

THIS FILING IS	
Item 1: <input checked="" type="checkbox"/> An Initial (Original) Submission	OR <input type="checkbox"/> Resubmission No. _____

EI806-08-AIR

Form 1 Approved
OMB No. 1902-0021
(Expires 2/29/2009)
Form 1-F Approved
OMB No. 1902-0029
(Expires 2/28/2009)
Form 3-Q Approved
OMB No. 1902-0205
(Expires 2/28/2009)

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ECONOMIC REGULATION

FERC FINANCIAL REPORT

FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company) Tampa Electric Company	Year/Period of Report End of <u>2008/Q4</u>
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Report of Independent Certified Public Accountants

To the Board of Directors of
Tampa Electric Company:

We have audited the accompanying balance sheets of Tampa Electric Company as of December 31, 2008 and 2007 and the related statements of income, retained earnings, cash flows and accumulated comprehensive income, comprehensive income and hedging activities for the years then ended, included on pages 110 through 122b of the accompanying Federal Energy Regulatory Commission Form 1. These financial statements are the responsibility of Tampa Electric Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in Note 1, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tampa Electric Company as of December 31, 2008 and 2007 and the results of its operations and its cash flows for the years then ended in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases described in Note 1.

This report is intended solely for the information and use of the board of directors and management of Tampa Electric Company and for filing with the Federal Energy Regulatory Commission and should not be used for any other purpose.

PricewaterhouseCoopers LLP

February 26, 2009

SUBSCRIPTION STATEMENT

As the responsible accounting officer of Tampa Electric Company, I certify that the paper copy of this FERC Form 1 contains the same information as contained on the electronic media. I know the contents of the paper copy and the electronic media, and the contents as stated in both are true to the best of my knowledge and belief.

April 17, 2009

Date



Signature

P.L. Barringer

Name

Chief Accounting Officer

Title

The CPA Certification Statement should:

- a) Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- b) Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

<u>Reference Schedules</u>	<u>Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

- e) The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of _____ for the year ended on which we have reported separately under date of _____, we have also reviewed schedules _____ of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases."

The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- f) Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. To further that effort, new selections, "Annual Report to Stockholders," and "CPA Certification Statement" have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission's website at <http://www.ferc.gov/help/how-to.asp>.

- g) Federal, State and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <http://www.ferc.gov/docs-filing/eforms/form-1/form-1.pdf> and <http://www.ferc.gov/docs-filing/eforms.asp#3Q-gas>.

IV. When to Submit:

FERC Forms 1 and 3-Q must be filed by the following schedule:

- a) FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and
- b) FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,144 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 150 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. **The "Date of Report" included in the header of each page is to be completed only for resubmissions** (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, submit the electronic filing using the form submission software only. Please explain the reason for the resubmission in a footnote to the data field.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the

termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.

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

DEFINITIONS

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

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

EXCERPTS FROM THE LAW

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

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to wit:

(3) 'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;

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

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

(7) 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or distributing power;

(11) "project' means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

(a) To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development -costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304. (a) Every Licensee and every public utility shall file with the Commission such annual and other periodic or special* reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the -proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies*.10

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

General Penalties

The Commission may assess up to \$1 million per day per violation of its rules and regulations. *See* FPA § 316(a) (2005), 16 U.S.C. § 825o(a).

**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**


IDENTIFICATION

01 Exact Legal Name of Respondent Tampa Electric Company		02 Year/Period of Report End of <u>2008/Q4</u>
03 Previous Name and Date of Change (if name changed during year) //		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 702 Franklin St. N Tampa, Florida 33602		
05 Name of Contact Person Jeffrey S. Chronister		06 Title of Contact Person Assistant Controller
07 Address of Contact Person (Street, City, State, Zip Code) 702 Franklin St. N Tampa, Florida 33602		
08 Telephone of Contact Person, Including Area Code (813) 228-1609	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 04/17/2009

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

01 Name Phil L. Barringer	03 Signature  Phil L. Barringer	04 Date Signed (Mo, Da, Yr) 04/17/2009
02 Title Chief Accounting Officer		

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

LIST OF SCHEDULES (Electric Utility)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Important Changes During the Year	108-109	
7	Comparative Balance Sheet	110-113	
8	Statement of Income for the Year	114-117	116, None
9	Statement of Retained Earnings for the Year	118-119	
10	Statement of Cash Flows	120-121	
11	Notes to Financial Statements	122-123	
12	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)	
13	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201	
14	Nuclear Fuel Materials	202-203	NA
15	Electric Plant in Service	204-207	
16	Electric Plant Leased to Others	213	NA
17	Electric Plant Held for Future Use	214	
18	Construction Work in Progress-Electric	216	
19	Accumulated Provision for Depreciation of Electric Utility Plant	219	
20	Investment of Subsidiary Companies	224-225	
21	Materials and Supplies	227	
22	Allowances	228-229	
23	Extraordinary Property Losses	230	None
24	Unrecovered Plant and Regulatory Study Costs	230	None
25	Transmission Service and Generation Interconnection Study Costs	231	
26	Other Regulatory Assets	232	
27	Miscellaneous Deferred Debits	233	
28	Accumulated Deferred Income Taxes	234	
29	Capital Stock	250-251	
30	Other Paid-in Capital	253	
31	Capital Stock Expense	254	
32	Long-Term Debt	256-257	
33	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
34	Taxes Accrued, Prepaid and Charged During the Year	262-263	
35	Accumulated Deferred Investment Tax Credits	266-267	
36	Other Deferred Credits	269	

LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
67	Substations	426-427	
68	Footnote Data	450	
	<p>Stockholders' Reports Check appropriate box:</p> <p><input checked="" type="checkbox"/> Four copies will be submitted</p> <p><input type="checkbox"/> No annual report to stockholders is prepared</p>		

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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report End of 2008/Q4
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GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Phil L. Barringer, Chief Accounting Officer
702 Franklin St. N.
Tampa, FL 33602

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

State of Florida, December 1, 1899 - Reincorporated April 18, 1949

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

N/A

4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.

The company is a public utility operating wholly within the State of Florida and is engaged in the generation, purchase, transmission, distribution and sale of electric energy.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

- (1) Yes...Enter the date when such independent accountant was initially engaged:
(2) No

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report End of <u>2008/Q4</u>
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CONTROL OVER RESPONDENT

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

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

CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Power Engineering & Construction, Inc.	Specializes in engineering,	100%	
2		construction, and maintenance		
3		services that involve related		
4		expertise performed for		
5		existing Tampa Electric		
6		Company customers as well		
7		as expanded market.		
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OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.

2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	Teco Energy - President and Chief Operating Officer	J.B. Ramil	651,696
2	Teco Energy - Vice President - Federal Affairs	J.L. Sena	62,292
3	Teco Energy - Vice President - State Government Affairs	C.O. Hinson, III	37,497
4			
5	Chairman of the Board and Chief Executive Officer	S.W. Hudson*	787,022
6	SR Vice President - Finance and Chief Financial Officer	G.L. Gillette*	501,647
7	Chief Human Resources Officer and Procurement Officer	C.E. Childress*	317,057
8	General Counsel	C.A. Attal, III*	278,467
9	Chief Information Officer	K.M. Mincey*	273,143
10	Vice President - Treasurer and Assistant Secretary	S.W. Callahan*	210,482
11	Vice President - Fuels	R.B. Christmas*	208,792
12	Chief Accounting Officer and Assistant Secretary	P.L. Barringer*	203,839
13	Secretary	D.E. Schwartz*	184,746
14	General Counsel	S.M. McDevitt*	94,712
15			
16	President	C.R. Black	619,358
17	Vice President - Energy Supply	T.L. Hernandez	368,266
18	Vice President - Energy Delivery	W.T. Whale	367,038
19	Vice President - Customer Service and Regulatory Affairs	D.A. Brown	289,647
20			
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26			
27			
28			
29			
30	S.M. McDevitt retired effective 07/01/07		
31			
32			
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34			
35	* Also a TECO Energy Officer		
36			
37	Salary for Year, Col. (c), shown represents the		
38	Tampa Electric allocation of individual cash		
39	compensation		
40			
41			
42			
43			
44			

DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.

2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Ausley, Dubose	Ausley & McMullen
2		227 South Calhoun St.
3		Tallahassee, FL 32301
4		
5	Ferman, James L., Jr.	Ferman Motor Car Company, Inc.
6		1306 W. Kennedy Blvd.
7		Tampa, FL 33606
8		
9	Guinot, Luis, Jr.	Shapiro, Sher, Guinot & Sandler, P.A.
10		Farragut Center
11		1725 I Street NW, Suite 300
12		Washington, DC 20006
13		
14	Hudson, Sherrill W.	TECO Energy, Inc.
15	Chairman of the Board & CEO	P.O. Box 111
16		Tampa, FL 33601
17		
18	Lacher, Joseph P.	TECO Energy, Inc.
19		P.O. Box 111
20		Tampa, FL 33601
21		
22	Penn, Loretta A.	Spherion Corporation
23		1750 Tysons Blvd., Suite 260
24		McLean, VA 22102
25		
26	Ramil, John B.	TECO Energy, Inc.
27	President and Chief Operating Officer	P.O. Box 111
28		Tampa, FL 33601
29		
30	Rankin, Tom L.	101 E. Kennedy Blvd., Suite 3460
31		Tampa, FL 33602
32		
33	Rockford, William D.	TECO Energy, Inc.
34		P.O. Box 111
35		Tampa, FL 33601
36		
37	Sovey, William P. (1)	TECO Energy, Inc.
38		P.O. Box 111
39		Tampa, FL 33601
40		
41	Touchton, J. Thomas	The Witt-Touchton Company LLC
42		1700 South MacDill Ave., Suite 340
43		Tampa, FL 33629
44		
45	Whiting, Paul L.	Seabreeze Holdings, Inc.
46		3410 Henderson Blvd., Suite 200
47		Tampa, FL 33609
48	(1) William P. Sovey Retired 04/30/2008	

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Name of Respondent
Tampa Electric Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
04/17/2009

Year/Period of Report
End of 2008/Q4

IMPORTANT CHANGES DURING THE QUARTER/YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

PAGE 108 INTENTIONALLY LEFT BLANK
SEE PAGE 109 FOR REQUIRED INFORMATION.

INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

GENERAL INFORMATION

I. Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

II. Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject To the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

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

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

III. What and Where to Submit

(a) Submit FERC Forms 1 and 3-Q electronically through the forms submission software. Retain one copy of each report for your files. Any electronic submission must be created by using the forms submission software provided free by the Commission at its web site: <http://www.ferc.gov/docs-filing/eforms/form-1/elec-subm-soft.asp>. The software is used to submit the electronic filing to the Commission via the Internet.

(b) The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.

(c) Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:

Secretary
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

(d) For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	5,552,663,197	5,302,188,182
3	Construction Work in Progress (107)	200-201	397,790,691	306,384,745
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		5,950,453,888	5,608,572,927
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	2,011,032,724	1,973,242,622
6	Net Utility Plant (Enter Total of line 4 less 5)		3,939,421,164	3,635,330,305
7	Nuclear Fuel in Process of Ref., Conv.,Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		3,939,421,164	3,635,330,305
15	Utility Plant Adjustments (116)	122	0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		6,686,792	7,392,353
19	(Less) Accum. Prov. for Depr. and Amort. (122)		3,204,872	3,795,516
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	273,668	273,668
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		0	0
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		0	0
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	0
31	Long-Term Portion of Derivative Assets – Hedges (176)		11,672,450	1,516,550
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		15,428,038	5,387,055
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		0	-603,156
36	Special Deposits (132-134)		99,913	85,695
37	Working Fund (135)		65,715	84,461
38	Temporary Cash Investments (136)		0	7,730,616
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		133,730,987	138,095,975
41	Other Accounts Receivable (143)		13,318,812	10,451,655
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		664,288	548,477
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		10,327,659	8,225,886
45	Fuel Stock (151)	227	76,765,153	65,803,234
46	Fuel Stock Expenses Undistributed (152)	227	1,776	848
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	58,117,259	56,649,147
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report End of <u>2008/Q4</u>
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	0	0
55	Gas Stored Underground - Current (164.1)		0	0
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
57	Prepayments (165)		13,120,375	10,442,362
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		523	6,126
60	Rents Receivable (172)		0	0
61	Accrued Utility Revenues (173)		30,083,292	32,676,758
62	Miscellaneous Current and Accrued Assets (174)		0	0
63	Derivative Instrument Assets (175)		0	0
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
65	Derivative Instrument Assets - Hedges (176)		111,614,680	13,123,360
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		11,672,450	1,516,550
67	Total Current and Accrued Assets (Lines 34 through 66)		434,909,406	340,707,940
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		20,312,780	20,660,914
70	Extraordinary Property Losses (182.1)	230	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
72	Other Regulatory Assets (182.3)	232	417,499,485	209,533,606
73	Prelim. Survey and Investigation Charges (Electric) (183)		11,224,578	9,252,292
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		65,149	-2,450
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	6,584,607	2,284,023
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		0	0
82	Accumulated Deferred Income Taxes (190)	234	251,102,150	173,271,710
83	Unrecovered Purchased Gas Costs (191)		0	0
84	Total Deferred Debits (lines 69 through 83)		706,788,749	415,000,095
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		5,096,547,357	4,396,425,395

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	119,696,788	119,696,788
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	0	0
7	Other Paid-In Capital (208-211)	253	1,527,840,249	1,235,840,249
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	700,921	700,921
11	Retained Earnings (215, 215.1, 216)	118-119	180,122,316	182,767,118
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	263,668	263,668
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-4,539,664	-5,180,312
16	Total Proprietary Capital (lines 2 through 15)		1,822,682,436	1,532,686,590
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	1,668,835,000	1,663,835,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	0	0
22	Unamortized Premium on Long-Term Debt (225)		447,976	542,287
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		4,433,306	4,918,169
24	Total Long-Term Debt (lines 18 through 23)		1,664,849,670	1,659,459,118
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		22,652,262	20,310,060
28	Accumulated Provision for Injuries and Damages (228.2)		19,440,897	19,281,247
29	Accumulated Provision for Pensions and Benefits (228.3)		266,492,137	151,403,694
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		11,670,200	1,514,300
34	Asset Retirement Obligations (230)		30,015,944	27,068,649
35	Total Other Noncurrent Liabilities (lines 26 through 34)		350,271,440	219,577,950
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		28,550,000	370,000
38	Accounts Payable (232)		192,149,708	172,907,223
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		7,867,819	11,064,720
41	Customer Deposits (235)		109,406,601	103,479,695
42	Taxes Accrued (236)	262-263	15,216,512	12,545,473
43	Interest Accrued (237)		22,969,311	19,507,025
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) 04/17/2009	Year/Period of Report end of 2008/Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		5,321,378	5,017,876
48	Miscellaneous Current and Accrued Liabilities (242)		24,442,421	23,385,650
49	Obligations Under Capital Leases-Current (243)		0	0
50	Derivative Instrument Liabilities (244)		0	0
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		110,902,430	21,554,666
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		11,670,200	1,514,300
54	Total Current and Accrued Liabilities (lines 37 through 53)		505,155,980	368,318,028
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		0	0
57	Accumulated Deferred Investment Tax Credits (255)	266-267	11,147,703	12,021,278
58	Deferred Gains from Disposition of Utility Plant (256)		2,181,998	1,247,729
59	Other Deferred Credits (253)	269	11,263,335	14,652,550
60	Other Regulatory Liabilities (254)	278	20,659,200	33,789,779
61	Unamortized Gain on Reacquired Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	7,822,969	8,338,739
63	Accum. Deferred Income Taxes-Other Property (282)		563,039,926	537,045,454
64	Accum. Deferred Income Taxes-Other (283)		137,472,700	9,288,180
65	Total Deferred Credits (lines 56 through 64)		753,587,831	616,383,709
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		5,096,547,357	4,396,425,395

STATEMENT OF INCOME

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

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

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	2,095,838,564	2,150,646,110		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	1,456,101,767	1,357,268,457		
5	Maintenance Expenses (402)	320-323	116,173,150	109,329,504		
6	Depreciation Expense (403)	336-337	183,037,140	176,028,353		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	2,786,353	2,771,924		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	-214,072	-214,072		
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		58,207,045	249,361,016		
13	(Less) Regulatory Credits (407.4)		164,341,995	125,407,736		
14	Taxes Other Than Income Taxes (408.1)	262-263	136,497,276	140,366,255		
15	Income Taxes - Federal (409.1)	262-263	5,065,192	112,403,220		
16	- Other (409.1)	262-263	3,299,537	18,663,176		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	95,868,930	46,933,994		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	22,435,482	91,795,887		
19	Investment Tax Credit Adj. - Net (411.4)	266	-873,305	-2,433,993		
20	(Less) Gains from Disp. of Utility Plant (411.6)		1,001,284	1,053,047		
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)		11,794,720	91,097,535		
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,856,375,532	1,901,123,629		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		239,463,032	249,522,481		

Name of Respondent
Tampa Electric Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/17/2009

Year/Period of Report
End of 2008/Q4

STATEMENT OF INCOME FOR THE YEAR (Continued)

9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
- 11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
2,095,838,564	2,150,646,110					2
						3
1,456,101,767	1,357,268,457					4
116,173,150	109,329,504					5
183,037,140	176,028,353					6
						7
2,786,353	2,771,924					8
-214,072	-214,072					9
						10
						11
58,207,045	249,361,016					12
164,341,995	125,407,736					13
136,497,276	140,366,255					14
5,065,192	112,403,220					15
3,299,537	18,663,176					16
95,868,930	46,933,994					17
22,435,482	91,795,887					18
-873,305	-2,433,993					19
1,001,284	1,053,047					20
						21
11,794,720	91,097,535					22
						23
						24
1,856,375,532	1,901,123,629					25
239,463,032	249,522,481					26

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STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		239,463,032	249,522,481		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)		2,945,371	2,843,999		
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		1,007,135	1,034,043		
33	Revenues From Nonutility Operations (417)					
34	(Less) Expenses of Nonutility Operations (417.1)					
35	Nonoperating Rental Income (418)		-26,483	-97,182		
36	Equity in Earnings of Subsidiary Companies (418.1)	119				
37	Interest and Dividend Income (419)		1,052,999	2,585,537		
38	Allowance for Other Funds Used During Construction (419.1)		6,252,419	4,470,664		
39	Miscellaneous Nonoperating Income (421)		2,413,086	5,553,309		
40	Gain on Disposition of Property (421.1)		779,952	837,577		
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		12,410,209	15,159,861		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)					
44	Miscellaneous Amortization (425)	340	34,459	34,459		
45	Donations (426.1)	340	233,151	380,924		
46	Life Insurance (426.2)					
47	Penalties (426.3)		650	12,000		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		50,113	55,510		
49	Other Deductions (426.5)		190,658	207,575		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		509,031	690,468		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	96,000	96,000		
53	Income Taxes-Federal (409.2)	262-263	925,997	1,295,089		
54	Income Taxes-Other (409.2)	262-263	65,977	123,940		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	2,088	33,698		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	19,175	22,539		
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)		270	912		
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		1,070,617	1,525,276		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		10,830,561	12,944,117		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		103,922,373	100,356,031		
63	Amort. of Debt Disc. and Expense (428)		3,473,960	2,750,479		
64	Amortization of Loss on Reaquired Debt (428.1)		2,732,088	2,814,305		
65	(Less) Amort. of Premium on Debt-Credit (429)		94,311	94,311		
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)			338		
67	Interest on Debt to Assoc. Companies (430)	340		488		
68	Other Interest Expense (431)	340	7,038,661	8,090,794		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		2,414,628	1,726,530		
70	Net Interest Charges (Total of lines 62 thru 69)		114,658,143	112,190,918		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		135,635,450	150,275,680		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		135,635,450	150,275,680		

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		182,767,118	171,341,300
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	FAS 158 Measurement Transition Adjustment		-2,951,883	
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)		-2,951,883	
16	Balance Transferred from Income (Account 433 less Account 418.1)		135,635,450	150,275,680
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
31			-135,328,369	(138,849,862)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-135,328,369	(138,849,862)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		180,122,316	182,767,118
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		180,122,316	182,767,118
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		263,668	263,668
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52				
53	Balance-End of Year (Total lines 49 thru 52)		263,668	263,668

STATEMENT OF CASH FLOWS

- (1) Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
- (2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
- (3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
- (4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	135,635,450	150,275,680
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	183,037,140	176,028,353
5	Amortization of	2,572,281	2,557,852
6			
7			
8	Deferred Income Taxes (Net)	73,416,361	-44,850,735
9	Investment Tax Credit Adjustment (Net)	-873,575	-2,434,905
10	Net (Increase) Decrease in Receivables	2,096,720	6,257,634
11	Net (Increase) Decrease in Inventory	-12,430,959	-8,632,198
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	24,631	-18,243,477
14	Net (Increase) Decrease in Other Regulatory Assets		
15	Net Increase (Decrease) in Other Regulatory Liabilities		
16	(Less) Allowance for Other Funds Used During Construction	6,252,419	4,470,664
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):	-100,733,031	123,013,047
19	Accrued Taxes	2,671,039	-116,220
20	Accrued Interest	3,462,286	-2,886,724
21			
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	282,625,924	376,497,643
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-479,740,491	-373,831,462
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction	-6,252,419	-4,470,664
31	Other (provide details in footnote):		
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-473,488,072	-369,360,798
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)	3,902,465	
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

STATEMENT OF CASH FLOWS

(1) Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.

(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.

(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.

(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
54			
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-469,585,607	-369,360,798
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	291,750,000	390,800,000
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):	292,000,000	81,800,000
65			
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
68			
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	583,750,000	472,600,000
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-286,750,000	-325,805,000
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):	-10,038,154	-6,319,183
77			
78	Net Decrease in Short-Term Debt (c)	28,180,000	-3,910,000
79			
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	-135,328,369	-138,849,862
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	179,813,477	-2,284,045
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	-7,146,206	4,852,800
87			
88	Cash and Cash Equivalents at Beginning of Period	7,211,922	2,359,122
89			
90	Cash and Cash Equivalents at End of period	65,716	7,211,922

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

Line No.	Item (a)	Unrealized Gains and Losses on Available-for-Sale Securities (b)	Minimum Pension Liability adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year				
2	Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
3	Preceding Quarter/Year to Date Changes in Fair Value				
4	Total (lines 2 and 3)				
5	Balance of Account 219 at End of Preceding Quarter/Year				
6	Balance of Account 219 at Beginning of Current Year				
7	Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
8	Current Quarter/Year to Date Changes in Fair Value				
9	Total (lines 7 and 8)				
10	Balance of Account 219 at End of Current Quarter/Year				

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/17/2009	Year/Period of Report End of 2008/Q4
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NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

PAGE 122 INTENTIONALLY LEFT BLANK
SEE PAGE 123 FOR REQUIRED INFORMATION.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
Tampa Electric Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

TAMPA ELECTRIC COMPANY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. Significant Accounting Policies

The significant accounting policies are as follows:

Basis of Accounting

Tampa Electric Company maintains its accounts in accordance with recognized policies prescribed or permitted by the Florida Public Service Commission (FPSC) and the Federal Energy Regulatory Commission (FERC). The accompanying Notes to Financial Statements are included with TECO Energy Inc. and these policies conform with generally accepted accounting principles in all material respects except for those disclosed in Note 16. Accordingly, certain footnotes are not reflective of Tampa Electric's Financial Statements contained herein.

The impact of Statement of Financial Accounting Standard (FAS) No. 71, *Accounting for the Effects of Certain Types of Regulation*, (FAS 71) has been minimal in the company's experience, but when cost recovery is ordered over a period longer than a fiscal year, costs are recognized in the period that the regulatory agency recognizes them in accordance with FAS 71.

The company's retail and wholesale businesses are regulated by the FPSC and related FERC, respectively. Prices allowed by both agencies are generally based on recovery of prudent costs incurred plus a reasonable return on invested capital.

Principles of Consolidation

Tampa Electric Company is a wholly-owned subsidiary of TECO Energy, Inc., and is comprised of the Electric division, generally referred to as Tampa Electric, and the Natural Gas division, generally referred to as Peoples Gas System (PGS). All significant intercompany balances and intercompany transactions have been eliminated in consolidation. The use of estimates is inherent in the preparation of financial statements in accordance with generally accepted accounting principles (GAAP). Actual results could differ from these estimates.

For entities that are determined to meet the definition of a variable interest entity (VIE), Tampa Electric Company obtains information, where possible, to determine if it is the primary beneficiary of the VIE. If Tampa Electric Company is determined to be the primary beneficiary, then the VIE is consolidated and a minority interest is recognized for any other third-party interests. If Tampa Electric Company is not the primary beneficiary, then the VIE is accounted for using the equity or cost method of accounting. In certain circumstances this can result in Tampa Electric Company consolidating entities in which it has less than a 50% equity investment and deconsolidating entities in which it has a majority equity interest. (See **Note 14, Variable Interest Entities** for more information.)

Planned Major Maintenance

Tampa Electric and PGS expense major maintenance costs as incurred. Concurrent with a planned major maintenance outage, the cost of adding or replacing retirement units-of-property is capitalized in conformity with FPSC and FERC regulations.

Cash Equivalents

Cash equivalents are highly liquid, high-quality investments purchased with an original maturity of three months or less. The carrying amount of cash equivalents approximated fair market value because of the short maturity of these instruments.

Depreciation

Tampa Electric computes depreciation expense by applying composite, straight-line rates (approved by the state regulatory agency) to the investment in depreciable property. Total depreciation expense for the years ended Dec. 31, 2008, 2007 and 2006 was \$224.3 million, \$215.5 million and \$217.4 million, respectively. There were no plant acquisition adjustments in 2008, 2007 or 2006. The provision for total regulated utility plant in service, expressed as a percentage of the original cost of depreciable property was 3.6%, 3.7% and 3.9% for 2008, 2007 and 2006, respectively. Construction work-in-progress is not depreciated until the asset is completed or placed in service.

Allowance for Funds Used During Construction (AFUDC)

AFUDC is a non-cash credit to income with a corresponding charge to utility plant which represents the cost of borrowed funds and a reasonable return on other funds used for construction. AFUDC is recorded in years when the capital expenditures on eligible projects exceed approximately \$36 million. The base on which AFUDC is calculated excludes construction work-in-progress which has been included in rate base. The rate used to calculate AFUDC is revised periodically to reflect significant changes in Tampa Electric's cost of capital. The rate was 7.79% for 2008, 2007 and 2006. Total AFUDC for 2008, 2007 and 2006 was \$8.7 million, \$6.2 million, and \$3.8 million, respectively.

Deferred Income Taxes

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Tampa Electric Company utilizes the liability method in the measurement of deferred income taxes. Under the liability method, the temporary differences between the financial statement and tax bases of assets and liabilities are reported as deferred taxes measured at current tax rates. Tampa Electric and PGS are regulated, and their books and records reflect approved regulatory treatment, including certain adjustments to accumulated deferred income taxes and the establishment of a corresponding regulatory tax liability reflecting the amount payable to customers through future rates.

Investment Tax Credits

Investment tax credits have been recorded as deferred credits and are being amortized as reductions to income tax expense over the service lives of the related property.

Inventory

Tampa Electric Company values materials, supplies and fossil fuel inventory (coal, oil and natural gas) using a weighted-average cost method. These materials, supplies, and fuel inventories are carried at the lower of weighted-average cost or market, unless evidence indicates that the weighted-average cost (even if in excess of market) will be recovered with a normal profit upon sale in the ordinary course of business.

Revenue Recognition

Tampa Electric Company recognizes revenues consistent with the Securities and Exchange Commission's Staff Accounting Bulletin (SAB) 104, *Revenue Recognition in Financial Statements*. Except as discussed below, Tampa Electric Company recognizes revenues on a gross basis when earned for the physical delivery of products or services and the risks and rewards of ownership have transferred to the buyer.

The regulated utilities' (Tampa Electric and PGS) retail businesses and the prices charged to customers are regulated by the FPSC. Tampa Electric's wholesale business is regulated by FERC. See **Note 3** for a discussion of significant regulatory matters and the applicability of FAS 71 to the company.

Revenues and Cost Recovery

Revenues include amounts resulting from cost recovery clauses which provide for monthly billing charges to reflect increases or decreases in fuel, purchased power, conservation and environmental costs for Tampa Electric and purchased gas, interstate pipeline capacity and conservation costs for PGS. These adjustment factors are based on costs incurred and projected for a specific recovery period. Any over- or under-recovery of costs plus an interest factor are taken into account in the process of setting adjustment factors for subsequent recovery periods. Over-recoveries of costs are recorded as regulatory liabilities, and under-recoveries of costs are recorded as regulatory assets.

Certain other costs incurred by the regulated utilities are allowed to be recovered from customers through prices approved in the regulatory process. These costs are recognized as the associated revenues are billed. The regulated utilities accrue base revenues for services rendered but unbilled to provide a closer matching of revenues and expenses (see **Note 3**). As of Dec. 31, 2008 and 2007, unbilled revenues of \$47.4 million and \$46.6 million, respectively, are included in the "Receivables" line item on Tampa Electric Company's Consolidated Balance Sheets.

Tampa Electric purchases power on a regular basis primarily to meet the needs of its retail customers. Tampa Electric purchased power from non-TECO Energy affiliates at a cost of \$305.4 million, \$271.9 million and \$221.3 million, for the years ended Dec. 31, 2008, 2007 and 2006, respectively. The prudently incurred purchased power costs at Tampa Electric have historically been recovered through an FPSC-approved cost recovery clause.

Accounting for Excise Taxes, Franchise Fees and Gross Receipts

Tampa Electric Company is allowed to recover certain costs incurred from customers through prices approved by the FPSC. The amounts included in customers' bills for franchise fees and gross receipt taxes are included as revenues on the Consolidated Statements of Income. These amounts totaled \$109.2 million, \$111.2 million and \$104.2 million, for the years ended Dec. 31, 2008, 2007 and 2006, respectively. Franchise fees and gross receipt taxes payable by the regulated utilities are included as an expense on the Consolidated Statements of Income in "Taxes, other than income". For the years ended Dec. 31, 2008, 2007 and 2006, these totaled \$109.0 million, \$110.9 million and \$104.0 million, respectively. Excise taxes paid by the regulated utilities are not material and are expensed as incurred.

Asset Impairments

Tampa Electric Company accounts for long-lived assets in accordance with FAS 144, *Accounting for the Impairment or Disposal of Long-Lived Assets*, which supersedes FAS 121, *Accounting for the Impairment of Long-Lived Assets and Long-Lived Assets to be Disposed of*. FAS 144 addresses accounting and reporting for the impairment or disposal of long-lived assets, including the disposal of a component of a business.

In accordance with FAS 144, the company assesses whether there has been impairment of its long-lived assets and certain intangibles held and used by the company when such impairment indicators exist. As of Dec. 31, 2008, the carrying value of all long-lived assets was determined to be recoverable. No adjustments for asset impairments were recorded.

Restrictions on Dividend Payments and Transfer of Assets

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Certain long-term debt at PGS contains restrictions that limit the payment of dividends and distributions on the common stock of Tampa Electric Company. See **Note 8** for additional information on significant financial covenants.

Receivables and Allowance for Uncollectible Accounts

Receivables consist of services billed to residential, commercial, industrial and other customers. An allowance for doubtful accounts is established based on Tampa Electric's and PGS's collection experience. Circumstances that could affect Tampa Electric's and PGS's estimates of uncollectible receivables include, but are not limited to, customer credit issues, the level of natural gas prices, customer deposits and general economic conditions. Accounts are written off once they are deemed to be uncollectible.

2. New Accounting Pronouncements

Employers' Disclosures about Postretirement Benefit Plan Assets

In December 2008, the Financial Accounting Standards Board (FASB) issued FASB Staff Position (FSP) No. Financial Accounting Standard (FAS) 132(R)-1, *Employers' Disclosures about Postretirement Benefit Plan Assets* (FSP FAS 132(R)-1). This FSP requires enhanced disclosures about plan assets of defined benefit pension plans or other postretirement plans, including the concentrations of risk in those plans. The guidance in FSP FAS 132(R)-1 is effective for fiscal years ending after Dec. 15, 2009. These additional required disclosures will have no effect on the company's results of operations, statement of position or cash flows.

Disclosures by Public Entities about Transfers of Financial Assets and Interests in Variable Interest Entities

In December 2008, the FASB issued FSP No. FAS 140-4 and FASB Interpretation (FIN) 46(R)-8, *Disclosures by Public Entities (Enterprises) about Transfers of Financial Assets and Interests in Variable Interest Entities* (FSP FAS 140-4 and FIN 46(R)-8). This FSP requires additional disclosures regarding transfers of financial assets and interests in variable interest entities. The guidance in FSP FAS 140-4 and FIN 46(R)-8 was effective for reporting periods ending after Dec. 15, 2008. The company has adopted this FSP and included the additional disclosures required in this Form 10-K. These additional required disclosures have no effect on the company's results of operations, statement of position or cash flows.

Fair Value of a Financial Asset When the Market for That Asset Is Not Active

In October 2008, the FASB issued FSP No. FAS 157-3, *Determining the Fair Value of a Financial Asset When the Market for That Asset Is Not Active* (FSP FAS 157-3). This FSP clarifies the definition of fair value by stating that a transaction price is not necessarily indicative of fair value in a market that is not active or in a forced liquidation or distressed sale. Rather, if the company has the ability and intent to hold the asset, the company may use its assumptions about future cash flows and appropriately adjusted discount rates in measuring the fair value of the asset. The guidance in FSP FAS 157-3 was effective immediately upon issuance on Oct. 10, 2008, including prior periods for which financial statements have not been issued. The adoption of FSP FAS 157-3 was not material to the company's results of operations, statement of position or cash flows.

Disclosures about Credit Derivatives and Certain Guarantees

In September 2008, the FASB issued FSP No. FAS 133-1 and FASB Interpretation (FIN) 45-4, *Disclosures about Credit Derivatives and Certain Guarantees: An Amendment of FASB Statement No. 133 and FASB Interpretation No. 45; and Clarification of the Effective Date of FASB Statement No. 161* (FSP FAS 133-1 and FIN 45-4). This FSP requires more detailed disclosures about credit derivatives and more detailed disclosures by sellers of credit derivatives. The guidance in FSP FAS 133-1 and FIN 45-4 is effective for reporting periods ending after Nov. 15, 2008. The additional required disclosures of FSP FAS 133-1 and FIN 45-4 have no effect on the company's results of operations, statement of position or cash flows.

