

File Name: 93 2011
Date Prepared: 09-08-93
Prepared By: Joy McCloud

TAMPA ELECTRIC COMPANY

03-Sep-93
02:32:02 PM
Checked By:

Summary of Fuel Oil Issued During the Month for Manual Journal Entry #32.

	(B)	(C)	(D)	AUGUST, 1993	(E)	(F)	(G)	(H)
	No. of Bbls.	Rate/Bbl.	\$ Amount			No. of Bbls.	Rate/Bbl.	\$ Amount
I. #2 Oil (HOOKERS POINT, GANNON, & BIG BEND)					II. #2 Oil PHILLIPS/DINNER LK			
1 BEGINNING INVENTORY	55,761.20	\$25.3906837	1,415,014.99		BEGINNING INVENTORY	372.68	\$24.4289739	9,104.19
2 Oil received at Gannon	8,613.94	23.8749620	205,657.49		Oil received - Dinner Lake	0.00	0.0000000	0.00
3 Oil received at Big Bend	10,137.58	22.8185167	231,628.97		Oil received - Phillips	512.19	23.5594408	12,066.91
4 Oil received at Hookers Point	117.55	23.6319013	2,777.93		Oil received -	0.00	0.0000000	0.00
5 Adjustmnt 7/93 Gannon	0.00		3,012.76		Adj. Phillips 7/93	0.00		(0.02)
6 Adjustmnt					Adj.			0.00
7 Adjustmnt					Adjustment			
8 Total Available	74,630.27	24.9080184	1,858,892.14		Total Available	884.87	23.9256388	21,171.08
9 Consumed - Gannon	15.31	24.9080184	381.34			0.00	23.9256388	0.00
10 Consumed - Big Bend	1,245.31	24.9080184	31,018.20					
11 Ignition - Gannon	11,662.97	24.9080184	290,501.47		Ignition - Phillips	478.12	23.9256388	11,439.33
12 Ignition - Big Bend 1-3	1,984.98	24.9080184	49,441.92		Aux Boiler - Phillips	128.97	23.9256388	3,085.69
13 Ignition - Big Bend 4	1,340.59	24.9080184	33,391.44					
14 Ignition - Hookers Point	32.44	24.9080184	808.02					
15 Other Usage - Gannon	368.75	24.9080184	9,184.83		Other Usage - Phillips	0.00	23.9256388	0.00
16 Other Usage - Big Bend	218.78	24.9080184	5,449.38		Other Usage - Dinner Lake	0	23.9256388	0.00
17 Other Usage - C112	29.47	24.9080184	739.02					
18		24.9080184	0.00					
19		24.9080184	0.00					
20 ENDING INVENTORY	57,751.47	24.9080185	1,437,976.52		ENDING INVENTORY	277.78	23.9256246	6,646.06

Barrels

Ending Inventory - Hookers Point
Ending Inventory - Gannon
Ending Inventory - Big Bend
Ending Inventory - Phillips
Ending Inventory - Dinner Lake

Total per Station Reports
Ending Inventory per Books

Difference

141.25
3,454.32
54,135.90
277.78
0.00
58,009.25
58,009.25

0.00

Combined Phillips, Dinner Lk

Total #2 Oil Ending Inventory:

Barrels	\$/BBL	\$
58,009.25	24.9033142	1,444,422.58

SCANNED

DECLASSIFIED

SPECIFIED
CONFIDENTIAL

990001

Blumberg No. 5118

EXHIBIT
"A"

DOCUMENT NUMBER-DATE
06289 JUN 24 93
FPSC-RECORDS/REPORTING

W/R 10-10-1-1
(145)

A B C D E F G H I J K L M

GENERAL LEDGER ACCOUNT - 15111 (16 LUBE OIL)

										QUANTITIES		VALUES	
MONTH/ YEAR	REFERENCE	VENO. #	TYPE	SUPPLIER NAME/ STATION	\$/GAL	DATE SHIPPED	INVENTORY/ USE	DEBITS	CREDITS	BALANCE	DEBITS	CREDITS	BALANCE
1										13,908.00			47,400.11
2	JAN 93	JE 32	Consumed	Phillips	3.4081183	Jan 93	Phillips		250.00			852.03	
3										13,658.00			46,548.08
4	FEB 93	25826	39 16 Lube Oil	Texaco	3.4350000	Unearned discount	Nov 92	Phillips			216.30		
5		JE 32	Consumed	Phillips	3.4081183		Feb 93	Phillips	129.00			441.69	
6										13,529.00			46,322.69
7	MAR 1993	JE 32	Consumed	Phillips	3.4239550	February 1993 Ending Balance	Mar 93	Phillips	998.00			3,417.11	
8										12,531.00			42,905.58
9	APR 1993	JE 32	Consumed	Phillips	3.4239547	March 1993 Ending Balance	Apr 93	Phillips	1,018.00			3,485.59	
10										11,513.00			39,419.99
11	MAY 1993	JE 32	Consumed	Phillips	3.4239547	April 1993 Ending Balance	May 93	Phillips	786.00			2,691.23	
12										10,727.00			36,728.76
13	JUN 93	81570	39 16 Lube Oil	Texaco	3.4006495	May 1993 Ending Balance	Jun 93	Phillips	6,312.00		21,464.90		
14		JE 32	Consumed	Phillips	3.4153213		Jun 93	Phillips	3,393.00			11,588.19	
15										13,646.00			46,605.47
16	JUL 93	93934	39 16 Lube Oil	Texaco	0.0343504	Correction to 6/93 payment	Jun 93	Phillips			216.82		
17		JE 32	Consumed	Phillips	3.4233431		Jul 93		2,943.00			10,098.05	
18										10,703.00			36,724.24
19	AUG 1993	JE 32	39 Accrual	Texaco	3.4350008	July 1993 Ending Balance	Aug 93		6,315.00		21,692.03		
20		JE 32	Consumed	Phillips	3.4326167	Accrual	Aug 93		2,349.00			8,063.22	
21			BALANCE AUGUST 93			August 1992 Ending Balance				14,669.00			50,353.05
22	SEP 93		39 16 Lube Oil	Texaco	0.0000000		Sep 93	Phillips	0.00		0.00		
23		JE 32	Consumed	Phillips	3.4326169		Sep 93		5,104.00			17,520.07	
24			BALANCE SEPTEMBER 93			September 1993 Ending Balance				9,565.00			32,832.98
25	OCT 1993	JE 32	39 Accrual	Texaco	3.4350008	Accrual	Sep 93		6,295.00		21,623.33		
26		JE 32	Consumed	Phillips	3.4140496		Oct 93	Phillips	655.00			2,248.98	
27			BALANCE OCTOBER 93			October 1993 Ending Balance				15,205.00			52,207.33
28		135497	39 16 Lube Oil	Texaco	3.4000000		Nov 93		6,295.00		21,407.10		
29		JE 32	39 Reversal	Texaco	3.4350008	Accrual	Nov 93		6,295.00			21,623.33	
30	NOV 1993	JE 32	Consumed	Phillips	3.4140496		Nov 93	Phillips	782.00			2,673.93	
31			BALANCE NOVEMBER 93			November 1993 Ending Balance				14,423.00			49,317.17
32	DEC 1993												
33			39 16 Lube Oil	Texaco			Dec 93	Phillips	0.00		216.23		
34								0.00					
35		JE 32	Consumed	Phillips	3.4343341		Dec 93	Phillips	523.00			1,796.16	
36			BALANCE DECEMBER 93			December 1993 Ending Balance				13,900.00			47,737.24

W/P 10-12-1-1
6/18/10-10/14
(245)

SPECIFIED
CONFIDENTIAL

(A)
Date: 93_001L
Date Prepared: 8-05-93
Prepared By: L Hamilton

(B) (C) (D) (E)
TARPA ELECTRIC COMPANY
Summary of Fuel Oil Issued During the Month of JULY, 1993 for Manual Journal Entry 832.

(F) (G) (H)
06-Jan-92
01:20:51 PM

1. 16 OIL HOOKERS POINT

	No. of Bbls.	Rate/Bbl.	\$ Amount
1 BEGINNING INVENTORY	67,124.32	\$16.9346549	1,136,861.44
2 Oil received by barge/truck	74,940.02	15.1100000	1,162,543.70
3 Other receipts: Waste Oil	0.00	0.0000000	0.00
4 Temp Diff.			0.00
5 Adj.			0.00
6			
7			
8 Total Available	144,064.34	15.9610986	2,299,425.14
9			
10 Consumed - Hookers Point	97,508.02	15.9610986	1,556,335.12
11			
12 ENDING INVENTORY	46,556.32	15.9610987	743,090.02
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			

Total 16 Oil Ending Inventory:

Barrels	\$/BBL	\$
63,640.38	15.9400718	1,014,432.23
=====	=====	=====

24 I. LURE OIL PHILLIPS

	No. of Bbls.	Rate/Bbl.	\$ Amount
26 BEGINNING INVENTORY	13,646.00	\$3.4153210	46,605.47
27 Oil received by barge/truck	0.00	0.0000000	0.00
28 4/93 Adj			216.82
29			
30			
31 Total Available	13,646.00	3.4312099	46,822.29
32			
33 Consumed - Phillips	2,943.00	3.4312099	10,098.05
34			
35 ENDING INVENTORY	10,703.00	3.4312100	36,724.24
=====	=====	=====	=====

I. 16 OIL PHILLIPS/DINNER LAKE

	No. of Bbls.	Rate/Bbl.	\$ Amount
BEGINNING INVENTORY	16,578.19	\$16.8380485	279,144.37
Oil received by truck PH	10,147.74	\$14.3758472	145,882.36
Oil received by truck DL	0.00	ERR	0.00
Adj. 5/93 Phillips	0.00		44.74
Adj. 4/93 Phillips	0.00		(589.65)
Total Available	26,725.93	15.8827787	424,481.82
Consumed - Phillips	9,641.87	15.8827787	153,139.61
Consumed - Dinner Lt	0.00	15.8827787	0.00
ENDING INVENTORY	17,084.06	15.8827787	271,342.21
=====	=====	=====	=====

Barrels

Ending Inventory - HP	46,556.32
Ending Inventory - DL	1,178.90
Ending Inventory - PH	15,955.16
=====	=====
	63,640.38
=====	=====

SPECIFIED
CONFIDENTIAL

601P 10-12/1-1
(485)

File Name: 93_6011
Date Prepared: 10-05-93
Prepared By: L. Hamilton

(A) (B) (C) (D) (E) (F) (G) (H)
TANPA ELECTRIC COMPANY
06-Jan-92
01:28:51 PM
Summary of Fuel Oil Issued During the Month of SEPTEMBER, 1993 for Manual Journal Entry #32.

I. #6 Oil HOOKERS POINT

	No. of Bbls.	Rate/Bbl.	\$ Amount
1 BEGINNING INVENTORY	114,946.05	\$14.8521197	1,707,192.49
2 Oil received by barge/truck	101,895.86	13.9975000	1,426,287.30
3 Other receipts: Waste Oil	0.00	0.0000000	0.00
4 Temp Diff.	6.64		0.00
5 Adj.			0.00
6			
7			
8 Total Available	216,848.55	14.4500841	3,133,479.79
9			
10 Consumed - Hookers Point	119,943.45	14.4500841	1,733,192.94
11			
12 ENDING INVENTORY	96,905.10	14.4500842	1,400,286.85

Total #6 Oil Ending Inventory:

Barrels	\$/Bbl	\$
109,410.40	14.5542190	1,592,382.92

24 I. LUBE OIL PHILLIPS

	No. of Gals.	Rate/Gals.	\$ Amount
25			
26 BEGINNING INVENTORY	14,669.00	\$3.4326164	50,353.05
27 Oil received by barge/truck	0.00	0.0000000	0.00
28 Adj.			
29			
30			
31 Total Available	14,669.00	3.4326164	50,353.05
32			
33 Consumed - Phillips	5,104.00	3.4326164	17,520.07
34			
35 ENDING INVENTORY	9,565.00	3.4326169	32,832.98

I. #6 Oil PHILLIPS/DINNER LAKE

	No. of Bbls.	Rate/Bbl.	\$ Amount
BEGINNING INVENTORY	19,875.72	\$15.5394475	308,857.71
Oil received by truck PH	9,583.75	\$15.0179262	143,928.05
Oil received by truck DL	0.00	\$0.0000000	0.00
Temp Diff.	0.00		0.00
Adj. 8/93 Phillips	0.00		(253.77)
Adj.	0.00		0.00
Total Available	29,459.47	15.3611721	452,531.99
Consumed - Phillips	16,954.17	15.3611721	260,435.92
Consumed - Dinner Lk	0.00	15.3611721	0.00
ENDING INVENTORY	12,505.30	15.3611723	192,096.07

Barrels

Ending Inventory - HP	96,905.10
Ending Inventory - DL	1,114.60
Ending Inventory - PH	11,390.70
	109,410.40

SPECIFIED
CONFIDENTIAL

93-6011
10-05-93
1-1-94-01-8/M

SPECIFIED CONFIDENTIAL

File Name: 93 2011
Date Prepared: 09-28-93 Revised
Prepared By: Joy McCloud

TAMPA ELECTRIC COMPANY
—REVISED—

05-Oct-93
10:00:13 AM
Checked By:

Summary of Fuel Oil Issued During the Month for Manual Journal Entry #32.

	(B)	(C)	(D)	AUGUST, 1993	(E)	(F)	(G)	(H)
I. #2 Oil (HOOKERS POINT, GANNON, & BIG BEND)	No. of Bbls.	Rate/Bbl.	\$ Amount			No. of Bbls.	Rate/Bbl.	\$ Amount
1 BEGINNING INVENTORY	55,761.20	\$25.3904837	1,415,814.99		II. #2 Oil PHILLIPS/DINNER LA			
2 Oil received at Gannon	164.51	22.5823962	3,715.03		BEGINNING INVENTORY	372.68	\$24.4289739	9,104.19
3 Oil received at Big Bend	10,137.58	22.8485467	231,628.97		Oil received - Dinner Lake	0.00	0.0000000	0.00
4 Oil received at Hookers Point	117.55	23.6319013	2,777.93		Oil received - Phillips	512.19	23.5594408	12,066.91
5 Adjustent 7/93 Gannon	0.00		3,012.76		Oil received -	0.00	0.0000000	0.00
6 Adjustent					Adj. Phillips 7/93	0.00		(0.02)
7 Adjustent					Adj.			0.00
8 Total Available	66,180.84	25.0366976	1,656,949.68		Adjustment			
9 Consumed - Gannon	15.31	25.0366976	383.31		Total Available	884.87	23.9256388	21,271.08
10 Consumed - Big Bend	1,245.31	25.0366976	31,178.45			0.00	23.9256388	0.00
11 Ignition - Gannon	3,382.78	25.0366976	84,693.64		Ignition - Phillips	478.12	23.9256388	11,439.33
12 Ignition - Big Bend 1-3	1,984.98	25.0366976	49,697.34		Aux Boiler - Phillips	128.97	23.9256388	3,085.69
13 Ignition - Big Bend 4	1,340.59	25.0366976	33,563.95					
14 Ignition - Hookers Point	32.44	25.0366976	812.19		Other Usage - Phillips	0.00	23.9256388	0.00
15 Other Usage - Gannon	199.51	25.0366976	4,995.07		Other Usage - Dinner Lake	0	23.9256388	0.00
16 Other Usage - Big Bend	218.78	25.0366976	5,477.53					
17 Other Usage - CTR2	29.67	25.0366976	742.84					
18		25.0366976	0.00					
19		25.0366976	0.00					
20 ENDING INVENTORY	57,731.47	25.0366977	1,445,405.36		ENDING INVENTORY	277.78	23.9256246	6,646.06

	Barrels	Adjusted \$'s made in September	
Ending Inventory - Hookers Point	141.25	Rec'd - Gannon	(201,942.46)
Ending Inventory - Gannon	3,454.32	Consumed - Gannon	(1.97)
Ending Inventory - Big Bend	54,135.90	Consumed - Big Bend	(160.25)
Ending Inventory - Phillips	277.78	Ignition - Gannon	205,807.83
Ending Inventory - Dinner Lake	0.00	Ignition - Big Bend 1-3	(255.42)
Total per Station Reports	58,009.25	Ignition - Big Bend 4	(172.51)
Ending Inventory per Books	58,009.25	Ignition - Hookers Point	(4.17)
		Other Usage - Gannon	4,189.76
		Other Usage - Big Bend	(28.15)
		Other Usage - CTR2	(3.82)
Difference	0.00		7,428.84

Total #2 Oil Ending Inventory:

Barrels	\$/Bbl	\$
58,009.25	25.0313772	1,452,051.42

W/P 10-12-93
2-3

SPECIFIED CONFIDENTIAL

File Name: 93 2011
Date Prepared: 09-08-93
Prepared By: Joy McCloud

TANPA ELECTRIC COMPANY

03-Sep-93
02:32:02 PM
Checked By:

Summary of Fuel Oil Issued During the Month for Manual Journal Entry #32.

	(B)	(C)	(D)	AUGUST, 1993	(E)	(F)	(G)	(H)
A								
I. #2 Oil (HOOKERS POINT, GANNON, & BIG BEND)	No. of Bbls.	Rate/Bbl.	\$ Amount		II. #2 Oil PHILLIPS/DINNER LK	No. of Bbls.	Rate/Bbl.	\$ Amount
1 BEGINNING INVENTORY	55,761.20	\$25.3906837	1,415,814.99		BEGINNING INVENTORY	372.68	\$24.4289739	9,104.19
2 Oil received at Gannon	8,613.94	23.8749620	205,657.49		Oil received - Dinner Lake	0.00	0.0000000	0.00
3 Oil received at Big Bend	10,137.58	22.8485467	231,628.97		Oil received - Phillips	512.19	23.5594408	12,066.91
4 Oil received at Hookers Point	117.55	23.6319013	2,777.93		Oil received -	0.00	0.0000000	0.00
5 Adjustent 7/93 Gannon	0.00		3,012.76		Adj. Phillips 7/93	0.00		(0.02)
6 Adjustent					Adj.			0.00
7 Adjustent					Adjustent			
8 Total Available	74,630.27	24.9080184	1,858,892.14		Total Available	884.87	23.9256388	21,171.08
9 Consumed - Gannon	15.31	24.9080184	381.34			0.00	23.9256388	0.00
10 Consumed - Big Bend	1,245.31	24.9080184	31,018.20					
11 Ignition - Gannon	11,642.97	24.9080184	290,501.47		Ignition - Phillips	478.12	23.9256388	11,439.33
12 Ignition - Big Bend 1-3	1,984.98	24.9080184	49,441.92		Aux Boiler - Phillips	128.97	23.9256388	3,085.69
13 Ignition - Big Bend 4	1,340.59	24.9080184	33,391.44					
14 Ignition - Hookers Point	32.44	24.9080184	808.02		Other Usage - Phillips	0.00	23.9256388	0.00
15 Other Usage - Gannon	368.75	24.9080184	9,184.83		Other Usage - Dinner Lake	0	23.9256388	0.00
16 Other Usage - Big Bend	218.78	24.9080184	5,449.38					
17 Other Usage - C782	29.67	24.9080184	739.02					
18		24.9080184	0.00					
19		24.9080184	0.00					
20 ENDING INVENTORY	57,731.47	24.9080185	1,437,976.52		ENDING INVENTORY	277.78	23.9256246	6,646.06

	Barrels
Ending Inventory - Hookers Point	141.25
Ending Inventory - Gannon	3,454.32
Ending Inventory - Big Bend	54,135.90
Ending Inventory - Phillips	277.78
Ending Inventory - Dinner Lake	0.00
Total per Station Reports	58,009.25
Ending Inventory per Books	58,009.25
Difference	0.00

Combined Phillips, Dinner Lk

Total #2 Oil Ending Inventory:

Barrels	\$/Bbl	\$
58,009.25	24.9033142	1,444,622.58

WTP 10-12/24

**SPECIFIED
CONFIDENTIAL**

(A)
FILE NAME: 93JE32GA
PREPARED BY: Joy McCloud
DATE PREPARED: 05-05-93

April 1993
RAIL FREIGHT

	(B) Tons	(C) \$/Ton	(D) Total \$
1 Beginning Bal	47,660.00	15.18	723,478.80
2 Gatliff	(B) 62,228.00	15.18	944,621.04
3 Gatliff	0.00	0.00	0.00
4 Helm Lease			93,571.50 (B)
5 Adj. GN-23-90-93	(B) 506.00	15.18	7,681.08
6 Adj. GN-14-90-93			5,199.00 (B)
Detention			0.00
"			
"			
"			
"			
"			
"			
"			
7 Total Available	110,394.00		1,774,551.42
8 Less: Pd/Accr	(79,721.00)		(1,308,935.28)
9 Manual Accrual	30,673.00	15.18	465,616.14
10 Current Month	55,098.00		923,135.77
11 Prior Month	7,350.00		122,827.86
12 Charged to Plant	62,448.00		1,045,963.63
13 In-Transit	(A) 7,636.00		(B) 127,936.85

(A) The tons come from the rail coal section

(B) See above references

	Tons	\$/Ton	\$
14	62,734	\$1.5744333	\$98,770.50

Now get the above rate and add it to
15 the rail rate charged of 15.18 + 1.57 = 16.75

16 7636 @ 16.7544333 = 127,936.85

Note: The rail rate changes every quarter

W/P
10-13/1-1
(1 of 6)

FILE NAME: 93JE32GA
 PREPARED BY: Sharon Beuris
 DATE PREPARED: 6-4-93

**SPECIFIED
 CONFIDENTIAL**

May 1993
 RAIL FREIGHT

	(A) Tons	(B) \$/Ton	(C) Total \$
1 Beginning Bal	30,673.00	15.18	465,616.14
2 Gatliff	61,697.00	15.18	936,560.46
3 Gatliff			0.00
4 Gatliff			0.00
5 Helm Lease			93,571.50
Adj.			
Detention			
"			
"			
"			
"			
"			
"			
"			
6 Total Available	92,370.00		1,495,748.10
7 Less: Pd/Accr	(61,402.00)		(1,025,653.86)
8 Manual Accrual	30,968.00	15.18	470,094.24
9 Current Month	61,697.00		1,030,131.96
10 Prior Month	7,636.00		127,936.85
11 Charged to Plant	69,333.00		1,158,068.81
12 In-Transit	0.00		0.00

W/P 10-13/1-1
 (246)

**SPECIFIED
CONFIDENTIAL**

FILE NAME: 93JE32GA
PREPARED BY: Sharon Beuris
DATE PREPARED: 7-2-93

	(A)	(B)	(C)
June 1993 RAIL FREIGHT	Tons	\$/Ton	Total \$
1 Beginning Bal	30,968.00	15.18	470,094.24
2 Gatliff	59,376.00	15.18	901,327.68
3 Gatliff	0.00		0.00
4 Gatliff	0.00		0.00
5 Helm Lease			93,571.50
	0.00		0.00
Demurrage			0.00
Detention			
"			
"			
"			
"			
"			
"			
"			
6 Total Available	90,344.00		1,464,993.42
7 Less: Pd/Accr	(74,863.00)		(1,229,991.84)
8 Manual Accrual	15,481.00	15.18	235,001.58
9 Current Month	59,376.00		994,899.18
10 Prior Month	0.00		0.00
11 Charged to Plant	59,376.00		994,899.18
12 In-Transit	0.00		0.00

03/8 10-13/1-1
(3 of 6)

FILE NAME: 93JE32GA
 PREPARED BY: Sharon Beuris
 DATE PREPARED: 8-4-93

**SPECIFIED
 CONFIDENTIAL**

	(A)	(B)	(C)
July 1993 RAIL FREIGHT	Tons	\$/Ton	Total \$
1 Beginning Bal	15,481.00	15.18	235,001.58
2 Gatliff	70,522.00	15.18	1,070,523.96
3 Gatliff	0.00	0.00	0.00
4 Gatliff	0.00		0.00
5 Helm Lease			93,571.50
Adj.			0.00
Adj.			0.00
Detention			
"			
"			
"			
"			
"			
"			
"			
"			
6 Total Available	86,003.00		1,399,097.04
7 Less: Pd/Accr	(31,226.00)		(567,582.18)
8 Manual Accrual	54,777.00	15.18	831,514.86
9 Current Month	70,522.00		1,164,095.46
10 Prior Month	0.00		0.00
11 Charged to Plant	70,522.00		1,164,095.46
12 In-Transit	0.00		0.00

W/P 10-13/1-1
 (4 of 6)

**SPECIFIED
CONFIDENTIAL**

FILE NAME: 93JE32GA
PREPARED BY: Sharon Beuris
DATE PREPARED: 9-4-93 **A**
AUGUST
RAIL FREIGHT

	Tons	^B \$/Ton	^C Total \$
1 Beginning Bal	54,777.00	15.18	831,514.86
2 Gatliff	82,236.00	15.18	1,248,342.48
3 Adj. GN-52-75-9	0.00		16,987.22
4 Adj.			0.00
5 Adj.			0.00
6 Adj.			0.00
7 Lease Helm Detention			93,571.50 0.00
"			
"			
"			
"			
"			
"			
"			
8 Total Available	137,013.00		2,190,416.06
9 Less: Pd/Accr	(70,396.00)		(1,179,170.00)
10 Manual Accrual	66,617.00	15.18	1,011,246.06
11 Current Month	72,947.00		1,205,405.98
12 Prior Month	0.00		0.00
13 Charged to Plan	72,947.00		1,205,405.98
14 In-Transit	9,289.00		153,495.22

WIP 10-13/1-1
(5 & 6)

FILE NAME: 93JE32GA
 PREPARED BY: Sharon Beuris
 DATE PREPARED: 10-4-93
 SEPTEMBER, 1993
 RAIL FREIGHT

C
 Add
 Column
 Letter

	A Tons	B \$/Ton	C Total
1 Beginning Bal	66,617.00	15.18	1,011,246.06
2 Gatliff	70,856.00	15.18	1,075,594.08
3 Adj.	0.00	0.00	0.00
4 Adj.	0.00	0.00	0.00
5 Adj.	0.00	0.00	0.00
6 Adj.	0.00	0.00	0.00
7 Adj.	0.00	0.00	0.00
8 Lease Helm Detention			93,571.50 0.00
"			
"			
"			
"			
"			
"			
"			
9 Total Available	137,473.00		2,180,411.64
10 Less: Pd/Accr	(106,717.00)		(1,713,535.56)
11 Manual Accrual	30,756.00	15.18	466,876.08
12 Current Month	55,557.00		916,723.10
13 Prior Month	9,289.00		153,495.22
14 Charged to Plan	64,846.00		1,070,218.32
15 In-Transit	15,299.00		252,442.48

W/P 10-13/1-1
 (69-6)

Beginning Balance	106,574.00	5,143,725.67	104,863.00	4,652,177.23	2,714.00	95,636.22	264,860.00	16,192,026.65	479,011.00	26,083,565.77
1 Brq Rec- Coal	1A 354,529.00	14,472,162.94	2A 114,450.00	3,968,334.28	0.00	0.00	0.00	0.00	468,979.00	18,440,497.22
2 Trans- Barge		2,898,841.40	4A	935,811.73		0.00	3A 100,851.00	4,073,303.09	0.00	3,834,653.13
3 Rail Received								1,695,237.31	100,851.00	4,073,303.09
4 Rail Freight								0.00	0.00	1,695,237.31
Limestone & Frt								0.00	0.00	0.00
Limestone Adj.								0.00	0.00	0.00
Harbor Maint.	0.00	18,090.20	0.00	4,960.42		0.00		0.00	0.00	23,050.62
Adjustment	0.00	0.00	0.00	0.00				0.00	0.00	0.00
Adjustment-Aerial	1C (1,755.00)	(86,690.56)	5A	0.00	0.00	0.00	0.00	0.00	(1,755.00)	(86,690.56)
Transfer from B84	6A 28,603.00	1,273,091.62	6B	(28,603.00)	(1,273,091.62)	0.00	0.00	0.00	0.00	0.00
Total Available	487,951.00	23,719,221.27	2B	190,710.00	8,288,192.04	2,714.00	95,636.22	365,711.00	1,047,086.00	54,063,616.58
Consumed	1B (269,309.00)	(13,091,068.07)		(87,816.00)	(3,816,453.63)	0.00	0.00	3B (146,748.00)	(8,812,065.52)	(503,873.00)
								0.00	0.00	(25,719,587.22)
Ending Balance	218,642.00	10,628,153.20		102,894.00	4,471,738.41	2,714.00	95,636.22	218,963.00	543,213.00	28,344,029.36
\$/Ton		48.6098425		43.4596615		35.2381061		60.0489650		51.6324510

BARGE IN TRANSIT		Pile 7		Pile 8		Pile 9		Pile 6				Total	
FILE NAME: C:\fuel\94fuel		Tons	\$	Tons	\$	Tons	\$	Tons	\$	Tons	\$	Tons	\$
5	Beginning Balance	137,678.90	4,701,609.09	525,282.99	27,281,828.40	168,812.12	6,240,022.28	118,860.10	4,664,647.87	(0.00)	0.00	0.00	0.00
6	Paid	7A 16,640.80	15,803,014.00	2B 60,071.46	60,648,330.03	8C 149,632.10	54,762,772.12	4A 147,908.00	55,225,471.54	0.00	0.00	0.00	0.00
7	Accrual Sec 10+11	9A 34,610.65	906,638.61	9C 49,397.84	11,901,052.74	9E 166,381.99	5,097,625.73	9G 195,446.21	6,380,650.45	0.00	0.00	0.00	0.00
8	Reversal	PM (325,836.75)	(12,283,763.01)	(59,389.43)	(2,456,847.82)	(150,853.64)	(4,258,842.52)	(252,315.10)	(8,608,913.44)	0.00	0.00	0.00	0.00
9	ARN Intercoastal/Frt refund	0.00	(169,596.10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	ARN Burlington rebate	0.00	(13,949.45)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	ARN Demurrage	0.00		0.00	0.00	0.00		0.00	(750.00)	0.00	0.00	0.00	0.00
12	Transportation		247,659.09	15A	1,075,191.55	15B	1,771,613.48	15C	927,882.26	0.00	0.00	0.00	0.00
13	Total Available	265,093.60	9,191,612.23	573,362.83	30,449,554.90	333,972.57	13,613,191.09	209,901.21	8,588,988.68	(0.00)	0.00	0.00	0.00
14	Delivered to Gannon		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Delivered to B8 1-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	Delivered to B8 4	12A (114,450.00)	(3,968,334.28)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	Ending Balance	150,643.60	5,223,277.95	573,362.83	30,449,554.90	112,929.57	4,603,167.91	76,415.21	3,126,848.92	(0.00)	0.00	0.00	0.00
18	\$/Ton		34.6730824		53.1069565		40.7614047		40.9191957	0.0000000		0.0000000	

March 1994	Tons	\$								
RAIL MATERIAL										
19 Beginning Balance	17,937.00	752,808.47								
20 Paid	77,849.00	3,629,972.84	13							
21 Accrual	99,469.00	3,432,583.19								
22 Reversal	(77,253.00)	(3,049,344.22)								
23 Adjustment	0.00	0.00								
24 Adjustment	0.00	0.00								
25 Total Available	118,002.00	4,766,020.28								
26 Delivered to Gannon	(100,851.00)	(4,073,303.09)								
27 Ending Balance	17,151.00	692,717.19								
28 Rail \$/Ton		40.3893178								

Total Inventory Tons

1,473,715.21

Total (this schedule) Inventory

\$ 72,439,596.23

Barge In-transit Transportation

\$ 3,569,151.07

Total Rail In-transit Inventory

\$ 285,571.99

Total

\$ 76,294,319.29

Gatliff In-Transit

(70,980.99)

Zeigler In-Transit

0.00

842,370.22

1994-01-10
 (1316)
 SPECIFIED
 CONFIDENTIAL

MARCH, 1994
 Prepared By: Sharon Beuris
 Date Prepared: 4/2/94

	(A) Total	(B) Pile 7	(C) Pile 8	(D) Pile 9	(E) Pile 6	(F) Pile 48	(G) Test
1. Input Tons delivered in per TT&T	475,700.26	125,414.70	75,786.00	165,160.45	109,339.11	0.00	0.00
2. Input Less: FOB Davant tons completed	(90,773.80)	(90,773.80)	0.00	0.00	0.00	0.00	0.00
3. Input Less: Current FOB Dav. in-transit	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Plus: Prior FOB Davant in-transit	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Input Less: current loaded at mine	(42,214.52)	0.00	(4,452.00)	(19,911.31)	(17,851.21)	0.00	0.00
6. Plus: prior loaded at mine	45,115.12	0.00	0.00	45,115.12	0.00	0.00	0.00
7. Input Plus: Current Gatliff intransit	70,980.99	0.00	70,980.99	0.00	0.00	0.00	0.00
8. Less: Prior Gatliff in-transit	(98,687.15)	0.00	(98,687.15)	0.00	0.00	0.00	0.00
10. Midsouth tons to ECT	360,120.90	34,640.90	43,627.84	190,364.26	91,487.90	0.00	0.00
12. Tons		Dollars	\$/Ton				
15. Current loaded at mine	42,214.52						
17. Electro-Coal Beg Inventory	825,273.99	3,266,489.43	3.9580666				
18. Plus: Midsouth tons to ECT	360,120.90						
19. Plus: FOB Davant tons	90,773.80						
20. Input Adjustments	0.00						
21. Input Electro-Coal Costs		2,192,776.83	4.8631683				
22. Input Adjustments							
24. Total Available	1,276,168.69	5,459,266.26	4.2778563				
25. Tons Loaded to Gulfcoast	(441,837.00)	(1,890,115.19)					
27. Electro-Coal Ending Inventory	834,331.69	3,569,151.07	4.2778563				
28. Delivered to Tampa: Total			8.1765988				
29. : GCT			4.0302768				
30. Gulfcoast In-Transit Beg	63,947.00						
31. Received from Electro-Coal	441,837.00						
32. Input Gulfcoast Costs							
34. Total Available	505,784.00						
36. Input Delivered to Tampa (File 5)	(468,979.00)						
39. In-Transit Ending	36,805.00						
40. Delivered to Tampa: GCT			4.1463220				
41. Total In-Transit Ending	913,351.21	3,569,151.07					
43. Check:							
44. Midsouth Costs		4,022,346.38					
45. Total Received in Tampa	468,979.00	3,834,653.13					
46. Plus: In-Transit Ending	913,351.21	3,569,151.07					
47. Less: In-Transit Beginning	(934,336.11)	(3,266,489.43)					
48. Less: Adjustments		0.00					
49. Less: Current Gatliff In-transit	(70,980.99)						
50. Plus: Prior Gatliff In-transit	98,687.15						
51. Plus: Current FOB In-transit	0.00						
52. Less: Prior FOB In-transit	0.00						
53. Less: Gatliff Spot in-transit	0.00						
54. Plus: G.C. Service		554,216.80					
56. Billing to TECO	475,700.26	8,713,877.95					

