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ORIGINAL

June 27, 2002

HAND DELIVERED

Ms. Blanca S. Bayo, Director
Division of Commission Clerk
and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Fuel and Purchased Power Cost Recovery Clause
with Generating Performance Incentive Factor
FPSC Docket No. 020001-EI

Dear Ms. Bayo:

Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are the original and ten (10) copies of Schedules A1 - A9 for the month of May 2002, as well as a revision to Schedule A1 for the month of April 2002.

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

Thank you for your assistance in connection with this matter.

Sincerely,

James D. Beasley

JDB/pp
Enclosures

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

AUS
CAF
CMP
COM 5
CTR
ECR Bohrmann
GCL
OPC
MMS
SEC 1
OTH

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing Schedules, filed on behalf of Tampa Electric Company, has been furnished by U.S. Mail or hand delivery (*) on this 27th day of June 2002 to the following:

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ATTORNEY

TEC0
TAMPA ELECTRIC

TAMPA ELECTRIC COMPANY
DOCKET NO. 020001-EI

TAMPA ELECTRIC COMPANY

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COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
TAMPA ELECTRIC COMPANY

MONTH OF: MAY 2002

	$		DIFFERENCE		MWH		DIFFERENCE		CENTS/KWH		DIFFERENCE	
	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
1 Fuel Cost of System Net Generation (A3)	36,816,875	33,060,389	3,756,486	11 4%	1,562,604	1,471,502	91,102	6 2%	2 35612	2.24671	0 10941	4 9%
2 Spent Nuclear Fuel Disposal Cost	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
3 Coal Car Investment	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
4a Adj. to Fuel Cost (Ft Meade/Wauch Wheeling Losses)	(8,475)	(4,000)	(4,475)	111 9%	1,562,604 (a)	1,471,502 (a)	91,102	6 2%	(0 00054)	(0 00027)	(0 00027)	99 5%
4b. Adjustments to Fuel Cost (1)	(1,726)	0	(1,726)	0 0%	1,562,604 (a)	1,471,502 (a)	91,102	6 2%	(0 00011)	0 00000	(0 00011)	0 0%
4c Adjustments to Fuel Cost (2)	0	0	0	0 0%	1,562,604 (a)	1,471,502 (a)	91,102	6 2%	0 00000	0 00000	0 00000	0 0%
5. TOTAL COST OF GENERATED POWER (Lines 1 through 4c)	**36,806,674**	**33,056,389**	**3,750,285**	**11.3%**	**1,562,604**	**1,471,502**	**91,102**	**6.2%**	**2.35547**	**2.24644**	**0.10903**	**4.9%**
6. Fuel Cost of Purchased Power - Firm (A7)	9,791,045	6,535,500	3,255,545	49 8%	238,033	129,576	108,457	83 7%	4 11331	5 04376	(0 93044)	-18 4%
7 Energy Cost of Sch C,X Econ Purch (Broker) (A9)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
8 Energy Cost of Other Econ Purch (Non-Broker) (A9)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
9 Energy Cost of Sch E Economy Purchases (A9)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
10 Capacity Cost of Sch E Economy Purchases	0	0	0	0 0%	0 (a)	0 (a)	0	0 0%	0 00000	0 00000	0 00000	0 0%
11 Payments to Qualifying Facilities (A8)	1,014,948	940,200	74,748	8 0%	42,737	41,027	1,710	4 2%	2 37487	2 29166	0 08321	3 6%
12. TOTAL COST OF PURCHASED POWER (Lines 6 through 11)	**10,805,993**	**7,475,700**	**3,330,293**	**44.5%**	**280,770**	**170,603**	**110,167**	**64.6%**	**3.84870**	**4.38193**	**(0.53323)**	**-12.2%**
13. TOTAL AVAILABLE KWH (LINE 5 + LINE 12)					**1,843,374**	**1,642,105**	**201,269**	**12.3%**				
14. Fuel Cost of Economy Sales (A6)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
15. Gain on Economy Sales - 80% (A6)	0	0	0	0 0%	0 (a)	0 (a)	0	0 0%	0 00000	0 00000	0 00000	0 0%
16. Fuel Cost of Sch D Separ Sales (A6)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
17. Fuel Cost of Sch. D Jursd Sales (A6)	161,846	88,700	73,146	82 5%	6,453	6,055	398	6 6%	2 50807	1 46491	1 04317	71 2%
18 Fuel Cost of Sch. OATT Jursd Sales (A6)	4,952	0	4,952	0 0%	176	0	176	0 0%	2 81364	0 00000	2 81364	0 0%
19 Fuel Cost of Other Sales (A6)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
20 Fuel Cost of HPP Sch D Separ Sales (A6)	1,258,657	980,400	278,257	28 4%	48,470	37,758	10,712	28 4%	2 59678	2 59654	0 00024	0 0%
21 Fuel Cost of Market Base Sales (A6)	139,057	508,300	(369,243)	-72 6%	6,496	23,257	(16,761)	-72 1%	2 14066	2 18558	(0 04492)	-2 1%
21a Gains on Market Based Sales	23,547	248,700	(225,153)	-90 5%								
22. TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 21a)	**1,588,059**	**1,826,100**	**(238,041)**	**-13.0%**	**61,595**	**67,070**	**(5,475)**	**-8 2%**	**2.57823**	**2.72268**	**(0.14445)**	**-5.3%**
23 Net Inadvertant Interchange					(686)	0	(686)	0 0%				
24 Wheeling Rec'd less Wheeling Delv'd					3,003	0	3,003	0 0%				
25 Interchange and Wheeling Losses					280	1,000	(720)	-72 0%				
26. TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 5 + 12 - 22 + 23 + 24 - 25)	**46,024,608**	**38,705,989**	**7,318,619**	**18.9%**	**1,783,816**	**1,574,035**	**209,781**	**13.3%**	**2.58012**	**2.45903**	**0.12109**	**4.9%**
27 Net Unbilled	1,650,606 (a)	3,722,332 (a)	(2,071,726)	-55 7%	63,974	151,374	(87,400)	-57 7%	2 58012	2 45903	0 12109	4 9%
28 Company Use	108,907 (a)	100,820 (a)	8,087	8 0%	4,221	4,100	121	3 0%	2 58012	2 45902	0 12110	4 9%
29 T & D Losses	1,723,185 (a)	(2,901,212) (a)	4,624,397	-159 4%	66,787	(117,982)	184,769	-156 6%	2 58012	2 45903	0 12109	4 9%
30 System KWH Sales	46,024,608	38,705,989	7,318,619	18 9%	1,648,834	1,536,543	112,291	7 3%	2 79134	2 51903	0 27231	10 8%
31 Wholesale KWH Sales	(1,426,823)	(2,556,867)	1,130,044	-44 2%	(51,116)	(101,502)	50,386	-49 6%	2 79134	2 51903	0 27231	10 8%
32. Jurisdictional KWH Sales	44,597,785	36,149,122	8,448,663	23 4%	1,597,718	1,435,041	162,677	11 3%	2 79134	2 51903	0 27231	10 8%
33 Jurisdictional Loss Multiplier - 1.00066									1 00066	1 00066	0 00000	0 0%
34 Jurisdictional KWH Sales Adjusted for Line Losses	44,627,220	36,172,980	8,454,240	23 4%	1,597,718	1,435,041	162,677	11 3%	2 79319	2 52069	0 27249	10 8%
35 Peabody Coal Contract Buy-Out Amort Jurisd	295,641	284,945	10,696	3 8%	1,597,718	1,435,041	162,677	11 3%	0 01850	0 01986	(0 00135)	-6 8%
35a. Adjustment	0	0	0	0 0%	1,597,718	1,435,041	162,677	11 3%	0 00000	0 00000	0 00000	0 0%
35b Adjustment	0	0	0	0 0%	1,597,718	1,435,041	162,677	11 3%	0 00000	0 00000	0 00000	0 0%
36 True-up *	7,389,395	7,389,395	0	0 0%	1,597,718	1,435,041	162,677	11 3%	0 46250	0 51493	(0 05243)	-10 2%
37. Total Jurisdictional Fuel Cost (Excl GPIF)	52,312,256	43,847,320	8,464,936	19 3%	1,597,718	1,435,041	162,677	11 3%	3 27419	3 05548	0 21871	7 2%
38 Revenue Tax Factor									1 00072	1 00072	0 00000	0 0%
39 Fuel Cost Adjusted for Taxes (Excl GPIF)									3 27654	3 05768	0 21886	7 2%
40 GPIF * (Already Adjusted for Taxes)	91,246	91,246	0	0 0%	1,597,718	1,435,041	162,677	11 3%	0 00571	0 00636	(0 00065)	-10 2%
41. Fuel Cost Adjusted for Taxes (Incl. GPIF)	**52,403,502**	**43,938,566**	**8,464,936**	**19.3%**	**1,597,718**	**1,435,041**	**162,677**	**11.3%**	**3.28225**	**3.06404**	**0 21821**	**7 1%**
42. Fuel FAC Rounded to the Nearest .001 cents per KWH									3.282	3.064	0 218	7.1%

