENTORY:							
50 UNITS (MCF)	0	0	0	0	0	0	0
51 UNIT COST (\$/MCF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 AMOUNT (\$)	0	0	0	0	0	0	0
53 DAYS SUPPLY:	0	0	0	0	0	0	-
NUCLEAR							
54 BURNED:							
55 UNITS (MMBTU)	0	0	0	0	0	0	0
56 UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57 AMOUNT (\$)	0	0	0	0	0	0	0
OTHER							
58 PURCHASES:							
59 UNITS (MMBTU)	0	0	0	0	0	0	0
60 UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 AMOUNT (\$)	0	0	0	0	0	0	0
62 BURNED:							
63 UNITS (MMBTU)	0	0	0	0	0	0	0
64 UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65 AMOUNT (\$)	0	0	0	0	0	0	0
66 ENDING INVENTORY:							
67 UNITS (MMBTU)	0	0	0	0	0	0	0
68 UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69 AMOUNT (\$)	0	0	0	0	0	0	0
70 DAYS SUPPLY:	0	0	0	0	0	0	-

NOTE: BEGINNING & ENDING INVENTORIES MAY NOT BALANCE BECAUSE OF THE FOLLOWING:
(1) LIGHT OIL-OTHER USAGE NOT INCLUDED.
(2) COAL-ADDITION, INVENTORY AND/OR INVENTORY ADJUSTMENT ARE INCLUDED.

POWER SOLD
TAMPA ELECTRIC COMPANY
ACTUAL/ESTIMATED FOR THE PERIOD OF: APRIL 1986 THRU SEPTEMBER 1986

(1) MONTH	(2) SOLD TO	(3) TYPE & SCHEDULE	(4) TOTAL MWH SOLD	(5) MWH WHEELED FROM OTHER SYSTEMS	(6) MWH FROM OWN GENERATION	(7) cents/KWH		(8) TOTAL \$ FOR FUEL ADJUSTMENT (\$)(7A)	(9) TOTAL COST \$ (\$)(7B)	(10) 8% GAIN ON ECONOMY ENERGY SALES
						(A) FUEL COST	(B) TOTAL COST			
ACTUAL Apr-86	VARIOUS		206,507.0	0.0	206,507.0	1.393	1.925	2,876,136.36	3,975,672.95	879,626.86
	VARIOUS	JURISD.	8,056.0	17.8	8,038.4	1.290	1.290	103,889.17	103,889.17	
	VARIOUS	SEPARATED	43,373.0	0.0	43,373.0	1.253	1.473	543,415.39	636,876.05	
								0.00	0.00	
	HPP	SEPARATED	11,795.0	0.0	11,795.0	2.139	2.758	252,309.95	325,081.70	
								0.00	0.00	
	VARIOUS	JURISD.	116.0	0.0	116.0	3.371	3.371	3,910.55	3,910.55	
	LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS							(228,222.77)		
								879,626.86		
TOTAL			269,847.0	17.8	269,820.4	1.642	1.871	4,429,848.53	5,047,163.45	
ACTUAL May-86	VARIOUS		153,078.0	0.0	153,078.0	1.522	2.020	2,329,726.62	3,091,376.53	609,319.93
	VARIOUS	JURISD.	8,966.0	80.7	8,917.3	1.319	1.319	117,804.28	117,804.28	
	VARIOUS	SEPARATED	47,219.0	0.0	47,219.0	1.273	1.494	601,205.54	706,541.10	
								0.00	0.00	
	HPP	SEPARATED	26,109.0	0.0	26,109.0	2.278	2.872	594,892.21	749,744.10	
								0.00	0.00	
	VARIOUS	JURISD.	1,552.0	0.0	1,552.0	3.038	3.038	47,150.88	47,150.88	
	LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS							(163,202.14)		
								609,319.93		
TOTAL			236,954.0	80.7	236,873.3	1.746	1.969	4,136,497.29	4,711,416.85	
ESTIMATED Jun-86	VARIOUS		132,187.0	0.0	132,187.0	1.748	2.127	2,310,400.00	2,811,200.00	400,640.00
	VARIOUS	JURISD.	10,588.0	0.0	10,588.0	1.573	1.573	166,500.00	166,500.00	
	VARIOUS	SEPARATED	37,692.0	0.0	37,692.0	1.429	1.685	538,800.00	635,000.00	
								2,800.00	2,800.00	
	HPP	SEPARATED	7,806.0	0.0	7,806.0	2.210	3.181	169,100.00	240,400.00	
								200.00	200.00	
	VARIOUS	JURISD.	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS							(146,700.00)		
								400,640.00		
TOTAL			188,073.0	0.0	188,073.0	1.829	2.050	3,440,540.00	3,866,100.00	
ESTIMATED Jul-86	VARIOUS		147,492.0	0.0	147,492.0	1.744	2.139	2,572,300.00	3,154,400.00	465,680.00
	VARIOUS	JURISD.	10,806.0	0.0	10,806.0	1.572	1.572	169,700.00	169,700.00	
	VARIOUS	SEPARATED	39,181.0	0.0	39,181.0	1.443	1.702	565,400.00	696,600.00	
								2,900.00	2,900.00	
	HPP	SEPARATED	12,042.0	0.0	12,042.0	2.318	3.269	279,200.00	393,700.00	
								200.00	200.00	
	VARIOUS	JURISD.	45.0	0.0	45.0	1.556	1.556	700.00	700.00	
	GEORGIA POWER	JURISD.	4,600.0	0.0	4,600.0	4.617	4.617	212,400.00	212,400.00	
	LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS							(163,700.00)		
								465,680.00		
TOTAL			213,968.0	0.0	213,968.0	1.917	2.149	4,101,780.00	4,597,600.00	
ESTIMATED Aug-86	VARIOUS		116,884.0	0.0	116,884.0	1.737	2.058	2,030,500.00	2,403,600.00	298,480.00
	VARIOUS	JURISD.	10,806.0	0.0	10,806.0	1.580	1.580	169,800.00	169,800.00	
	VARIOUS	SEPARATED	39,240.0	0.0	39,240.0	1.444	1.703	568,600.00	638,200.00	
								2,900.00	2,900.00	
	HPP	SEPARATED	19,145.0	0.0	19,145.0	2.352	3.303	450,200.00	632,300.00	
								400.00	400.00	
	VARIOUS	JURISD.	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	GEORGIA POWER	JURISD.	1,416.0	0.0	1,416.0	4.612	4.612	65,300.00	65,300.00	
	LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS							(129,700.00)		
								298,480.00		
TOTAL			187,291.0	0.0	187,291.0	1.844	2.104	3,453,280.00	3,941,300.00	
ESTIMATED Sep-86	VARIOUS		119,189.0	0.0	119,189.0	1.668	1.961	1,988,400.00	2,337,400.00	279,200.00
	VARIOUS	JURISD.	10,588.0	0.0	10,588.0	1.572	1.572	166,400.00	166,400.00	
	VARIOUS	SEPARATED	36,269.0	0.0	36,269.0	1.436	1.694	549,700.00	648,300.00	
								2,800.00	2,800.00	
	HPP	SEPARATED	6,008.0	0.0	6,008.0	2.439	3.390	146,500.00	203,600.00	
								100.00	100.00	
	VARIOUS	JURISD.	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS							(132,300.00)		
								279,200.00		
TOTAL			174,060.0	0.0	174,060.0	1.724	1.930	3,000,800.00	3,368,600.00	
Apr-86 THRU Sep-86	VARIOUS		875,336.0	0.0	875,336.0	1.812	2.030	14,107,485.98	17,773,848.48	2,832,948.21
	VARIOUS	JURISD.	59,440.0	98.3	59,341.7	1.499	1.499	889,473.43	889,473.43	
	VARIOUS	SEPARATED	244,974.0	0.0	244,974.0	1.374	1.618	3,364,920.93	3,962,717.18	
								11,400.00	11,400.00	
	HPP	SEPARATED	82,703.0	0.0	82,703.0	2.286	3.077	1,891,002.16	2,544,805.80	
								500.00	500.00	
	VARIOUS	JURISD.	1,713.0	0.0	1,713.0	3.022	3.022	51,781.41	51,781.41	
	GEORGIA POWER	JURISD.	6,016.0	0.0	6,016.0	4.616	4.616	277,700.00	277,700.00	
	LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS							(964,324.91)		
								2,832,948.21		