Agree tons to tonnage reconciliation
 (\$1,944,537.94/ 468,979 tons)

Agree tons to Barge in Transit (File 4)

SPECIFIED
 CONFIDENTIAL

WIP 10-2401
 (5416)(4)

SPECIFIED CONFIDENTIAL

Fuel Closeout for March 1994
Paid/Accrued Tons by Pile

Tons \$

A	B	C	D	E	F	G	H
1 176651	24 Barge Coal	Zeigler	41.371	Dec 93	7	37,959.50	1,570,422.49
2 176652	24 Barge Coal	Zeigler	41.371	Dec 93	7	9,006.70	372,616.19
3 176634	24 Barge Coal	Zeigler	41.371	Dec 93	7	1,566.60	64,811.81
4 176638	24 Barge Coal	Zeigler	41.371	Dec 93	7	1,546.50	63,980.27
5 176604	24 Barge Coal	Zeigler	41.371	Dec 93	7	1,576.90	65,237.93
6 176613	24 Barge Coal	Zeigler	41.371	Dec 93	7	1,808.80	74,831.86
7 176608	24 Barge Coal	Zeigler	41.371	Dec 93	7	3,414.10	141,244.73
8 176605	24 Barge Coal	Zeigler	41.371	Dec 93	7	1,539.80	63,703.07
9 176600	24 Barge Coal	Zeigler	41.371	Dec 93	7	1,623.90	67,182.37
10 176603	24 Barge Coal	Zeigler	41.371	Dec 93	7	1,570.50	64,973.17
11 176614	24 Barge Coal	Zeigler	41.371	Dec 93	7	1,765.40	73,036.36
12 176637	24 Barge Coal	Zeigler	41.371	Dec 93	7	1,514.90	62,672.93
13 176609	24 Barge Coal	Zeigler	41.371	Dec 93	7	1,738.60	71,927.62
14 176602	24 Barge Coal	Zeigler	41.371	Dec 93	7	1,616.60	66,880.36
15 176612	24 Barge Coal	Zeigler	41.371	Dec 93	7	1,820.00	75,295.22
16 176635	24 Barge Coal	Zeigler	41.371	Dec 93	7	1,606.50	66,462.53
17 176633	24 Barge Coal	Zeigler	41.371	Dec 93	7	1,501.80	62,130.97
18 176599	24 Barge Coal	Zeigler	41.371	Dec 93	7	1,602.60	66,301.16
19 176607	24 Barge Coal	Zeigler	41.371	Dec 93	7	3,387.10	140,127.71
20 176640	24 Barge Coal	Zeigler	41.371	Dec 93	7	1,528.10	63,219.02
21 176606	24 Barge Coal	Zeigler	41.371	Dec 93	7	1,565.00	64,745.62
22 176601	24 Barge Coal	Zeigler	41.371	Dec 93	7	1,561.30	64,592.54
23 176642	24 Barge Coal	Zeigler	41.371	Dec 93	7	1,542.00	63,794.08
24 176610	24 Barge Coal	Zeigler	41.371	Dec 93	7	1,737.50	71,882.13
25 176611	24 Barge Coal	Zeigler	41.371	Dec 93	7	1,773.50	73,371.48
26 178175	24 Barge Coal	Zeigler		Dec 93	7		(74,304.79)
27 178176	24 Barge Coal	Zeigler		Dec 93	7		(10,309.31)
28 178176	24 Barge Coal	Zeigler		Dec 93	7		22,585.38
29 178179	24 Barge Coal	Zeigler	43.401	Jan 94	7	12,409.70	538,593.39
30 178183	24 Barge Coal	Zeigler	43.401	Jan 94	7	23,718.80	1,029,419.63
31 178180	24 Barge Coal	Zeigler	43.401	Jan 94	7	12,698.80	551,140.61
32 178182	24 Barge Coal	Zeigler	43.401	Jan 94	7	19,319.20	838,472.60
33 176650	24 Barge Coal	Zeigler	42.507	Jan 94	7	15,786.10	671,019.75
34 178176	24 Barge Coal	Zeigler		Jan 94	7		(65,011.77)
35 178176	24 Barge Coal	Zeigler		Jan 94	7		4,088.79
36 176645	24 Barge Coal	Zeigler	42.507	Feb 94	7	12,804.40	544,276.63
37 176648	24 Barge Coal	Zeigler	42.507	Feb 94	7	12,965.20	551,111.76
38 176647	24 Barge Coal	Zeigler	42.507	Feb 94	7	25,100.70	1,066,955.46
39 176644	24 Barge Coal	Zeigler	42.507	Feb 94	7	19,843.00	843,466.40
40 182573	24 Barge Coal	Zeigler	42.507	Feb 94	7	12,864.60	546,835.55
41 186997	24 Barge Coal	Zeigler	42.507	Mar 94	7	6,772.10	287,861.65
42 182575	24 Barge Coal	Zeigler	42.507	Mar 94	7	12,806.40	544,361.65
43 187002	24 Barge Coal	Zeigler	42.507	Mar 94	7	9,445.90	401,516.88
44 186995	24 Barge Coal	Zeigler	42.507	Mar 94	7	19,592.60	832,822.64
45 187000	24 Barge Coal	Zeigler	42.507	Mar 94	7	9,542.90	405,640.05
46 186998	24 Barge Coal	Zeigler	42.507	Mar 94	7	32,613.90	1,386,319.05
47 180695	25 Barge Coal	Zeigler Spot	19.590	Jan 94	7	15,669.40	306,963.55
48 176649	25 Barge Coal	Zeigler Spot	19.590	Jan 94	7	15,694.70	307,459.17
49 182571	25 Barge Coal	Zeigler Spot	19.590	Feb 94	7	12,865.90	252,042.98
50 182572	25 Barge Coal	Zeigler Spot	19.590	Feb 94	7	13,343.10	261,391.33
51 182574	25 Barge Coal	Zeigler Spot	19.590	Feb 94	7	12,909.20	252,891.23
52 186064	59 Barge Coal	Interocean/Ven	0.855 BTU adj. 36,335.88 tons	Aug 93	7		(31,067.11)
53 186064	59 Barge Coal	Interocean/Ven	0.672 BTU adj. 33,782.85 tons	Sep 93	7		(22,718.93)
54 186064	59 Barge Coal	Interocean/Ven	2.762 BTU adj. 27,609.97 tons	Oct 93	7		(76,253.84)

(A) 416,640.80 15,803,014.00 (B)

55

WIP 10-26/1
(8816)

(7)

**SPECIFIED
CONFIDENTIAL**

Fuel Closeout for March 1994
Paid/Accrued Tons by Pile

A	B	C	D	E	F	G	H
1 182603	8 Rail freight	CSX	15.510	GN-15-94-90	9416.00 tons	Feb 94 Frt	146,042.16
2 177499	8 Rail freight	CSX	15.510	GN-09-94-90	8557.00 tons	Feb 94 Frt	132,719.07
3 186992	8 Rail freight	CSX	15.510	GN-20-94-89	8095.00 tons	Mar 94 Frt	125,553.45
4 182583	8 Rail freight	CSX	17.060	GN-13-94-76	617.00 tons	Feb 94 Frt	10,526.02
5 185624	8 Rail freight	CSX	15.510	GN-19-94-75	7,797.00 tons	Mar 94 Frt	120,931.47
6 185623	8 Rail freight	CSX	15.510	GN-18-94-90	8,976.00 tons	Mar 94 Frt	139,217.76
7 186992	8 Rail freight	CSX	17.060	GN-20-94-89	381.00 tons	Mar 94 Frt	6,499.86
8 182586	8 Rail freight	CSX	15.510	GN-16-94-76	7170.00 tons	Mar 94 Frt	111,206.70
9 177473	8 Rail freight	CSX	15.510	GN-11-94-90	8651.00 tons	Feb 94 Frt	134,177.01
10 182586	8 Rail freight	CSX	17.060	GN-16-94-76	615.00 tons	Mar 94 Frt	10,491.90
11 177471	8 Rail freight	CSX	17.060	GN-10-94-75	1125.00 tons	Feb 94 Frt	19,192.50
12 182587	8 Rail freight	CSX	17.060	GN-14-94-94	1114.00 tons	Feb 94 Frt	19,004.84
13 182587	8 Rail freight	CSX	15.510	GN-14-94-94	8003.00 tons	Feb 94 Frt	124,126.53
14 185622	8 Rail freight	CSX	17.060	GN-17-94-91	287.00 tons	Mar 94 Frt	4,896.22
15 177471	8 Rail freight	CSX	15.510	GN-10-94-75	6544.00 tons	Feb 94 Frt	101,497.44
16 185622	8 Rail freight	CSX	15.510	GN-17-94-91	8421.00 tons	Mar 94 Frt	130,609.71
17 178110	8 Rail freight	CSX	15.510	GN-12-94-90	9291.00 tons	Feb 94 Frt	144,103.41
18 182583	8 Rail freight	CSX	15.510	GN-13-94-76	7199.00 tons	Feb 94 Frt	111,656.49
19 177473	8 Rail freight	CSX	17.060	GN-11-94-90	618.00 tons	Feb 94 Frt	10,543.08
20 177953	66 Rail Freight	National Car		March 94 Lease		Mar 94 Frt	66,378.28
21 177954	66 Rail Freight	National Car		February 94 Lease		Feb 94 Frt	58,105.44
22 187332	67 Barge Coal	Nelson Assoc, Inc.		Inspection Charges		Frt	1,431.53
							0.00 1,728,910.87

22a

23 182012	11 Rail Coal	Gatliff		Price adj 1.349 51887.00 tons	Jan 94 Rail	69,995.56
24 186793	11 Rail Coal	Gatliff	47.088		Feb 94 Rail	44,909.00 2,114,674.95
25 182011	11 Rail Coal	Gatliff	43.877		Feb 94 Rail	32,940.00 1,445,302.33

25a

26 186796	19 Barge Coal	Peabody Arclar	33.602		Feb 94	6 16,710.00 561,489.42
27 183478	5 Barge Coal	Consol	39.519		Dec 93	6 40,311.00 1,593,050.41
28 186236	5 Barge Coal	Consol	31.970		Dec 93	6 31,119.00 994,874.43
29 186798	5 Barge Coal	Consol	31.970		Jan 94	6 8,463.00 270,562.11
30 186798	5 Barge Coal	Consol	38.472		Feb 94	6 16,012.00 616,013.66
31 182010	5 Barge Coal	Consol	38.472		Feb 94	6 9,407.00 361,906.09
32 186798	5 Barge Coal	Consol	31.970		Feb 94	6 25,886.00 827,575.42

32a

33 182013	10 Barge Coal	Gatliff	39.140		Aug 93	8 (87.57) (3,427.49)
34 182012	10 Barge Coal	Gatliff		Price adj 1.349 32333.31 tons	Jan 94	8 43,617.64
35 182011	10 Barge Coal	Gatliff	43.877		Feb 94	8 40,624.00 1,782,451.79
36 186793	10 Barge Coal	Gatliff	47.088		Feb 94	8 17,535.00 825,688.06
37 187888	10 Barge Coal	Gatliff	47.088		Feb 94	8 0.03

37a

38 177470	16 Barge Coal	Mapco		Price adj Qtr 2, 29951.61 tons	Apr 93	9 5,391.29
39 182576	16 Barge Coal	Mapco	30.950		Feb 94	9 29,877.08 924,695.63
40 182577	16 Barge Coal	Mapco	31.020		Feb 94	9 15,359.12 476,439.90
41 186797	19 Barge Coal	Peabody Arclar		4th Qtr BTU Adj 180,119 tons	9	652,751.26
42 187124	19 Barge Coal	Peabody Costain	35.114		Mar 94	9 9,109.00 319,853.43
43 186796	19 Barge Coal	Peabody Costain	35.114		Feb 94	9 9,272.00 325,577.01
44 182606	22 Barge Coal	Pyramid	20.350		Feb 94	9 12,270.40 249,702.64
45 182605	22 Barge Coal	Pyramid	20.350		Feb 94	9 7,888.90 160,539.11
46 182605	22 Barge Coal	Pyramid	20.040		Feb 94	9 15,069.90 302,000.80
47 177577	65 Barge Coal	Consol Spot	26.500		Feb 94	9 15,891.00 421,111.50
48 182582	65 Barge Coal	Consol Spot	26.500		Feb 94	9 15,630.30 414,202.95
49 186063	65 Barge Coal	Consol Spot	26.500		Feb 94	9 8,131.10 215,474.15
50 186063	65 Barge Coal	Consol Spot	26.500		Mar 94	9 11,133.30 295,032.45

51

(C) 149,632.10 4,762,772.12 (B)

WIP 10-20/1
(9 of 16)
(8)

Fuel Closeout for March 1994
Barge Coal
Manual Accrual

A Pile	B Supplier	C Prior Month Tons To Accrue	D Current Month tons Shipped	E Current Accrued by A/P
1	7 Freeman	(30.25)	0.00	0.00
2	7 Zeigler	0.00	90,773.80	90,773.80
3	9 Commonwealth	0.00	3,407.80	0.00
4	8 Gatliff	2,015.00	47,023.00	0.00
5	8 Gatliff - Ky May	0.00	0.00	0.00
6	8 Gatliff-Bluegrass	0.00	359.84	0.00
7	9 Peabody	0.00	38,483.00	9,109.00
8	9 Mapco	7,702.34	0.00	0.00
9	9 Mapco	0.00	45,326.95	0.00
10	7 Zeigler Spot	0.00	34,640.90	0.00
11	9 Pyramid De Mao	27.00	25,971.20	0.00
12	9 Sugar Camp/Empire	(0.40)	7,640.40	0.00
13	9 Arclar	0.00	16,945.00	0.00
14	9 American	0.00	13,803.20	0.00
15	6 Consol Supplementa	82,751.00	77,306.21	0.00
16	6 Consol Hump	35,389.00	0.00	0.00
17	9 Consol Spot	0.00	11,133.30	11,133.30
18	9 Consol Hump	0.00	16,184.50	0.00
Totals		127,853.69	428,999.10	111,016.10

Supplier	Prior Month In-transit	Received Per Ton. Rec.
Zeigler	0.00	90,773.80

Prepared By: Sharon Beuri
Date: 06-Apr-94
Checked By:

F Total Tons To Manually Accrue	G Price Per Ton	H \$ Amount To Manually Accrue
(30.25)	A 21.800	(659.45) B
0.00	A 42.742	0.00 B
3,407.80	C 23.000	78,379.40 C
49,038.00	C 40.295	1,975,986.21 D
0.00	C 39.140	0.00 D
359.84	C 40.295	14,499.75 D
29,374.00	E 35.204	1,034,082.30 E
7,702.34	E 30.950	238,387.42 E
45,326.95	E 31.020	1,406,041.99 E
34,640.90	A 19.590	678,615.23 B
25,998.20	E 20.350	529,063.37 E
7,640.00	E 26.000	198,640.00 E
16,945.00	E 35.204	596,531.78 E
13,803.20	E 24.250	334,727.60 E
160,057.21	A 31.970	5,117,029.00 A
35,389.00	A 38.472	1,361,485.61 A
0.00	E 26.500	0.00 E
16,184.50	E 38.472	622,650.08 E
445,836.69		\$14,185,460.29

Current In-transit	Tons Taken Title To
0.00	90,773.80

SPECIFIED
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W/P 10-26/1
(9) 10801
1/90-01 d/m

Jampa Electric Co.
Price Revisions

3/31/94

Prepared By
Approved By

**SPECIFIED
CONFIDENTIAL**

4805 5 COL. - 8805 5 COL.

File #			Tons	\$/ton As Billed	\$/Ton Actual	
8	Entell 4th Dr BTU 23					
	Jan 94 @ 40.295		3233331	152251086	130287073	100000 -
	Feb 94		5815900	260813988	234351691	21964013
	Entell 1st Dr BTU 94					262162297
						200000 -
						8926310
7	Zeigler					
	@ 43.653 7/93		1691940	73431889	73858251	426362
	@ 42.507 12/93		8787420	357341490	373526262	16185372
	@ 42.742 1/94		8393260	256772300	358744719	1972419
	@ 42.742 2/94		8357790	355264580	357228660	19640280
	@ 42.742 3/94		9077380	385852192	387985376	2133184
	@ 42.74 12/93		1644490	6805116	6991976	186867
						22868283
9	Panbody 10/93	10/93	21805 -	76476677		
	@ 35.114 10/93	10/93	410263 -	141214420		
		11/93	33370 -	118792251		
		11/93	28375 -	99519638		
		12/93	55800 -	195728384		
	Subtotal		11801119 -	631731370	632469857	738487
		1/94	5870510	205896397		
	@ 35.204 1/94	1/94	1237300	43395823		
		2/94	3677300	129124713		
		2/94	927200	32557701		
		3/94	910900	21985343		
			12623210	442959977	444387485	1427508
						1165275
9	Mapco 7/92		2999753	30.010	30.040	
			2275200	30.090	30.270	199543
	@ 30.760 7/93		2695323	82530791	82908135	377344
	@ 30.760 8/93		2241036	68575701	68934267	358566
	@ 30.95 10/93		3015957	92770837	93343869	573032
	@ 30.95 10/93		23241257	70591039	71328918	437879
	@ 31.02 1/94		3029436	93761044	93973105	212061
	@ 31.02 2/94		2987708	92469563	92678702	209139
						2667564

W1210-201
(11876) 17

Tampa Electric Co
Price Revisions

3/31/94

Prepared By
Approved By
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4805 5 COL. - 8805 5 COL.

135

Pile #		tons	\$ / Ton Billed	\$ / Ton Actual	
6	Iron 2/94 @ 35.204	16710-	56148942	58825884	2676942
9	Pyramid 1/94 @ 20.35 2/94	1972430 1506990	39527498 30200080 69727578	40138951 30667247 70806198	611453 467167 1078620
10					
11	Consol 4/93 @ 38.315	41641236 2931400	180799352 114192687	1339013994	
12		6/93	1275439	49684726	
13		6/93	317278	12118439	12156507
14		6/93	320794	12352728	12319452
15	@ 38.403	7/93	1924500	75921525	73906574
16		8/93	4670900	1842167006	179376573
17		9/93	1824400	71972580	70062433
18		10/93	1058100	41742045	
19					
20					
21					
22	See breakdown 2/94				12463358
23					
24					
25					
26					
27					
28					
29	Rail @ 40.295 1/94	5188700	244325502	209078667	
30		2/94	7784900	355997728	313692546
31			12973600	600323230	522771213
32	4th Qtr 93 BTU				77552017
33	1st Qtr 94 BTU				100000 -
34					100000 -
35					57552017
36					
37					
38					
39					
40					

WIP 10-241
(12816) (11)

ELECTRO-COAL TRANSFER CORP.

CHANGES IN TECO INVENTORY

MONTH OF MAR 1994

	A	B	C	D	E	F	G	H	
	17,77 & F ZIEGLER	8 & B PYRAMID L/S & GARLIFF	9, E & 48 HI SULFUR	20 SO. AMER. IMPORT	I KERR MCGEE TEST	19 INDO IMPORT	6 HUMP./PITTS.	24 RIB ACCLAIR TEST	TOTAL
1									
2 BALANCE 2/28/94	139,678.90	426,595.84	168,812.12	0.00	0.00	0.00	100,562.18	0.00	835,648.96
3 TONS DELIVERED IN	125,414.70	75,786.00	165,168.45	0.00	0.00	0.00	105,339.11	0.00	475,708.26
4 TONS DELIVERED OUT	(114,458.00) (A)	0.00	(221,843.00) (B)	0.00	0.00	0.00	(133,406.00) (C)	0.00	(469,379.00)
5 AERIAL SURVEY ADJ.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 OTHER ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7 BALANCE 3/31/94	150,643.60	502,381.84	112,929.57	0.00	0.00	0.00	76,415.21	0.00	842,370.22

NOTE : 0 TONS OF PILE 19 INDO TEST COAL SOLD.

TONS DELIVERED IN :

LESS; TONS MINE 2/94	0.00	0.00	(45,115.12)	0.00	0.00	0.00	0.00	0.00	(45,115.12)
LESS; TONS RIVER 2/94	(26,201.00)	(20,899.50)	(32,266.10)	0.00	0.00	0.00	(19,928.00)	0.00	(99,302.60)
ADD; TONS MINE 3/94	0.00	4,452.00	19,911.31	0.00	0.00	0.00	17,651.21	0.00	42,214.52
ADD; TONS RIVER 3/94	0.00	15,403.00	23,349.20	0.00	0.00	0.00	19,091.00	0.00	108,643.20
TONS COMPLETE	151,623.70	26,838.50	199,281.16	0.00	0.00	0.00	51,524.90	0.00	469,268.26
BALANCE - 3/31/94	125,414.70	75,786.00	165,168.45	0.00	0.00	0.00	105,339.11	0.00	475,708.26

SPECIFIED
CONFIDENTIALWIP
10-261
(13816)

(12)

FILE NAME: 94JE32SB
 Prepared By: Joy McCloud
 DATE PREPARED: 04-07-94

March 1994 RAIL MATERIAL	(A)	(B)
	Tons	\$
1 Beginning Balance	17,937.00	752,808.47
2 Paid	77,849.00	3,629,972.84
3 Accrual	99,469.00	3,432,583.19
4 Reversal	(77,253.00)	(3,049,344.22)
5 Adjustment	0.00	0.00
6 Adjustment		0.00
7 Total Available	118,002.00	4,766,020.28
8 Delivered to Gannon	(100,851.00)	(4,073,303.09)
10 Ending Balance	17,151.00	692,717.19
11	=====	=====
12 Rail-\$/Ton		40.3893178

SPECIFIED
 CONFIDENTIAL

10/8 10-26/1
 (14 04 16)

(13)

(A)
 FILE NAME: 94JE32SB
 PREPARED BY: Sharon Beuris
 DATE PREPARED: 04-07-94

	(B)	(C)	(D)
March 1994			
RAIL FREIGHT	Tons	\$/Ton	Total \$
1 Beginning Bal	60,539.00	16.53	1,000,661.14
2 Gatliff	98,186.00	15.51	1,522,864.86
3 Gatliff	1,283.00	17.06	21,887.98
4 Gatliff			0.00
5 Adj.-GN-13-94-76			956.35
6 Adj.-GN-14-94-94			1,726.70
7 Adj.-GN-15-90-94	596.00	15.51	9,243.96
8 Adj. National Car Lease Feb 94			(894.16)
9 National Car Lease - March 1994			66,378.28
10 Helm Lease - March 1994			42,532.50
11 Nelson Assoc. inspection charge			1,431.53
12			
13 "			
14 "			
15 "			
16 "			
17 "			
18 -----			
19 Total Available	160,604.00		2,666,789.14
20 Less: Pd/Accr	(102,877.00)		(1,771,443.37)
21 -----			
22			
23 Manual Accrual	57,727.00	15.51	895,345.77
24 =====			
25 Current Month	82,914.00		1,380,556.01
26 Prior Month	17,937.00		314,681.30
27 -----			
28 Charged to Plant	100,851.00		1,695,237.31
29 In-Transit	17,151.00		285,571.99

SPECIFIED
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W/P 10-26/1
 (15916) (14)

File Name: \FUEL\94BTRANS.WK1
Prepared By: Sharon Beuris
Date Prepared: 4/2/94

Date Prepared: 4/2/94		For the Month of: MARCH, 1994		(INPUT)		(INPUT)		(G)		(H)		(I)		(J)		(K)		(L)					
(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)		(I)		(J)		(K)		(L)	
Supplier		Rate Type		Location - Terminal - River MP		Rate		Tons Shipped Per Ton. Rec.		Less Current In-transit		Plus Prior In-transit		Tons Completed by Midsouth		Transp. \$		ECT Pile #		Cumulative Base Tons		Over/(Under) Base Tons	
1	Peabody - Island Creek	Supplemental		Hamilton - Ohio 852		\$3.06		0.00		0.00		0.00		0.00		\$0.00		Pile 9		144,786.00		(30,214.00)	
2	- Costain	Base		Caseyville - Ohio 872		\$13.60		38,483.00		0.00		9,272.00		47,755.00		\$649,468.00		Pile 9					
3	- Gilbralter	Supplemental		Martwick - Ohio 86		\$4.29		0.00		0.00		0.00		0.00		\$0.00		Pile 9					
4	Peabody - Arclar	Base		Rigsby Barnard - Ohio 881		\$13.58		0.00		0.00		13,734.90		13,734.90		\$186,519.94		Pile 6		47,493.40			
5	Peabody - Arclar	Base		Rigsby Barnard - Ohio 881		\$13.58		16,945.00		(3,118.70)		0.00		13,826.30		\$187,761.15		Pile 9					
6	Peabody - Arclar	Base		Adj 2/94		\$13.58		2,975.10		0.00		0.00		2,975.10		\$40,401.86		Pile 6					
7	Peabody - Arclar	Base		Adj 2/94		\$13.58		(2,975.10)		0.00		0.00		(2,975.10)		(\$40,401.86)		Pile 9					
8	American	Supplemental		Sebree		\$3.72		13,803.20		(6,266.80)		0.00		7,536.40		\$28,035.41		Pile 9					
9	Mapco	Base		Mt. Vernon - Ohio 829		\$13.66		45,326.95		(7,400.21)		15,359.12		53,285.86		\$727,884.85		Pile 9		120,977.57		8,477.57	
10	Pyramid De Mao	Supplemental		De Mao		\$3.72		25,971.20		(12,304.10)		15,253.80		28,920.90		\$107,585.75		Pile 9					
11	Consol - Humphrey	Base		Humphrey		\$12.07		6,319.00		0.00		13,005.00		19,324.00		\$233,240.68		Pile 6		39,617.00			
12	Zeigler Spot	Supplemental		Cora Dock		\$4.07		34,640.90		0.00		26,209.00		60,849.90		\$247,659.09		Pile 7					
13	Sugar Camp	Supplemental		Empire		\$3.00		7,640.40		(6,139.60)		0.00		1,500.80		\$4,502.40		Pile 9					
14	Consol - Humphrey	Supplemental		Humphrey		\$8.40		6,288.00		0.00		0.00		6,288.00		\$52,819.20		Pile 6					
15	Consol Spot	Supplemental		Ohio 11		\$3.06		11,133.30		0.00		23,761.40		34,894.70		\$106,777.78		Pile 9					
16	Consol - Humphrey	Supplemental		Humphrey		\$6.90		82,997.21		(37,742.21)		6,923.00		52,178.00		\$360,028.20		Pile 6					
17	Consol - Ohio 11	Base		Ohio 11		\$6.73		16,184.50		(8,031.10)		0.00		8,153.40		\$54,872.38		Pile 6					
18																							
19	Gatliff - Clean Coal	Base		Clean Coal - Ohio 534		\$14.07		50,000.00		0.00		0.00		50,000.00		\$703,500.00		Pile 8		150,000.00		0.00	
20	- Clean Coal	Supplemental		Clean Coal - Ohio 534		\$3.50		25,786.00		(69,855.00)		20,899.50		(23,169.50)		(\$81,093.25)		Pile 8					
21	- Spot	Supplemental		Big Sandy - Ohio 317		\$0.00		0.00		0.00		0.00		0.00		\$0.00		Pile 8					
22	- Spot(Pyro)	Supplemental		Caseyville - Ohio 872				0.00		0.00		0.00		0.00		\$0.00		Pile 8					
23																							
24																							
25																							
26	Total Midsouth River Charges							381,518.66		(150,857.72)		144,417.72		375,078.66		\$3,569,561.58 (A)							
27																							
28	Midsouth - Rail Charges																						
29	O/S Vendor - Rail Charges Accrual															\$98,134.00							
30	O/S Vendor - Rail Charges Reversed															\$328,403.36							
31	O/S Vendor - Rail Paid 3/94															(\$69,028.68)							
32	Midsouth - Rail Charges - Insurance Paid															\$555,676.12							
33																\$39,600.00							
34																							
35	Total Midsouth Shorthaul Rail															\$452,784.80 (B)		Pile 8					
36																							
37																							
38	Total Rail/River Charges															\$4,022,346.38 (C)							
39																							
40	ECT & Gulf Transportation Charges	Type				Rate / Ton		Tons															
41																							
42	Total Tons Delivered to Stations	Base				\$10.89		333,333.33						333,333.33		\$3,629,999.96							
43		Supplemental				\$3.74		135,645.67						135,645.67		\$507,314.81							
44																							
45	Total ECT & Gulf Charges to be Allocated																						
46																							
47	Delivered To Stations:	INPUT TONS PER				8.8219617		468,979.00						468,979.00		\$4,137,314.77 (D)		Agree tons to station deliveries					
48		STATION DELIVERIES				*****		*****						*****									
49	GC Service Charges (INPUT)															\$54,216.80 (E)							
50																							
51	Total Transportation Charges															\$8,713,877.95 (A+B+C+D+E)							

SPECIFIED
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WIP 10-26/1
(16.816) (15)

SPECIFIED CONFIDENTIAL

COMPANY: TAMPA ELECTRIC COMPANY
SUBJECT: ANALYSIS AND RECONCILIATION OF COAL INVENTORY STOCK - A/C 151.10 (ENDING INVENTORY)
PERIOD: 6 MONTHS ENDED SEPTEMBER 30, 1993
AUDITOR: JOCELYN Y STEPHENS *gix 11/12/94 B...*

FUEL AUDIT
DKT 940001 - EI
FILENAME: COALINV
RANGE : A21..V60 (SCH1)

MONTH	<i>A</i> LOCAL INVENTORY (1,2)		<i>B</i> COAL-IN-TRANSIT INVENTORY (BARGE)		<i>E</i> BARGE TRANSPORTATION	<i>F</i> <i>G</i> COAL-IN-TRANSIT INVENTORY (RAIL)		<i>H</i> RAIL TRANSPORTATION	<i>I</i> <i>to 45A</i> GRAND TOTAL	
	UNITS	DOLLARS	UNITS	DOLLARS		UNITS	DOLLARS		UNITS	DOLLARS
1 APR 93	723,337.00	37,628,572.93	979,661.61	42,563,680.04	3,855,388.26	7,636.00	329,088.02	127,937	1,710,634.61	84,504,666.10
2 MAY 93 <i>45-3</i>	865,268.00	45,498,379.37	824,454.34	35,365,364.09	3,295,244.11	0.00	0.00	0.00	1,689,722.34	84,158,987.57
3 JUN 93 <i>1A</i>	833,922.00	42,760,882.68	758,697.93	33,841,681.06	3,392,543.19	0.00	0.00	0.00	1,592,619.93	79,995,106.93
4 JUL 93	692,644.00	35,847,299.47	732,889.05	33,487,946.72	3,311,274.10	0.00	0.00	0.00	1,425,533.05	72,646,520.29
5 AUG 93	551,987.00	29,443,425.59	761,932.81	34,633,090.68	3,006,247.13	9,289.00	363,571.46	153,495.22	1,323,208.81	67,599,830.08
6 SEP 93	693,355.00	36,803,908.64	586,084.87	27,353,999.87	2,319,967.77	15,299.00	598,802.86	252,442.48	1,294,738.87	67,329,121.62

SOURCE: W/P 45-3/1 W/P 45-3/1 JE 32 WKSHT JE 32 WKSHT BRG TRANS WKSH JE 32 WKSHT JE 32 WKSHT RAIL TRANS WKSH

NOTES:

- 1) DOLLARS AND UNITS CLASSIFIED IN THIS SCHEDULE AS "LOCAL INVENTORY", ARE INCLUDED IN THE FUEL ADJUSTMENT CLAUSE AS COAL-ENDING INVENTORY (SCHEDULE A6).
- 2) IN ORDER FOR COAL TO BE INCLUDED IN "LOCAL INVENTORY", IT MUST HAVE BEEN UNLOADED FROM THE BARGE/RAIL THAT IS TRANSPORTING SAME FROM THE ELECTRO-COAL SITE, BY MIDNIGHT OF THE LAST DAY OF THE CURRENT MONTH. OTHERWISE, IT IS INCLUDED IN THE INVENTORY - REMOTE STORAGE, AT THE ELECTRO-COAL FACILITY.