* Based on Jurisdictional Sales (a) included for informational purposes only

COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
TAMPA ELECTRIC COMPANY

PERIOD TO DATE THROUGH: MAY 2002

	$		DIFFERENCE		MWH		DIFFERENCE		CENTS/KWH		DIFFERENCE	
	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
1. Fuel Cost of System Net Generation (A3)	141,760,173	147,347,566	(5,587,393)	-3 8%	6,390,440	6,662,859	(272,419)	-4 1%	2 21832	2 21148	0 00684	0 3%
2 Spent Nuclear Fuel Disposal Cost	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
3 Coal Car Investment	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
4a Adj. to Fuel Cost (Ft Meade/Wauch. Wheeling Losses)	(26,164)	(20,000)	(6,164)	30 8%	6,390,440 (a)	6,662,859 (a)	(272,419)	-4 1%	(0 00041)	(0 00030)	(0 00011)	36 4%
4b Adjustments to Fuel Cost (1)	(5,477)	0	(5,477)	0 0%	6,390,440 (a)	6,662,859 (a)	(272,419)	-4 1%	(0 00009)	0 00000	(0 00009)	0 0%
4c Adjustments to Fuel Cost (2)	0	0	0	0 0%	6,390,440 (a)	6,662,859 (a)	(272,419)	-4 1%	0 00000	0 00000	0 00000	0 0%
5. TOTAL COST OF GENERATED POWER (Lines 1 through 4c)	**141,728,532**	**147,327,566**	**(5,599,034)**	**-3 8%**	**6,390,440**	**6,662,859**	**(272,419)**	**-4.1%**	**2 21782**	**2.21118**	**0 00664**	**0 3%**
6 Fuel Cost of Purchased Power - Firm (A7)	50,362,312	47,907,500	2,454,812	5 1%	1,076,872	899,740	177,132	19 7%	4 67672	5 32459	(0 64787)	-12 2%
7 Energy Cost of Sch C,X Econ Purch (Broker) (A9)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
8 Energy Cost of Other Econ. Purch. (Non-Broker) (A9)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
9 Energy Cost of Sch E Economy Purchases (A9)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
10 Capacity Cost of Sch E Economy Purchases	0	0	0	0 0%	0 (a)	0 (a)	0	0 0%	0 00000	0 00000	0 00000	0 0%
11 Payments to Qualifying Facilities (A8)	4,507,519	4,148,400	359,119	8 7%	200,263	193,737	6,526	3 4%	2 25080	2 14125	0 10955	5 1%
12. TOTAL COST OF PURCHASED POWER (Lines 6 through 11)	**54,869,831**	**52,055,900**	**2,813,931**	**5 4%**	**1,277,135**	**1,093,477**	**183,658**	**16 8%**	**4.29632**	**4.76058**	**(0.46426)**	**-9.8%**
13. TOTAL AVAILABLE KWH (LINE 5 + LINE 12)					**7,667,575**	**7,756,336**	**(88,761)**	**-1.1%**				
14 Fuel Cost of Economy Sales (A6)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
15 Gain on Economy Sales - 80% (A6)	0	0	0	0 0%	0 (a)	0 (a)	0	0 0%	0 00000	0 00000	0 00000	0 0%
16 Fuel Cost of Sch D Separ Sales (A6)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
17 Fuel Cost of Sch D Jurisd Sales (A6)	474,154	449,900	24,254	5 4%	19,423	30,468	(11,045)	-36 3%	2 44120	1 47663	0 96457	65 3%
18 Fuel Cost of Sch. OATT Jurisd Sales (A6)	13,108	0	13,108	0 0%	366	0	366	0 0%	3 58142	0 00000	3 58142	0 0%
19. Fuel Cost of Other Sales (A6)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
20 Fuel Cost of HPP Sch. D Separ Sales (A6)	4,442,272	6,740,300	(2,298,028)	-34 1%	175,089	267,786	(92,697)	-34 6%	2 53715	2 51705	0 02010	0 8%
21 Fuel Cost of Market Base Sales (A6)	494,150	2,165,200	(1,671,050)	-77 2%	24,823	90,671	(65,848)	-72 6%	1 99069	2 38797	(0 39728)	-16 6%
21a Gains on Market Based Sales	61,526	1,139,600	(1,078,074)	-94 6%								
22. TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 21a)	**5,485,210**	**10,495,000**	**(5,009,790)**	**-47.7%**	**219,701**	**388,925**	**(169,224)**	**-43 5%**	**2 49667**	**2.69846**	**(0 20179)**	**-7.5%**
23 Net Inadvertant Interchange					924	0	924	0 0%				
24 Wheeling Rec'd less Wheeling Delv'd					6,079	0	6,079	0 0%				
25 Interchange and Wheeling Losses					1,061	5,700	(4,639)	-81 4%				
26. TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 5 + 12 - 22 + 23 + 24 - 25)	**191,113,153**	**188,888,466**	**2,224,687**	**1.2%**	**7,453,816**	**7,361,711**	**92,105**	**1.3%**	**2.56396**	**2.56582**	**(0.00186)**	**-0.1%**
27 Net Unbilled	2,802,028 (a)	1,866,148 (a)	935,880	50 2%	78,153	81,312	(3,159)	-3 9%	3 58531	2 29505	1 29026	56 2%
28 Company Use	484,082 (a)	527,244 (a)	(43,162)	-8 2%	18,986	20,500	(1,514)	-7 4%	2 54968	2.57192	(0 02224)	-0 9%
29 T & D Losses	8,614,623 (a)	(132,821) (a)	8,747,444	-6585 9%	332,551	(11,099)	343,650	-3096 2%	2 59047	1 19669	1 39378	116 5%
30 System KWH Sales	191,113,153	188,888,466	2,224,687	1 2%	7,024,126	7,270,998	(246,872)	-3 4%	2 72081	2 59783	0 12298	4 7%
31. Wholesale KWH Sales	(4,794,484)	(13,268,435)	8,473,951	-63 9%	(166,874)	(507,439)	340,565	-67 1%	2 87312	2 61478	0 25833	9 9%
32 Jurisdictional KWH Sales	186,318,669	175,620,031	10,698,638	6 1%	6,857,252	6,763,559	93,693	1 4%	2 71710	2 59656	0 12054	4 6%
33 Jurisdictional Loss Multiplier - 1 00066									1 00066	1 00066	0 00000	0 0%
34 Jurisdictional KWH Sales Adjusted for Line Losses	186,441,639	175,735,940	10,705,699	6 1%	6,857,252	6,763,559	93,693	1 4%	2 71890	2 59828	0 12062	4 6%
35 Peabody Coal Contract Buy-Out Amort Jurisd	1,514,902	1,442,365	72,537	5 0%	6,857,252	6,763,559	93,693	1 4%	0 02209	0 02133	0 00077	3 6%
35a. Adjustment	0	0	0	0 0%	6,857,252	6,763,559	93,693	1 4%	0 00000	0 00000	0.00000	0 0%
35b Adjustment	0	0	0	0 0%	6,857,252	6,763,559	93,693	1 4%	0 00000	0 00000	0 00000	0 0%
36 True-up *	36,946,975	36,946,975	0	0 0%	6,857,252	6,763,559	93,693	1 4%	0 53880	0 54627	(0 00746)	-1 4%
37 Total Jurisdictional Fuel Cost (Excl GPIF)	224,903,516	214,125,280	10,778,236	5 0%	6,857,252	6,763,559	93,693	1 4%	3 27979	3 16587	0 11392	3 6%
38 Revenue Tax Factor									1 00072	1 00072	0 00000	0 0%
39 Fuel Cost Adjusted for Taxes (Excl. GPIF)									3 28215	3 16815	0 11400	3 6%
40 GPIF * (Already Adjusted for Taxes)	456,230	456,230	0	0 0%	6,857,252	6,763,559	93,693	1 4%	0 00665	0 00675	(0 00009)	-1 4%
41. Fuel Cost Adjusted for Taxes (Incl. GPIF)	**225,359,746**	**214,581,510**	**10,778,236**	**5.0%**	**6,857,252**	**6,763,559**	**93,693**	**1 4%**	**3 28880**	**3.17490**	**0 11391**	**3 6%**
42. Fuel FAC Rounded to the Nearest .001 cents per KWH									**3.289**	**3.175**	**0.114**	**3.6%**

CALCULATION OF TRUE-UP AND INTEREST PROVISION
TAMPA ELECTRIC COMPANY

MONTH OF: MAY 2002

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	DIFFERENCE %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	DIFFERENCE %
A. FUEL COST & NET POWER TRANSACTION								
1. FUEL COST OF SYSTEM NET GENERATION	36,816,875	33,060,389	3,756,486	11.4%	141,760,173	147,347,566	(5,587,393)	-3.8%
1a. *FUEL REL. R & D AND DEMO. COST*	0	0	0	0.0%	0	0	0	0.0%
2. FUEL COST OF POWER SOLD	1,564,512	1,577,400	(12,888)	-0.8%	5,423,684	9,355,400	(3,931,716)	-42.0%
2a. GAINS FROM MARKET BASED SALES	23,547	248,700	(225,153)	-90.5%	61,526	1,139,600	(1,078,074)	-94.6%
3. FUEL COST OF PURCHASED POWER	9,791,045	6,535,500	3,255,545	49.8%	50,362,312	47,907,500	2,454,812	5.1%
3a. DEMAND & NONFUEL COST OF PUR PWR.	0	0	0	0.0%	0	0	0	0.0%
3b. PAYMENT TO QUALIFIED FACILITIES	1,014,948	940,200	74,748	8.0%	4,507,519	4,148,400	359,119	8.7%
4. ENERGY COST OF ECONOMY PURCHASES	0	0	0	0.0%	0	0	0	0.0%
5. TOTAL FUEL & NET POWER TRANSACTION	46,034,809	38,709,989	7,324,820	18.9%	191,144,794	188,908,466	2,236,328	1.2%
6a. ADJUSTMENTS TO FUEL COST (FT MEADE/WAUCHULA WHEELING LOSSES)	(8,475)	(4,000)	(4,475)	111.9%	(26,164)	(20,000)	(6,164)	30.8%
6b. ADJ.TO FUEL COST	(1,726)	0	(1,726)	0.0%	(5,477)	0	(5,477)	0.0%
7. ADJUSTED TOTAL FUEL & NET PWR.TRANS.	46,024,608	38,705,989	7,318,619	18.9%	191,113,153	188,888,466	2,224,687	1.2%
B. MWH SALES								
1. JURISDICTIONAL SALES	1,597,718	1,435,041	162,677	11.3%	6,857,252	6,763,559	93,693	1.4%
2 NONJURISDICTIONAL SALES	51,116	101,502	(50,386)	-49.6%	166,874	507,439	(340,565)	-67.1%
3. TOTAL SALES	1,648,834	1,536,543	112,291	7.3%	7,024,126	7,270,998	(246,872)	-3.4%
4. JURISDIC. SALES-% TOTAL MWH SALES	0.9689987	0.9339413	0.0350574	3.8%	0.9762427	0.9302105	0.0460322	4.9%

CALCULATION OF TRUE-UP AND INTEREST PROVISION
TAMPA ELECTRIC COMPANY

MONTH OF: MAY 2002

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	DIFFERENCE %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	DIFFERENCE %
C. TRUE-UP CALCULATION								
1. 1. JURISDICTIONAL FUEL REVENUE	52,429,634	47,298,945	5,130,689	10 8%	224,319,635	222,894,516	1,425,119	0.6%
2 2 FUEL ADJUSTMENT NOT APPLICABLE	0	0	0	0 0%	0	0	0	0.0%
2a. TRUE-UP PROVISION	(7,389,395)	(7,389,395)	0	0.0%	(36,946,975)	(36,946,975)	0	0.0%
2b. INCENTIVE PROVISION	(91,246)	(91,246)	0	0 0%	(456,230)	(456,230)	0	0 0%
2c. TRANSITION ADJUSTMENT	0	0	0	0 0%	0	0	0	0.0%
2d OTHER ADJUSTMENT	0	0	0	0 0%	0	0	0	0 0%
3. JURIS. FUEL REVENUE APPL. TO PERIOD	44,948,993	39,818,304	5,130,689	12.9%	186,916,430	185,491,311	1,425,119	0 8%
4. ADJ. TOTAL FUEL & NET PWR. TRANS. (LINE A7)	46,024,608	38,705,989	7,318,619	18 9%	191,113,153	188,888,466	2,224,687	1.2%
5. JURISDIC. SALES- % TOTAL MWH SALES (LINE B4)	0.9689987	0 9339413	0 0350574	3 8%	NA	NA	-	0 0%
6. JURISDIC. TOTAL FUEL & NET PWR.TRANS.	44,597,785	36,149,122	8,448,663	23 4%	186,318,669	175,620,031	10,698,638	6.1%
6a. JURISDIC. LOSS MULTIPLIER	1.00066	1 00066	0.00000	0 0%	NA	NA	-	0 0%
6b. (LINE C6 x LINE C6a)	44,627,220	36,172,980	8,454,240	23 4%	186,441,639	175,735,940	10,705,699	6 1%
6c. PEABODY COAL CONTR. BUY-OUT AMORT.	305,099	305,099	0	0.0%	1,550,805	1,550,805	0	0 0%
6d (LINE C6c x LINE C5) PB. JURISD.	295,641	284,945	10,696	3.8%	1,514,902	1,442,365	72,537	5 0%
6e. OTHER	0	0	0	0.0%	0	0	0	0.0%
6f. OTHER	0	0	0	0 0%	0	0	0	0.0%
6g. OTHER	0	0	0	0 0%	0	0	0	0 0%
6h. JURISDIC. TOTAL FUEL & NET PWR INCL. ALL ADJ.(LNS C6b+C6d+C6e+C6f+C6g)	44,922,861	36,457,925	8,464,936	23 2%	187,956,541	177,178,305	10,778,236	6.1%
7. TRUE-UP PROV. FOR MO +/- COLLECTED (LINE C3 - LINE C6h)	26,132	3,360,379	(3,334,247)	-99 2%	(1,040,111)	8,313,006	(9,353,117)	-112 5%
8. INTEREST PROVISION FOR THE MONTH	(96,907)	(165,506)	68,599	-41 4%	(562,053)	(1,079,295)	517,242	-47.9%
9. TRUE-UP & INT PROV BEG. OF MONTH	(69,630,704)	(55,076,317)	(14,554,387)	26 4%	NOT APPLICABLE			
10. TRUE-UP COLLECTED (REFUNDED)	7,389,395	7,389,395	0	0 0%	NOT APPLICABLE			
11. END OF PERIOD TOTAL NET TRUE-UP (LINE C7 through C10)	(62,312,084)	(44,492,049)	(17,820,035)	40 1%	NOT APPLICABLE			