Disclosures about Derivative Instruments and Hedging Activities

In March 2008, the FASB issued Statement of Financial Accounting Standards (SFAS) No. 161, *Disclosures about Derivative Instruments and Hedging Activities* (FAS 161). FAS 161 was issued to enhance the disclosure framework in SFAS No. 133, *Accounting for Derivative Instruments and Hedging Activities* (FAS 133). FAS 161 requires enhanced disclosures about the purpose of an entity's derivative instruments, how derivative instruments and hedged items are accounted for, and

how the entity's financial position, cash flows, and performance are enhanced by the derivative instruments and hedged items. The guidance in FAS 161 is effective for fiscal years and interim periods beginning after Nov. 15, 2008. The company believes that FAS 161 will be significant to its financial statement disclosures and will continue to evaluate the impact through its adoption.

Additionally, in April 2008, the FASB revised Statement 133 Implementation Issues Nos. I1 and K4 to reflect the enhanced disclosures required by FAS 161. The company does not believe these revisions will be material to its results of operations, statement of position or cash flows, but will be significant to its financial statement disclosures and will continue to evaluate the impact through its adoption.

Statement 133 Implementation Issue E23

In January 2008, the FASB cleared Implementation Issue *Hedging—General: Issues Involving the Application of the Shortcut Method under Paragraph 68*

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(Issue E23). Issue E23 amends FAS 133, paragraph 68 to include hedged items with trade dates differing from their settlement dates due to generally established conventions in the marketplace. This allows companies to assume these commitments have no ineffectiveness in a hedging relationship, thus allowing use of the shortcut method for accounting purposes assuming all other conditions within the paragraph are met.

Issue E23 also allows use of the shortcut method if the fair value of an interest rate swap is not zero at inception of the hedge as long as the swap was entered into at the relationship's inception, there was no transaction price of the swap in the company's principal or most advantageous market, and the difference between the swap's fair value and transaction price is due to differing prices within the bid-ask spread between the entry transaction and a hypothetical exit transaction.

The effective date for Issue E23 is for hedging relationships entered into on or after Jan. 1, 2008. Issue E23 is not material to the company's results of operations, statement of position or cash flows.

Noncontrolling Interests in Consolidated Financial Statements

In December 2007, the FASB issued SFAS No. 160, *Noncontrolling Interests in Consolidated Financial Statements* (FAS 160). FAS 160 was issued to improve the relevance, comparability and transparency of the financial information provided by requiring: ownership interests be presented in the consolidated statement of financial position separate from parent equity; the amount of net income attributable to the parent and the noncontrolling interest be identified and presented on the face of the consolidated statement of income; changes in the parent's ownership interest be accounted for consistently; when deconsolidating, that any retained equity interest be measured at fair value; and that sufficient disclosures identify and distinguish between the interests of the parent and noncontrolling owners. The guidance in FAS 160 is effective for fiscal years beginning on or after Dec. 15, 2008. The company is currently assessing the impact of FAS 160, but does not believe it will be material to its results of operations, statement of position or cash flows.

Business Combinations (Revised)

In December 2007, the FASB issued SFAS No. 141R, *Business Combinations* (FAS 141R). FAS 141R was issued to improve the relevance, representational faithfulness, and comparability of information disclosed in financial statements about business combinations. FAS 141R establishes principles and requirements for how the acquirer: 1) recognizes and measures the assets acquired, liabilities assumed and any noncontrolling interest in the acquiree; 2) recognizes and measures the goodwill acquired; and 3) determines what information to disclose for users of financial statements to evaluate the effects of the business combination. The guidance in FAS 141R is effective prospectively for any business combinations for which the acquisition date is on or after the beginning of the first annual reporting period beginning on or after Dec. 15, 2008. The company will assess the impact of FAS 141R in the event it enters into a business combination for which the expected acquisition date is subsequent to the required effective date.

Offsetting Amounts Related to Certain Contracts

In April 2007, the FASB issued FSP FIN 39-1. This FSP amends FASB Interpretation No. 39, *Offsetting of Amounts Related to Certain Contracts* by allowing an entity to offset fair value amounts recognized for the right to reclaim cash collateral (a receivable) or the obligation to return cash collateral (a payable) against fair value amounts recognized for derivative instruments executed with the same counterparty under a master netting arrangement. The guidance in this FSP is effective for fiscal years beginning after Nov. 15, 2007. The company adopted this FSP effective Jan. 1, 2008 and set a policy to offset fair value amounts recognized with cash collateral received or cash collateral paid under master netting agreements. At Dec. 31, 2008, the company had paid cash collateral and offset the value of derivative positions in the amount of \$0.7 million on the consolidated balance sheet.

Fair Value Option For Financial Assets and Financial Liabilities

In February 2007, the FASB issued SFAS No. 159, *The Fair Value Option for Financial Assets and Financial Liabilities—Including an amendment of FASB Statement No. 115* (FAS 159). FAS 159 permits entities to choose to measure many financial instruments and certain other items at fair value that are not currently required to be measured at fair value. The objective of FAS 159 is to provide opportunities to mitigate volatility in reported earnings caused by measuring related assets and liabilities differently without having to apply hedge accounting provisions. FAS 159 is effective for fiscal years beginning after Nov. 15, 2007. The company adopted FAS 159 effective Jan. 1, 2008, but did not elect to measure any financial instruments at fair value. Accordingly, its adoption did not have any effect on its results of operations, statement of position or cash flows.

Fair Value Measurements

In September 2006, the FASB issued SFAS No. 157, *Fair Value Measurements* (FAS 157). FAS 157 defines fair value, establishes a framework for measuring fair value under generally accepted accounting principles, and expands disclosures about fair value measurements. FAS 157 emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and states that a fair value measurement should be determined based on the assumptions that market participants would use in pricing the asset or liability. FAS 157 applies under other accounting pronouncements that require or permit fair value measurements.

FAS 157, among other things, requires the company to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value, and specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. FAS 157 defines the following fair value hierarchy, based on these two types of inputs:

- Level 1—Quoted prices for identical instruments in active markets.
- Level 2—Quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active; and model derived valuations in which all significant inputs and significant value drivers are observable in active markets.
- Level 3—Model derived valuations in which one or more significant inputs or significant value drivers are unobservable.

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The effective date was for fiscal years beginning after Nov. 15, 2007. In November of 2007, the FASB informally granted a one year deferral for non-financial assets and liabilities. In February 2008, the FASB issued FSP 157-2 which formally delayed the effective date of FAS 157 to fiscal years beginning after Nov. 15, 2008. This FSP is applicable to non-financial assets and liabilities except for items that are required to be recognized or disclosed at fair value at least annually in the company's financial statements. As a result, the company adopted FAS 157 effective Jan. 1, 2008 for financial assets and liabilities. See **Note 13, Fair Value Measurements**.

Additionally, the FASB issued FSP 157-1 in February 2008 to exclude SFAS 13, *Accounting for Leases*, and related pronouncements addressing lease fair value measurements from the scope of FAS 157. Assets and liabilities assumed in a business combination are not covered under this scope exception. The effective date of this FSP coincides with the adoption of FAS 157.

The company does not believe applying FAS 157 to the remaining non-financial assets and liabilities effective Jan. 1, 2009 will be material to its results of operations, statement of position or cash flows.

3. Regulatory

As discussed in **Note 1**, Tampa Electric's and PGS's retail businesses are regulated by the FPSC. Tampa Electric is subject to regulation by the FERC under the Public Utility Holding Company Act of 2005 ("PUHCA 2005"). However, pursuant to a waiver granted in accordance with FERC's regulations, TECO Energy is not subject to certain of the accounting, record-keeping and reporting requirements prescribed by FERC's regulations under PUHCA 2005.

Base Rates—Tampa Electric and PGS

Tampa Electric's rates and allowed return on equity (ROE) range of 10.75% to 12.75%, with a midpoint of 11.75%, are in effect until such time as changes are occasioned by an agreement approved by the FPSC or other FPSC actions as a result of rate or other proceedings initiated by Tampa Electric, FPSC staff or other interested parties.

Tampa Electric had not sought a base rate increase since 1992. Since that last rate proceeding, it had earned within its allowed ROE range while adding more than 200,000 customers and making significant investments in facilities and infrastructure. These facilities include baseload, intermediate and peaking generating capacity additions to reliably serve the

growing customer base. Tampa Electric expects a continued high level of capital investment, and higher levels of non-fuel operations and maintenance expenditures. As a result of lower customer growth, lower energy sales growth, and ongoing high levels of capital investment, Tampa Electric's 13-month average regulatory ROE was 8.7% at the end of 2008.

Recognizing the significant decline in ROE, Tampa Electric filed for a \$228 million base rate increase in August 2008. The major factors in the filing included a request for an ROE mid-point of 12%, 55% equity in the capital structure, and a rate base of \$3.657 billion. The formal hearings before the FPSC were held in late January and the FPSC is scheduled to make its final decision on the requested increase in mid-March, with final rates effective in May 2009.

PGS' current rates, which became effective in January 2003, were agreed to in a settlement with all parties involved prior to a full rate proceeding, and a final FPSC order was granted on Dec. 17, 2002. PGS' authorized rates provide an allowed ROE range from 10.25% to 12.25% with an 11.25% midpoint.

At the end of 2007, PGS' 13-month average regulatory ROE was below the bottom of its allowed range as a result of higher operating costs, continued investment in the distribution system and higher costs associated with required safety requirements, such as transmission and distribution pipeline integrity management.

Recognizing the significant decline in ROE, PGS filed for a \$26.5 million base rate increase in August 2008. The major factors in the filing included a request for an ROE mid-point of 11.5%, 55% equity in the capital structure, and a rate base of \$564 million. The formal hearings before the FPSC are scheduled to be held in March and the FPSC is scheduled to make its final decision on the requested increase in May, with final rates effective in June 2009.

Cost Recovery—Tampa Electric and PGS

Tampa Electric's fuel, purchased power, conservation and certain environmental costs are recovered through levelized monthly charges established pursuant to the FPSC's cost recovery clauses. These charges, which are reset annually in an FPSC proceeding, are based on estimated costs of fuel, environmental compliance, conservation programs and purchased power and estimated customer usage for a specific recovery period, with a true-up adjustment to reflect the variance of actual costs from the projected costs. The FPSC may disallow recovery of any costs that it considers imprudently incurred.

In September 2008, Tampa Electric filed with the FPSC for approval of cost recovery rates for fuel and purchased power, capacity, environmental and conservation costs for the period January through December 2009. In November 2008, the FPSC approved Tampa Electric's requested rates. The rates include the cost for natural gas and coal expected in 2009, the net recovery of \$132.9 million of fuel and purchased power expenses, which were not collected in 2008 and underestimated in 2007, the net over-recovery of \$4.7 million of costs recovered through the ECRC for the 2007 and 2008 periods, and the operating cost for and a return on the capital invested in the third SCR project to enter service at the Big Bend Station as well as the operations and maintenance expense associated with the projects as required by the EPA Consent Decree and FDEP Consent Final Judgment. The rates also reflect an additional disallowance of \$3.0 million to settle all

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outstanding issues associated with the 2004 fuel transportation contract. Rates in 2009 also reflect a two-block fuel factor structure with a lower factor for the first 1,000 kilowatt-hours used each month. Accordingly, Tampa Electric's residential customer rate per 1,000 kilowatt-hours increased \$14.06 from \$114.38 in 2008 to \$128.44 in 2009.

The FPSC determined that it was appropriate for Tampa Electric to recover SCR operating costs through the ECRC as well as earn a return on its SCR investment installed on Big Bend Unit 4 and Big Bend Units 1-3 in October 2004 and May 2005, respectively, for NOx control in compliance with the environmental consent decree. The SCR for Big Bend Unit 4 entered service in May 2007 and cost recovery started in 2007. The SCR for Big Bend Unit 3 entered service in May 2008 and cost recovery started in 2008. The SCRs for Big Bend Units 2 and 1 are scheduled to enter service by May 1, 2009 and 2010, respectively. Cost recovery for the capital investment for each unit, which is dependent on filings made in the year each SCR enters service, is expected to start in 2009 and 2010, respectively.

PGS recovers the costs it pays for gas supply and interstate transportation for system supply through the purchased gas adjustment (PGA) clause. This charge is designed to recover the costs incurred by PGS for purchased gas, and for holding and using interstate pipeline capacity for the transportation of gas it delivers to its customers. These charges may be adjusted monthly based on a cap approved annually in an FPSC hearing. The cap is based on estimated costs of purchased gas and pipeline capacity, and estimated customer usage for a specific recovery period, with a true-up adjustment to reflect the variance of actual costs and usage from the projected charges for prior periods. In November 2008, the FPSC approved rates under PGS' PGA for the period January 2009 through December 2009 for the recovery of the costs of natural gas purchased for its distribution customers.

In addition to its base rates and purchased gas adjustment clause charges, PGS customers (except interruptible customers) also pay a per-term conservation charge for all gas. This charge is intended to permit PGS to recover its costs incurred in developing and implementing energy conservation programs, which are mandated by Florida law and approved and supervised by the FPSC. PGS is permitted to recover, on a dollar-for-dollar basis, prudently incurred expenditures made in connection with these programs if it demonstrates that the programs are cost effective for its ratepayers.

SO₂ Emission Allowances

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

An allowance authorizes a utility to emit one ton of SO₂ during a given year. The EPA allocates allowances to utilities based on mandated emissions reductions. Allowances may not be used for compliance prior to the calendar year for which they are allocated. At the end of each year, a utility must hold an amount of allowances at least equal to its annual emissions. Tampa Electric accounts for the allocated allowances using an inventory model with a zero basis, since they are granted to the company at no cost.

Allowances are fully marketable and, once allocated, may be bought, sold, traded or banked for use in current or future years. In addition, the EPA withholds a small percentage of the annual SO₂ allowances it allocates to utilities for auction sales. Any resulting auction proceeds are then forwarded to the respective utilities.

Over the years, Tampa Electric has acquired allowances through EPA allocations and has sold unneeded allowances based on compliance and allowances available. The SO₂ allowances unneeded and sold resulted from lower emissions at Tampa Electric brought about by environmental actions taken by the company under the Clean Air Act.

For the year ended Dec. 31, 2008, Tampa Electric received \$11.9 million in allowance proceeds, \$11.2 million resulting from the sale of approximately 119,000 allowances and EPA auction proceeds of \$0.7 million. In the year ended Dec. 31, 2007 Tampa Electric received \$90.5 million in allowance proceeds, \$89.7 million resulting from the sale of approximately 168,000 allowances and EPA auction proceeds of \$0.8 million. In the year ended Dec 31, 2006 Tampa Electric received \$44.8 million in allowance proceeds, \$43.4 million resulting from the sale of approximately 44,500 allowances and auction proceeds of \$1.4 million

Tampa Electric recognizes a gain at the time of sale, approximately 95% of which accrues to retail customers through the environmental cost recovery clause. These gains are reflected in Revenues on the Consolidated Statements of Income.

Other Items

Storm Damage Cost Recovery

Tampa Electric accrues \$4 million annually to a FERC-authorized and FPSC approved, self-insured storm damage reserve. This reserve was created after Florida's investor owned utilities (IOUs) were unable to obtain transmission and distribution insurance coverage due to destructive acts of nature. During 2008, \$1.6 million in net costs related to Tropical Storm Fay were charged to the reserve. Tampa Electric's storm reserve was \$22.7 million and \$20.3 million as of Dec. 31, 2008 and 2007, respectively.

Coal Transportation Contract

In September 2004, the FPSC voted to disallow a portion of the costs that Tampa Electric could recover from its customers for water transportation services under a five year transportation agreement ending Dec. 31, 2008. This agreement was with an affiliate prior to its sale in December 2007. The amounts disallowed, and excluded from the recovery under the fuel adjustment clause, were \$17.4 million, \$15.1 million and \$15.3 million for the years ended Dec. 31, 2008, 2007 and 2006, respectively. The 2008 amount includes \$3.0 million to settle a dispute arising in 2008 regarding the calculation of the disallowance over the entire five year period.

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Regulatory Assets and Liabilities

Tampa Electric and PGS maintain their accounts in accordance with recognized policies of the FPSC. In addition, Tampa Electric maintains its accounts in accordance with recognized policies prescribed or permitted by the FERC.

Tampa Electric and PGS apply the accounting treatment permitted by FAS 71. Areas of applicability include: deferral of revenues under approved regulatory agreements; revenue recognition resulting from cost recovery clauses that provide for monthly billing charges to reflect increases or decreases in fuel, purchased power, conservation and environmental costs; and the deferral of costs as regulatory assets to the period that the regulatory agency recognizes them when cost recovery is ordered over a period longer than a fiscal year. Details of the regulatory assets and liabilities as of Dec. 31, 2008 and 2007 are presented in the following table:

Regulatory Assets and Liabilities

<i>(millions)</i>	<i>Dec. 31, 2008</i>	<i>Dec. 31, 2007</i>
Regulatory assets:		
Regulatory tax asset ⁽¹⁾	\$ 65.1	\$ 62.5
Other:		
Cost recovery clauses	266.8	47.2
Post-retirement benefit asset	220.3	97.5
Deferred bond refinancing costs ⁽²⁾	21.7	25.5
Environmental remediation	10.8	11.4
Competitive rate adjustment	4.7	5.4
Other	8.5	4.7
Total other regulatory assets	532.8	191.7
Total regulatory assets	597.9	254.2
Less: Current portion	272.6	67.4
Long-term regulatory assets	\$ 325.3	\$ 186.8
Regulatory liabilities:		
Regulatory tax liability ⁽¹⁾	\$ 17.5	\$ 18.8
Other:		
Deferred allowance auction credits	—	0.1
Cost recovery clauses	3.4	18.9
Environmental remediation	10.6	11.4
Transmission and delivery storm reserve	22.7	20.3
Deferred gain on property sales ⁽³⁾	4.1	4.7
Accumulated reserve-cost of removal	551.2	543.5
Other	0.4	0.4
Total other regulatory liabilities	592.4	599.3
Total regulatory liabilities	609.9	618.1
Less: Current portion	21.7	35.4
Long-term regulatory liabilities	\$ 588.2	\$ 582.7

(1) Related to plant life and derivative positions.

(2) Amortized over the term of the related debt instrument.

(3) Amortized over a 5-year period with various ending dates.

All regulatory assets are being recovered through the regulatory process. The following table further details our regulatory assets and the related recovery periods:

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Regulatory assets

(millions) Dec. 31,

	2008	2007
Clause recoverable ⁽¹⁾	\$ 271.5	\$ 52.6
Components of rate base ⁽²⁾	227.7	101.7
Regulatory tax assets ⁽³⁾	65.1	62.5
Capital structure and other ⁽³⁾	33.6	37.4
Total	\$ 597.9	\$ 254.2

- (1) To be recovered through cost recovery clauses approved by the FPSC on a dollar-for-dollar basis in the next year. The increase between years is principally due to higher unrecovered fuel costs.
- (2) Primarily reflects allowed working capital, which is included in rate base and earns a rate of return as permitted by the FPSC.
- (3) "Regulatory tax assets" and "Capital structure and other" regulatory assets have a recoverable period longer than a fiscal year and are recognized over the period authorized by the regulatory agency. Also included are unamortized bond refinancing costs which are amortized over the life of the related debt instruments. See footnotes (1) and (2) in the prior table for additional information.

4. Income Tax Expense

Tampa Electric Company is included in the filing of a consolidated federal income tax return with TECO Energy and its affiliates. Tampa Electric Company's income tax expense is based upon a separate return computation. Tampa Electric Company's effective tax rates for the twelve months ended Dec. 31, 2008 and 2007 differ from the statutory rate principally due to state income taxes, amortization of investment tax credits and the domestic activity production deduction. The increase in the effective tax rate between the years is principally due to higher permanent differences including a decrease in the domestic activity production and lower investment tax credit.

The Internal Revenue Service (IRS) concluded its examination of federal income tax returns for the years 2007 during the year ended 2008. The U.S. federal statute of limitations remains open for the year 2008 and onward. Year 2008 is currently under examination by the IRS under the Compliance Assurance Program, a program in which TECO Energy is a participant. State jurisdictions have statutes of limitations generally ranging from 3 to 5 years from the filing of an income tax return. The state impact of any federal changes remains subject to examination by various states for a period of up to one year after formal notification to the states. Years still open to examination by tax authorities in major state jurisdictions include 2005 and onward.

Tampa Electric Company does not currently have any uncertain tax positions and does not anticipate that the total amount of unrecognized tax benefits will significantly increase or decrease within the next twelve months.

Income tax expense consists of the following components:

Income Tax Expense

(millions)	<u>Federal</u>	<u>State</u>	<u>Total</u>
2008			
Currently payable	\$ 18.8	\$ 5.5	\$ 24.3
Deferred	67.0	8.8	75.8
Amortization of investment tax credits	(0.9)	—	(0.9)
Total income tax expense	\$ 84.9	\$ 14.3	\$ 99.2
Included in other income, net			(1.4)
Included in operating expenses			\$ 97.8
2007			
Currently payable	\$ 128.5	\$ 21.2	\$ 149.7
Deferred	(39.2)	(6.4)	(45.6)
Amortization of investment tax credits	(2.5)	—	(2.5)
Total income tax expense	\$ 86.8	\$ 14.8	\$ 101.6
Included in other income, net			(1.8)
Included in operating expenses			\$ 99.8

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2006				
Currently payable	\$ 107.4	\$ 17.4	\$ 124.8	
Deferred	(20.3)	(2.9)	(23.2)	
Amortization of investment tax credits	(2.5)	—	(2.5)	
Total income tax expense	\$ 84.6	\$ 14.5	\$ 99.1	
Included in other income, net			(2.3)	
Included in operating expenses			\$ 96.8	

Deferred taxes result from temporary differences in the recognition of certain liabilities or assets for tax and financial reporting purposes. The principal components of Tampa Electric Company's deferred tax assets and liabilities recognized in the balance sheet are as follows:

Deferred Income Tax Assets and Liabilities

<i>(millions) As of Dec. 31,</i>	<u>2008</u>	<u>2007</u>
Deferred income tax assets⁽¹⁾		
Medical benefits	\$ 47.6	\$ 44.0
Insurance reserves	20.5	18.7
Investment tax credits	7.0	7.5
Hedging activities	4.3	3.2
Pension and post-retirement benefits	85.0	37.6
Other	10.7	27.3
Total deferred income tax assets	175.1	138.3
Deferred income tax liabilities⁽¹⁾		
Property related	(521.4)	(494.0)
Deferred fuel	(52.9)	(14.6)
Pension and post-retirement benefits	(85.0)	(37.5)
Total deferred income tax liabilities	(659.3)	(546.1)
Net deferred income tax liability	\$ (484.2)	\$ (407.8)

(1) Certain property related assets and liabilities have been netted.

Deferred income tax assets and liabilities above are included in the balance sheet as follows:

<i>(millions) As of Dec. 31,</i>	<u>2008</u>	<u>2007</u>
Current deferred tax liabilities	\$ (36.6)	\$ (0.3)
Non-current deferred tax liabilities	(447.6)	(407.5)
Total	\$ (484.2)	\$ (407.8)

The total income tax provisions differ from amounts computed by applying the federal statutory tax rate to income before income taxes for the following reasons:

Effective Income Tax Rate

<i>(millions)</i>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Net income	\$ 162.7	\$ 176.8	\$ 165.6
Total income tax provision	99.2	101.6	99.1
Income before income taxes	\$ 261.9	\$ 278.4	\$ 264.7
Income taxes on above at federal statutory rate of 35%	\$ 91.7	\$ 97.4	\$ 92.7
Increase (decrease) due to			

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State income tax, net of federal income tax	9.3	9.5	9.4
Equity portion of AFUDC	(2.2)	(1.5)	(1.0)
Domestic production deduction	—	(2.8)	(1.5)
Other	0.4	(1.0)	(0.5)
Total income tax provision	<u>\$ 99.2</u>	<u>\$ 101.6</u>	<u>\$ 99.1</u>
Provision for income taxes as a percent of income from continuing operations, before income taxes	37.9%	36.5%	37.4%
Consolidated Statements of Cash Flows			
Cash paid during the year for income taxes	<u>\$ 18.4</u>	<u>\$ 135.0</u>	<u>\$ 100.1</u>

5. Employee Postretirement Benefits

In September 2006, the FASB issued FAS No. 158, *Employer's Accounting for Defined Benefit Pension and Other Postretirement Plans, an amendment of FASB Statements No. 87, 88, 106 and 132(R)*. The company adopted FAS 158 on Dec. 31, 2006. This standard requires the recognition in the statement of financial position the over-funded or under-funded status of a defined benefit postretirement plan, measured as the difference between the fair value of plan assets and the projected benefit obligation (PBO) in the case of a defined benefit plan, or the accumulated postretirement benefit obligation (APBO) in the case of other postretirement benefit plans. As a result of the application of FAS 71 to the impacts of FAS 158, Tampa Electric Company increased both benefit liabilities and regulatory assets. This standard did not affect the results of operations.

Pension Benefits

Tampa Electric Company is a participant in the comprehensive retirement plans of TECO Energy, including a non-contributory defined benefit retirement plan which covers substantially all employees. Where appropriate and reasonably determinable, the portion of expenses, income, gains or losses allocable to Tampa Electric Company are presented. Otherwise, such amounts presented reflect the amount allocable to all participants of the TECO Energy retirement plans. Benefits are based on employees' age, years of service and final average earnings.

The Pension Protection Act of 2006 (PPA), became effective Jan. 1, 2008 and requires companies to, among other things, maintain certain defined minimum funding thresholds (or face plan benefit restrictions), pay higher premiums to the Pension Benefit Guaranty Corporation if they sponsor defined benefit plans, amend plan documents and provide additional plan disclosures in regulatory filings and to plan participants.

The Worker, Retiree, and Employer Recovery Act of 2008 (WRERA) was signed into law on Dec. 23, 2008. WRERA grants plan sponsors relief from certain funding requirements and benefit restrictions, and also provides some technical corrections to the PPA. There are two primary provisions that impact funding results for TECO Energy. First, for plans funded less than 100%, required shortfall contributions will be based on a percentage of the funding target until 2011, rather than the funding target of 100%. These percentages are 92%, 94% and 96% in 2008, 2009 and 2010, respectively. Second, one of the technical corrections, referred to as asset smoothing, allows the use of asset averaging subject to certain limitations in the determination of funding requirements. The Jan. 1, 2009 estimate assumes adoption of the asset smoothing methodology under WRERA and includes an additional 2008 plan year contribution expected to be made in 2009.

For the year ended Dec. 31, 2008, TECO Energy's pension plan experienced actual negative asset returns of approximately 22%. These negative returns during 2008 were a primary driver in causing significant actuarial losses for the year ended Dec. 31, 2008. The qualified pension plan's actuarial value of assets, including credit balance, was 105.6% of the PPA funded target as of Jan. 1, 2008 and is estimated at 90% of the PPA funded target as of Jan. 1, 2009.

Amounts disclosed for pension benefits also include the unfunded obligations for the supplemental executive retirement plans. These are non-qualified, non-contributory defined benefit retirement plans available to certain members of senior management. In 2008, Tampa Electric Company made a contribution of \$1.0 million to these plans.

Reconciliations of the funded status and the accrued pension liability and components of net pension expense for TECO Energy, Inc. are presented below.

TECO Energy Consolidated

Obligations and Funded Status

(millions)	Pension Benefits	
	2008	2007
Change in benefit obligation		
Net benefit obligation at prior measurement date ⁽¹⁾	\$ 557.2	\$ 569.9
Effect of eliminating early measurement date	4.8	n/a
Service cost	15.4	16.0
Interest cost	31.9	33.0
Plan participants' contributions	—	—
Actuarial (gain) loss	3.3	(21.9)

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Plan amendments	—	0.3
Curtailment	—	(6.1)
Special termination benefits	—	0.6
Gross benefits paid	(54.5)	(34.6)
Settlements	(2.7)	—
Federal subsidy on benefits paid	n/a	n/a
Net benefit obligation at measurement date ⁽¹⁾	<u>\$ 555.4</u>	<u>\$ 557.2</u>
Change in plan assets		
Fair value of plan assets at prior measurement date	\$ 492.7	\$ 435.2
Effect of eliminating early measurement date	28.4	n/a
Actual return on plan assets ⁽²⁾	(119.1)	56.6
Employer contributions	15.9	35.5
Plan participants' contributions	—	—
Settlement	(2.7)	—
Gross benefits paid	(54.5)	(34.6)
Fair value of plan assets at measurement date ⁽¹⁾	<u>\$ 360.7</u>	<u>\$ 492.7</u>
Funded status		
Fair value of plan assets ⁽³⁾	\$ 360.7	\$ 492.7
Benefit obligation (PBO)	555.4	557.2
Funded status at measurement date	(194.7)	(64.5)
Net contributions after measurement date	—	26.1
Unrecognized net actuarial loss	237.2	81.9
Unrecognized prior service (benefit) cost	(2.7)	(3.2)
Unrecognized net transition (asset) obligation	—	—
Accrued liability at end of year	<u>\$ 39.8</u>	<u>\$ 40.3</u>
Amounts Recognized in Balance Sheet		
Long-term regulatory assets	\$ 186.3	\$ 57.2
Accrued benefit costs and other current liabilities	(1.8)	(4.5)
Deferred credits and other liabilities	(193.0)	(34.0)
Accumulated other comprehensive (income) loss pretax	48.3	21.6
Net amount recognized at end of year	<u>\$ 39.8</u>	<u>\$ 40.3</u>

- (1) The measurement dates were Dec. 31, 2008 and Sep. 30, 2007. In accordance with FAS 158, the company moved to a year-end measurement date effective Dec. 31, 2008 under the 15-month transition approach.
- (2) The actual return on plan assets differed from expectations due to the general market decline.
- (3) The Market Related Value (MRV) of plan assets is used as the basis for calculating the expected return on plan assets (EROA) component of periodic pension expense. MRV reflects the fair value of plan assets adjusted for experience gains and losses (i.e. the differences between actual investment returns and expected returns) spread over five years.

Tampa Electric Company

Amounts recognized in balance sheet (millions)	Pension Benefits	
	2008	2007
Long-term regulatory assets	\$ 186.3	\$ 57.2
Accrued benefit costs and other current liabilities	(1.1)	(1.0)
Deferred credits and other liabilities	(152.0)	(22.8)
Net amount recognized at end of year	<u>\$ 33.2</u>	<u>\$ 33.4</u>

The accumulated benefit obligation for all defined benefit pension plans was \$504.9 million at Dec. 31, 2008 and \$493.0 million at Sep. 30, 2007 (the

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measurement dates), respectively.

Assumptions used to determine benefit obligations at Dec. 31 for 2008 and Sep. 30 for 2007:

	Pension Benefits	
	2008	2007
Discount rate	6.05%	6.20%
Rate of compensation increase	4.25%	4.25%

Components of TECO Energy consolidated Net Periodic Benefit Cost

Net periodic benefit cost: (millions)	Pension Benefits		
	2008 (1)	2007 (2)	2006 (2)
Service cost	\$ 15.4	\$ 16.0	\$ 15.8
Interest cost	31.9	33.0	30.7
Expected return on plan assets	(39.0)	(36.3)	(35.7)
Amortization of:			
Actuarial loss	4.0	9.1	8.8
Prior service (benefit) cost	(0.4)	(0.5)	(0.5)
Transition (asset) obligation	—	—	—
Curtailment (gain) loss	—	(0.4)	—
Settlement (gain) loss	0.9	—	—
Net periodic benefit cost	<u>\$ 12.8</u>	<u>\$ 20.9</u>	<u>\$ 19.1</u>

- (1) Benefit Cost was measured for the twelve months ended Dec. 31, 2008. The company elected a 15-month transition approach allowed by FAS 158 to move from an early measurement date of Sep. 30, 2007 to a year end measurement date of Dec. 31, 2008. In connection with this election, TECO Energy recorded after-tax charges to Retained Earnings of \$2.2 million for Pensions in the fourth quarter of 2008; Tampa Electric's portion was \$1.3 million.
- (2) Benefit Cost was measured for the twelve months ended Sep. 30.

In addition to the costs shown above, \$0.6 million of special termination benefit costs were recognized in 2007. Tampa Electric Company's portion of the net periodic benefit costs was \$8.4 million, \$14.1 million and \$13.6 million for 2008, 2007 and 2006, respectively.

The estimated net loss and prior service net (benefits) for the defined benefit pension plans that will be amortized by Tampa Electric Company from regulatory assets into net periodic benefit cost over the next fiscal year total \$5.3 million.

Assumptions used to determine net periodic benefit cost for years ended Dec. 31,

	Pension Benefits		
	2008	2007	2006
Discount rate	6.20%	5.85%	5.50%
Expected long-term return on plan assets	8.25%	8.25%	8.50%
Rate of compensation increase	4.25%	4.00%	3.75%

The discount rate assumption was based on a cash flow matching technique developed by our outside actuaries and a review of current economic conditions. This technique matches the yields from high-quality (Aa-graded, non-callable) corporate bonds to the company's projected cash flows for the pension plan to develop a present value that is converted to a discount rate.

The expected return on assets assumption was based on expectations of long-term inflation, real growth in the economy, fixed income spreads, and equity premiums consistent with our portfolio, with provision for active management and expenses paid.

The compensation increase assumption was based on the same underlying expectation of long-term inflation together with assumptions regarding real growth in wages and company-specific merit and promotion increases.

Asset Allocation

Pension plan assets (plan assets) are invested in a mix of equity and fixed income securities. The company's investment objective is to obtain above-average

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returns while minimizing volatility of expected returns over the long term. The target equities/fixed income mix is designed to meet investment objectives. The company's strategy is to hire proven managers and allocate assets to reflect a mix of investment styles, emphasize preservation of principal to minimize the impact of declining markets, and stay fully invested except for cash to meet benefit payment obligations and plan expenses.