SOURCE: AS RECORDED ABOVE

** Units = Station Inventory Pph
* Dollars = JE #32 worksheet (Coal)*

W/P 45-3 *A*

W/P 45-3A

SPECIFIED CONFIDENTIAL

COMPANY: TAMPA ELECTRIC COMPANY
SUBJECT: ANALYSIS AND RECONCILIATION OF COAL INVENTORY STOCK - A/C 151.10 (ENDING INVENTORY)
PERIOD : 6 MONTHS ENDED MARCH 31, 1994
AUDITOR: JOCELYN Y STEPHENS

FUEL AUDIT
DKT 940001 - E1
FILENAME: COALINV
RANGE : A21..V60 (SCH1)

MONTH	(A) LOCAL INVENTORY (1,2)		(B) COAL-IN-TRANSIT INVENTORY (BARGE)		(E) BARGE TRANSPORTATION	(F) COAL-IN-TRANSIT INVENTORY (RAIL)	(G) RAIL TRANSPORTATION	(H) GRAND TOTAL	
	UNITS	DOLLARS	UNITS	DOLLARS		UNITS	DOLLARS	UNITS	DOLLARS
1. OCT 93	683,503.00	37,413,114.46	718,085.02	32,828,283.28	2,557,354.54	7,805.00	318,736.65	131,184.28	1,409,393.02 73,248,673.21
2. NOV 93	705,615.00	37,345,559.34	588,373.30	29,167,192.76	2,571,150.29	7,350.00	288,964.20	122,868.19	1,301,338.30 69,495,734.78
3. DEC 93	741,286.00	39,857,760.00	628,439.24	31,331,881.49	2,322,260.86	0.00	0.00	0.00	1,369,725.24 73,511,902.35
4. JAN 94	573,871.00	31,630,658.33	666,855.21	34,035,580.65	2,566,895.22	16,824.00	657,998.64	292,220.62	1,257,550.21 69,183,353.46
5. FEB 94	479,011.00	26,083,565.75	952,634.11	42,888,107.64	3,266,489.43	17,937.00	752,808.47	314,681.30	1,449,582.11 73,305,652.59
6. MAR 94	543,213.00	28,344,029.34	913,351.21	43,402,849.68	3,569,151.07	17,151.00	692,717.19	285,571.99	1,473,715.21 76,294,319.27

SOURCE: W/P 45-3/1 W/P 45-3/1 JE 32 WKSHT JE 32 WKSHT BRG TRANS WKSH JE 32 WKSHT JE 32 WKSHT RAIL TRANS WKSH
(FILENAME) -----(93JE32GA)----- (\FUEL\93BTRANS)

NOTES:

- 1) DOLLARS AND UNITS CLASSIFIED IN THIS SCHEDULE AS "LOCAL INVENTORY", ARE INCLUDED IN THE FUEL ADJUSTMENT CLAUSE AS COAL-ENDING INVENTORY (SCHEDULE A6).
- 2) IN ORDER FOR COAL TO BE INCLUDED IN "LOCAL INVENTORY", IT MUST HAVE BEEN UNLOADED FROM THE BARGE/RAIL THAT IS TRANSPORTING SAME FROM THE ELECTRO-COAL SITE, BY MIDNIGHT OF THE LAST DAY OF THE CURRENT MONTH. OTHERWISE, IT IS INCLUDED IN THE INVENTORY - REMOTE STORAGE, AT THE ELECTRO-COAL FACILITY.

SOURCE: AS RECORDED ABOVE

W/P 45-3 B

W/P 45-3 B

SPECIFIED CONFIDENTIAL

COMPANY: TAMPA ELECTRIC COMPANY
SUBJECT: RELATED PARTY TRANSACTIONS/TOTAL TRANSACTIONS
PERIOD: 6 MONTHS ENDED 9/30/93
AUDITOR: JOCELYN Y STEPHENS

FUEL AUDIT
DKT 940001-EI
FILENAME: SMRELPTY
RANGE : A21..Q60(SCH1)

w/p 48A
(1 of 1)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
DESCRIPTION	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	6-MO. TOTAL
1 RELATED TRANSACTIONS:							
2							
3 GATLIFF COAL INVOICES PAID	6,379,677.30	7,871,119.89	7,306,913.18	8,568,947.10	8,260,546.43	9,367,135.53	47,754,339.43
4 BARGE FREIGHT INVOICES PAID	8,859,197.28	9,245,152.73	7,915,021.00	7,947,838.57	8,591,309.72	8,714,828.66	51,273,347.96
5							
6 TOTAL RELATED PARTY PAID	15,238,874.58	17,116,272.62	15,221,934.18	16,516,785.67	16,851,856.15	18,081,964.19	99,027,687.39
7							
8 48-1A							
9							
10 TOTAL TRANSACTIONS:							
11							
12 RELATED PARTY TRANSACTIONS	15,238,874.58	17,116,272.62	15,221,934.18	16,516,785.67	16,851,856.15	18,081,964.19	99,027,687.39
13 NON-RELATED COAL INVOICES PAID	11,459,404.96	12,051,646.61	10,587,370.41	17,968,539.42	5,592,288.34	9,548,445.74	67,207,695.48
14 RAIL FREIGHT INVOICES PAID	2,409,786.29	1,290,010.57	1,374,978.10	567,582.18	1,179,170.00	1,460,811.91	8,282,339.05
15 LIMESTONE INVOICES PAID	0.00	0.00	5,938.18	7,985.93	0.00	3,874.46	17,798.57
16 IRON ORE INVOICES PAID	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17							
18 TOTAL PAID TRANSACTIONS	29,108,065.83	30,457,929.80	27,190,220.87	35,060,893.20	23,623,314.49	29,095,096.30	174,535,520.49
19							
20							
21 Related Party Transaction = 52.35%		56.20%	55.98%	47.11%	71.34%	62.15%	56.74%
22							
23							

SOURCE: AS REFERENCED

W/P 48A (1 OF 1)

COMPANY: TAMPA ELECTRIC COMPANY
SUBJECT: RELATED PARTY TRANSACTIONS/TOTAL TRANSACTIONS
PERIOD : 6 MONTHS ENDED 3/31/94
AUDITOR: JOCELYN Y STEPHENS

**SPECIFIED
CONFIDENTIAL**

FUEL AUDIT
DKT 930001-EI
FILENAME: SMRELPTY
RANGE : A21..Q60(SCH1)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
DESCRIPTION	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	6-MO. TOTAL
1 RELATED TRANSACTIONS:							
2							
3 GATLIFF COAL INVOICES PAID	7,935,074.66	7,231,063.30	7,568,314.56	5,215,209.37	3,975,326.26	6,278,302.87	38,203,291.02
4 BARGE FREIGHT INVOICES PAID	7,889,784.70	7,428,285.05	8,359,237.36	6,451,791.81	7,831,668.00	7,603,985.03	45,564,751.95
5							
6 TOTAL RELATED PARTY PAID	15,824,859.36	14,659,348.35	15,927,551.92	11,667,001.18	11,806,994.26	13,882,287.90	83,768,042.97
7							
8							
9							
10 TOTAL TRANSACTIONS:							
11							
12 RELATED PARTY TRANSACTIONS	15,824,859.36	14,659,348.35	15,927,551.92	11,667,001.18	11,806,994.26	13,882,287.90	83,768,042.97
13 NON-RELATED COAL INVOICES PAID	6,887,763.18	17,200,171.71	10,719,332.87	6,461,192.41	6,263,000.16	26,348,365.31	73,879,825.64
14 RAIL FREIGHT INVOICES PAID	1,055,263.92	812,511.28	1,073,554.56	863,810.52	1,016,534.62	1,727,479.34	6,549,154.24
15 LIMESTONE INVOICES PAID	2,977.51	0.00	0.00	0.00	0.00	0.00	2,977.51
16 IRON ORE INVOICES PAID	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER							
U.S. TREASURY	1,277,737.00						
U.S. CUSTOMS				71,752.00			
17							
18 TOTAL PAID TRANSACTIONS	25,048,600.97	32,672,031.34	27,720,439.35	19,063,756.11	19,086,529.04	41,958,132.55	164,200,000.36
19							
20							
21	63.18%	44.87%	57.46%	61.20%	61.86%	33.09%	51.02%
22							
23							

- (1) HARBOR MAINTENANCE FEE - TRUE-UP FOR 1987 THRU 9/93.
(2) 4TH QUARTER HARBOR MAINTENANCE FEE

SOURCE: AS REFERENCED

W/P 48 (1 OF 1)

W/P 48B

COMPANY: TAMPA ELECTRIC COMPANY
SUBJECT: COAL TRANSACTIONS - RELATED PARTY AND OTHER
PERIOD : 6 MONTHS ENDED 9/30/93
AUDITOR: JOCELYN Y STEPHENS

**SPECIFIED
CONFIDENTIAL**

FUEL AUDIT
DOCKET 940003-EI
FILENAME: RELPTY
RANGE : A1..W324

MONTH/ YEAR	L#	REFERENCE	TYPE	SUPPLIER NAME/ STATION	\$/TON	VALUE	TOTAL
APRIL 93	1	51084	Barge Coal	Gatliff	45.225	1,497,713.42	
	2	51084	Rail Coal	Gatliff	46.580	1,416,744.21	
	3	51086	Barge Coal	Gatliff	32.497	57,779.66	
	4	51088	Rail Coal	Gatliff	32.497	32.49	
	5	56649	Barge Coal	Gatliff		119.91	
	6	57488	Barge Coal	Gatliff	43.763	2,078,713.14	
	7	57488	Rail Coal	Gatliff	42.585	1,328,574.47	6,379,677.30
	8						
	9	JE32	Barge Coal	Transportation		8,859,197.28	8,859,197.28
	10						
	11						
	12						
	13						
	14	50386	Barge Coal	Zeigler Spot	20:130	531,429.98	
	15	50450	Barge Coal	Costain		31,733.50	
	16	50592	Barge Coal	Consol Hump		6,796.71	
	17	50597	Barge Coal	Consol - BST-0193	28.930	688,064.18	
	18	51079	Barge Coal	Consol Hump	38.955	1,454,618.69	
	19	52598	Barge Coal	Zeigler	43.470	1,169,173.47	
	20	56379	Barge Coal	Consol -Test	28.900	302,687.04	
	21	56383	Barge Coal	Consol - BST-0193	28.930	702,108.25	
	22	56434	Barge Coal	Consol -Test	28.900	303,776.57	
	23	56611	Barge Coal	Peabody	34.719	653,790.02	
	24	56617	Barge Coal	Sugar Camp	24.750	400,662.91	
	25	56621	Barge Coal	Consol Hump	38.955	442,425.57	
	26	56627	Barge Coal	Peabody Spot	23.400	282,227.40	
	27	56630	Barge Coal	Consol Hump	38.955	365,008.36	
	28	56634	Barge Coal	Consol Hump		(3,899.44)	
	29	56671	Barge Coal	Coastal Coal	19.500	204,340.50	
	30	56705	Barge Coal	Zeigler	43.480	870,413.08	
	31	56707	Barge Coal	Mapco	30.420	228,182.85	
	32	58961	Barge Coal	Sugar Camp	24.750	159,639.98	
	33	59099	Barge Coal	Peabody	34.719	708,403.00	
	34	59222	Barge Coal	Coastal Coal	19.500	201,707.03	
	35	59225	Barge Coal	Coastal Coal	19.500	201,790.88	
	36	59338	Barge Coal	Emerald Energy	24.500	117,355.00	
	37	59339	Barge Coal	Coastal Coal	19.500	200,661.83	
	38	59342	Barge Coal	Zeigler		(12,606.83)	
	39	59930	Barge Coal	Coastal Coal	17.000	181,684.10	
	40	59931	Barge Coal	Coastal Coal	17.000	362,147.94	
	41	60036	Barge Coal	Consol Hump	38.955	190,057.16	
	42	60038	Barge Coal	Consol Hump	38.955	515,025.23	11,459,404.96
	43						
	44	M01684	Rail freight	Denver & Rio Grande	11.400	117,921.03	
	45	M01696	Rail freight	Denver & Rio Grande	11.400	119,356.06	
	46	M01704	Rail freight	Denver & Rio Grande	11.400	117,423.99	
	47	52592	Rail freight	Denver & Rio Grande	14.200	149,387.83	
	48	52593	Rail freight	Denver & Rio Grande	14.200	153,112.21	
	49	52594	Rail freight	CSX	15.180	119,254.08	
	50	52595	Rail freight	CSX	15.180	120,180.06	
	51	52596	Rail freight	CSX	15.180	115,853.76	
	52	52597	Rail freight	CSX	15.180	118,297.74	
	53	54584	Rail freight	Denver & Rio Grande	14.200	151,759.66	
	54	54585	Rail Freight	CSX	17.230	43,697.00	
	55	54585	Rail Freight	CSX	15.180	100,095.40	
	56	55908	Rail Freight	CSX	15.180	118,980.84	
	57	56670	Rail Freight	CSX	15.180	119,269.26	
	58	57863	Rail Freight	CSX	15.180	115,747.50	
	59	57864	Rail Freight	CSX	15.180	119,254.08	
	60	57865	Rail Freight	CSX	15.180	124,734.06	
	61	59328	Rail freight	Denver & Rio Grande	14.200	144,468.67	
	62	59336	Rail freight	Denver & Rio Grande	14.200	147,421.56	
	63	54575	Rail freight	Helm		93,571.50	2,409,786.29
	64						
	65						
	66						
	67						
	68						
	69						
CURR MO TRANSACTIONS - APR 93							29,108,065.83
% RELATED PARTY TRANS							52.35%
(15,238,874.58/29,108,065.83)							=====

COMPANY: TAMPA ELECTRIC COMPANY
SUBJECT: COAL TRANSACTIONS - RELATED PARTY AND OTHER
PERIOD : 6 MONTHS ENDED 9/30/93
AUDITOR: JOCELYN Y STEPHENS

**SPECIFIED
CONFIDENTIAL**

FUEL AUDIT
DOCKET 940003-E1
FILENAME: RELPTY
RANGE : A1..W324

MONTH/ YEAR	L#	REFERENCE	TYPE	SUPPLIER NAME/ STATION	\$/TON	VALUE	TOTAL

MAY 93	1	64808	Barge Coal	Gatliff	40.276	2,547,369.83	
	2	64808	Barge Coal	Gatliff	47.066	29,839.84	
	3	64808	Rail Coal	Gatliff	43.546	1,374,078.99	
	4	64813	Barge Coal	Gatliff		(116.67)	
	5	69298	Barge Coal	Gatliff	41.489	2,646,974.47	
	6	69298	Rail Coal	Gatliff	41.501	1,272,973.43	7,871,119.89
	7						
	8	JE32	Barge Coal	Transportation		9,245,152.73	9,245,152.73
	9						
	10						
	11						
	12						
	13	62494	Barge Coal	Zeigler	43.470	728,565.89	
	14	62497	Barge Coal	Mapco	30.420	673,859.87	
	15	64818	Barge Coal	Consol Hump	38.955	641,082.46	
	16	64820	Barge Coal	Consol Hump	38.955	452,320.52	
	17	64821	Barge Coal	Peabody Spot	23.400	567,988.20	
	18	68026	Barge Coal	Sugar Camp	24.750	154,353.38	
	19	68028	Barge Coal	Peabody	34.719	2,551,034.08	
	20	68029	Barge Coal	Peabody Spot	23.400	355,914.00	
	21	68032	Barge Coal	Consol Test Burn 0193	28.930	665,910.46	
	22	68032	Barge Coal	Consol Test Burn 0193	28.930	47,459.67	
	23	68033	Barge Coal	Centran	24.375	156,463.12	
	24	68096	Barge Coal	Zeigler	43.470	863,553.30	
	25	68098	Barge Coal	Zeigler	43.470	1,312,467.98	
	26	68464	Barge Coal	Zeigler Spot	20.130	249,708.62	
	27	68465	Barge Coal	Zeigler Spot	20.130	195,981.64	
	28	69302	Barge Coal	Consol Hump	38.955	714,590.54	
	29	70015	Barge Coal	Mapco	30.420	237,268.09	
	30	70016	Barge Coal	Emerald Energy	24.500	37,026.85	
	31	70072	Barge Coal	Sugar Camp	24.750	239,369.65	
	32	70074	Barge Coal	Peabody	34.719	1,206,728.29	12,051,646.61
	33						
	34	62495	Rail freight	Denver & Rio Grande	11.400	117,970.05	
	35	62498	Rail Freight	CSX	15.180	115,899.30	
	36	62500	Rail Freight	CSX	15.180	116,946.72	
	37	67223	Rail Freight	Denver & Rio Grande	14.200	146,386.66	
	38	68100	Rail Freight	CSX	15.180	116,855.64	
	39	70019	Rail Freight	CSX	15.180	116,415.42	
	40	70020	Rail Freight	CSX	15.180	114,927.78	
	41	70022	Rail Freight	CSX	15.180	115,777.86	
	42	70023	Rail Freight	CSX	15.180	119,345.16	
	43	70024	Rail Freight	CSX	15.180	115,914.48	
	44	68514	Rail freight	Helm		93,571.50	1,290,010.57
	45						
	46						
	47						
	48						
	49						
	50						
						RELATED PARTY TRANSACTIONS	17,116,272.62
							=====
						CURRENT MONTH BALANCE MAY 93	30,457,929.80
							=====
						% RELATED PARTY TRANS	56.20%
						(17,116,272.62/30,457,929.80)	=====

to
48A

COMPANY: TAMPA ELECTRIC COMPANY
SUBJECT: COAL TRANSACTIONS - RELATED PARTY AND OTHER
PERIOD : 6 MONTHS ENDED 9/30/93
AUDITOR: JOCELYN Y STEPHENS

**SPECIFIED
CONFIDENTIAL**

FUEL AUDIT
DOCKET 940003-EI
FILENAME: RELPTY
RANGE : A1..W324

MONTH/ YEAR	L#	A REFERENCE	B TYPE	C SUPPLIER NAME/ STATION	D \$/TON	E VALUE	F TOTAL

JUNE 93	1	76139	Barge Coal	Gatliff	47.066	1,250,402.39	
	2	76139	Barge Coal	Gatliff	37.078	122,320.45	
	3	76139	Rail Coal	Gatliff	47.066	1,446,291.10	
	4	76139	Barge Coal	Gatliff (KY May)	32.497	109,696.54	
	5	80019	Barge Coal	Gatliff	40.450	2,821,826.37	
	6	80019	Rail Coal	Gatliff	39.760	1,231,297.87	
	7	80019	Barge Coal	Gatliff (KY May)	41.430	325,078.46	7,306,913.18
	8						
	9	JE32	Barge Coal	Transportation		7,915,021.00	7,915,021.00
	10						
	11						
	12						
	13						
	14	71355	Barge Coal	Pittsburg & Midway	24.500	155,317.75	
	15	71356	Barge Coal	Pittsburg & Midway		4,310.86	
	16	71365	Barge Coal	Coastal Coal	17.000	349,446.05	
	17	71369	Barge Coal	Zeigler	43.470	556,029.10	
	18	73014	Barge Coal	Pyramid	20.040	188,520.29	
	19	73015	Barge Coal	Pyramid	20.040	179,923.12	
	20	73016	Barge Coal	Pyramid	20.040	191,017.27	
	21	76140	Barge Coal	Sugar Camp	24.750	266,607.02	
	22	76141	Barge Coal	Consol Hump	38.955	582,572.05	
	23	76151	Barge Coal	Peabody Spot	23.400	213,922.80	
	24	76601	Barge Coal	Zeigler	43.401	215,386.15	
	25	76602	Barge Coal	Zeigler	43.401	1,434,164.35	
	26	76603	Barge Coal	Zeigler		(6,973.96)	
	27	76604	Barge Coal	Zeigler		(896.65)	
	28	77495	Barge Coal	Peabody	34.812	490,048.52	
	29	78277	Barge Coal	Zeigler Spot	20.130	256,639.38	
	30	78612	Barge Coal	Coastal Coal	17.000	348,826.74	
	31	79167	Barge Coal	Pittsburg & Midway	24.500	152,897.15	
	32	79168	Barge Coal	Zeigler Spot	20.130	258,924.14	
	33	80017	Barge Coal	Peabody Spot	22.350	304,585.80	
	34	80027	Barge Coal	Sugar Camp	24.750	940,675.78	
	35	80396	Barge Coal	Consol Hump	38.955	559,354.86	
	36	80463	Barge Coal	Emerald Energy	24.500	36,135.05	
	37	80464	Barge Coal	Zeigler	43.401	502,201.66	
	38	80973	Barge Coal	Mapco	30.600	235,661.00	
	39	80974	Barge Coal	Mapco	30.600	917,309.97	
	40	81257	Barge Coal	Consol Test Burn 0193	28.930	703,982.62	
	41	81990	Barge Coal	Peabody	34.812	550,781.54	10,587,370.41
	42						
	43	72126	Rail Freight	Denver & Rio Grande	14.200	144,986.26	
	44	72127	Rail Freight	CSX	15.180	117,538.74	
	45	72128	Rail Freight	CSX	15.180	116,825.28	
	46	77171	Rail Freight	CSX	15.180	117,493.20	
	47	77173	Rail Freight	CSX	15.180	118,237.02	
	48	77174	Rail Freight	CSX	15.180	116,278.80	
	49	77175	Rail Freight	CSX	15.180	107,246.70	
	50	79169	Rail Freight	CSX	15.180	115,610.88	
	51	79172	Rail Freight	CSX	15.180	104,833.08	
	52	83395	Rail Freight	CSX	15.180	103,800.84	
	53	83396	Rail Freight	CSX	15.180	118,555.80	
	54	81047	Rail Freight	Helm		93,571.50	1,374,978.10
	55						
	56	78275	Limestone	Vulcan	9.350	5,713.41	
	57	79165	Limestone	Vulcan	9.350	224.77	5,938.18
	58						
	59						
	60						
	61						
	62						
	63						
RELATED PARTY TRANSACTIONS							15,221,934.18
*****							*****
CURRENT MONTH BALANCE JUN 93							27,190,220.87
*****							*****
% RELATED PARTY TRANS							55.98%
(15,221,934.18/27,190,220.87)							=====

COMPANY: TAMPA ELECTRIC COMPANY
SUBJECT: COAL TRANSACTIONS - RELATED PARTY AND OTHER
PERIOD : 6 MONTHS ENDED 9/30/93
AUDITOR: JOCELYN Y STEPHENS

FUEL AUDIT
DOCKET 940003-EI
FILENAME: RELPTY
RANGE : A1..W324

**SPECIFIED
CONFIDENTIAL**

MONTH/ YEAR	L#	REFERENCE	TYPE	SUPPLIER NAME/ STATION	\$/TON	VALUE	TOTAL

JULY 93	1	85174	Barge Coal	Gatliff	32.497	26,030.09	
	2	90738	Barge Coal	Gatliff	41.514	1,865,669.86	
	3	90738	Rail Coal	Gatliff	42.154	1,562,096.91	
	4	90738	Barge Coal	Gatliff (KY May)	40.678	431,510.65	
	5	90741	Barge Coal	Gatliff		435,370.92	
	6	90741	Rail Coal	Gatliff		276,701.44	
	7	93457	Barge Coal	Gatliff	40.790	2,818,042.83	
	8	93457	Rail Coal	Gatliff	42.904	957,567.10	
	9	93457	Barge Coal	Gatliff (KY May)	42.083	195,957.30	8,568,947.10
	10						
	11	JE32	Barge Coal	Transportation		7,947,838.57	7,947,838.57
	12						
	13						
	14						
	15						
	16	84085	Barge Coal	Zeigler	43.401	848,602.38	
	17	85176	Barge Coal	Peabody Spot	22.350	271,016.10	
	18	85178	Barge Coal	Consol Test Burn 0193	28.930	716,972.19	
	19	88337	Barge Coal	Pittsburg & Midway	24.500	154,078.05	
	20	88575	Barge Coal	Peabody		535,144.96	
	21	88735	Barge Coal	Peabody	34.812	1,131,302.97	
	22	89078	Barge Coal	Mapco	30.600	328,787.51	
	23	89079	Barge Coal	Zeigler	43.401	78,590.53	
	24	89080	Barge Coal	Zeigler	43.401	681,556.29	
	25	89081	Barge Coal	Zeigler	43.401	599,571.80	
	26	89082	Barge Coal	Zeigler	43.401	2,025,316.35	
	27	89083	Barge Coal	Zeigler	43.401	189,922.78	
	28	89084	Barge Coal	Zeigler	43.401	74,745.21	
	29	89094	Barge Coal	Pyramid	20.040	301,762.32	
	30	90739	Barge Coal	Peabody Spot	22.350	372,194.55	
	31	90740	Barge Coal	Consol Test Burn 0193	28.930	1,092,396.80	
	32	91419	Barge Coal	Zeigler	43.401	734,318.89	
	33	91421	Barge Coal	Pyramid	20.040	245,796.60	
	34	91422	Barge Coal	Mapco	30.600	703,380.77	
	35	92110	Barge Coal	Sugar Camp	24.750	38,936.70	
	36	93179	Barge Coal	Zeigler		796.12	
	37	93495	Barge Coal	Consol Hump	38.955	496,847.26	
	38	93949	Barge Coal	Peabody		11,963.29	
	39	95184	Barge Coal	Zeigler		6,334,539.00	17,968,539.42
	40						
	41	86403	Rail Freight	CSX	15.180	117,629.82	
	42	86405	Rail Freight	CSX	15.180	117,371.76	
	43	91414	Rail Freight	CSX	15.180	6,603.30	
	44	91416	Rail Freight	CSX	15.180	115,292.10	
	45	91417	Rail Freight	CSX	15.180	117,113.70	
	46	87652	Rail Freight	Helm		93,571.50	567,582.18
	47						
	48	93183	Limestone	Vulcan	9.350	7,985.93	7,985.93
	49						
	50						
	51						
	52						
	53						
	54						
						CURRENT MONTH BALANCE JULY 93	35,060,893.20

						% RELATED PARTY TRANS	47.11%
						(16,516,785.67/35,060,893.20)	*****

to
48A

COMPANY: TAMPA ELECTRIC COMPANY
SUBJECT: COAL TRANSACTIONS - RELATED PARTY AND OTHER
PERIOD : 6 MONTHS ENDED 9/30/93
AUDITOR: JOCELYN Y STEPHENS

**SPECIFIED
CONFIDENTIAL**

FUEL AUDIT
DOCKET 940003-EI
FILENAME: RELPTY
RANGE : A1..W324

MONTH/ YEAR	L#	REFERENCE	TYPE	SUPPLIER NAME/ STATION	\$/TON	VALUE	TOTAL

Aug 93	1	97906	Barge Coal	Gatliff	44.142	1,915,979.35	
	2	97906	Rail Coal	Gatliff	43.390	1,371,901.30	
	3	97906	Barge Coal	Gatliff (KY May)	32.497	50,610.82	
	4	106092	Barge Coal	Gatliff	38.629	3,219,291.09	
	5	106092	Rail Coal	Gatliff	41.206	1,603,065.36	
	6	106092	Barge Coal	Gatliff (KY May)	32.497	99,698.51	8,260,546.43
	7						
	8	JE32	Barge Coal	Transportation		8,591,309.72	8,591,309.72
	9						
	10						
	11						16,851,856.15
	12						=====
	13	95576	Barge Coal	Pittsburg & Midway		2,012.45	
	14	96914	Barge Coal	Pyramid	20.040	304,561.91	
	15	98821	Barge Coal	Peabody Spot	22.350	34,083.75	
	16	98824	Barge Coal	Sugar Camp	24.750	385,783.22	
	17	100256	Barge Coal	Peabody Spot		9,477.47	
	18	100257	Barge Coal	Peabody Spot		9,351.17	
	19	100496	Barge Coal	Pyramid	20.040	339,213.07	
	20	101680	Barge Coal	Peabody	34.812	2,241,440.24	
	21	103110	Barge Coal	Sugar Camp	24.750	468,279.94	
	22	103111	Barge Coal	Mapco	30.600	824,768.84	
	23	106093	Barge Coal	Peabody Spot		1,817.80	
	24	106321	Barge Coal	Peabody	34.812	971,498.48	5,592,288.34
	25						
	26	96909	Rail Freight	CSX	15.180	121,106.04	
	27	96910	Rail Freight	CSX	15.180	119,846.10	
	28	96911	Rail Freight	CSX	15.180	120,832.80	
	29	96913	Rail Freight	CSX	15.180	119,572.86	
	30	100491	Rail Freight	CSX	15.180	119,421.06	
	31	100492	Rail Freight	CSX	15.180	117,675.36	
	32	100493	Rail Freight	CSX	15.180	118,616.52	
	33	100494	Rail Freight	CSX	17.470	129,592.46	
	34	100495	Rail Freight	CSX	15.180	118,935.30	
	35	99632	Rail Freight	Helm		93,571.50	1,179,170.00
	36						
	37						
	38						
	39						
	40						
	41						
CURRENT MONTH BALANCE AUGUST 93							23,623,314.49
							=====
% RELATED PARTY TRANS							71.34%
(16,851,856.15/23,623,314.49)							=====

COMPANY: TAMPA ELECTRIC COMPANY
SUBJECT: COAL TRANSACTIONS - RELATED PARTY AND OTHER
PERIOD : 6 MONTHS ENDED 9/30/93
AUDITOR: JOCELYN Y STEPHENS

**SPECIFIED
CONFIDENTIAL**

FUEL AUDIT
DOCKET 940003-EI
FILENAME: RELPTY
RANGE : A1..W324

MONTH/ YEAR	L#	A REFERENCE	B TYPE	SUPPLIER NAME/ STATION	D \$/TON	E VALUE	F TOTAL
SEPT 93	1	114221	Barge Coal	Gatliff (KY May)	32.497	13,430.69	
	2	114576	Barge Coal	Gatliff	32.497	98,173.43	
	3	114577	Barge Coal	Gatliff	38.885	2,261,732.99	
	4	114577	Rail Coal	Gatliff	44.049	1,738,419.73	
	5	114577	Barge Coal	Gatliff (KY May)	39.606	124,727.79	
	6	116249	Barge Coal	Gatliff	37.360	3,143,460.11	
	7	116249	Rail Coal	Gatliff	41.159	1,760,386.34	
	8	116249	Barge Coal	Gatliff (KY May)	47.066	226,804.45	9,367,135.53
	9						
	10	JE32	Barge Coal	Transportation		8,714,828.66	8,714,828.66
	11						
	12						
	13						
	14						
	15	109801	Barge Coal	Pyramid	20.040	338,053.43	
	16	110906	Barge Coal	Zeigler	28.250	1,026,488.61	
	17	111500	Barge Coal	Kerr-McGee	27.000	286,578.00	
	18	111527	Barge Coal	Mapco	30.600	685,757.01	
	19	114202	Barge Coal	Consol Test Burn 0193	28.930	87,416.05	
	20	114202	Barge Coal	Consol Test Burn 0193	28.930	706,316.99	
	21	114203	Barge Coal	Consol Test Burn 0193	28.930	281,799.03	
	22	114203	Barge Coal	Consol Test Burn 0193	28.930	525,551.35	
	23	114205	Barge Coal	Peabody	34.812	1,201,396.93	
	24	114218	Barge Coal	Sugar Camp		8,942.83	
	25	114218	Barge Coal	Sugar Camp		(5,234.44)	
	26	114219	Barge Coal	Sugar Camp		5,234.44	
	27	114219	Barge Coal	Sugar Camp	24.750	660,980.94	
	28	114227	Barge Coal	Interocean Fuels	27.750	997,593.35	
	29	114227	Barge Coal	Interocean Fuels		(9,526.57)	
	30	115170	Barge Coal	Zeigler	21.800	211,983.20	
	31	117074	Barge Coal	Mid-South		8,400.00	
	32	117075	Barge Coal	Mid-South		5,250.00	
	33	117075	Barge Coal	Mid-South		750.00	
	34	117503	Barge Coal	Pyramid	20.040	303,589.95	
	35	117610	Barge Coal	Pyramid	20.040	269,285.48	
	36	118366	Barge Coal	Peabody	34.812	158,150.92	
	37	118384	Barge Coal	PT Adaro	26.260	1,785,942.60	
	38	118413	Barge Coal	Coastal/Test		7,745.64	9,548,445.74
	39						
	40	108240	Rail Freight	CSX	15.180	118,267.38	
	41	108241	Rail Freight	CSX	15.180	119,648.76	
	42	108242	Rail Freight	CSX	15.180	119,542.50	
	43	108243	Rail Freight	CSX	15.180	121,986.48	
	44	108244	Rail Freight	CSX	15.180	144,498.42	
	45	108245	Rail Freight	CSX	15.180	124,081.32	
	46	114227	Freight	Interocean Fuels	7.030	(252,723.65)	
	47	115167	Rail Freight	CSX	15.180	121,440.00	
	48	115168	Rail Freight	CSX	15.180	122,214.18	
	49	115169	Rail Freight	CSX	15.180	141,007.02	
	50	117097	Rail Freight	CSX	15.180	123,079.44	
	51	117098	Rail Freight	CSX	15.180	121,986.48	
	52	118414	Rail Freight	CSX	15.180	121,880.22	
	53	118415	Rail Freight	CSX	15.180	120,331.86	
	54	115034	Rail Freight	Helm		93,571.50	1,460,811.91
	55						
	56	117096	Limestone	Vulcan	9.350	3,874.46	3,874.46
	57						
	58						
	59						
	60						
	61						
	62						
				CURRENT MONTH BALANCE SEPTEMBER 93			29,095,096.30
					% RELATED PARTY TRANS		62.15%
					(18,081,964.19/29,095,096.30)		=====

COMPANY: TAMPA ELECTRIC COMPANY
SUBJECT: COAL TRANSACTIONS - RELATED PARTY AND OTHER
PERIOD : 6 MONTHS ENDED 3/31/94
AUDITOR: JOCELYN Y STEPHENS