PURCHASED POWER
(EXCLUSIVE OF ECONOMY AND QUALIFYING FACILITIES)
TAMPA ELECTRIC COMPANY

SCHEDULE E7

ACTUAL/ESTIMATED FOR THE PERIOD OF: APRIL 1996 THRU SEPTEMBER 1996

(1) MONTH	(2) PURCHASED FROM	(3) TYPE & SCHEDULE	(4) TOTAL MWH PURCHASED	(5) MWH FOR OTHER UTILITIES	(6) MWH FOR INTERRUP- TIBLE	(7) MWH FOR FIRM	(8) cents/KWH		(9) TOTAL \$ FOR FUEL ADJUSTMENT (7)X(8A)
							(A) FUEL COST	(B) TOTAL COST	
ACTUAL	VARIOUS	EMER.	800.0	0.0	522.0	278.0	4.464	4.464	12,409.70
Apr-96	HPP	IPP	155.0	0.0	0.0	155.0	(33.690)	(33.690)	(52,219.20)
	ST. CLOUD	PEAKING	0.0	0.0	0.0	0.0	0.000	0.000	0.00
TOTAL		-	955.0	0.0	522.0	433.0	(9.194)	(9.194)	(39,809.50)
ACTUAL	VARIOUS	EMER.	10,355.0	0.0	1,646.6	8,708.4	3.782	3.782	329,368.32
May-96	HPP	IPP	52,179.0	0.0	0.0	52,179.0	3.194	3.203	1,666,799.31
	ST. CLOUD	PEAKING	0.0	0.0	0.0	0.0	0.000	0.000	0.00
TOTAL		-	62,534.0	0.0	1,646.6	60,887.4	3.278	3.286	1,996,167.63
ESTIMATED	VARIOUS	EMER.	3,251.0	0.0	2,292.0	959.0	5.412	5.412	51,900.00
Jun-96	HPP	IPP	53,992.0	0.0	0.0	53,992.0	2.991	2.991	1,614,900.00
	ST. CLOUD	PEAKING	220.0	0.0	0.0	220.0	7.955	7.955	17,500.00
TOTAL		-	57,463.0	0.0	2,292.0	55,171.0	3.053	3.053	1,684,300.00
ESTIMATED	VARIOUS	EMER.	2,986.0	0.0	2,011.0	975.0	5.405	5.405	52,700.00
Jul-96	HPP	IPP	53,245.0	0.0	0.0	53,245.0	2.954	2.954	1,572,700.00
	ST. CLOUD	PEAKING	200.0	0.0	0.0	200.0	7.950	7.950	15,900.00
TOTAL		-	56,431.0	0.0	2,011.0	54,420.0	3.016	3.016	1,641,300.00
ESTIMATED	VARIOUS	EMER.	4,222.0	0.0	2,778.0	1,444.0	5.409	5.409	78,100.00
Aug-96	HPP	IPP	50,635.0	0.0	0.0	50,635.0	2.987	2.987	1,512,700.00
	ST. CLOUD	PEAKING	255.0	0.0	0.0	255.0	7.961	7.961	20,300.00
TOTAL		-	55,112.0	0.0	2,778.0	52,334.0	3.078	3.078	1,611,100.00
ESTIMATED	VARIOUS	EMER.	2,946.0	0.0	1,966.0	980.0	5.408	5.408	53,000.00
Sep-96	HPP	IPP	31,160.0	0.0	0.0	31,160.0	3.448	3.448	1,074,400.00
	ST. CLOUD	PEAKING	-235.0	0.0	0.0	235.0	7.915	7.915	18,600.00
TOTAL		-	34,341.0	0.0	1,966.0	32,375.0	3.540	3.540	1,146,000.00
Apr-96	VARIOUS	EMER.	24,560.0	0.0	11,215.6	13,344.4	4.327	4.327	577,478.02
THRU	HPP	IPP	241,368.0	0.0	0.0	241,368.0	3.061	3.061	7,389,280.11
Sep-96	ST. CLOUD	PEAKING	910.0			910.0	7.945	7.945	72,300.00
TOTAL		-	266,836.0	0.0	11,215.6	255,620.4	3.145	3.145	8,039,058.13