Pension Plan Assets Asset Category	Target Allocation	Actual Allocation, End of Year	
		2008	2007
Equity securities	55-65%	56%	64%
Fixed income securities	35-45%	44%	36%
Total		100%	100%

The company reviews the plan's asset allocation periodically and re-balances the investment mix to maximize asset returns, optimize the matching of investment yields with the plan's expected benefit obligations, and minimize pension cost.

Contributions

TECO Energy's policy is to fund the qualified pension plan at or above amounts determined by its actuaries to meet ERISA guidelines for minimum annual contributions and minimize PBGC premiums paid by the plan. TECO Energy contributed \$11.7 million to this plan in 2008 and \$30.0 million in 2007, which met the minimum funding requirements for both 2008 and 2007. Tampa Electric's portion of the contribution made to this non-contributory defined benefit plan in 2008 was \$9.5 million.

TECO Energy expects to make an \$11 million contribution to the qualified pension plan in 2009 and estimates annual minimum contributions to range from \$25 - \$40 million per year in 2010 to 2013 based on current assumptions. Tampa Electric's portion of the contribution to the qualified pension plan to be made in 2009 is estimated at \$8.8 million.

Other Postretirement Benefits

TECO Energy and its subsidiaries currently provide certain postretirement health care and life insurance benefits for substantially all employees retiring after age 50 meeting certain service requirements. Tampa Electric Company's contribution toward health care coverage for most employees who retired after the age of 55 between Jan. 1, 1990 and Jun. 30, 2001 is limited to a defined dollar benefit based on service. The company contribution toward pre-65 and post-65 health care coverage for most employees retiring on or after Jul. 1, 2001 is limited to a defined dollar benefit based on an age and service schedule. In 2009, the company expects to make a contribution of about \$9.6 million to this program. Postretirement benefit levels are substantially unrelated to salary. The company reserves the right to terminate or modify the plans in whole or in part at any time.

In 2003, the Medicare Prescription Drug, Improvement and Modernization Act of 2003 (the MMA) was signed into law. Beginning in 2006, the new law added prescription drug coverage to Medicare, with a 28% tax-free subsidy to encourage employers to retain their prescription drug programs for retirees, along with other key provisions. TECO Energy's current retiree medical program for those eligible for Medicare (generally over age 65) includes coverage for prescription drugs. The company has determined that prescription drug benefits available to certain Medicare-eligible participants under its defined-dollar-benefit postretirement health care plan are at least "actuarially equivalent" to the standard drug benefits to be offered under Medicare Part D.

In 2004, the FASB issued FSP 106-2, *Accounting and Disclosure Requirements Related to the Medicare Prescription Drug, Improvement and Modernization Act of 2003* (FSP 106-2). The guidance in FSP 106-2 requires (a) that the effects of the federal subsidy be considered an actuarial gain and recognized in the same manner as other actuarial gains and losses and (b) certain disclosures for employers that sponsor postretirement health care plans that provide prescription drug benefits. TECO Energy and its subsidiaries adopted FSP 106-2 retroactive for the second quarter of 2004.

The company received subsidy payments under Part D for the 2006 and 2007 plan years. Its 2008 Part D subsidy application with the Centers for Medicare and Medicaid Services (CMS) was approved in February 2009 and the company expects to receive the payment later this year.

The following charts summarize the balance sheet and income statement impacts for Tampa Electric Company, as well as the benefit obligations, assets and funded status.

Obligations and Funded Status-Other Postretirement Benefits

(millions)	2008	2007
Change in benefit obligation		
Net benefit obligation at prior measurement date ⁽¹⁾	\$ 143.2	\$ 145.6
Effect of eliminating early measurement date	0.5	n/a
Service cost	2.2	2.3
Interest cost	8.7	8.3

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Plan participants' contributions	2.7	2.6
Actuarial (gain) loss	(3.1)	(3.4)
Curtailment	—	(1.5)
Gross benefits paid	(10.5)	(11.5)
Federal subsidy on benefits paid	0.7	0.8
Net benefit obligation at measurement date⁽¹⁾	\$ 144.4	\$ 143.2
Change in plan assets		
Employer contributions	\$ 7.8	\$ 8.9
Plan participants' contributions	2.7	2.6
Gross benefits paid	(10.5)	(11.5)
Fair value of plan assets at measurement date ⁽¹⁾	\$ —	\$ —
Funded status		
Fair value of plan assets	\$ —	\$ —
Benefit obligation (APBO)	144.4	143.2
Funded status at measurement date ⁽¹⁾	(144.4)	(143.2)
Net contributions after measurement date	—	2.2
Unrecognized net actuarial loss	18.4	20.9
Unrecognized prior service (benefit) cost	8.7	10.3
Unrecognized net transition (asset) obligation	6.9	9.1
Accrued liability at end of year	\$ (110.4)	\$ (100.7)
Amounts Recognized in Balance Sheet		
Long-term regulatory assets	\$ 34.0	\$ 40.3
Current liabilities	(10.1)	(10.2)
Non-current liabilities	(134.3)	(130.8)
Accumulated other comprehensive income	n/a	n/a
Net amount recognized at end of year	\$ (110.4)	\$ (100.7)

(1) The measurement dates were Dec. 31, 2008 and Sep. 30, 2007.

Assumptions used to determine benefit obligations at Dec. 31 for 2008 and Sep. 30 for 2007:

	Other Benefits	
	2008	2007
Discount rate	6.05%	6.20%
Rate of compensation increase	4.25%	4.25%
Healthcare cost trend rate		
Initial rate	8.50%	9.25%
Ultimate rate	5.00%	5.25%
Year rate reaches ultimate	2015	2015

A one-percentage-point change in assumed health care cost trend rates would have the following effect on the benefit obligation:

(millions)	1% Increase	1% Decrease
Effect on postretirement benefit obligation	\$ 3.1	\$ (2.6)

The estimated prior service cost and transition obligation for the other postretirement benefit plans that will be amortized at Tampa Electric Company from regulatory assets into net periodic benefit cost over the next fiscal year is \$2.8 million.

Components of Net Periodic Other Postretirement Benefit Cost

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Net periodic benefit cost (millions):	2008 ⁽¹⁾	2007 ⁽²⁾	2006 ⁽²⁾
Service cost	\$ 2.2	\$ 2.3	\$ 2.3
Interest cost	8.7	8.3	7.7
Amortization of:			
Actuarial loss	—	—	0.4
Prior service (benefit) cost	1.2	1.7	1.7
Transition (asset) obligation	1.8	2.2	2.1
Net periodic benefit cost	<u>\$ 13.9</u>	<u>\$ 14.5</u>	<u>\$ 14.2</u>

- (1) Benefit Cost was measured for the twelve months ended Dec. 31, 2008. The company elected a 15-month transition approach allowed by FAS 158 to move from an early measurement date of Sep. 30, 2007 to a year end measurement date of Dec. 31, 2008. In connection with this election, the company recorded after-tax charges to Retained Earnings of \$2.1 million for Other Postretirement Benefits in the fourth quarter of 2008.
- (2) Benefit Cost was measured for the twelve months ended Sep. 30.

Assumptions used to determine net periodic benefit cost for years ended Dec. 31,

	Other Benefits		
	2008	2007	2006
Discount rate	6.20%	5.85%	5.50%
Expected long-term return on plan assets	n/a	n/a	n/a
Rate of compensation increase	4.25%	4.00%	3.75%
Healthcare cost trend rate			
Initial rate	9.25%	9.50%	9.50%
Ultimate rate	5.25%	5.25%	5.00%
Year rate reaches ultimate	2015	2015	2013

The discount rate assumption was based on a cash flow matching technique developed by our outside actuaries and a review of current economic conditions. This technique matches the yields from high-quality (Aa-graded, non-callable) corporate bonds to the company's projected cash flows for the benefit plans to develop a present value that is converted to a discount rate.

The compensation increase assumption was based on the same underlying expectation of long-term inflation together with assumptions regarding real growth in wages and company-specific merit and promotion increases.

A one-percentage-point change in assumed health care cost trend rates would have the following effects:

(millions)	1% Increase	1% Decrease
Effect on periodic cost	\$ 0.2	\$ (0.2)

Other Postretirement Benefit Plan Assets

There are no assets associated with Tampa Electric Company's other postretirement benefits plan.

Benefit Payments

Information about TECO Energy's expected benefit payments for the pension and postretirement benefit plans follows:

**Expected Benefit Payments - TECO Energy Consolidated
(including projected service and net of employee contributions)**

	Pension Benefits	Other Postretirement Benefits	
		Gross	Expected Federal Subsidy
Expected benefit payments (millions):			
2009	\$ 44.8	\$ 13.4	\$ (1.1)
2010	\$ 46.3	\$ 14.3	\$ (1.2)

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2011	\$ 47.6	\$ 15.1	\$ (1.4)
2012	\$ 48.7	\$ 15.5	\$ (1.5)
2013	\$ 49.8	\$ 15.6	\$ (1.7)
2014-2018	\$ 269.2	\$ 78.2	\$ (10.3)

Defined Contribution Plan

The company has a defined contribution savings plan covering substantially all employees of TECO Energy and its subsidiaries (the Employers) that enables participants to save a portion of their compensation up to the limits allowed by IRS guidelines. The company and its subsidiaries match up to 6% of the participant's payroll savings deductions. Effective July 2004, employer matching contributions were 30% of eligible participant contributions with additional incentive match of up to 70% of eligible participant contributions based on the achievement of certain operating company financial goals. In April 2007, the employer matching contributions were changed to 50% of eligible participant contributions with an additional incentive match of up to 50%. For the years ended Dec. 31, 2008, 2007 and 2006, Tampa Electric Company recognized expense totaling \$5.1 million, \$5.8 million and \$4.5 million, respectively, related to the matching contributions made to this plan.

6. Short-Term Debt

At Dec. 31, 2008 and 2007, the following credit facilities and related borrowings existed:

Credit Facilities

(millions)	Dec. 31, 2008			Dec. 31, 2007		
	Credit	Borrowings	Letters of Credit Outstanding	Credit	Borrowings	Letters of Credit Outstanding
Recourse:						
Tampa Electric Company:						
5-year facility	\$ 325.0	\$ —	\$ 1.4	\$ 325.0	\$ —	\$ —
1-year accounts receivable facility	150.0	29.0	—	150.0	25.0	—
Total	\$ 475.0	\$ 29.0	\$ 1.4	\$ 475.0	\$ 25.0	\$ —

(1) Borrowings outstanding are reported as notes payable.

These credit facilities require commitment fees ranging from 9.0 – 125.0 basis points. The weighted average interest rate on outstanding notes payable at Dec. 31, 2008 and 2007 was 2.13% and 4.76%, respectively.

Tampa Electric Company Accounts Receivable Facility

On Dec. 18, 2008, Tampa Electric Company and TEC Receivables Corp. (TRC), a wholly-owned subsidiary of Tampa Electric Company, amended their \$150 million accounts receivable collateralized borrowing facility, entering into Amendment No. 6 to the Loan and Servicing Agreement with certain lenders named therein and Citicorp North America, Inc. as Program Agent. The amendment (i) extends the maturity date to Dec. 17, 2009, (ii) provides that TRC will continue to pay program and liquidity fees based on Tampa Electric Company's credit ratings, which pursuant to the amendment, will total 175 basis points at Tampa Electric Company's current ratings, (iii) provides that the interest rates on the borrowings will be based on prevailing asset-backed commercial paper rates, unless such rates are not available from conduit lenders, or under certain circumstances upon a change of accounting rules applicable to the lenders, in which case the rates will be at an interest rate equal to, at Tampa Electric Company's option, either Citibank's prime rate (or the federal funds rate plus 50 basis points, if higher) or a rate based on the London interbank offer rate (if available) plus a margin and (iv) makes other technical changes.

7. Common Stock

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

(millions, except shares)	Common Stock		Issue Expense	Total
	Shares	Amount		
Balance Dec. 31, 2008 ⁽¹⁾	10	\$ 1,802.4	\$ —	\$ 1,802.4
Balance Dec. 31, 2007 ⁽¹⁾	10	\$ 1,510.4	\$ —	\$ 1,510.4

(1) TECO Energy, Inc. made equity contributions to Tampa Electric of \$292.0 million and \$81.8 million in 2008 and 2007, respectively, to support capital needs

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associated with generation expansion and environmental projects.

8. Commitments and Contingencies

Legal Contingencies

From time to time, Tampa Electric Company is involved in various other legal, tax and regulatory proceedings before various courts, regulatory commissions and governmental agencies in the ordinary course of its business. Where appropriate, accruals are made in accordance with FAS No. 5, *Accounting for Contingencies*, to provide for matters that are probable of resulting in an estimable, material loss. While the outcome of such proceedings is uncertain, management does not believe that their ultimate resolution will have a material adverse effect on the company's results of operations or financial condition.

Superfund and Former Manufactured Gas Plant Sites

Tampa Electric Company, through its Tampa Electric and Peoples Gas divisions, is a potentially responsible party (PRP) for certain superfund sites and, through its Peoples Gas division, for certain former manufactured gas plant sites. While the joint and several liability associated with these sites presents the potential for significant response costs, as of Dec. 31, 2008, Tampa Electric Company has estimated its ultimate financial liability to be approximately \$10.7 million, and this amount has been accrued in the company's financial statements. The environmental remediation costs associated with these sites, which are expected to be paid over many years, are not expected to have a significant impact on customer prices.

The estimated amounts represent only the estimated portion of the cleanup costs attributable to Tampa Electric Company. The estimates to perform the work are based on actual estimates obtained from contractors, or Tampa Electric Company's experience with similar work adjusted for site specific conditions and agreements with the respective governmental agencies. The estimates are made in current dollars, are not discounted and do not assume any insurance recoveries.

Allocation of the responsibility for remediation costs among Tampa Electric Company and other PRPs is based on each party's relative ownership interest in or usage of a site. Accordingly, Tampa Electric Company's share of remediation costs varies with each site. In virtually all instances where other PRPs are involved, those PRPs are considered creditworthy.

Factors that could impact these estimates include the ability of other PRPs to pay their pro-rata portion of the cleanup costs, additional testing and investigation which could expand the scope of the cleanup activities, additional liability that might arise from the cleanup activities themselves or changes in laws or regulations that could require additional remediation. These costs are recoverable through customer rates established in subsequent base rate proceedings.

Long-Term Commitments

Tampa Electric Company has commitments under long-term leases, primarily for building space, capacity payments, office equipment and heavy equipment. Total rental expense included in the Consolidated Statements of Income for the years ended Dec. 31, 2008, 2007 and 2006 was \$2.0 million, \$1.9 million and \$4.2 million, respectively.

The following table is a schedule of future minimum lease payments at Dec. 31, 2008 for all leases with non-cancelable lease terms in excess of one year:

Future Minimum Lease Payments

(millions)	<u>Capacity Payments (1)</u>	<u>Operating</u>	<u>Total</u>
Year ended Dec. 31:			
2009	\$ 8.4	\$ 2.2	\$ 10.6
2010	8.6	2.1	10.7
2011	8.8	2.0	10.8
2012	8.9	2.1	11.0
2013	9.1	2.0	11.1
Thereafter	<u>48.5</u>	<u>22.9</u>	<u>71.4</u>
Total future minimum lease payments	<u>\$ 92.3</u>	<u>\$ 33.3</u>	<u>\$ 125.6</u>

(1) This schedule includes the fixed capacity payments required under a capacity and tolling agreement of Tampa Electric which commenced Jan. 1, 2009. In accordance with the provisions of EITF 01-08, *Determining Whether an Arrangement Contains a Lease*, the company evaluated the agreement and concluded based on the criteria that the agreement met the lease definition. Prudently incurred capacity payments are recoverable under an FPSC-approved cost recovery clause (See Note 3).

Guarantees and Letters of Credit

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On Jan. 1, 2003, Tampa Electric Company adopted the prospective initial measurement provisions for certain types of guarantees, in accordance with FASB Interpretation No. (FIN) 45, *Guarantor's Accounting and Disclosure Requirements for Guarantees, Including Indirect Guarantees of Indebtedness of Others (an interpretation of FASB Statements No. 5, 57, and 107 and rescission of FASB Interpretation No. 34)*. Upon issuance or modification of a guarantee after Jan. 1, 2003, Tampa Electric Company must determine if the obligation is subject to either or both of the following:

- Initial recognition and initial measurement of a liability; and/or
- Disclosure of specific details of the guarantee.

Generally, guarantees of the performance of a third party or guarantees that are based on an underlying (where such a guarantee is not a derivative subject to FAS 133) are likely to be subject to the recognition and measurement, as well as the disclosure provisions, of FIN 45. Such guarantees must initially be recorded at fair value, as determined in accordance with the interpretation.

Alternatively, guarantees between and on behalf of entities under common control or that are similar to product warranties are subject only to the disclosure provisions of the interpretation. The company must disclose information as to the term of the guarantee and the maximum potential amount of future gross payments (undiscounted) under the guarantee, even if the likelihood of a claim is remote. At Dec. 31, 2008, TECO Energy had provided a \$20.0 million fuel purchase guarantee and a \$0.3 million letter of credit on behalf of Tampa Electric Company.

At Dec. 31, 2008, Tampa Electric Company was not obligated under guarantees, but had \$1.4 million of letters of credit outstanding.

Letters of Credit - Tampa Electric Company

(millions) Letters of Credit for the Benefit of:	After (1)			Total	Liabilities
	2009	2010-2013	2013		
Tampa Electric					
Letters of credit	\$ —	\$ —	\$ 1.4	\$ 1.4	\$ —
Total	\$ —	\$ —	\$ 1.4	\$ 1.4	\$ —

(1) These guarantees renew annually and are shown on the basis that they will continue to renew beyond 2013.

Financial Covenants

In order to utilize its bank credit facilities, Tampa Electric Company must meet certain financial tests as defined in the applicable agreements. In addition, Tampa Electric Company has certain restrictive covenants in specific agreements and debt instruments. At Dec. 31, 2008, Tampa Electric Company was in compliance with required financial covenants.

9. Related Party Transactions

In January 2006, Tampa Electric purchased two 150-megawatt combustion turbines and other ancillary equipment from TPS McAdams for \$20.6 million. This has been included in capital expenditures on the Tampa Electric Company **Consolidated Statements of Cash Flows** for the period ended Dec. 31, 2006.

In October 2003, Tampa Electric signed a five-year contract renewal with an affiliate company, TECO Transport, for integrated waterborne fuel transportation services effective Jan. 1, 2004. The contract called for inland river and ocean transportation along with river terminal storage and blending services for up to 5.5 million tons of coal annually through 2008. In December 2007, TECO Energy sold TECO Transport to an unaffiliated party.

A summary of activities between Tampa Electric Company and its affiliates follows:

Net transactions with affiliates:

(millions)	2008	2007	2006
Fuel and interchange related, net ⁽²⁾	\$ —	\$ 93.2	\$ 103.1
Administrative and general, net	\$ 21.0	\$ 19.6	\$ 14.5

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

(millions)	2008	2007
Accounts receivable ⁽¹⁾	\$ 1.5	\$ 0.7
Accounts payable ⁽¹⁾	\$ 6.9	\$ 5.5

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- (1) Accounts receivable and accounts payable were incurred in the ordinary course of business and do not bear interest.
(2) Amounts related to the transportation, transfer and storage of coal by TECO Transport.

10. Segment Information

Tampa Electric Company is a public utility operating within the state of Florida. Through its Tampa Electric division, it is engaged in the generation, purchase, transmission, distribution and sale of electric energy to more than 667,000 customers in West Central Florida. Its Peoples Gas System division is engaged in the purchase, distribution and marketing of natural gas for more than 335,000 residential, commercial, industrial and electric power generation customers in the state of Florida.

Segment Information

(millions)	Tampa	Peoples	Other &	Tampa Electric Company
2008				
Revenues—outsiders	\$ 2,089.8	\$ 688.4	\$ —	\$ 2,778.2
Revenues—affiliates	1.4	—	(0.5)	0.9
Total revenues	2,091.2	688.4	(0.5)	2,779.1
Depreciation and amortization	185.6	41.9	—	227.5
Total interest charges	114.7	18.2	(0.2)	132.7
Provision for taxes	81.9	17.3	—	99.2
Net income	\$ 135.6	\$ 27.1	\$ —	\$ 162.7
Total assets	5,294.7	823.4	(9.5)	6,108.6
Capital expenditures	\$ 479.7	\$ 69.0	\$ —	\$ 548.7
2007				
Revenues—outsiders	\$ 2,186.6	\$ 599.7	\$ —	\$ 2,786.3
Revenues—affiliates	1.8	—	(0.6)	1.2
Total revenues	2,188.4	599.7	(0.6)	2,787.5
Depreciation and amortization	178.6	40.1	—	218.7
Total interest charges	112.2	17.1	(0.1)	129.2
Provision for taxes	85.2	16.4	—	101.6
Net income	\$ 150.3	\$ 26.5	\$ —	\$ 176.8
Total assets	4,672.5	754.3	(7.5)	5,419.3
Capital expenditures	\$ 373.8	\$ 49.2	\$ —	\$ 423.0
2006				
Revenues—outsiders	\$ 2,082.7	\$ 577.6	\$ —	\$ 2,660.3
Revenues—affiliates	2.2	—	(0.6)	1.6
Total revenues	2,084.9	577.6	(0.6)	2,661.9
Depreciation and amortization	186.3	36.5	—	222.8
Total interest charges	107.4	15.2	—	122.6
Provision for taxes	80.3	18.8	—	99.1
Net income	\$ 135.9	\$ 29.7	\$ —	\$ 165.6
Total assets	4,620.7	748.9	(4.5)	5,365.1
Capital expenditures	\$ 366.4	\$ 54.0	\$ —	\$ 420.4

11. Asset Retirement Obligations

Tampa Electric Company accounts for asset retirement obligations under FAS 143, *Accounting for Asset Retirement Obligations*. An asset retirement obligation (ARO) for a long-lived asset is recognized at fair value at inception of the obligation if there is a legal obligation under an existing or enacted law or statute, a written or oral contract, or by legal construction under the doctrine of promissory estoppel. Retirement obligations are recognized only if the legal obligation exists in connection with or as a result of the permanent retirement, abandonment or sale of a long-lived asset.

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When the liability is initially recorded, the carrying amount of the related long-lived asset is correspondingly increased. Over time, the liability is accreted to its estimated future value. The corresponding amount capitalized at inception is depreciated over the remaining useful life of the asset. The liability must be revalued each period based on current market prices.

For the years ended Dec. 31, 2008, 2007 and 2006, accretion expense was immaterial. For the year ended Dec. 31, 2008, increased cost of removal of materials used in the generation and transmission of electricity resulted in a \$2.9 million estimated cash flow revision at Tampa Electric Company.

Reconciliation of beginning and ending carrying amount of asset retirement obligations:

(millions)	Dec. 31,	
	2008	2007
Beginning Balance	\$ 27.1	\$ 26.5
Revisions to estimated cash flows	2.9	—
Other (1)	—	0.6
Ending Balance	<u>\$ 30.0</u>	<u>\$ 27.1</u>

(1) Accretion recorded as a deferred regulatory asset.

As regulated utilities, Tampa Electric and PGS must file depreciation and dismantlement studies periodically and receive approval from the FPSC before implementing new depreciation rates. Included in approved depreciation rates is either an implicit net salvage factor or a cost of removal factor, expressed as a percentage. The net salvage factor is principally comprised of two components—a salvage factor and a cost of removal or dismantlement factor. Tampa Electric Company uses current cost of removal or dismantlement factors as part of the estimation method to approximate the amount of cost of removal in accumulated depreciation.

12. Derivatives and Hedging

Tampa Electric Company enters into futures, forwards, swaps and option contracts to limit the exposure to interest rate changes for future debt issuance and price fluctuations for physical purchases and sales of natural gas in the course of normal operations. Tampa Electric Company uses derivatives only to reduce normal operating and market risks, not for speculative purposes. Tampa Electric Company's primary objective is to reduce the impact of market price volatility on ratepayers, and uses derivative instruments primarily to optimize the value of physical assets, including generation capacity and natural gas delivery. The risk management policies adopted by the company provide a framework through which management monitors various risk exposures. Daily and periodic reporting of positions and other relevant metrics are performed by a centralized risk management group which is independent of all operating companies.

Tampa Electric Company applies the provisions of FAS 133, *Accounting for Derivative Instruments and Hedging Activities, as amended by FAS 138, Accounting for Certain Derivative Instruments and Certain Hedging Activity* and FAS 149, *Amendment on Statement 133 on Derivative Instruments and Hedging Activities*. These standards require companies to recognize derivatives as either assets or liabilities in the financial statements, to measure those instruments at fair value, and to reflect the changes in the fair value of those instruments as either components of other comprehensive income (OCI) or in net income, depending on the designation of those instruments. The changes in fair value that are recorded in OCI are not immediately recognized in current net income. As the underlying hedged transaction matures or the physical commodity is delivered, the deferred gain or loss on the related hedging instrument must be reclassified from OCI to earnings based on its value at the time of its reclassification. For effective hedge transactions, the amount reclassified from OCI to earnings is offset in net income by the amount paid or received on the underlying physical transaction. Additionally, amounts deferred in OCI related to an effective designated cash flow hedge must be reclassified to current earnings if the anticipated hedged transaction is no longer probable of occurring.

At Dec. 31, 2008 and Dec. 31, 2007, Tampa Electric Company and its affiliates had derivative assets (current and non-current) totaling \$0.1 million and \$2.2 million, respectively, and liabilities (current and non-current) totaling \$134.2 million and \$26.1 million, respectively. At Dec. 31, 2008, all assets and liabilities were related to natural gas swaps. At Dec. 31, 2007, \$8.2 million of liabilities were related to interest rate swaps. The remaining \$2.2 million of assets and \$17.9 million in liabilities were related to natural gas swaps.

As a result of applying the provisions of FAS 71 in accordance with the FPSC, the changes in value of natural gas derivatives of Tampa Electric and PGS are recorded as regulatory assets or liabilities to reflect the impact of the fuel recovery clause on the risks of hedging activities. (See **Note 3**). Based on the fair value of cash flow hedges at Dec. 31, 2008, net pretax losses of \$119.4 million are expected to be reclassified from regulatory assets or liabilities to the Consolidated Statement of Income within the next twelve months. Tampa Electric Company does not currently have any cash flow hedges for transactions forecasted to take place in periods subsequent to 2010.

13. Fair Value

In September 2006, the FASB issued SFAS No. 157, *Fair Value Measurements* (FAS 157). FAS 157 defines fair value, establishes a framework for measuring fair value under generally accepted accounting principles, and expands disclosures about fair value measurements. FAS 157 emphasizes that fair value is a

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market-based measurement, not an entity-specific

measurement, and states that a fair value measurement should be determined based on the assumptions that market participants would use in pricing the asset or liability. FAS 157 applies under other accounting pronouncements that require or permit fair value measurements.

FAS 157, among other things, requires the company to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. It also requires recognition of trade-date gains related to certain derivative transactions whose fair value has been determined using unobservable market inputs. This guidance supersedes the guidance in Emerging Issues Task Force Issue No. 02-3, *Issues Involved in Accounting for Derivative Contracts Held for Trading Purposes and Contracts Involved in Energy Trading and Risk Management Activities* (EITF 02-3), which prohibited the recognition of trade-date gains for such derivative transactions when determining the fair value of instruments not traded in an active market.

On Nov. 14, 2007, the FASB reaffirmed its position that companies will be required to implement the standard for financial assets and liabilities, as well as for any other assets and liabilities that are carried at fair value on a recurring basis in financial statements. The FASB did, however, provide a one year deferral for the implementation of FAS 157 for other non-financial assets and liabilities. Effective Jan. 1, 2008, Tampa Electric Company adopted FAS 157 for financial assets and liabilities that are carried at fair value on a recurring basis.

FAS 157 is applied prospectively as of the first interim period for the fiscal year in which it is initially adopted, except for limited retrospective adoption for the following three items:

- The valuation of financial instruments using blockage factors;
- Financial instruments that were measured at fair value using the transaction price (as indicated in EITF 02-3); and,
- The valuation of hybrid financial instruments that were measured at fair value using the transaction price (as indicated in FAS 155).

The impact of adoption in these areas would be applied as a cumulative-effect adjustment to opening retained earnings, measured as the difference between the carrying amounts and the fair values of relevant assets and liabilities at the date of adoption. Tampa Electric Company does not have any of the three aforementioned items, and therefore no transition adjustment was recorded.

Fair Value Hierarchy

FAS 157 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. In accordance with FAS 157, these two types of inputs have created the following fair value hierarchy:

- **Level 1**—Quoted prices are available in active markets for identical assets or liabilities as of the reporting date. Active markets are those in which transactions for the asset or liability occur in sufficient frequency and volume to provide pricing information on an ongoing basis. Level 1 primarily consists of financial instruments such as exchange-traded derivatives, listed equities and U.S. government treasury securities.
- **Level 2**—Pricing inputs are other than quoted prices in active markets included in Level 1, which are either directly or indirectly observable as of the reporting date. Level 2 includes those financial instruments that are valued using models or other valuation methodologies. These models are primarily industry-standard models that consider various assumptions, including quoted forward prices for commodities, time value, volatility factors, and current market and contractual prices for the underlying instruments, as well as other relevant economic measures. Substantially all of these assumptions are observable in the marketplace throughout the full term of the instrument, can be derived from observable data or are supported by observable levels at which transactions are executed in the marketplace. Instruments in this category include non-exchange-traded derivatives such as OTC forwards, options and repurchase agreements.
- **Level 3**—Pricing inputs include significant inputs that are generally not observable in the marketplace. These inputs may be used with internally developed methodologies that result in management's best estimate of fair value. Level 3 instruments include those that may be more structured or otherwise tailored to customers' needs. At each balance sheet date, the company performs an analysis of all instruments subject to FAS 157 and includes in Level 3 all of those whose fair value is based on significant unobservable inputs.

This hierarchy requires the use of observable market data when available.

Determination of Fair Value

The company measures fair value using the procedures set forth below for all assets and liabilities measured at fair value that were previously carried at fair value pursuant to other accounting guidelines.

When available, Tampa Electric Company uses quoted market prices on assets and liabilities traded on an exchange to determine fair value and classifies such items as Level 1. In some cases where a market exchange price is available, but the assets and liabilities are traded in a secondary market, Tampa Electric Company makes use of acceptable practical expedients to calculate fair value, and classifies such items as Level 2.

If observable transactions and other market data are not available, fair value is based upon internally developed models that use, when available, current

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market-based or independently-sourced market parameters such as interest rates, currency rates or option volatilities. Items valued using internally generated models are classified according to the lowest level input or value driver that is most significant to the valuation. Thus, an item may be classified in Level 3 even though there may be significant inputs that are readily observable.

Valuation Techniques

FAS 157 describes three main approaches to measuring the fair value of assets and liabilities:

- 1) *Market Approach*—The market approach uses prices and other relevant information generated by market transactions involving identical or comparable assets or liabilities (including a business). The market approach includes the use of matrix pricing.
- 2) *Income Approach*—The income approach uses valuation techniques to convert future amounts (for example, cash flows or earnings) to a single present amount (discounted). The measurement is based on the value indicated by current market expectations about those future amounts.
- 3) *Cost Approach*—The cost approach is based on the amount that currently would be required to replace the service capacity of an asset (often referred to as current replacement cost). The cost approach assumes that the fair value would not exceed what it would cost a market participant to acquire or construct a substitute asset of comparable utility, adjusted for obsolescence.

Items Measured at Fair Value on a Recurring Basis

The following table sets forth by level within the fair value hierarchy Tampa Electric Company's financial assets and liabilities that were accounted for at fair value on a recurring basis as of Dec. 31, 2008. As required by FAS 157, financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. Tampa Electric Company's assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels. For all assets and liabilities presented below the market approach was used in determining fair value.

Recurring Derivative Fair Value Measures

(millions)	At Fair Value as of Dec. 31, 2008			Total
	Level 1	Level 2	Level 3	
Assets				
Natural gas swaps	\$ —	\$ 0.1	\$ —	\$ 0.1
Total	<u>\$ —</u>	<u>\$ 0.1</u>	<u>\$ —</u>	<u>\$ 0.1</u>
Liabilities				
Natural gas swaps	\$ —	\$ 134.2	\$ —	\$ 134.2
Total	<u>\$ —</u>	<u>\$ 134.2</u>	<u>\$ —</u>	<u>\$ 134.2</u>

Natural gas swaps are over-the-counter swap instruments. The primary pricing inputs in determining the fair value of natural gas swaps are the New York Mercantile Exchange (NYMEX) quoted closing prices of exchange-traded instruments. These prices are applied to the notional amounts of active positions to determine the reported fair value.

Tampa Electric Company considers the impact of nonperformance risk in determining the fair value of derivatives. Tampa Electric Company considers the net position with each counterparty, past performance of both parties and the intent of the parties, measures of credit risk including credit default swaps and historical default probabilities, and whether the markets in which we transact have experienced dislocation. At Dec. 31, 2008 the fair value of derivatives was not materially affected by nonperformance risk. Tampa Electric Company's net positions with substantially all counterparties were liability positions.

In accordance with SFAS 107, *Disclosures about Fair Value of Financial Instruments*, Tampa Electric Company has disclosed the fair value of its long-term debt to be \$1,822.6 million. (See **Consolidated Statements of Capitalization**) The

determination of fair value for these instruments includes obtaining prices from third party financial institutions and in some cases utilizing a model to discount the future cash flows produced by the instruments by a rate determined by applying a spread based on Tampa Electric Company's credit ratings (also provided by third party financial institutions) to U.S. Treasury rates.