CALCULATION OF TRUE-UP AND INTEREST PROVISION
TAMPA ELECTRIC COMPANY

MONTH OF: MAY 2002

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	DIFFERENCE %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	DIFFERENCE %
D. INTEREST PROVISION								
1. BEGINNING TRUE-UP AMOUNT (LINE C9)	(69,630,704)	(55,076,317)	(14,554,387)	26 4%	NOT APPLICABLE			
2. ENDING TRUE-UP AMOUNT BEFORE INT. (LINES C7 + C9 + C10)	(62,215,177)	(44,326,543)	(17,888,634)	40.4%	NOT APPLICABLE			
3. TOTAL BEG. & END. TRUE-UP AMOUNT	(131,845,881)	(99,402,860)	(32,443,021)	32 6%	NOT APPLICABLE			
4. AVG. TRUE-UP AMOUNT - (50% OF LINE D3)	(65,922,941)	(49,701,430)	(16,221,511)	32.6%	NOT APPLICABLE			
5. INT. RATE-FIRST DAY REP. BUS MONTH	1.750	4 000	(2)	-56 3%	NOT APPLICABLE			
6. INT. RATE-FIRST DAY SUBSEQUENT MONTH	1.770	4 000	(2)	-55 8%	NOT APPLICABLE			
7. TOTAL (LINE D5 + LINE D6)	3.520	8 000	(4)	-56.0%	NOT APPLICABLE			
8 AVERAGE INT RATE (50% OF LINE D7)	1.760	4 000	(2)	-56 0%	NOT APPLICABLE			
9. MONTHLY AVG. INT RATE (LINE D8/12)	0.147	0 333	(0)	-55 9%	NOT APPLICABLE			
10. INT. PROVISION (LINE D4 x LINE D9)	(96,907)	(165,506)	68,599	-41 4%	NOT APPLICABLE			

GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
TAMPA ELECTRIC COMPANY
MONTH OF: MAY 2002

		CURRENT MONTH				PERIOD TO DATE			
		ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
	FUEL COST OF SYSTEM NET GENERATION ($)								
1	HEAVY OIL	564,256	256,278	307,978	120 2%	1,297,941	1,457,900	(159,959)	-11.0%
2	LIGHT OIL	1,237,269	702,939	534,330	76 0%	5,943,536	5,564,666	378,870	6 8%
3	COAL	30,457,449	29,073,710	1,383,739	4.8%	126,527,713	132,311,138	(5,783,425)	-4.4%
4	NATURAL GAS	4,557,901	3,027,462	1,530,439	50 6%	7,990,983	8,013,862	(22,879)	-0 3%
5	NUCLEAR	0	0	0	0 0%	0	0	0	0 0%
6	OTHER	0	0	0	0.0%	0	0	0	0 0%
7	TOTAL ($)	36,816,875	33,060,389	3,756,486	11 4%	141,760,173	147,347,566	(5,587,393)	-3 8%
	SYSTEM NET GENERATION (MWH)								
8	HEAVY OIL	7,442	5,679	1,763	31.0%	25,036	31,797	(6,761)	-21 3%
9	LIGHT OIL	19,067	12,023	7,044	58 6%	117,344	84,699	32,645	38 5%
10	COAL	1,480,851	1,399,464	81,387	5 8%	6,107,403	6,389,238	(281,835)	-4.4%
11	NATURAL GAS	55,244	54,336	908	1 7%	140,657	157,125	(16,468)	-10 5%
12	NUCLEAR	0	0	0	0 0%	0	0	0	0 0%
13	OTHER	0	0	0	0 0%	0	0	0	0.0%
14	TOTAL (MWH)	1,562,604	1,471,502	91,102	6.2%	6,390,440	6,662,859	(272,419)	-4 1%
	UNITS OF FUEL BURNED								
15	HEAVY OIL (BBL)	11,909	8,436	3,473	41.2%	40,490	47,342	(6,852)	-14 5%
16	LIGHT OIL (BBL)	38,963	21,042	17,921	85 2%	200,183	162,687	37,496	23 0%
17	COAL (TON)	698,423	617,782	80,641	13.1%	2,877,697	2,835,736	41,961	1.5%
18	NATURAL GAS (MCF)	598,446	557,896	40,550	7 3%	1,518,141	1,594,785	(76,644)	-4 8%
19	NUCLEAR (MMBTU)	0	0	0	0 0%	0	0	0	0.0%
20	OTHER (MMBTU)	0	0	0	0.0%	0	0	0	0 0%
	BTUS BURNED (MMBTU)								
21	HEAVY OIL	74,712	52,969	21,743	41.0%	254,018	297,253	(43,235)	-14 5%
22	LIGHT OIL	226,022	116,797	109,225	93 5%	1,153,260	919,158	234,102	25 5%
23	COAL	16,329,769	14,543,621	1,786,148	12 3%	67,151,429	66,413,247	738,182	1 1%
24	NATURAL GAS	627,770	573,495	54,275	9 5%	1,596,028	1,639,551	(43,524)	-2.7%
25	NUCLEAR	0	0	0	0 0%	0	0	0	0 0%
26	OTHER	0	0	0	0 0%	0	0	0	0.0%
27	TOTAL (MMBTU)	17,258,273	15,286,882	1,971,391	12 9%	70,154,735	69,269,209	885,526	1.3%
	GENERATION MIX (% MWH)								
28	HEAVY OIL	0.48%	0 39%	0 00	-	0 39%	0.48%	(0.00)	-
29	LIGHT OIL	1.22%	0 82%	0.00	-	1.84%	1 27%	0.01	-
30	COAL	94 77%	95.10%	(0.00)	-	95.57%	95 89%	(0 00)	-
31	NATURAL GAS	3 54%	3.69%	(0.00)	-	2 20%	2.36%	(0.00)	-
32	NUCLEAR	0.00%	0.00%	0.00	-	0.00%	0 00%	0 00	-
33	OTHER	0.00%	0.00%	0 00	-	0.00%	0.00%	0 00	-
34	TOTAL (%)	100.00%	100.00%	0 00	-	100.00%	100.00%	0 00	-
	FUEL COST PER UNIT								
35	HEAVY OIL ($/BBL)	47.38	30.38	17.00	56.0%	32.06	30 80	1.26	4 1%
36	LIGHT OIL ($/BBL)	31.75	33.41	(1.65)	-4.9%	29.69	34.20	(4.51)	-13.2%
37	COAL ($/TON)	43.61	47.06	(3.45)	-7.3%	43.97	46.66	(2.69)	-5.8%
38	NATURAL GAS ($/MCF)	7 62	5.43	2.19	40.4%	5 26	5 03	0.24	4.7%
39	NUCLEAR ($/MMBTU)	0 00	0.00	0 00	0 0%	0 00	0.00	0 00	0 0%
40	OTHER ($/MMBTU)	0 00	0 00	0 00	0 0%	0.00	0.00	0.00	0.0%
	FUEL COST PER MMBTU ($/MMBTU)								
41	HEAVY OIL	7.55	4.84	2.71	56.1%	5.11	4.90	0.21	4 2%
42	LIGHT OIL	5 47	6.02	(0.54)	-9 0%	5.15	6 05	(0 90)	-14.9%
43	COAL	1.87	2 00	(0.13)	-6.7%	1.88	1.99	(0.11)	-5 4%
44	NATURAL GAS	7.26	5.28	1.98	37.5%	5.01	4.89	0.12	2.4%
45	NUCLEAR	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
46	OTHER	0.00	0.00	0.00	0 0%	0.00	0 00	0.00	0.0%
47	TOTAL ($/MMBTU)	2.13	2 16	(0.03)	-1 4%	2 02	2.13	(0.11)	-5.0%

GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
TAMPA ELECTRIC COMPANY
MONTH OF: MAY 2002

		CURRENT MONTH				PERIOD TO DATE			
		ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
	BTU BURNED PER KWH (BTU/KWH)								
48	HEAVY OIL	10,039	9,327	712	7 6%	10,146	9,348	798	8 5%
49	LIGHT OIL	11,854	9,714	2,140	22 0%	9,828	10,852	(1,024)	-9 4%
50	COAL	11,027	10,392	635	6 1%	10,995	10,395	600	5 8%
51	NATURAL GAS	11,364	10,555	809	7 7%	11,347	10,435	912	8 7%
52	NUCLEAR	0	0	0	0.0%	0	0	0	0 0%
53	OTHER	0	0	0	0 0%	0	0	0	0 0%
54	TOTAL (BTU/KWH)	11,045	10,389	656	6 3%	10,978	10,396	582	5.6%
	GENERATED FUEL COST PER KWH (cents/KWH)								
55	HEAVY OIL	7 58	4.51	3 07	68 1%	5.18	4 59	0 59	12 9%
56	LIGHT OIL	6.49	5 85	0.64	10 9%	5.07	6 57	(1.50)	-22.8%
57	COAL	2 06	2 08	(0 02)	-1 0%	2 07	2.07	0.00	0 0%
58	NATURAL GAS	8 25	5 57	2 68	48 1%	5 68	5 10	0 58	11.4%
59	NUCLEAR	0 00	0 00	0 00	0 0%	0 00	0 00	0 00	0 0%
60	OTHER	0.00	0 00	0 00	0 0%	0.00	0 00	0 00	0 0%
61	TOTAL (cents/KWH)	2 36	2 25	0 11	4 9%	2 22	2.21	0.01	0.5%