**SPECIFIED
CONFIDENTIAL**

DKT 940001-EI
FILENAME: RELPARTY
RANGE : A1..R85

MONTH/ YEAR	L#	REFERENCE	TYPE	SUPPLIER NAME/ STATION	D \$/TON	E VALUE	F TOTAL
OCTOBER 93	1	124592	Barge Coal	Gatliff	32.497	69,576.07	
	2	124593	Barge Coal	Gatliff	42.155	2,174,137.04	
	3	124593	Rail Coal	Gatliff	43.465	1,393,965.20	
	4	127057	Barge Coal	Gatliff	40.578	2,639,658.86	
	5	127057	Barge Coal	Gatliff - Ky May	32.497	53,226.51	
	6	127057	Rail Coal	Gatliff	40.726	1,604,510.98	7,935,074.66
	7						
	8	JE32	Barge Coal	Transportation		7,889,784.70	7,889,784.70
	9						
	10						
	11						
	12						
	13	119019	Barge Coal	Coastal		7,711.62	
	14	119022	Barge Coal	Coastal	17.000	(1,738.25)	
	15	119024	Barge Coal	Coastal		9,685.31	
	16	119028	Barge Coal	Coastal	17.000	(1,699.15)	
	17	119032	Barge Coal	Coastal/Test		7,642.93	
	18	120342	Barge Coal	Mapco	30.760	455,252.30	
	19	120846	Barge Coal	Pyramid	20.040	367,098.73	
	20	120847	Barge Coal	Kerr-McGee	27.000	1,156,437.00	
	21	120865	Barge Coal	Kerr-McGee	27.000	286,578.00	
	22	120868	Barge Coal	Frank Kersey	27.000	(286,578.00)	
	23	124679	Barge Coal	Peabody	35.073	2,066,781.74	
	24	126532	Barge Coal	Mapco	30.760	960,274.90	
	25	127248	Barge Coal	Zeigler		(4,368.32)	
	26	127248	Barge Coal	Zeigler		(2,562.44)	
	27	127248	Barge Coal	Zeigler		(7,201.05)	
	28	127249	Barge Coal	Zeigler		(1,193.46)	
	29	127250	Barge Coal	Zeigler		(126,931.60)	
	30	128527	Barge Coal	Mapco	30.760	702,082.55	
	31	128972	Barge Coal	M.G. Maher		2,120.16	
	32	130043	Barge Coal	Mapco	30.760	927,708.37	
	33	130046	Barge Coal	Pyramid	20.040	370,661.84	6,887,763.18
	34						
	35						
	36	119034	Rail Freight	CSX	15.180	115,276.92	
	37	126534	Rail Freight	CSX	15.180	119,360.34	
	38	128529	Rail Freight	CSX	15.180	120,665.82	
	39	128530	Rail Freight	CSX	15.180	120,878.34	
	40	128970	Rail Freight	CSX	15.340	117,841.88	
	41	128971	Rail Freight	CSX	15.340	124,131.28	
	42	130051	Rail Freight	CSX	15.340	121,523.48	
	43	130052	Rail Freight	CSX	15.340	122,014.36	
	44	128351	Rail Freight	Helm		93,571.50	1,055,263.92
	45						
	46						
	47	120341	Limestone	Vulcan	9.350	2,977.51	2,977.51
	48						
	49						
	50	129528		Dept. of Treasury		1,196,464.00	
	51	129529		Dept. of Treasury		81,273.00	1,277,737.00
	52						
	53						
	54						
	55						
	56						
	57						
RELATED PARTY TRANSACTIONS							15,824,859.36
CURREN MONTH TRANSACTIONS - OCT 93							25,048,600.97
% RELATED PARTY TRANS							63.18%
(29,667,908.44/38,891,650.05)							=====

to
118B

COMPANY: TAMPA ELECTRIC COMPANY
SUBJECT: COAL TRANSACTIONS - RELATED PARTY AND OTHER
PERIOD : 6 MONTHS ENDED 3/31/94
AUDITOR: JOCELYN Y STEPHENS

**SPECIFIED
CONFIDENTIAL**

DKT 940001-E1
FILENAME: RELPARTY
RANGE : A1..R85

MONTH/ YEAR	L#	A REFERENCE	B TYPE	C SUPPLIER NAME/ STATION	D \$/TON	E VALUE	F TOTAL
NOVEMBER 93	1	135638	Barge Coal	Gatliff	44.020	2,104,941.08	
	2	135638	Rail Coal	Gatliff	41.940	1,327,388.74	
	3	139670	Barge Coal	Gatliff	42.428	2,512,260.85	
	4	139670	Rail Coal	Gatliff	40.829	1,282,962.95	
	5	141851	Barge Coal	Gatliff	32.497	3,509.68	7,231,063.30
	6						
	7	JE32	Barge Coal	Transportation		7,428,285.05	7,428,285.05
	8						
	9						
	10						
	11						
	12	130435	Barge Coal	Zeigler/Col	45.849	3,641,764.52	
	13	130437	Barge Coal	Zeigler/Col	18.099	(1,437,595.06)	
	14	130438	Barge Coal	Zeigler/Ven	46.349	1,279,694.50	
	15	130440	Barge Coal	Zeigler/Ven	18.099	(499,712.85)	
	16	130442	Barge Coal	Zeigler/Col	45.849	1,919,333.13	
	17	130444	Barge Coal	Zeigler/Col	18.099	(757,661.24)	
	18	130445	Barge Coal	Zeigler/Ven	18.099	(611,435.80)	
	19	130446	Barge Coal	Zeigler/Ven	46.349	1,565,801.31	
	20	131528	Barge Coal	Pyramid	20.040	395,958.33	
	21	133713	Barge Coal	Marine Coal Sales	23.500	35,579.00	
	22	133715	Barge Coal	Marine Coal Sales	23.500	35,946.07	
	23	133719	Barge Coal	Zeigler/Freeman	39.899	393,681.44	
	24	133721	Barge Coal	Zeigler/Freeman	18.099	(178,581.93)	
	25	133723	Barge Coal	Zeigler/Freeman	39.899	390,156.36	
	26	133725	Barge Coal	Zeigler/Freeman	18.099	(176,982.88)	
	27	133729	Barge Coal	Zeigler/Freeman	39.899	423,627.63	
	28	133731	Barge Coal	Zeigler/Freeman	18.099	(192,166.13)	
	29	133733	Barge Coal	Zeigler/Freeman	39.899	361,445.04	
	30	133735	Barge Coal	Zeigler/Freeman	18.099	(163,958.84)	
	31	133737	Barge Coal	Zeigler/Freeman	39.899	384,636.33	
	32	133738	Barge Coal	Zeigler/Freeman	18.099	(174,478.88)	
	33	133739	Barge Coal	Zeigler/Freeman	39.899	379,094.36	
	34	133740	Barge Coal	Zeigler/Freeman	18.099	(171,964.93)	
	35	133741	Barge Coal	Zeigler/Freeman	39.899	50,745.54	
	36	133741	Barge Coal	Zeigler/Freeman	39.899	4,257.23	
	37	133742	Barge Coal	Zeigler/Freeman	18.099	(23,019.21)	
	38	133742	Barge Coal	Zeigler/Freeman	18.099	(1,931.17)	
	39	133743	Barge Coal	Zeigler/Freeman	39.899	386,318.08	
	40	133744	Barge Coal	Zeigler/Freeman	18.099	(175,241.76)	
	41	134299	Barge Coal	Zeigler/Freeman	39.899	422,430.66	
	42	134302	Barge Coal	Zeigler/Freeman	18.099	(191,623.16)	
	43	134305	Barge Coal	Zeigler/Freeman	18.099	(192,638.52)	
	44	134307	Barge Coal	Zeigler/Freeman	39.899	424,669.00	
	45	134309	Barge Coal	Mapco	30.760	708,910.39	
	46	135647	Barge Coal	Peabody		696,890.68	
	47	135650	Barge Coal	Peabody	35.073	764,766.77	
	48	135653	Barge Coal	Sugar Camp	27.000	255,544.20	
	49	135663	Barge Coal	Interocean Fuels		(2,244.10)	
	50	135663	Barge Coal	Interocean Fuels	27.750	2,075,788.25	
	51	136253	Barge Coal	Pyramid	20.040	181,069.41	
	52	136253	Barge Coal	Pyramid	20.040	217,482.10	
	53	136253	Barge Coal	Pyramid		5,390.20	
	54	136253	Barge Coal	Pyramid		2,031.57	
	55	136254	Barge Coal	Pittsburg & Midway		2,717.24	
	56	136255	Barge Coal	Marine Coal Sales	23.500	70,223.88	
	57	136256	Barge Coal	Pittsburg & Midway	25.500	238,929.90	
	58	138114	Barge Coal	Gatliff	32.497	95,216.21	
	59	138146	Barge Coal	Consol Hump	39.450	1,264,135.82	
	60	138151	Barge Coal	Peabody	35.073	1,412,144.20	
	61	139673	Barge Coal	Sugar Camp	27.000	492,409.80	
	62	140385	Barge Coal	Zeigler		(14,380.70)	
	63	140385	Barge Coal	Zeigler Spot		(1,372.79)	
	64	141738	Barge Coal	M.G. Maher		450.00	
	65	141853	Barge Coal	Peabody	35.073	1,187,922.51	17,200,171.71
	66						
	67						
	68	134310	Rail Freight	CSX	15.340	120,863.86	
	69	134312	Rail Freight	CSX	15.340	121,186.00	
	70	134314	Rail Freight	CSX	15.340	120,250.26	
	71	136228	Rail Freight	CSX	15.340	120,326.96	
	72	136230	Rail Freight	CSX	15.340	119,728.70	
	73	136232	Rail Freight	CSX	15.340	116,584.00	
	74	133912	Rail Freight	Helm		93,571.50	812,511.28
	75						
	76						
	77						
	78						
	79						
	80						
RELATED PARTY TRANSACTIONS							14,659,348.35
CURREN MONTH TRANSACTIONS - NOV 93							32,672,031.34
% RELATED PARTY TRANS							44.87%
(14,659,348.35/32,672,031.34)							=====

COMPANY: TAMPA ELECTRIC COMPANY
SUBJECT: COAL TRANSACTIONS - RELATED PARTY AND OTHER
PERIOD : 6 MONTHS ENDED 3/31/94
AUDITOR: JOCELYN Y STEPHENS *8/25/94 May 5/25/94*

**SPECIFIED
CONFIDENTIAL**

DKT 940001-EI
FILENAME: RELPARTY
RANGE : A1..R85

MONTH/ YEAR	L#	A REFERENCE	B TYPE	C SUPPLIER NAME/ STATION	D \$/TON	E VALUE	F TOTAL
DECEMBER 93	1	151209	Barge Coal	Gatliff	41.399	2,051,219.15	
	2	151209	Rail Coal	Gatliff	40.804	1,248,793.29	
	3	151230	Barge Coal	Gatliff		231,515.01	
	4	151230	Rail Coal	Gatliff		127,235.93	
	5	153125	Barge Coal	Gatliff	43.157	1,441,821.62	
	6	153125	Rail Coal	Gatliff	43.157	1,639,090.81	
	7	153261	Barge Coal	Gatliff		553,327.17	
	8	153261	Rail Coal	Gatliff		275,311.58	7,568,314.56
	9						
	10	JE32	Barge Coal	Transportation		8,359,237.36	8,359,237.36
	11						
	12						
	13						
	14						
	15	142982	Barge Coal	Pyramid	20.040	333,441.55	
	16	142983	Barge Coal	Zeigler/Freeman	39.899	376,327.37	
	17	142984	Barge Coal	Zeigler/Freeman	18.099	(170,709.77)	
	18	142986	Barge Coal	Zeigler/Freeman	39.899	379,243.98	
	19	142987	Barge Coal	Zeigler/Freeman	18.099	(172,032.80)	
	20	142992	Barge Coal	Mapco	30.950	457,319.05	
	21	142993	Barge Coal	Sextet	23.020	146,381.87	
	22	142996	Barge Coal	Sextet	23.020	147,528.27	
	23	142998	Barge Coal	Zeigler Spot	20.130	603.90	
	24	143433	Barge Coal	Pittsburg & Midway	25.500	159,120.00	
	25	145009	Barge Coal	Pyramid	20.040	(398,551.51)	
	26	145009	Barge Coal	Pyramid	20.040	(7,421.77)	
	27	145066	Barge Coal	Pyramid	20.040	398,551.51	
	28	145066	Barge Coal	Pyramid		7,421.77	
	29	147677	Barge Coal	Sextet	23.020	146,784.73	
	30	149844	Barge Coal	Marine Coal Sales		1,733.19	
	31	149845	Barge Coal	Marine Coal Sales		1,887.04	
	32	149846	Barge Coal	Pittsburg & Midway	25.500	154,581.00	
	33	149847	Barge Coal	Pittsburg & Midway		3,567.58	
	34	149848	Barge Coal	Pyramid	20.040	361,235.03	
	35	151224	Barge Coal	Sugar Camp	27.000	467,834.40	
	36	151240	Barge Coal	Peabody		686,325.53	
	37	151328	Barge Coal	Peabody	35.073	1,198,479.48	
	38	152150	Barge Coal	Arclar	25.100	230,084.17	
	39	153169	Barge Coal	Consol Hump	39.450	399,115.65	
	40	153172	Barge Coal	Consol Hump		91,210.87	
	41	153175	Barge Coal	Consol Hump		13,178.89	
	42	153177	Barge Coal	Consol Hump		10,933.59	
	43	153235	Barge Coal	Consol Hump		90,970.98	
	44	153237	Barge Coal	Consol Hump		13,427.12	
	45	153238	Barge Coal	Consol Hump	39.450	1,116,198.31	
	46	153240	Barge Coal	Consol Hump	39.450	759,215.25	
	47	153240	Barge Coal	Consol Hump	39.450	722,566.20	
	48	153241	Barge Coal	Consol Hump	39.450	719,725.80	
	49	153241	Barge Coal	Consol Hump	38.403	55,626.76	
	50	153242	Barge Coal	Consol Hump	38.195	121,184.34	
	51	153242	Barge Coal	Consol Hump	38.195	122,527.28	
	52	153244	Barge Coal	Consol Hump	39.450	417,420.45	
	53	153244	Barge Coal	Consol Hump	39.450	3,905.55	
	54	153246	Barge Coal	Consol Hump		(3,897.40)	
	55	153248	Barge Coal	Consol Hump		(750.13)	
	56	153250	Barge Coal	Consol Hump		(159,303.76)	
	57	153252	Barge Coal	Consol Hump		(7,369.13)	
	58	153253	Barge Coal	Consol Hump		(1,918.03)	
	59	153254	Barge Coal	Consol Hump		(5,593.47)	
	60	153259	Barge Coal	Sugar Camp	27.000	336,025.80	
	61	153260	Barge Coal	Peabody	35.073	995,196.38	10,719,332.87
	62						
	63	147543	Rail Freight	CSX	15.340	118,148.68	
	64	147545	Rail Freight	CSX	15.340	119,513.94	
	65	147548	Rail Freight	CSX	15.340	120,311.62	
	66	147549	Rail Freight	CSX	15.340	107,241.94	
	67	147551	Rail Freight	CSX	15.340	120,557.06	
	68	147553	Rail Freight	CSX	15.340	119,928.12	
	69	147555	Rail Freight	CSX	15.340	122,259.80	
	70	149849	Rail Freight	CSX	15.340	123,471.66	
	71	152795	Rail Freight	CSX	15.340	122,121.74	1,073,554.56
	72						
	73						
	74						
	75						
	76						
	77						
RELATED PARTY TRANSACTIONS							15,927,551.92
CURR MO TRANSACTIONS - DEC 93							27,720,439.35
% RELATED PARTY TRANS							57.46%
(15,927,551.92/27,720,439.35)							=====

to
48B

COMPANY: TAMPA ELECTRIC COMPANY
SUBJECT: COAL TRANSACTIONS - RELATED PARTY AND OTHER
PERIOD : 6 MONTHS ENDED 3/31/94
AUDITOR: JOCELYN Y STEPHENS

4/21/94 May 5/25/94

SPECIFIED
CONFIDENTIAL

DKT 940001-EI
FILENAME: RELPARTY
RANGE : A1..R85

MONTH/ YEAR	L#	REFERENCE	TYPE	SUPPLIER NAME/ STATION	D \$/TON	E VALUE	F TOTAL
JANUARY 94	1	158722	Barge Coal	Gatliff	43.771	1,637,577.52	
	2	158722	Rail Coal	Gatliff	43.771	1,384,884.93	
	3	158740	Barge Coal	Gatliff	43.771	1,637,577.52	
	4	158740	Rail Coal	Gatliff	43.771	1,384,884.93	
	5	160907	Barge Coal	Gatliff	43.771	(1,637,577.52)	
	6	160907	Rail Coal	Gatliff	43.771	(1,384,884.93)	
	7	162166	Barge Coal	Gatliff	29.943	1,627,650.61	
	8	162166	Rail Coal	Gatliff	24.393	565,096.31	5,215,209.37
	9						
	10	JE32	Barge Coal	Transportation		6,451,791.81	6,451,791.81
	11						
	12						
	13						
	14						
	15	155137	Barge Coal	Mineral Resources	5.450	10,231.23	
	16	155138	Barge Coal	Mineral Resources	5.450	613.67	
	17	155139	Barge Coal	Mineral Resources	5.450	3,011.94	
	18	155140	Barge Coal	Sextet	23.020	288,797.39	
	19	155140	Barge Coal	Sextet		7,274.72	
	20	155142	Barge Coal	Zeigler/Freeman	39.899	390,920.43	
	21	155143	Barge Coal	Zeigler/Freeman	18.099	(177,329.48)	
	22	155144	Barge Coal	Zeigler/Freeman	39.899	400,524.12	
	23	155145	Barge Coal	Zeigler/Freeman	18.099	(181,685.91)	
	24	155146	Barge Coal	Zeigler/Col		17,474.50	
	25	155147	Barge Coal	Zeigler		(9,694.58)	
	26	155191	Barge Coal	Agipcoal	1.300	1,325.00	
	27	155192	Barge Coal	Mapco	30.950	438,427.18	
	28	155193	Barge Coal	Pittsburg & Midway	25.500	156,506.25	
	29	155194	Barge Coal	Marine Coal Sales	23.500	146,627.56	
	30	158723	Barge Coal	Sugar Camp	27.000	1,141,705.80	
	31	158742	Barge Coal	Sugar Camp	27.000	1,141,705.80	
	32	159265	Barge Coal	Arclar	25.100	246,690.33	
	33	159267	Barge Coal	Pyramid	20.040	361,842.24	
	34	159582	Barge Coal	Peabody	35.073	758,804.36	
	35	160522	Barge Coal	Sextet	23.020	358,838.03	
	36	160522	Barge Coal	Sextet		3,828.80	
	37	160522	Barge Coal	Sextet		10,409.43	
	38	160523	Barge Coal	Pittsburg & Midway	25.500	156,360.90	
	39	160527	Barge Coal	Mineral Resources	5.450	1,456.84	
	40	160529	Barge Coal	Mapco	30.950	711,279.91	
	41	160530	Barge Coal	Marine Coal Sales	23.500	153,263.48	
	42	160904	Barge Coal	Sugar Camp	27.000	(1,141,705.80)	
	43	162465	Barge Coal	Zeigler		1,251.20	
	44	162935	Barge Coal	Pyramid	20.040	370,900.32	
	45	163013	Barge Coal	Marine Coal Sales		2,804.40	
	46	163554	Barge Coal	Consol Spot	26.500	688,732.35	6,461,192.41
	47						
	48						
	49	155141	Rail Freight	CSX	15.340	107,149.90	
	50	157898	Rail Freight	CSX	15.340	123,134.18	
	51	157899	Rail Freight	CSX	15.340	121,845.62	
	52	157900	Rail Freight	CSX	15.340	119,820.74	
	53	157902	Rail Freight	CSX	15.340	110,386.64	
	54	160525	Rail Freight	CSX	15.510	155,472.24	
	55	161521	Rail Freight	CSX	15.760	126,001.20	863,810.52
	56						
	57	163553		US Customs		71,752.00	71,752.00
	58						
	59						
	60						
	61						
	62						
	63						
RELATED PARTY TRANSACTIONS							11,667,001.18
CURREN MONTH TRANSACTIONS - JAN 94							19,063,756.11
% RELATED PARTY TRANS							61.20%
(11,667,001.18/12,602,563.70)							

COMPANY: TAMPA ELECTRIC COMPANY
SUBJECT: COAL TRANSACTIONS - RELATED PARTY AND OTHER
PERIOD : 6 MONTHS ENDED 3/31/94
AUDITOR: JOCELYN Y STEPHENS 01/24/1994 Kaye

**SPECIFIED
CONFIDENTIAL**

DKT 940001-EI
FILENAME: RELPARTY
RANGE : A1..R85

MONTH/ YEAR	L#	REFERENCE	TYPE	SUPPLIER NAME/ STATION	\$/TON	VALUE	TOTAL
FEBRUARY 94	1	173457	Barge Coal	Gatliff	39.140	123,173.58	
	2	173458	Barge Coal	Gatliff	45.739	376,752.12	
	3	173458	Rail Coal	Gatliff	45.739	824,171.03	
	4	176848	Barge Coal	Gatliff	45.739	1,089,914.61	
	5	176848	Rail Coal	Gatliff	45.739	1,549,088.43	
	6	176848	Barge Coal	Gatliff	45.739	12,226.49	3,975,326.26
	7						
	8	JE32	Barge Coal	Transportation		7,831,668.00	7,831,668.00
	9						
	10						
	11						
	12						
	13	168750	Barge Coal	Peabody		34,281.83	
	14	168756	Barge Coal	Sugar Camp	26.000	282,877.40	
	15	170943	Barge Coal	Consol	38.472	303,120.88	
	16	171191	Barge Coal	Pyramid	20.040	184,225.72	
	17	171692	Barge Coal	Agipcoal	1.300	1,980.19	
	18	171693	Barge Coal	Agipcoal	1.300	347.50	
	19	172136	Barge Coal	Pyramid	20.040	211,049.26	
	20	172136	Barge Coal	Pyramid		3,727.89	
	21	173455	Barge Coal	Peabody	35.073	2,058,963.97	
	22	173456	Barge Coal	Peabody	35.073	433,958.23	
	23	174104	Barge Coal	Mapco		4,576.07	
	24	174105	Barge Coal	Mapco		539.07	
	25	174106	Barge Coal	Mapco		1,144.02	
	26	174536	Barge Coal	Mapco	30.950	467,410.92	
	27	174537	Barge Coal	Mapco	30.950	470,199.52	
	28	175458	Barge Coal	Sugar Camp	26.000	445,299.40	
	29	175468	Barge Coal	Peabody	35.114	1,291,247.13	
	30	176598	Barge Coal	Zeigler	41.371	68,051.16	6,263,000.16
	31						
	32						
	33	166138	Rail Freight	CSX	15.510	121,381.26	
	34	166139	Rail Freight	CSX	15.510	135,448.83	
	35	171192	Rail Freight	CSX	15.510	105,318.07	
	36	171192	Rail Freight	CSX	17.060	17,822.01	
	37	171193	Rail Freight	CSX	15.510	146,941.74	
	38	172138	Rail Freight	CSX	15.510	101,962.74	
	39	172138	Rail Freight	CSX	17.060	17,810.64	
	40	172140	Rail Freight	CSX	15.510	141,078.96	
	41	172269	Rail Freight	Nelson Assoc		901.34	
	42	172968	Rail Freight	National Car		8,175.00	
	43	173076	Rail Freight	National Car		22,380.33	
	44	176065	Rail Freight	National Car		(8,665.50)	
	45	166035	Rail Freight	Helm		93,571.50	
	46	167183	Rail Freight	Helm		69,875.20	
	47	171149	Rail Freight	Helm		42,532.50	1,016,534.62
	48						
	49						
	50						
	51						
	52						
	53						

CURR MO TRANSACTIONS - FEB 94 19,086,529.04

% RELATED PARTY TRANS 61.86%

(11,806,994.26/19,086,529.04) =====

to
488

COMPANY: TAMPA ELECTRIC COMPANY
SUBJECT: COAL TRANSACTIONS - RELATED PARTY AND OTHER
PERIOD : 6 MONTHS ENDED 3/31/94
AUDITOR: JOCELYN Y STEPHENS

DKT 940001-EI
FILENAME: RELPARTY
RANGE : A1..R85

**SPECIFIED
CONFIDENTIAL**

MONTH/ YEAR	L#	REFERENCE	TYPE	SUPPLIER NAME/ STATION	\$/TON	VALUE	TOTAL
MARCH	1	182011	Barge Coal	Gatliff	43.877	1,782,451.79	
	2	182011	Rail Coal	Gatliff	43.877	1,445,302.33	
	3	182012	Barge Coal	Gatliff		43,617.64	
	4	182012	Rail Coal	Gatliff		69,995.56	
	5	182013	Barge Coal	Gatliff	39.140	(3,427.49)	
	6	186793	Barge Coal	Gatliff	47.088	825,688.06	
	7	186793	Rail Coal	Gatliff	47.088	2,114,674.95	
	8	187888	Barge Coal	Gatliff	47.088	0.03	6,278,302.87
	9						
	10	JE32	Barge Coal	Transportation		7,603,985.03	7,603,985.03
	11						
	12						
	13						
	14	176599	Barge Coal	Zeigler	41.371	66,301.16	
	15	176600	Barge Coal	Zeigler	41.371	67,182.37	
	16	176601	Barge Coal	Zeigler	41.371	64,592.54	
	17	176602	Barge Coal	Zeigler	41.371	66,880.36	
	18	176603	Barge Coal	Zeigler	41.371	64,973.17	
	19	176604	Barge Coal	Zeigler	41.371	65,237.93	
	20	176605	Barge Coal	Zeigler	41.371	63,703.07	
	21	176606	Barge Coal	Zeigler	41.371	64,745.62	
	22	176607	Barge Coal	Zeigler	41.371	140,127.71	
	23	176608	Barge Coal	Zeigler	41.371	141,244.73	
	24	176609	Barge Coal	Zeigler	41.371	71,927.62	
	25	176610	Barge Coal	Zeigler	41.371	71,882.13	
	26	176611	Barge Coal	Zeigler	41.371	73,371.48	
	27	176612	Barge Coal	Zeigler	41.371	75,295.22	
	28	176613	Barge Coal	Zeigler	41.371	74,831.86	
	29	176614	Barge Coal	Zeigler	41.371	73,036.36	
	30	176633	Barge Coal	Zeigler	41.371	62,130.97	
	31	176634	Barge Coal	Zeigler	41.371	64,811.81	
	32	176635	Barge Coal	Zeigler	41.371	66,462.53	
	33	176637	Barge Coal	Zeigler	41.371	62,672.93	
	34	176638	Barge Coal	Zeigler	41.371	63,980.27	
	35	176640	Barge Coal	Zeigler	41.371	63,219.02	
	36	176642	Barge Coal	Zeigler	41.371	63,794.08	
	37	176644	Barge Coal	Zeigler	42.507	843,466.40	
	38	176645	Barge Coal	Zeigler	42.507	544,276.63	
	39	176647	Barge Coal	Zeigler	42.507	1,066,955.46	
	40	176648	Barge Coal	Zeigler	42.507	551,111.76	
	41	176649	Barge Coal	Zeigler Spot	19.590	307,459.17	
	42	176650	Barge Coal	Zeigler	42.507	671,019.75	
	43	176651	Barge Coal	Zeigler	41.371	1,570,422.49	
	44	176652	Barge Coal	Zeigler	41.371	372,616.19	
	45	177470	Barge Coal	Mapco		5,391.29	
	46	177577	Barge Coal	Consol Spot	26.500	421,111.50	
	47	178106	Barge Coal	CSX	5.560	43,785.00	
	48	178107	Barge Coal	CSX	5.560	44,585.64	
	49	178108	Barge Coal	CSX	5.560	42,467.28	
	50	178109	Barge Coal	CSX	5.560	42,200.40	
	51	178111	Barge Coal	CSX	7.160	19,525.32	
	52	178112	Barge Coal	CSX	7.160	13,253.16	
	53	178113	Barge Coal	CSX	7.160	13,518.08	
	54	178114	Barge Coal	CSX	7.160	18,207.88	
	55	178115	Barge Coal	CSX	5.560	42,634.08	
	56	178116	Barge Coal	CSX	7.160	17,599.28	
	57	178175	Barge Coal	Zeigler		(74,304.79)	
	58	178176	Barge Coal	Zeigler		(10,309.31)	
	59	178176	Barge Coal	Zeigler		(65,011.77)	
	60	178176	Barge Coal	Zeigler		22,585.38	
	61	178176	Barge Coal	Zeigler		4,088.79	
	62	178179	Barge Coal	Zeigler	43.401	538,593.39	
	63	178180	Barge Coal	Zeigler	43.401	551,140.61	
	64	178182	Barge Coal	Zeigler	43.401	838,472.60	
	65	178183	Barge Coal	Zeigler	43.401	1,029,419.63	
	66	180695	Barge Coal	Zeigler Spot	19.590	306,963.55	
	67	182010	Barge Coal	Consol	38.472	361,906.09	
	68	182571	Barge Coal	Zeigler Spot	19.590	252,042.98	
	69	182572	Barge Coal	Zeigler Spot	19.590	261,391.33	
	70	182573	Barge Coal	Zeigler	42.507	546,835.55	
	71	182574	Barge Coal	Zeigler Spot	19.590	252,891.23	
	72	182575	Barge Coal	Zeigler	42.507	544,361.65	
	73	182576	Barge Coal	Mapco	30.950	924,695.63	
	74	182577	Barge Coal	Mapco	31.020	476,439.90	
	75	182582	Barge Coal	Consol Spot	26.500	414,202.95	
	76	182605	Barge Coal	Pyramid	20.040	302,000.80	
	77	182605	Barge Coal	Pyramid	20.350	160,539.11	
	78	182606	Barge Coal	Pyramid	20.350	249,702.64	
	79	183478	Barge Coal	Consol	39.519	1,593,050.41	
	80	186063	Barge Coal	Consol Spot	26.500	215,474.15	
	81	186063	Barge Coal	Consol Spot	26.500	295,032.45	
	82	186064	Barge Coal	Interocean/Ven	0.855	(31,067.11)	
	83	186064	Barge Coal	Interocean/Ven	0.672	(22,718.93)	
	84	186064	Barge Coal	Interocean/Ven	2.762	(76,253.84)	

RELATED PARTY TRANSACTIONS

13,882,287.90

488

COMPANY: TAMPA ELECTRIC COMPANY
SUBJECT: COAL TRANSACTIONS - RELATED PARTY AND OTHER
PERIOD : 6 MONTHS ENDED 3/31/94
AUDITOR: JOCELYN Y STEPHENS

DKT 940001-EI
FILENAME: RELPARTY
RANGE : A1..R85

SPECIFIED
CONFIDENTIAL

MONTH/ YEAR	A L#	REFERENCE	B TYPE	C SUPPLIER NAME/ STATION	\$/TON	E VALUE	F TOTAL
	85	186236	Barge Coal	Consol	31.970	994,874.43	
	86	186796	Barge Coal	Peabody Arclar	33.602	561,489.42	
	87	186796	Barge Coal	Peabody Costain	35.114	325,577.01	
	88	186797	Barge Coal	Peabody Arclar		652,751.26	
	89	186798	Barge Coal	Consol	31.970	270,562.11	
	90	186798	Barge Coal	Consol	31.970	827,575.42	
	91	186798	Barge Coal	Consol	38.472	616,013.66	
	92	186990	Barge Coal	CSX	7.160	10,561.00	
	93	186995	Barge Coal	Zeigler	42.507	832,822.64	
	94	186997	Barge Coal	Zeigler	42.507	287,861.65	
	95	186998	Barge Coal	Zeigler	42.507	1,386,319.05	
	96	187000	Barge Coal	Zeigler	42.507	405,640.05	
	97	187002	Barge Coal	Zeigler	42.507	401,516.88	
	98	187004	Barge Coal	CSX	7.160	11,169.60	
	99	187006	Barge Coal	CSX	7.160	11,477.48	
	100	187008	Barge Coal	CSX	7.160	11,370.08	
	101	187010	Barge Coal	CSX	5.560	43,751.64	
	102	187012	Barge Coal	CSX	7.160	14,291.36	
	103	187014	Barge Coal	CSX	7.160	11,327.12	
	104	187015	Barge Coal	CSX	7.160	10,840.24	
	105	187017	Barge Coal	CSX	7.160	13,596.84	
	106	187018	Barge Coal	CSX	7.160	19,260.40	
	107	187019	Barge Coal	CSX	5.560	40,337.80	
	108	187021	Barge Coal	CSX	7.160	10,210.16	
	109	187023	Barge Coal	CSX	6.760	49,706.28	
	110	187124	Barge Coal	Peabody Costain	35.114	319,853.43	
	111	187332	Barge Coal	Nelson Assoc, Inc.		1,431.53	26,348,365.31
	112						
	113						
	114	177471	Rail freight	CSX	15.510	101,497.44	
	115	177471	Rail freight	CSX	17.060	19,192.50	
	116	177473	Rail freight	CSX	15.510	134,177.01	
	117	177473	Rail freight	CSX	17.060	10,543.08	
	118	177499	Rail freight	CSX	15.510	132,719.07	
	119	177953	Rail Freight	National Car		66,378.28	
	120	178110	Rail freight	CSX	15.510	144,103.41	
	121	182583	Rail freight	CSX	15.510	111,656.49	
	122	182583	Rail freight	CSX	17.060	10,526.02	
	123	182586	Rail freight	CSX	15.510	111,206.70	
	124	182586	Rail freight	CSX	17.060	10,491.90	
	125	182587	Rail freight	CSX	15.510	124,126.53	
	126	182587	Rail freight	CSX	17.060	19,004.84	
	127	182603	Rail freight	CSX	15.510	146,042.16	
	128	177954	Rail Freight	National Car		58,105.44	
	129	185622	Rail freight	CSX	15.510	130,609.71	
	130	185622	Rail freight	CSX	17.060	4,896.22	
	131	185623	Rail freight	CSX	15.510	139,217.76	
	132	185624	Rail freight	CSX	15.510	120,931.47	
	133	186992	Rail freight	CSX	15.510	125,553.45	
	134	186992	Rail freight	CSX	17.060	6,499.86	1,727,479.34
	135						
	136						
	137						
	138						
	139						
	140						
CURR MO TRANSACTIONS - MAR 94						41,958,132.55	
% RELATED PARTY TRANS						33.09%	
(13,882,287.90/41,958,132.55)						=====	

to
488

JWP
 5/11/91
 5/25/95
 Tampa Electric Company
 Recording Dept Survey Administration - CIL
 1991
 940001-ET