Assets Measured at Fair Value on a Recurring Basis Using Unobservable Inputs (Level 3)

(millions)	Interest Rate Swaps	Total
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Balance at Jan. 1, 2008	\$ (9.0)	\$ (9.0)
Transfers to Level 3	—	—
Change in fair market value	(7.3)	(7.3)
Included in earnings	—	—
Balance at Mar. 31, 2008	(16.3)	(16.3)
Transfers to Level 3	—	—
Change in fair market value	4.5	4.5
Settled	11.8	11.8
Included in earnings	—	—
Balance at Jun. 30, 2008	—	—
Transfers to Level 3	—	—
Change in fair market value	—	—
Settled	—	—
Included in earnings	—	—
Balance at Sep. 30, 2008	—	—
Transfers to Level 3	—	—
Change in fair market value	—	—
Settled ⁽¹⁾	—	—
Included in earnings	—	—
Balance at Dec. 31, 2008	\$ —	\$ —

- (1) \$11.8 million of forward starting interest rate swaps were settled in the second quarter of 2008 and are related to Tampa Electric Company's May 2008 issuance of debt. The primary pricing inputs in determining the fair value of interest rate swaps are LIBOR swap rates as reported by Bloomberg. For each instrument, the projected forward swap rate was used to determine the stream of cash flows over the life of the contract. The cash flows were then discounted using a spot discount rate to determine the fair value.

14. Variable Interest Entities

Tampa Electric Company accounts for VIEs under FIN 46(R), *Consolidation of Variable Interest Entities, an interpretation of ARB No. 51* (FIN 46(R)). In accordance with FIN 46(R), the company evaluates for consolidation all long-term agreements with VIEs in which contractual, ownership or other pecuniary interests in that entity change with changes in the fair value of the entity's net assets. A party to an agreement that absorbs a majority of the entity's expected losses, receives a majority of its expected residual returns, or both, is considered to be the primary beneficiary and is required to consolidate that entity. In addition to these quantitative factors, the company evaluates qualitative factors that would indicate that a transfer of risk from the entity to the company has occurred. The transfer of substantial risk from the entity to the company could result in a determination that the company is the primary beneficiary of the entity. While we review each contract individually, for purposes of analyzing PPAs, the determining factors are generally the length of the agreement and which entity absorbs the fuel risk.

Tampa Electric has entered into multiple PPAs with wholesale energy providers in Florida to ensure the ability to meet customer energy demand and to provide lower cost options in the meeting of this demand. These agreements are with similar entities and contain similar provisions. They range in size from 125 to 370 MW of available capacity. Some of these provisions provide for the transfer or sharing of a number of risks inherent in the generation of energy. Some of these risks include: operating and maintenance; regulatory; credit; commodity/fuel; and energy market risk. In most instances, Tampa Electric has reviewed these risks and has determined that the owners of these entities have retained the majority of these risks over the expected life of the underlying generating assets and are the primary beneficiaries. As a result, Tampa Electric is

not required to consolidate any of these entities. Tampa Electric purchased \$167.2 million, \$109.7 million, and \$88.0 million under these PPAs for the years ended December 31, 2008, 2007, and 2006, respectively.

In one instance Tampa Electric's agreement with the entity for 370 MW of capacity was entered into prior to Dec. 31, 2003, the effective date of FIN 46(R). Under FIN 46(R), Tampa Electric is required to make an exhaustive effort to obtain sufficient information to determine if this entity is a VIE and which holder of the variable interests is the primary beneficiary. The owners of this entity are not willing to provide the information necessary to make these determinations, have no obligation to do so and the information is not available publicly. As a result, Tampa Electric is unable to determine if this entity is a VIE and if so, which variable interest holder, if any, is the primary beneficiary. Tampa Electric has no obligation to this entity beyond the purchase of capacity; therefore, the maximum exposure for Tampa Electric is the obligation to pay for such capacity under terms of the PPA at rates that could be unfavorable to the wholesale market. Tampa Electric purchased \$71.6 million, \$54.5 million, and \$50.7 million under this PPA for the years ended Dec. 31, 2008, 2007, and 2006, respectively.

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Tampa Electric Company does not provide any material financial or other support to any of the VIEs it is involved with, nor is Tampa Electric Company under any obligation to absorb losses associated with these VIEs. Tampa Electric Company's involvement with the remaining VIEs does not affect its Consolidated Balance Sheets, Statements of Income or Cash Flows.

15. Other Comprehensive Income

Tampa Electric Company reported the following other comprehensive income (loss) for the years ended Dec. 31, 2008, 2007 and 2006, related to changes in the fair value of cash flow hedges and amortization of unrecognized benefit costs associated with the company's pension plans:

<i>Other comprehensive income (loss)</i> <i>(millions)</i>	<u>Gross</u>	<u>Tax</u>	<u>Net</u>
2008			
Unrealized loss on cash flow hedges	\$ (3.6)	\$ 1.4	\$ (2.2)
Less: Loss reclassified to net income	<u>0.7</u>	<u>(0.3)</u>	<u>0.4</u>
Loss on cash flow hedges	<u>(2.9)</u>	<u>1.1</u>	<u>(1.8)</u>
Total other comprehensive (loss) income	<u>\$ (2.9)</u>	<u>\$ 1.1</u>	<u>\$ (1.8)</u>
2007			
Unrealized loss on cash flow hedges	\$ (8.2)	\$ 3.2	\$ (5.0)
Less: Gain reclassified to net income	<u>—</u>	<u>—</u>	<u>—</u>
Loss on cash flow hedges	<u>(8.2)</u>	<u>3.2</u>	<u>(5.0)</u>
Total other comprehensive (loss) income	<u>\$ (8.2)</u>	<u>\$ 3.2</u>	<u>\$ (5.0)</u>
2006			
Unrealized gain on cash flow hedges	\$ —	\$ —	\$ —
Less: Gain reclassified to net income	<u>—</u>	<u>—</u>	<u>—</u>
Gain (loss) on cash flow hedges	<u>—</u>	<u>—</u>	<u>—</u>
Total other comprehensive income (loss)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
<i>Accumulated other comprehensive loss</i> <i>(millions) Dec. 31,</i>		<u>2008</u>	<u>2007</u>
Net unrealized loss from cash flow hedges ⁽¹⁾		\$ (6.8)	\$ (5.0)
Total accumulated other comprehensive loss		<u>\$ (6.8)</u>	<u>\$ (5.0)</u>

(1) Net of tax benefit of \$4.3 million and \$3.2 million as of Dec. 31, 2008 and 2007, respectively.

16. Difference between Uniform System of Accounts and Generally Accepted Accounting Principles (GAAP)

In accordance with the Federal Energy Regulatory Commission (FERC) Form 1 instructions, these notes are a replica of those included in the Company's published annual reports which may include reclassifications not made for FERC reporting purposes. These financial statements are prepared in accordance with the accounting requirements of the FERC as set forth in the applicable Uniform System of Accounts and published accounting releases. This is a comprehensive basis of accounting consistent with GAAP, except for:

- the balance sheet classification of cost of removal collections from customers
- the balance sheet classification of FAS 109 deferred income tax credits
- the application of FIN 48 Accounting for Uncertainty in Income Taxes
- the use of the equity method to account for majority owned subsidiaries

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17. Information about noncash investing and financing activities. (To address Instruction 2 on Page 121 of the FERC Form 1)

Gross additions to Utility Plant	(479,740,491)
Non-cash Items:	
Manual Accruals	(17,381,224)
Contract Retentions	<u>2,324,223</u>
Gross additions to Utility Plant including non-cash items	(494,797,492)

Allowance for Other Funds Used During Construction excludes the debt portion of (\$6,252,419).

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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (f) common function.

Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	5,211,399,290	5,211,399,290
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified	299,481,263	299,481,263
7	Experimental Plant Unclassified		
8	Total (3 thru 7)	5,510,880,553	5,510,880,553
9	Leased to Others		
10	Held for Future Use	37,741,860	37,741,860
11	Construction Work in Progress	397,790,691	397,790,691
12	Acquisition Adjustments	4,040,784	4,040,784
13	Total Utility Plant (8 thru 12)	5,950,453,888	5,950,453,888
14	Accum Prov for Depr, Amort, & Depl	2,011,032,724	2,011,032,724
15	Net Utility Plant (13 less 14)	3,939,421,164	3,939,421,164
16	Detail of Accum Prov for Depr, Amort & Depl		
17	In Service:		
18	Depreciation	2,003,045,163	2,003,045,163
19	Amort & Depl of Producing Nat Gas Land/Land Right		
20	Amort of Underground Storage Land/Land Rights		
21	Amort of Other Utility Plant	7,987,562	7,987,562
22	Total In Service (18 thru 21)	2,011,032,725	2,011,032,725
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	Total Leased to Others (24 & 25)		
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	Total Held for Future Use (28 & 29)		
31	Abandonment of Leases (Natural Gas)		
32	Amort of Plant Acquisition Adj		
33	Total Accum Prov (equals 14) (22,26,30,31,32)	2,011,032,725	2,011,032,725

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant	20,836,311	3,980,174
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	20,836,311	3,980,174
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	5,164,067	6,859
9	(311) Structures and Improvements	209,884,398	10,552,912
10	(312) Boiler Plant Equipment	838,482,641	138,948,505
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	203,586,882	14,735,179
13	(315) Accessory Electric Equipment	127,063,004	1,422,107
14	(316) Misc. Power Plant Equipment	19,211,127	1,196,929
15	(317) Asset Retirement Costs for Steam Production		
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	1,403,392,119	166,862,491
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights		
28	(331) Structures and Improvements		
29	(332) Reservoirs, Dams, and Waterways		
30	(333) Water Wheels, Turbines, and Generators		
31	(334) Accessory Electric Equipment		
32	(335) Misc. Power PLant Equipment		
33	(336) Roads, Railroads, and Bridges		
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)		
36	D. Other Production Plant		
37	(340) Land and Land Rights	20,803,821	
38	(341) Structures and Improvements	246,523,187	1,267,841
39	(342) Fuel Holders, Products, and Accessories	438,379,256	3,734,992
40	(343) Prime Movers	691,800,002	47,287,671
41	(344) Generators		
42	(345) Accessory Electric Equipment	178,497,656	502,396
43	(346) Misc. Power Plant Equipment	18,153,120	287,693
44	(347) Asset Retirement Costs for Other Production		
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	1,594,157,042	53,080,593
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	2,997,549,161	219,943,084

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

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
				2
				3
3,267,615		-33,679	21,515,191	4
3,267,615		-33,679	21,515,191	5
				6
				7
			5,170,926	8
2,324,066		15,367,875	233,481,119	9
9,300,453		-28,277,578	939,853,115	10
				11
24,995,069			193,326,992	12
2,976,761		10,642,027	136,150,377	13
1,271,093		877,575	20,014,538	14
				15
40,867,442		-1,390,101	1,527,997,067	16
				17
				18
				19
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				32
				33
				34
				35
				36
			20,803,821	37
992,009		10,352,689	257,151,708	38
2,058,890		2,489,691	442,545,049	39
12,362,158		-45,982,823	680,742,692	40
				41
224,945		7,583,574	186,358,681	42
289,883		-201,881	17,949,049	43
				44
15,927,885		-25,758,750	1,605,551,000	45
56,795,327		-27,148,851	3,133,548,067	46

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	16,270,565	693,671
49	(352) Structures and Improvements	2,984,802	160,603
50	(353) Station Equipment	191,507,561	7,549,923
51	(354) Towers and Fixtures	4,274,628	
52	(355) Poles and Fixtures	115,237,855	15,701,942
53	(356) Overhead Conductors and Devices	97,662,706	7,593,163
54	(357) Underground Conduit	3,533,304	
55	(358) Underground Conductors and Devices	7,029,742	
56	(359) Roads and Trails	4,679,742	206,433
57	(359.1) Asset Retirement Costs for Transmission Plant		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	443,180,905	31,905,735
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	6,016,950	
61	(361) Structures and Improvements	1,863,727	280,605
62	(362) Station Equipment	156,030,196	15,778,736
63	(363) Storage Battery Equipment		
64	(364) Poles, Towers, and Fixtures	191,722,520	14,185,076
65	(365) Overhead Conductors and Devices	203,388,201	10,183,748
66	(366) Underground Conduit	150,418,511	5,783,426
67	(367) Underground Conductors and Devices	184,006,084	11,424,078
68	(368) Line Transformers	361,208,171	25,769,947
69	(369) Services	165,133,509	7,395,230
70	(370) Meters	63,879,220	9,021,658
71	(371) Installations on Customer Premises		
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	145,412,749	6,691,325
74	(374) Asset Retirement Costs for Distribution Plant		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,629,079,838	106,513,829
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT		
77	(380) Land and Land Rights		
78	(381) Structures and Improvements		
79	(382) Computer Hardware		
80	(383) Computer Software		
81	(384) Communication Equipment		
82	(385) Miscellaneous Regional Transmission and Market Operation Plant		
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper		
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)		
85	6. GENERAL PLANT		
86	(389) Land and Land Rights	2,651,005	
87	(390) Structures and Improvements	72,960,000	1,977,289
88	(391) Office Furniture and Equipment	25,918,701	4,876,527
89	(392) Transportation Equipment	21,027,463	3,802,819
90	(393) Stores Equipment		
91	(394) Tools, Shop and Garage Equipment	6,562,422	2,620,040
92	(395) Laboratory Equipment		
93	(396) Power Operated Equipment		
94	(397) Communication Equipment	37,716,986	2,683,662
95	(398) Miscellaneous Equipment	191,487	
96	SUBTOTAL (Enter Total of lines 86 thru 95)	167,028,064	15,960,337
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	167,028,064	15,960,337
100	TOTAL (Accounts 101 and 106)	5,257,674,279	378,303,159
101	(102) Electric Plant Purchased (See Instr. 8)		
102	(Less) (102) Electric Plant Sold (See Instr. 8)		
103	(103) Experimental Plant Unclassified		
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	5,257,674,279	378,303,159

Name of Respondent
Tampa Electric Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/17/2009

Year/Period of Report
End of 2008/Q4

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				47
814		647,314	17,610,736	48
24,387		22,016	3,143,034	49
3,105,054		1,992,509	197,944,939	50
			4,274,628	51
1,371,923		9,498	129,577,372	52
1,236,078		-69,468	103,950,323	53
			3,533,304	54
			7,029,742	55
21,576			4,864,599	56
				57
5,759,832		2,601,869	471,928,677	58
				59
		1,238,109	7,255,059	60
12,763		-36,048	2,095,521	61
2,097,406		542,581	170,254,107	62
				63
1,604,879			204,302,717	64
1,195,843			212,376,106	65
193,447			156,008,490	66
2,205,221		-116,005	193,108,936	67
9,511,479			377,466,639	68
114,306			172,414,433	69
5,047,260			67,853,618	70
				71
				72
1,119,162			150,984,912	73
				74
23,101,766		1,628,637	1,714,120,538	75
				76
				77
				78
				79
				80
				81
				82
				83
				84
				85
		618,704	3,269,709	86
867,270		1,123,299	75,193,318	87
9,784,805			21,010,423	88
489,914		306,826	24,647,194	89
				90
1,368,528			7,813,934	91
				92
				93
2,777,760		19,127	37,642,015	94
			191,487	95
15,288,277		2,067,956	169,768,080	96
				97
				98
15,288,277		2,067,956	169,768,080	99
104,212,817		-20,884,068	5,510,880,553	100
				101
41,295	22,795,546	-22,754,251		102
				103
104,171,522	-22,795,546	1,870,183	5,510,880,553	104

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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report End of 2008/Q4
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

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

Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2				
3	Beacon Key Transmission Line			
4	ROW B of Hills/Manatee Line			
5	01	6/30/1967	Post 2011	592,868
6				
7	River to S. Hillsborough			
8	Transmission ROW	6/30/1973	6/30/2010	23,648,445
9				
10	Phosphate Area Trans ROW			
11	N of Hills/Manatee Line			
12	W of Hwy 301 / E of Hwy 41	6/30/1973	Post 2011	968,745
13				
14	Dale Mabry Transmission Sub			
15	South side of VanDyke Rd / W side of Dale Mabry Hwy	3/30/1973	Post 2011	368,967
16				
17	New Tampa Trans Easement			
18	Btwn Morris Bridge Rd and Bruce B. Downs Blvd	12/4/2004	12/31/2010	778,125
19				
20				
21	Other Property:			
22	Willow Oak Trans Sub			
23	Btwn SR 60, Willow Oak Rd. and Turner Rd.	4/19/2004	2010	786,338
24				
25	South Bend #3			
26	SW corner of 19th Ave and I-75	10/9/2006	2016	1,379,081
27				
28	River Trans Sub			
29	Davis Rd. and McRae, Temple Terrace	6/30/1985	2010	1,438,076
30				
31	Other Transmission Substation sites	Various	Various	421,803
32				
33	Compark Dist Sub			
34	West side of County Line Rd / South of Hwy 92	11/15/1985	2011	725,770
35				
36	Washington St. Dist Sub			
37	Pierce, Jackson and Jefferson St.	6/30/1985	Post 2014	1,826,038
38				
39	Lake Hutto Dist Sub			
40	14602 & 14606 Boyette Rd			
41	Riverview, FL	1/18/2006	Post 2014	567,690
42				
43	Cass St. Dist Sub			
44	1224 E. Cass St.	10/31/1987	2012	1,244,134
45				
46	Skyway Dist Sub			368,097
47	Total			37,741,860

Name of Respondent
Tampa Electric Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/17/2009

Year/Period of Report
End of 2008/Q4

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

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

Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2				
3				
4	Other Distribution Substation sites	Various	Various	889,521
5				
6				
7				
8	Big Bend buffer land			
9	US Hwy 41	6/30/1986	Post 2011	1,738,162
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
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46				
47	Total			37,741,860

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CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107)
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts)
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	B14 BB #1 BOILER RELATED SPECIFIC PROJECTS	1,391,774
2	B16 BB2 BOILER RELATED SPECIFIC PROJECTS	14,506,934
3	B18 BB M-1 CONVEYOR BELT REPLACEMENT	2,372,723
4	B19 BB4 BOILER RELATED SPECIFIC PROJECTS	1,718,687
5	B20 BB FGD SPECIFIC PROJECTS	294,727
6	B23 BB4 TURBINE	811,936
7	C59 LAKE ASHTON WEST PHASE I FEEDER EXTENSION	379,211
8	C77 VA HOSPITAL FEEDER	137,194
9	C98 LAKE AGNES TO GIFFORD 230 KV (FRCC)	1,408,721
10	D04 PENDOLA POINT 69/13 KV SUBSTATION	135,361
11	D11 RACE TRACK RD WDNG: DOUGLAS TO LINEBAUGH	131,677
12	D16 CLEARVIEW 69 KV BREAKER UPGRADES	766,586
13	D19 US301 WIDENING N OF GIBSONTON PHASE 1	1,694,873
14	D21 HIS SYSTEM	666,953
15	D29 IVR UPGRADE	1,732,750
16	D40 BIG BEND #2 GSU	329,393
17	D41 GULF CITY 69/13 TX UPGRADE & 1-13KV CKT	945,867
18	D43 GIS - ENTERPRISE GIS	8,275,387
19	D49 I-4 AND CROSSTOWN EXPWY CONNECTOR	186,097
20	D52 PORT OF TAMPA CRITICAL FACILITY - PHASE 1	374,000
21	D56 GANNON 230/69KV SUBSTATION REBUILD	3,793,540
22	D62 DAVIS 230KV SWITCHING STA & CKT TO WHEELER RD	1,497,562
23	D72 TAMPA BAY 2-13KV CIRCUITS TO TIA	195,812
24	D76 ST JOSEPH HOSPITAL NORTH RELAY SERVICE	151,517
25	D77 EMS REPLACEMENT	4,304,967
26	D79 RTU REPLACEMENT 2008	313,702
27	D88 UNION HALL SUBSTATION PURCHASE (PEF)	2,472,675
28	D99 LAND ACQUISITIONS	2,464,220
29	E01 (2) SPARE TRANSFORMERS	2,604,114
30	E06 VERINT MONITORING SYSTEM	173,938
31	E07 USF CHILLER PLANT	140,566
32	E14 MET WEST RELAY SERVICE	273,216
33	E15 AVION PARK FEEDER	117,093
34	E25 CIS RATES UPGRADE	1,480,917
35	E27 ESA EXERCISE FACILITY EXPANSION	100,909
36	E32 LIGHTING WAREHOUSE	101,007
37	E33 ST. JOSEPH HOSPITAL - SYSTEM HARDENING	137,884
38	E34 BRUCE B DOWNS PHASE I - PALM SPRINGS TO PEBBLECREEK	249,200
39	E43 BOYETTE ROAD PHASE 3	102,617
40	E46 2009 BREAKER UPGRADES	451,274
41	E52 CR 655 BERKLEY RD - ROAD WIDENING	519,067
42	E63 WILLOW OAK 230/69 KV SUBSTATION & CIRCUITS	1,632,473
43	TOTAL	397,790,691

Name of Respondent
Tampa Electric Company

This Report is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/17/2009

Year/Period of Report
End of 2008/Q4

CONSTRUCTION WORK IN PROGRESS -- ELECTRIC (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107)
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts)
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	E76 MOBILE DATA TERIMINAL	523,811
2	E77 SUBSTATION SECURITY ALARM AND CAMERA SYSTEMS	315,355
3	F05 BB RECYCLE SETTLING POND	8,746,148
4	G60 BAYSIDE MAINSTREAM ATTEMPERATOR	460,045
5	G98 BAYSIDE 1 CSA	5,776,860
6	G99 BAYSIDE 2 CSA	51,068,876
7	H08 POLK MAINTENANCE PROJECTS	3,131,535
8	H09 POLK PROJECTS	263,927
9	H21 BAYSIDE 5 & 6	63,391,091
10	H22 BAYSIDE 3&4 EXPANSION	34,304,202
11	H23 BIG BEND CT4 EXPANSION	15,622,098
12	H29 BB RAIL UNLOADING	7,133,159
13	H47 POLK1 LTSA	10,039,913
14	H48 POLK2 CSA	4,078,641
15	H49 POLK3 CSA	9,812,210
16	H50 POLK 4 CSA	2,323,564
17	H52 POLK 5 CSA	1,518,561
18	J04 NERC	220,726
19	J63 ORIGINAL LMS/TMS MODULE & SAP UPGRADE	169,700
20	J78 TECO PLAZA - HVAC UPGRADE & NEW FLEX DUCT	888,801
21	J80 NETWORK UPGRADE - CISCO 15327 TO 15310 MA ONS	234,152
22	K01 INTELLIPLANT IMPLEMENTATION	377,686
23	K99 POWERPLANT&POWERTAX IMPLEMENTATION	743,947
24	L77 BB FGD RELIABILITY PROJECTS	1,512,214
25	L88 BB ECRC PROJECTS	1,016,417
26	L91 BB1 CONSENT DECREE NOX IMPROVEMENT	37,908,888
27	L92 BB2 CONSENT DECREE NOX IMPROVEMENT	73,899,819
28	MINOR PROJECTS	769,224
29		
30		
31		
32		
33		
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35		
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37		
38		
39		
40		
41		
42		
43	TOTAL	397,790,691

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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	1,964,773,800	1,964,773,800		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	183,037,140	183,037,140		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	1,629,095	1,629,095		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):	-423,408	-423,408		
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	184,242,827	184,242,827		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	104,212,818	104,212,818		
13	Cost of Removal	32,633,864	32,633,864		
14	Salvage (Credit)	7,886,138	7,886,138		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	128,960,544	128,960,544		
16	Other Debit or Cr. Items (Describe, details in footnote):	-17,010,920	-17,010,920		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	2,003,045,163	2,003,045,163		

Section B. Balances at End of Year According to Functional Classification

20	Steam Production	655,047,878	655,047,878		
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production	454,494,651	454,494,651		
25	Transmission	158,689,099	158,689,099		
26	Distribution	662,507,720	662,507,720		
27	Regional Transmission and Market Operation				
28	General	72,305,815	72,305,815		
29	TOTAL (Enter Total of lines 20 thru 28)	2,003,045,163	2,003,045,163		

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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

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

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Power Engineering and Construction, Inc.	09/09/96		273,668
2	(Specializes in engineering, construction, and maintenance			
3	services that involve energy delivery or required related			
4	expertise performed from existing Tampa Electric Company			
5	customers as well as expanded market.)			
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41				
42	Total Cost of Account 123.1 \$	10,000	TOTAL	273,668

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

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

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

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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report End of <u>2008/Q4</u>
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MATERIALS AND SUPPLIES

- For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.
- Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	65,803,234	76,765,153	
2	Fuel Stock Expenses Undistributed (Account 152)	848	1,776	
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	4,000,000	4,000,000	
6	Assigned to - Operations and Maintenance	17,601,128	19,330,616	
7	Production Plant (Estimated)	13,346,055	13,080,732	
8	Transmission Plant (Estimated)	1,157,175	2,861,173	
9	Distribution Plant (Estimated)	15,450,399	14,170,952	
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)	5,094,390	4,673,786	
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	56,649,147	58,117,259	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)			
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	122,453,229	134,884,188	

Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		2009	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	18,188.00	-69,804		
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	84,635.00			
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509	19,057.00	-12,938		
19	Other:				
20					
21	Cost of Sales/Transfers:				
22	See footnote for details	17,500.00	-11,880		
23					
24					
25					
26					
27					
28	Total	17,500.00	-11,880		
29	Balance-End of Year	66,266.00	-44,986		
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)	17,500.00	11,144,755		
34	Gains		11,880		
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)		638,084		
45	Gains				
46	Losses				

Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transfers of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2010		2011		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
						18,188.00	-69,804	1
								2
								3
						84,635.00		4
								5
								6
								7
								8
								9
								10
								11
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								15
								16
								17
						19,057.00	-12,938	18
								19
								20
								21
446.00		1,834.00		99,414.00		119,194.00	-11,880	22
								23
								24
								25
								26
								27
446.00		1,834.00		99,414.00		119,194.00	-11,880	28
-446.00		-1,834.00		-99,414.00		-35,428.00	-44,986	29
								30
								31
								32
446.00		1,834.00		99,414.00		119,194.00	11,144,755	33
							11,880	34
								35
								36
								37
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								43
							638,084	44
								45
								46

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Transmission Service and Generation Interconnection Study Costs

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	2010LMS Gen Ntwrk Res Deignation	534	186.01		
3	2016 Cargill 25 MW Ntwrk Res Study			(6,400)	186.01
4	2012 Cargill 70 MW Ntwrk Res Study			(6,400)	186.01
5	Cntrl Power & Line Ntwrk Res Study			5,021	186.01
6	Big Bend SCR Pwr Replacement Study			(11,200)	186.01
7	Polk 6 Network Service Study	2,402	186.01		
8	Paso Cogen Netrk Res Desgn Study	11,830	186.01	8,654	186.01
9	100 MW Mosaic Gen Ntwrk Res Desg	3,677	186.01	2,089	186.01
10	75 MW Pebbledale Solar Facility St			10,000	186.01
11	16 MW HCRR Generatory Study	2,541	186.01		
12	Seminole Electric	77	186.01		
13	Network Resource Deisnation Study	11,526	186.01	50,000	186.01
14					
15					
16					
17					
18					
19					
20					
21	Generation Studies				
22	2010 LMS Generator Interconnection	86,551	186.01		
23	Polk 6 Interconnection Study	267	186.01		
24	Tenaska Intrconnect Stdy N Pasture	5,506	186.01		
25	Tenaska Intrconn Stdy 2on1 Combind			10,000	186.01
26	Tenaska Intrcnn Stdy 3on1 Combind			10,000	186.01
27	Pasco Cogen Interconnection Study				
28					
29					
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OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$50,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	ARO REGULATORY ASSET	4,187,635	3,206,501	108/230	19,035	7,375,101
2	OTHER REG ASSET-FAS109 INC TA	62,495,059	3,114,411	Various	520,957	65,088,513
3	DEFERRED DEBIT FUEL - RETAIL	5,728,408	112,180,243	407/421	20,428,240	97,480,411
4	DEFERRED DEBIT CAPACITY	27,392,135	7,754,740	407/421	7,004,835	28,142,040
5	DEFERRED DEBIT FUEL-WHOLESALE		3,687,876	407/421	397,083	3,290,793
6	DEFERRED DEBIT - CAPACITY CAPIT	130,970	1,025,519	407/421	944,419	212,070
7	DEFERRED DEBIT - ENVIRONMENTAL		5,236,900	407/421	1,903,129	3,333,771
8	FAS 158 - PENSION/SERP/FAS 106	85,182,389	114,210,416	219	7,666,096	191,726,709
9	DEF INT 2011-14 BONDS (2)	1,380,978		427	233,234	1,147,744
10	DEF INT 2011 BONDS (2)	232,296		427	71,806	160,490
11	DEF INT 2012 BONDS (2)	1,556,581		427	385,153	1,171,428
12	RESIDENTIAL LOAD MANAGEMENT (1)	528,306	45	908	393,730	134,621
13	COMM-INDUST LOAD MGT (1)	2,928		908	1,694	1,234
14	PRICE RESPONSIVE LOAD MANAGEMENT (1)		266,021	908	15,371	250,650
15	DEF AERIAL SURVEY DEBIT			501/547		
16	UNAM LOSS-PUT OPT 2011 BONDS (4)	160,531		428	45,362	115,169
17	UNAMORTIZED LOSS - HCIDA BONDS (3)	495,583		428	36,673	458,890
18	UNAMORTIZED LOSS - 2022 FIRST (3)	3,142,473		428	211,852	2,930,621
19	UNAMORTIZED LOSS 2022 BONDS (4)	2,698,530		428	188,270	2,510,260
20	UNAMORTIZED LOSS 2022 BONDS (4)	676,325		428	47,185	629,140
21	UNAMORTIZED LOSS 2007 BONDS (3)			428		
22	UNAMORTIZED LOSS 2021 BONDS (4)	76,261		428	5,614	70,647
23	UNAMORTIZED LOSS 2021 BONDS (4)	532,490		428	39,201	493,289
24	UNAMORTIZED LOSS 2011 BONDS (4)	80,838		428	27,258	53,580
25	UNAMORTIZED LOSS 2012 BONDS (4)	258,486		428	63,961	194,525
26	UNAMORTIZED LOSS 2030 BONDS (3)	1,958,049		428	85,403	1,872,646
27	UNAMORTIZED LOSS 2011 BONDS (4)	92,528		428	28,334	64,194
28	UNAMORTIZED LOSS 2012 BONDS (4)	370,752		428	91,738	279,014
29	UNAM LOSS-PUT OPT 2034 BONDS (4)	1,524,901		428	56,652	1,468,249
30	UNAM LOSS-PUT OPT 2012 BONDS (4)	7,328,457		428	1,585,487	5,742,970
31	UNAMORTIZED LOSS 2011-14 BOND (3)	1,319,737		428	219,022	1,100,716
32						
33	(1) Amortized over 5 years period					
34	(2) Amortized over the life of the bonds					
35	(3) Amortized over the life of original bonds					
36	(4) Amortized over the life of replacement bonds					
37						
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42						
43						
44	TOTAL	209,533,606	250,682,673		42,716,794	417,499,485

MISCELLANEOUS DEFFERED DEBITS (Account 186)

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

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	186 03 A/P Trans Pending Dist	34,643	38,337			72,980
2	186 05 Trans and Interconnect	178,800	16,889			195,689
3	186 06 Sale of Hookers Point	10,000				10,000
4	186 10 Prjct Mgmt Prelim Eng	281,967	13,544			295,511
5	186 13 Sale of Hookers Pt Sta	-1,332	1,332			
6	186 21 Bayside Dschg Flume Stdy	23,200	483,235			506,435
7	186 24 Polk 1 - Unplanned out	5,183		553 79	5,183	
8	186 47 Deutsche Bank of London		1,210,000			1,210,000
9	186 61 Rate Case Expense		2,317,759			2,317,759
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47	Misc. Work in Progress	1,751,562				3,186,233
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	2,284,023				7,794,607

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	ITC- FAS 109	7,508,158	7,010,398
3	Dismantling	43,851,694	44,367,439
4	Contributions in Aid	27,339,982	25,899,395
5	Capitalized Interest	32,477,848	32,477,848
6	Insurance Reserve	18,758,712	19,718,980
7	Other	43,335,316	121,628,090
8	TOTAL Electric (Enter Total of lines 2 thru 7)	173,271,710	251,102,150
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	173,271,710	251,102,150

Notes

The change in account 190 is composed of:

(328,873)	410's & 411's		
37,557,602	FAS 133		
41,099,471	FAS 158		
(497,760)	ITC-FAS 109		
<hr style="border: 0.5px dashed black;"/>			
77,830,440	Activity in account 190		

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CAPITAL STOCKS (Account 201 and 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)
1	Account 201			
2				
3	Common Stock	25,000,000		
4				
5	Total Common Stock	25,000,000		
6				
7				
8	Account 204			
9				
10	Preference Stock	2,500,000		
11				
12	Total Preference Stock	2,500,000		
13				
14	Preferred Stock	1,500,000	100.00	
15				
16	Preferred Stock	2,500,000		
17				
18	Total Preferred Stock	4,000,000		
19				
20				
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CAPITAL STOCKS (Account 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.
5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.
- Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
						2
10	119,696,788					3
						4
10	119,696,788					5
						6
						7
						8
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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report End of 2008/Q4
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OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.