SYSTEM NET GENERATION AND FUEL COST
TAMPA ELECTRIC COMPANY

ACTUAL FOR MONTH OF: MAY 2002

(A) PLANT/UNIT	(B) NET CAP-ABILITY (MW)	(C) NET GENERATION (MWH)	(D) NET CAPACITY FACTOR (%)	(E) NET AVAIL. FACTOR (%)	(F) NET OUTPUT FACTOR (%)	(G) AVG. NET HEAT RATE BTU/KWH	(H) FUEL TYPE	(I) FUEL BURNED (UNITS)	(J) FUEL HEAT VALUE (BTU/UNIT)	(K) FUEL BURNED (MM BTU)	(L) AS BURNED FUEL COST ($)	(M) FUEL COST PER KWH (cents/KWH)	(N) COST OF FUEL ($/UNIT)
H P #1	0	0	—	—	—	0	HVY OIL	-	0	0.0	0	0.00	0 00
H P.#2	0	0	—	—	—	0	HVY.OIL	-	0	0.0	0	0 00	0 00
H.P.#3	0	0	—	—	—	0	HVY OIL	-	0	0 0	0	0 00	0 00
H.P.#4	0	0	—	—	—	0	HVY OIL	-	0	0.0	0	0 00	0.00
H.P.#5	0	-177	—	—	—	0	HVY.OIL	-	0	0 0	0	0 00	0 00
H.P. STATION *	**90**	**-177**	**—**	**—**	**—**	**0**	**HVY.OIL**	**0**	**0**	**0.0**	**209,599** **	**-118.42**	**0.00**
GAN.#1	114	45,994	54.2	76 5	67 2	12,216	COAL	23,440	23,970,000	561,856 8	936,829	2 04	39 97
GAN.#2	98	45,722	62 7	80 9	76 7	12,189	COAL	23,386	23,830,000	557,288 4	934,671	2 04	39.97
GAN.#3	145	71,839	66 6	87 5	74 0	12,196	COAL	46,645	18,784,000	876,179.7	1,864,265	2.60	39.97
GAN.#4	159	79,840	67.5	90 0	72 5	12,682	COAL	53,175	19,042,000	1,012,558.4	2,125,251	2 66	39 97
GAN.#5	217	99,739	61.8	77.1	78 7	10,656	COAL	44,909	23,666,000	1,062,816.4	1,794,882	1 80	39.97
GAN.#6	372	189,537	68.5	78 9	77.7	10,878	COAL	86,699	23,782,000	2,061,875.6	3,465,108	1.83	39.97
GANNON STATION	**1,105**	**532,671**	**64.8**	**81.2**	**75.5**	**11,513**	**COAL**	**278,254**	**22,039,487**	**6,132,575.3**	**11,121,006**	**2.09**	**39.97**
B.B.#1	416	185,181	59.8	69.1	73.8	10,760	COAL	81,260	24,521,100	1,992,584 6	3,540,725	1 91	43.57
B.B.#2	416	251,345	81.2	86.0	81 2	10,863	COAL	109,912	24,842,120	2,730,447 1	4,789,172	1.91	43 57
B.B.#3	433	164,896	51.2	32.5	73 5	10,560	COAL	71,298	24,422,900	1,741,292 0	3,106,652	1.88	43 57
B.B. 1 - 3	1,265	601,422	63 9	62.1	76 1	**10,748**	COAL	262,470	24,628,856	6,464,323.7	11,436,549	1 90	43 57
B.B.#4	442	258,891	78.7	90.8	78 7	10,662	COAL	121,741	22,674,033	2,760,358.6	6,531,712	2.52	53 65
B.B. STATION	**1,707**	**860,313**	**67.7**	**69.6**	**76.8**	**10,722**	**COAL**	**384,211**	**24,009,451**	**9,224,682.3**	**17,968,261**	**2.09**	**46.77**
SEB-PHIL #1(HVY OIL)	17	4,579	36.2	100 0	79.3	9,806	HVY OIL	7,157	6,273,540	44,901 4	213,140	4 65	29 78
SEB-PHIL. #2(HVY OIL)	17	3,040	24 0	68.6	82 0	9,806	HVY OIL	4,752	6,273,540	29,810 1	141,517	4 66	29 78
SEB-PHILLIPS TOTAL	**34**	**7,619**	**30.1**	**84.3**	**80.7**	**9,806**	**HVY.OIL**	**11,909**	**6,273,540**	**74,711.5**	**354,657**	**4.65**	**29.78**
POLK #1 GASIFIER	250	87,867	47.2	50 5	84.8	11,068	COAL	35,958	27,046,000	972,510.9	1,368,182	1 56	38 05
POLK #1 CT (OIL)	225	7,452	4.5	73 7	60.7	9,739	LGT.OIL	12,602	5,758,744	72,574.4	413,531	5 55	32 81
POLK #1 TOTAL	**250**	**95,319**	**51.2**	**66.6**	**82.2**	**10,964**	-	-	-	**1,045,085.3**	**1,781,713**	**1.87**	-
POLK #2 CT (GAS)	150	25,128	22.5	99.4	78 4	11,581	GAS	277,425	972,290	291,019.0	1,978,753	7 87	7 13
POLK #2 CT (OIL)	160	4,538	3.8	99.9	77 0	11,721	LGT.OIL	9,125	5,828,982	53,191.5	299,434	6 60	32.81
POLK #2 TOTAL	**155**	**29,666**	**25.7**	**100.0**	**78.2**	**11,603**	-	-	-	**344,210.5**	**2,278,187**	**7.68**	-
POLK #3 CT (GAS)	150	28,436	25.5	94 9	78 2	11,268	GAS	305,461	972,290	320,429 0	2,472,946	8 70	8 10
POLK #3 CT (OIL)	160	2,274	1 9	95 4	96 3	9,494	LGT OIL	3,704	5,828,991	21,588 6	121,530	5 34	32 81
POLK #3 TOTAL	**155**	**30,710**	**26.6**	**95.4**	**79.3**	**11,137**	-	-	-	**342,017.6**	**2,594,476**	**8.45**	-
POLK STATION TOTAL	**560**	**155,695**	**37.4**	**83.8**	**57.6**	**11,120**	-	-	-	**1,731,313.4**	**6,654,376**	**4.27**	-
GAN.C.T.#1	0	0	0.0	0.0	0.0	0	LGT.OIL	0	0	0 0	0	0 00	0 00
B.B.C.T.#1	12	344	3 9	98 7	104.8	17,360	LGT OIL	1,030	5,800,874	5,972.0	30,657	8 91	29 76
B.B.C.T.#2	66	4,459	9 1	100 0	65.6	16,303	LGT OIL	12,502	5,814,522	72,695.6	372,117	8 35	29 76
B.B C.T #3	66	0	0.0	100 0	0 0	0	LGT.OIL	0	0	0 0	0	0 00	0 00
C.T. TOTAL	**144**	**4,803**	**4.5**	**99.9**	**38.8**	**16,379**	**LGT.OIL**	**13,532**	**5,813,484**	**78,667.6**	**402,774**	**8.39**	**29.76**
CITY OF TAMPA	**6**	**1,680**	**0.0**	**0.0**	**0.0**	**9,716**	**GAS**	**15,560**	**972,290**	**16,322.4**	**106,202**	**6.32**	**6.83**
TOT. COAL (GN,BB,POLK)	**3,062**	**1,480,851**	**65.0**	**72.2**	**77.0**	**11,027**	**COAL**	**698,423**	**23,380,944**	**16,329,768.5**	**30,457,449**	**2.06**	**43.61**
SYSTEM	**3,556**	**1,562,604**	**59.2**	**76.8**	**71.9**	**11,043**	-	-	-	**17,258,272.5**	**36,816,875**	**2.36**	-

* Hookers Point boiler limited to 90 MW
** Sale of Hookers Point #6 Oil inventory

LEGEND:

H.P. = HOOKERS POINT   B.B = BIG BEND
GAN = GANNON   C.T. = COMBUSTION TURBINE

SYSTEM GENERATED FUEL COST
INVENTORY ANALYSIS
TAMPA ELECTRIC COMPANY
MONTH OF: MAY 2002

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
HEAVY OIL[1]								
1 PURCHASES								
2 UNITS (BBL)	14,473	8,436	6,037	71.6%	31,010	47,342	(16,332)	-34.5%
3 UNIT COST ($/BBL)	28.43	29.06	(0.63)	-2.2%	25.15	30.23	(5.08)	-16.8%
4 AMOUNT ($)	411,518	245,182	166,336	67.8%	779,940	1,431,269	(651,329)	-45.5%
5 BURNED								
6 UNITS (BBL)	11,909	8,436	3,473	41.2%	40,490	47,342	(6,852)	-14.5%
7 UNIT COST ($/BBL)	47.38	30.38	17.00	56.0%	32.06	30.80	1.26	4.1%
8 AMOUNT ($)	564,256	256,278	307,978	120.2%	1,297,941	1,457,900	(159,959)	-11.0%
9 ENDING INVENTORY:								
10 UNITS (BBL) (a)	8,169	59,129	(50,960)	-86.2%	8,169	59,129	(50,960)	-86.2%
11 UNIT COST ($/BBL)	28.92	26.54	2.38	9.0%	28.92	26.54	2.38	9.0%
12 AMOUNT ($) (a)	236,230	1,569,132	(1,332,902)	-84.9%	236,230	1,569,132	(1,332,902)	-84.9%
13								
14 DAYS SUPPLY	12	87	(75)	-86.2%	-	-	-	-
LIGHT OIL[2]								
15 PURCHASES								
16 UNITS (BBL)	66,608	32,085	34,523	107.6%	236,117	208,902	27,215	13.0%
17 UNIT COST ($/BBL)	31.91	31.17	0.74	2.4%	29.81	33.60	(3.78)	-11.3%
18 AMOUNT ($)	2,125,453	1,000,107	1,125,346	112.5%	7,039,471	7,018,687	20,784	0.3%
19 BURNED:								
20 UNITS (BBL)	38,963	21,042	17,921	85.2%	200,183	162,687	37,496	23.0%
21 UNIT COST ($/BBL)	31.75	33.41	(1.65)	-4.9%	29.69	34.20	(4.51)	-13.2%
22 AMOUNT ($)	1,237,269	702,939	534,330	76.0%	5,943,536	5,564,666	378,870	6.8%
23 ENDING INVENTORY								
24 UNITS (BBL)	103,648	113,465	(9,817)	-8.7%	103,648	113,465	(9,817)	-8.7%
25 UNIT COST ($/BBL)	30.81	33.21	(2.40)	-7.2%	30.81	33.21	(2.40)	-7.2%
26 AMOUNT ($)	3,193,538	3,768,008	(574,470)	-15.2%	3,193,538	3,768,008	(574,470)	-15.2%
27								
28 DAYS SUPPLY NORMAL	42	46	(4)	-8.2%	-	-	-	-
29 DAYS SUPPLY EMERGENCY	15	16	(1)	-7.5%	-	-	-	-
COAL[3]								
30 PURCHASES:								
31 UNITS (TONS)	572,626	608,000	(35,374)	-5.8%	3,209,199	3,212,000	(2,801)	-0.1%
32 UNIT COST ($/TON)	45.78	47.12	(1.34)	-2.8%	44.34	46.78	(2.44)	-5.2%
33 AMOUNT ($)	26,215,324	28,650,809	(2,435,485)	-8.5%	142,287,223	150,246,413	(7,959,190)	-5.3%
34 BURNED:								
35 UNITS (TONS)	698,423	617,782	80,641	13.1%	2,877,697	2,835,736	41,961	1.5%
36 UNIT COST ($/TON)	43.61	47.06	(3.45)	-7.3%	43.97	46.66	(2.69)	-5.8%
37 AMOUNT ($)	30,457,449	29,073,710	1,383,739	4.8%	126,527,713	132,311,138	(5,783,425)	-4.4%
38 ENDING INVENTORY:								
39 UNITS (TONS)	956,982	1,353,084	(396,102)	-29.3%	956,982	1,353,084	(396,102)	-29.3%
40 UNIT COST ($/TON)	43.75	47.15	(3.41)	-7.2%	43.75	47.15	(3.41)	-7.2%
41 AMOUNT ($)	41,864,480	63,801,273	(21,936,793)	-34.4%	41,864,480	63,801,273	(21,936,793)	-34.4%
42								
43 DAYS SUPPLY:	43	61	(18)	-29.2%	-	-	-	-
NATURAL GAS[4]								
44 PURCHASES:								
45 UNITS (MCF)	598,446	557,896	40,550	7.3%	1,518,141	1,594,785	(76,644)	-4.8%
46 UNIT COST ($/MCF)	7.62	5.43	2.19	40.4%	5.26	5.03	0.24	4.7%
47 AMOUNT ($)	4,557,901	3,027,461	1,530,440	50.6%	7,990,010	8,013,861	(23,851)	-0.3%
48 BURNED:								
49 UNITS (MCF)	598,446	557,896	40,550	7.3%	1,518,141	1,594,785	(76,644)	-4.8%
50 UNIT COST ($/MCF)	7.62	5.43	2.19	40.4%	5.26	5.03	0.24	4.7%
51 AMOUNT ($)	4,557,901	3,027,462	1,530,439	50.6%	7,990,983	8,013,862	(22,879)	-0.3%
52 ENDING INVENTORY:								
53 UNITS (MCF)	0	0	0	0.0%	0	0	0	0.0%
54 UNIT COST ($/MCF)	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
55 AMOUNT ($)	0	0	0	0.0%	0	0	0	0.0%
56								
57 DAYS SUPPLY:	0	0	0	0.0%	-	-	-	-
NUCLEAR								
58 BURNED:								
59 UNITS (MMBTU)	0	0	0	0.0%	0	0	0	0.0%
60 UNIT COST ($/MMBTU)	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
61 AMOUNT ($)	0	0	0	0.0%	0	0	0	0.0%