PURCHASED POWER
(EXCLUSIVE OF ECONOMY AND QUALIFYING FACILITIES)
TAMPA ELECTRIC COMPANY

SCHEDULE E7

ACTUAL/ESTIMATED FOR THE PERIOD OF: APRIL 1996 THRU SEPTEMBER 1996

(1) MONTH	(2) PURCHASED FROM	(3) TYPE & SCHEDULE	(4) TOTAL MWH PURCHASED	(5) MWH FOR OTHER UTILITIES	(6) MWH FOR INTERRUPTIBLE	(7) MWH FOR FIRM	(8) cents/KWH		(9) TOTAL \$ FOR FUEL ADJUSTMENT (7)X(8A)
							(A) FUEL COST	(B) TOTAL COST	
ACTUAL	VARIOUS	EMER.	800.0	0.0	522.0	278.0	4.464	4.464	12,409.70
Apr-96	HPP	IPP	155.0	0.0	0.0	155.0	(33.690)	(33.690)	(52,219.20)
	ST. CLOUD	PEAKING	0.0	0.0	0.0	0.0	0.000	0.000	0.00
TOTAL		-	955.0	0.0	522.0	433.0	(9.194)	(9.194)	(39,809.50)
ACTUAL	VARIOUS	EMER.	10,355.0	0.0	1,646.6	8,708.4	3.782	3.782	329,368.32
May-96	HPP	IPP	52,179.0	0.0	0.0	52,179.0	3.194	3.203	1,666,799.31
	ST. CLOUD	PEAKING	0.0	0.0	0.0	0.0	0.000	0.000	0.00
TOTAL		-	62,534.0	0.0	1,646.6	60,887.4	3.278	3.286	1,996,167.63
ESTIMATED	VARIOUS	EMER.	3,251.0	0.0	2,292.0	959.0	5.412	5.412	51,900.00
Jun-96	HPP	IPP	53,992.0	0.0	0.0	53,992.0	2.991	2.991	1,614,900.00
	ST. CLOUD	PEAKING	220.0	0.0	0.0	220.0	7.955	7.955	17,500.00
TOTAL		-	57,463.0	0.0	2,292.0	55,171.0	3.053	3.053	1,684,300.00
ESTIMATED	VARIOUS	EMER.	2,986.0	0.0	2,011.0	975.0	5.405	5.405	52,700.00
Jul-96	HPP	IPP	53,245.0	0.0	0.0	53,245.0	2.954	2.954	1,572,700.00
	ST. CLOUD	PEAKING	200.0	0.0	0.0	200.0	7.950	7.950	15,900.00
TOTAL		-	56,431.0	0.0	2,011.0	54,420.0	3.016	3.016	1,641,300.00
ESTIMATED	VARIOUS	EMER.	4,222.0	0.0	2,778.0	1,444.0	5.409	5.409	78,100.00
Aug-96	HPP	IPP	50,635.0	0.0	0.0	50,635.0	2.987	2.987	1,512,700.00
	ST. CLOUD	PEAKING	255.0	0.0	0.0	255.0	7.961	7.961	20,300.00
TOTAL		-	55,112.0	0.0	2,778.0	52,334.0	3.078	3.078	1,611,100.00
ESTIMATED	VARIOUS	EMER.	2,946.0	0.0	1,966.0	980.0	5.408	5.408	53,000.00
Sep-96	HPP	IPP	31,160.0	0.0	0.0	31,160.0	3.448	3.448	1,074,400.00
	ST. CLOUD	PEAKING	-235.0	0.0	0.0	235.0	7.915	7.915	18,600.00
TOTAL		-	34,341.0	0.0	1,966.0	32,375.0	3.540	3.540	1,146,000.00
Apr-96	VARIOUS	EMER.	24,560.0	0.0	11,215.6	13,344.4	4.327	4.327	577,478.02
THRU	HPP	IPP	241,368.0	0.0	0.0	241,368.0	3.061	3.061	7,389,280.11
Sep-96	ST. CLOUD	PEAKING	910.0			910.0	7.945	7.945	72,300.00
TOTAL		-	266,836.0	0.0	11,215.6	255,620.4	3.145	3.145	8,039,058.13