- (a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.
- (b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
- (c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
- (d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account 208	
2	None	
3		
4	Account 209	
5	None	
6		
7	Account 210	
8	None	
9		
10	Account 211	
11	Miscellaneous Paid in Capital	
12	Balance 12/31/2007	1,235,840,249
13	Equity Contribution from Parent	292,000,000
14	Subtotal	1,527,840,249
15		
16		
17		
18		
19		
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21		
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24		
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40	TOTAL	1,527,840,249

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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report End of 2008/Q4
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CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Account 214	
2	Common Stock-No-Par	700,921
3		
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21		
22	TOTAL	700,921

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

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Account 221 - Installment Contracts		
2	5 3/4% Due 2007	27,000,000	467,202
3	11 5/8% - 11 7/8% Due 2001-2011	25,000,000	937,500
4	12 1/4% - 12 5/8% Due 2002-2012	100,000,000	2,624,554
5	9.9% Due 2011-2014	85,950,000	2,931,993
6	4% Due 2025	51,605,000	395,152
7	7 7/8% Refunding Bonds Due 2021	25,000,000	1,834,534
8	8% Refunding Bonds Due 2022	100,000,000	8,675,561
9	4% Due 2018	54,200,000	358,840
10	4.25% Due 2020	20,000,000	274,422
11	6 1/4% Due 2034	85,950,000	1,120,000
12	5.85% Due 2030	75,000,000	725,324
13			1,500,000
14	5.10% Due 2013	60,685,000	599,925
15			-1,066,235 P
16	6.875% Due 2012	210,000,000	1,505,532
17			886,200 D
18	5.50% Due 2023	86,400,000	854,126
19			1,075,680 D
20	6.375% Due 2012	330,000,000	29,302,513
21			2,649,900 D
22	6.25% Due 2016	250,000,000	1,944,991
23			
24	5.00% Due 2034	85,950,000	2,791,337
25			542,364
26	6.55% Due 2036	250,000,000	4,142,092
27			1,562,500 D
28	6.15% Due 2037	190,000,000	1,100,641
29			1,077,300 D
30	Variable Interest Due 2030	75,000,000	1,808,912
31			29,561
32	5.65% Due 2018	54,200,000	998,438
33	TOTAL	2,413,540,000	76,559,971

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

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
3/1/72	3/1/07	3/1/72	3/1/07			3
8/1/81	7/31/11	8/1/81	7/31/11			4
5/1/82	5/1/12	5/1/82	5/1/12			5
1/31/84	2/1/14	1/31/84	2/1/14		233,160	6
9/27/90	9/1/25	10/1/90	9/1/25			7
6/3/91	8/1/21	8/1/91	8/1/21		71,805	8
3/10/92	5/1/22	8/1/89	5/1/22		385,152	9
10/27/92	5/15/18	11/01/92	5/15/18			10
6/21/93	11/1/20	6/21/93	11/1/20			11
12/1/94	12/1/34	7/16/93	12/1/34			12
12/1/96	12/1/30	12/12/96	12/1/30			13
		5/14/07	12/1/30			14
6/11/02	10/1/13	6/11/02	10/1/13	60,685,000	3,094,935	15
						16
6/25/01	6/15/12	6/25/01	6/15/12	210,000,000	14,437,500	17
						18
6/11/02	10/1/23	6/11/02	10/1/23	86,400,000	4,752,000	19
						20
8/26/02	8/15/12	8/26/02	8/15/12	330,000,000	21,037,500	21
						22
4/11/03	4/11/16	4/11/03	4/11/16	250,000,000	15,625,000	23
						24
1/19/06	12/01/34	01/19/06	12/1/34	85,950,000	4,541,992	25
		3/19/08	3/15/12			26
5/12/06	5/15/36	5/12/06	05/15/36	250,000,000	16,375,000	27
						28
5/25/07	5/15/37	5/25/07	05/15/37	190,000,000	11,555,167	29
						30
5/14/07	12/01/30	5/14/07	12/1/30		1,379,167	31
		4/1/08	12/1/30			32
7/25/07	5/15/18	7/25/07	5/15/18	54,200,000	3,273,454	33
				1,668,835,000	103,922,373	

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

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1			440,434
2	5.15% Due 2025	51,600,000	955,813
3			372,518
4	Variable Interest Due 2020	20,000,000	374,470
5			8,894
6	6.10% Due 2018	100,000,000	756,983
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33	TOTAL	2,413,540,000	76,559,971

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

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
		3/26/08	5/15/18			1
7/25/07	9/1/25	7/25/07	9/1/25	51,600,000	2,940,569	2
		3/26/08	9/1/13			3
7/25/07	11/1/20	7/25/07	11/1/20		356,639	4
		3/26/08	11/1/20			5
5/15/08	5/15/18	5/15/08	5/15/18	100,000,000	3,863,333	6
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				1,668,835,000	103,922,373	33

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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	135,635,450
2		
3		
4	Taxable Income Not Reported on Books	
5	Contributions in Aid of Construction	7,726,562
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Income Tax Expensed on Books	81,899,488
11	Tax Interest Capitalized	16,117,408
12	Dismantlement Costs	1,336,992
13	Other Permanent/Timing Differences	12,572,144
14	Income Recorded on Books Not Included in Return	
15	Emission Allowance Deduction	20,840,432
16	Unbilled Revenue	1,965,312
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Depreciation	66,320,359
21	Cost of Removal	27,554,111
22	AFUDC Equity	6,263,670
23	Deferred Fuel and Conservation Expense	99,338,541
24	Other Permanent/Timing Differences	10,787,080
25		
26		
27	Federal Tax Net Income	22,218,539
28	Show Computation of Tax:	
29	Federal Tax Net Income	22,218,539
30	Federal/State Timing Differences	41,031,596
31	State Taxable Income	63,250,135
32	Tax at 5.5%	3,478,757
33	Adjustment to Record Prior Year's Tax Return True-Ups	-102,416
34	Federal Taxable Income	18,739,782
35	Adjustment to Record Nontaxable Interest Income	
36	Adjusted Taxable Income	18,739,782
37	Federal Tax at 35%	6,558,924
38	Adjustment to Record Prior Year's Tax Return True-Ups	-578,563
39	Total Current Income Tax	9,356,702
40	Plus: Investment Tax Credit	
41	Net Federal Income Tax - Per Books	9,356,702
42		
43		
44		

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL:					
2	Income 2008			6,558,923		
3	Income Prior to 08	-111		-578,563	1,348,165	-769,491
4	Unemployment					
5	2008			147,529	145,951	
6	2007	2,581			2,581	
7	FICA					
8	2008			13,497,166	12,785,498	
9	2007	936,667			936,667	
10	Excise Tax			2,454	2,454	
11	Superfund	87,936				
12	Diesel Fuel					
13	SUBTOTAL	1,027,073		19,627,509	15,221,316	-769,491
14	STATE:					
15	Income 2008			3,478,757	2,717,995	
16	Income Prior to 08	4,392,596		-102,416	4,279,351	-10,829
17	Gross Receipts					
18	2008			48,405,986	44,776,938	
19	2007	3,639,285			3,639,285	
20	Unemployment					
21	2008			166,029	164,254	
22	2007	5,586			5,586	
23	Public Serv Comm	819,328		1,458,000	1,515,959	
24	Intangible			812	812	
25						
26						
27	Occupational License			8,350	8,350	
28	Sales Tax	-32,006		182,516	141,716	
29	SUBTOTAL	8,824,789		53,598,034	57,250,246	-10,829
30	LOCAL:					
31	Real and Personal Property			40,414,343	40,414,343	
32						
33						
34						
35						
36	Franchise					
37	2008			36,319,076	33,624,416	
38	2007	2,693,611			2,693,611	
39	SUBTOTAL	2,693,611		76,733,419	76,732,370	
40	TOTAL	12,545,473		149,958,962	149,203,932	-780,320
41	TOTAL	12,545,473		149,958,962	149,203,932	-780,320

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report End of 2008/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (i) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ref. Earnings (Account 439) (k)	Other (l)	
						1
6,558,922		5,719,942			918,724	2
		-654,750		5,991,189	7,273	3
						4
1,578		104,704		147,529	42,825	5
						6
						7
711,668		10,243,963			4,189,869	8
		-664,769		13,497,165	-271,898	9
		2,461				10
87,936						11
						12
7,360,104		14,751,551		19,635,883	4,886,793	13
						14
760,762		3,414,054			64,705	15
		-114,517		3,365,514	1,272	16
						17
3,629,048		48,405,987				18
						19
						20
1,775		117,833		166,029	48,196	21
						22
761,369		1,458,000				23
		812				24
						25
		8,350				26
8,794		182,516				27
5,161,748		53,473,035		3,531,543	114,173	28
						29
		40,318,343		40,414,343	96,000	30
						31
						32
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						34
						35
						36
2,694,660		36,319,076				37
						38
2,694,660		76,637,419		40,414,343	96,000	39
15,216,512		144,862,005		63,581,769	5,096,966	40
15,216,512		144,862,005		63,581,769	5,096,966	41

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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%	7					-4
4	7%						
5	10%	12,019,422				873,305	4
6							
7							
8	TOTAL	12,019,429				873,305	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12							
13							
14	Non-Utility 10%	1,849				272	
15							
16							
17		12,021,278				873,575	
18							
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22							
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
			2
3	28		3
			4
11,146,121	28		5
			6
			7
11,146,124			8
			9
			10
			11
			12
			13
1,577	28		14
			15
			16
11,147,703	28		17
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OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Other Deferred Credits	3,016,007	Varies	8,649,424	7,957,220	2,323,803
2	Credit Enhancement Deposits	812,576	131	79,069	51,679	785,186
3	Unclaimed Items	500	131	500	221	221
4	Deferred Lease Payments-Utility	273,299	931	1,217,702	1,307,850	363,447
5	Deferred Lease Payments-Non-Utility	183,827	418	801,806	846,104	228,125
6	Contract Retentions	6,783,901	432	8,492,310	6,168,087	4,459,678
7	ED Chargeable/CIAC Const. 2007	1,521,213	Varies	1,217,539	1,124,737	1,428,411
8	Directors Fees	1,102,358	930	646,453	383,729	839,634
9	Deferred Rev - GTE FCU	8,145	418			8,145
10	Def. Credit-FC Stone Collateral		143		500,000	500,000
11	Insurance Proceeds-Claim Settlements		Varies			
12	Def. Revenue-Cable Contract	950,724	454	886,946	762,906	826,684
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47	TOTAL	14,652,550		21,991,749	19,102,533	11,763,334

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ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.

2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities	8,338,739		515,770
5	Other (provide details in footnote):			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	8,338,739		515,770
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other (provide details in footnote):			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16				
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	8,338,739		515,770
18	Classification of TOTAL			
19	Federal Income Tax	7,216,091		445,186
20	State Income Tax	1,122,648		70,584
21	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES _ ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
						7,822,969	4
							5
							6
							7
						7,822,969	8
							9
							10
							11
							12
							13
							14
							15
							16
						7,822,969	17
							18
						6,770,905	19
						1,052,064	20
							21

NOTES (Continued)

Name of Respondent
Tampa Electric Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/17/2009

Year/Period of Report
End of 2008/Q4

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization

2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	537,045,454	34,855,326	10,930,954
3	Gas			
4				
5	TOTAL (Enter Total of lines 2 thru 4)	537,045,454	34,855,326	10,930,954
6				
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	537,045,454	34,855,326	10,930,954
10	Classification of TOTAL			
11	Federal Income Tax	459,987,093	30,190,636	7,721,628
12	State Income Tax	77,058,361	4,664,690	3,209,326
13	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
			14,342,356		16,412,456	563,039,926	2
							3
							4
			14,342,356		16,412,456	563,039,926	5
							6
							7
							8
			14,342,356		16,412,456	563,039,926	9
							10
			5,976,440		14,072,378	490,552,039	11
			8,365,916		2,340,078	72,487,887	12
							13

NOTES (Continued)

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3		9,288,179	57,844,620	8,165,735
4				
5				
6				
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	9,288,179	57,844,620	8,165,735
10	Gas			
11				
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)			
18				
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	9,288,179	57,844,620	8,165,735
20	Classification of TOTAL			
21	Federal Income Tax	7,494,198	49,597,169	7,001,467
22	State Income Tax	1,793,981	8,247,451	1,164,268
23	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
					78,505,637	137,472,701	1
							2
							3
							4
							5
							6
							7
							8
					78,505,637	137,472,701	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
					78,505,637	137,472,701	19
							20
					67,312,350	117,402,250	21
					11,193,287	20,070,451	22
							23

NOTES (Continued)

OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$50,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	OTHER REG LIAB-FAS109 INC TAX	18,773,647	Various	1,973,846	699,419	17,499,220
2	OTH REG LIAB ALLOW'S AUCTIONE	69,803	158	24,817		44,986
3	DEFERRED CREDIT CONSERVATION	569,868	407	2,392,514	2,441,697	619,051
4	DEF CR FUEL - WHOLESALE	47,346	407	350,766	303,420	
5	DEF CR ECRC	10,218,731	407	11,177,296	958,565	
6	DEF CR SALE OF TRAN LINE-FPC	16,596	421	16,596		
7	DEF CR SALE OF LIGHT SYSTEM	2,068	421	1,034		1,034
8	DEF CR SALE OF PORT MANATEE TRANS	763,314	411	295,477		467,837
9	DEF CR SALE OF PSC COMPLEX	172,633	421	64,738		107,895
10	DEF CR SALE OF TRANS R/W BE	1,514,755	411	568,033		946,722
11	SALE OF TRACT OF TEC TRANS R/	9,977	421	3,151		6,826
12	SALE OF LAND PARCEL TO FL DOT	45,482	421	15,594		29,888
13	DEF CR - 2006 SALE OF UT LIGH	15,178	421	4,047		11,131
14	DEF CR - BELL CREEK SUB LAND	13,580	421	3,622		9,958
15	SALE OF TWO LAND PARCELS		421	7,156	35,780	28,624
16	DEF CR - SALE OF LIGHTING SYSTEM	38,238	421	8,498		29,740
17	SALE OF PORTION OF GAPWAY SUB		421	2,206	33,089	30,883
18	SALE OF DINNER LAKE		421	27,368	96,594	69,226
19	DEF CR - CLEARVIEW SUB LAND	60,302	421	21,283		39,019
20	DEF CR - BB TO FPL TRANS R/W	97,838	411	35,577		62,261
21	DEF CR - SALE OF TURKEY CREEK	99,187	411	99,187		
22	DEF CREDIT-SALE OF OLDSMAR B	5,047	421	5,047		
23	DEF CREDIT SALE OF TAYLOR RD	1,550	411	1,550		
24	DEF CR - SALE OF BERKLEY RD S	439	421	439		
25	DEF CR - 2003 SALE OF TT TX ROW	603	421	603		
26	DEF CR - SALE OF 50TH ST FACILITY	70,735	421	49,930		20,805
27	DEF CR - SALE OF TEMPLE TERR VA	3,234	421	2,426		808
28	DEF CR SALE OF BUFFER PROP	3,193	411	2,254		939
29	SALE OF HOOKERS POINT SUB LAND	1,164,312	421	538,396	1,332	627,248
30	DEF CR - SALE OF WINTER HAVEN	2,945	421	2,945		
31	SALE OF METLIFE ASSETS	9,178	421	4,079		5,099
32						
33	Items line 6 to 31					
34	amortized over a 5 year period					
35						
36						
37						
38						
39						
40						
41	TOTAL	33,789,779		17,700,475	4,569,896	20,659,200

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ELECTRIC OPERATING REVENUES (Account 400)

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	981,713,443	1,017,940,442
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	638,971,261	653,625,336
5	Large (or Ind.) (See Instr. 4)	177,305,780	191,166,637
6	(444) Public Street and Highway Lighting	13,588,965	13,352,286
7	(445) Other Sales to Public Authorities	172,129,283	165,001,127
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	1,983,708,732	2,041,085,828
11	(447) Sales for Resale	70,376,034	70,637,722
12	TOTAL Sales of Electricity	2,054,084,766	2,111,723,550
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds	2,054,084,766	2,111,723,550
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	12,798,784	12,142,016
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	10,714,857	10,904,705
20	(455) Interdepartmental Rents	351,985	425,340
21	(456) Other Electric Revenues	15,462,211	12,642,037
22	(456.1) Revenues from Transmission of Electricity of Others	2,425,961	2,808,462
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	41,753,798	38,922,560
27	TOTAL Electric Operating Revenues	2,095,838,564	2,150,646,110

ELECTRIC OPERATING REVENUES (Account 400)

5. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
6. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.
7. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
8. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
8,546,468	8,871,217	587,602	586,776	2
				3
6,398,719	6,541,525	70,770	70,891	4
2,204,870	2,365,511	1,421	1,494	5
63,659	62,505	202	201	6
1,775,889	1,691,995	7,271	6,992	7
				8
				9
18,989,605	19,532,753	667,266	666,354	10
883,971	905,140			11
19,873,576	20,437,893	667,266	666,354	12
				13
19,873,576	20,437,893	667,266	666,354	14

Line 12, column (b) includes \$ 0 of unbilled revenues.
 Line 12, column (d) includes 0 MWH relating to unbilled revenues

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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential					
2	RS Residential	8,527,225	977,562,905	587,602	14,512	0.1146
3	OL 1&2 General Outdoor Lighting	19,245	1,457,090			0.0757
4	OL -3 Light and Pole		2,684,309			
5	Adjustments:	-2	9,139			-4.5695
6	Total	8,546,468	981,713,443	587,602	14,545	0.1149
7						
8	Commercial & Industrial					
9	GS General Service Non-Demand	961,250	109,345,560	57,156	16,818	0.1138
10	GSLD General Service Large	1,591,524	142,330,024	157	10,137,096	0.0894
11	GSD General Service Demand	4,582,512	441,460,505	12,684	361,283	0.0963
12	IS-1 Interruptible Industrial	809,218	54,678,920	31	26,103,806	0.0676
13	IS-3 Interruptible Industrial	209,971	15,519,233	13	16,151,615	0.0739
14	SBF Standby Firm	74,834	6,954,219	4	18,708,500	0.0929
15	SBI-1 Standby Interruptible	121,315	8,796,425	3	40,438,333	0.0725
16	SBI-3 Standby Interruptible	137,473	9,520,185	7	19,639,000	0.0693
17	TS Temporary Service	2,668	518,461	2,137	1,248	0.1943
18	OL 1&2 General Outdoor Lighting	112,824	8,758,151			0.0776
19	OL-3 Light and Pole		18,393,712			
20	Adjustments:		1,646			
21	Total	8,603,589	816,277,041	72,192	119,176	0.0949
22						
23	Street Lighting					
24	SL 1,2, & 3 Street Lighting	63,659	4,969,992	202	315,144	0.0781
25	SL 2 Light and Pole		8,618,973			
26	Total	63,659	13,588,965	202	315,144	0.2135
27						
28	Other Public Authority					
29	RS Residential	1,796	205,376	120	14,967	0.1144
30	GS General Service Non-Demand	70,717	8,223,305	5,441	12,997	0.1163
31	GSLD General Service Large	858,957	75,273,709	53	16,206,736	0.0876
32	GSD General Service Demand	780,627	78,994,201	1,652	472,535	0.1012
33	SBF Standby Firm	44,661	4,091,600	3	14,887,000	0.0916
34	IS-3 Interruptible Industrial	2,539	200,269	1	2,539,000	0.0789
35	OL 1&2 General Outdoor Lighting	16,592	1,319,238	1	16,592,000	0.0795
36	OL -3 Light Pole		3,821,509			
37	Adjustments:		76			
38	Total	1,775,889	172,129,283	7,271	244,243	0.0969
39						
40						
41	TOTAL Billed	18,989,605	1,983,708,732	667,266	28,459	0.1045
42	Total Unbilled Rev.(See Instr. 6)	0	-2,593,466	0	0	0.0000
43	TOTAL	18,989,605	1,981,115,266	667,266	28,459	0.1043

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SALES FOR RESALE (Account 447)

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Florida Power Corporation	RQ	*	70	70	70
2	City of Ft. Meade	RQ	*	8.98	9.153	8.723
3	City of Wauchula	RQ	*	11.76	11.967	11.558
4	City of St. Cloud	RQ	*	15	15	13.75
5	Reedy Creek Improvement District	RQ	55	45.92	45.917	45.75
6	City of New Smyrna Beach	IF	5			
7	Calpine Energy Services LP	OS	6			
8	Cargill Power Markets LLC	OS	6			
9	Constellation Energy Commodities Group	OS	6			
10	Cobb Electric Membership	OS	6			
11	Florida Power and Light	OS	5			
12	Florida Power Corporation	OS	6			
13	J P Morgan Ventures	OS	6			
14	City of Lakeland	OS	5			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

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

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

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

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

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

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

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
350,040	7,912,800	20,151,925	4,404	28,069,129	1
44,494	994,093	2,548,842	4,404	3,547,339	2
64,771	1,301,467	3,708,068	4,404	5,013,939	3
62,715	1,695,600	3,621,606	4,404	5,321,610	4
215,188	5,190,420	12,384,687	4,404	17,579,511	5
		40,250		40,250	6
85		6,500		6,500	7
39		2,613		2,613	8
1,006		54,981		54,981	9
12,902		825,590		825,590	10
6,608		689,290		689,290	11
20,716		2,807,087		2,807,087	12
16,440		982,080		982,080	13
1,154		51,475		51,475	14
737,208	17,094,380	42,415,128	22,020	59,531,528	
146,762	204,992	9,939,515	700,000	10,844,507	
883,970	17,299,372	52,354,643	722,020	70,376,035	

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	City of New Smyrna Beach	OS	5			
2	Orlando Utilities Commission	OS	5			
3	Reedy Creek Improvement District	OS	5			
4	Seminole Electric Cooperative	OS	5			
5	Southern Company	OS	6			
6	The Energy Authority, Inc.	OS	6			
7	Seminole Electric Cooperative	OS	37			
8	Hardee Power Partners					
9						
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report End of 2008/Q4
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SALES FOR RESALE (Account 447) (Continued)

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

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

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

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

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

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

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

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

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

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
40		3,600		3,600	1
2,830		115,025		115,025	2
16,470		682,954		682,954	3
45,994		2,462,287		2,462,287	4
4,105		241,102		241,102	5
3,662		214,120		214,120	6
14,711	204,992	760,561		965,553	7
			700,000	700,000	8
					9
					10
					11
					12
					13
					14
737,208	17,094,380	42,415,128	22,020	59,531,528	
146,762	204,992	9,939,515	700,000	10,844,507	
883,970	17,299,372	52,354,643	722,020	70,376,035	

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	4,072,397	4,183,162
5	(501) Fuel	278,918,862	240,631,967
6	(502) Steam Expenses	17,606,401	14,870,180
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	2,759,285	2,792,362
10	(506) Miscellaneous Steam Power Expenses	8,538,845	9,904,513
11	(507) Rents		
12	(509) Allowances	-12,938	-119,662
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	311,882,852	272,262,522
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	418,141	425,616
16	(511) Maintenance of Structures	4,948,170	5,216,114
17	(512) Maintenance of Boiler Plant	39,305,174	36,807,245
18	(513) Maintenance of Electric Plant	7,330,085	8,158,773
19	(514) Maintenance of Miscellaneous Steam Plant	2,304,631	1,700,299
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	54,306,201	52,308,047
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	366,189,053	324,570,569
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses		
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)		
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	4,016,363	4,069,321
63	(547) Fuel	645,714,888	616,855,660
64	(548) Generation Expenses	12,199,964	12,220,438
65	(549) Miscellaneous Other Power Generation Expenses	5,023,981	3,842,266
66	(550) Rents		
67	TOTAL Operation (Enter Total of lines 62 thru 66)	666,955,196	636,987,685
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	946,625	833,549
70	(552) Maintenance of Structures	8,308,650	8,044,946
71	(553) Maintenance of Generating and Electric Plant	13,554,949	10,740,654
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	676,173	430,264
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	23,486,397	20,049,413
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	690,441,593	657,037,098
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	305,434,217	271,936,785
77	(556) System Control and Load Dispatching	974,385	1,291,537
78	(557) Other Expenses		
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	306,408,602	273,228,322
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,363,039,248	1,254,835,989
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	512,702	618,587
84	(561) Load Dispatching	166,053	-44,566
85	(561.1) Load Dispatch-Reliability	-932	57,708
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	485,110	585,857
87	(561.3) Load Dispatch-Transmission Service and Scheduling	713,476	268,368
88	(561.4) Scheduling, System Control and Dispatch Services		
89	(561.5) Reliability, Planning and Standards Development	89,814	189,252
90	(561.6) Transmission Service Studies	29,042	36,221
91	(561.7) Generation Interconnection Studies	21,920	80,745
92	(561.8) Reliability, Planning and Standards Development Services	645,374	552,575
93	(562) Station Expenses	537,840	451,840
94	(563) Overhead Lines Expenses	58,870	60,227
95	(564) Underground Lines Expenses	66	177
96	(565) Transmission of Electricity by Others	392,696	298,250
97	(566) Miscellaneous Transmission Expenses	2,166,111	1,960,819
98	(567) Rents	4,466	42,273
99	TOTAL Operation (Enter Total of lines 83 thru 98)	5,822,608	5,158,333
100	Maintenance		
101	(568) Maintenance Supervision and Engineering		
102	(569) Maintenance of Structures		
103	(569.1) Maintenance of Computer Hardware	839,040	769,836
104	(569.2) Maintenance of Computer Software	1,071,937	991,743
105	(569.3) Maintenance of Communication Equipment	859,265	826,884
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	1,914,844	1,797,116
108	(571) Maintenance of Overhead Lines	2,036,771	2,045,949
109	(572) Maintenance of Underground Lines	379	1,107
110	(573) Maintenance of Miscellaneous Transmission Plant	213,064	178,880
111	TOTAL Maintenance (Total of lines 101 thru 110)	6,935,300	6,611,515
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	12,757,908	11,769,848

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services		
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)		
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Op Exps (Total 123 and 130)		
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	928,594	1,037,891
135	(581) Load Dispatching		
136	(582) Station Expenses	737,726	624,087
137	(583) Overhead Line Expenses	285,119	318,778
138	(584) Underground Line Expenses	-501	3,431
139	(585) Street Lighting and Signal System Expenses	349,111	278,136
140	(586) Meter Expenses	603,015	59,312
141	(587) Customer Installations Expenses	3,926,564	4,764,526
142	(588) Miscellaneous Expenses	13,208,643	12,832,862
143	(589) Rents	483,709	514,982
144	TOTAL Operation (Enter Total of lines 134 thru 143)	20,521,980	20,434,005
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	63,718	81,526
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	1,732,763	2,067,596
149	(593) Maintenance of Overhead Lines	19,150,378	18,286,947
150	(594) Maintenance of Underground Lines	3,688,776	3,472,216
151	(595) Maintenance of Line Transformers	346,079	384,514
152	(596) Maintenance of Street Lighting and Signal Systems	2,168,255	2,055,012
153	(597) Maintenance of Meters	534,126	498,487
154	(598) Maintenance of Miscellaneous Distribution Plant		
155	TOTAL Maintenance (Total of lines 146 thru 154)	27,684,095	26,846,298
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	48,206,075	47,280,303
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	5,777,051	5,899,596
160	(902) Meter Reading Expenses	3,542,535	3,341,223
161	(903) Customer Records and Collection Expenses	14,241,043	14,237,168
162	(904) Uncollectible Accounts	6,827,516	5,527,213
163	(905) Miscellaneous Customer Accounts Expenses		
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	30,388,145	29,005,200

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision		
168	(908) Customer Assistance Expenses	16,991,454	13,943,791
169	(909) Informational and Instructional Expenses	892,200	504,252
170	(910) Miscellaneous Customer Service and Informational Expenses		
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	17,883,654	14,448,043
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses	1,807,806	1,654,715
176	(913) Advertising Expenses	4,165	4,305
177	(916) Miscellaneous Sales Expenses	204,098	164,064
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	2,016,069	1,823,084
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	14,019,934	16,869,601
182	(921) Office Supplies and Expenses	8,482,629	8,066,596
183	(Less) (922) Administrative Expenses Transferred-Credit	2,250,792	2,134,947
184	(923) Outside Services Employed	2,432,541	2,055,147
185	(924) Property Insurance	12,362,762	13,492,755
186	(925) Injuries and Damages	5,602,199	6,289,444
187	(926) Employee Pensions and Benefits	38,526,113	44,006,066
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	2,314,532	2,336,135
190	(929) (Less) Duplicate Charges-Cr.	9,830,926	10,330,180
191	(930.1) General Advertising Expenses	278,789	264,915
192	(930.2) Miscellaneous General Expenses	21,216,559	21,954,421
193	(931) Rents	1,068,321	1,051,313
194	TOTAL Operation (Enter Total of lines 181 thru 193)	94,222,661	103,921,266
195	Maintenance		
196	(935) Maintenance of General Plant	3,761,157	3,514,228
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	97,983,818	107,435,494
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	1,572,274,917	1,466,597,961

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PURCHASED POWER (Account 555)
(including power exchanges)

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Florida Power Corporation	OS	6	N/A	N/A	N/A
2	Florida Power & Light	OS	7	N/A	N/A	N/A
3	Calpine	OS	N/A	N/A	N/A	N/A
4	Cargill Alliant	OS	N/A	N/A	N/A	N/A
5	Constellation Commodities	OS	N/A	N/A	N/A	N/A
6	Cobb Electric Membership Corporation	OS	6	N/A	N/A	N/A
7	City of Lakeland	OS	21	N/A	N/A	N/A
8	Okeelanta Corporation	OS	N/A	N/A	N/A	N/A
9	Orlando Utilities Commission	OS	27	N/A	N/A	N/A
10	Reedy Creek Improvement District	OS	54	N/A	N/A	N/A
11	Reliant Energy	OS	N/A	N/A	N/A	N/A
12	Seminole Electric Cooperative, Inc.	OS	37	N/A	N/A	N/A
13	Southern Company	OS	93	N/A	N/A	N/A
14	City of Tallahassee	OS	20	N/A	N/A	N/A
	Total					

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report End of 2008/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

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

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
775,086			17,714,239	35,979,296	1,859,829	55,553,364	1
201,413				15,806,194	-115,812	15,690,382	2
263,830			6,895,200	23,028,755	1,000,000	30,923,955	3
144,888				12,362,542	771	12,363,313	4
22,475				1,495,794	70,912	1,566,706	5
40,996				2,448,546	132,920	2,581,466	6
705				57,860		57,860	7
28,074				3,126,022	5,505	3,131,527	8
42,585				3,831,763	25,677	3,857,440	9
695				48,314		48,314	10
160,886			7,773,572	21,830,989	3,048,475	32,653,036	11
57,357				5,126,782	10,714	5,137,496	12
8,024				806,982	42,830	849,812	13
1,745				87,865	899	88,764	14
3,037,619			77,757,353	217,643,637	10,033,227	305,434,217	

PURCHASED POWER (Account 555)
(Including power exchanges)

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	The Energy Authority	OS	14	N/A	N/A	N/A
2	Hardee Power Partners, Ltd.	LU	2	N/A	N/A	N/A
3	City of Tampa (3/1/2009)	LF	QF81-57	20.4	20.4	18.1
4	Hillsborough County (3/1/2010)	LF	QF83-405	26.9	26.9	20.2
5	IMC-Agrico-New Wales	RQ	QF82-16. QF84-81	0	0	7.3
6	CF Industries, Inc.	RQ	QF87-344	14.3	14.3	1.8
7	IMC-Agrico-South Pierce	RQ	QF91-19-000	16.3	16.3	11.3
8	Auburndale Power Partners, L.P.	RQ	QF93-29	43.6	43.6	0
9	Orange Cogeneration	LF	QF92-54	24.0	24.0	17.3
10	Cutrale Citrus Juices US	RQ	N/A	0.3	0.3	0
11	Cargill Fertilizer Millpoint	RQ	QF87-570	15.9	15.9	1.6
12	Cargill Ridgewood	RQ		27.3	27.3	4.5
13	Net Imbalance	OS	*			
14	*					
	Total					

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report End of 2008/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

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

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
148,053				13,043,221	10,819	13,054,040	1
448,739			20,451,804	47,247,734	3,938,215	71,637,753	2
158,139			3,342,788	6,311,471		9,654,259	3
190,432			11,743,110	6,055,183		17,798,293	4
42,989				2,841,068		2,841,068	5
13,595				876,214		876,214	6
110,339				7,468,655		7,468,655	7
12,250				677,431		677,431	8
75,803			9,836,640	2,232,718		12,069,358	9
10				456		456	10
12,671				857,124		857,124	11
60,135				4,121,967		4,121,967	12
14,853				890,693		890,693	13
							14
3,037,619			77,757,353	217,643,637	10,033,227	305,434,217	

PURCHASED POWER (Account 555)
(Including power exchanges)

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	New Smyrna Beach	OS	5	N/A	N/A	N/A
2	Rainbow Energy Marketers	OS	5	N/A	N/A	N/A
3	**	AD				
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
	Total					

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report End of 2008/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

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

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

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$)(j)	Energy Charges (\$)(k)	Other Charges (\$)(l)	Total (j+k+l) of Settlement (\$)(m)	
40				3,340	1,419	4,759	1
812				45,037	54	45,091	2
				-1,066,379		-1,066,379	3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
3,037,619			77,757,353	217,643,637	10,033,227	305,434,217	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Auburndale Power Partners LLP	Auburndale Power Partners	Florida Power Corp	LFP
2	Cargill Fertilizer Inc			LFP
3	Calpine Construction Finance Co.	Calpine	Florida Power Corp	LFP
4	Calpine Construction Finance Co.	Calpine	Florida Power & Light	LFP
5	Calpine Energy Service	Florida Power & Light	Florida Municipal Power	NF
6	Calpine Energy Service	Calpine	Florida Municipal Power	NF
7	Calpine Energy Service	Calpine	Florida Power Corporation	NF
8	Calpine Energy Service	Calpine	Florida Power & Light	NF
9	Calpine Energy Service	Tampa Electric Company	Florida Power Corporation	NF
10	Calpine Energy Service	Tampa Electric Company	Florida Power & Light	NF
11	Calpine Energy Service	Calpine	Florida Municipal Power	NF
12	Calpine Energy Service	Calpine	Florida Power Corporation	NF
13	Calpine Energy Service	Calpine	Florida Power & Light	NF
14	Calpine Energy Service	Tampa Electric Company	Florida Power Corporation	NF
15	Calpine Energy Service	Calpine	Florida Power Corporation	SFP
16	Calpine Energy Service	Tampa Electric Company	Florida Power Corporation	NF
17	Calpine Energy Service	Calpine	Florida Power Corporation	NF
18	Calpine Energy Service	Calpine	Florida Pwer Corporation	NF
19	Calpine Energy Service	Tampa Electric Company	Florida Power Corporation	NF
20	Florida Municipal Power	Florida Municipal Power	Florida Power & Light	NF
21	Florida Municipal Power	City of Lakeland	Florida Power Corporation	NF
22	Florida Power Marketing	City of Lakeland	Florida Power Corporation	SFP
23	Florida Power Marketing	City of Lakeland	Florida Power Corporation	NF
24	Florida Power Marketing	City of Lakeland	Reedy Creek Improvement District	NF
25	Florida Power Corporation	Florida Power & Light	Florida Power Corporation	NF
26	Florida Power Corporation	City of Lakeland	Florida Pwer Corporation	NF
27	Florida Power Corporation	Calpine	Florida Power Corporation	NF
28	Orlando Utilities Commission	City of Lakeland	Florida Pwer Corporation	NF
29	The Energy Authority	Florida Power & Light	Reedy Creed Improvement District	NF
30	The Energy Authority	Florida Power Corporation	Reedy Creek Improvement District	NF
31	The Energy Authority	Florida Power & Light	Florida Power Corporation	NF
32	City of Lakeland	Florida Municipal Power	Florida Power & Light	NF
33	City of Lakeland	Florida Power Corporation	City of Lakeland	NF
34	City of Lakeland	Florida Power & Light	Florida Municipal Power	NF
	TOTAL			