SYSTEM GENERATED FUEL COST
INVENTORY ANALYSIS
TAMPA ELECTRIC COMPANY
MONTH OF: MAY 2002

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	DIFFERENCE %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	DIFFERENCE %
OTHER								
62 PURCHASES:								
63 UNITS (MMBTU)	0	0	0	0.0%	0	0	0	0 0%
64 UNIT COST ($/MMBTU)	0.00	0.00	0 00	0.0%	0 00	0 00	0 00	0 0%
65 AMOUNT ($)	0	0	0	0 0%	0	0	0	0 0%
66 BURNED.								
67 UNITS (MMBTU)	0	0	0	0 0%	0	0	0	0 0%
68 UNIT COST ($/MMBTU)	0.00	0 00	0.00	0 0%	0.00	0.00	0 00	0 0%
69 AMOUNT ($)	0	0	0	0 0%	0	0	0	0 0%
70 ENDING INVENTORY·								
71 UNITS (MMBTU)	0	0	0	0 0%	0	0	0	0 0%
72 UNIT COST ($/MMBTU)	0 00	0 00	0 00	0.0%	0 00	0 00	0.00	0 0%
73 AMOUNT ($)	0	0	0	0 0%	0	0	0	0.0%
74 DAYS SUPPLY·	0	0	0	0.0%	-	-	-	-

(a) Ending inventory includes sale of Hookers Point #6 oil of 47,616 bbls and $1,019,945

(1) RECONCILIATION - HEAVY OIL

DIFFERENCE IN ENDING INVENTORY DOLLARS DUE TO

	DOLLARS
IGNITION	14,420
LUBE OIL	0
FUEL ANALYSIS	0
TOTAL	14,420

(2) RECONCILIATION - LIGHT OIL

DIFFERENCE IN ENDING INVENTORY UNITS AND DOLLARS DUE TO

	UNITS	DOLLARS
START-UP FUEL	0	(0)
IGNITION	(5,530)	(164,928)
OTHER USAGE	(983)	(30,332)
TOTAL	(6,513)	(195,260)

(3)

RECONCILIATION - COAL

DIFFERENCE IN ENDING INVENTORY DOLLARS DUE TO.

	DOLLARS
FUEL ANALYSIS	45,138
IGNITION #2 OIL	150,508
IGNITION PROPANE	4,832
AERIAL SURVEY ADJ.	(586,248)
ADDITIVES	50,842
GREEN FUEL	0
TOTAL	(334,928)

POWER SOLD
TAMPA ELECTRIC COMPANY
MONTH OF: MAY 2002

(1) SOLD TO	(2) TYPE & SCHEDULE		(3) TOTAL MWH SOLD	(4) MWH WHEELED OTHER SYSTEM	(5) MWH FROM OWN GENERATION	(6) CENTS/KWH (A) FUEL COST	(B) TOTAL COST	(7) TOTAL $ FOR FUEL ADJUSTMENT (5)X(6A)	(8) TOTAL $ FOR TOTAL COST (5)X(6B)	(9) GAINS ON MARKET BASED SALES
ESTIMATED:										
VARIOUS		ECON	0 0	0 0	0 0	0 000	0 000	0 00	0 00	
VARIOUS	JURISDIC	SCH. -D	6,055.0	0.0	6,055 0	1 465	1 465	88,700 00	88,700 00	
HARDEE PWR PARTNERS	SEPARATED	CONTRACT	37,758 0	0.0	37,758 0	2 597	3.645	980,400 00	1,376,100 00	
VARIOUS	JURISDIC	SCH -MB	23,257 0	0 0	23,257.0	2 186	2 186	508,300 00	508,300.00	248,700 00
TOTAL			67,070.0	0.0	67,070.0	2.352	2.942	1,577,400.00	1,973,100.00	248,700.00
ACTUAL:										
FLA PWR & LIGHT	SEPARATED	SCH -D	0 0	0.0	0 0	0 000	0 000	0.00	0 00	
FMPA	SEPARATED	SCH. -D	0 0	0.0	0 0	0 000	0 000	0.00	0 00	
KISSIMMEE ELEC. UTIL	SEPARATED	SCH -D	0 0	0 0	0 0	0 000	0 000	0 00	0 00	
CITY OF NEW SMYRNA BCH.	SEPARATED	SCH. -D	0 0	0.0	0 0	0.000	0 000	0 00	0.00	
REEDY CREEK	SEPARATED	SCH. -D	0 0	0.0	0 0	0.000	0 000	0.00	0 00	
WAUCHULA	SEPARATED	SCH -D	0.0	0 0	0 0	0 000	0 000	0.00	0.00	
FT MEADE	SEPARATED	SCH -D	0 0	0 0	0 0	0 000	0 000	0 00	0.00	
CITY OF ST. CLOUD	SEPARATED	SCH -D	0 0	0 0	0 0	0.000	0.000	0.00	0.00	
HARDEE PWR PARTNERS	SEP. CONTR	SCH -D	48,470 0	0 0	48,470 0	2.546	3 332	1,234,046 20	1,615,020.40	
SEMINOLE ELEC. PRECO-1	JURISDIC	SCH -D	5,707 8	201 4	5,506 4	2 603	2 603	143,320 42	143,320.42	
SEMINOLE ELEC. HARDEE	JURISDIC	SCH -D	946 9	0 0	946 9	1.956	1.956	18,526 01	18,526.01	
FLA. PWR. CORP.		SCH. -MA	530 0	0.0	530.0	1.986	2.721	10,525 57	14,423.78	2,234.01
FLA PWR & LIGHT		SCH -MA	5,297 0	0 0	5,297.0	2 133	2 743	112,993 51	145,284 07	15,657.98
CITY OF LAKELAND		SCH -MA	95.0	0 0	95 0	2 255	3 113	2,142 60	2,957.74	516 84
ORLANDO UTIL COMM		SCH. -MA	150 0	0.0	150.0	2 109	3 035	3,163 92	4,552.88	917.96
THE ENERGY AUTHORITY		SCH -MA	204 0	0.0	204.0	2 704	3 831	5,516 99	7,816 17	1,658.62
DUKE ENERGY		SCH -MA	200.0	0.0	200 0	2 029	3 198	4,057 98	6,396 59	1,710 61
RELIANT		SCH -MA	20 0	0 0	20.0	3 282	7 850	656 40	1,570.06	850 86
AUBURNDALE POWER PARTNERS		SCH. -OATT	101 0	0.0	101 0	0.726	0 726	733 55	733.55	
CARGILL ALLIANT		SCH -OATT	80 0	0 0	80 0	5 273	5 273	4,218 27	4,218 27	
ADJUSTMENTS TO PREV. MONTHS										
HARDEE PWR PARTNERS EST.	Apr. 2002	CONTRACT	(54,690 0)	0 0	(54,690 0)	2 501	3 263	(1,367,796 90)	(1,784,534.70)	
HARDEE PWR PARTNERS ACT.	Apr. 2002	CONTRACT	54,690 0	0.0	54,690 0	2 546	3.332	1,392,407.40	1,822,270 80	
CARGILL ALLIANT	Apr 2002	SCH. -OATT	(88 0)	0 0	(88 0)	4 989	4.989	(4,390 26)	(4,390 26)	
CARGILL ALLIANT	Apr. 2002	SCH -OATT	83.0	0 0	83 0	5 289	5 289	4,390 26	4,390 26	
SUB-TOTAL ECONOMY POWER SALES			0 0	0.0	0 0	0.000	0 000	0.00	0.00	
SUB-TOTAL SCHEDULE D POWER SALES-JURISD			6,654.7	201.4	6,453 3	2 508	2 508	161,846 43	161,846.43	
SUB-TOTAL SCHEDULE D POWER SALES-SEPARATED			0.0	0.0	0.0	0.000	0 000	0.00	0.00	
SUB-TOTAL HARDEE PWR. PART.CONTRACT SALES-SEP.			48,470.0	0.0	48,470.0	2.597	3.410	1,258,656.70	1,652,756.50	
SUB-TOTAL SCHEDULE MA POWER SALES-JURISD			6,496.0	0 0	6,496.0	2.141	2 817	139,056.97	183,001 29	23,546 88
SUB-TOTAL SCHEDULE OATT POWER SALES-JURISD			176.0	0 0	176 0	2.814	2 814	4,951.82	4,951 82	
TOTAL			61,796.7	201.4	61,595.3	2.540	3.251	1,564,511.92	2,002,556.04	23,546.88
CURRENT MONTH:										
DIFFERENCE			(5,273.3)	201.4	(5,474.7)	0 188	0 309	(12,888.08)	29,456 04	(225,153.12)
DIFFERENCE %			-7.9%	0.0%	-8 2%	8.0%	10 5%	-0.8%	1.5%	-90.5%
PERIOD TO DATE:										
ACTUAL			221,611.5	1,910.4	219,701 1	2.469	3 147	5,423,684.15	6,913,839.83	61,527.09
ESTIMATED			388,925 0	0.0	388,925.0	2.405	3.127	9,355,400.00	12,161,900.00	1,139,600.00
DIFFERENCE			(167,313.5)	1,910 4	(169,223.9)	0.064	0.020	(3,931,715 85)	(5,248,060.17)	(1,078,072.91)
DIFFERENCE %			-43.0%	0.0%	-43.5%	2.7%	0.6%	-42.0%	-43 2%	-94.6%

* NO SALES TO HARDEE POWER PARTNERS FOR OTHERS FOR THE MONTH OF MAY 2002.