PREPARED BY: JOY MCCLLOUD DATE PREPARED: 04-06-91

	(A)	(B) Big Bend 1-3 Tons	(C)	(D)	(E) Big Bend 4 Tons	(F)	(G)	(H) Big Bend Test Tons	(I)	(J)	(K) Gannon Tons	(L)	(M)	(N) Total Tons	(O)
1 Beginning Balance		106,574.00	5,143,725.67		104,863.00	4,452,177.23		2,714.00	95,636.22		264,860.00	16,192,826.65		479,011.00	26,083,565.77
2 Brq Rec- Coal		354,529.00	14,472,162.94		114,450.00	3,960,334.28		0.00	0.00		0.00	0.00		460,979.00	18,440,497.22
3 Trans- Barge			2,090,841.40	0.1765900		935,011.73			0.00			0.00		0.00	3,034,659.13
4 Rail Received											100,851.00	4,073,303.09		100,851.00	4,073,303.09
5 Rail Freight												1,695,237.31			1,695,237.31
6 Limestone & Frl											0.00	0.00		0.00	0.00
7 Limestone Adj.											0.00	0.00		0.00	0.00
8 Harbor Maint.		0.00	10,090.20	from	0.00	4,960.42			0.00			0.00		0.00	23,050.62
9 Adjustent		0.00	0.00		0.00	0.00					0.00	0.00		0.00	0.00
10 Adjustment-Aerial	57-7/2	(1,755.00)	(86,690.56)	57-7/1	0.00	0.00		0.00	0.00		0.00	0.00		(1,755.00)	(86,690.56)
Transfer from BB4		28,603.00	1,273,091.62		(28,603.00)	(1,273,091.62)		0.00	0.00					0.00	0.00
11 Total Available		407,951.00	23,719,221.27		190,710.00	8,280,192.04		2,714.00	95,636.22		365,711.00	21,960,567.05		1,047,086.00	54,063,616.58
13 Consumed		(269,309.00)	(13,091,060.07)		(87,816.00)	(3,816,453.63)		0.00	0.00		(146,748.00)	(8,812,065.52)		(503,073.00)	(25,719,507.22)
											0.00	0.00		0.00	0.00
14 Ending Balance		218,642.00	10,628,153.20		102,894.00	4,471,738.41		2,714.00	95,636.22		218,963.00	13,148,501.53		543,213.00	28,344,029.36
15 \$/ton			48.6098425			43.4596615			35.2381061			60.0489650			51.6324510

BARGE IN TRANSIT
FILE NAME: C:\fuel\94fuel

	Pile 7		Pile 8		Pile 9		Pile 6		Total	
	Tons	\$	Tons	\$	Tons	\$	Tons	\$	Tons	\$
16 Beginning Balance	139,670.90	4,701,609.09	525,282.99	27,281,878.40	168,812.12	6,240,022.28	118,860.10	4,664,647.87	(0.00)	0.00
17 Paid	416,640.00	15,803,014.00	58,071.43	2,648,338.03	149,632.10	4,762,772.12	147,908.00	5,225,471.54	0.00	0.00
18 Accrual	34,610.65	906,630.61	49,397.04	1,981,052.74	166,381.99	5,097,625.73	195,446.21	6,300,650.45	0.00	0.00
19 Reversal	(325,836.75)	(12,283,763.01)	(59,389.43)	(2,454,847.82)	(150,853.64)	(4,258,842.52)	(252,313.10)	(8,608,913.44)	0.00	0.00
20 ARN Intercoastal/Frt refund	0.00	(169,596.10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 ARN Burlington rebate	0.00	(13,949.45)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 ARN Demurrage	0.00	0.00	0.00	0.00	0.00	0.00	(750.00)	0.00	0.00	(750.00)
23 Transportation		247,659.09		1,075,191.55		1,771,613.48		927,882.26	0.00	0.00
24 Total Available	265,093.60	9,191,612.23	573,362.03	30,449,554.90	333,972.57	13,613,191.09	209,901.21	8,588,988.68	(0.00)	0.00
25 Delivered to Gannon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Delivered to BB 1-3	0.00	0.00	0.00	0.00	(221,043.00)	(9,010,073.18)	(133,486.00)	(5,462,139.76)	0.00	0.00
27 Delivered to BB 4	(114,450.00)	(3,960,334.28)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Ending Balance	150,643.60	5,223,277.95	573,362.03	30,449,554.90	112,929.57	4,603,167.91	76,415.21	3,126,848.92	(0.00)	0.00
29 \$/ton		34.6730824		53.1069565		40.7614047		40.9191957	0.0000000	0.0000000

March 1994
RAIL MATERIAL

	Tons	\$
30 Beginning Balance	17,937.00	752,808.47
31 Paid	77,849.00	3,629,972.84
32 Accrual	99,469.00	3,432,583.19
33 Reversal	(77,253.00)	(3,049,344.22)
34 Adjustent	0.00	0.00
35 Adjustent	0.00	0.00
36 Total Available	110,002.00	4,766,020.28
37 Delivered to Gannon	(100,851.00)	(4,073,303.09)
38 Ending Balance	17,151.00	692,717.19
39 Rail-\$/ton		40.3893170

Total Inventory Tons 1,473,715.21

Total (this schedule) Inventory \$ 72,439,596.23

Barge In-transit Transportation \$ 3,569,151.07

Total Rail In-transit Inventory \$ 285,571.99

Total \$ 76,294,319.29

Galliff In-Transit (70,960.99)

Zeigler In-Transit 0.00

842,370.22



**SPECIFIED
CONFIDENTIAL**

Source: PBC

THE WALTER LATHAM COMPANY (708) 345-8787

WIP 57-7/3 B

Tampa Electric Co.
FAC - DK4940001-GI

5/11/94
5/26/94

Invoice Test - Coal Purchases

T/H/E 3/31/94

SPECIFIED

CONFIDENTIAL

B

C

Line	Inv #	Date	Invoice #B	Debit	Qty	Failed Audited Amt	Attr 1	Attr 2	Attr 3	Attr 4	Attr 5	Attr 6	At
3	3	APRIL 93	M017	117,423.99									
9	9	APRIL 93	51084	1,497,713.42	Freight	OK							
14	14	APRIL 93	52593	153,112.21	Freight								
19	19	APRIL 93	52598	1,169,173.47									
57	57	MAY 93	62494	728,565.89									
62	62	MAY 93	64808	2,547,369.83									
72	72	MAY 93	68029	355,914.00									
73	73	MAY 93	68032	665,910.46									
81	81	MAY 93	69298	2,646,974.47									
82	82	MAY 93	69298	1,272,973.43									
83	83	MAY 93	69302	714,590.54									
92	92	MAY 93	70074	1,206,728.29									
101	101	JUNE 93	73014	188,520.29									
104	104	JUNE 93	76139	1,250,402.39									
112	112	JUNE 93	76602	1,434,164.35									
129	129	JUNE 93	80019	2,821,826.37									
131	131	JUNE 93	80019	325,078.46									
132	132	JUNE 93	80027	940,675.78									
137	137	JUNE 93	80974	917,309.97									
150	150	JULY 93	88575	535,144.96	BTU Adj								
156	156	JULY 93	89082	2,025,316.35									
160	160	JULY 93	90738	1,865,669.86									
161	161	JULY 93	90738	1,562,096.91									
165	165	JULY 93	90741	435,370.92	BTU Adj								
166	166	JULY 93	90741	276,701.44	" "								
176	176	JULY 93	93457	2,818,042.83									
181	181	JULY 93	95184	6,334,539.00	Prepayment								
190	190	AUG 93	97906	1,371,901.30									
202	202	AUG 93	101680	2,241,440.24									
205	205	AUG 93	106092	3,219,291.09									
209	209	AUG 93	106321	971,498.48									
212	212	SEPT 93	108241	119,648.76	Freight								
220	220	SEPT 93	111527	685,757.01									
222	222	SEPT 93	114202	706,316.99									
231	231	SEPT 93	114227	997,593.35									
235	235	SEPT 93	114577	2,261,732.99									
242	242	SEPT 93	116249	3,143,460.11									
243	243	SEPT 93	116249	1,760,386.34	Freight								
250	250	SEPT 93	117098	121,986.48									
267	267	OCT 93	120846	367,098.73									
271	271	OCT 93	124592	69,576.07									
274	274	OCT 93	124679	2,066,781.74									
277	277	OCT 93	127057	2,639,658.86									
279	279	OCT 93	127057	1,604,510.98									
285	285	OCT 93	128527	702,082.55									
298	298	NOV 93	130435	3,641,764.52									
302	302	NOV 93	130442	1,919,333.13									
305	305	NOV 93	130446	1,565,801.31									
337	337	NOV 93	135638	1327388.74									
336	336	NOV 93	135638	2104941.08									
338	338	NOV 93	135650	764766.77									
341	341	NOV 93	135663	2075788.25									
346	346	NOV 93	136253	217482.1									
354	354	NOV 93	138151	1412144.2									
355	355	NOV 93	139670	2512260.85									
356	356	NOV 93	139670	1282962.95									
357	357	NOV 93	139673	492,409.80									
367	367	DEC 93	142986	379243.98									
376	376	DEC 93	145066	398551.51									
398	398	DEC 93	151328	1198479.48									
402	402	DEC 93	153125	1639090.81									
409	409	DEC 93	153238	1116198.31									
416	416	DEC 93	153244	417420.45									
451	451	JAN 94	158740	1637577.52									
452	452	JAN 94	158740	1384884.93									
453	453	JAN 94	158742	1141705.8	Freight								
477	477	FEB 94	166139	135448.83	"								
482	482	FEB 94	171192	105318.07									
493	493	FEB 94	173455	2058963.97									
501	501	FEB 94	174536	467410.92									
538	538	MAR 94	176644	843,466.40									
540	540	MAR 94	176647	1,066,955.46									
541	541	MAR 94	176648	551,111.76									
576	576	MAR 94	182011	1782451.79									
577	577	MAR 94	182011	1445302.33									

Source: Fuel Ledger

58-1B
1044

Tampa Electric Co.
FAC-Dkt 94001-EI
Invoice Test-Coal Purchases
T/1/E 3/31/94

JUR 5/11/94
JES 5/26/94

	A	B	C
581	581 MAR 94	182571	252042.98
596	596 MAR 94	182605	302000.8
599	599 MAR 94	183478	1593050.41
612	612 MAR 94	186793	2114674.95
613	613 MAR 94	186796	561489.42
617	617 MAR 94	186798	827575.42
618	618 MAR 94	186798	616013.66
624	624 MAR 94	186998	1386319.05

OK ✓ ✓ ✓ ✓ ✓ ✓ =

**SPECIFIED
CONFIDENTIAL**

Source: Fuel Ledger

58-1B
2044

Tampa Electric Co
FAC - DR + 940001 - GI
Invoice Test - Coal Credits
T/E 3/31/94

MR 5/1/94
5/26/94

Line	Inv #	Date	Invoice #B	Credit	Qty	Audited Amt	Attr 1	Attr 2	Attr 3	Attr 4	Attr 5	Attr 6	At
32	32	APRIL 93	56634	3,899.44	✓		✓	✓	✓	✓	✓	✓	
51	51	APRIL 93	59342	12,606.83		OK							
65	65	MAY 93	64813	116.67									
113	113	JUNE 93	76603	6,973.96									
114	114	JUNE 93	76604	896.65									
227	227	SEPT 93	114218	5,234.44									
233	233	SEPT 93	114227	252,723.65									
232	232	SEPT 93	114227	9,526.57									
260	260	OCT 93	119022	1,738.25									
262	262	OCT 93	119028	1,699.15									
270	270	OCT 93	120868	286,578.00	✓								
280	280	OCT 93	127248	4,368.32									
282	282	OCT 93	127248	7,201.05									
281	281	OCT 93	127248	2,562.44									
283	283	OCT 93	127249	1,193.46									
284	284	OCT 93	127250	126,931.60									
299	299	NOV 1993	130437	1,437,595.06									
301	301	NOV 1993	130440	499,712.85									
303	303	NOV 1993	130444	757,661.24									
304	304	NOV 1993	130445	611,435.80									
310	310	NOV 1993	133721	178,581.93	✓	OK	✓	✓	✓	✓	✓	✓	
312	312	NOV 1993	133725	176,982.88									
314	314	NOV 1993	133731	192,166.13									
316	316	NOV 1993	133735	163,958.84									
318	318	NOV 1993	133738	174,478.88									
320	320	NOV 1993	133740	171,964.93									
323	323	NOV 1993	133742	23,019.21									
324	324	NOV 1993	133742	1931.17									
326	326	NOV 1993	133744	175241.76									
328	328	NOV 1993	134302	191623.16									
329	329	NOV 1993	134305	192638.52	✓	OK	✓	✓	✓	✓	✓	✓	
340	340	NOV 1993	135663	2244.1									
359	359	NOV 1993	140385	1372.79									
358	358	NOV 1993	140385	14380.7									
366	366	DEC 1993	142984	170709.77									
368	368	DEC 1993	142987	172032.8									
374	374	DEC 1993	145009	398551.51									
375	375	DEC 1993	145009	7421.77									
418	418	DEC 1993	153246	3897.4									
419	419	DEC 1993	153248	750.13									
420	420	DEC 1993	153250	159303.76	✓	OK	✓	✓	✓	✓	✓	✓	
421	421	DEC 1993	153252	7369.13									
422	422	DEC 1993	153253	1918.03									
423	423	DEC 1993	153254	5593.47									
435	435	JAN 1994	155143	177329.48									
437	437	JAN 1994	155145	181685.91									
439	439	JAN 1994	155147	9694.58									
465	465	JAN 1994	160904	1,141,705.80									
466	466	JAN 1994	160907	1637577.52									
467	467	JAN 1994	160907	1384884.93									
511	511	FEB 94	176065	8665.5	✓	OK	✓	✓	✓	✓	✓	✓	
565	565	MAR 94	178175	74,304.79									
566	566	MAR 94	178176	10309.31									
567	567	MAR 94	178176	65011.77									
580	580	MAR 94	182013	3427.49									
607	607	MAR 94	186064	31067.11									
609	609	MAR 94	186064	76253.84									
608	608	MAR 94	186064	22718.93									

✓ = invoices tested

SPECIFIED
CONFIDENTIAL

Source: Fuel Ledger

S8-1B
3 of 4

Tampa Electric Co.

FAC-Dkt 940001-EI

Invoice Test - Oil Purchases

T/V/E 3/31/94

Sup 5/1/97

5/26/94

Month	(A) Invoice	(B) Amount	Audit Amt	Attr 1	2	3	4	5	6
No. 2 Oil									
13 Apr 193	51081	433280	OK	✓	✓	✓	✓	✓	✓
2 Jun 193	81989	965884		✓	✓	✓	✓	✓	✓
3 Aug 193	98825	1208788		✓	✓	✓	✓	✓	✓
4 Oct 193	127045	1303304		✓	✓	✓	✓	✓	✓
5 Dec 193	153658	7310668		✓	✓	✓	✓	✓	✓
6 Feb 194	168755	375486		✓	✓	✓	✓	✓	✓
No 6 Oil									
7 Jun 193	73213	134751328		✓	✓	✓	✓	✓	✓
8 Jul 193	93480	2395407		✓	✓	✓	✓	✓	✓
9 Aug 193	93492	2519712		✓	✓	✓	✓	✓	✓
10 Sep 193	104385	1929485		✓	✓	✓	✓	✓	✓
11 Oct 193	114208	2196640		✓	✓	✓	✓	✓	✓
12 Nov 193	124660	456352		✓	✓	✓	✓	✓	✓
13 Dec 193	127065	2034260		✓	✓	✓	✓	✓	✓
14 Jan 194	139450	423521		✓	✓	✓	✓	✓	✓
15 Feb 194	161038	98538746		✓	✓	✓	✓	✓	✓

SPECIFIED
CONFIDENTIAL

Source: Fuel Ledger

58-1 B

4064

Tampa Electric Co.

FAC DK+940001-GJ

Unit Coal Prices

T/V/E 3/3/94

Aug 5/25/94

5/26/94

SPECIFIED

CONFIDENTIAL

Supplier

Month
Shipped

Invoice
Unit Cost

Contract
Unit Cost

Gatliff Coal Co.

Apr-Oct '93

32.497

44.407

47.066

Nov-Dec '93

45.739

25.000

24.272

Jan-Feb '94

47.088

25.732

24.272

Peebody Coal Co.

Apr

OK

(1) 22.39

1993 22.40

May

33.224

Jul-Aug

33.313

Sep '93-Jan '94

33.563

Feb

33.602

Consolidation Coal Co.

Apr

38.955

Jun

28.93

28.93

Aug-Oct

39.45

Dec

39.519

26.50

Feb

31.97

OK

Old Ben Coal Co.

Mar-Apr

OK

(2) 31.430

May-Jun

31.421

Aug

(3) 27.75

9/6/93

28.25

9/23/93

27.75

Nov

21.80

2/26/94 (Spot)

19.59

Feb-Mar '94

(2) 30.467

(1) Plus Severance Tax @ 4 1/2%

(2) Plus freight charges; barage, rail

(3) Reflects credit of \$18.089 ton

58-2 B

1042

Tampa Electric Co.
 FAC DK+940001-GI
 Unit Coal Prices
 T/4/E 2/31/94

Per 5/25/94
 JPS 5/26/94

			SPECIFIED CONFIDENTIAL	
			Invoice Unit Cost	Contract Unit Cost
1 2 3 4	Pyramid Mining Inc	Month Shipped		
		May-Oct	20.04	20.04
		2/2/94 - for 1993	20.04	1
		2/10/94 - for 1994	20.35	20.35
5 6	Sugar Camp Coal	Jun	24.75	
		Nov-Dec	27.00	27.00
7 8 9 10	Mapco Coal Inc.	May/Aug	30.60	
		Sep	30.76	
		Jan	30.95	
11	Intercean Fuels Inc.	Aug-Oct	20.72	20.72

Note:

As of 5/25/94 was able to reconcile invoice amounts to price adjustments per contracts and found them to be in agreement.

Did not receive "price adjustment memo" for Catlift Coal Co and therefore could not agree amounts between invoices and contracts provided by company.

① Reflects .07 discount for payment within 5 days.

58-2B
 2 of 2

Tampa Electric Co.

FAC-DKT 940001-GI

Summary Coal Supplier Contracts
T/E 3/5/94

Sur 5/26/94
Jys 5/26/94

**SPECIFIED
CONFIDENTIAL**

(A)

(B)

(C)

Old Ben Coal Co.

1) UMW strike at Old Ben, Teco found alternative suppliers,
Old Ben will sell to TECO; 350,000 tons for July 1 - Oct 31, 1993

2) Price reduction on when strike settled. Base \$8.099

Jul. 93 \$ 0

Aug \$ 0.20

Sep \$ 0.40

Oct \$ 0.60

2) Jan 1 - Dec 31, 1994 (420,000 tons @ \$19.89/ton)

Sugar Camp Coal

1) Oct 1 - Dec 31, 1993 (90,000 tons @ \$27.20/ton)

Seafat Mining Corp.

1) Nov 1 - Dec 31, 1993 (48,000 tons @ \$23.02/ton)

P.T. Adaro Indonesia - Envirocoal

1) Aug 10 - 30, 1993 (66,000 tons @ \$26.79/ton)

Emerald Energy Corp.

1) Dec 30 - Jun 30, 1993 (18,000 tons @ \$24.50/ton)

Option for add'l 18,000 tons @ \$24.50/ton for Jul 1 - Sep 30, 1993.

Pittsburg & Midway Coal Mining

1) Oct 1 - Dec 31, 1993 (27,600 tons @ \$25.50/ton)

Marine Coal Sales Co.

1) Nov 1 - Dec 31, 1993 (12,000 tons @ \$23.50/ton)

Option for add'l 18,000 tons @ \$23.50/ton

2) Purchase add'l 6,000 tons @ \$25.50/ton

Pyramid Mining Inc BST

1) Apr 1, 1993 - Jun 30, 1994 (500,000 tons)

Delivered Apr 1 - Dec 31, 1993 \$20.04 per ton

Jan 1 - Jun 30, 1994 \$20.35 per ton

3) Option Jul 1 - Dec 31, 1994 (240,000 tons @ \$20.65 per ton)

58-38
1094

Tampa Electric Co.

FAC-Dkt 940001-EI

Summary Coal Supplier Contracts
T/V/E 3/31/94

JWR 5/26/94
JLH 5/26/94

SPECIFIED
CONFIDENTIAL

(A)

(B)

(C)

(D)

Amendment to Panbody Coal Supply Agreement No. 2.

1) Existing contract No. 2 dated Oct 16, 1991

Coal delivered after Apr 1, 1993 shall be @ \$22.35/ton

Consolidation Coal Company

1) Dec 17 - Dec 31, 1993 (25,000 tons @ \$26.50 per ton) - BST-1293

2) Jan 1 - Apr 10, 1994 (250,000 tons @ \$31.92 per ton)

3) Revised purchase agreement BST-1293

Dec 1, 1993 - Mar 31, 1994 quantity increased to 75,000 tons

4) Revised purchase agreement dated Dec 22, 1986

Ship 1995 contract volume into period April - Dec 31, 1994

150,000 tons @ \$32.545

279,015.40 tons at contract price in effect at time of delivery.

Kerr McGee Coal Corporation

1) Aug 15 - Dec 15, 1993 (33,000 tons @ \$7.00 per ton)

2) Option for additional 30,000 tons Sept 1 - Dec 15, 1993

3) Exercise option for 30,000 tons.

InterOcean Fuels Inc.

1) Aug 15 - Oct 31, 1993 (100,000 tons @ \$28.25 per ton) BB4-793A

2) Aug 1 - Sep 30, 1993 (110,000 tons @ \$27.75 per ton) BB4-793C

Option for 110,000 additional tons Sep 1 - Dec 31, 1993

Buyer notifies seller by Aug 1, 1993 and seller has 14 days to book ocean freight @ \$7.25 per ton. If seller is not able to obtain freight @ \$7.25 per ton or less, then buyer and seller can negotiate purchase price to reflect increase in ocean freight above \$7.25 per ton.

3) Exercise option under BB4-793C

1) Aug 15 - Oct 30, 1993 (110,000 tons @ \$20.72 per ton)

4) Amendment to agreements BB4-793A and BB4-793C

Revising sec 3.01 and 3.02 for delivery provisions.

If seller obtains shipping rates for delivery at a rate less than \$8.12 per net ton, seller shall pass along to Buyer such savings.

SS-3B
2084

Tampa Electric Co.
FAC-Dkt 940001-GI
Summary Coal Supply Contracts
T/E 3/31/94

Jup 9/2/94
Jys 5/26/94

(A)

(B)

**SPECIFIED
CONFIDENTIAL**

1 Gatliff Coal Company

2 1) Jan 1, 1993 - Dec 31, 1999

3 1993 and 1994 - minimum 1,500,000 tons

4 1995 - 1999 - minimum 1,600,000 tons

5 Can buy additional "Supplemental" tonnage

6 On or before Nov 1 of each contract year Buyer shall
7 notify Seller of anticipated purchases and proposed
8 shipping schedule for next contract year.

9 2) Base Selling Price:

10 1993 and 1994 - \$44.407 per ton

11 1995 - 1999 - \$43.148 per ton

12 Supplemental -

13 1993 and 1994 - up to 700,000 tons @ \$24.272 per ton } 2nd Tier
14 1995 - 1999 - up to 600,000 tons @ \$24.272 per ton } Tons

15 Greater than above amounts @ \$29.126 per ton

16 3) Adjustment to Selling Price

17 a) Base selling price adjusted Jan 1, annually by change
18 in CPI-U. The CPI-U adjusted Base Selling price will
19 be the adjusted Base Selling Price at the end of the
20 immediately preceding year increased or decreased by the
21 CPI-U for the Contract year.

22 b) Base selling price adjusted by percentage change in CPI-U
23 from 1993 and each succeeding year to Contract year.

24 c) Establish an Assumed Selling Price for contract year and
25 adjust to actual CPI-U when determined for year

26 4) For any capital expenditure required by Seller due to
27 government imposed requirement, Seller shall be entitled to
28 reimbursement in the form of depreciation and allowed
29 to earn a return on the expenditure.

30 The changes in cost due to governmental actions shall
31 be reimbursed by buyer to seller on a straight pass through
32 method (Sec 9.3(b))

58-3B
3084

Tampa Electric Co.
 FAC - Dkt 940001 - GT
 Summary Coal Supply Contracts
 T/V/E 3/31/94

JWR 5/26/94
 Jy 5/26/94

SPECIFIED
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(A)

1 Freeman Coal Sales Inc

(12) 1) Aug 1 - Nov 30, 1993 (200,000 tons @ \$21.80 per ton)

4 Pittsburgh & Midway Coal Mining Co.

(25) 1) Apr 1 - Jun 30, 1993 (18,000 tons @ \$24.50 per ton)

6 2) Option to purchase additional 18,000 tons from Jul 1 - Sep 30, 1993

8 Commonwealth Coal Sales Inc

(39) 1) Mar 28 - Apr 15, 1994 (3,400 tons @ \$23.00 per ton)

11 Centran Coal Corporation

(412) 1) May 7 - May 30, 1993 (6,419 tons @ \$25.00 per ton)

14 Basin Resources, Inc. - Out of Test Year

16 Sugar Camp Coal Co.

(5) 1) Jan 1 - Dec 31, 1994 (180,000 tons @ \$26.20 per ton)

19 Arcelar Coal Company

(69) 1) Nov 7 - Dec 15, 1993 (20,000 tons @ \$25.10 per ton)

22 American Coal Corporation

(73) 1) Mar 1 - 31, 1994 (10,500 tons @ \$24.25 per ton)

24 2) Option to purchase additional coal

Apr 1 - Jun 30, 1994 - 18,000 tons

Jul 1 - Sep 30, 1994 - 18,000 tons

Oct 1 - Dec 31, 1994 - 18,000 tons

58-38
 4 of 4

12-31-95

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GENERAL INFO

WORKPAPERS WERE REVIEWED ON APRIL 23, 1996. PER C+L AUDIT MGR KATHY RISMILLER "THESE W/P'S WERE NOT COMPLETE BECAUSE ALL WORK WAS NOT FINISHED. FOR EXAMPLE":

NO PARTNER REVIEW NOTES

NO MANAGEMENT REVIEW LETTER (NOT DUE UNTIL JUNE)

WORKPAPER FILES WERE OF 3 TYPES:

1. PERMANENT FILES - CONTAINING SYSTEMS REVIEW AND ANY TESTING OF REVENUE + EXPENSE
2. THREE CURRENT FILES (ASSETS, LIABILITIES AND 10K + FIN STMTS) CONTAINING ALL HANDWRITTEN OR PBC PROVIDED SCHEDULES
3. TWO WHITE BINDERS CONTAINING ALL C+L WORKPAPERS THAT ARE ON PC FILES. - THESE W/P'S WERE PRINTED SPECIFICALLY FOR US. NORMALLY NO PAPER COPY IS MADE.

REVIEW OF 10K AND FINANCIAL STMT DISCLOSURE CHECK LIST

REVIEWED FILE CONTAINING COPY OF 1995 10K AND SUPPORTING CHECK LIST FILES WHICH C+L USES TO ENSURE THAT THEY COMPLY WITH ALL REPORTING REQUIREMENTS FOR BOTH 10K + ANNUAL RPT'S

REVIEWED COMPUTER W/P'S 17-58 AND ASSET BINDER

ASKED FOR COPY OF W/P 22-1 - "PROPOSED AUDIT ADJUSTMENTS" TOTALING $\approx$ \$350,000 INCREASE TO EXPENSE BEFORE TAXES.

KATHY RISMILLER SAID ADJUSTMENTS WERE NOT MADE - "IMMATERIAL"

REVIEWED COMPUTER W/P'S 59-90 AND LIABILITY BINDER

REVIEWED W/P'S ON PP+E + OVERHEAD ALLOCATIONS INTANGIBLE ASSETS, NOTES PAYABLE, A/P, ACC LIAB INCOME/EXPENSE AND RELATED PARTY TRANSACTIONS

NOTHING WAS NOTED THAT WOULD INFLUENCE FUTURE AUDIT PROCEDURES

EXHIBIT

"A"

9-1

TAMPA ELECTRIC COMPANY
CPA W/P REVIEW OF FYE 12-31-95
FYE 12-31-95

RTM 4-23-96
Jm 4/24/96

**SPECIFIED
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BINDER
#

REVIEWED
BY
ON 4-23-96

PERMANENT FILES (WHITE BINDERS)

REVENUE (1 OF 2)

(SYSTEMS DOC) CP

FUELS ACCOUNTING
PLANT CYCLE

MATERIALS & SUPPLIES

PAYMENTS

REVENUE (2 OF 2)

REVENUE CYCLE RAC
PLANT CYCLE - RAC, RMC

PAYMENTS RAC

PAYROLL (1 OF 2)

PAYROLL (2 OF 2)

1 - Superceded

2 - Superceded

3

4

5

6

7 - Superceded

8 - Superceded

9 - Superceded

10 - Superceded

11

12 - Superceded

13 - Superceded

14

15 - Superceded

16 - Superceded

17

18

19

20

21

NOTE: THE ABOVE LISTED WHITE BINDERS
REPRESENT ALL PERMANENT W/P BINDERS - Per C&L.

RTM

9-2

TAMPA ELECTRIC COMPANY
 CPA W/P REVIEW OF FYE 12-31-95
 FYE 12-31-95

RTM, 4-23-96
 Jim 4/24/96

BINDER CONTENTS

BINDER
 #

REVIEWED
 BY
 on 4-23-96

ANNUAL W/Ps (BLUE BINDERS)
 ASSETS

No #

JIM

IOK CFSD-L

No #

JIM

LIABILITIES/RESERVES

No #

JIM

(2) UNLABELLED NOTEBOOKS — COMPUTER WORKPAPERS JIM

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X - GOOD SENT FOR

Ref
 9-3

Tampa Electric Co.
Permanent File - 1996 FEB 4/23/96
Reading of CPA Work papers Jim 4/24/96
As of 12/31/95

Contact: Mike Kyath Field, CPA. x 4226 or 4272.

8/10/96
Kathy Rismiller
4/2/96

Liabilities/Reserves - Saw no written CPA notes indicating any problems.

10K & FSDCL (Financial Statement Disclosure Checklist)
Audit work program notes indicated by each step signified either N/A or compliance with a few explanatory comments. No non-compliance notes at all.

Revenue Cycle - Binders CP3, CP14, CP17.

CP3 - Mostly documentation. No testing seen.

1. Summary of key controls for street lighting described control and estimated risk if control failed.

2. Mostly very old stuff - 1986.

CP14

Source
Workpaper 103A.54 - JE 20251 reconciled satisfactorily to the general ledger with an explained difference in out of balance.

Many of the flow charts and PBC documents are between five and ten years old. CPA initials and dates up to 10/95 are present. These initials and dates indicate some type of additional review but do not specify what was done.

CP17

WP 103 B.1 Cal auditor commented that no exceptions were noted during revenue cycle - new customer service testing for the twelve months ended 12/31/95.

WP 103 B.6 Activity file exception list testing performed. Cal written comments indicated that utility work here was satisfactory.

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RAC = Record of Application Controls.

BT

9-4

Tampa Electric Co.
Permanent File - 1996 JEL 4/23/96
Reading of CPA work papers Jgm 4/24/96
AS of 12/31/95

CP 17 (cont.)

WP 103 B.25 - Revenue Cycle - Meter Reading testing was satisfactory by C&L auditor.

WP 103 B.27 - Ship down & ship up from and to main frame of meters to be read matched.

WP 103 B.50 - RAC Revenue billing - no exceptions noted.

WP 103 B.77 - Commercial deposit waivers are reviewed annually while residential deposit waivers are not. This condition is a repeat from 12/31/94. C&L believes this control (res waiver review) S/B instituted.

WP 103 B.100 - Cash - no exceptions noted in audit field work testing. C&L re performed some observed testing to verify accuracy.

RMC Tab - Record of Monitoring Controls. RMC described auditee tasks in relation to RAC specifics. Auditor did not take issue with sufficiency of client actions.

END

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PER
RMS 9-5

Tampa Electric Co.
Permanent File - 1996 JEF 4/23/96
Reading of CPA Workpapers JGM 4/24/96
of 12/31/95

CP 5 Plant Cycle - System documentation only.
No audit testing observed. Copies of
flowcharts requested.

CP 18 Plant Cycle
WP 104.2B p 2 of 2. Auditors conclude that
"monitoring controls utilized by management
are operating effectively over the Plant Cycle.
Monitoring controls appear adequate to detect
material variance in Plant Account Balances".

WP 104.3B p 6 of 6 Same for application
controls as on lines 6-10, this page.

WP 104B. 4D Carl tested July-Aug 1995 of
the plant acctg "Unitach Balancing for Plant
Accounting. Business months for Unitach
reconciled to FT009200-A "C&L Component
Reconciliation" without exception.
→ subtitle "Balancing Control Report".

WP 104B.5 (WIP testing satisfactory.

WP 104B.13C. Compared actual to estimated
depreciation for 8/95. Variance of .004 (cents).
Waived further work.

END

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AP
9-6

Tampa Electric Co.
Permanent File - 1996 REF 4/23/96
Reading of CPA Workpapers Jgm 4/24/96
AS of 12/31/95.

RAC = Report of Application Control
RMC = Report of Monitoring Control.

CP 20

UP 101 B.8, p 1 of 9 - Test of payroll (7/89)
was accurate with an immaterial \$ diff.
\$ 436.77 at \$5,776,660.35 office & operating.

All other is systems documentation. Not aware of
other testing.

CP 21

UP 102, C1 - Conclusion of C&L auditor that
the Utility "Pay Report" (budgetary control) is
reasonable and accurate.

UP 102, C2A - Reconciliation of payroll
UP 102, C2B and employee count - satisfactory.

UP 102, C6 - Payroll processing objectives met
without exception.

UP 102, C8 - Test of payroll input met
without exception.

UP 102, C.10 - Elimination of close-out errors.
Objective met w/o exception.

UP 102, C3A } All other control objectives were met
UP 102, C13 } by auditee except for step 3, receipt
of time vouchers and control objective
#13, in which no payroll reconciliation had
been performed because Motion Picture had
a problem.

END

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PJA

99119

9-7

**SPECIFIC
CONFIDENTIAL**

C&L
w/p
#

REVIEW OF PERMANENT FILE # 4 - FUELS ACCOUNTING

BINDER-4,
w/p 107.0

TECO
1. MEMO DATED 2-10-92 GIVES AUTHORITY TO PURCHASE
NOT MORE THAN 250,000 TONS OF COAL WITHOUT COMPETITIVE BID.

- Same MEMO LIMITED COMPETITIVE BIDS TO
PRODUCTION FUELS CONTRACTS OF 1 YR OR LESS.