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
49	Recker Substation	Florida Power Corp	525	644,711	632,361	1
39						2
4	Calpine	Florida Power Corp	2,988	1,304,847	1,288,753	3
4	Calpine	Florida Power &Light	3,324	780,243	767,567	4
4	Florida Power &Light	Florida Municipal Po	17			5
4	Calpine	Florida Municipal Po	241	25	25	6
4	Calpine	Florida Power Corp	1,590	1,522	1,500	7
4	Calpine	Florida Power &Light	125	30	27	8
4	Tampa Electric Co	Florida Power Corp	70	70	69	9
4	Tampa Electric Co	Florida Power &Light	66	60	60	10
4	Calpine	Florida Municipal Po	73	73	72	11
4	Calpine	Florida Power Corp	6,621	6,589	6,493	12
4	Calpine	Florida Power &Light	9	9	9	13
4	Tampa Electric Co	Florida Power Corp	1,243	664	663	14
4	Calpine	Florida Power Corp	200	155,736	155,736	15
4	Tampa Electric Co	Florida Power Corp	1,097	225	222	16
4	Calpine	Florida Power Corp	8,507	8,507	8,507	17
4	Calpine	Florida Power Corp	22,963			18
4	Tampa Electric Co	Florida Power Corp	61	43	43	19
4	Florida Municipal Po	Florida Power &Light	645	645	633	20
4	City of Lakeland	Florida Power Corp	1,590	1,590	1,559	21
4	City of Lakeland	Florida Power Corp	560			22
4	City of Lakeland	Florida Power Corp	200			23
4	City of Lakeland	Reedy Creek Improve	30			24
4	Florida Power &Light	Florida Power Corp	500	489	481	25
4	City of Lakeland	Florida Power Corp	3,978			26
4	Calpine	Florida Power Corp	549			27
4	City of Lakeland	Florida Power Corp	203	203	200	28
4	Florida Power &Light	Reedy Creek Improve	30	30	29	29
4	Florida Power Corp	Reedy Creek Improve	90	87	86	30
4	Florida Power &Light	Florida Power Corp	612	609	617	31
4	Florida Municipal Po	Florida Power &Light	2,342	2,217	2,173	32
4	Florida Power Corp	City of Lakeland	1,274	281	275	33
4	Florida Power &Light	Florida Municipal Po	15,414	14,299	14,022	34
			109,482	3,093,120	3,050,935	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
2,341,434		91,534	2,432,968	1
-7,007			-7,007	2
2,901,795	8,394	302,026	3,212,215	3
3,851,940	11,142	400,920	4,264,002	4
25		3	28	5
394		40	434	6
3,058		293	3,351	7
386		33	419	8
114		11	125	9
163		15	178	10
				11
16,923		1,491	18,414	12
28		2	30	13
2,407		209	2,616	14
				15
1,542		160	1,702	16
21,656		1,934	23,590	17
55,486		4,353	59,839	18
96		5	101	19
945		98	1,043	20
2,330		243	2,573	21
119,728		12,376	132,104	22
8,744		920	9,664	23
93		8	101	24
733		76	809	25
49,066		4,670	53,736	26
1,694		146	1,840	27
626		54	680	28
93		8	101	29
278		24	302	30
897		93	990	31
5,786		521	6,307	32
3,524		309	3,833	33
27,797		2,713	30,510	34
9,469,798	19,536	831,505	10,320,839	

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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)
4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	City of Lakeland	City of Lakeland	Florida Power Corporation	NF
2	City of Lakeland	Florida Municipal Power Agency	Florida Power & Light	NF
3	City of Lakeland	Florida Power Corporation	City of Lakeland	NF
4	City of Lakeland	Florida Power & Light	Florida Municipal Power	NF
5	City of Lakeland	City of Lakeland	Florida Power Corporation	NF
6	Reedy Creek Improvement District	Tampa Electric Company	Florida Power Corporation	SFP
7	Reedy Creek Improvement District	Tampa Electric Company	Reedy Creek Improvement District	SFP
8	Reedy Creek Improvement District	Tampa Electric Company	Florida Power Corporation	SFP
9	Reedy Creek Improvement District	Tampa Electric Company	Reedy Creek Improvement District	SFP
10	Reedy Creek Improvement District	Tampa Electric Company	Florida Power Corporation	SFP
11	Reedy Creek Improvement District	Tampa Electric Company	Reedy Creek Improvement District	SFP
12	Orlando Utilities Commission	Calpine	Florida Power Corporation	NF
13	Florida Municipal Power	Calpine	Florida Power Corporation	NF
14	City of Lakeland	Florida Power Corporation	City of Lakeland	NF
15	City of Lakeland	City of Lakeland	Florida Power Corporation	NF
16	City of Lakeland	Tampa Electric Company	City of Lakeland	NF
17	Orlando Utilities Commission	Florida Power Corporation	City of Lakeland	NF
18	Orlando Utilities Commission	City of Lakeland	Florida Power Corporation	NF
19	Orlando Utilities Commission	Tampa Electric Company	City of Lakeland	NF
20	Florida Power Corporation	City of Lakeland	Florida Power Corporation	SFP
21	*			
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
	TOTAL			

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
4	City of Lakeland	Florida Power Corp	17,291	16,422	16,099	1
4	Florida Municipal Po	Florida Power &Light	190	190	186	2
4	Florida Power Corp	City of Lakeland	620	458	450	3
4	Florida Power &Light	Florida Municipal Po	2,783	2,461	2,413	4
4	City of Lakeland	Florida Power Corp	10,319	9,494	9,312	5
4	Tampa Electric Co	Florida Power Corp	931	16,646	16,646	6
4	Tampa Electric Co	Reedy Creek Improve	168	40,768	40,768	7
4	Tampa Electric Co	Florida Power Corp	38	421	421	8
4	Tampa Electric Co	Reedy Creek Improve	141	59,094	59,094	9
4	Tampa Electric Co	Florida Power Corp	43	35	35	10
4	Tampa Electric Co	Reedy Creek Improve	141	23,397	23,397	11
4	Calpine	Florida Power Corp	53	53	52	12
4	Calpine	Florida Power Corp	-53	-53	-52	13
4	Florida Power Corp	City of Lakeland	1,192	151	116	14
4	City of Lakeland	Florida Power Corp	1,314	1,790	1,788	15
4	Tampa Electric Co	City of Lakeland	500	44	43	16
4	Florida Power Corp	City of Lakeland	-1,192	-151	-116	17
4	City of Lakeland	Florida Power Corp	-1,314	-1,790	-1,788	18
4	Tampa Electric Co	City of Lakeland	-500	-44	-43	19
4	City of Lakeland	Florida Power Corp	-920	-70	-68	20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
			109,482	3,093,120	3,050,935	

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
39,237		3,603	42,840	1
440		40	480	2
1,541		139	1,680	3
4,742		471	5,213	4
20,731		1,964	22,695	5
				6
				7
				8
				9
				10
				11
164		14	178	12
-164		-14	-178	13
1,982		316	2,298	14
2,868		348	3,216	15
1,543		133	1,676	16
-1,982		-316	-2,298	17
-2,868		-348	-3,216	18
-1,543		-133	-1,676	19
-9,667			-9,667	20
				21
				22
				23
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9,469,798	19,536	831,505	10,320,839	

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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report End of 2008/Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Florida Power Corp.	OLF	110,437	109,265	392,696			392,696
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL		110,437	109,265	392,696			392,696

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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	729,731
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities	320,564
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000	
6	Allocation of Parent Company Costs	21,028,304
7	Chamber of Commerce	38,390
8	Directors Fees & Expenses	-161,489
9	Environmental	305,870
10	Internal & Public Communication	125,805
11	Misc	-1,788,569
12	Line of Credit & A/R Securitization Expenses	617,954
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
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45		
46	TOTAL	21,216,560

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			2,786,353		2,786,353
2	Steam Production Plant	35,524,040				35,524,040
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	58,699,350				58,699,350
7	Transmission Plant	14,652,073				14,652,073
8	Distribution Plant	62,061,171				62,061,171
9	Regional Transmission and Market Operation					
10	General Plant	12,100,506				12,100,506
11	Common Plant-Electric					
12	TOTAL	183,037,140		2,786,353		185,823,493

B. Basis for Amortization Charges

The rate used to compute amortization charges for Account 404 is 20%, as Software (Account 303) has a 5-year amortization period. The basis used to compute charges is the monthly additions to plant in service.

Name of Respondent
Tampa Electric Company

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12							
13							
14							
15							
16							
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REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	FPSC - 070674 - EI - NET METERING		27,714	27,714	
2					
3	FPSC - 080001 - EI - FUEL AND PURCHASED POWER		175,376	175,376	
4	COST RECOVERY CLAUSE WITH GPIF				
5					
6	FPSC 080002 - EI - ENERGY CONSERVATION COST		7,289	7,289	
7	RECOVERY CLAUSE				
8					
9	FPSC 080007 - EI - ENVIRONMENTAL COST		14,776	14,776	
10	RECOVERY CLAUSE				
11					
12	FPSC GENERAL		732,819	732,819	
13					
14	FERC - NERC STANDARDS		81,694	81,694	
15					
16	FERC - PA06-10-000 SOC AUDIT		33,448	33,448	
17					
18	FERC GENERAL		820,663	820,663	
19					
20	MISC REGULATORY AGENCIES		205,715	205,715	
21					
22	FERC - MARKET BASED RATES		76,321	76,321	
23					
24	FERC - FLORIDA RESERVE SHARING GROUP		72,137	72,137	
25	(FRSG)				
26					
27	FCC - POLE ATTACHMENT NPRM		66,579	66,579	
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL		2,314,531	2,314,531	

Name of Respondent
Tampa Electric Company

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(Mo, Da, Yr)
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REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				Line No.
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	
Department (f)	Account No. (g)	Amount (h)					
		27,714					1
							2
		175,376					3
							4
							5
		7,289					6
							7
							8
		14,776					9
							10
							11
		732,819					12
							13
		81,694					14
							15
		33,448					16
							17
		820,663					18
							19
		205,715					20
							21
		76,321					22
							23
		72,137					24
							25
							26
		66,579					27
							28
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		2,314,531					46

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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	107,426,826	16,846,275	124,273,101
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	43,211,928	6,710,892	49,922,820
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	43,211,928	6,710,892	49,922,820
72	Plant Removal (By Utility Departments)			
73	Electric Plant	4,147,435	479,513	4,626,948
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	4,147,435	479,513	4,626,948
77	Other Accounts (Specify, provide details in footnote):			
78	Non Utility Accounts		3,687,862	3,687,862
79	A/R & Deferred Debits	5,564,079	23,729	5,587,808
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	5,564,079	3,711,591	9,275,670
96	TOTAL SALARIES AND WAGES	160,350,268	27,748,271	188,098,539

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Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report End of <u>2008/Q4</u>
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AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)				
3	Net Sales (Account 447)				
4	Transmission Rights				
5	Ancillary Services				
6	Other Items (list separately)				
7					
8					
9					
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46	TOTAL				

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End of 2008/Q4

PURCHASES AND SALES OF ANCILLARY SERVICES

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff.

In columns for usage, report usage-related billing determinant and the unit of measure.

- (1) On line 1 columns (b), (c), (d), (e), (f) and (g) report the amount of ancillary services purchased and sold during the year.
- (2) On line 2 columns (b) (c), (d), (e), (f), and (g) report the amount of reactive supply and voltage control services purchased and sold during the year.
- (3) On line 3 columns (b) (c), (d), (e), (f), and (g) report the amount of regulation and frequency response services purchased and sold during the year.
- (4) On line 4 columns (b), (c), (d), (e), (f), and (g) report the amount of energy imbalance services purchased and sold during the year.
- (5) On lines 5 and 6, columns (b), (c), (d), (e), (f), and (g) report the amount of operating reserve spinning and supplement services purchased and sold during the period.
- (6) On line 7 columns (b), (c), (d), (e), (f), and (g) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

Line No.	Type of Ancillary Service (a)	Amount Purchased for the Year			Amount Sold for the Year		
		Usage - Related Billing Determinant			Usage - Related Billing Determinant		
		Number of Units (b)	Unit of Measure (c)	Dollars (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch	1,133,767	MWH	213,231	3,182,986	MWH	249,887
2	Reactive Supply and Voltage			1,365,443			512,732
3	Regulation and Frequency Response			136,457			
4	Energy Imbalance			-51,106			
5	Operating Reserve - Spinning						
6	Operating Reserve - Supplement						
7	Other	14,853		890,693			
8	Total (Lines 1 thru 7)	1,148,620		2,554,718	3,182,986		762,619

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report End of 2008/Q4
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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

- (1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
(2) Report on Column (b) by month the transmission system's peak load.
(3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
(4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

NAME OF SYSTEM:

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
1	January	4,893	3	800	4,062		520	193	118	
2	February	4,466	28	800	3,735		571	160		
3	March	3,900	19	1700	3,071		514	188	127	
4	Total for Quarter 1	13,259			10,868		1,605	541	245	
5	April	4,410	3	1700	3,539		578	178	115	
6	May	4,623	31	1700	3,879		583	161		
7	June	4,917	6	1700	4,040		591	185	101	
8	Total for Quarter 2	13,950			11,458		1,752	524	216	
9	July	5,151	21	1600	4,392		577	182		
10	August	5,251	27	1700	4,493		585	173		
11	September	4,918	11	1600	4,151		575	192		
12	Total for Quarter 3	15,320			13,036		1,737	547		
13	October	4,093	10	1700	3,918			175		
14	November	4,406	13	1600	3,737		512	157		
15	December	4,591	3	800	3,859		584	148		
16	Total for Quarter 4	13,090			11,514		1,096	480		
17	Total Year to Date/Year	55,619			46,876		6,190	2,092	461	

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04/17/2009

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End of 2008/Q4

ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	18,989,605
3	Steam	8,727,457	23	Requirements Sales for Resale (See instruction 4, page 311.)	737,208
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	146,763
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	35,735
7	Other	9,052,531	27	Total Energy Losses	916,144
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	20,825,455
9	Net Generation (Enter Total of lines 3 through 8)	17,779,988			
10	Purchases	3,015,477			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received	2,500,754			
17	Delivered	2,470,764			
18	Net Transmission for Other (Line 16 minus line 17)	29,990			
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	20,825,455			

MONTHLY PEAKS AND OUTPUT

- (1) Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
- (2) Report on line 2 by month the system's output in Megawatt hours for each month.
- (3) Report on line 3 by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
- (4) Report on line 4 by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
- (5) Report on lines 5 and 6 the specified information for each monthly peak load reported on line 4.

NAME OF SYSTEM: TAMPA ELECTRIC CO

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	1,583,139	11,061	3,858	3	800
30	February	1,451,272	3,104	3,133	28	800
31	March	1,520,152	2,895	2,968	16	1800
32	April	1,609,480	2,470	3,319	3	1700
33	May	1,942,452	10,577	3,820	31	1700
34	June	1,966,926	1,648	4,098	6	1700
35	July	1,979,710	17,286	4,047	21	1600
36	August	2,029,107	2,478	4,059	27	1700
37	September	1,973,509	2,235	3,944	11	1600
38	October	1,748,912	28,721	3,563	10	1700
39	November	1,515,523	52,843	3,100	13	1600
40	December	1,505,273	13,769	3,311	3	800
41	TOTAL	20,825,455	149,087			

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content of the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: <i>Big Bend</i> (b)	Plant Name: <i>Big Bend</i> (c)				
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	STEAM	COMBUSTINE TURBINE				
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	OUTDOOR BOILER	FULL OUTDOOR				
3	Year Originally Constructed	1970	1969				
4	Year Last Unit was Installed	1985	1974				
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	1822.50	175.50				
6	Net Peak Demand on Plant - MW (60 minutes)	1700	34				
7	Plant Hours Connected to Load	8784	28				
8	Net Continuous Plant Capability (Megawatts)	0	0				
9	When Not Limited by Condenser Water	1590	101				
10	When Limited by Condenser Water	1550	98				
11	Average Number of Employees	320	2				
12	Net Generation, Exclusive of Plant Use - KWh	8727457000	99000				
13	Cost of Plant: Land and Land Rights	5147145	834366				
14	Structures and Improvements	232013312	900579				
15	Equipment Costs	1288294957	1687348				
16	Asset Retirement Costs	0	0				
17	Total Cost	1525455414	3422293				
18	Cost per KW of Installed Capacity (line 17/5) Including	837.0126	19.5002				
19	Production Expenses: Oper, Supv, & Engr	4065599	0				
20	Fuel	278918862	119893				
21	Coolants and Water (Nuclear Plants Only)	0	0				
22	Steam Expenses	17604675	0				
23	Steam From Other Sources	0	0				
24	Steam Transferred (Cr)	0	0				
25	Electric Expenses	2759285	8017				
26	Misc Steam (or Nuclear) Power Expenses	8464171	0				
27	Rents	0	0				
28	Allowances	-11668	0				
29	Maintenance Supervision and Engineering	418141	0				
30	Maintenance of Structures	4948206	26207				
31	Maintenance of Boiler (or reactor) Plant	39305175	0				
32	Maintenance of Electric Plant	7330085	34947				
33	Maintenance of Misc Steam (or Nuclear) Plant	2304632	0				
34	Total Production Expenses	366107163	189064				
35	Expenses per Net KWh	0.0419	1.9097				
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		Coal			Oil	
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		Coal-Ton			Oil-Barrel	
38	Quantity (Units) of Fuel Burned	0	0	4038111	0	0	489
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0	11667	0	0	137348
40	Avg Cost of Fuel/Unit, as Delvd f.o.b. during year	0.000	0.000	69.654	0.000	0.000	154.530
41	Average Cost of Fuel per Unit Burned	0.000	0.000	69.069	0.000	0.000	244.960
42	Average Cost of Fuel Burned per Million BTU	0.000	0.000	2.960	0.000	0.000	42.464
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000	3.196	0.000	0.000	121.104
44	Average BTU per KWh Net Generation	0.000	0.000	10.797	0.000	0.000	28.519

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: <i>Phillips</i> (d)	Plant Name: <i>Bayside</i> (e)	Plant Name: <i>Polk - Unit 1</i> (f)	Line No.		
INT.COMBUSTINE	COMBINED CYCLE	IGCC	1		
CONVENTIONAL	OUTDOOR REPOWER	FULL OUTDOOR BOILER	2		
1983	2003	1996	3		
1983	2004	1996	4		
38.43	2014.16	326.30	5		
36	1761	324	6		
865	8784	7023	7		
0	0	0	8		
36	1839	240	9		
36	1630	235	10		
8	62	83	11		
18436000	7365702000	1497590000	12		
179223	1592891	18197341	13		
9493041	112803232	110387564	14		
50813286	703811530	423249973	15		
0	0	0	16		
60485550	818207653	551834878	17		
1573.9149	406.2277	1691.1887	18		
49067	2349831	1624263	19		
3121854	571752462	48004313	20		
0	0	0	21		
0	1726	0	22		
0	0	0	23		
0	0	0	24		
509969	6936262	9769697	25		
0	74674	0	26		
0	0	0	27		
0	0	-1270	28		
46911	0	899714	29		
43924	81907	8156595	30		
0	0	0	31		
440912	10526869	2593677	32		
0	0	0	33		
4212637	591723731	71046989	34		
0.2285	0.0803	0.0474	35		
	Oil	NG	Oil	Coal	36
	Oil-Bbl	Gas-mcf	Oil-bbl	Coal-ton	37
0	31689	52363153	59006	582952	38
0	149370	992045	128123	13350	39
0.000	92.747	10.910	133.110	73.995	40
0.000	98.515	10.919	125.570	69.635	41
0.000	15.703	10.609	23.334	2.608	42
0.000	16.933	7.762	23.189	2.770	43
0.000	10.783	7.317	9.938	10.620	44

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content of the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: Polk Units 2 & 3 (b)	Plant Name: Polk Units 4 & 5 (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	COMBUSTION TURBINE	COMBUSTION TURBINE
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	FULL OUTDOOR BOILER	FULL OUTDOOR BOILER
3	Year Originally Constructed	2000	2007
4	Year Last Unit was Installed	2002	2007
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	351.54	351.54
6	Net Peak Demand on Plant - MW (60 minutes)	291	349
7	Plant Hours Connected to Load	508	1194
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	366	366
10	When Limited by Condenser Water	302	302
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - KWh	47576000	120991000
13	Cost of Plant: Land and Land Rights	0	0
14	Structures and Improvements	12425227	11177737
15	Equipment Costs	86380930	55153853
16	Asset Retirement Costs	0	0
17	Total Cost	98806157	66331590
18	Cost per KW of Installed Capacity (line 17/5) Including	281.0666	188.6886
19	Production Expenses: Oper, Supv, & Engr	0	0
20	Fuel	6300137	16117914
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	0	0
26	Misc Steam (or Nuclear) Power Expenses	0	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	0	0
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	385717	248999
33	Maintenance of Misc Steam (or Nuclear) Plant	0	0
34	Total Production Expenses	6685854	16366913
35	Expenses per Net KWh	0.1405	0.1353
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Oil	NG
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Oil-bbl	Gas-mcf
38	Quantity (Units) of Fuel Burned	0	1160
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	137918	993009
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	133.110
41	Average Cost of Fuel per Unit Burned	0.000	103.798
42	Average Cost of Fuel Burned per Million BTU	0.000	17.919
43	Average Cost of Fuel Burned per KWh Net Gen	0.000	10.861
44	Average BTU per KWh Net Generation	0.000	6.061

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: (d)	Plant Name: (e)	Plant Name: (f)	Line No.
			1
			2
			3
			4
0.00	0.00	0.00	5
0	0	0	6
0	0	0	7
0	0	0	8
0	0	0	9
0	0	0	10
0	0	0	11
0	0	0	12
0	0	0	13
0	0	0	14
0	0	0	15
0	0	0	16
0	0	0	17
0.0000	0.0000	0.0000	18
0	0	0	19
0	0	0	20
0	0	0	21
0	0	0	22
0	0	0	23
0	0	0	24
0	0	0	25
0	0	0	26
0	0	0	27
0	0	0	28
0	0	0	29
0	0	0	30
0	0	0	31
0	0	0	32
0	0	0	33
0	0	0	34
0.0000	0.0000	0.0000	35
			36
			37
0	0	0	38
0	0	0	39
0.000	0.000	0.000	40
0.000	0.000	0.000	41
0.000	0.000	0.000	42
0.000	0.000	0.000	43
0.000	0.000	0.000	44

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GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	Partnership Station	2001	5.80	5.0	2,137,000	6,498,548
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GENERATING PLANT STATISTICS (Small Plants) (Continued)

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
	35,244	298,314		Gas	1,257	1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
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TRANSMISSION LINE STATISTICS

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Gannon Sub 230001	Chapman	230.00		STDC	14.93		2
2	Gannon Sub 230001	Chapman	230.00		WDPSC	8.36		1
3	Big Bend Sub 230002	State Rd 60 Sub	230.00		STDC	4.84	6.71	2
4	Big Bend Sub 230002	State Rd 60 Sub	230.00		WDPSC	0.04		1
5	Big Bend Sub 230003	11th Ave Sub	230.00		STDC		2.71	2
6	Big Bend Sub 230003	11th Ave Sub	230.00		WDPSC	8.67		1
7	Big Bend Sub 230003	11th Ave Sub	230.00		SSPSC	4.67		1
8	Gannon Sub 230004	Bell Creek Sub	230.00		WDPSC	8.40		1
9	Gannon Sub 230005	Fish Hawk	230.00		WDPSC	14.45		1
10	Gannon Sub 230005	Fish Hawk	230.00		WDPSC	0.08		1
11	Gannon Sub 230006	River	230.00		WDPSC	13.43		1
12	Gannon Sub 230006	River	230.00		SDPSC	0.91		1
13	Gannon Sub 230006	River	230.00		STSC	0.41		1
14	Big Bend Sub 230007	Mines Sub	230.00		WDPSC	19.00		1
15	Big Bend Sub 230007	Mines Sub	230.00		STDC	2.46		2
16	Big Bend Sub 230008	FPL Tie	230.00		STDC		1.59	2
17	Big Bend Sub 230008	FPL Tie	230.00		ADPSC	3.12		1
18	Big Bend Sub 230008	FPL Tie	230.00		SCPSC	2.31		1
19	Big Bend Sub 230008	FPL Tie	230.00		WDPSC	8.24		1
20	Big Bend Station 230009	South Gibsonton	230.00		STDC	4.51		2
21	Big Bend Sub 230010	River Sub	230.00		STDC	2.78	7.87	2
22	Big Bend Sub 230010	River Sub	230.00		SSPSC	4.25		1
23	Big Bend Sub 230010	River Sub	230.00		WDPSC	6.84		1
24	Sheldon Rd Sub 230011	FPC Tie (Tarpon)	230.00		SSPDC	1.61		2
25	Sheldon Rd Sub 230011	FPC Tie (Tarpon)	230.00		SSPTC	1.53		3
26	Sheldon Rd Sub 230011	FPC Tie (Tarpon)	230.00		SSPSC	1.95		1
27	Sheldon Rd Sub 230011	FPC Tie (Tarpon)	230.00		CSPSC	0.02		1
28	Sheldon Rd Sub 230012	FPC Tie (Tarpon)	230.00		WDPSC	4.80		1
29	Sheldon Rd Sub 230012	FPC Tie (Tarpon)	230.00		SSPSC	0.31		1
30	Sheldon Rd 230013	FPC Tie (Tarpon)	230.00		WDPSC	4.95		1
31	Big Bend Sub 230014	FPL Tie	230.00		ADPSC	13.62		1
32	Juneau Sub 230015	Sheldon RD	230.00		SSPSC	7.00		1
33	Juneau Sub 230015	Sheldon RD	230.00		SSPSC	2.08		1
34	Juneau Sub 230015	Sheldon RD	230.00		SSPDC	0.33		2
35	Eleventh Ave Sub 230016	Ohio Sub	230.00		SSPSC	6.08		1
36					TOTAL	1,225.62	89.49	192

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report End of 2008/Q4
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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1590 ACSR								1
1590 ACSR								2
1590 ACSR								3
954 ACC/AAC								4
1590 ACSR								5
1590 ACSR/AAC								6
2800 ACAR								7
954 ACSR								8
954 ACSR								9
1590 ACSR								10
954 ACSR/AAC								11
1590 ACSR								12
1590 ACSR								13
1590 ACSR								14
1590 ACSR								15
1590 & 795 ACSR								16
2/795 ACSR								17
1590 AAC								18
954 ACSR								19
1590 ACSR								20
1590 ACSR								21
1590 ACSR								22
1590 & 954 ACSR								23
1590 ACSR								24
1590 ACSR								25
1590 ACSR								26
954 AAC								27
1590 ACSR								28
1590 ACSR								29
1590 ACSR								30
2/795 ACSAR								31
2800 ACAR								32
1590 ACSS								33
1590 ACSS								34
2800 ACAR								35
	24,585,945	246,254,757	270,840,702					36

TRANSMISSION LINE STATISTICS

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Big Bend Sub 230017	Big Bend Station	230.00		SSPSC	0.54		1
2	Big Bend Sub 230018	FPL Tie (Manatee)	230.00		SDPSC	13.55		1
3	Big Bend Sub 230019	Big Bend Station	230.00		SSPSC	1.00		1
4	Sheldon Rd 230020	Dale Mabry	230.00		WDPSC	8.13		1
5	Sheldon Rd 230020	Dale Mabry	230.00		SSPSC	0.97		1
6	Sheldon Rd 230020	Dale Mabry	230.00		SSPTC		1.52	3
7	Pebbledale Sub 230021	Bell Creek Sub	230.00		WDPSC	21.36		1
8	Pebbledale Sub 230021	Bell Creek Sub	230.00		STDC		2.07	2
9	Pebbledale Sub 230021	Bell Creek Sub	230.00		WSPSC	1.25		1
10	Pebbledale Sub 230021	Bell Creek Sub	230.00		CSPSC	0.68		1
11	Sheldon Rd 230022	Jackson Rd	230.00		SSPSC	0.55		1
12	Sheldon Rd 230022	Jackson Rd	230.00		SSPSC	2.67		2
13	Big Bend Station 230023	BB Sub Gen Lds	230.00		STDC	0.63		2
14	Big Bend Sub 230024	Big Bend Sub Gen LDS	230.00		STDC		0.62	2
15	Big Bend Sub 230025	Big Bend Sub Gen LDS	230.00		STDC	0.56		2
16	Big Bend Sub 230026	Big Bend Sub Gen LDS	230.00		STDC		0.56	2
17	Bayside 230027	Gan Sub Lds	230.00		CDPSC	0.70		1
18	Bayside 230027	Gan Sub Lds	230.00		SSPSC	0.09		1
19	Gannon Gen Lds 230028	Gannon Sub	230.00		SSPDC	0.82		2
20	Gannon Gen Lds 230029	Gannon Sub	230.00		CDPSC	0.09		1
21	Chapman 230033	Dale Mabry	230.00		WDPSC	5.06		1
22	Gannon Sub 230037	Juneau Sub	230.00		CSPSC	4.60		1
23	Gannon Sub 230037	Juneau Sub	230.00		SSPSC	11.97		1
24	Ohio Sub 230038	Juneau Sub	230.00		SSPSC	2.65		1
25	Ohio Sub 230038	Juneau Sub	230.00		SSPSC	1.37		1
26	Ohio Sub 230038	Juneau Sub	230.00		SSPDC	1.24		2
27	Bayside CT1 230041	Gannon Sub	230.00		SSPDC		0.61	2
28	Bayside CT1 230041	Gannon Sub	230.00		SSPSC	0.06		1
29	Bayside CT1 230041	Gannon Sub	230.00		SSPSC	0.12		1
30	Bayside CT2 230042	Gannon Sub	230.00		SSPDC		0.49	2
31	Bayside CT2 230042	Gannon Sub	230.00		SSPSC	0.10		1
32	Polk 230401	Mines Sub	230.00		SSPDC	6.06		2
33	Polk 230401	Mines Sub	230.00		WDPSC	0.17		1
34	Polk 230401	Mines Sub	230.00		WDPSC	17.43		1
35	Fish Hawk 230403	Hampton	230.00		WDPSC	10.33		1
36					TOTAL	1,225.62	89.49	192

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
954 AAC								1
2795 ACSR								2
1590 & 954 AAC								3
1590 ACSR								4
1590 ACSR								5
1590 ACSR								6
954 ACSR								7
954 ACSR								8
954 ACSR								9
954 ACSR								10
954 ACSR								11
954 ACSR								12
1590 AAC								13
1590 ACSR								14
1590 ACSR								15
1590 ACSR/AAC								16
1272 AAC								17
954 AAC								18
954 ACSR								19
1590 AAC								20
1590 ACSR								21
1590 ACSS								22
1590 ACSS								23
2800 ACAR								24
1590 ACSS								25
1590 ACSS								26
1590 ACSS								27
1590 ACSS								28
954 ACSR								29
1590 ACSS								30
1590 ACSS								31
1590 ACSR								32
954 AAC								33
1590 & 954 ACSR								34
1590 ACSR								35
	24,585,945	246,254,757	270,840,702					36

TRANSMISSION LINE STATISTICS

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

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Fish Hawk 230403	Hampton	230.00		CSPSC	0.16		1
2	Pebbledale 230601	FPC Tie (N. Bartow)	230.00		WDPSC	2.75		1
3	Pebbledale 230602	FPC Tie (Barcola)	230.00		WDPSC	11.27		1
4	Pebbledale 230603	Crews Lake (LAK)	230.00		STDC	2.34		2
5	Pebbledale 230603	Crews Lake (LAK)	230.00		WDPSC	4.14		1
6	Pebbledale 230603	Crews Lake (LAK)	230.00		WDPSC	2.25		1
7	Pebbledale 230603	Crews Lake (LAK)	230.00		WDPSC	0.93		1
8	Pebbledale 230603	Crews Lake (LAK)	230.00		SSPSC	0.06		1
9	S. Eloise Sub 23064	FPC Tie (Lake Wales)	230.00		WDPSC	7.60		1
10	Pebbledale 230605	Polk	230.00		SSPSC	8.59		1
11	Pebbledale 230605	Polk	230.00		SSPDC	1.15		2
12	Polk 230606	Pebbledale	230.00		SSPDC		6.15	2
13	Polk 230606	Pebbledale	230.00		CSPSC	1.95		1
14	Polk 230606	Pebbledale	230.00		WDPSC	5.36		1
15	Polk 230607	Hardee	230.00		SSPSC	5.14		1
16	Polk 230607	Hardee	230.00		SSPDC		1.04	2
17	Recker 230608	Crews Lake	230.00		SSPDC	0.85		2
18	Recker 230608	Crews Lake	230.00		SSPDC	2.72		2
19	Recker 230608	Crews Lake	230.00		WDPSC	10.56		1
20	Recker SW Sta 230609	Ariana	230.00		WDPSC	0.69		1
21	Recker SW Sta 230609	Ariana	230.00		SSPDC		0.85	2
22	Recker Sub 230610	Mission Energy	230.00		CSPSC	0.17		1
23	Recker Sub 230611	Mission Energy	230.00		CSPSC	0.18		1
24	Recker Sub 230612	Lake Agnes	230.00		SSPSC	5.18		1
25	Recker Sub 230612	Lake Agnes	230.00		SSPDC	4.37		2
26	GSU 230613	Polk Gen	230.00		SSPDC	0.33		2
27	GSU 230614	Polk Gen	230.00		SSPDC		0.32	2
28	GSU 230614	Polk Gen	230.00		SSPSC	0.20		1
29	Lake Agnes 230615	Mcintosh	230.00		SSPDC	0.06		2
30	Lake Agnes 230616	Osceola	230.00		WDPSC		21.38	1
31	Lake Agnes 230616	Osceola	230.00		SSPSC		0.14	1
32	Osceola 230617	Cane Island	230.00		SSPSC		4.07	1
33	Osceola 230617	Cane Island	230.00		WDPSC		0.33	1
34	GSU 230619	Polk Gen	230.00		CSPSC	0.53	0.33	1
35	Recker Sub 230620	Calpine	230.00		CSPSC	0.07		1
36					TOTAL	1,225.62	89.49	192