ENERGY PAYMENT TO QUALIFYING FACILITIES
 TAMPA ELECTRIC COMPANY
 ACTUAL/ESTIMATED FOR THE PERIOD OF: APRIL 1996 THRU SEPTEMBER 1996

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)
MONTH	PURCHASED FROM	TYPE & SCHEDULE	TOTAL MWH PURCHASED	MWH FOR OTHER UTILITIES	MWH FOR INTERRUPTIBLE	MWH FOR FIRM	cents/KWH		TOTAL \$ FOR FUEL ADJUSTMENT (7)X(8A)	
							(A) FUEL COST	(B) TOTAL COST		
ACTUAL	Apr-96	VARIOUS	CO-GEN.	40,578.0	0.0	17.0	40,561.0	1.362	1.362	552,296.35
ACTUAL	May-96	VARIOUS	CO-GEN.	41,938.0	0.0	9.0	41,929.0	1.492	1.492	625,526.63
ESTIMATED	Jun-96	VARIOUS	CO-GEN.	39,624.0	0.0	0.0	39,624.0	2.014	2.014	798,100.00
ESTIMATED	Jul-96	VARIOUS	CO-GEN.	40,943.0	0.0	0.0	40,943.0	2.010	2.010	823,000.00
ESTIMATED	Aug-96	VARIOUS	CO-GEN.	40,942.0	0.0	0.0	40,942.0	2.102	2.102	860,500.00
ESTIMATED	Sep-96	VARIOUS	CO-GEN.	39,622.0	0.0	0.0	39,622.0	2.036	2.036	806,800.00
TOTAL				243,647.0	0.0	26.0	243,621.0	1.833	1.833	4,466,222.98

ENERGY PAYMENT TO QUALIFYING FACILITIES
 TAMPA ELECTRIC COMPANY
 ACTUAL/ESTIMATED FOR THE PERIOD OF: APRIL 1996 THRU SEPTEMBER 1996

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)
MONTH	PURCHASED FROM	TYPE & SCHEDULE	TOTAL MWH PURCHASED	MWH FOR OTHER UTILITIES	MWH FOR INTERRUPTIBLE	MWH FOR FIRM	cents/KWH		TOTAL \$ FOR FUEL ADJUSTMENT (7)X(8A)	
							(A) FUEL COST	(B) TOTAL COST		
ACTUAL	Apr-96	VARIOUS	CO-GEN.	40,578.0	0.0	17.0	40,561.0	1.362	1.362	552,296.35
ACTUAL	May-96	VARIOUS	CO-GEN.	41,938.0	0.0	9.0	41,929.0	1.492	1.492	625,526.63
ESTIMATED	Jun-96	VARIOUS	CO-GEN.	39,624.0	0.0	0.0	39,624.0	2.014	2.014	798,100.00
ESTIMATED	Jul-96	VARIOUS	CO-GEN.	40,943.0	0.0	0.0	40,943.0	2.010	2.010	823,000.00
ESTIMATED	Aug-96	VARIOUS	CO-GEN.	40,942.0	0.0	0.0	40,942.0	2.102	2.102	860,500.00
ESTIMATED	Sep-96	VARIOUS	CO-GEN.	39,622.0	0.0	0.0	39,622.0	2.036	2.036	806,800.00
TOTAL				243,647.0	0.0	26.0	243,621.0	1.833	1.833	4,466,222.98

**ECONOMY ENERGY PURCHASES
TAMPA ELECTRIC COMPANY
ACTUAL/ESTIMATED FOR THE PERIOD OF: APRIL 1996 THRU SEPTEMBER 1996**

(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)	
MONTH	PURCHASED FROM	TYPE & SCHEDULE	TOTAL MWH PURCHASED	TRANSACTION COST cents/KWH	TOTAL \$ FOR FUEL ADJUSTMENT (4)X(5)	COST IF GENERATED		FUEL SAVINGS (7B)-(6)	
						(A) cents/KW	(B) (\$000'S)		
ACTUAL	Apr-96	VARIOUS	ECON.	6,773.0	4.147	280,852.03	5.390	365,057.41	84,205.38
ACTUAL	May-96	VARIOUS	ECON.	5,494.0	4.128	226,774.03	5.290	290,606.25	63,832.22
ESTIMATED	Jun-96	VARIOUS	ECON.	5,599.0	3.590	201,000.00	3.913	219,100.00	18,100.00
ESTIMATED	Jul-96	VARIOUS	ECON.	5,232.0	3.683	192,700.00	3.970	207,700.00	15,000.00
ESTIMATED	Aug-96	VARIOUS	ECON.	5,482.0	3.501	191,900.00	3.942	216,100.00	24,200.00
ESTIMATED	Sep-96	VARIOUS	ECON.	7,093.0	3.512	249,100.00	4.139	293,600.00	44,500.00
TOTAL				35,673.0	3.763	1,342,326.06	4.463	1,592,163.66	249,837.60

GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
TAMPA ELECTRIC COMPANY

SCHEDULE H1

PERIOD OF : OCTOBER THRU MARCH
ACTUAL 1984 ACTUAL 1986 ACTUAL 1988 PROJ. 1987

DIFFERENCE (%) FROM PRIOR PERIOD
1984/85% 1986/85% 1988/87%

FUEL COST OF SYSTEM NET GENERATION (\$)								
1	*HEAVY OIL	560,325	470,891	2,301,066	450,681	-16.0%	388.7%	-80.4%
2	*LIGHT OIL	172,067	92,496	310,553	878,477	-46.2%	235.7%	182.9%
3	COAL	153,136,825	175,727,414	175,247,303	173,127,063	10.4%	-0.3%	-1.2%
4	NATURAL GAS	3,131	0	0	0	-100.0%	0.0%	0.0%
5	NUCLEAR	0	0	0	0	0.0%	0.0%	0.0%
6	OTHER	0	0	0	0	0.0%	0.0%	0.0%
7	TOTAL (\$)	159,872,348	176,290,801	177,858,922	174,456,221	10.3%	0.9%	-1.9%
SYSTEM NET GENERATION (MWH)								
8	*HEAVY OIL	11,389	7,046	63,074	9,551	-38.1%	795.2%	-84.9%
9	*LIGHT OIL	2,260	1,210	4,353	19,437	-46.5%	259.8%	346.5%
10	COAL	7,205,269	7,999,712	8,436,119	8,207,830	11.0%	5.5%	-2.7%
11	NATURAL GAS	12	0	0	0	-100.0%	0.0%	0.0%
12	NUCLEAR	0	0	0	0	0.0%	0.0%	0.0%
13	OTHER	0	0	0	0	0.0%	0.0%	0.0%
14	TOTAL (MWH)	7,218,930	8,007,968	8,503,546	8,236,818	10.9%	6.2%	-3.1%
UNITS OF FUEL BURNED								
15	*HEAVY OIL (BBL)	36,138	29,864	143,134	21,459	-17.4%	379.3%	-85.0%
16	*LIGHT OIL (BBL)	6,993	3,858	12,795	32,108	-44.8%	231.6%	150.9%
17	COAL (TON)	3,005,448	3,424,403	3,627,098	3,546,910	13.9%	5.9%	-2.2%
18	NATURAL GAS (MCF)	1,177	0	0	0	-100.0%	0.0%	0.0%
19	NUCLEAR (MMBTU)	0	0	0	0	0.0%	0.0%	0.0%
20	OTHER	0	0	0	0	0.0%	0.0%	0.0%
21	*HEAVY OIL	229,583	198,526	905,606	135,631	-14.4%	360.8%	-85.0%
22	*LIGHT OIL	40,985	22,605	74,200	186,103	-44.8%	228.2%	150.8%
23	COAL	72,310,691	81,805,339	85,943,411	82,939,334	13.1%	5.1%	-3.5%
24	NATURAL GAS	1,177	0	0	0	-100.0%	0.0%	0.0%
25	NUCLEAR	0	0	0	0	0.0%	0.0%	0.0%
26	OTHER	0	0	0	0	0.0%	0.0%	0.0%
27	TOTAL (MMBTU)	72,582,436	82,024,470	86,923,217	83,261,068	13.0%	6.0%	-4.2%
GENERATION MIX (% MWH)								
28	*HEAVY OIL	0.16	0.09	0.74	0.12	-	-	-
29	*LIGHT OIL	0.03	0.02	0.05	0.24	-	-	-
30	COAL	99.81	99.89	99.21	99.64	-	-	-
31	NATURAL GAS	0.00	0.00	0.00	0.00	-	-	-
32	NUCLEAR	0.00	0.00	0.00	0.00	-	-	-
33	OTHER	0.00	0.00	0.00	0.00	-	-	-
34	TOTAL (%)	100.00	100.00	100.00	100.00	-	-	-
FUEL COST PER UNIT								
35	*HEAVY OIL (\$/BBL)	15.51	15.77	16.08	21.00	1.7%	2.0%	30.6%
36	*LIGHT OIL (\$/BBL)	24.61	23.98	24.27	27.36	-2.6%	1.2%	12.7%
37	COAL (\$/TON)	52.95	51.32	48.32	48.81	-3.1%	-5.8%	1.0%
38	NATURAL GAS (\$/MCF)	2.66	0.00	0.00	0.00	-100.0%	0.0%	0.0%
39	NUCLEAR (\$/MMBTU)	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%
40	OTHER	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%
FUEL COST PER MMBTU (\$/MMBTU)								
41	*HEAVY OIL	2.44	2.40	2.54	3.32	-1.6%	5.8%	30.7%
42	*LIGHT OIL	4.20	4.09	4.19	4.72	-2.6%	2.4%	12.6%
43	COAL	2.20	2.15	2.04	2.09	-2.3%	-5.1%	2.5%
44	NATURAL GAS	2.66	0.00	0.00	0.00	-100.0%	0.0%	0.0%
45	NUCLEAR	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%
46	OTHER	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%
47	TOTAL (\$/MMBTU)	2.20	2.15	2.05	2.10	-2.3%	-4.7%	2.4%
BTU BURNED PER KWH (BTU/KWH)								
48	*HEAVY OIL	20,158	27,892	14,358	14,201	38.4%	-48.5%	-1.1%
49	*LIGHT OIL	18,135	18,652	17,046	9,575	3.0%	-8.8%	-43.8%
50	COAL	10,036	10,226	10,188	10,105	1.9%	-0.4%	-0.8%
51	NATURAL GAS	98,083	0	0	0	-100.0%	0.0%	0.0%
52	NUCLEAR	0	0	0	0	0.0%	0.0%	0.0%
53	OTHER	0	0	0	0	0.0%	0.0%	0.0%
54	TOTAL (BTU/KWH)	10,054	10,243	10,222	10,106	1.9%	-0.2%	-1.1%
GENERATED FUEL COST PER KWH (cents/KWH)								
55	*HEAVY OIL	4.92	6.68	3.65	4.72	35.8%	-45.4%	29.3%
56	*LIGHT OIL	7.61	7.64	7.13	4.52	0.4%	-6.7%	-36.6%
57	COAL	2.21	2.20	2.08	2.11	-0.5%	-5.5%	1.4%
58	NATURAL GAS	26.09	0.00	0.00	0.00	-100.0%	0.0%	0.0%
59	NUCLEAR	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%
60	OTHER	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%
61	TOTAL (cents/KWH)	2.21	2.20	2.09	2.12	-0.5%	-5.0%	1.4%