REVIEW OF PERMANENT FILE # 6 - MATERIALS & SUPPLIES

Front
section

MMPO 238
1. WEEKLY REPORT LISTS ALL PO CHG'S > \$25,000

2. FIELD PO AT DISCRETION OF DESIGNATED FIELD
PERSONNEL.

3. I/A OBSERVES 3 PHYSICAL INVENTORIES ANNUALLY.

4. PHYSICAL INVENTORY PERFORMED EACH MONTH AT EACH STOREROOM.

REVIEW OF PERMANENT FILE # 11 - PAYMENTS

FRONT
SECTION

1. C&L Performed No Systems Doc UPDATE & NO
SIGNIFICANT CHANGES NOTED - FYE 12-31-95.

REVIEW OF PERMANENT FILE # 19 - PAYMENTS - RAC; RMC

102B.2

1. PO'S ARE ASSIGNED A SEQUENTIAL # WHEN A REQUISITION IS
ENTERED INTO THE MMIS.
C - Material Mgt INFO SYS

2. RECEIVING REPORTS CANNOT BE ENTERED INTO MMIS
WITHOUT MATCHING TO A PO.

3. PAYMENTS - CONTROLLED BY COMPUTER (MMIS). CHECK
REQUEST FORM REQUIRED TO ISSUE A CHECK.



SPECIFIED
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A

B

C

D

E

F

MULTIPLE COMPANIES -- COMBINED
COMPANY 000 REPORT APR81-1

GENERAL LEDGER INTERFACE
BY LOCATION - 897

REPORT DATE 10/31/95
RUN DATE 10/31/95

PAGE 2502

-----DISTRIBUTION-----						-VOUCHER-- S			-VENDOR-----		-INVOICE-----		PURCHASE	-AMOUNTS-----			
	ORI	A	NA	SU	SO	BEN	NUMBER	LNE	C	NUMBER	NAME	NUMBER	DATE	ORDER	DESCRIPTN	DEBIT	CREDIT
1	897	1	51	10	26	897	402046	001	I	BUR920	BURLINGTON	633887	08/30/95			148,258.00	
2	897	1	51	10	26	897	402047	001	I	TTI951	TTI	006981	09/08/95			14,013.03	
3	897	1	51	10	26	897	402048	001	I	TTI951	TTI	006998	09/11/95			10,976.90	
4	897	1	51	10	26	897	403327	001	I	ISL944	ISLAND CRE	06240511	08/31/95			1,194,923.25	
5	897	1	51	10	26	897	403329	001	I	ISL034	ISLAND CRE	06242511	08/31/95			58,573.57	
6	897	1	51	10	26	897	403560	001	I	PYR900	PYRAMID MI	3848	09/05/95			156,488.50	
7	897	1	51	10	26	897	404498	001	I	ZEI400	OLD BEN CO	0000761R	09/11/95			17,939.44	
8	897	1	51	10	26	897	404535	001	I	CSX901	CSX TRANSP	7664000	09/20/95			147,885.20	
9	897	1	51	10	26	897	404536	001	I	CSX901	CSX TRANSP	7556349	09/06/95			120,508.64	
10	897	1	51	10	26	897	404537	001	I	CSX901	CSX TRANSP	7577602	09/10/95			121,366.18	
11	897	1	51	10	26	897	404538	001	I	CSX901	CSX TRANSP	7743842	09/18/95			124,052.06	
12	897	1	51	10	26	897	404539	001	I	CSX901	CSX TRANSP	7692744	09/21/95			144,357.96	
13	897	1	51	10	26	897	404540	001	I	CSX901	CSX TRANSP	7608009	09/14/95			140,943.98	
14	897	1	51	10	26	897	404544	001	I	CSX901	CSX TRANSP	7608090	09/13/95			142,817.56	
15	897	1	51	10	26	897	404669	001	I	GAT400	GATLIFF CO	04295	09/21/95			1,438,280.65	
16	897	1	51	10	26	897	404672	001	I	GAT400	GATLIFF CO	04297	09/21/95			709,614.35	
17	897	1	51	10	26	897	404674	001	I	GAT400	GATLIFF CO	04296	09/21/95			94,689.40	
18	897	1	51	10	26	897	404675	001	I	GAT400	GATLIFF CO	04301	09/21/95			585,096.54	
19	897	1	51	10	26	897	404682	001	I	BAS944	BASIN RESO	195017	08/31/95			1,299,581.80	
20	897	1	51	10	26	897	404683	001	I	PEA911	PEABODY CO	CSC0085115	09/18/95			278,390.75	
21	897	1	51	10	26	897	405509	001	I	PYR900	PYRAMID MI	3758CM	09/05/95				574.1
22	897	1	51	10	26	897	405510	001	I	CSX901	CSX TRANSP	7748950	09/25/95			142,241.46	
23	897	1	51	10	26	897	405512	001	I	CSX901	CSX TRANSP	7780511	09/30/95			144,778.64	
24	897	1	51	10	26	897	405515	001	I	CSX901	CSX TRANSP	7788577	10/01/95			148,047.00	
25	897	1	51	10	26	897	405517	001	I	CSX901	CSX TRANSP	7788579	10/02/95			145,037.52	
26	897	1	51	10	26	897	405518	001	I	TTI951	TTI	007045	09/25/95			21,497.89	
27	897	1	51	10	26	897	405791	001	I	COO980	COOK COAL	08521	09/11/95			69,450.06	
28	897	1	51	10	26	897	405792	001	I	BUR920	BURLINGTON	535499	09/21/95			145,679.60	
29	897	1	51	10	26	897	405794	001	I	BUR920	BURLINGTON	535982	09/28/95			149,547.20	
30	897	1	51	10	26	897	405795	001	I	BUR920	BURLINGTON	534597	09/26/95			149,265.92	
31	897	1	51	10	26	897	405796	001	I	BUR920	BURLINGTON	533676	09/12/95			148,258.00	
32	897	1	51	10	26	897	406187	001	I	BUR920	BURLINGTON	71595	07/15/95			515,506.90	
33	897	1	51	10	26	897	406351	001	I	CSX901	CSX TRANSP	7558633	09/29/95			145,399.74	
34	897	1	51	10	26	897	406352	001	I	CSX901	CSX TRANSP	7577601	09/29/95			145,312.58	
35	897	1	51	10	26	897	407941	001	I	PEA911	PEABODY CO	1201	08/31/95			490,645.35	
36	897	1	51	10	26	897	407962	001	I	ZEI400	OLD BEN CO	0000798	09/18/95			201,994.65	
37	897	1	51	10	26	897	407963	001	I	ZEI400	OLD BEN CO	0000797	09/18/95			3,941,737.93	
38	897	1	51	10	26	897	407972	001	I	KER901	KERR MCGEE	2208899601	09/05/95			874,726.71	
39	897	1	51	10	26	897	407974	001	I	KER901	KERR MCGEE	2208899601	09/05/95			208,698.80	
40	897	1	51	10	26	897	408404	001	I	TTI951	TTI	007093	10/06/95			12,517.03	
41	897	1	51	10	26	897	408406	001	I	CSX901	CSX TRANSP	7853574	10/08/95			153,014.26	
42	897	1	51	10	26	897	409736	001	I	BAS944	BASIN RESO	195018	09/22/95			657,048.60	
43	897	1	51	10	26	897	409835	001	I	PEA911	PEABODY CO	CSC0085120	09/25/95			277,195.80	
44	897	1	51	10	26	897	410239	001	I	ZEI400	OLD BEN CO	0000809	09/30/95			205,365.42	
45	897	1	51	10	26	897	410368	001	I	CSX901	CSX TRANSP	7826149	10/12/95			156,317.88	
46	897	1	51	10	26	897	410369	001	I	CSX901	CSX TRANSP	7799192	10/12/95			146,503.44	
47	897	1	51	10	26	897	410370	001	I	PYR900	PYRAMID MI	3869	09/28/95			53,035.50	
48	897	1	51	10	26	897	410371	001	I	TTI951	TTI	007088	10/06/95			21,081.26	
49	897	1	51	10	26	897	410838	001	I	GAT400	GATLIFF CO	04328	10/10/95			42,721.90	
50	897	1	51	10	26	897	411483	001	I	PEA911	PEABODY CO	1205	09/19/95			493,075.35	
51	897	1	51	10	26	897	411485	001	I	PEA911	PEABODY CO	1206	09/18/95			13,569.02	
52	897	1	51	10	26	897	411497	001	I	GAT400	GATLIFF CO	04327	10/10/95			2,758,787.07	
53	897	1	51	10	26	897	411499	001	I	GAT400	GATLIFF CO	04327ADJ	10/10/95			1,476.79	

574.11-

TAMPA ELECTRIC COMPANY

10-5
up

DISTRIBUTION						VOUCHER		S	VENDOR		INVOICE		PURCHASE ORDER	DESCRIPTN	AMOUNTS	
ORI	A	NA	SU	SO	BEN	NUMBER	LINE		NUMBER	NAME	NUMBER	DATE			DEBIT	CREDIT
1	897	1	51	10	26	897	411501	001	I	MGP970	MGPC PETCO	11123395	09/20/95		253,166.09	
2	897	1	51	10	26	897	411546	002	I	NAT030	NATIONAL C	950957	09/25/95		602.03	
3	897	1	51	10	26	897	411547	002	I	NAT030	NATIONAL C	950851	08/31/95		3,105.37	
4	897	1	51	10	26	897	412502	001	I	CSX901	CSX TRANSP	7890538	10/19/95		145,862.70	
5	897	1	51	10	26	897	412634	001	I	PTA900	PT ADARO I	100795	10/07/95		2,049,040.90	
6	897	1	51	10	26	897	412636	001	I	PTA900	PT ADARO I	CREDIT	10/17/95			
7	897	1	51	10	26	897	413036	001	I	ISL034	ISLAND CRE	06594511	09/18/95		1,008,783.00	187,302.97-
8	897	1	51	10	26	897	413038	001	I	COU980	COOK COAL	09518	10/05/95		83,001.75	
9	897	1	51	10	26	897	413189	001	I	BAS944	BASIN RESO	195-019	09/30/95		1,307,646.86	
10	897	1	51	10	26	897	413193	001	I	KER901	KERR MCGEE	220989961	09/20/95		208,333.12	
11	897	1	51	10	26	897	413196	001	I	KER901	KERR MCGEE	2209899616	10/20/95		874,674.57	
12	897	1	51	10	26	897	413793	001	I	PEA911	PEABODY CO	CSC0085130	10/18/95		135,079.36	
13	897	1	51	10	26	897	413795	001	I	CSX901	CSX TRANSP	7743043	10/02/95		125,476.60	
14	897	1	51	10	26	897	413796	001	I	CSX901	CSX TRANSP	7875334	10/30/95		148,727.26	
15	897	1	51	10	26	897	413797	001	I	CSX901	CSX TRANSP	7958769	10/27/95		144,535.94	
16	897	1	51	10	26	897	413798	001	I	CSX901	CSX TRANSP	7980471	10/27/95		142,853.22	
17	897	1	51	10	26	897	413890	001	I	BUR920	BURLINGTON	535588	10/06/95		302,001.16	
18																
19	DENF				897										26,661,183.04	187,877.08-
20																
21	SORC				26										26,661,183.04	187,877.08-
22																
23	897	1	51	10	33	897	411546	001	I	NAT030	NATIONAL C	950957	09/25/95		114,662.74	
24	897	1	51	10	33	897	411546	001	X	NAT030	NATIONAL C	950957	09/25/95		6,879.76	
25	897	1	51	10	33	897	411547	001	X	NAT030	NATIONAL C	950851	08/31/95		7,038.00	
26	897	1	51	10	33	897	411547	001	I	NAT030	NATIONAL C	950851	08/31/95		117,300.00	
27																
28	BENF				897										245,880.50	
29																
30	SORC				33										245,880.50	
31																
32	SUBA				10										26,907,063.54	187,877.08-
33																
34	897	1	51	11	25	381	404500	001	I	COA400	COASTAL FU	A10841	09/07/95		5,149.56	
35	897	1	51	11	25	381	404646	001	I	COA400	COASTAL FU	A11814	09/12/95		12,723.50	
36	897	1	51	11	25	381	407948	001	I	COA400	COASTAL FU	A14452	09/22/95		15,577.25	
37	897	1	51	11	25	381	407949	001	I	COA400	COASTAL FU	A13798	09/20/95		5,322.65	
38	897	1	51	11	25	381	407951	001	I	COA400	COASTAL FU	A15326	09/25/95		2,698.37	
39	897	1	51	11	25	381	407952	001	I	COA400	COASTAL FU	A15329	09/25/95		2,698.37	
40	897	1	51	11	25	381	407954	001	I	COA400	COASTAL FU	A14340	09/21/95		8,072.07	
41	897	1	51	11	25	381	407955	001	I	COA400	COASTAL FU	A15130	09/25/95		5,230.91	
42	897	1	51	11	25	381	407956	001	I	COA400	COASTAL FU	A15131	09/25/95		5,396.74	
43	897	1	51	11	25	381	407957	001	I	COA400	COASTAL FU	A13797	09/20/95		15,791.26	
44	897	1	51	11	25	381	407966	001	I	COA400	COASTAL FU	A13297	09/18/95		28,651.63	
45	897	1	51	11	25	381	407967	001	I	COA400	COASTAL FU	A13296	09/18/95		5,280.71	
46	897	1	51	11	25	381	411487	001	I	COA400	COASTAL FU	A16718	09/30/95		5,264.80	
47	897	1	51	11	25	381	411489	001	I	COA400	COASTAL FU	A16054	09/27/95		5,340.59	
48	897	1	51	11	25	381	411491	001	I	COA400	COASTAL FU	A16055	09/27/95		2,711.96	
49	897	1	51	11	25	381	412526	001	I	TEX094	TEXACO REF	KG673021	10/11/95	P12139002 INVOICE #	21,697.66	
50	897	1	51	11	25	381	413789	001	I	COA400	COASTAL FU	A18303	10/07/95		2,620.55	
51	BENF				381										150,228.58	

TAMPA ELECTRIC COMPANY

SPECIFIED
CONFIDENTIAL

2
10-5
W



SPECIFIED
CONFIDENTIAL

A
MULTIPLE COMPANIES -- COMBINED
COMPANY 000 REPORT APR81-1

B

C
GENERAL LEDGER INTERFACE
BY LOCATION - 897

D

E
REPORT DATE 10/31/95
RUN DATE 10/31/95

F
PAGE 2504

-----DISTRIBUTION-----				-VOUCHER-- S		-VENDOR--		-INVOICE--		PURCHASE		-AMOUNTS-				
ORI	A	NA	SU	SO	BEN	NUMBER	LNE	C	NUMBER	NAME	NUMBER	DATE	ORDER	DESCRIPTN	DEBIT	CREDIT
1	SORC			25											150,228.58	
2																
3	SUBA			11											150,228.58	
4																
5	897	1	51	12	25	359			404651	001	I	COA400		COASTAL FU A11813	09/12/95	62,675.23
6	897	1	51	12	25	359			407950	001	I	COA400		COASTAL FU A12672	09/14/95	3,817.69
7	897	1	51	12	25	359			407953	001	I	COA400		COASTAL FU A14451	09/22/95	4,001.16
8	897	1	51	12	25	359			412628	001	I	COA400		COASTAL FU A18191	10/06/95	72,938.04
9																
10	BENF			359											143,432.12	
11																
12	897	1	51	12	25	384			410240	001	I	COA400		COASTAL FU A15328	09/25/95	4,394.07
13	897	1	51	12	25	384			410242	001	I	COA400		COASTAL FU A15327	09/25/95	4,401.78
14	897	1	51	12	25	384			411495	001	I	COA400		COASTAL FU A17532	10/04/95	4,391.70
15																
16	BENF			384											13,187.55	
17																
18	SORC			25											156,619.67	
19																
20	SUBA			12											156,619.67	
21																
22	NARU			51											27,213,911.79	187,877.08-
23																
24	ACCT			1											27,213,911.79	187,877.08-
25																
26	897	2	32	03	99	897			405886	001	I	USC910		US CUSTOMS 101095	10/10/95	71,283.00
27																
28	BENF			897											71,283.00	
29																
30	SORC			99											71,283.00	
31																
32	SUBA			03											71,283.00	
33																
34	NARU			32											71,283.00	
35																
36	897	2	34	02	99	000			413784	001	I	GCS005		GC SERVICE G0995	10/05/95	564,028.39
37																
38	BENF			000											564,028.39	
39																
40	SORC			99											564,028.39	
41																
42	SUBA			02											564,028.39	
43																
44	NARU			34											564,028.39	
45																
46	ACCT			2											635,311.39	
47																
48	ORIG			897											27,849,223.18	187,877.08-
49																
50	CRCD-NO			000											240,084,021.92	240,084,021.92-

TAMPA ELECTRIC COMPANY

Oct 95



A
Stations

B
ECT

C
Rail Material

D
Rail Freight

E
Transportation

F
Total

1 Beginning Bal	25,834,087.52	29,937,042.79	1,021,276.35	468,800.52	3,363,632.09	60,624,839.27
2 Paid		18,190,924.80	5,222,547.83	3,225,627.72	80,086.11	26,719,186.46 C
3 Accrual		13,951,774.86 I	5,871,913.69 G	1,687,677.45 H	8,039,526.31 D	29,550,892.31
4 Reversal		(19,872,408.05) K	(5,426,312.31) J	(2,364,673.77) L		(27,663,394.13)
5 ARM		(3,827.56) B		(13,733.00) A		(17,560.56)
6 Transportation	5,601,655.56	3,227,826.11		(8,829,481.67)		0.00
7 Transfer	30,747,662.54	(23,073,810.84)	(5,296,093.19) V	(2,377,758.51)		0.00
8 HMF	28,842.27					28,842.27 E
9 Consumed	(29,961,109.66)					(29,961,109.66) F
10	32,251,138.23	22,357,522.11	1,393,332.37 J	625,940.41	2,653,762.84	59,281,695.96

SPECIFIED
CONFIDENTIAL

TAMPA ELECTRIC COMPANY

10-6
3

1 Filenome: 35FUELEX.WK

2 October 1995

3 FUEL EXPENSE

4

5

6 Beginning Balance

7 Brg Rec- Coal

8 Trans- Brgs

9 Rail Received

10 Rail Freight

11 Limestone & Pft

12 Harbor Maint Fee

13 Truck Delivery

14 Adjustment

15 Transfer from BB4

16 Transfer to BB1-3

17 Total Available

18 Consumed

19

20 Ending Balance

21

22 \$/Ton

23

24

25 BAROE IN TRANSIT

26 Filenome: 35FUELEX.WK

27

28

29 Beginning Balance

30 Paid

31 Accrual

32 Reversal

33 Transfer/Royalties

34 Zero Out File

35 Aerial Survey

36 Transportation

37 Total Available

38 Del. to Common

39 Del. to BB 1-3

40 Del. to BB 4

41

42 Ending Balance

43

44 \$/Ton

45

46 October 1995

47 RAIL MATERIAL

48

49 Beginning Balance

50 Paid

51 Accrual

52 Reversal

53 Adjustment

54 Adjustment

55 Total Available

56 Del. to Common

57

58 Ending Balance

59

60 Rail-\$/Ton

61

Prepared by: Joy McCloud

Big Bend 4

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Utility: Tampa Electric Company
 Subject: Analysis of fuel expense for October, 1995
 Period: Six months ended 3/31/96
 Auditor: Tom Stambaugh

Filename: ExpTestB
 Docket: 960001 EI
 Range: AD161

Provided to utility with doc/rec req #6

WP 10-6
6

Coal Total of coal on-site					Total of coal rec'd during month				Total of coal not yet rec'd				
G/L acct 151 10.	A	B	C	D	E		(5)	(6)	Total In transit	Total	(8)	(9)	Total
Month	Description	(1) BB 1-3	(2) BB4	(3) Gannon	(4) Total	Description	In-Transit	Rail Material	(7) Total	[(4)+(7)] (8) Total	Description	Transportation	[(8)+(9)] (10) Total
1. October	Beginning Inventory	11,186,946.47	7,430,413.37	7,216,727.68	25,834,087.52	Beginning Inventory	29,937,042.79	1,021,276.35	30,958,319.14	56,792,406.66	Beginning Inventory	3,832,432.61	60,824,839.27
2.	Barge Recv-Coal	12,220,981.25	8,141,324.45	2,711,505.14	23,073,810.84	Barge Recv-Coal	0.00	0.00	0.00	23,073,810.84	Barge Recv-Coal	0.00	23,073,810.84
3.	Paid	0.00	0.00	0.00	0.00	Paid	18,190,924.80	5,222,547.83	23,413,472.63	23,413,472.63	Paid	0.00	23,413,472.63
4.	Accrual	0.00	0.00	0.00	0.00	Accrual	13,951,774.86	5,871,913.69	19,823,688.55	19,823,688.55	Accrual	0.00	19,823,688.55
5.	Barge Transport Expense	2,984,365.32	1,914,296.05	702,994.19	5,601,655.56	Barge Transport Expense	0.00	0.00	0.00	5,601,655.56	Barge Transport Expense	2,653,762.84	8,255,418.40
6.	Rail Received-Coal	0.00	0.00	5,296,093.19	5,296,093.19	Rail Received-Coal	0.00	0.00	0.00	5,296,093.19	Rail Received-Coal	0.00	5,296,093.19
7.	Reversal	0.00	0.00	0.00	0.00	Reversal	(19,872,408.05)	(5,426,312.31)	(25,298,720.36)	(25,298,720.36)	Reversal	0.00	(25,298,720.36)
8.	Rail Freight	0.00	0.00	2,377,758.51	2,377,758.51	Rail Freight	0.00	0.00	0.00	2,377,758.51	Rail Freight	625,940.41	3,003,698.92
9.	Adj CSX Refund	0.00	0.00	0.00	0.00	Adj CSX Refund	0.00	0.00	0.00	0.00	Adj CSX Refund	0.00	0.00
10.	Harbor Maint Fee	15,276.23	10,176.66	3,389.38	28,842.27	Harbor Maint Fee	0.00	0.00	0.00	28,842.27	Harbor Maint Fee	0.00	28,842.27
11.	Transfers/Royalties	0.00	0.00	0.00	0.00	Transfers/Royalties	(3,827.56)	0.00	(3,827.56)	(3,827.56)	Transfers/Royalties	0.00	(3,827.56)
12.	Limestone & Freight	0.00	0.00	0.00	0.00	Limestone & Freight	0.00	0.00	0.00	0.00	Limestone & Freight	0.00	0.00
13.	Transportation	0.00	0.00	0.00	0.00	Transportation	3,227,826.11	0.00	3,227,826.11	3,227,826.11	Transportation	0.00	3,227,826.11
14.	Total Additions	15,220,622.80	10,065,797.16	11,091,740.41	36,378,160.37	Total Additions	15,494,290.16	5,688,149.21	21,182,439.37	57,540,599.74	Total Additions	3,279,703.25	60,820,302.99
15.	Total Available	26,407,569.27	17,496,210.53	18,308,468.09	62,212,247.89	Total Available	45,431,332.95	6,689,425.56	52,120,758.51	114,333,006.40	Total Available	7,112,135.86	121,445,142.26
16.	Consumption	(14,958,403.63)	(5,929,846.80)	(9,072,859.23)	(29,961,109.66)	Consumption	0.00	0.00	0.00	(29,961,109.66)	Consumption	0.00	(29,961,109.66)
17.	Remove Bgn. Inv	0.00	0.00	0.00	0.00	Remove Bgn. Inv	0.00	0.00	0.00	0.00	Remove Bgn. Inv	(3,832,432.61)	(3,832,432.61)
18.	Transfers	0.00	0.00	0.00	0.00	Transfers	(23,073,810.84)	(5,296,093.19)	(28,369,904.03)	(28,369,904.03)	Transfers	0.00	(28,369,904.03)
19.	Total Removals	(14,958,403.63)	(5,929,846.80)	(9,072,859.23)	(29,961,109.66)	Total Removals	(23,073,810.84)	(5,296,093.19)	(28,369,904.03)	(58,331,013.69)	Total Removals	(3,832,432.61)	(62,183,446.30)
20.	Ending Inventory	11,449,165.64	11,566,363.73	9,235,608.86	32,251,138.23	Ending Inventory	22,357,522.11	1,393,332.37	23,750,854.48	56,001,992.71	Ending Inventory	3,279,703.25	60,281,695.96

Conclusion: Detail from Utility workpapers leads from general ledger beginning inventory to ending inventory
 Source: Utility fuel expense report.

Draft

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CONFIDENTIAL



TAMPA ELECTRIC CO
CONSOLIDATION COAL CO
INVOICES PAID SINCE LAST PRICE REVISION
FOR PERIOD 12/16/93 - 6/95

**SPECIFIED
CONFIDENTIAL**

A:\CONSINV.WK3
updated: 29-Sep-95

INVOICES PAID SINCE LAST PRICE REVISION FOR PERIOD 12/16/93 - 6/95										ADD'L		TRUE-UP		TOTAL		ADD'L		TRUE-UP		TOTAL		FINAL		FINAL		TRUE-UP							
INV OICE		PAID		UNIT		TONS		MINE		DESCRIPTION		INVOICE		AMOUNT		TRUE-UP		PAYMENT		TOTAL		ADD'L		TRUE-UP		PAYMENT		FINAL		FINAL		TRUE-UP	
#	#	DATE	DATE	PRICE								AMOUNT	PAID	PRICE	(TE)/CONSO	PAYMENT	THRU 1/95	PRICE	(TE)/CONSO	PAYMENT	THRU 8/95	PRICE	BILLING	PRICE	BILLING	(TE)/CONSO			(TE)/CONSO				
1	A94052A	19-Jan-94	09-Mar-94	\$39.5190	30,015.00	CON	POST 12/16/93 SHIPMENTS				\$1,186,162.79	\$1,186,162.79	\$40.3630	\$25,332.66	\$1,211,495.45					\$1,211,495.45	\$40.6380	\$1,219,749.57			\$8,254.13								
2	A00653A	31-Jan-94	09-Feb-94	\$38.4720	7,879.00	CON	JANUARY SHIPMENTS				\$303,120.89	\$303,120.88	\$39.8310	\$10,707.56	\$313,828.44					\$313,828.44	\$39.8100	\$313,662.99			(\$165.45)								
3	A01215B	15-Feb-94	21-Feb-94	\$38.4720	9,407.00	CON	FEBRUARY 1994 SHIPMENTS				\$361,906.10	\$361,906.09	\$39.8310	\$12,784.11	\$374,690.20					\$374,690.20	\$39.8100	\$374,492.67			(\$197.53)								
4	A01807B	28-Feb-94	14-Mar-94	\$38.4720	16,012.00	CON	FEBRUARY 1994 SHIPMENTS				\$616,013.66	\$616,013.66	\$39.8310	\$21,760.31	\$637,773.97					\$637,773.97	\$39.8100	\$637,437.72			(\$336.25)								
5	A94326F	29-Apr-94	25-May-94	\$38.4720	12,788.76	CON	APRIL SHIPMENTS W/O TRANSP				\$492,009.17	\$492,009.17	\$39.7410	\$16,228.94	\$508,238.11					\$508,238.11	\$39.7200	\$507,969.55			(\$268.56)								
6	A94326F	29-Apr-94	25-May-94	\$39.5190	12,631.00	CON	APRIL SHIPMENTS W/ TRANSP				\$499,164.49	\$499,164.49	\$40.7880	\$16,028.74	\$515,193.23					\$515,193.23	\$40.7670	\$514,927.98			(\$265.25)								
7	A02486C	15-Mar-94	15-Apr-94	\$39.5190	6,319.00	CON	MARCH 1994 SHIPMENTS				\$249,720.56	\$249,720.56	\$39.8310	\$1,971.53	\$251,692.09					\$251,692.09	\$39.8100	\$251,559.39			(\$132.70)								
8	A94377E	16-May-94	09-Jun-94	\$39.5190	17,255.00	CON	APRIL SHIPMENTS W/ TRANSP				\$681,900.35	\$681,900.35	\$40.7880	\$21,896.59	\$703,796.94					\$703,796.94	\$40.7670	\$703,434.59			(\$362.35)								
9	A94377E	16-May-94	09-Jun-94	\$38.4720	11,197.55	CON	APRIL SHIPMENTS W/O TRANSP				\$430,792.14	\$430,792.14	\$39.7410	\$14,209.69	\$445,001.83					\$445,001.83	\$39.7200	\$444,766.69			(\$235.15)								
10	A94410E	31-May-94	20-Jun-94	\$38.4720	17,630.09	CON	APRIL SHIPMENTS W/O TRANSP				\$678,264.82	\$678,264.82	\$39.7410	\$22,372.58	\$700,637.41					\$700,637.41	\$39.7200	\$700,267.17			(\$370.23)								
11	A94410E	31-May-94	20-Jun-94	\$39.5190	29,093.00	CON	APRIL SHIPMENTS W/ TRANSP				\$1,149,726.27	\$1,149,726.27	\$40.7880	\$36,919.02	\$1,186,645.28					\$1,186,645.28	\$40.7670	\$1,186,034.33			(\$610.95)								
12	A94461F	15-Jun-94	21-Jun-94	\$39.6990	3086.11	CON	MAY 1994 SHIPMENTS W/O TRANSP				\$122,515.48	\$122,515.48	\$39.7410	\$129.62	\$122,645.10					\$122,645.10	\$39.7200	\$122,580.29			(\$64.81)								
13	A94461F	15-Jun-94	21-Jun-94	\$40.7460	18,240.00	CON	MAY 1994 SHIPMENTS W/ TRANSP				\$743,207.04	\$743,207.04	\$40.7880	\$766.08	\$743,973.12					\$743,973.12	\$40.7670	\$743,590.08			(\$383.04)								
14	A07651F	30-Jun-94	07-Jul-94	\$40.7460	16,639.00	CON	JUNE 1994 SHIPMENTS				\$677,972.69	\$677,972.69	\$40.7880	\$698.84	\$678,671.53					\$678,671.53	\$40.7670	\$678,322.11			(\$349.42)								
15	A08820G	29-Jul-94	08-Aug-94	\$40.7460	9,799.00	CON	JULY 1994 SHIPMENTS				\$399,270.05	\$399,270.05	\$40.3890	(\$3,498.24)	\$395,771.81					\$395,771.81	\$39.9220	\$391,195.68			(\$4,576.13)								
16	A09491H	15-Aug-94	30-Aug-94	\$40.3890	10,567.00	CON	JULY 1994 SHIPMENTS				\$426,790.56	\$426,790.56	\$40.3890	\$0.00	\$426,790.56					\$426,790.56	\$39.9220	\$421,855.77			(\$4,934.79)								
17	A94741I	30-Sep-94	25-Oct-94	\$40.3890	8,733.00	CON	AUG 1994 SHIPMENTS				\$352,717.14	\$352,717.14	\$40.3890	\$0.00	\$352,717.14					\$352,717.14	\$39.9220	\$348,638.83			(\$4,078.31)								
18	J03249C	29-Mar-94	07-Apr-94	\$37.5450	8,153.40	IC	MARCH 1994 SHIPMENTS				\$306,119.40	\$306,119.41	\$37.4030	(\$1,157.78)	\$304,961.63					\$304,961.63	\$37.3840	\$304,806.71			(\$154.92)								
19	J04145D	15-Apr-94	21-Apr-94	\$37.5450	8,031.10	IC	MARCH 1994 SHIPMENTS				\$301,527.65	\$301,527.65	\$37.4030	(\$1,140.42)	\$300,387.23					\$300,387.23	\$37.3840	\$300,234.64			(\$152.59)								
20	J04782D	29-Apr-94	10-May-94	\$37.5450	25,665.90	IC	APRIL 1994 SHIPMENTS				\$963,626.22	\$963,626.22	\$37.3210	(\$5,749.16)	\$957,877.05					\$957,877.05	\$37.3020	\$957,389.40			(\$487.65)								
21	J05500E	16-May-94	26-May-94	\$37.5450	44,675.90	IC	APRIL & MAY 1994 SHIPMENTS				\$1,677,356.67	\$1,677,356.67	\$37.3210	(\$10,007.40)	\$1,667,349.26					\$1,667,349.26	\$37.3020	\$1,666,500.42			(\$848.84)								
22	J06270E	31-May-94	16-Jun-94	\$37.4060	50,145.40	IC	MAY 1994 SHIPMENTS				\$1,875,738.83	\$1,875,738.83	\$37.3210	(\$4,262.36)	\$1,871,476.47					\$1,871,476.47	\$37.3020	\$1,870,523.71			(\$952.76)								
23	J06840F	13-Jun-94	21-Jun-94	\$37.2980	12,784.40	IC	MAY & JUNE 1994 SHIPMENTS				\$476,832.55	\$476,832.55	\$37.3210	\$294.04	\$477,126.59					\$477,126.59	\$37.3020	\$476,863.69			(\$242.90)								
24	J07715F	30-Jun-94	15-Jul-94	\$37.2830	41,440.70	IC	JUNE 1994 SHIPMENTS				\$1,545,033.62	\$1,545,033.62	\$37.3210	\$1,574.75	\$1,546,608.36					\$1,546,608.36	\$37.3020	\$1,545,820.99			(\$787.37)								
25	J08265G	18-Jul-94	08-Aug-94	\$37.2830	21,228.30	IC	JUNE 1994 SHIPMENTS				\$791,454.71	\$791,454.71	\$37.3210	\$806.68	\$792,261.38					\$792,261.38	\$37.3020	\$791,858.05			(\$403.34)								
26	J08265G	18-Jul-94	08-Aug-94	\$37.2830	24,448.50	IC	JULY 1994 SHIPMENTS				\$911,513.43	\$911,513.43	\$36.9560	(\$7,994.66)	\$903,518.77					\$903,518.77	\$37.4870	\$916,500.92			\$12,982.15								
27	J09002G	29-Jul-94	24-Aug-94	\$37.4060	42,603.50	IC	JULY 1994 SHIPMENTS				\$1,593,626.52	\$1,593,626.52	\$36.9560	(\$19,171.58)	\$1,574,454.95					\$1,574,454.95	\$37.4870	\$1,597,077.40			\$22,622.46								
28	J09498H	15-Aug-94	30-Aug-94	\$36.9560	32,118.50	IC	JULY & AUG 1994 SHIPMENTS				\$1,186,971.29	\$1,186,971.29	\$36.9560	\$0.00	\$1,186,971.29					\$1,186,971.29	\$37.4870	\$1,204,026.21			\$17,054.92								
29	J10379H	31-Aug-94	13-Sep-94	\$36.9560	26,134.00	IC	AUG 1994 SHIPMENTS				\$965,808.10	\$965,808.10	\$36.9560	\$0.00	\$965,808.10					\$965,808.10	\$37.4870	\$979,685.26			\$13,877.15								
30	J10928I	16-Sep-94	26-Sep-94	\$36.9560	20,577.60	IC	AUG & SEPT 1994 SHIPMENTS				\$760,465.79	\$760,465.79	\$36.9560	\$0.00	\$760,465.79					\$760,465.79	\$37.4870	\$771,392.49			\$10,926.71								
31	J11859J	30-Sep-94	12-Oct-94	\$36.9560	54,336.40	IC	SEPT 1994 SHIPMENTS				\$2,008,056.00	\$2,008,055.01	\$36.9560	\$0.00	\$2,008,055.01					\$2,008,055.01	\$37.4870	\$2,036,908.63			\$28,853.62								
32	J12352J	14-Oct-94	25-Oct-94	\$36.9560	14,196.50	IC	SEPT 1994 SHIPMENTS				\$524,645.85	\$524,645.85	\$36.9560	\$0.00	\$524,645.85					\$524,645.85	\$37.4870	\$532,184.20			\$7,538.34								
33	J13240J	31-Oct-94	10-Nov-94	\$36.9560	54,792.80	IC	OCT 1994 SHIPMENTS				\$2,024,922.72	\$2,024,922.72	\$37.3640	\$22,355.46	\$2,047,278.18	\$37.3870	\$1,260.23			\$2,048,538.41	\$37.5650	\$2,058,291.53			\$9,753.12								
34	J13795K	16-Nov-94	01-Nov-94	\$36.9560	41,007.30	IC	NOV 1994 SHIPMENTS				\$1,515,465.78	\$1,515,465.78	\$37.3640	\$16,730.98	\$1,532,196.76	\$37.3870	\$943.17			\$1,533,139.93	\$37.5650	\$1,540,439.22			\$7,299.30								
35	J14660K	30-Nov-94	20-Dec-94	\$37.3640	25,146.00	IC	NOV 1994 SHIPMENTS				\$939,555.14	\$939,555.14	\$37.3870	\$578.36	\$940,133.50					\$940,133.50	\$37.5650	\$944,609.49			\$4,475.99								
36	J15406L	16-Dec-94	20-Dec-94	\$37.3640	45,465.20	IC	NOV & DEC 1994 SHIPMENTS				\$1,698,761.73	\$1,698,761.73	\$37.3870	\$1,045.70	\$1,699,807.43					\$1,699,807.43	\$37.5650	\$1,707,900.24			\$8,092.81								
37	J16640L	31-Dec-94	11-Jan-95	\$37.3870	47,346.00	IC	DECEMBER 1994 SHIPMENT				\$1,770,124.90	\$1,770,124.90			\$1,770,124.90					\$1,770,124.90	\$37.5650	\$1,778,552.49			\$8,427.59								
38	000845AI	17-Jan-95	14-Feb-95	\$37.3870	16,183.40	IC	JANUARY 1995 SHIPMENT				\$605,048.78	\$605,048.78			\$605,048.78					\$605,048.78	\$37.5650	\$607,929.42			\$2,880.65								
39	003615AI	31-Jan-95	14-Feb-95	\$37.3870	13,463.50	IC	JANUARY 1995 SHIPMENT				\$503,359.87	\$503,359.87			\$503,359.87					\$503,359.87	\$37.5650	\$505,756.38			\$2,396.50								