PURCHASED POWER
(EXCLUSIVE OF ECONOMY & COGENERATION)
TAMPA ELECTRIC COMPANY
MONTH OF: MAY 2002

(1)		(2)	(3)	(4)	(5)	(6)	(7)		(8)
				MWH	MWH		CENTS/KWH		TOTAL $
		TYPE	TOTAL	FROM	FOR	MWH	(A)	(B)	FOR FUEL
		&	MWH	OTHER	INTER-	FOR	FUEL	TOTAL	ADJUSTMENT
PURCHASED FROM		SCHEDULE	PURCHASED	UTILITIES	RUPTIBLE	FIRM	COST	COST	(6)X(7A)
ESTIMATED:									
VARIOUS		SCH -J	8,539.0	0.0	5,055.0	3,484.0	5.809	5.809	202,400.00
HARDEE POWER PARTNERS		IPP	74,341.0	0.0	0.0	74,341.0	4.322	4.322	3,213,300.00
VARIOUS		OTHER	24,800.0	0.0	0.0	24,800.0	4.950	4.950	1,227,600.00
VARIOUS		MKT. BASE	26,951.0	0.0	0.0	26,951.0	7.021	7.021	1,892,200.00
TOTAL			**134,631.0**	**0.0**	**5,055.0**	**129,576.0**	**5.044**	**5.044**	**6,535,500.00**
ACTUAL:									
HARDEE PWR PART.-NATIVE		IPP	72,928.0	0.0	0.0	72,928.0	3.841	3.841	2,801,390.70
HARDEE PWR. PART.-OTHERS		IPP	0.0	0.0	0.0	0.0	0.000	0.000	0.00
FLA. POWER CORP		SCH -D	64,050.0	0.0	0.0	64,050.0	3.186	3.186	2,040,883.50
FLA POWER CORP		SCH -J	14,226.0	0.0	900.0	13,326.0	3.460	3.460	461,076.00
FLA POWER & LIGHT		SCH.-J	4,190.0	0.0	595.0	3,595.0	5.569	5.569	200,194.60
CITY OF LAKELAND		SCH -J	6,385.0	0.0	1,052.1	5,332.9	6.935	6.935	369,825.77
ORLANDO UTIL COMM		SCH.-J	17,050.0	0.0	1,656.5	15,393.5	7.392	7.392	1,137,833.29
LAKE WORTH		SCH -J	147.0	0.0	68.0	79.0	15.929	15.929	12,583.72
THE ENERGY AUTHORITY		SCH -J	8,035.0	0.0	2,065.8	5,969.2	5.502	5.502	328,408.28
REEDY CREEK		SCH -J	1,255.0	0.0	20.0	1,235.0	6.974	6.974	86,130.00
TALLAHASSEE		SCH.-J	5,009.0	0.0	272.1	4,736.9	5.455	5.455	258,408.92
AQUILA		SCH -J	27,393.0	0.0	49.0	27,344.0	4.787	4.787	1,308,898.00
AUBURNDALE POWER PARTNERS		SCH.-J	3,848.0	0.0	0.0	3,848.0	4.500	4.500	173,160.00
CARGILL ALLIANT		SCH -J	11,776.0	0.0	1,097.0	10,679.0	5.590	5.590	596,950.50
CALPINE		SCH.-J	335.0	0.0	0.0	335.0	4.355	4.355	14,590.00
HOMESTEAD		SCH.-J	24.0	0.0	5.0	19.0	7.681	7.681	1,459.39
DUKE ENERGY		SCH -J	7,562.0	0.0	797.0	6,765.0	5.399	5.399	365,220.28
DYNEGY POWER MKT		SCH -J	618.0	0.0	20.0	598.0	5.840	5.840	34,924.00
RINGHAVER		SCH.-J	1,776.0	0.0	0.0	1,776.0	7.693	7.693	136,620.54
ADJUSTMENTS TO PRIOR MONTHS:									
HARDEE PWR PART.-NATIVE	Apr 2002	IPP	(60,294.0)	0.0	0.0	(60,294.0)	6.742	6.742	(4,064,828.00)
HARDEE PWR. PART -NATIVE	Apr 2002	IPP	60,294.0	0.0	0.0	60,294.0	5.826	5.826	3,512,458.10
FLA POWER CORP.	Apr 2002	SCH -D	(82,050.0)	0.0	0.0	(82,050.0)	3.118	3.118	(2,558,408.00)
FLA POWER CORP.	Apr. 2002	SCH.-D	82,050.0	0.0	0.0	82,050.0	3.137	3.137	2,573,997.50
DUKE ENERGY	Apr. 2002	SCH.-J	(31,940.0)	0.0	(5,643.0)	(26,297.0)	5.781	5.781	(1,520,289.35)
DUKE ENERGY	Apr 2002	SCH -J	31,945.0	0.0	5,643.0	26,302.0	5.781	5.781	1,520,403.35
THE ENERGY AUTH	Apr 2002	SCH.-J	(27,089.0)	0.0	(7,810.3)	(19,278.7)	5.338	5.338	(1,029,083.81)
THE ENERGY AUTH	Apr 2002	SCH -J	27,079.0	0.0	7,810.3	19,268.7	5.353	5.353	1,031,384.81
CARGILL ALLIANT	Apr. 2002	SCH.-J	(42,918.0)	0.0	(2,501.1)	(40,416.9)	5.184	5.184	(2,095,209.83)
CARGILL ALLIANT	Apr. 2002	SCH -J	42,946.0	0.0	2,501.1	40,444.9	5.173	5.173	2,092,062.83
TOTAL			**246,630.0**	**0.0**	**8,597.5**	**238,032.5**	**4.113**	**4.113**	**9,791,045.09**
CURRENT MONTH:									
DIFFERENCE			111,999.0	0.0	3,542.5	108,456.5	(0.931)	(0.931)	3,255,545.09
DIFFERENCE %			83.2%	0.0%	70.1%	83.7%	-18.5%	-18.5%	49.8%
PERIOD TO DATE:									
ACTUAL			1,155,367.0	0.0	78,496.3	1,076,870.8	4.677	4.677	50,362,312.05
ESTIMATED			923,243.0	0.0	23,503.0	899,740.0	5.325	5.325	47,907,500.00
DIFFERENCE			232,124.0	0.0	54,993.3	177,130.8	(0.648)	(0.648)	2,454,812.05
DIFFERENCE %			25.1%	0.0%	234.0%	19.7%	-12.2%	-12.2%	5.1%

ENERGY PAYMENT TO QUALIFYING FACILITIES
TAMPA ELECTRIC COMPANY
MONTH OF: MAY 2002

(1) PURCHASED FROM		(2) TYPE & SCHEDULE	(3) TOTAL MWH PURCHASED	(4) MWH FROM OTHER UTILITIES	(5) MWH FOR INTER-RUPTIBLE	(6) MWH FOR FIRM	(7) CENTS/KWH (A) FUEL COST	(B) TOTAL COST	(8) TOTAL $ FOR FUEL ADJUSTMENT (6)X(7A)
ESTIMATED:									
VARIOUS		COGEN	41,027 0	0 0	0 0	41,027 0	2 292	2 292	940,200 00
TOTAL			**41,027.0**	**0.0**	**0.0**	**41,027.0**	**2.292**	**2.292**	**940,200.00**
ACTUAL:									
IMC-AGRICO-NICHOLS		COGEN	0 0	0 0	0 0	0 0	0 000	0 000	0 00
McKAY BAY REFUSE		COGEN	10,262 0	0 0	0 0	10,262 0	2 160	2 160	221,688 92
MULBERRY PHOSPHATES INC		COGEN	0 0	0 0	0 0	0 0	0 000	0 000	0 00
CARGILL RIDGEWOOD		COGEN	0 0	0 0	0 0	0 0	0 000	0 000	0 00
IMC-AGRICO-NEW WALES		COGEN	0 0	0 0	0 0	0 0	0 000	0 000	0 00
HILLSBOROUGH COUNTY		COGEN	19,044 0	0 0	0 0	19,044 0	2 168	2 168	412,951 77
CARGILL MILLPOINT		COGEN	116 0	0 0	0 0	116 0	4 999	4 999	5,798 36
CF INDUSTRIES INC		COGEN	360 0	0 0	0 0	360 0	2 996	2 996	10,784 23
FARMLAND HYDRO LP		COGEN	1,845 0	0 0	0 0	1,845 0	3 299	3 299	60,875 60
IMC-AGRICO-S PIERCE		COGEN	2,849 0	0 0	0 0	2,849 0	3 777	3 777	107,594 60
AUBURNDALE POWER PARTNERS		COGEN	466 0	0 0	0 0	466 0	2 921	2 921	13,613 82
ORANGE COGENERATION L P		COGEN	7,797 0	0 0	0 0	7,797 0	2 210	2 210	172,277.06
CUTRALE CITRUS		COGEN	0 0	0 0	0 0	0 0	0 000	0 000	0 00
AS AVAILABLE ASSIGNMENT		COGEN	0 0	0 0	0 0	0 0	0 000	0 000	0 00
SUB-TOTAL FOR MAY 2002			42,739 0	0 0	0 0	42,739 0	2 353	2 353	1,005,584 36
ADJUSTMENTS FOR THE MONTH OF:	**MARCH 2002**								
IMC-AGRICO-NICHOLS		COGEN	0 0	0 0	0 0	0 0	0 000	0 000	0 00
			0 0	0 0	0 0	0 0	0 000	0 000	0 00
McKAY BAY REFUSE		COGEN	(13,625 0)	0 0	0 0	(13,625 0)	2 203	2 203	(300,151 54)
			13,625 0	0 0	0 0	13,625 0	2 228	2 228	303,569 09
MULBERRY PHOSPHATES INC		COGEN	0 0	0 0	0 0	0 0	0 000	0 000	0 00
			0 0	0 0	0 0	0 0	0 000	0 000	0 00
CARGILL RIDGEWOOD		COGEN	0 0	0 0	0 0	0 0	0 000	0 000	0 00
			0 0	0 0	0 0	0 0	0 000	0 000	0 00
IMC-AGRICO-NEW WALES		COGEN	0 0	0 0	0 0	0 0	0 000	0 000	0 00
			0 0	0 0	0 0	0 0	0 000	0 000	0 00
HILLSBOROUGH COUNTY		COGEN	(17,343 0)	0 0	0 0	(17,343 0)	2 210	2 210	(383,317 13)
			17,343 0	0 0	0 0	17,343 0	2 236	2 236	387,759 22
CARGILL MILLPOINT		COGEN	0 0	0 0	0 0	0 0	0 000	0 000	0 00
			0 0	0 0	0 0	0 0	0 000	0 000	0 00
CF INDUSTRIES INC		COGEN	0 0	0 0	0 0	0 0	0 000	0 000	0 00
			0 0	0 0	0 0	0 0	0 000	0 000	0.00
FARMLAND HYDRO LP		COGEN	0 0	0 0	0 0	0 0	0 000	0 000	0 00
			0 0	0 0	0 0	0 0	0 000	0 000	0 00
IMC-AGRICO-S PIERCE		COGEN	0 0	0 0	0 0	0 0	0 000	0 000	0 00
			0 0	0 0	0 0	0 0	0 000	0 000	0.00
AUBURNDALE POWER PARTNERS		COGEN	(257 0)	0 0	0 0	(257 0)	4 328	4 328	(11,122.73)
			255 0	0 0	0 0	255 0	4 332	4 332	11,045 84
ORANGE COGENERATION L P		COGEN	(5,658 0)	0 0	0 0	(5,658 0)	2 090	2 090	(118,280 26)
			5,658 0	0 0	0 0	5,658 0	2 118	2 118	119,860 79
CUTRALE CITRUS		COGEN	0.0	0 0	0 0	0 0	0 000	0 000	0 00
			0 0	0 0	0 0	0 0	0 000	0 000	0 00
AS AVAILABLE ASSIGNMENT		COGEN	0 0	0 0	0 0	0 0	0 000	0 000	0 00
			0 0	0 0	0 0	0 0	0 000	0 000	0.00
SUB-TOTAL FOR THE MONTH OF:	**MARCH 2002**		(2 0)	0 0	0 0	(2 0)	(468 164)	(468 164)	9,363 28
GRAND TOTAL			**42,737.0**	**0.0**	**0.0**	**42,737.0**	**2.375**	**2.375**	**1,014,947.64**
CURRENT MONTH:									
DIFFERENCE			1,710 0	0.0	0 0	1,710 0	0 083	0 083	74,747 64
DIFFERENCE %			4 2%	0 0%	0 0%	4 2%	3.6%	3 6%	8 0%
PERIOD TO DATE:									
ACTUAL			200,263 0	0 0	0 0	200,263 0	2 251	2 251	4,507,518 63
ESTIMATED			193,737 0	0 0	0 0	193,737.0	2 141	2 141	4,148,400 00
DIFFERENCE			6,526 0	0 0	0 0	6,526 0	0 110	0 110	359,118 63
DIFFERENCE %			3 4%	0 0%	0 0%	3 4%	0 051	0 051	8 7%