* DISTILLATE (BBLs, MWH & \$) USED FOR FIRING, HOT STANDBY, ETC. IS INCLUDED IN FOSSIL STEAM PLANTS.

Tampa Electric Company
Fuel Group Adjustment Factors For Variation In Losses

Line No.		1995 Actual Sales In MWh (1)	Expansion Factor (2)	Generation In MWh (3)	Loss Factor (4)	Fuel Recovery Loss Multiplier (5)
1	Group A					
2	RS	6,396,136		6,776,828		
3	GS & TS	838,007		887,884		
4	Group A1					
5	SL & OL	129,147		136,834		
6	Total	7,363,290	1.0595190	7,801,546	0.9438245	1.0072
7	Group B					
8	GSD	3,728,387		3,946,079		
9	GSLD & SBF	1,886,967		1,757,896		
10	Total	5,415,354	1.0532968	5,703,975	0.9494000	1.0013
11	Group C					
12	IS & SBI	1,919,076	1.0189711	1,955,483	0.9813821	0.9887
13	Total Retail	14,697,720	1.0519321	15,461,004	0.9506317	1.0000

FPSC Jurisdictional Loss Multiplier

Line No.		1995 Actual Sales In MWh (1)	Expansion Factor (2)	Generation In MWh (3)	Loss Factor (4)	Jurisdictional Loss Multiplier (5)
1	Total Retail	14,697,720	1.0519321	15,461,004	0.9506317	1.00013
2	Total FERC AR-1 Tariff	57,700	1.0158752	58,616	0.9843729	
3	Total System	14,755,420	1.0517911	15,519,620	0.9507591	

EXHIBIT NO. _____
DOCKET NO. 960001-EI
TAMPA ELECTRIC COMPANY
(MJP-3)
SUBMITTED FOR FILING 06/24/96

TAMPA ELECTRIC COMPANY
CAPACITY COST RECOVERY
PROJECTED
OCTOBER 1996 - MARCH 1997

TAMPA ELECTRIC COMPANY
 CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS
 OCTOBER 1996 THROUGH MARCH 1997

	(1) AVG 12CP Load Factor at Meter (%)	(2) Projected Sales at Meter (miWh)	(3) Projected AVG 12 CP at Meter (mW)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (miWh)	(7) Projected AVG 12 CP at Generation (mW)	(8) Percentage of Sales at Generation (%)	(9) Percentage of Demand at Generation (%)
RS	53.58%	2,862,984	1,220	1.06611	1.05952	3,033,366	1,301	42.09%	56.44%
GS,TS	55.78%	393,450	161	1.06589	1.05952	416,867	172	5.78%	7.46%
GSD	74.11%	1,803,752	556	1.06480	1.05839	1,909,069	592	26.49%	25.68%
GSLD,SBF	82.90%	625,434	227	1.04821	1.04205	660,140	238	11.93%	10.33%
IS-1&3,SEI-1&3	N/A	897,376	N/A	N/A	1.02000	915,325	0	12.70%	0.00%
SL/OL	819.04%	68,736	2	1.05556	1.05952	72,827	2	1.01%	0.09%
TOTAL		6,651,732	2,166			7,207,614	2,305	100.00%	100.00%

- (1) AVG 12 CP load factor based on actual 1995 calendar data.
 (2) Projected miWh sales for the period Oct. 1996 through Mar. 1997.
 (3) Calculated: Col(2)/(8760*.5*Col(1)), 8760 hours * .5 = hours in six months.
 (4) Based on 1995 demand losses.
 (5) Based on 1995 energy losses.
 (6) Col(2)*Col(5)
 (7) Col(3)*Col(4)
 (8) Col(6) / total for Col(6).
 (9) Col(7) / total for Col(7).

NOTE: Interruptible rates not included in demand allocation of capacity payments.