40 TOTALS

907,235.81 \$34,317,269.76 \$34,317,268.75 \$192,210.63 \$34,509,479.38 \$144,074.10

ISLAND CREEK REBATE INVOICES

41	J11293I	26-Sep-94	12-Oct-94	(\$1.0000)	131,631.70	IC REBATE 7 & 8/94 TONS	(\$131,631.70)	(\$131,631.70)
42	J15008L	08-Dec-94	20-Dec-94	(\$1.0000)	203,729.40	IC REBATE 9-12/94 TONS	(\$203,729.40)	(\$203,729.40)
43	J16378L	31-Dec-94	10-Jan-95	(\$1.0000)	92,811.20	IC CREDIT FOR PRICE ADJUST	(\$92,811.20)	(\$92,811.20)
44	J00587A	31-Jan-95	14-Feb-95	n/a	n/a	IC REBATE ON OHIO #11	(\$1,827.70)	(\$1,827.70)
							(\$430,000.00)	

OTHER PRICE ADJUSTMENTS

45	J14384K	29-Nov-94	20-Dec-94	\$0.4080	95,800.10	IC PRICE INCREASE EFF 10/1/94	\$39,086.44	\$39,086.44
46	J16377I	31-Dec-94	10-Jan-95	\$0.0230	166,411.30	IC PR ADJ OF TONS FROM 10/1/94	\$3,827.46	\$3,827.46

41-3A

Company: Tampa Electric Company
Audit: Fuel Adjustment Clause
Period: 12 Months Ended 3/31/96

FileName: BILLTEST
Auditor: J. McPherson
Docket: 950001 - EI

Jun 1/22/96

AB 6/15/96

PURPOSE: To recompute a sample of customer bills using PSC approved Fuel Revenue rates. Sample was selected from April 1995, cycle 21 Billing Register.

judgementally

Customer No.	NAME	Rate Class	(A) KWH USED	(B) FPSC Rate	(C) [A x B] Calculated Fuel Revenue	(D) Fuel Revenue Per Bill	(C - D) Difference
2122-001043-8	Walker, A. T.	110	933	0.02401	22.40	22.40	0.00
2122-002384-6	Neff, Jenifer	110	1,744	0.02401	41.87	41.87	0.00
2122-002376-3	Terrell, Thomas D.	200	1,723	0.02401	41.37	41.37	(0.00)
2151-047931-1	Fla. DOT	290	10,480	0.02258	236.64	236.64	(0.00)
2151-007212-1	Eckerd Drugs	360	24,640	0.02389	588.65	588.65	(0.00)
2128-182503-2	First Mission Baptist	364	3,680	0.02389	87.92	87.92	(0.00)
2100-040401-1	Fla Steel Corp	370	1,622,055	0.02319	37,615.46	37,615.46	(0.00)
2100-200311-1	Pasco Bd of Pub Inst	380	131,409	0.02319	3,047.37	3,047.37	0.00
2122-001744-2	Pagen, Humberto	464	110	0.02258	2.48	2.48	0.00
2151-047941-1	Associated Clubs	364	5,440	0.02389	129.96	129.96	0.00

SPECIFIED
CONFIDENTIAL

CONCLUSION - All customer bills tested were recomputed without error using FPSC authorized Fuel Factors for the particular rate class tested.

* - RATES FROM COMPANY SCHED W/P 41-4A APPROVED BY PSC.

SOURCE: Sample was chosen judgementally from the April Billing Register.

48B

A B C D E F G H I J K

Utility: Tampa Electric Company
 Subject: Analysis of fuel expense for October, 1995.
 Period: Six months ended 3/31/96.
 Auditor: Tom Stambaugh

Filename: ExpTestB
 Docket: 960001-EI
 Range: A21..079.

4/24/96
 4/26/96

For October

Additions by Inventory Account:

Composed of:

LN	Acct #	Fuel Type	Amount	(1) Fuel Received	(2) Transport Expense	(3) Fuel Received	(3) Prev Mo Reversal	(3) Rail Freight	(3) Maint Fee and Other	(3) Barge Transport	(4) [(1)+(2)+(3)] Total
From 505	1. 151.10	Coal	60,820,302.99	46,487,283.47	28,079,106.95	5,296,093.19	(25,298,720.36)	3,003,698.92	25,014.71	3,227,826.11	60,820,302.99
	2. 151.11	#6 Oil	30,038.71	29,859.83	0.00	0.00	0.00	0.00	178.88	0.00	30,038.71
	3. 151.12	#2 Oil	244,808.89	239,393.72	0.00	0.00	0.00	0.00	5,415.17	0.00	244,808.89
	4. Total		61,095,150.59	46,756,537.02	28,079,106.95	5,296,093.19	(25,298,720.36)	3,003,698.92	30,608.76	3,227,826.11	61,095,150.59

Inventory additions to test:

For Coal:

Acct #	Transaction	Amount
151.10	A/P-JE5050	26,473,305.96
151.10	A/P-JE5050	245,880.50
151.10	JE32-Accrual	423,556.00
151.10	JE32-Accrual	5,448,357.69
151.10	JE32-Accrual	1,687,677.45
151.10	JE32-Accrual	13,951,774.86
151.10	JE32-Hbr Maint	28,842.27
151.10	Barge Tran Liab	8,043,766.45

G/L Total

From fuel expense report:

Utility worksheet total

From 48-2B
 56,303,161.18
 4,517,141.81
 60,820,302.99

For #6 Oil:

Acct #	Transaction	Amount
151.11	A/P-JE5050	150,228.58
151.11	A/P-JE5050	0.00
151.11	JE32-Accrual	33,963.86
151.11	JE32-Reversal	(154,153.73)
Total		30,038.71

For #2 Oil:

Acct #	Transaction	Amount
151.12	A/P-JE5050	143,432.12
151.12	A/P-JE5050	13,187.55
151.12	JE32-Accrual	246,199.16
151.12	JE32-Reversal	(158,009.94)
Total		244,808.89

Note: Gross additions and removals to and from account 151.10 are each \$4,517,141.81 larger on the utility fuel expense report than on the general ledger. Effect of additions to, and removals from, beginning inventory still yield the same ending inventory.

Conclusion: Accept the additions to account 151.10 for October 1995.

Substantive test of selected invoices affirms that the transactions were fuel in nature, pertained to the audited period and were stated in compliance with contracts.

Source: As referenced.

SPECIFIED
 CONFIDENTIAL

Utility: Tampa Electric Company
 Subject: Analysis of fuel expense for October, 1995.
 Period: Six months ended 3/31/96.
 Auditor: Tom Stambaugh

Filename: ExpTestB
 Docket: 960001 - EI
 Range : AD161..AM230

784 4/29/96 from 4/21/96
48-1B/1

Analysis of unit price per ton and comparison to contract.

	A	B	C	D	E	F	
	Acct #	Vendor Number	Amount	Units per Invoice	Invoice Price per unit	Contract Price per unit	Difference
1	151.10	ISL944	1,194,923.25	53,107.70	22.50	22.50	0.00
2		GAT400	1,438,280.65	35,557.00	40.45	40.45	0.00
3		BAS944	1,299,581.80	49,754.28	26.12	26.12	0.00
4		ZEI400	3,941,737.93	94,633.90	See (A)	42.78	See (A)
5		GAT400	2,758,787.07	68,202.40	40.45	40.45	(0.00)
6		PTA900	2,049,040.90	69,814.00	29.35	29.35	0.00
7		ISL944	1,008,783.00	44,834.80	22.50	22.50	0.00
8		BAS944	1,307,646.86	50,063.05	26.12	26.12	(0.00)
9		Total	14,998,781.46				
10	151.10	NAT030	114,662.74	250.00	458.65	460.00	(1.35)
11		NAT030	117,300.00	255.00	460.00	460.00	0.00
12		Total	231,962.74				
13	151.11	COA400	12,723.50	736.74	\$17.2700	17.2000	0.0700
14		COA400	15,577.25	930.54	\$16.7400	16.6700	0.0700
15		COA400	15,791.26	903.43	\$17.4792	17.4100	0.0692
16		COA400	28,651.63	1,639.11	\$17.4800	17.4100	0.0700
17		TEX094	21,697.66	6,307.00	\$3.4403	3.4500	(0.0097)
18		Total	94,441.30				
19	151.12	COA400	62,675.23	110,750.64	0.57	0.5452	0.0207
20		COA400	72,938.04	126,493.92	0.58	0.5559	0.0207
21		Total	135,613.27				

From 48-1B 2

Credit for time in repair shop.

Purchase Order

NOT CONFIDENTIAL

(A) Contract rates effective 7/1/95 for mine price, rail rate, car cost, freight dock cost and barge rate were printed on the invoice.

	Per Ton:
22	Coal price: 30.212
23	Loading dock cost 3.560
24	Rail freight: 2.910
25	Barge freight: 5.810
26	Car rate: 0.287
27	Total 42.779

**SPECIFIED
CONFIDENTIAL**

Traced to contract

(B) Reading of the accounting department copy of the Gatliff contract includes a page titled "Price Revision Calculation" and dated 8/1/89. The document shows calculations based on Consumer Price Indexes (CPI) for various months. The presence of this document indicates that Gatliff prices are based on CPI changes as provided in contract.

Conclusion: Invoices were satisfactorily rendered by supplier in compliance with contract.

Source: Fuel invoices and accounting department copies of contracts.

WP 48 - 1B
p 2 of 2

Six Months Ended 3/31/96

96/24/96

From 4th Feb

10

LN
IF

MULTIPLE COMPANIES -- COMBINED
COMPANY 000 REPORT APR81-1

B

GENERAL LEDGER INTERFACE
BY LOCATION - 897

I

REPORT DATE 10/31/95
RUN DATE 10/31/95

PAGE 2502

25

DISTRIBUTION						-VOUCHER-- S		VENDOR		INVOICE		PURCHASE		AMOUNTS	
ORI	A	NA	SU	SO	BEN	NUMBER	LNE	C	NAME	NUMBER	DATE	ORDER	DESCRIPTN	DEBIT	CREDIT
1	897	1	51	10	26	897	402046	001	I	BUR920	BURLINGTON	633887	08/30/95	148,258.00	
2	897	1	51	10	26	897	402047	001	I	TTI951	TTI	006981	09/08/95	14,013.03	
3	897	1	51	10	26	897	402048	001	I	TTI951	TTI	006998	09/11/95	10,976.90	
4	897	1	51	10	26	897	403327	001	I	ISL944	ISLAND CRE	062605H	08/31/95	1,194,923.25	
5	897	1	51	10	26	897	403329	001	I	ISL034	ISLAND CRE	062625H	08/31/95	58,573.57	
6	897	1	51	10	26	897	403560	001	I	PYR900	PYRAMID MI	3848	09/05/95	156,488.50	
7	897	1	51	10	26	897	404498	001	I	ZEI400	OLD BEN CO	0000761R	09/11/95	17,939.44	
8	897	1	51	10	26	897	404535	001	I	CSX901	CSX TRANSP	7664000	09/20/95	147,885.20	
9	897	1	51	10	26	897	404536	001	I	CSX901	CSX TRANSP	7556349	09/06/95	120,508.64	
10	897	1	51	10	26	897	404537	001	I	CSX901	CSX TRANSP	7577602	09/10/95	121,366.18	
11	897	1	51	10	26	897	404538	001	I	CSX901	CSX TRANSP	7743842	09/10/95	124,052.06	
12	897	1	51	10	26	897	404539	001	I	CSX901	CSX TRANSP	7692744	09/21/95	144,357.96	
13	897	1	51	10	26	897	404540	001	I	CSX901	CSX TRANSP	7608089	09/14/95	140,943.98	
14	897	1	51	10	26	897	404544	001	I	CSX901	CSX TRANSP	7608090	09/13/95	142,817.56	
15	897	1	51	10	26	897	404669	001	I	GAT400	GATLIFF CO	04295	09/21/95	1,438,280.65	
16	897	1	51	10	26	897	404672	001	I	GAT400	GATLIFF CO	04297	09/21/95	709,614.35	
17	897	1	51	10	26	897	404674	001	I	GAT400	GATLIFF CO	04296	09/21/95	94,689.40	
18	897	1	51	10	26	897	404675	001	I	GAT400	GATLIFF CO	04301	09/21/95	585,096.54	
19	897	1	51	10	26	897	404682	001	I	BAS944	BASIN RESO	195017	08/31/95	1,299,581.80	
20	897	1	51	10	26	897	404683	001	I	PEA911	PEABODY CO	CSC0085115	09/18/95	278,390.75	
21	897	1	51	10	26	897	405509	001	I	PYR900	PYRAMID MI	3758CM	09/05/95		574.11
22	897	1	51	10	26	897	405510	001	I	CSX901	CSX TRANSP	7748950	09/25/95	142,241.46	
23	897	1	51	10	26	897	405512	001	I	CSX901	CSX TRANSP	7780511	09/30/95	144,778.64	
24	897	1	51	10	26	897	405515	001	I	CSX901	CSX TRANSP	7788577	10/01/95	148,047.00	
25	897	1	51	10	26	897	405517	001	I	CSX901	CSX TRANSP	7788579	10/02/95	145,037.52	
26	897	1	51	10	26	897	405518	001	I	TTI951	TTI	007045	09/25/95	21,497.89	
27	897	1	51	10	26	897	405791	001	I	COO980	COOK COAL	08521	09/11/95	69,450.06	
28	897	1	51	10	26	897	405792	001	I	BUR920	BURLINGTON	535499	09/21/95	145,679.60	
29	897	1	51	10	26	897	405794	001	I	BUR920	BURLINGTON	535982	09/28/95	149,547.20	
30	897	1	51	10	26	897	405795	001	I	BUR920	BURLINGTON	534597	09/26/95	149,265.92	
31	897	1	51	10	26	897	405796	001	I	BUR920	BURLINGTON	533676	09/12/95	148,258.00	
32	897	1	51	10	26	897	406187	001	I	BUR920	BURLINGTON	71595	07/15/95	515,506.90	
33	897	1	51	10	26	897	406351	001	I	CSX901	CSX TRANSP	7558633	09/29/95	145,399.74	
34	897	1	51	10	26	897	406352	001	I	CSX901	CSX TRANSP	7577601	09/29/95	145,312.58	
35	897	1	51	10	26	897	407941	001	I	PEA911	PEABODY CO	1201	08/31/95	490,645.35	
36	897	1	51	10	26	897	407962	001	I	ZEI400	OLD BEN CO	0000798	09/18/95	201,994.65	
37	897	1	51	10	26	897	407963	001	I	ZEI400	OLD BEN CO	0000797	09/18/95	3,961,737.93	
38	897	1	51	10	26	897	407972	001	I	KER901	KERR MCGEE	2208099601	09/05/95	874,726.71	
39	897	1	51	10	26	897	407974	001	I	KER901	KERR MCGEE	2208099601	09/05/95	208,698.80	
40	897	1	51	10	26	897	408404	001	I	TTI951	TTI	007093	10/06/95	12,517.03	
41	897	1	51	10	26	897	408406	001	I	CSX901	CSX TRANSP	7053574	10/08/95	153,014.26	
42	897	1	51	10	26	897	409736	001	I	BAS944	BASIN RESO	195018	09/22/95	657,048.60	
43	897	1	51	10	26	897	409835	001	I	PEA911	PEABODY CO	CSC0085120	09/25/95	277,195.88	
44	897	1	51	10	26	897	410239	001	I	ZEI400	OLD BEN CO	0000809	09/30/95	205,365.42	
45	897	1	51	10	26	897	410368	001	I	CSX901	CSX TRANSP	7826149	10/12/95	156,317.88	
46	897	1	51	10	26	897	410369	001	I	CSX901	CSX TRANSP	7799192	10/12/95	146,503.44	
47	897	1	51	10	26	897	410370	001	I	PYR900	PYRAMID MI	3869	09/28/95	53,035.50	
48	897	1	51	10	26	897	410371	001	I	TTI951	TTI	007088	10/06/95	21,081.26	
49	897	1	51	10	26	897	410838	001	I	GAT400	GATLIFF CO	04328	10/10/95	42,721.90	
50	897	1	51	10	26	897	411483	001	I	PEA911	PEABODY CO	1205	09/19/95	493,075.35	
51	897	1	51	10	26	897	411485	001	I	PEA911	PEABODY CO	1204	09/18/95	13,569.02	
52	897	1	51	10	26	897	411497	001	I	GAT400	GATLIFF CO	04327	10/10/95	2,758,787.07	
53	897	1	51	10	26	897	411499	001	I	GAT400	GATLIFF CO	04327/ADJ	10/10/95	1,476.79	

To
48-1B
p2

To
48-1
p2

To
48-1B
P2

To
48-10
p2

First page of first account,
one on following page.

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10/3

**SPECIFIED
CONFIDENTIAL**

PBC

- The R₀ 5

DKT 96 0001 E7 - Fuel Audit Feb 4/96
Substantive Testing - October 1995 - Jan 4/96
Six Months ended 3/31/96

MULTIPLE COMPANIES -- COMBINED
COMPANY 000 REPORT APR81-1

GENERAL LEDGER INTERFACE
BY LOCATION - 897

REPORT DATE 10/31/95
RUN DATE 10/31/95

PAGE 2503

#	DISTRIBUTION						VENDOR			INVOICE		PURCHASE	AMOUNTS					
	ORI	A	NA	SU	SO	BEN	NUMBER	LNE	C	NUMBER	NAME	NUMBER	DATE	ORDER	DESCRIPTN	DEBIT	CREDIT	
1	897	1	51	10	26	897	411501	001	I	MGP970	MGPC PETCO	HH23395	09/20/95			253,166.09		
2	897	1	51	10	26	897	411546	002	I	NAT030	NATIONAL C	950957	09/25/95			602.03		
3	897	1	51	10	26	897	411547	002	I	NAT030	NATIONAL C	950851	08/31/95			3,105.37		
4	897	1	51	10	26	897	412502	001	I	CSX901	CSX TRANSP	7890538	10/19/95			145,862.70		
5	897	1	51	10	26	897	412634	001	I	PTA900	PT ADARO I	100795	10/07/95			2,049,040.90		
6	897	1	51	10	26	897	412636	001	I	PTA900	PT ADARO I	CREDIT	10/17/95				187,302.97	
7	897	1	51	10	26	897	413036	001	I	ISL034	ISLAND CRE	06594511	09/18/95			1,008,783.00		
8	897	1	51	10	26	897	413038	001	I	COO980	COOK COAL	09518	10/05/95			83,001.75		
9	897	1	51	10	26	897	413189	001	I	BAS944	BASIN RESO	195-019	09/30/95			1,307,646.86		
10	897	1	51	10	26	897	413193	001	I	KER901	KERR MCGEE	220989961	09/20/95			208,333.12		
11	897	1	51	10	26	897	413196	001	I	KER901	KERR MCGEE	2209899616	10/20/95			874,674.57		
12	897	1	51	10	26	897	413793	001	I	PEA911	PEABODY CO	CSC0085130	10/18/95			135,079.36		
13	897	1	51	10	26	897	413795	001	I	CSX901	CSX TRANSP	7743843	10/02/95			125,476.60		
14	897	1	51	10	26	897	413796	001	I	CSX901	CSX TRANSP	7875334	10/30/95			148,727.26		
15	897	1	51	10	26	897	413797	001	I	CSX901	CSX TRANSP	7958769	10/27/95			144,535.94		
16	897	1	51	10	26	897	413798	001	I	CSX901	CSX TRANSP	7980471	10/27/95			142,853.22		
17	897	1	51	10	26	897	413890	001	I	BUR920	BURLINGTON	535588	10/06/95			302,001.16		
18	BENF						897									26,661,183.04	187,877.00	
19	SORC						26									26,661,183.04	187,877.00	
20																		
21	897	1	51	10	33	897	411546	001	I	NAT030	NATIONAL C	950957	09/25/95			114,662.74		
22	897	1	51	10	33	897	411546	001	X	NAT030	NATIONAL C	950957	09/25/95			6,879.76		
23	897	1	51	10	33	897	411547	001	X	NAT030	NATIONAL C	950851	08/31/95			7,038.00		
24	897	1	51	10	33	897	411547	001	I	NAT030	NATIONAL C	950851	08/31/95			117,300.00		
25	BENF						897									245,880.50		
26	SORC						33									245,880.50		
27	SUBA						10									26,907,063.54	187,877.00	
28	897	1	51	11	25	381	404500	001	I	COA400	COASTAL FU	A10841	09/07/95			5,149.56		
29	897	1	51	11	25	381	404646	001	I	COA400	COASTAL FU	A11814	09/12/95			12,723.50		
30	897	1	51	11	25	381	407948	001	I	COA400	COASTAL FU	A14452	09/22/95			15,577.25		
31	897	1	51	11	25	381	407949	001	I	COA400	COASTAL FU	A13790	09/20/95			5,322.65		
32	897	1	51	11	25	381	407951	001	I	COA400	COASTAL FU	A15326	09/25/95			2,698.37		
33	897	1	51	11	25	381	407952	001	I	COA400	COASTAL FU	A15329	09/25/95			2,698.37		
34	897	1	51	11	25	381	407954	001	I	COA400	COASTAL FU	A14340	09/21/95			8,072.07		
35	897	1	51	11	25	381	407955	001	I	COA400	COASTAL FU	A15130	09/25/95			5,230.91		
36	897	1	51	11	25	381	407956	001	I	COA400	COASTAL FU	A15131	09/25/95			5,396.74		
37	897	1	51	11	25	381	407957	001	I	COA400	COASTAL FU	A13797	09/20/95			15,791.26		
38	897	1	51	11	25	381	407966	001	I	COA400	COASTAL FU	A13297	09/18/95			28,651.63		
39	897	1	51	11	25	381	407967	001	I	COA400	COASTAL FU	A13296	09/18/95			5,280.71		
40	897	1	51	11	25	381	411487	001	I	COA400	COASTAL FU	A16718	09/30/95			5,264.80		
41	897	1	51	11	25	381	411489	001	I	COA400	COASTAL FU	A16054	09/27/95			5,340.59		
42	897	1	51	11	25	381	411491	001	I	COA400	COASTAL FU	A16055	09/27/95			2,711.96		
43	897	1	51	11	25	381	412526	001	I	TEX094	TEXACO REF	RG673021	10/11/95	P12139002 INVOICE		21,697.66		
44	897	1	51	11	25	381	413789	001	I	COA400	COASTAL FU	A18303	10/07/95			2,620.55		
45	BENF						381									150,228.58		
46																		
47																		
48																		
49																		
50																		

SPECIFIED
CONFIDENTIAL

Source: PBC Doc Ref #5

96/575 JSL

Substgative Testing - October 1995 - January 1996

Six Months Ended 3/31/96

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A

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D

E

F

MULTIPLE COMPANIES -- COMBINED
COMPANY 000 REPORT APR81-1

GENERAL LEDGER INTERFACE
BY LOCATION - 897

REPORT DATE 10/31/95
RUN DATE 10/31/95

PAGE 2504

-----DISTRIBUTION-----

ORI A NA SU SO BEN

--VOUCHER-- S

NUMBER LNE C

-----VENDOR-----

NUMBER NAME

-----INVOICE-----

NUMBER DATE

PURCHASE
ORDER

-----AMOUNTS-----

DEBIT CREDIT

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25

**SPECIFIED
CONFIDENTIAL**

$$\begin{array}{r} 48-13 \\ \hline 1 \\ 13 \end{array}$$

PBC



Dxc REQ	#5
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Soil re:

Tampa Electric Co.

DKT 96 0001E1-Fuel

Ref 4/29/96

Substantive Test-Supporting Analysis

from 4/15/96

Six Months Ended 3/31/96

16-16-95

National Car Systems, Inc.
222 West Gregory Blvd.
Suite 231
Kansas City, MO 64114-1127

Invoice

DATE	INVOICE #
9/25/95	950957

BILL TO:

Tampa Electric
Attn: Ms. Lisa Williamson
Accounts Payable Department
P.O. Box 111
Tampa, FL 33601-0111

RECEIVED
GEN. ACCT.

OCT 6 1995

TAMPA
ELECTRIC CO.

Invoice Passed

OCT 25 1995

COL
A
=

COL
B
=

COL
C
=

P.O. NUMBER

TERMS

PROJECT

1/11/94 Lea

Due on Receipt

QUANTITY

DESCRIPTION

RATE

AMOUNT

258

Lease of Railcars for the detailed time period-Oct. 95

✓ 460.00

118,680.00

8

Lease of Railcars for the detailed time period-Oct. 95

✓ 460.00

3,680.00

GGPX 76209, 76007, 76050, 76112, 76028, 76054, GUEX
75204, 75144

0.00

0.00

57

Car # Into Shop Out of Shop Total Days

✓ -15.33

-873.81

Credit for days in repair shop over 10 days

76007 9/5/95 15 days

76050 9/14/95 6 days

76112 9/14/95 6 days

76028 9/25/95 15 days

75205 9/5/95 15 days

75144 9/25/95 15 days

76209 9/5/95 15 days

35

Credit for days in repair shop over 10 days

✓ 15.33

536.55

76242 8/21 9/14/95 17

75189 8/21 9/13/95 18

Charges per contract for late payment 9/20-9/30/95 on
\$120,405.37

602.03

602.03

114662.74 (E) 89715110 33097 029

602.03 (F) 89715110 2689 BEN. ACCT M98

RECEIVED

OCT 25 1995

TAMPA
ELECTRIC CO.

Date Rec'd: 10/10/95		
INVOICE APPROVAL		
Initials	Date	Function
10/17/95	10/17/95	Process
		Review
	10/23/95	Approve
PAR Number-If Applicable		



Call 816-444-6663 if you have any questions. THANK YOU FOR YOUR BUSINESS!

TOTAL

\$115,264.77

118 680.00 (A)

<3680.00 (B)

<873.81 (C)

536.55 (D)

114 662.74 (E)

✓ Traced to contract.

120 405.37

X .01596

1 806.08

X 1/3 mo (9/20-9/30)

602.03 (E)

SPECIFIED
CONFIDENTIAL

up

48-1B

2

Conclusion

Difference in price per car is the effect
of time in repair shop.

Source PBC

76/22/3/2496

DKY 960001EZ-Fuel

Activity in Coal Tar Acct.

Six Months Ended 3/31/96

	A	B	C	D	E	F
	Stations	ECT	Rail Material	Rail Freight	Transportation	Total
1. Beginning Bal	25,834,087.52	29,937,042.79	1,021,276.35	468,800.52	3,363,632.09	60,624,839.27
2. Paid		18,190,924.80	5,222,547.83	3,225,627.72	80,086.11	26,719,186.46
3. Accrual		13,951,774.86	5,871,913.69	1,687,677.45	8,039,526.31	29,550,892.31
4. Reversal		(19,872,408.05)	(5,426,312.31)	(2,364,673.77)		(27,663,394.13)
5. ARM		(3,827.56)		(13,733.00)		(17,560.56)
6. Transportation	5,601,655.56	3,227,826.11			(8,829,481.67)	0.00
7. FPSC Auditor Totals	5,601,655.56	15,494,290.16	5,668,149.21	2,534,898.17	(5709,869.25)	38,589,124.08
8. Transfer	30,747,662.54	(23,073,810.84)	(5,296,093.19)	(2,377,758.51)		0.00
9. HMF	28,842.27					28,842.27
10. Consumed	(29,961,109.66)					(29,961,109.66)
11.	32,251,138.23	22,357,522.11	1,393,332.37	625,940.41	2,653,762.84	59,281,695.96

PBC

[illegible]

**SPECIFIED
CONFIDENTIAL**



Doc Reg #6

Source!

Utility: Tampa Electric Company
 Subject: Analysis of fuel expense for October, 1995.
 Period: Six months ended 3/31/96.
 Auditor: Tom Stambaugh

Filename: ExpTestB
 Docket: 960001-EI
 Range: AD481..

LN #
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Coal Total of coal on-site					Total of coal rec'd during month:				
G/L acct 151.10.	(1) BB 1-3	(2) BB4	(3) Gannon	[(1)+(2)+(3)] (4) Total					
Month Description									
October Beginning Inventory	11,186,946.47	7,430,413.37	7,216,727.68	25,834,087.52					
Barge Recv - Coal	12,220,981.25	8,141,324.45	2,711,505.14	23,073,810.84					
Paid	0.00	0.00	0.00	0.00					
Accrual	0.00	0.00	0.00	0.00					
Barge Transport Expense	2,984,365.32	1,914,295.05	702,994.19	5,601,655.56					
Rail Received - Coal	0.00	0.00	5,296,093.19	5,296,093.19					
Reversal	0.00	0.00	0.00	0.00					
Rail Freight	0.00	0.00	2,377,758.51	2,377,758.51					
Adj CSX Refund	0.00	0.00	0.00	0.00					
Harbor Maint Fee	15,276.23	10,176.66	3,389.38	28,842.27					
Transfers/Royalties	0.00	0.00	0.00	0.00					
Limestone & Freight	0.00	0.00	0.00	0.00					
Transportation	0.00	0.00	0.00	0.00					
Total Additions	15,220,822.80	10,065,797.16	11,091,740.41	36,378,160.37					
Total Available	26,407,589.27	17,496,210.53	18,308,468.09	62,212,247.89					
Consumption	(14,958,403.63)	(5,929,846.80)	(9,072,859.23)	(29,961,109.66)					
Remove Bgn. Invt	0.00	0.00	0.00	0.00					
Transfers	0.00	0.00	0.00	0.00					
Total Removals	(14,958,403.63)	(5,929,846.80)	(9,072,859.23)	(29,961,109.66)					
Ending Inventory	11,449,165.64	11,566,363.73	9,235,608.86	32,251,138.23					

Total of coal rec'd during month:					Total In-transit.				
Description	(5) In-Transit	(6) Rail Material	(7) Total	[(5)+(6)] (8) Total					
Beginning Inventory	29,937,042.79	2,021,276.35	30,958,319.14	56,792,406.66					
Barge Recv - Coal	0.00	0.00	0.00	23,073,810.84					
Paid	18,190,924.80	2,222,547.83	23,413,472.63	23,413,472.63					
Accrual	13,951,774.86	5,871,913.69	19,823,688.55	19,823,688.55					
Barge Transport Expense	0.00	0.00	0.00	5,601,655.56					
Rail Received - Coal	0.00	0.00	0.00	5,296,093.19					
Reversal	(19,872,408.05)	(5,426,312.31)	(25,298,720.36)	(25,298,720.36)					
Rail Freight	0.00	0.00	0.00	2,377,758.51					
Adj CSX Refund	0.00	0.00	0.00	0.00					
Harbor Maint Fee	0.00	0.00	0.00	28,842.27					
Transfers/Royalties	(3,827.56)	0.00	(3,827.56)	(3,827.56)					
Limestone & Freight	0.00	0.00	0.00	0.00					
Transportation	3,227,826.11	0.00	3,227,826.11	3,227,826.11					
Total Additions	15,494,290.16	5,668,149.21	21,162,439.37	57,540,599.74					
Total Available	45,431,332.95	5,689,425.56	52,120,758.51	114,333,006.40					
Consumption	0.00	0.00	0.00	(29,961,109.66)					
Remove Bgn. Invt	0.00	0.00	0.00	0.00					
Transfers	(23,073,810.84)	(5,296,093.19)	(28,369,904.03)	(28,369,904.03)					
Total Removals	(23,073,810.84)	(5,296,093.19)	(28,369,904.03)	(58,331,013.69)					
Ending Inventory	22,357,522.11	1,393,332.37	23,750,854.48	56,001,992.71					

Total of coal not yet rec'd		Total [(8)+(9)] (10) Total	
Description	(9) Transportation		
Beginning Inventory	3,832,432.61	60,624,839.27	
Barge Recv - Coal	0.00	23,073,810.84	
Paid	0.00	23,413,472.63	
Accrual	0.00	19,823,688.55	
Barge Transport Expense	2,653,762.84	8,255,418.40	
Rail Received - Coal	0.00	5,296,093.19	
Reversal	0.00	(25,298,720.36)	
Rail Freight	625,940.41	3,003,698.92	
Adj CSX Refund	0.00	0.00	
Harbor Maint Fee	0.00	28,842.27	
Transfers/Royalties	0.00	(3,827.56)	
Limestone & Freight	0.00	0.00	
Transportation	0.00	3,227,826.11	
Total Additions	3,279,703.25	60,820,302.99	
Total Available	7,112,135.86	121,445,142.26	
Consumption	0.00	(29,961,109.66)	
Remove Bgn. Invt	(3,832,432.61)	(3,832,432.61)	
Transfers	0.00	(28,369,904.03)	
Total Removals	(3,832,432.61)	(62,163,446.30)	
Ending Inventory	3,279,703.25	59,281,695.96	

Conclusion: Detail from Utility workpapers leads from general ledger beginning inventory to ending inventory.
 Source: Utility fuel expense report.