ECONOMY ENERGY PURCHASES
TAMPA ELECTRIC COMPANY
MONTH OF: MAY 2002

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL MWH PURCHASED	(4) TRANSACTION COSTS CENTS/KWH	(5) TOTAL $ FOR FUEL ADJUSTMENT (3) X (4)	(6) COST IF GENERATED (A) CENTS PER KWH	(B) TOTAL COST	(7) FUEL SAVINGS (6B)-5
ESTIMATED:							
VARIOUS	ECON	0 0	0 000	0.00	0 000	0 00	0 00
TOTAL		0.0	0.000	0.00	0 000	0.00	0.00
ACTUAL:							
FLA PWR. CORP.	ECON -C	0 0	0 000	0 00	0.000	0 00	0.00
FLA PWR. & LIGHT	ECON -C	0 0	0 000	0 00	0 000	0 00	0 00
CITY OF LAKELAND	ECON -C	0 0	0.000	0 00	0 000	0 00	0 00
FT. PIERCE	ECON -C	0 0	0.000	0 00	0 000	0 00	0 00
CITY OF GAINESVILLE	ECON -C	0.0	0 000	0 00	0 000	0.00	0.00
CITY OF HOMESTEAD	ECON -C	0 0	0 000	0 00	0 000	0 00	0.00
JACKSONVILLE ELEC. AUTH	ECON -C	0 0	0.000	0 00	0 000	0.00	0 00
LAKE WORTH UTILITIES	ECON -C	0 0	0 000	0 00	0 000	0 00	0 00
ORLANDO UTIL. COMM	ECON -C	0.0	0 000	0 00	0 000	0 00	0 00
SEMINOLE ELECTRIC CO-OP	ECON -C	0.0	0 000	0 00	0 000	0 00	0.00
TALLAHASSEE	ECON -C	0.0	0 000	0 00	0 000	0 00	0.00
CITY OF VERO BEACH	ECON -C	0 0	0 000	0 00	0 000	0 00	0 00
KISSIMMEE ELEC UTIL	ECON.-C	0 0	0 000	0 00	0 000	0.00	0 00
CITY OF NEW SMYRNA BCH	ECON.-C	0 0	0 000	0 00	0 000	0.00	0 00
KEY WEST	ECON -C	0 0	0.000	0 00	0 000	0 00	0 00
FMPA	ECON -C	0 0	0.000	0 00	0 000	0 00	0 00
OGLETHORPE	ECON -C	0 0	0 000	0.00	0 000	0 00	0 00
REEDY CREEK	ECON -C	0 0	0 000	0 00	0 000	0 00	0.00
PECO	ECON -C	0 0	0 000	0 00	0 000	0 00	0 00
THE ENERGY AUTHORITY	ECON -C	0.0	0 000	0 00	0 000	0.00	0 00
TOTAL		0.0	0.000	0.00	0.000	0.00	0.00
CURRENT MONTH:							
DIFFERENCE		0.0	0 000	0 00	0 000	0 00	0 00
DIFFERENCE %		0 0%	0 0%	0 0%	0 0%	0 0%	0 0%
PERIOD TO DATE:							
ACTUAL		0.0	0.000	0 00	0 000	0 00	0.00
ESTIMATED		0 0	0 000	0 00	0 000	0.00	0.00
DIFFERENCE		0 0	0.000	0 00	0.000	0.00	0 00
DIFFERENCE %		0.0%	0.0%	0.0%	0.0%	0.0%	0 0%

SCHEDULE A1
PAGE 1 OF 2

COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
TAMPA ELECTRIC COMPANY

MONTH OF: APRIL 2002

**REVISED WITH MAY 2002 FUEL FILING

		$		DIFFERENCE		MWH		DIFFERENCE		CENTS/KWH		DIFFERENCE	
		ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
1	Fuel Cost of System Net Generation (A3)	27,156,196	27,602,299	(446,103)	-1 6%	1,159,571	1,186,903	(27,332)	-2 3%	2 34192	2.32557	0 01634	0 7%
2	Spent Nuclear Fuel Disposal Cost	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
3	Coal Car Investment	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
4a	Adj to Fuel Cost (Ft Meade/Wauch. Wheeling Losses)	(4,812)	(4,000)	(812)	20 3%	1,159,571 (a)	1,186,903 (a)	(27,332)	-2 3%	(0 00041)	(0 00034)	(0 00008)	23 1%
4b	Adjustments to Fuel Cost (1)	(1,498)	0	(1,498)	0 0%	1,159,571 (a)	1,186,903 (a)	(27,332)	-2 3%	(0 00013)	0 00000	(0 00013)	0 0%
4c	Adjustments to Fuel Cost (2)	0	0	0	0 0%	1,159,571 (a)	1,186,903 (a)	(27,332)	-2 3%	0 00000	0 00000	0 00000	0 0%
5.	**TOTAL COST OF GENERATED POWER (Lines 1 through 4c)**	**27,149,886**	**27,598,299**	**(448,413)**	**-1.6%**	**1,159,571**	**1,186,903**	**(27,332)**	**-2 3%**	**2 34137**	**2.32524**	**0.01614**	**0.7%**
6	Fuel Cost of Purchased Power - Firm (A7)	18,377,400	14,887,000	3,490,400	23 4%	372,821	279,500	93,321	33 4%	4 92928	5 32630	(0 39701)	-7 5%
7.	Energy Cost of Sch C,X Econ Purch (Broker) (A9)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
8	Energy Cost of Other Econ Purch. (Non-Broker) (A9)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
9	Energy Cost of Sch E Economy Purchases (A9)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
10	Capacity Cost of Sch E Economy Purchases	0	0	0	0 0%	0 (a)	0 (a)	0	0 0%	0 00000	0 00000	0 00000	0 0%
11	Payments to Qualifying Facilities (A8)	1,202,121	851,500	350,621	41 2%	46,884	39,704	7,180	18.1%	2 56403	2 14462	0 41941	19 6%
12.	**TOTAL COST OF PURCHASED POWER (Lines 6 through 11)**	**19,579,521**	**15,738,500**	**3,841,021**	**24 4%**	**419,705**	**319,204**	**100,501**	**31 5%**	**4 66507**	**4.93055**	**(0.26548)**	**-5 4%**
13.	**TOTAL AVAILABLE KWH (LINE 5 + LINE 12)**					**1,579,276**	**1,506,107**	**73,169**	**4.9%**				
14	Fuel Cost of Economy Sales (A6)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
15	Gain on Economy Sales - 80% (A6) **	0	0	0	0 0%	0 (a)	0 (a)	0	0 0%	0 00000	0 00000	0 00000	0 0%
16	Fuel Cost of Sch D Separ Sales (A6)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
17	Fuel Cost of Sch D Jurisd Sales (A6)	110,571	83,000	27,571	33 2%	3,495	5,884	(2,389)	-40 6%	3 16369	1 41061	1 75309	124 3%
18	Fuel Cost of Sch. OATT Jurisd Sales (A6)	4,390	0	4,390	0 0%	88	0	88	0 0%	4 98864	0 00000	4 98864	0 0%
19	Fuel Cost of Other Sales (A6)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
20	Fuel Cost of HPP Sch D Separ. Sales (A6)	1,378,979	1,598,700	(219,721)	-13 7%	54,690	62,640	(7,950)	-12 7%	2 52145	2 55220	(0 03076)	-1 2%
21	Fuel Cost of Market Base Sales (A6) **	2,510	227,600	(225,090)	-98 9%	110	10,926	(10,816)	-99 0%	2 28182	2 08310	0 19871	9 5%
21a	Gains on Market Based Sales **	242	169,800	(169,558)	-99 9%								
22.	**TOTAL FUEL COST AND GAINS OF POWER SALES** (LINE 14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 21a)	**1,496,692**	**2,079,100**	**(582,408)**	**-28.0%**	**58,383**	**79,450**	**(21,067)**	**-26.5%**	**2.56358**	**2.61687**	**(0 05329)**	**-2.0%**
23	Net Inadvertant Interchange					963	0	963	0 0%				
24	Wheeling Rec'd less Wheeling Delv'd					(1,428)	0	(1,428)	0 0%				
25	Interchange and Wheeling Losses					94	1,200	(1,106)	-92 2%				
26.	**TOTAL FUEL AND NET POWER TRANSACTIONS** (LINE 5 + 12 - 22 + 23 + 24 - 25)	**45,232,715**	**41,257,699**	**3,975,016**	**9.6%**	**1,520,334**	**1,425,457**	**94,877**	**6.7%**	**2 97518**	**2.89435**	**0.08083**	**2.8%**
27	Net Unbilled	683,727 (a)	(1,325,843) (a)	2,009,570	-151 6%	22,981	(45,808)	68,789	-150 2%	2 97518	2 89435	0 08084	2 8%
28	Company Use	111,569 (a)	118,668 (a)	(7,099)	-6 0%	3,750	4,100	(350)	-8 5%	2 97517	2 89434	0 08083	2 8%
29.	T & D Losses	2,376,159 (a)	1,437,363 (a)	938,796	65 3%	79,866	49,661	30,205	60 8%	2 97518	2 89435	0 08083	2 8%
30	System KWH Sales	45,232,715	41,257,699	3,975,016	9 6%	1,413,737	1,417,504	(3,767)	-0 3%	3 19951	2 91059	0 28893	9 9%
31	Wholesale KWH Sales	(1,606,602)	(3,193,466)	1,586,864	-49 7%	(50,214)	(109,719)	59,505	-54 2%	3 19951	2 91059	0 28892	9 9%
32	Jurisdictional KWH Sales	43,626,113	38,064,233	5,561,880	14 6%	1,363,523	1,307,785	55,738	4 3%	3 19951	2 91059	0 28893	9 9%
33	Jurisdictional Loss Multiplier - 1 00066									1 00066	1 00066	0 00000	0 0%
34	Jurisdictional KWH Sales Adjusted for Line Losses	43,654,906	38,089,355	5,565,551	14 6%	1,363,523	1,307,785	55,738	4 3%	3 20163	2 91251	0 28912	9 9%
35	Peabody Coal Contract Buy-Out Amort Jurisd	296,703	283,819	12,884	4 5%	1,363,523	1,307,785	55,738	4 3%	0 02176	0 02170	0 00006	0 3%
35a	Adjustment	0	0	0	0 0%	1,363,523	1,307,785	55,738	4 3%	0 00000	0 00000	0 00000	0 0%
35b	Adjustment	0	0	0	0 0%	1,363,523	1,307,785	55,738	4 3%	0 00000	0 00000	0 00000	0 0%
36	True-up *	7,389,395	7,389,395	0	0 0%	1,363,523	1,307,785	55,738	4 3%	0 54193	0 56503	(0 02310)	-4 1%
37	Total Jurisdictional Fuel Cost (Excl. GPIF)	51,341,004	45,762,569	5,578,435	12 2%	1,363,523	1,307,785	55,738	4 3%	3 76532	3 49924	0 26608	7 6%
38	Revenue Tax Factor									1 00072	1 00072	0 00000	0 0%
39	Fuel Cost Adjusted for Taxes (Excl GPIF)									3 76803	3 50176	0 26627	7 6%
40	GPIF * (Already Adjusted for Taxes)	91,246	91,246	0	0 0%	1 363,523	1,307,785	55,738	4 3%	0 00669	0 00698	(0 00029)	-4 1%
41.	**Fuel Cost Adjusted for Taxes (Incl. GPIF)**	**51,432,250**	**45,853,815**	**5,578,435**	**12.2%**	**1,363,523**	**1,307,785**	**55,738**	**4.3%**	**3.77472**	**3.50874**	**0.26598**	**7.6%**
42.	**Fuel FAC Rounded to the Nearest .001 cents per KWH**									**3.775**	**3.509**	**0.266**	**7.6%**