TAMPA ELECTRIC COMPANY
 CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS
 OCTOBER 1996 THROUGH MARCH 1997

	OCTOBER	NOVEMBER	PROJECTED				TOTAL
			DECEMBER	JANUARY	FEBRUARY	MARCH	
1. UNIT POWER CAPACITY CHARGES	\$ 1,174,000	\$ 1,171,500	\$ 1,174,000	\$ 1,097,100	\$ 1,097,100	\$ 1,097,100	\$ 6,810,800
2. CAPACITY PAYMENTS TO COGENERATORS	980,400	980,400	980,400	1,005,200	1,005,200	1,005,200	5,958,800
3. (UNIT POWER CAPACITY REVENUES)	(229,300)	(193,400)	(273,100)	(194,400)	(189,300)	(189,700)	(1,269,200)
4. SYSTEM TOTAL	\$ 1,925,100	\$ 1,958,500	\$ 1,881,300	\$ 1,907,900	\$ 1,913,000	\$ 1,912,600	\$ 11,498,400
5. JURISDICTIONAL PERCENTAGE	98.46438%	98.46438%	98.46438%	98.46438%	98.46438%	98.46438%	.
6. JURISDICTIONAL CAPACITY PAYMENTS	\$ 1,895,538	\$ 1,928,425	1,852,410	\$ 1,878,602	\$ 1,883,624	\$ 1,883,230	\$ 11,321,829
7. ACTUAL/ESTIMATED TRUE-UP FOR THE PERIOD APRIL 1996 - SEPTEMBER 1996 (OVER/UNDER RECOVERY							(1,103,354)
8. TOTAL							\$ 10,218,475
9. REVENUE TAX FACTOR							1.00083
10. TOTAL RECOVERABLE CAPACITY PAYMENTS							\$ 10,226,956

CALCULATION OF JURISDICTIONAL %

	1995 AVG 12 CP MW	%
FPSC	2,718.7	98.46438%
FERC	42.4	1.53562%
TOTAL	2,761.1	100.00000%

TAMPA ELECTRIC COMPANY
 CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS
 OCTOBER 1996 THROUGH MARCH 1997

RATE CLASS	(1) Percentage of Sales at Generation (%)	(2) Percentage of Demand at Generation (%)	(3) Energy Related Cost (\$)	(4) Demand Related Cost (\$)	(5) Total Capacity Costs (\$)	(6) Projected Sales at Meter (kwh)	(7) Capacity Recovery Factor (\$/kwh)
RS	42.00%	56.44%	331,018	5,328,220	5,659,238	2,862,964,258	0.00198
GS,TS	5.78%	7.46%	45,457	704,262	749,719	393,449,648	0.00191
GSD	26.49%	25.68%	208,331	2,424,321	2,632,652	1,803,752,000	0.00146
GSLD,SBF	11.93%	10.33%	93,824	975,204	1,069,028	825,434,344	0.00130
IS-1&3,SBI-1&3	12.70%	0.00%	99,880	0	99,880	897,376,000	0.00011
SL/OL	1.01%	0.09%	7,943	8,496	16,439	68,735,750	0.00024
					10,228,956		
TOTAL	100.00%	100.00%	786,453	9,440,503	10,228,956	6,851,732,000	0.00149
			7.89% *	92.31% *			

* NOTE: Using the 12 CP and 1/13th allocation method requires 1/13th or 7.69 % of capacity costs to be allocated on the basis of energy, and 12/13th or 92.31 % to be allocated on the basis of demand.

TAMPA ELECTRIC COMPANY
CAPACITY COST RECOVERY CLAUSE
CALCULATION OF ACTUAL/PROJECTED TRUE-UP AMOUNT

	ACTUAL APR. '98	ACTUAL MAY '98	REVISED PROJECTION JUNE '98	REVISED PROJECTION JULY '98	REVISED PROJECTION AUG. '98	REVISED PROJECTION SEPT. '98	TOTAL
1. UNIT POWER CAPACITY CHARGES	\$ 1,167,112	\$ 1,167,112	\$ 1,171,500	\$ 1,174,000	\$ 1,174,000	\$ 1,171,500	\$ 7,025,224
2. CAPACITY PAYMENTS TO COGENERATORS	980,355	980,355	980,400	980,400	980,400	980,400	5,882,310
3. (UNIT POWER CAPACITY REVENUES)	(174,328)	(202,042)	(183,700)	(339,900)	(230,000)	(183,800)	(1,313,770)
4. TOTAL CAPACITY CHARGES - CURRENT PERIOD	\$ 1,973,139	\$ 1,945,425	\$ 1,968,200	\$ 1,814,500	\$ 1,924,400	\$ 1,968,100	\$ 11,583,764
5. JURISDICTIONAL PERCENTAGE	98.46438%	98.46438%	98.46438%	98.46438%	98.46438%	98.46438%	-
6. JURISDICTIONAL CAPACITY PAYMENTS	\$ 1,942,839	\$ 1,915,551	1,937,976	\$ 1,786,636	\$ 1,894,849	\$ 1,937,877	\$ 11,415,728
7. CAPACITY COST RECOVERY REVENUES (NET OF REVENUE TAXES)	1,508,954	1,682,865	1,974,332	2,136,952	2,119,561	2,132,258	11,554,922
8. PRIOR PERIOD TRUE-UP PROVISION	26,935	26,935	26,935	26,935	26,935	26,937	181,812
9. CAPACITY COST RECOVERY REVENUES APPLICABLE TO CURRENT PERIOD (NET OF REVENUE TAXES)	\$ 1,535,889	\$ 1,709,800	\$ 2,001,267	\$ 2,163,887	\$ 2,146,496	\$ 2,159,195	\$ 11,716,534
10. TRUE-UP PROVISION FOR MONTH - OVER(UUNDER) RECOVERY (LINE 9 - LINE 6)	\$ (406,950)	\$ (205,751)	\$ 63,291	\$ 377,251	\$ 251,647	\$ 221,318	\$ 300,806
11. INTEREST PROVISION FOR MONTH	3,313	1,799	1,411	2,386	3,775	4,797	17,481
12. TRUE-UP & INTEREST PROVISION BEGINNING OF MONTH - OVER(UUNDER) RECOVERY	181,812	(268,960)	(499,847)	(462,080)	(109,378)	119,109	181,812
13. DEFERRED TRUE-UP - OVER(UUNDER) RECOVERY	785,067	785,067	785,067	785,067	785,067	785,067	785,067
14. PRIOR PERIOD TRUE-UP PROVISION - COLLECTED(REFUNDED) THIS MONTH	(26,935)	(26,935)	(26,935)	(26,935)	(26,935)	(26,937)	(181,812)
15. END OF PERIOD TRUE-UP - OVER(UUNDER) RECOVERY (SUM OF LINES 10 - 14)	\$ 518,107	\$ 285,220	\$ 322,987	\$ 675,689	\$ 904,176	\$ 1,103,354	\$ 1,103,354