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From
 48-2B
 4
 To
 48-2B
 P1
 col. 2

WP
 48-2B
 p 1 of 1

Tampa Electric Co.

DKT 96001E1-Fuel Jaf 4/24/96

Fuel Exp Report - Oct 1995 Jan 4/1/96

Six Months Ended 3/31/96

1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16		17		18		19		20		21		22		23		24		25		26		27		28		29		30		31		32		33		34		35		36		37		38		39		40		41		42		43	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16		17		18		19		20		21		22		23		24		25		26		27		28		29		30		31		32		33		34		35		36		37		38		39		40		41		42		43	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16		17		18		19		20		21		22		23		24		25		26		27		28		29		30		31		32		33		34		35		36		37		38		39		40		41		42		43	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16		17		18		19		20		21		22		23		24		25		26		27		28		29		30		31		32		33		34		35		36		37		38		39		40		41		42		43	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16		17		18		19		20		21		22		23		24		25		26		27		28		29		30		31		32		33		34		35		36		37		38		39		40		41		42		43	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16		17		18		19		20		21		22		23		24		25		26		27		28		29		30		31		32		33		34		35		36		37		38		39		40		41		42		43	
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16		17		18		19		20		21		22		23		24		25		26		27		28		29		30		31		32		33		34		35		36		37		38		39		40		41		42		43	
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TAMPA ELECTRIC CO
CONSOLIDATION COAL CO
INVOICES PAID SINCE LAST PRICE REVISION
FOR PERIOD 12/16/93 - 6/95

A:\CONSINV.WK3
updated: 29-Sep-95

INV #	DATE	PAID DATE	UNIT PRICE	TONS	MINE	DESCRIPTION	INVOICE AMOUNT	AMOUNT PAID	ADD'L TRUE-UP PRICE	ADD'L TRUE-UP PAYMENT (TE)/CONSOL	TOTAL PAYMENT THRU 1/95	ADD'L TRUE-UP PRICE	ADD'L TRUE-UP PAYMENT (TE)/CONSOL	TOTAL PAYMENT THRU 8/95	FINAL PRICE	FINAL BILLING	FINAL TRUE-UP PAYMENT (TE)/CONSO
1	A94052A	19-Jan-94	09-Mar-94	\$39.5190	30,015.00	CON POST 12/16/93 SHIPMENTS	\$1,186,162.79	\$1,186,162.79	\$40.3630	\$25,332.66	\$1,211,495.45			\$1,211,495.45	\$40.6380	\$1,219,749.57	\$8,254.13
2	A00653A	31-Jan-94	09-Feb-94	\$38.4720	7,879.00	CON JANUARY SHIPMENTS	\$303,120.89	\$303,120.88	\$39.8310	\$10,707.56	\$313,828.44			\$313,828.44	\$39.8100	\$313,662.99	(\$165.45)
3	A01215B	15-Feb-94	21-Feb-94	\$38.4720	9,407.00	CON FEBRUARY 1994 SHIPMENTS	\$361,906.10	\$361,906.09	\$39.8310	\$12,784.11	\$374,690.20			\$374,690.20	\$39.8100	\$374,492.67	(\$197.53)
4	A01807B	28-Feb-94	14-Mar-94	\$38.4720	16,012.00	CON FEBRUARY 1994 SHIPMENTS	\$616,013.66	\$616,013.66	\$39.8310	\$21,760.31	\$637,773.97			\$637,773.97	\$39.8100	\$637,437.72	(\$336.25)
5	A94326F	29-Apr-94	25-May-94	\$38.4720	12,788.76	CON APRIL SHIPMENTS W/O TRANSP	\$492,009.17	\$492,009.17	\$39.7410	\$16,228.94	\$508,238.11			\$508,238.11	\$39.7200	\$507,969.55	(\$268.56)
6	A94326F	29-Apr-94	25-May-94	\$39.5190	12,631.00	CON APRIL SHIPMENTS W/ TRANSP	\$499,164.49	\$499,164.49	\$40.7880	\$16,028.74	\$515,193.23			\$515,193.23	\$40.7670	\$514,927.96	(\$265.25)
7	A02486C	15-Mar-94	15-Apr-94	\$39.5190	6,319.00	CON MARCH 1994 SHIPMENTS	\$249,720.56	\$249,720.56	\$39.8310	\$1,971.53	\$251,692.09			\$251,692.09	\$39.8100	\$251,559.39	(\$132.70)
8	A94377E	16-May-94	09-Jun-94	\$39.5190	17,255.00	CON APRIL SHIPMENTS W/ TRANSP	\$681,900.35	\$681,900.35	\$40.7880	\$21,896.59	\$703,796.94			\$703,796.94	\$40.7670	\$703,434.59	(\$362.35)
9	A94377E	16-May-94	09-Jun-94	\$38.4720	11,197.55	CON APRIL SHIPMENTS W/O TRANSP	\$430,792.14	\$430,792.14	\$39.7410	\$14,209.69	\$445,001.83			\$445,001.83	\$39.7200	\$444,766.69	(\$235.15)
10	A94410E	31-May-94	20-Jun-94	\$38.4720	17,630.09	CON APRIL SHIPMENTS W/O TRANSP	\$678,264.82	\$678,264.82	\$39.7410	\$22,372.58	\$700,637.41			\$700,637.41	\$39.7200	\$700,267.17	(\$370.23)
11	A94410E	31-May-94	20-Jun-94	\$39.5190	29,093.00	CON APRIL SHIPMENTS W/ TRANSP	\$1,149,726.27	\$1,149,726.27	\$40.7880	\$36,919.02	\$1,186,645.28			\$1,186,645.28	\$40.7670	\$1,186,034.33	(\$610.95)
12	A94461F	15-Jun-94	21-Jun-94	\$39.6990	3086.11	CON MAY 1994 SHIPMENTS W/O TRANSP	\$122,515.48	\$122,515.48	\$39.7410	\$129.62	\$122,645.10			\$122,645.10	\$39.7200	\$122,580.29	(\$64.81)
13	A94461F	15-Jun-94	21-Jun-94	\$40.7460	18,240.00	CON MAY 1994 SHIPMENTS W/ TRANSP	\$743,207.04	\$743,207.04	\$40.7880	\$766.08	\$743,973.12			\$743,973.12	\$40.7670	\$743,590.08	(\$383.04)
14	A07651F	30-Jun-94	07-Jul-94	\$40.7460	16,639.00	CON JUNE 1994 SHIPMENTS	\$677,972.69	\$677,972.69	\$40.7880	\$698.84	\$678,671.53			\$678,671.53	\$40.7670	\$678,322.11	(\$349.42)
15	A08820G	29-Jul-94	08-Aug-94	\$40.7460	9,799.00	CON JULY 1994 SHIPMENTS	\$399,270.05	\$399,270.05	\$40.3890	(\$3,498.24)	\$395,771.81			\$395,771.81	\$39.9220	\$391,195.68	(\$4,576.13)
16	A09491H	15-Aug-94	30-Aug-94	\$40.3890	10,567.00	CON JULY 1994 SHIPMENTS	\$426,790.56	\$426,790.56	\$40.3890	\$0.00	\$426,790.56			\$426,790.56	\$39.9220	\$421,855.77	(\$4,934.79)
17	A94741I	30-Sep-94	25-Oct-94	\$40.3890	8,733.00	CON AUG 1994 SHIPMENTS	\$352,717.14	\$352,717.14	\$40.3890	\$0.00	\$352,717.14			\$352,717.14	\$39.9220	\$348,638.83	(\$4,078.31)

18	J03249C	29-Mar-94	07-Apr-94	\$37.5450	8,153.40	IC MARCH 1994 SHIPMENTS	\$306,119.40	\$306,119.41	\$37.4030	(\$1,157.78)	\$304,961.63			\$304,961.63	\$37.3840	\$304,806.71	(\$154.92)
19	J04145D	15-Apr-94	21-Apr-94	\$37.5450	8,031.10	IC MARCH 1994 SHIPMENTS	\$301,527.65	\$301,527.65	\$37.4030	(\$1,140.42)	\$300,387.23			\$300,387.23	\$37.3840	\$300,234.64	(\$152.59)
20	J04782D	29-Apr-94	10-May-94	\$37.5450	25,665.90	IC APRIL 1994 SHIPMENTS	\$963,626.22	\$963,626.22	\$37.3210	(\$5,749.16)	\$957,877.05			\$957,877.05	\$37.3020	\$957,389.40	(\$487.65)
21	J05500E	16-May-94	26-May-94	\$37.5450	44,675.90	IC APRIL & MAY 1994 SHIPMENTS	\$1,677,356.67	\$1,677,356.67	\$37.3210	(\$10,007.40)	\$1,667,349.26			\$1,667,349.26	\$37.3020	\$1,666,500.42	(\$848.84)
22	J06270E	31-May-94	16-Jun-94	\$37.4060	50,145.40	IC MAY 1994 SHIPMENTS	\$1,875,738.83	\$1,875,738.83	\$37.3210	(\$4,262.36)	\$1,871,476.47			\$1,871,476.47	\$37.3020	\$1,870,523.71	(\$952.76)
23	J06840F	13-Jun-94	21-Jun-94	\$37.2980	12,784.40	IC MAY & JUNE 1994 SHIPMENTS	\$476,832.55	\$476,832.55	\$37.3210	\$294.04	\$477,126.59			\$477,126.59	\$37.3020	\$476,883.69	(\$242.90)
24	J07715F	30-Jun-94	15-Jul-94	\$37.2830	41,440.70	IC JUNE 1994 SHIPMENTS	\$1,545,033.62	\$1,545,033.62	\$37.3210	\$1,574.75	\$1,546,608.36			\$1,546,608.36	\$37.3020	\$1,545,820.99	(\$787.37)
25	J08265G	18-Jul-94	08-Aug-94	\$37.2830	21,228.30	IC JUNE 1994 SHIPMENTS	\$791,454.71	\$791,454.71	\$37.3210	\$806.68	\$792,261.38			\$792,261.38	\$37.3020	\$791,858.05	(\$403.34)
26	J08265G	18-Jul-94	08-Aug-94	\$37.2830	24,448.50	IC JULY 1994 SHIPMENTS	\$911,513.43	\$911,513.43	\$36.9560	(\$7,994.66)	\$903,518.77			\$903,518.77	\$37.4870	\$916,500.92	\$12,982.15
27	J09002G	29-Jul-94	24-Aug-94	\$37.4060	42,603.50	IC JULY 1994 SHIPMENTS	\$1,593,626.52	\$1,593,626.52	\$36.9560	(\$19,171.58)	\$1,574,454.95			\$1,574,454.95	\$37.4870	\$1,597,077.40	\$22,622.46
28	J09498H	15-Aug-94	30-Aug-94	\$36.9560	32,118.50	IC JULY & AUG 1994 SHIPMENTS	\$1,186,971.29	\$1,186,971.29	\$36.9560	\$0.00	\$1,186,971.29			\$1,186,971.29	\$37.4870	\$1,204,026.21	\$17,054.92
29	J10379H	31-Aug-94	13-Sep-94	\$36.9560	26,134.00	IC AUG 1994 SHIPMENTS	\$965,808.10	\$965,808.10	\$36.9560	\$0.00	\$965,808.10			\$965,808.10	\$37.4870	\$979,685.26	\$13,877.15
30	J10928I	16-Sep-94	26-Sep-94	\$36.9560	20,577.60	IC AUG & SEPT 1994 SHIPMENTS	\$760,465.79	\$760,465.79	\$36.9560	\$0.00	\$760,465.79			\$760,465.79	\$37.4870	\$771,392.49	\$10,926.71
31	J11859I	30-Sep-94	12-Oct-94	\$36.9560	54,336.40	IC SEPT 1994 SHIPMENTS	\$2,008,055.01	\$2,008,055.01	\$36.9560	\$0.00	\$2,008,055.01			\$2,008,055.01	\$37.4870	\$2,036,908.63	\$28,853.62
32	J12352J	14-Oct-94	25-Oct-94	\$36.9560	14,196.50	IC SEPT 1994 SHIPMENTS	\$524,645.85	\$524,645.85	\$36.9560	\$0.00	\$524,645.85			\$524,645.85	\$37.4870	\$532,184.20	\$7,538.34
33	J13240J	31-Oct-94	10-Nov-94	\$36.9560	54,792.80	IC OCT 1994 SHIPMENTS	\$2,024,922.72	\$2,024,922.72	\$37.3640	\$22,355.46	\$2,047,278.18	\$37.3870	\$1,260.23	\$2,048,538.41	\$37.5650	\$2,058,291.53	\$9,753.12
34	J13795K	16-Nov-94	01-Dec-94	\$36.9560	41,007.30	IC NOV 1994 SHIPMENTS	\$1,515,465.78	\$1,515,465.78	\$37.3640	\$16,730.98	\$1,532,196.76	\$37.3870	\$943.17	\$1,533,139.93	\$37.5650	\$1,540,439.22	\$7,299.30
35	J14660K	30-Nov-94	20-Dec-94	\$37.3640	25,146.00	IC NOV 1994 SHIPMENTS	\$939,555.14	\$939,555.14	\$37.3870	\$578.36	\$940,133.50			\$940,133.50	\$37.5650	\$944,609.49	\$4,475.99
36	J15406L	16-Dec-94	20-Dec-94	\$37.3640	45,465.20	IC NOV & DEC 1994 SHIPMENTS	\$1,698,761.73	\$1,698,761.73	\$37.3870	\$1,045.70	\$1,699,807.43			\$1,699,807.43	\$37.5650	\$1,707,900.24	\$8,092.81
37	J16640L	31-Dec-94	11-Jan-95	\$37.3870	47,346.00	IC DECEMBER 1994 SHIPMENT	\$1,770,124.90	\$1,770,124.90			\$1,770,124.90			\$1,770,124.90	\$37.5650	\$1,778,552.49	\$8,427.59
38	000845AJ	17-Jan-95	14-Feb-95	\$37.3870	16,183.40	IC JANUARY 1995 SHIPMENT	\$605,048.78	\$605,048.78			\$605,048.78			\$605,048.78	\$37.5650	\$607,929.42	\$2,880.65
39	003615AI	31-Jan-95	14-Feb-95	\$37.3870	13,463.50	IC JANUARY 1995 SHIPMENT	\$503,359.87	\$503,359.87			\$503,359.87			\$503,359.87	\$37.5650	\$505,756.38	\$2,396.50

TOTALS 907,235.81 \$34,317,269.76 \$34,317,268.75 \$192,210.63 \$34,509,479.38

ISLAND CREEK REBATE INVOICES

1	J11293I	26-Sep-94	12-Oct-94	(\$1.0000)	131,631.70	IC REBATE 7 & 8/94 TONS	(\$131,631.70)	(\$131,631.70)
2	J15008L	08-Dec-94	20-Dec-94	(\$1.0000)	203,729.40	IC REBATE 9 - 12/94 TONS	(\$203,729.40)	(\$203,729.40)
3	J16378L	31-Dec-94	10-Jan-95	(\$1.0000)	92,811.20	IC CREDIT FOR PRICE ADJUST	(\$92,811.20)	(\$92,811.20)
4	J00587A	31-Jan-95	14-Feb-95	n/a	n/a	IC REBATE ON OHIO #11	(\$1,827.70)	(\$1,827.70)
							(\$430,000.00)	

OTHER PRICE ADJUSTMENTS

1	J14384K	29-Nov-94	20-Dec-94	\$0.4080	95,800.10	IC PRICE INCREASE EFF 10/1/94	\$39,086.44	\$39,086.44
2	J16377L	31-Dec-94	10-Jan-95	\$0.0230	166,411.30	IC PR ADJ OF TONS FROM 10/1/94	\$3,827.46	\$3,827.46

CONFIDENTIAL

To 52-1B
PBC

Tampa Electric Co. (TEC)

Dep 960001 ET-Fuel Feb 5/10/96

Analysis of Coal Transaction

Six Months Ended 3/31/96

Purpose: Analyze severance tax portion of contract negotiations between TEC and Consolidated Coal

JUL 13 '95 11:55AM CONSOL INC

		TAMPA ELECTRIC - 1994 WEST VIRGINIA B & D/SEVERANCE TAX CALCULATION				EXHIBIT I	
		BLACKSVILLE #2 GLASSPORT/ MOL-DOK	LOVERIDGE	HUMPHREY		TOTAL	
		PA. 100.00%	WVA 100.00%	PA. 100.00%	WVA 0.00%		
1.	1. B & O TAX CALCULATION						
2.	FOB MINE CONTRACT PRICE	\$37.721	\$37.721	\$37.721	\$37.721		
3.	BLACK LUNG EXCISE TAX	(1.052)	(1.052)	(1.052)	(1.052)		
4.	TAX RATE	\$36.669 0.80%	\$36.669 3.85%	\$36.669 1.07%	\$36.669 3.85%		
5.	WASHED TONS DELIVERED	\$0.293 3,321	\$1.412 146,630	\$0.392 56,681	\$1.412 0		
6.				(1)	(2)		
7.		(\$973)	(\$207,042)	(\$22,219)	\$0		
8.	2. SEVERANCE TAX CALCULATION						
9.	FOB MINE CONTRACT PRICE	\$37.721	\$37.721	\$37.721	\$37.721		
10.	ADDED VALUE BY WASHING	1.929		3.727			
11.	SEVERANCE TAX	5.00%	5.00%	5.00%	5.00%		
12.	TONS DELIVERED	\$0.096 3,321	\$1.886 146,630	\$0.186 56,681	\$1.886 0		
13.		\$319	\$278,544	\$10,543	\$0		
14.	3. NET EFFECT OF (1) AND (2)	(\$654)	\$69,502	(\$11,876)	\$0		
		4. AMOUNT INCLUDED IN THE BASE MINE PRI	206,631.51 TONS * .08				
				TOTAL AMOUNT DUE CONSOL			
		TONS DELIVERED					
		(1) 56681	100.00%				
		(2) 56681	0.00%				
		TOTAL COST/TON:					
			\$57,172				
			206,632				
			\$0.277 PER TON				

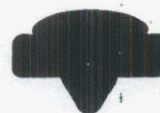
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(A) \$57,172
16,531
\$40,641.00
To 52-18
1

Conclusion: Severance tax is appropriate and our already calculated. Source: PBC (Fuels Dept - Jo Ann Uehle)



Tampa Electric Co.
 DRT 960001 EZ-Fuel
 Analysis of Coal Transaction - Consol
 Six Months Ended 3/31/96



Barbara A. Meyers
 Sales Contract Administrator

CONSOL Inc.
 Consol Plaza
 1800 Washington Road
 Pittsburgh, PA 15241-1421
 412-831-4366
 FAX: 412-831-4916

June 9, 1995

A B C D E

Mr. Hugh Smith
 Director - Fuels Department
 Tampa Electric Company
 P. O. Box 111
 Tampa, FL 33601

Re: Contract Quality - 3rd Qtr. 1994 - Northern W. Va.

Dear Mr. Smith:

For your review, provided below are the actual average third quarter 1994 Commercial Testing & Engineering Btu analysis for coal delivered to Tampa Electric from CONSOL's Loveridge and Humphrey Mines.

Month	Loveridge		Humphrey		Total	
	Tons Delivered	Average Btu	Tons Delivered	Average Btu	Tons Delivered	Average Btu
July	20366.00 ✓	13353 ✓	-	-	20366.00	13353
August	7132.00 ✓	13388	1601.00 ✓	13000	8733.00	13317
Sept.	-	-	-	13388	-	- 88
Total	27498.00 T	13362	1601.00	13000-388	29099.00 A T	13342-13363

Calculated in accordance with Section 9.3.4 of our Coal Supply Agreement, the weighted average price for the ~~second~~ third quarter 1994 Northern West Virginia Shipments is shown below:

Mine	Month	Tons Delivered	Selling Price (In Barge)
Humphrey	August	1601.00	39.342 39.922
Loveridge/Blacksville	July	20366.00	40.389 40.969
Loveridge/Blacksville	August	7132.00	40.382 40.969
Total Weight Average		29099.00 T	40.331 40.911

(PRC)

A

Provided by Utility - original numbers from Consol - revised numbers calculated by Utility based on their determination of selling prices.

Source: (Fuels Dept J. Ann Weller)

(PRC)

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52-1B
 1-3
 p/1 of 3

A B C

Tampa Electric Co (TEC)

DIKT 960001 EI-Fuel

REC 5/10/96

Analysis of Coal Transaction - (on col.

JAM 5/6/96

Six Months Ended 3/31/96

Mr. Hugh Smith

- 2 -

June 9, 1995

W
H

1	Average Selling Price Per Ton	\$40.331	40.911
2	Average TECO Transportation Cost	20.544	20.914
3	Average Cost Per Ton	\$60.875	61.455
		T	T

The actual quality adjustment for the third quarter is as follows:

4
5
6

$$\begin{aligned} \text{Coal Quality Price Adjustment} &= (\$40.331 + \$20.544) \times \frac{13,363 (13,342 - 13,000)}{13,000} \\ &= \$60.875 \times .026 = .0284 \\ &= \$1.583 \quad 1.721 \end{aligned}$$

Re-calc on 52-18 1-3 P3

Coal Quality Price = ~~\$1.583~~ x 29,099.00 tons delivered

Adjustment Due CONSOL = ~~\$46,063.72~~ 50,079.38

We would appreciate your review and approval of the adjusted calculations shown. Should you have any questions or require additional information, please call.

Sincerely,

Barbara A. Meyers

Barbara A. Meyers

BAM\TECO\10:amg
Attachments

PBC

Date Rec'd 6/19/95		
QUALITY ADJUSTMENTS		
Initials	Date	Function
JAW	8/18/95	Process
		Review
		Review
	8/24/95	Approve

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Source:

PBC

(TEC Fuels Dept)
Jo Ann Uehle

52-18
1-3
P20/B

WP
56-1A
P10K1

A B C D E F G H I J K L M

Company: Tampa Electric Company (TEC)
Subject: Analysis of inventory by each fuel type.
Period: Six months ended 9/30/95.
Auditor: Tom Stambaugh

Filename: FuelstA
Docket: 960001-E1
Range: A21..U66.

Total of coal rec'd during month:

Total of coal not yet rec'd

Coal Total of coal on-site

G.L acct 151.10.

Month	Description	(1) BB 1-3	(2) BB4	(3) Gannon	((1)+(2)-(3)) (4) Total
August	Beginning Inventory	17,704,319.47	9,309,579.75	4,878,651.76	31,892,550.98
	Barge Recv-Coal	5,375,402.95	3,118,795.50	5,311,425.62	13,805,624.07
	Barge Transport Expense	1,550,392.24	879,169.04	1,547,984.48	3,977,545.76
	Rail Received-Coal	0.00	0.00	4,223,591.69	4,223,591.69
	Rail Freight	0.00	0.00	1,884,895.57	1,884,895.57
	Harbor Maint Fee	6,719.25	3,898.49	6,639.28	17,257.02
	Limestone & Freight	0.00	0.00	978.89	978.89
	Total Available	24,636,833.91	13,311,442.78	17,854,167.29	55,802,443.98
	Consumption	15,730,453.78	6,543,658.48	13,216,617.93	35,490,730.19
	Transfers	0.00	0.00	0.00	0.00
	Ending Inventory	8,906,380.13	6,767,784.30	4,637,549.36	20,311,713.79

G.L acct 151.10.

Month	Description	(1) BB 1-3	(2) BB4	(3) Gannon	((1)+(2)-(3)) (4) Total
Sept	Beginning Inventory	8,906,380.13	6,767,784.30	4,637,549.36	20,311,713.79
	Barge Recv-Coal	12,769,039.21	5,528,662.58	3,930,746.79	22,228,448.58
	Barge Transport Expense	2,779,808.00	1,252,627.79	962,111.89	4,994,547.68
	Rail Received-Coal	0.00	0.00	5,433,532.79	5,433,532.79
	Rail Freight	0.00	0.00	2,504,520.20	2,504,520.20
	Harbor Maint Fee	15,961.30	6,910.83	4,913.43	27,785.56
	Limestone & Freight	0.00	0.00	(25,342.37)	(25,342.37)
	Balance to Station	0.00	0.00	(31.67)	(31.67)
	Aerial survey	0.00	0.00	1,706,796.90	1,706,796.90
	Total Available	24,471,188.64	13,555,985.50	19,154,797.32	57,181,971.46
	Consumption	13,284,242.17	6,125,572.13	11,938,069.64	31,347,883.94
	Transfers	0.00	0.00	0.00	0.00
	Ending Inventory	11,186,946.47	7,430,413.37	7,216,727.68	25,834,087.52

Conclusion: Accept Utility calculation of inventory of coal.

Source: Fuel expense reports by fuel type.

Description	(5) In-Transit	(6) Rail Material	Total In-transit (5) + (6) (7) Total	Total [(4) + (7)] (8) Total
Beginning Inventory	28,624,006.98	778,207.68	29,402,214.66	61,294,785.64
Paid	10,429,818.65	4,781,838.62	15,211,657.27	29,017,281.34
Accrual	14,853,195.41	4,402,224.45	19,255,419.86	23,232,965.62
Reversal	(10,294,789.51)	(4,781,856.32)	(15,056,645.83)	(10,833,054.14)
Adj CSX Refund	(9,829.68)	0.00	(9,829.68)	1,875,065.89
Transfers: Royalties	(11,746.68)	(35,542.83)	(47,289.51)	(30,032.49)
Transportation	3,102,812.68	0.00	3,102,812.68	3,103,791.57
Total Available	46,693,467.85	5,164,871.60	51,858,339.45	107,660,783.43
Consumption	0.00	0.00	0.00	35,490,730.19
Transfers	(13,805,624.07)	(4,223,591.69)	(18,029,215.76)	(18,029,215.76)
Ending Inventory	32,887,843.78	941,279.91	33,829,123.69	54,140,837.43

Description	(5) In-Transit	(6) Rail Material	Total In-transit (5) + (6) (7) Total	Total [(4) + (7)] (8) Total
Beginning Inventory	32,887,843.78	941,279.91	33,829,123.69	54,140,837.43
Paid	11,205,137.47	4,460,494.39	15,665,631.86	37,894,080.44
Accrual	19,872,408.05	5,426,312.31	25,298,720.36	20,293,268.04
Reversal	(14,853,195.41)	(4,402,224.45)	(19,255,419.86)	(13,821,887.07)
Adj CSX Refund	7,335.92	28,946.98	36,282.90	2,540,803.10
Transfers: Royalties	(12,939.47)	0.00	(12,939.47)	14,846.09
Transportation	3,006,358.44	0.00	3,006,358.44	2,681,016.07
Allowance	52,542.59	0.00	52,542.59	52,510.92
Not Used	0.00	0.00	0.00	1,706,796.90
Total Available	52,165,491.37	6,454,809.14	58,620,300.51	115,802,271.97
Consumption	0.00	0.00	0.00	31,347,883.94
Transfers	(22,228,448.58)	(5,433,532.79)	(27,661,981.37)	(27,661,981.37)
Ending Inventory	29,937,042.79	1,021,276.35	30,958,319.14	56,792,406.65

Description	(9) Transportation	Total [(8) - (9)] (10) Total
Beginning Inventory	3,951,697.47	65,246,453.11
Barge Recv-Coal	0.00	29,017,281.34
Barge Transport Expense	3,498,674.78	26,731,640.38
Rail Received-Coal	0.00	(10,833,054.14)
Rail Freight	418,311.01	2,293,378.90
Harbor Maint Fee	0.00	(30,032.49)
Limestone & Freight	0.00	3,103,791.57
Total Available	7,868,683.24	115,529,486.87
Consumption	0.00	35,490,730.19
Remove Bgn Inv	(3,951,697.47)	(3,951,697.47)
Transfers	0.00	(18,029,215.78)
Ending Inventory	3,915,985.77	58,057,823.25

Description	(9) Transportation	Total [(8) - (9)] (10) Total
Beginning Inventory	3,916,985.77	58,057,823.25
Barge Recv-Coal	0.00	37,894,080.44
Barge Transport Expense	3,363,532.09	33,656,800.13
Rail Received-Coal	0.00	(13,821,887.07)
Rail Freight	468,900.52	3,009,703.62
Harbor Maint Fee	0.00	14,846.09
Limestone & Freight	0.00	2,981,016.07
Balance to Station	0.00	52,510.92
Aerial survey	0.00	1,706,796.90
Total Available	7,749,418.38	123,551,650.35
Consumption	0.00	31,347,883.94
Remove Bgn Inv	(3,916,985.77)	(3,916,985.77)
Transfers	0.00	(27,661,981.37)
Ending Inventory	3,832,432.61	60,624,829.27

WP
58-1A

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A B C D E F G H I J K L M 58-1B

Company: Tampa Electric Company (TEC)
 Subject: Analysis of inventory by each fuel type.
 Period: Six months ended 3/31/96
 Auditor: Tom Stambaugh

Filename: FuelstB
 Docket: 900001-EI
 Range: A21..U79

Feb 4/3/96 Jan 4/2/96

LN #
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Coal Total of coal on-site		Total of coal rec'd during month:			
GL acct 151.10.		(1)	(2)	(3)	[(1)+(2)+(3)]
Month	Description	BB 1-3	BB4	Gannon	Total
October	Beginning Inventory	11,180,946.47	7,430,413.37	7,216,727.68	25,834,087.52
	Barge Recv-Coal	12,220,981.25	8,141,324.45	2,711,505.14	23,073,810.84
	Barge Transport Expense	2,984,365.32	1,914,298.05	702,994.19	5,601,655.56
	Rail Received-Coal	0.00	0.00	5,296,093.19	5,296,093.19
	Rail Freight	0.00	0.00	2,377,758.51	2,377,758.51
	Harbor Maint Fee	15,276.23	10,176.66	3,389.38	28,842.27
	Limestone & Freight	0.00	0.00	0.00	0.00
	Total Available	26,407,569.27	17,496,210.53	18,308,468.09	62,212,247.89
	Consumption	14,958,403.63	5,929,846.80	9,072,859.23	29,961,109.66
	Transfers	0.00	0.00	0.00	0.00
	Ending Inventory	11,449,165.64	11,566,363.73	9,235,608.86	32,251,138.23

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GL acct 151.10.		Total of coal rec'd during month:			
Month	Description	(1)	(2)	(3)	[(1)+(2)+(3)]
		BB 1-3	BB4	Gannon	Total
November	Beginning Inventory	11,449,165.64	11,566,363.73	9,235,608.86	32,251,138.23
	Barge Recv-Coal	13,704,327.38	3,930,141.80	1,155,700.76	18,790,169.94
	Barge Transport Expense	3,470,955.32	925,912.95	307,538.59	4,704,406.86
	Rail Received-Coal	0.00	0.00	6,186,739.14	6,186,739.14
	Rail Freight	0.00	0.00	2,481,197.38	2,481,197.38
	Harbor Maint Fee	17,130.41	4,912.68	1,444.63	23,487.72
	Limestone & Freight	0.00	0.00	0.00	0.00
	Balance to Station	0.00	0.00	0.00	0.00
	Aerial survey	0.00	0.00	0.00	0.00
	Total Available	28,641,578.75	16,427,331.16	19,368,229.36	64,437,139.27
	Consumption	12,149,006.52	5,763,031.87	7,085,238.41	24,997,276.80
	Transfers	0.00	0.00	0.00	0.00
	Ending Inventory	16,492,572.23	10,664,299.29	12,282,990.95	39,439,862.47

Conclusion: Accept Utility calculation of inventory of coal.

Source: Fuel expense reports by fuel type.

✓ Traced to FAC 45, p.1.

Total of coal rec'd during month:		Total of coal not yet rec'd	
Description	Total	Description	Total
Beginning Inventory	29,937,042.79	Beginning Inventory	3,832,432.61
Paid	18,190,924.80	Barge Recv-Coal	0.00
Accrual	13,951,774.86	Barge Transport Expense	2,653,782.84
Reversal	(19,872,408.05)	Rail Received-Coal	0.00
Adj CSX Refund	0.00	Rail Freight	625,940.41
Transfers/Royalties	(3,827.56)	Harbor Maint Fee	0.00
Transportation	3,227,826.11	Limestone & Freight	0.00
Total Available	45,431,332.95	Total Available	7,112,135.86
Consumption	0.00	Consumption	0.00
Transfers	(23,073,810.84)	Remove Bgn. Inv	(3,832,432.61)
Ending Inventory	22,357,522.11	Transfers	0.00
		Ending Inventory	3,279,703.25

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WP 58B-1D
 To 58B
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