* Based on Jurisdictional Sales (a) included for informational purposes only

COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
TAMPA ELECTRIC COMPANY

PERIOD TO DATE THROUGH: APRIL 2002

**REVISED WITH MAY 2002 FUEL FILING

	$		DIFFERENCE		MWH		DIFFERENCE		CENTS/KWH		DIFFERENCE	
	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
1 Fuel Cost of System Net Generation (A3)	104,943,298	114,287,177	(9,343,879)	-8 2%	4,827,836	5,191,357	(363,521)	-7 0%	2 17371	2 20149	(0 02778)	-1 3%
2 Spent Nuclear Fuel Disposal Cost	0	0	0	0 0%	0	0	0	0.0%	0 00000	0 00000	0 00000	0 0%
3 Coal Car Investment	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
4a Adj to Fuel Cost (Ft Meade/Wauch Wheeling Losses)	(17,689)	(16,000)	(1,689)	10 6%	4,827,836 (a)	5,191,357 (a)	(363,521)	-7 0%	(0 00037)	(0 00031)	(0.00006)	18 9%
4b Adjustments to Fuel Cost (1)	(3,751)	0	(3,751)	0 0%	4,827,836 (a)	5,191,357 (a)	(363,521)	-7 0%	(0 00008)	0 00000	(0 00008)	0 0%
4c Adjustments to Fuel Cost (2)	0	0	0	0 0%	4,827,836 (a)	5,191,357 (a)	(363,521)	-7 0%	0 00000	0 00000	0 00000	0 0%
5. TOTAL COST OF GENERATED POWER (Lines 1 through 4c)	**104,921,858**	**114,271,177**	**(9,349,319)**	**-8.2%**	**4,827,836**	**5,191,357**	**(363,521)**	**-7.0%**	**2.17327**	**2.20118**	**(0.02791)**	**-1.3%**
6 Fuel Cost of Purchased Power - Firm (A7)	40,571,267	41,372,000	(800,733)	-1 9%	838,839	770,164	68,675	8 9%	4 83660	5 37184	(0 53525)	-10 0%
7. Energy Cost of Sch C,X Econ Purch (Broker) (A9)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
8 Energy Cost of Other Econ. Purch (Non-Broker) (A9)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
9 Energy Cost of Sch E Economy Purchases (A9)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
10 Capacity Cost of Sch E Economy Purchases	0	0	0	0 0%	0	0 (a)	0	0 0%	0 00000	0 00000	0 00000	0 0%
11 Payments to Qualifying Facilities (A8)	3,492,571	3,208,200	284,371	8 9%	157,526	152,710	4,816	3 2%	2 21714	2 10084	0 11629	5 5%
12. TOTAL COST OF PURCHASED POWER (Lines 6 through 11)	**44,063,838**	**44,580,200**	**(516,362)**	**-1.2%**	**996,365**	**922,874**	**73,491**	**8 0%**	**4.42246**	**4.83058**	**(0.40812)**	**-8 4%**
13. TOTAL AVAILABLE KWH (LINE 5 + LINE 12)					**5,824,201**	**6,114,231**	**(290,030)**	**-4.7%**				
14 Fuel Cost of Economy Sales (A6)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
15 Gain on Economy Sales - 80% (A6) **	0	0	0	0 0%	0 (a)	0 (a)	0	0 0%	0 00000	0 00000	0 00000	0 0%
16 Fuel Cost of Sch D Separ Sales (A6)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
17 Fuel Cost of Sch D Jurisd Sales (A6)	312,308	361,200	(48,892)	-13 5%	12,970	24,413	(11,443)	-46 9%	2 40793	1 47954	0 92839	62 7%
18. Fuel Cost of Sch OATT Jurisd Sales (A6)	8,156	0	8,156	0 0%	190	0	190	0 0%	4 29263	0 00000	4 29263	0 0%
19 Fuel Cost of Other Sales (A6)	0	0	0	0 0%	0	0	0	0 0%	0 00000	0 00000	0 00000	0 0%
20 Fuel Cost of HPP Sch D Separ Sales (A6)	3,183,615	5,759,900	(2,576,285)	-44 7%	126,619	230,028	(103,409)	-45 0%	2 51433	2 50400	0 01033	0 4%
21. Fuel Cost of Market Base Sales (A6) **	355,093	1,656,900	(1,301,807)	-78 6%	18,327	67,414	(49,087)	-72 8%	1 93754	2 45780	(0 52026)	-21 2%
21a Gains on Market Based Sales **	37,979	890,900	(852,921)	-95 7%								
22. TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 21a)	**3,897,151**	**8,668,900**	**(4,771,749)**	**-55.0%**	**158,106**	**321,855**	**(163,749)**	**-50.9%**	**2.46490**	**2.69342**	**(0.22852)**	**-8.5%**
23 Net Inadvertant Interchange					1,610	0	1,610	0 0%				
24 Wheeling Rec'd less Wheeling Delv'd					3,076	0	3,076	0 0%				
25 Interchange and Wheeling Losses					781	4,700	(3,919)	-83 4%				
26. TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 5 + 12 - 22 + 23 + 24 - 25)	**145,088,545**	**150,182,477**	**(5,093,932)**	**-3 4%**	**5,670,000**	**5,787,676**	**(117,676)**	**-2.0%**	**2.55888**	**2.59487**	**(0.03599)**	**-1.4%**
27 Net Unbilled	1,151,422 (a)	(1,856,184) (a)	3,007,606	-162 0%	14,179	(70,062)	84,241	-120 2%	8 12061	2 64934	5 47127	206 5%
28 Company Use	375,175 (a)	426,424 (a)	(51,249)	-12 0%	14,765	16,400	(1,635)	-10 0%	2 54098	2 60015	(0 05917)	-2 3%
29 T & D Losses	6,891,438 (a)	2,768,391 (a)	4,123,047	148 9%	265,764	106,883	158,881	148 6%	2 59307	2 59011	0 00295	0 1%
30. System KWH Sales	145,088,545	150,182,477	(5,093,932)	-3 4%	5,375,292	5,734,455	(359,163)	-6 3%	2 69918	2 61895	0 08023	3 1%
31 Wholesale KWH Sales	(3,367,661)	(10,711,568)	7,343,907	-68 6%	(115,758)	(405,937)	290,179	-71 5%	2 90923	2 63873	0 27050	10 3%
32. Jurisdictional KWH Sales	141,720,884	139,470,909	2,249,975	1 6%	5,259,534	5,328,518	(68,984)	-1 3%	2 69455	2 61744	0 07711	2 9%
33. Jurisdictional Loss Multiplier - 1 00066									1 00066	1 00066	0 00000	0 0%
34 Jurisdictional KWH Sales Adjusted for Line Losses	141,814,419	139,562,960	2,251,459	1 6%	5,259,534	5,328,518	(68,984)	-1 3%	2 69633	2 61917	0 07716	2 9%
35 Peabody Coal Contract Buy-Out Amort. Jurisd	1,219,261	1,157,420	61,841	5 3%	5,259,534	5,328,518	(68,984)	-1 3%	0 02318	0 02172	0 00146	6 7%
35a Adjustment	0	0	0	0 0%	5,259,534	5,328,518	(68,984)	-1 3%	0.00000	0 00000	0 00000	0 0%
35b Adjustment	0	0	0	0 0%	5,259,534	5,328,518	(68,984)	-1 3%	0 00000	0 00000	0 00000	0 0%
36. True-up *	29,557,580	29,557,580	0	0 0%	5,259,534	5,328,518	(68,984)	-1 3%	0 56198	0 55471	0 00728	1 3%
37 Total Jurisdictional Fuel Cost (Excl GPIF)	172,591,260	170,277,960	2,313,300	1 4%	5,259,534	5,328,518	(68,984)	-1 3%	3 28149	3 19560	0 08590	2 7%
38. Revenue Tax Factor									1 00072	1 00072	0 00000	0 0%
39. Fuel Cost Adjusted for Taxes (Excl GPIF)									3 28386	3 19790	0 08596	2 7%
40. GPIF * (Already Adjusted for Taxes)	364,984	364,984	0	0 0%	5,259,534	5,328,518	(68,984)	-1 3%	0 00694	0.00685	0 00009	1 3%
41. Fuel Cost Adjusted for Taxes (Incl. GPIF)	**172,956,244**	**170,642,944**	**2,313,300**	**1.4%**	**5,259,534**	**5,328,518**	**(68,984)**	**-1.3%**	**3.29080**	**3.20475**	**0.08605**	**2.7%**
42. Fuel FAC Rounded to the Nearest .001 cents per KWH									3.291	3.205	0 086	2.7%