TAMPA ELECTRIC COMPANY
CAPACITY COST RECOVERY CLAUSE
CALCULATION OF ACTUAL/PROJECTED TRUE-UP AMOUNT

	ACTUAL APR '98	ACTUAL MAY '98	REVISED PROJECTION JUNE '98	REVISED PROJECTION JULY '98	REVISED PROJECTION AUG '98	REVISED PROJECTION SEPT. '98	TOTAL
1. BEGINNING TRUE-UP AMOUNT	946,879	518,107	285,220	322,887	675,689	904,176	N/A
2. ENDING TRUE-UP AMOUNT BEFORE INTEREST	512,794	283,421	321,576	673,303	900,401	1,098,557	N/A
3. TOTAL BEGINNING & ENDING TRUE-UP AMOUNT (LINES 1 + 2)	1,459,673	799,528	606,796	996,290	1,576,090	2,002,733	N/A
4. AVERAGE TRUE-UP AMOUNT (50% OF LINE 3)	729,737	399,764	303,398	498,145	788,045	1,001,367	N/A
5. INT. RATE % - FIRST DAY REP. BUS. MONTH	5.500	5.400	5.400	5.750	5.750	5.750	N/A
6. INT. RATE % - FIRST DAY SUBSEQUENT MONTH	5.400	5.400	5.750	5.750	5.750	5.750	N/A
7. TOTAL (LINE 5 + LINE 6)	10.900	10.800	11.150	11.500	11.500	11.500	N/A
8. AVERAGE INT. RATE % (50% OF LINE 7)	0.450	5.400	5.575	5.750	5.750	5.750	N/A
9. MONTHLY AVG. INT. RATE % (LINE 8/12)	0.454	0.450	0.465	0.479	0.479	0.479	N/A
10. INT. PROVISION (LINE 4 X LINE 9)	\$3,313	\$1,789	\$1,411	\$2,388	\$3,775	\$4,797	\$17,481

EXHIBIT NO. _____
 DOCKET NO. 960001-EI
 TAMPA ELECTRIC COMPANY
 (MJP-4)
 FILED 06/24/96

Tampa Electric Company
 Deferred Revenue Plan \$25 Million Refund
 October 1996 Through September 1997

Month	Beginning Balance \$	Monthly 30-day Comm. Paper Rate	Interest Expense \$	Projected Retail Sales MWH	Projected Revenue \$	Average Balance \$	Ending Balance \$
Oct-96	\$25,000,000	0.48%	\$114,888	\$1,249,611	\$2,161,827	\$23,976,531	\$22,953,061
Nov-96	\$22,953,061	0.48%	\$105,590	\$1,120,934	\$1,939,216	\$22,036,248	\$21,119,435
Dec-96	\$21,119,435	0.48%	\$96,704	\$1,139,957	\$1,972,126	\$20,181,724	\$19,244,013
Jan-97	\$19,244,013	0.48%	\$87,540	\$1,177,593	\$2,037,236	\$18,269,165	\$17,294,317
Feb-97	\$17,294,317	0.48%	\$78,509	\$1,097,140	\$1,898,052	\$16,384,546	\$15,474,774
Mar-97	\$15,474,774	0.48%	\$69,897	\$1,066,497	\$1,845,040	\$14,587,203	\$13,699,631
Apr-97	\$13,699,631	0.48%	\$61,176	\$1,113,259	\$1,925,938	\$12,767,250	\$11,834,869
May-97	\$11,834,869	0.48%	\$51,857	\$1,200,473	\$2,076,818	\$10,822,389	\$9,809,908
Jun-97	\$9,809,908	0.48%	\$41,415	\$1,372,915	\$2,375,143	\$8,643,044	\$7,476,180
Jul-97	\$7,476,180	0.48%	\$29,836	\$1,461,782	\$2,528,883	\$6,226,657	\$4,977,133
Aug-97	\$4,977,133	0.48%	\$17,876	\$1,451,293	\$2,510,737	\$3,730,703	\$2,484,272
Sep-97	\$2,484,272	0.48%	\$5,847	\$1,464,700	\$2,533,931	\$1,220,230	(\$43,812)
Retail Average Refund Rate						0.173 ¢/kWh	

Refund Adjustment For Variations In Line Loss				
Fuel Group	Rate Classes	Average Refund	Line Loss Factors	Group Rate
Group A	RS(T), GS(T), TS	0.173	1.0072	0.174 ¢/kWh
Group B	GSD(T), GSLD(T), SBF(T) EV(T)-X	0.173	1.0013	0.173 ¢/kWh
Group C	IS1(T), SBI1(T) IS3(T), SBI3(T)	0.173	0.9687	0.168 ¢/kWh
Group A1	SL, OL	0.173	1.0072	0.174 ¢/kWh