TRANSMISSION LINE STATISTICS (Continued)

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8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1590 ACSR								1
954 ACSR								2
1590 & 954 ACSR								3
954 ACSR								4
954 ACSR								5
1590 ACSR								6
954 ACSR								7
954 ACSR								8
954 ACSR								9
1590 ACSR								10
1590 ACSR								11
1590 ACSR								12
1590 ACSR								13
1590 ACSR								14
1590 ACSR								15
1590 ACSR								16
1590 ACSR								17
1590 ACSR								18
1590 ACSR								19
1590 ACSR								20
1590 ACSR								21
954 ACSR								22
954 ACSR								23
1590 ACSR								24
1590 ACSR								25
954 AAC								26
954 AAC								27
954 AAC								28
954 AAC								29
1272 ACSS								30
1272 ACSS								31
954 ACSR								32
954 ACSR								33
954 ACSR								34
954 ACSR								35
	24,585,945	246,254,757	270,840,702					36

TRANSMISSION LINE STATISTICS

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4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Recker Sub 230621	Osprey	230.00		SCPSC	0.03		1
2	S Eloise Sub 230622	Recker Sub	230.00		SSPSC	3.81		1
3	S Eloise Sub 230622	Recker Sub	230.00		SSPDC		2.72	2
4	S Eloise Sub 230622	Recker Sub	230.00		SSPSC	0.85		1
5	S Eloise Sub 230623	FPC Tie (N. Bartow)	230.00		SSPSC	3.47		1
6	S Eloise Sub 230623	FPC Tie (N. Bartow)	230.00		WDPSC	8.80		1
7	Fish Hawk 230625	Pebbledale	230.00		WDPSC	16.53		1
8	Fish Hawk 230625	Pebbledale	230.00		CSPSC	1.04		1
9	Polk CTS 230631	Polk Power Sub	230.00		SCPSC	0.20		1
10	Fish Hawk 230625	Pebbledale	230.00		CDPSC	0.08		1
11	230902	De-energized	230.00		STDC		2.81	2
12	230902	De-energized	230.00		WDPSC	0.39		1
13	Gannon 138002	Juneau	138.00		WSPSC	0.08		1
14	Juneau 138003	Ohio	138.00		WSPSC	3.95		1
15	Juneau 138003	Ohio	138.00		CSPSC	1.61		1
16	Juneau 138003	Ohio	138.00		SSPSC		1.24	2
17	Hooker Pt.138004	Gannon	138.00		WSPSC	1.22		1
18	Hooker Pt.138004	Gannon	138.00		CSPSC	2.22		2
19	Ohio 138005	Clearview	138.00		WSPSC	1.07		1
20	Ohio 138005	Clearview	138.00		U/G			1
21	Ohio 138005	Clearview	138.00		SSPSC	1.37	1.14	1
22	Ohio 138005	Clearview	138.00		CSPSC	0.71		1
23	Ohio 138006	Himes	138.00		WSPSC	8.34		1
24	Ohio 138006	Himes	138.00		CSPSC	0.19		1
25	Ohio 138007	Clearview	138.00		WSPSC	1.17		1
26	Ohio 138007	Clearview	138.00		CSPSC	0.17		1
27	Ohio 138007	Clearview	138.00		SSPSC	0.18		1
28	Gannon 138008	Juneau	138.00		CSPSC		1.18	2
29	Gannon 138008	Juneau	138.00		CSPSC	11.44		1
30	Gannon 138011	Gannon	138.00		CDPC	0.64		1
31	Gannon 138011	Gannon	138.00		STDC	0.22		1
32	Gannon 138012	Gannon	138.00		STDC		0.21	2
33	Gannon 138012	Gannon	138.00		CDPSC	0.63		1
34	Gannon 138013	Gannon	138.00		STDC		0.17	2
35	Gannon 138013	Gannon	138.00		CDPSC	0.64		1
36					TOTAL	1,225.62	89.49	192

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report End of 2008/Q4
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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1590 ACSR								1
1590 ACSS								2
1590 ACSS								3
1590 ACSS								4
1590 ACSS								5
954 ACSR								6
954 ACSR								7
954 ACSR								8
954 ACSR								9
1590 ACSR								10
954 ACSR								11
954 ACSR								12
954 AAC								13
636 AAC								14
954 AAC, 795								15
954 ACSR								16
954 AAC								17
954 AAC								18
795 SSAC								19
500 AL XL								20
954 AAC								21
795 SSAC								22
795 SSAC								23
954 ACSR								24
795 SSAC								25
954 AAC								26
954 ACSR								27
1590 AAC								28
1590 AAC								29
600 Cu., 954 ACSR								30
600 Cu.								31
600 Cu.								32
600Cu., 954 ACSR								33
600 Cu.								34
600 Cu., 954 ACSR								35
	24,585,945	246,254,757	270,840,702					36

Name of Respondent
Tampa Electric Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/17/2009

Year/Period of Report
End of 2008/Q4

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
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Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Various		69.00		SPDC	13.14	15.75	2
2	Various		69.00		DPSC	4.43		1
3	Various		69.00		STDC		1.89	2
4	Various		69.00		SPSC	749.52		1
5	Various		69.00		DPDC	1.74	1.45	2
6	Various		69.00		Underground	14.41		
7	Various		69.00		SSPTC		1.57	3
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
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29								
30								
31								
32								
33								
34								
35								
36					TOTAL	1,225.62	89.49	192

Name of Respondent
Tampa Electric Company

This Report Is:
(1) An Original
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Date of Report
(Mo, Da, Yr)
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Year/Period of Report
End of 2008/Q4

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
								2
								3
								4
								5
								6
								7
	24,585,945	246,254,757	270,840,702					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
	24,585,945	246,254,757	270,840,702					36

TRANSMISSION LINES ADDED DURING YEAR

- Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
- Provide separate subheadings for overhead and under-ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	Lake Agnes 230616	Osceola	1.39	WDPSC			1
2	Lake Agnes 230616	Osceola	0.04	SSPSC			1
3	Gannon 138008	Juneau	0.06	CSPSC			1
4	Various		4.37	SPSC			1
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							
44	TOTAL		5.86				4

Name of Respondent
Tampa Electric Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/17/2009

Year/Period of Report
End of 2008/Q4

TRANSMISSION LINES ADDED DURING YEAR (Continued)

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

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

CONDUCTORS			Voltage KV (Operating) (k)	LINE COST					Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
									1
									2
									3
									4
				1,525,028	14,339,517	6,287,616		22,152,161	5
									6
									7
									8
									9
									10
									11
									12
									13
									14
									15
									16
									17
									18
									19
									20
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									24
									25
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									27
									28
									29
									30
									31
									32
									33
									34
									35
									36
									37
									38
									39
									40
									41
									42
									43
				1,525,028	14,339,517	6,287,616		22,152,161	44

SUBSTATIONS

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ALEXANDER RD EAST	DIST_UNATTENDED	69.00	13.00	
2	ALEXANDER RD WEST	DIST-UNATTENDED	69.00	13.00	
3	ALEXANDER RD EAST	DIST-UNATTENDED	69.00	13.00	
4	ALEXANDER RD WEST	DIST-UNATTENDED	69.00	13.00	
5	BAYCOURT	DIST-UNATTENDED	69.00	13.00	
6	BELL SHOALS NORTH	DIST-UNATTENDED	69.00	13.00	
7	BELMONT HEIGHTS	DIST-UNATTENDED	69.00	13.00	
8	BERKLEY ROAD SOUTH	DIST-UNATTENDED	69.00	13.00	
9	BERKLEY ROAD NORTH	DIST-UNATTENDED	69.00	13.00	
10	BLANTON EAST	DIST-UNATTENDED	69.00	13.00	
11	BLOOMINGDALE NORTH	DIST-UNATTENDED	69.00	13.00	
12	BLOOMINGDALE SOUTH	DIST-UNATTENDED	69.00	13.00	
13	BOYSCOUT WEST	DIST-UNATTENDED	128.00	13.00	
14	BRANDON EAST	DIST-UNATTENDED	69.00	13.00	
15	BRANDON WEST	DIST-UNATTENDED	69.00	13.00	
16	BUCKHORN - NORTH	DIST-UNATTENDED	69.00	13.00	
17	BUCKHORN - SOUTH	DIST-UNATTENDED	69.00	13.00	
18	CALOOSA NORTH	DIST-UNATTENDED	69.00	13.00	
19	CALOOSA SOUTH	DIST-UNATTENDED	69.00	13.00	
20	CARROLWOOD VIL EAST	DIST-UNATTENDED	69.00	13.00	
21	CARROLWOOD VIL WEST	DIST-UNATTENDED	69.00	13.00	
22	CASEY ROAD NORTH	DIST-UNATTENDED	69.00	13.00	
23	CASEY ROAD SOUTH	DIST-UNATTENDED	69.00	13.00	
24	CLARKWILD WEST	DIST-UNATTENDED	69.00	13.00	
25	CLARKWILD SOUTH	DIST-UNATTENDED	69.00	13.00	
26	COOLIDGE EAST	DIST-UNATTENDED	138.00	13.00	
27	COOLIDGE WEST	DIST-UNATTENDED	138.00	13.00	
28	CORONET SOUTH	DIST-UNATTENDED	69.00	13.00	
29	CROSS CREEK EAST	DIST-UNATTENDED	69.00	13.00	
30	CROSS CREEK WEST	DIST-UNATTENDED	69.00	13.00	
31	CYPRESS GARDENS	DIST-UNATTENDED	69.00	13.00	
32	CYPRESS STREET EAST	DIST-UNATTENDED	69.00	13.00	
33	CYPRESS STREET WEST	DIST-UNATTENDED	69.00	13.00	
34	DADE CITY	DIST-UNATTENDED	69.00	13.00	
35	DADE CITY SOUTH	DIST-UNATTENDED	69.00	13.00	
36	DAIRY ROAD	DIST-UNATTENDED	69.00	13.00	
37	DAIRY ROAD EAST	DIST-UNATTENDED	69.00	13.00	
38	DAIRY ROAD WEST	DIST-UNATTENDED	69.00	13.00	
39	DEL WEBB NORTH	DIST-UNATTENDED	69.00	13.00	
40	DEL WEBB SOUTH	DIST-UNATTENDED	69.00	13.00	

Name of Respondent
Tampa Electric Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/17/2009

Year/Period of Report
End of 2008/Q4

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
37	1					1
28	1					2
20	1					3
22	1					4
28	1					5
28	1					6
28	1					7
28	1					8
22	1					9
20	1					10
28	1					11
28	1					12
28	1					13
28	1					14
28	1					15
28	1					16
37	1					17
22	1					18
28	1					19
28	1					20
22	1					21
28	1					22
28	1					23
28	1					24
28	1					25
37	1					26
37	1					27
28	1					28
28	1					29
28	1					30
28	1					31
37	1					32
37	1					33
28	1					34
28	1					35
28	1					36
28	1					37
28	1					38
22	1					39
22	1					40

SUBSTATIONS

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

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

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
28	1					1
20	1					2
28	1					3
28	1					4
28	1					5
28	1					6
28	1					7
28	1					8
28	1					9
28	1					10
28	1					11
28	1					12
28	1					13
28	1					14
28	1					15
28	1					16
22	1					17
37	1					18
37	1					19
224	1					20
37	1					21
28	1					22
28	1					23
28	1					24
13	1					25
28	1					26
28	1					27
28	1					28
28	1					29
28	1					30
22	1					31
28	1					32
28	1					33
28	1					34
13	1					35
28	1					36
28	1					37
28	1					38
28	1					39
37	1					40

SUBSTATIONS

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	HABANA AVENUE NORTH	DIST-UNATTENDED	69.00	13.00	
2	HABANA AVENUE SOUTH	DIST-UNATTENDED	69.00	13.00	
3	HABANA AVENUE NORTH	DIST-UNATTENDED	69.00	13.00	
4	HARBOUR ISLAND SOUTH	DIST-UNATTENDED	69.00	13.00	
5	HARNEY ROAD - EAST	DIST-UNATTENDED	69.00	13.00	
6	HENDERSON RD EAST	DIST-UNATTENDED	69.00	13.00	
7	HENDERSON RD EAST	DIST-UNATTENDED	69.00	13.00	
8	HENDERSON RD WEST	DIST-UNATTENDED	69.00	13.00	
9	HOPEWELL WEST	DIST-UNATTENDED	69.00	13.00	
10	HYDE PARK NORTH	DIST-UNATTENDED	69.00	13.00	
11	HYDE PARK SOUTH	DIST-UNATTENDED	69.00	13.00	
12	IMPERIAL LAKES WEST	DIST-UNATTENDED	69.00	13.00	
13	IVY STREET	DIST-UNATTENDED	69.00	13.00	
14	INDIAN CREEK	DIST-UNATTENDED	69.00	13.00	
15	JAN PHYL NORTH	DIST-UNATTENDED	69.00	13.00	
16	JAN PHYL SOUTH	DIST-UNATTENDED	69.00	13.00	
17	JAN PHYL EAST	DIST-UNATTENDED	69.00	13.00	
18	JAN PHYL WEST	DIST-UNATTENDED	69.00	13.00	
19	KEYSTONE EAST	DIST-UNATTENDED	69.00	13.00	
20	KEYSTONE WEST	DIST-UNATTENDED	69.00	13.00	
21	KIRKLAND RD SOUTH	DIST-UNATTENDED	69.00	13.00	
22	KNIGHTS SOUTH	DIST-UNATTENDED	69.00	13.00	
23	LAKE ALFRED SOUTH	DIST-UNATTENDED	69.00	13.00	
24	LAKE GUM EAST	DIST-UNATTENDED	69.00	13.00	
25	LAKE JULIANA WEST	DIST-UNATTENDED	69.00	13.00	
26	LAKE MAGDALENE NORTH	DIST-UNATTENDED	69.00	13.00	
27	LAKE REGION WEST	DIST-UNATTENDED	69.00	13.00	
28	LAKE RUBY SOUTH	DIST-UNATTENDED	69.00	13.00	
29	LAKE SILVER NORTH	DIST-UNATTENDED	69.00	13.00	
30	LAKE SILVER SOUTH	DIST-UNATTENDED	69.00	13.00	
31	LAKE WINTERSET EAST	DIST-UNATTENDED	69.00	13.00	
32	LAKWOOD NORTH	DIST-UNATTENDED	69.00	13.00	
33	LAKWOOD SOUTH	DIST-UNATTENDED	69.00	13.00	
34	LOIS AVE E, W, M	DIST-UNATTENDED	13.00	4.00	
35	LOIS AVE EAST	DIST-UNATTENDED	69.00	13.00	
36	LOIS AVE WEST	DIST-UNATTENDED	69.00	13.00	
37	LUCERNE PARK SOUTH	DIST-UNATTENDED	69.00	13.00	
38	MACDILL EAST	DIST-UNATTENDED	69.00	13.00	
39	MACDILL WEST	DIST-UNATTENDED	69.00	13.00	
40	MADISON NORTH	DIST-UNATTENDED	69.00	13.00	

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
28	1					1
28	1					2
28	1					3
28	1					4
28	1					5
28	1					6
28	1					7
19	2					8
28	1					9
28	1					10
28	1					11
22	1					12
28	1					13
22	1					14
28	1					15
28	1					16
28	1					17
28	1					18
28	1					19
9	1					20
28	1					21
28	1					22
28	1					23
14	1					24
28	1					25
28	1					26
28	1					27
20	1					28
28	1					29
20	1					30
28	1					31
28	1					32
28	1					33
10	7					34
28	1					35
28	1					36
28	1					37
37	1					38
37	1					39
28	1					40

SUBSTATIONS

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	MADISON SOUTH	DIST-UNATTENDED	69.00	13.00	
2	MANHATTAN EAST	DIST-UNATTENDED	69.00	13.00	
3	MANHATTAN WEST	DIST-UNATTENDED	69.00	13.00	
4	MARION ST. EAST	DIST-UNATTENDED	69.00	13.00	
5	MARION ST. WEST	DIST-UNATTENDED	69.00	13.00	
6	MARITIME NORTH	DIST-UNATTENDED	69.00	13.00	
7	MARITIME SOUTH	DIST-UNATTENDED	69.00	13.00	
8	MASSARO	DIST-UNATTENDED	69.00	13.00	
9	MATANZAS NORTH	DIST-UNATTENDED	69.00	13.00	
10	MATANZAS SOUTH	DIST-UNATTENDED	69.00	13.00	
11	MCFARLAND	DIST-UNATTENDED	69.00	13.00	
12	MCKINLEY EAST	DIST-UNATTENDED	69.00	13.00	
13	MCKINLEY WEST	DIST-UNATTENDED	69.00	13.00	
14	MEADOW PARK EAST	DIST-UNATTENDED	69.00	13.00	
15	MILLER MAC WEST	DIST-UNATTENDED	69.00	13.00	
16	MULBERRY NORTH	DIST-UNATTENDED	69.00	13.00	
17	MULBERRY SOUTH	DIST-UNATTENDED	69.00	13.00	
18	ORIENT PARK NORTH	DIST-UNATTENDED	69.00	13.00	
19	ORIENT PARK SOUTH	DIST-UNATTENDED	69.00	13.00	
20	PAGLEN ROAD - NORTH	DIST-UNATTENDED	69.00	13.00	
21	PAGLEN ROAD - SOUTH	DIST-UNATTENDED	69.00	13.00	
22	PATTERSON RD EAST	DIST-UNATTENDED	69.00	13.00	
23	PATTERSON RD WEST	DIST-UNATTENDED	69.00	13.00	
24	PEACH AVE WEST	DIST-UNATTENDED	69.00	13.00	
25	PEARSON RD NORTH	DIST-UNATTENDED	69.00	13.00	
26	PEARSON RD SOUTH	DIST-UNATTENDED	69.00	13.00	
27	PEBBLECREEK - NORTH	DIST-UNATTENDED	69.00	13.00	
28	PEBBLECREEK - SOUTH	DIST-UNATTENDED	69.00	13.00	
29	PINE LAKE NORTH	DIST-UNATTENDED	69.00	13.00	
30	PINE LAKE SOUTH	DIST-UNATTENDED	69.00	13.00	
31	PINECREST SOUTH	DIST-UNATTENDED	69.00	13.00	
32	PLANT AVE EAST	DIST-UNATTENDED	69.00	13.00	
33	PLANT AVE WEST	DIST-UNATTENDED	69.00	13.00	
34	PLANT CITY SOUTH	DIST-UNATTENDED	69.00	13.00	
35	PLYMOUTH EAST	DIST-UNATTENDED	69.00	13.00	
36	PLYMOUTH WEST	DIST-UNATTENDED	69.00	13.00	
37	POLK CITY	DIST-UNATTENDED	69.00	13.00	
38	POLK POWER CONSTRU	DIST-UNATTENDED	69.00	13.00	
39	PORT SUTTON	DIST-UNATTENDED	69.00	13.00	
40	PROVIDENCE RD EAST	DIST-UNATTENDED	69.00	13.00	

Name of Respondent
Tampa Electric Company

This Report Is:
(1) An Original
(2) A Resubmission

Date of Report
(Mo, Da, Yr)
04/17/2009

Year/Period of Report
End of 2008/Q4

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)	
28	1					1
28	1					2
28	1					3
34	1					4
34	1					5
28	1					6
28	1					7
28	1					8
28	1					9
28	1					10
28	1					11
28	1					12
28	1					13
28	1					14
28	1					15
28	1					16
22	1					17
28	1					18
28	1					19
28	1					20
28	1					21
28	1					22
28	1					23
28	1					24
28	1					25
28	1					26
28	1					27
28	1					28
28	1					29
28	1					30
28	1					31
37	1					32
34	1					33
28	1					34
28	1					35
28	1					36
13	1					37
9	1					38
41	2					39
28	1					40

SUBSTATIONS

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

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

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
37	1					1
28	1					2
28	1					3
28	1					4
37	1					5
22	1					6
28	1					7
28	1					8
28	1					9
28	1					10
28	1					11
22	1					12
28	1					13
28	1					14
28	1					15
28	1					16
28	1					17
22	1					18
28	1					19
28	1					20
37	1					21
28	1					22
28	1					23
28	1					24
28	1					25
56	2					26
28	1					27
28	1					28
28	1					29
28	1					30
37	1					31
28	1					32
28	1					33
22	1					34
22	1					35
28	1					36
28	1					37
28	1					38
28	1					39
28	1					40

SUBSTATIONS

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	TURKEY FORD SOUTH	DIST-UNATTENDED	69.00	13.00	
2	TWELVETH AVE SOUTH	DIST-UNATTENDED	69.00	13.00	
3	TWENTY SEVENTH NORTH	DIST-UNATTENDED	69.00	13.00	
4	TWENTY SEVENTH SOUTH	DIST-UNATTENDED	69.00	13.00	
5	UNIV SO FLA EAST	DIST-UNATTENDED	69.00	13.00	
6	UNIV SO FLA WEST	DIST-UNATTENDED	69.00	13.00	
7	WASHINGTON ST NORTH	DIST-UNATTENDED	69.00	13.00	
8	WASHINGTON ST SOUTH	DIST-UNATTENDED	69.00	13.00	
9	WATERS AVE EAST	DIST-UNATTENDED	69.00	13.00	
10	WATERS AVE WEST	DIST-UNATTENDED	69.00	13.00	
11	WAYNE RD SOUTH	DIST-UNATTENDED	69.00	13.00	
12	WESTCHASE EAST	DIST-UNATTENDED	69.00	13.00	
13	WESTCHASE WEST	DIST-UNATTENDED	230.00	13.00	
14	WILSON	DIST-UNATTENDED	69.00	13.00	
15	WOODBERRY NORTH	DIST-UNATTENDED	69.00	13.00	
16	WOODLANDS EAST	DIST-UNATTENDED	69.00	13.00	
17	WOODLANDS WEST	DIST-UNATTENDED	69.00	13.00	
18	YUKON NORTH	DIST-UNATTENDED	69.00	13.00	
19	YUKON SOUTH	DIST-UNATTENDED	69.00	13.00	
20	TOTAL DISTRIBUTION		16034.00	2894.00	
21	ARIANA	TRANS-UNATTENDED	230.00	69.00	
22	BELL CREEK EAST	TRANS-UNATTENDED	230.00	69.00	
23	CHAPMAN EAST	TRANS-UNATTENDED	230.00	69.00	
24	CLEARVIEW EAST	TRANS-UNATTENDED	138.00	69.00	
25	DALE MABRY EAST	TRANS-UNATTENDED	230.00	69.00	
26	GANNON-AUTO	TRANS-UNATTENDED	230.00	138.00	
27	HAMPTON NORTH	TRANS-UNATTENDED	230.00	69.00	
28	HIMES	TRANS-UNATTENDED	138.00	69.00	
29	HOOKE'S POINT AUTO	TRANS-UNATTENDED	138.00	69.00	
30	JACKSON RD	TRANS-UNATTENDED	230.00	69.00	
31	JACKSON RD EAST	TRANS-UNATTENDED	69.00	13.00	
32	JACKSON RD WEST	TRANS-UNATTENDED	69.00	13.00	
33	JUNEAU EAST	TRANS-UNATTENDED	138.00	69.00	
34	JUNEAU EAST	TRANS-UNATTENDED	230.00	69.00	
35	JUNEAU WEST	TRANS-UNATTENDED	138.00	69.00	
36	MINES EAST	TRANS-UNATTENDED	230.00	69.00	
37	MINES WEST	TRANS-UNATTENDED	230.00	69.00	
38	OHIO NORTH	TRANS-UNATTENDED	230.00	138.00	
39	OHIO SOUTH	TRANS-UNATTENDED	230.00	138.00	
40	OSCEOLA	TRANS-UNATTENDED	230.00	69.00	

Name of Respondent Tampa Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report End of 2008/Q4
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
28	1					1
28	1					2
22	1					3
28	1					4
28	1					5
37	1					6
28	1					7
28	1					8
28	1					9
28	1					10
28	1					11
28	1					12
37	1					13
28	1					14
20	1					15
28	1					16
28	1					17
22	1					18
28	1					19
6278	228					20
224	1					21
224	1					22
336	1					23
150	1					24
224	1					25
336	1					26
336	1					27
168	1					28
168	1					29
224	1					30
28	1					31
28	1					32
168	1					33
224	1					34
168	1					35
336	1					36
168	1					37
336	1					38
336	1					39
224	1					40

SUBSTATIONS

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

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	PEBBLEDALE	TRANS-UNATTENDED	230.00	69.00	
2	POLK POWER WEST	TRANS-UNATTENDED	138.00	69.00	
3	POLK POWER WEST	TRANS-UNATTENDED	230.00	69.00	
4	POLK POWER WEST	TRANS-UNATTENDED	230.00	69.00	
5	RIVER NORTH	TRANS-UNATTENDED	230.00	69.00	
6	RIVER SOUTH	TRANS-UNATTENDED	230.00	69.00	
7	SHELDON RD NW	TRANS-UNATTENDED	230.00	69.00	
8	SHELDON RD SE	TRANS-UNATTENDED	230.00	69.00	
9	SHELDON RD N	TRANS-UNATTENDED	230.00	69.00	
10	SHELDON RD S	TRANS-UNATTENDED	230.00	69.00	
11	SOUTH GIBSONTON NORTH	TRANS-UNATTENDED	230.00	69.00	
12	SOUTH GIBSONTON SOUTH	TRANS-UNATTENDED	230.00	69.00	
13	STATE RD 60 NORTH	TRANS-UNATTENDED	230.00	69.00	
14	STATE RD 60 SOUTH	TRANS-UNATTENDED	230.00	69.00	
15	TOTAL TRANSMISSION		6946.00	2441.00	
16					
17					
18					
19					
20					
21					
22					
23					
24					
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27					
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33					
34					
35					
36					
37					
38					
39					
40					

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
168	1					1
150	1					2
168	1					3
336	1					4
336	1					5
560	2					6
224	1					7
196	1					8
168	1					9
196	1					10
224	1					11
196	1					12
336	1					13
224	1					14
7888	35					15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
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						36
						37
						38
						39
						40

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

Schedule Page: 110 Line No.: 31 Column: d

The \$1,441,770 balance of LT portion of derivative assets was incorrectly reported in the 2007 annual filing of the FERC Form 1. The \$1,516,550 balance is the correct portion of LT derivative assets as of December 31, 2007.

Schedule Page: 110 Line No.: 66 Column: d

The \$1,441,770 balance of LT portion of derivative assets was incorrectly reported in the 2007 annual filing of the FERC Form 1. The \$1,516,550 balance is the correct portion of LT derivative assets as of December 31, 2007.

Schedule Page: 110 Line No.: 78 Column: c

This line reflects the application of FSP FIN 39-1 allowing an entity to offset fair value amounts recognized for the right to reclaim cash collateral (a receivable) against fair value amounts recognized for derivative instruments executed with the same counterparty under a master netting arrangement. At Dec. 31, 2008, the company had paid cash collateral and offset the value of derivative positions in the amount of \$1.2 million.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Tampa Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/17/2009	2008/Q4
FOOTNOTE DATA			

Schedule Page: 112 Line No.: 33 Column: d
The \$1,441,770 balance of LT portion of derivative liabilities was incorrectly reported in the 2007 annual filing of the FERC Form 1. The \$1,514,300 balance is the correct portion of LT derivative liabilities as of December 31, 2007.

Schedule Page: 112 Line No.: 52 Column: c
This line reflects the application of FSP FIN 39-1 allowing an entity to offset fair value amounts recognized for the right to reclaim cash collateral (a receivable) or the obligation to return cash collateral (a payable) against fair value amounts recognized for derivative instruments executed with the same counterparty under a master netting arrangement. At Dec. 31, 2008, the company had paid cash collateral of \$1.2 million and received cash collateral of \$0.5 million and offset the value of derivative positions.

Schedule Page: 112 Line No.: 53 Column: d
The \$1,441,770 balance of LT portion of derivative liabilities was incorrectly reported in the 2007 annual filing of the FERC Form 1. The \$1,514,300 balance is the correct portion of LT derivative liabilities as of December 31, 2007.

Schedule Page: 112 Line No.: 59 Column: c
This line reflects the application of FSP FIN 39-1 allowing an entity to offset fair value amounts recognized for the obligation to return cash collateral (a payable) against fair value amounts recognized for derivative instruments executed with the same counterparty under a master netting arrangement. At Dec. 31, 2008, the company had received cash collateral and offset the value of derivative positions in the amount of \$0.5 million.

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

Schedule Page: 118 Line No.: 10 Column: c

Adjustment is related to pension and other post-retirement benefits in connection with the adoption of a year-end measurement date in accordance with paragraph 19(a) of FAS 158.

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

Schedule Page: 120 Line No.: 18 Column: b

The other line item in cash flows from operating activities includes deferred clause revenues and expenses, prepayments, customer deposits, deferred balance sheet income taxes, and other debits and credits.

Schedule Page: 120 Line No.: 26 Column: b

Note 15 of the Notes to the Financial Statements addresses Instruction 2.

Schedule Page: 120 Line No.: 30 Column: b

Note 15 of the Notes to the Financial Statements address Instruction 2.

Schedule Page: 120 Line No.: 64 Column: b

The \$292,000,000 is the result of an equity contribution made by Tampa Electric's Parent company, TECO Energy, Inc.

Schedule Page: 120 Line No.: 73 Column: b

On March 26, 2008, Tampa Electric Company purchased in lieu of redemption the \$75M PCIDA Bond and the \$20M HCIDA Bond.

Schedule Page: 120 Line No.: 76 Column: b

The other line item in cash flows from financing activities includes debt issuance costs related to long-term debt and premium/discount on long-term debt.

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

Schedule Page: 204 Line No.: 102 Column: d

On December 23, 2008, Tampa Electric Company sold a distribution system to University of South Florida. A formal letter, including journal entries were sent to Ms. Kimberly D. Bose, Secretary at FERC dated February 3, 2009.

Schedule Page: 204 Line No.: 102 Column: f

On October 24, 2008, Tampa Electric Company sold two Westinghouse gas turbines and all associated equipment installed from the high side terminals of the GSU step down transformer back to and including the inlet suction flange of the Fuel Forwarding Pumps to Frontier Industrial Corporation.

Schedule Page: 204 Line No.: 104 Column: g

The variance to page 200, line 8, col (c), is due to rounding.

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

Schedule Page: 219 Line No.: 8 Column: c
Accumulated Amortization - Sebring Acquisition (Account 10804)

Schedule Page: 219 Line No.: 16 Column: c
\$3,267,615 Software Retirements (Account 10801)
(\$20,373,432) Accumulated Depreciation for Big Bend CT 2&3 Sale (Account 10801)
(\$111,594) Reclass proceeds & charges from Dinner Lake Sale (Account 10803)
\$206,491 Accumulated Depreciation for Asset Retirement Obligations (Account 10805)

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

Schedule Page: 228 Line No.: 22 Column: a

CURRENT YEAR

Bear Stearns Energy	2,500	1,697.19
Constellation Energy Commodities Group	12,500	8,485.96
PSEG Electric Company	2,500	1,697.19
	17,500	\$11,880.34

Evolution Markets (Note 1) 101,694

(1) sale of future vintage Hooker's point allowancees 2010-2038. Reduction to allowance inventory will be taken in the corresponding future years.

2010

446 \$0

2011

1834 \$0

FUTURE YEARS

99,414 \$0

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

Schedule Page: 231 Line No.: 3 Column: d
Quarter 3 - Deposit Refunded, no costs incurred, study closed.
Schedule Page: 231 Line No.: 4 Column: d
Quarter 3 - Deposit Refunded, no costs incurred, study closed.
Schedule Page: 231 Line No.: 5 Column: d
Quarter 1 - Final Payment. Account closed and reclassified to expense account 92101.
Schedule Page: 231 Line No.: 6 Column: d
Quarter 3 - Deposit Refunded, no costs incurred, study closed.
Schedule Page: 231 Line No.: 8 Column: d
Quarter 3 - Project closed and reclassified to expense account 92101.
Schedule Page: 231 Line No.: 9 Column: d
Quarter 2 - \$10,000 Deposit. Quarter 3 - \$7,911.12 Final Payment, study closed and reclassified to expense account 92101.
Schedule Page: 231 Line No.: 10 Column: d
Quarter 2 Deposit.
Schedule Page: 231 Line No.: 11 Column: d
Quarter 2 - \$10,000 Deposit. Quarter 3 - Deposit refunded.
Schedule Page: 231 Line No.: 13 Column: d
\$50,000 Deposit.
Schedule Page: 231 Line No.: 25 Column: d
Quarter 1 Deposit.
Schedule Page: 231 Line No.: 26 Column: d
Quarter 1 Deposit.
Schedule Page: 231 Line No.: 27 Column: a
Listed in Query as "Caithness Atlantic Services Company".
Schedule Page: 231 Line No.: 27 Column: d
Quarter 2 Deposit. Quarter 4 Deposit Refunded.

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

Schedule Page: 233 Line No.: 8 Column: f

Please reference footnote included on page 111, line 78, column C for variance related to account 186 and the Balance Sheet.

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

Schedule Page: 234 Line No.: 7 Column: b

Detail of Other:

Hedging Activities	8,294,287
Pension Benefits & Post Retirements	32,859,107
Lease Payments	739,733
Early Capacity Payments	1,019,358
Deferred Lease Non-Utility	<u>422,831</u>
	43,335,316

Schedule Page: 234 Line No.: 7 Column: c

Detail of Other:

Hedging Activities	45,851,889
Pension Benefits & Post Retirements	73,958,578
Lease Payments	774,505
Early Capacity Payments	603,200
Deferred Lease Non-Utility	<u>439,918</u>
	121,628,090

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

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

The bonds on lines 2, 7, & 8 of page 256 were replaced by the bonds on lines 14 & 18 of page 256. The unamortized debt expense associated with these issues will continue to be amortized over the life of the original bonds, as if they had been held to maturity.

Schedule Page: 256 Line No.: 3 Column: b

The bonds on lines 3 & 4 of page 256 were replaced by the bonds on lines 7 & 8 of page 256. Interest expense has been recorded using a blended rate since July 1993. The unamortized debt expense associated with these issues will continue to be amortized over the life of the original bonds, as if they had been held to maturity.

Schedule Page: 256 Line No.: 5 Column: b

The bond on line 5 of page 256 was replaced by the bond on line 11 of page 256. Interest expense has been recorded using a blended rate since July 1993. The unamortized debt expense associated with these issues will continue to be amortized over the life of the original bonds, as if they had been held to maturity.

Schedule Page: 256 Line No.: 6 Column: b

The bond on line 6 of page 256 was replaced by the bond on line 2 of page 256.1. The unamortized debt expense associated with these issues will continue to be amortized over the life of the original bonds, as if they had been held to maturity.

Schedule Page: 256 Line No.: 9 Column: b

The bond on line 9 of page 256 was replaced by the bond on line 32 of page 256. The unamortized debt expense associated with these issues will continue to be amortized over the life of the original bonds, as if they had been held to maturity.

Schedule Page: 256 Line No.: 10 Column: b

The bond on line 10 of page 256 was replaced by the bond on line 4 of page 256.1. The unamortized debt expense associated with these issues will continue to be amortized over the life of the original bonds, as if they had been held to maturity.

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

The bond on line 11 of page 256 was replaced by the bond on line 24 of page 256. The unamortized debt expense associated with these issues will continue to be amortized over the life of the original bonds, as if they had been held to maturity.

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

The bond on line 12 of page 256 was replaced by the bond on line 30 of page 256. The unamortized debt expense associated with these issues will continue to be amortized over the life of the original bonds, as if they had been held to maturity.

Schedule Page: 256 Line No.: 13 Column: c

Redemption cost associated with retiring the bond on line 12 of page 256, and will be amortized from 5/14/07 to 12/1/30.

Schedule Page: 256 Line No.: 22 Column: b

On each of April 11, 2014 and April 11, 2015 the company will prepay \$83,333,333 principal amount (or such lesser principal amount as shall then be outstanding) of the Notes.

Schedule Page: 256 Line No.: 25 Column: c

Remarketing costs associated with the bond on line 24 of page 256, will be amortized from 3/19/08 to 3/15/12.

Schedule Page: 256 Line No.: 30 Column: b

The bond on line 30 of page 256 was purchased in lieu of redemption on March 26, 2008.

Schedule Page: 256 Line No.: 31 Column: c

Remarketing costs associated with the bond on line 30 of page 256, will be amortized from 5/14/08 to 12/1/30.

Schedule Page: 256.1 Line No.: 1 Column: c

Remarketing costs associated with the bond on line 32 of page 256, will be amortized from 3/26/08 to 5/15/18.

Schedule Page: 256.1 Line No.: 3 Column: c

Remarketing costs associated with the bond on line 2 of page 256.1, will be amortized from 3/26/08 to 9/1/13.

Schedule Page: 256.1 Line No.: 4 Column: b

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

The bond on line 4 of page 256.1 was purchased in lieu of redemption on March 26, 2008.

Schedule Page: 256.1 Line No.: 5 Column: c

Remarketing costs associated with the bond on line 4 of page 256.1m, will be amortized from 3/26/08 to 11/1/20.

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

Schedule Page: 261 Line No.: 13 Column: b

Detail of Other Permanent/Timing Differences:

Contributions	99,997
50% Meals	552,274
Lobbying	361,212
Medical & Life Benefits - FAS 106	5,077,090
Insurance Reserve	2,501,853
Deferred Lease - Non-Utility	44,296
Deferred Lease - Utility	90,144
Long Term Medical - FAS 112	232,343
SERP	209,004
Vacation	725,040
Bad Debt	115,811
Restricted Stock Expense	2,413,080
Misc Accruals	150,000
	12,572,144

Schedule Page: 261 Line No.: 24 Column: b

Detail of Other Permanent/Timing Differences:

Medicare Part D	1,519,464
Early Capacity Payment	1,078,836
Pension	2,068,140
Bond Refinancing	3,802,881
Rate Case Expense	2,317,759
Total	10,787,080

Schedule Page: 261 Line No.: 27 Column: b

NAME OF RESPONDENT: Tampa Electric Company	This Report is An Original	YEAR OF REPORT: December 31, 2008
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES

Additional information in response to Question 2, Page 261:

The consolidated federal income tax liability is currently being apportioned in accordance with Internal Revenue Service Regulations Section 1.1552-1(a)(2) and Section 1.1502-33(d)(2)(ii). These regulations provide for allocation of the consolidated tax liability on the basis of the percentage of the total tax to the tax which each member would bear if the tax were computed on a separate return basis. The tax liability allocated to each company cannot exceed the tax liability computed as if each had filed a separate return.

Tampa Electric Company participates in the filing of a consolidated federal income tax return.

Affiliates included in the consolidated return are:

TECO Finance, Inc.
TECO Investments, Inc.
TECO Diversified, Inc.
TECO Properties Corporation
TECO Coal Corporation
Gatliff Coal Company
Rich Mountain Coal Company
TECO Coalbed Methane Florida, Inc.

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

TECO Wholesale Generation, Inc.
 Clintwood Elkhorn Mining Company
 H Power I, Inc.
 H Power II, Inc.
 TECO Fiber, Inc.
 Premier Elkhorn Coal Company
 Pike-Letcher Land Company
 TPS Guatemala One, Inc.
 TECO Oil & Gas, Inc.
 TECO EnergySource, Inc.
 Power Engineering & Construction, Inc.
 TECO Gas Services, Inc.
 Peoples Gas System (Florida), Inc.
 Pasco Power GP, Inc.
 Bear Branch Coal Company
 Raven Rock Development Corporation
 TECO Propane Ventures LLC
 TECO Solutions, Inc.
 TECO Partners, Inc.
 TPS LP, Inc.
 TPS GP, Inc.
 Perry County Coal Corporation
 Whitaker Coal Corporation
 Ray Coal Company, Inc.
 TPS McAdams Operations Company
 TECO Synfuel Operations, LLC
 TWG Merchant, Inc.
 TECO Guatemala, Inc.
 TEC Receivables Corporation
 TECO Gemstone, Inc.
 TECO Synfuel Administration, LLC
 TECO Pipeline Holding Company, LLC

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

Schedule Page: 269 Line No.: 10 Column: f

Please reference footnote included on page 113, line 59, column C for variance related to account 253 and the Balance Sheet.

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

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

- Reclass to comply with FERC interpretations of FAS 109
- Adjustment to record hedging activities (FAS 133)
- Adjustment to record pension benefits & post retirements (FAS 158)

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

Schedule Page: 300 Line No.: 21 Column: b

Line 21 Column b includes (2,593,466) of unbilled revenues. Unbilled revenues are computed on a composite basis and not allocated to specific rates and/or customer classification.

Schedule Page: 300 Line No.: 21 Column: c

Line 21 Column c includes (70,348) of unbilled revenues. Unbilled revenues are computed on a composite basis and not allocated to specific rates and/or customer classification.

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

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

FUEL ADJUSTMENT INCLUDED IN RESIDENTIAL	
RS Residential	\$446,918,374
OL 1&2 General Outdoor Lighting	946,234
	<u>\$447,864,608</u>

Schedule Page: 304 Line No.: 8 Column: a

FUEL ADJUSTMENT INCLUDED IN COMMERCIAL AND INDUSTRIAL	
GS General Service Non-Demand	\$50,326,237
GSLD General Service Large Demand	81,708,179
GSD General Service Demand	238,143,655
IS-1 Interruptible Industrial	39,867,177
IS-3 Interruptible Industrial	10,436,530
SBF Standby Firm	3,805,274
SBI-1 Standby Interruptible	5,944,832
SBI-3 Standby Interruptible	6,729,054
TS Temporary Service	139,801
OL 1&2 General Outdoor Lighting	5,549,324
	<u>\$442,650,063</u>

Schedule Page: 304 Line No.: 23 Column: a

FUEL ADJUSTMENT INCLUDED IN STREET LIGHTING	
SL 1,2 & 3 Street Lighting	\$3,129,134

Schedule Page: 304 Line No.: 28 Column: a

FUEL ADJUSTMENT INCLUDED IN OTHER PUBLIC AUTHORITY	
RS Residential	\$ 94,137
GS General Service Non-Deman	3,706,065
GSLD General Service Large Demand	43,822,156
GSD General Service Demand	40,624,994
SBF Standby Firm	2,259,595
IS-3 Interruptible Industrial	129,099
OL 1&2 General Outdoor Lighting	815,997
	<u>\$ 91,452,043</u>

Schedule Page: 304 Line No.: 42 Column: c

Unbilled Revenues are computed on a composite basis and not allocated to specific rates and/or customer classification.

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

Schedule Page: 310 Line No.: 1 Column: c

Service Agreement No. 5 under First Revised Volume No. 1
(Requirements Tariff)

Schedule Page: 310 Line No.: 2 Column: c

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

Schedule Page: 310 Line No.: 3 Column: c

Service Agreement No. 3 under First Revised volume No. 1
(Requirements Tariff)

Schedule Page: 310 Line No.: 4 Column: c

Service Agreement No. 6 under First Revised Volume No. 1
(Requirements Tariff)

Schedule Page: 310 Line No.: 5 Column: c

Long Term contract designated as a Partial Requirement Sale

Schedule Page: 310 Line No.: 6 Column: b

Separate Sale contract expires 12/31/2007.

Schedule Page: 310 Line No.: 6 Column: i

Fuel True-up for December 2007

Schedule Page: 310.1 Line No.: 7 Column: b

Long-term, non-firm evergreen contract. The buyer or seller may terminate the contract at any time by giving a 3-year notice.

Schedule Page: 310.1 Line No.: 8 Column: a

To record Revenue received for Hardee Power Partners Waiver of Purchase Option exercised January 2008.

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

Schedule Page: 326 Line No.: 1 Column: b
 Lines 1-14 Page 326, Line 1 Page 326.1 and Lines 1-2 Page 326.2 are for Schedule D and Schedule J Purchases.

Schedule Page: 326 Line No.: 1 Column: c
 The rate schedule numbers in column C, page 326, lines 1-14, page 326.1, lines 1-14 and page 326.2, lines 1, are Tampa Electric Company's and not the sellers.

Schedule Page: 326 Line No.: 1 Column: I
 Transmission

Schedule Page: 326 Line No.: 2 Column: I
 Transmission

Schedule Page: 326 Line No.: 3 Column: I
 Calpine Reactive Power Settlement.

Schedule Page: 326 Line No.: 4 Column: I
 Line 4 through Line 14 Transmission.

Schedule Page: 326 Line No.: 11 Column: I
 (\$32,171) Energy Imbalance Credit for Prior Period.

Schedule Page: 326.1 Line No.: 1 Column: I
 Transmission.

Schedule Page: 326.1 Line No.: 2 Column: a
 Purchases from an independent Power Producer, Hardee Power Partners, Ltd.

Schedule Page: 326.1 Line No.: 2 Column: I
 O&M, VOM and A&G charges per contract.

Schedule Page: 326.1 Line No.: 8 Column: a
 Service Agreement No. 2 under First Revised Volume No. 1 (Requirement Tariff).

Schedule Page: 326.1 Line No.: 9 Column: a
 Orange Cogeneration (previously Polk Power Partners, L.P.) is contractually required to provide capacity during Tampa Electric Company's peak periods.

Schedule Page: 326.1 Line No.: 13 Column: c
 Schedule 4A purchase made under Tampa Electric's open access Transmission Tariff.

Schedule Page: 326.1 Line No.: 14 Column: a
 Total MWHs purchased excludes inadvertent MWHs.

Schedule Page: 326.2 Line No.: 1 Column: I
 Transmission.

Schedule Page: 326.2 Line No.: 2 Column: I
 Transmisison.

Schedule Page: 326.2 Line No.: 3 Column: a
 Prior period adjustment.

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

Schedule Page: 328 Line No.: 1 Column: m

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

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

Contract expired 12/31/2007

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

December 2007 true-up.

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

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

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

Point to Point Transmission

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

GSI Adder

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

Ancillary Scheduling and Reactive Power

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

Point to Point Transmission

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

GSI Adder

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

Point to Point Transmission

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

Redirected. Paid for in the Reservation.

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

Lines 5-34 represent ancillary services Sch-1 Scheduling and Sch-2 Reactive Supply per Tampa Electric company's OATT.

Schedule Page: 328 Line No.: 18 Column: i

Redirected. Paid for in the Reservation.

Schedule Page: 328 Line No.: 22 Column: i

Lines 22-24 Redirected. Paid for in the Reservation.

Schedule Page: 328 Line No.: 26 Column: i

Redirected. Paid for in the Reservation.

Schedule Page: 328 Line No.: 27 Column: i

Redirected. Paid for in the Reservation.

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

Lines 1-20 represent ancillary services Sch-1 Scheduling and Sch-2 Reactive Supply per Tampa Electric Company's OATT.

Schedule Page: 328.1 Line No.: 12 Column: k

Lines 12-20 are December 2007 true-up.

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

Schedule Page: 397 Line No.: 1 Column: b
Tampa Electric Company has no ISO/RTO Settlement Statements.

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

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

Total units equal the same 1,133,767 MWHs listed for Scheduling.

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

Charges include \$1,000,000 Calpine Reactive Power Settlement - FERC Docket ER05-677-000.

Schedule Page: 398 Line No.: 3 Column: b

Units associated with Regulation and Frequency Response included within the MWHs listed for Scheduling.

Schedule Page: 398 Line No.: 4 Column: b

Units associated with Energy Imbalance included within the MWHs listed for Scheduling.

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

Includes Generator Service Imbalance.

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

Schedule Page: 401 Line No.: 10 Column: b
Includes 676,363 MWH Cogeneration and 1,912,665 MWH of emergency A, B, + C Sch J + Economy purchases.

Schedule Page: 401 Line No.: 16 Column: b
2,500,754 MWH's received are comprised of: (GF) APP & Cargill Generation - (As Available, Tariff TEC purchases, Tariff TEC Wheeling, Tariff TEC Losses, GSI Over) + GSI Under + (Schedules received in our control area, Schedules received outside our control area.)

Page 328 MWH's received are comprised of: (GF) APPP & Cargill Generation + All Tariff schedules coming into Tampa Electric Co.

Schedule Page: 401 Line No.: 17 Column: b
2,470,764 MWH Delivered are comprised of : MWH received - Losses + Inadvertant.

Page 328 MWH's Delivered are comprised of : MWH received - Losses.

Name of Respondent Tampa Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/17/2009	Year/Period of Report 2008/Q4
FOOTNOTE DATA			

Schedule Page: 402 Line No.: 1 Column: c
 Big Bend CT 1 was decommissioned in 2008. Big Bend CT Units 2 & 3 were sold during 2008.

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

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2008

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
1. Sherrill W. Hudson	Chairman of the Board and Chief Executive Officer of Tampa Electric Company	Chairman of the Board and Chief Executive Officer	TECO Energy, Inc. Tampa, Florida
		President and Director	TECO Diversified, Inc. Tampa, Florida
		President and Director	TECO Gemstone, Inc. Tampa, Florida
		Director	Publix Super Markets, Inc. Lakeland, Florida
		Director (through April 24, 2008)	The Standard Register Dayton, Ohio
		Director	A. Duda & Sons, Inc. Oviedo, Florida
		Director (effective 01/18/08)	Lennar Corporation Miami, Florida
		Board of Governors (effective 08/15/08)	Citizens Property Insurance Corporation Tallahassee, Florida
2. Charles R. Black	President of Tampa Electric Company	President and Director	McAdams Holding, LLC Tampa, Florida
		Manager	TPGC, LP Tampa, Florida (dissolved 12/22/08)
		President and Director	TECO Wholesale Generation, Inc. Tampa, Florida
		President and Director	TIE NEWCO Holdings, LLC Tampa, Florida
		President and Director	TM Delmarva Power, L.L.C. Tampa, Florida (dissolved 12/22/08)
		President and Director	TM Power Ventures, L.L.C. Tampa, Florida
		President and Director	TPS Dell, LLC Tampa, Florida
		President and Director	TPS GP, Inc. Tampa, Florida
		President and Director	TPS LP, Inc. Tampa, Florida
		President and Director	TPS McAdams Operations Company Tampa, Florida (dissolved 12/19/08)
		President and Director	TPS Tejas GP, LLC Tampa, Florida
		President and Director	TWG Merchant, Inc. Tampa, Florida
3. Charles A. Attal III	General Counsel of Tampa Electric Company	Vice President-General Counsel and Chief Legal Officer	TECO Energy, Inc. Tampa, Florida
		Director and Assistant Secretary	TECO Coalbed Methane Florida, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: **TAMPA ELECTRIC COMPANY**
For the Year Ended December 31, 2008

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Charles A. Aftai, III (continued)		Director	TECO Energy Foundation, Inc. Tampa, Florida
		Director and Assistant Secretary	TECO Oil & Gas, Inc. Tampa, Florida
4. Phil L. Barringer	Chief Accounting Officer of Tampa Electric Company	Vice President-General Counsel	TPS International Power, Inc. Grand Cayman, Cayman Islands
		Vice President - Controller, Operations and Assistant Secretary	TECO Energy, Inc. Tampa, Florida
		Vice President-Controller, Assistant Secretary and Director	H Power I, Inc. Tampa, Florida
		Vice President-Controller, Assistant Secretary and Director	H Power II, Inc. Tampa, Florida
		Vice President-Controller and Assistant Secretary	McAdams Holding, LLC Tampa, Florida
		Vice President-Controller, Assistant Secretary and Director	Palm Import and Export Corporation British Virgin Islands
		Vice President - Controller, Assistant Secretary and Director	Pasco Power GP, Inc. Tampa, Florida
		Vice President - Controller and Assistant Secretary	Peoples Gas System (Florida), Inc. Tampa, Florida
		Vice President - Controller and Assistant Secretary	Prior Energy Corporation Tampa, Florida (dissolved 12/22/08)
		Vice President-Controller, Assistant Secretary and Director	San Jose Power Holding Company, Ltd. Grand Cayman, Cayman Islands
		Vice President-Controller (effective 5/29/08)	SeaCoast Gas Transmission, LLC Tampa, Florida
		Vice President-Controller and Assistant Secretary	Tasajero I, LDC Grand Cayman, Cayman Islands
		Vice President-Controller	TECO Diversified, Inc. Tampa, Florida
		Vice President - Controller and Assistant Secretary (through 6/25/08)	TECO EnergySource, Inc. Tampa, Florida
		Vice President - Controller and Assistant Secretary	TECO Fiber, Inc. Tampa, Florida
		Vice President - Controller and Assistant Secretary	TECO Gas Services, Inc. Tampa, Florida
		Vice President - Controller	TECO Gemstone, Inc. Tampa, Florida
Vice President-Controller, Assistant Secretary and Director	TECO Guatemala Holdings, LLC Tampa, Florida		
Vice President-Controller, Assistant Secretary and Director	TECO Guatemala Services, Ltd. Grand Cayman, Cayman Islands		
Vice President-Controller, Assistant Secretary and Director	TECO Guatemala, Inc. Tampa, Florida		
Vice President - Controller and Assistant Secretary	TECO Partners, Inc. Tampa, Florida		

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2008

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Phil L. Barringer (continued)		Vice President - Controller and Assistant Secretary	TECO Propane Ventures, LLC Tampa, Florida
		Vice President - Controller	TECO Properties Corporation Tampa, Florida
		Vice President - Controller and Assistant Secretary	TECO Solutions, Inc. Tampa, Florida
		Director	TECO Synfuel Holdings, LLC Corbin, Kentucky (dissolved 12/24/08)
		Director	TECO Synfuel Operations, LLC Corbin, Kentucky
		Vice President - Controller and Assistant Secretary	TECO Wholesale Generation, Inc. Tampa, Florida
		Vice President - Controller and Assistant Secretary	TIE NEWCO Holdings, LLC Tampa, Florida
		Vice President and Director	TM Delmarva Power, LLC Tampa, Florida (dissolved 12/22/08)
		Vice President and Director	TM Power Ventures, L.L.C. Tampa, Florida
		Vice President-Controller and Assistant Secretary	TPS de Ultramar, Ltd. Grand Cayman, Cayman Islands
		Vice President-Controller and Assistant Secretary	TPS Dell, LLC Tampa, Florida
		Vice President-Controller and Assistant Secretary	TPS GP, Inc. Tampa, Florida
		Vice President-Controller, Assistant Secretary and Director	TPS Guatemala One, Inc. Tampa, Florida
		Vice President-Controller and Assistant Secretary	TPS International Power, Inc. Grand Cayman, Cayman Islands
		Vice President-Controller and Assistant Secretary	TPS LP, Inc. Tampa, Florida
		Vice President - Controller, Assistant Secretary and Director	TPS McAdams Operations Company Tampa, Florida (dissolved 12/19/08)
		Vice President-Controller, Assistant Secretary and Director	TPS Palmers, LDC Grand Cayman, Cayman Islands (dissolved 8/29/08)
		Vice President-Controller, Assistant Secretary and Director	TPS San Jose International, Inc. Grand Cayman, Cayman Islands
		Vice President-Controller and Assistant Secretary	TPS San Jose, LDC Grand Cayman, Cayman Islands (dissolved 8/28/08)
		Vice President-Controller and Assistant Secretary	TPS Tejas GP, LLC Tampa, Florida
	Director	Triangle Finance Company, LLC Tampa, Florida	
	Vice President-Controller and Assistant Secretary	TWG Merchant, Inc. Tampa, Florida	

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2008

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
5. Daidre A. Brown	Vice President - Customer Service and Regulatory Affairs of Tampa Electric Division of Tampa Electric Company		
6. Sandra W. Callahan	Vice President-Treasurer and Assistant Secretary of Tampa Electric Company	Vice President-Treasury and Risk Management (Treasurer and Chief Accounting Officer) and Assistant Secretary	TECO Energy, Inc Tampa, Florida
		Treasurer and Assistant Secretary	Beer Branch Coal Company Corbin, Kentucky
		Treasurer and Assistant Secretary	Clintwood Elkhorn Mining Company Corbin, Kentucky
		Treasurer and Assistant Secretary	Getliff Coal Company Corbin, Kentucky
		Treasurer and Assistant Secretary	H Power I, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	H Power II, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	McAdams Holding, LLC Tampa, Florida
		Treasurer and Assistant Secretary	Palm Import and Export Corporation British Virgin Islands
		Treasurer, Assistant Secretary and Director	Pasco Power GP, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	Peoples Gas System, (Florida), Inc. Tampa, Florida
		Treasurer and Assistant Secretary	Perry County Coal Corporation Corbin, Kentucky
		Treasurer and Assistant Secretary	Pike-Letcher Land Company Corbin, Kentucky
		Treasurer and Assistant Secretary	Power Engineering & Construction, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	Premier Elkhorn Coal Company Corbin, Kentucky
		Treasurer and Assistant Secretary	Prior Energy Corporation Tampa, Florida (dissolved 12/22/08)
		Treasurer and Assistant Secretary	Raven Rock Development Corporation Corbin, Kentucky
Treasurer and Assistant Secretary	Ray Coal Company, Inc. Corbin, Kentucky		
Treasurer and Assistant Secretary	Rich Mountain Coal Company Corbin, Kentucky		
Treasurer and Assistant Secretary	San Jose Power Holding Company, Ltd. Grand Cayman, Cayman Islands		
Treasurer, Assistant Secretary and Director (effective 5/29/08)	SeaCoast Gas Transmission, LLC Tampa, Florida		

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2008

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Sandra W. Callahan (continued)		Treasurer and Assistant Secretary	Tasejero I, LDC Grand Cayman, Cayman Islands
		Vice President, Treasurer, Assistant Secretary and Director	TEC Receivables Corporation Tampa, Florida
		Treasurer and Assistant Secretary	TECO Coal Corporation Corbin, Kentucky
		Treasurer and Assistant Secretary	TECO Coalbed Methane Florida, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	TECO Diversified, Inc. Tampa, Florida
		Vice President, Treasurer and Assistant Secretary	TECO Energy Foundation, Inc. Tampa, Florida
		Vice President, Treasurer, Assistant Secretary and Director (effective 4/30/08)	TECO EnergySource, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	TECO Fiber, Inc. Tampa, Florida
		Vice President, Treasurer, Assistant Secretary and Director	TECO Finance, Inc. Tampa, Florida
		Vice President, Treasurer, Assistant Secretary and Director	TECO Funding Company III, LLC Tampa, Florida
		Treasurer and Assistant Secretary	TECO Gas Services, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	TECO Gemstone, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	TECO Guatemala Holdings, LLC Tampa, Florida
		Treasurer and Assistant Secretary	TECO Guatemala Services, Ltd. Grand Cayman, Cayman Islands
		Treasurer and Assistant Secretary	TECO Guatemala, Inc. Tampa, Florida
		Vice President, Treasurer, Assistant Secretary and Director	TECO Investments, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	TECO Oil & Gas, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	TECO Partners, Inc. Tampa, Florida
		Treasurer and Assistant Secretary (effective 5/29/08)	TECO Pipeline Holding Company, LLC Tampa, Florida
	Treasurer and Assistant Secretary	TECO Propane Ventures, LLC Tampa, Florida	
	Treasurer and Assistant Secretary	TECO Properties Corporation Tampa, Florida	
	Treasurer and Assistant Secretary	TECO Solutions, Inc. Tampa, Florida	

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2008

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other businesses or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Sandra W. Callahan (continued)		Treasurer and Assistant Secretary	TECO Synfuel Administration, LLC Tampa, Florida
		Treasurer and Assistant Secretary	TECO Synfuel Holdings, LLC Corbin, Kentucky (dissolved 12/24/08)
		Treasurer and Assistant Secretary	TECO Synfuel Operations, LLC Corbin, Kentucky
		Treasurer and Assistant Secretary	TECO Thermal Systems, Inc. Tampa, Florida (dissolved 12/19/08)
		Treasurer and Assistant Secretary	TECO Wholesale Generation, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	TIE NEWCO Holdings, LLC Tampa, Florida
		Treasurer	TM Delmarva Power, L.L.C. Tampa, Florida (dissolved 12/22/08)
		Treasurer	TM Power Ventures, L.L.C. Tampa, Florida
		Treasurer and Assistant Secretary	TPS de Ultramar, Ltd. Grand Cayman, Cayman Islands
		Treasurer and Assistant Secretary	TPS Dell, LLC Tampa, Florida
		Treasurer and Assistant Secretary	TPS Guatemala One, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	TPS International Power, Inc. Grand Cayman, Cayman Islands
		Treasurer and Assistant Secretary	TPS McAdams Operations Company Tampa, Florida (dissolved 12/19/08)
		Treasurer and Assistant Secretary	TPS Palmers, LDC Grand Cayman, Cayman Islands (dissolved 8/29/08)
		Treasurer and Assistant Secretary	TPS San Jose International, Inc. Grand Cayman, Cayman Islands
		Treasurer and Assistant Secretary	TPS San Jose, LDC Grand Cayman, Cayman Islands (dissolved 8/28/08)
		Treasurer and Assistant Secretary	TPS Tejas GP, LLC Tampa, Florida
		Treasurer and Assistant Secretary	TWG Merchant, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	Whitaker Coal Corporation Corbin, Kentucky
		Treasurer and Director	Florida Self-Insurers Guaranty Association, Inc. Tallahassee, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2008

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
7. William N. Cantrell	President-Peoples Gas System Division of Tampa Electric Company	President and Director	Peoples Gas System (Florida), Inc. Tampa, Florida
		Vice President and Director	Prior Energy Corporation Tampa, Florida (dissolved 12/22/08)
		President and Director (effective 5/29/08)	SeaCoast Gas Transmission, LLC Tampa, Florida
		President and Director	TECO Fiber, Inc. Tampa, Florida
		Director	TECO Gas Services, Inc. Tampa, Florida
		President and Director	TECO Partners, Inc. Tampa, Florida
		President and Director (effective 5/29/08)	TECO Pipeline Holding Company, LLC Tampa, Florida
		President and Director	TECO Propane Ventures, LLC Tampa, Florida
		President and Director	TECO Solutions, Inc. Tampa, Florida
		Director	TECO Thermal Systems, Inc. Tampa, Florida (dissolved 12/19/08)
8. Clinton E. Childress	Chief Human Resources Officer and Procurement Officer of Tampa Electric Company	Senior Vice President-Corporate Services and Chief Human Resources Officer	TECO Energy, Inc. Tampa, Florida
		President and Director	TECO Properties Corporation Tampa, Florida
9. R. Bruce Christmas	Vice President - Fuels of Tampa Electric Division of Tampa Electric Company	Vice President - Fuels Management	TECO Energy, Inc. Tampa, Florida
	Vice President - Fuels of Peoples Gas System Division of Tampa Electric Company	President	Prior Energy Corporation Tampa, Florida (dissolved 12/22/08)
		Vice President - Senior Commercial Officer and Director (effective 5/29/08)	SeaCoast Gas Transmission, LLC Tampa, Florida
		President	TECO Gas Services, Inc. Tampa, Florida
		Vice President - Senior Commercial Officer (effective 5/29/08)	TECO Pipeline Holding Company, LLC Tampa, Florida
10. Gordon L. Gillette	Senior Vice President-Finance and Chief Financial Officer of Tampa Electric Company	Executive Vice President and Chief Financial Officer	TECO Energy, Inc. Tampa, Florida
		Director	Bear Branch Coal Company Corbin, Kentucky
		Director	Clintwood Elkhorn Mining Company Corbin, Kentucky
		Director	Gatliff Coal Company Corbin, Kentucky

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2008

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Gordon L. Gillette (continued)		President and Director	H Power I, Inc. Tampa, Florida
		President and Director	H Power II, Inc. Tampa, Florida
		Director	McAdams Holding, LLC Tampa, Florida
		President and Director	Palm Import and Export Corporation British Virgin Islands
		President and Director	Pasco Power GP, Inc. Tampa, Florida
		Vice President and Director	Peoples Gas System, (Florida), Inc. Tampa, Florida
		Director	Perry County Coal Corporation Corbin, Kentucky
		Director	Pike-Letcher Land Company Corbin, Kentucky
		Director	Power Engineering & Construction, Inc. Tampa, Florida
		Director	Premier Elkhorn Coal Company Corbin, Kentucky
		Director	Prior Energy Corporation Tampa, Florida (dissolved 12/22/2008)
		Director	Raven Rock Development Corporation Corbin, Kentucky
		Director	Ray Coal Company, Inc. Corbin, Kentucky
		Director	Rich Mountain Coal Company Corbin, Kentucky
		President and Director	San Jose Power Holding Company, Ltd. Grand Cayman, Cayman Islands
		President	Tasajero I, LDC Grand Cayman, Cayman Islands
		President and Director	TEC Receivables Corp. Tampa, Florida
		Director	TECO Coal Corporation Corbin, Kentucky
		President and Director	TECO Coalbed Methane Florida, Inc. Tampa, Florida
		Director	TECO Diversified, Inc. Tampa, Florida
	Director	TECO Energy Foundation, Inc. Tampa, Florida	
	President and Director	TECO EnergySource, Inc. Tampa, Florida	

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2008

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Gordon L. Gillette (continued)		Director	TECO Fiber, Inc. Tampa, Florida
		President and Director	TECO Finance, Inc. Tampa, Florida
		President	TECO Funding Company III, LLC Tampa, Florida
		Vice President and Director	TECO Gas Services, Inc. Tampa, Florida
		Director	TECO Gemstone, Inc. Tampa, Florida
		President and Director	TECO Guatemala Holdings, LLC Tampa, Florida
		President and Director	TECO Guatemala Services, Ltd. Grand Cayman, Cayman Islands
		President and Director	TECO Guatemala, Inc. Tampa, Florida
		President and Director	TECO Investments, Inc. Tampa, Florida
		President and Director	TECO Oil & Gas, Inc. Tampa, Florida
		Director	TECO Partners, Inc. Tampa, Florida
		Vice President-Chief Financial Officer and Director (effective 5/29/08)	TECO Pipeline Holding Company, LLC Tampa, Florida
		Vice President and Director	TECO Propane Ventures, LLC Tampa, Florida
		Director	TECO Properties Corporation Tampa, Florida
		Director	TECO Solutions, Inc. Tampa, Florida
		Director	TECO Synfuel Administration, LLC Tampa, Florida
		Director	TECO Synfuel Holdings, LLC Corbin, Kentucky (dissolved 12/24/08)
		Director	TECO Synfuel Operations, LLC Corbin, Kentucky
		Director	TECO Thermal Systems, Inc. Tampa, Florida (dissolved 12/19/08)
		Director	TECO Wholesale Generation, Inc. Tampa, Florida
		Director	THE NEWCO Holdings, LLC Tampa, Florida
		Director	TM Delmarva Power, L.L.C. Tampa, Florida (dissolved 12/22/08)

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2008

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Gordon L. Gillette (continued)		Director	TM Power Ventures, L.L.C. Tampa, Florida
		President and Director	TPS de Ultramar Guatemala, S.A. Guatemala
		President and Director	TPS de Ultramar, Ltd. Grand Cayman, Cayman Islands
		Director	TPS Dell, LLC Tampa, Florida
		President and Director	TPS Guatemala One, Inc. Tampa, Florida
		President and Director	TPS International Power, Inc. Grand Cayman, Cayman Islands
		Director	TPS McAdams Operations Company Tampa, Florida (dissolved 12/19/08)
		President and Director	TPS Palmers, LDC Grand Cayman, Cayman Islands (dissolved 8/29/08)
		President and Director	TPS San Jose International, Inc. Grand Cayman, Cayman Islands
		President	TPS San Jose, LDC Grand Cayman, Cayman Islands (dissolved 8/28/08)
		Director	TPS Tejas GP, LLC Tampa, Florida
		Director	Triangle Finance Company, LLC Tampa, Florida
		Director	TWG Merchant, Inc. Tampa, Florida
	Director	Whitaker Coal Corporation Corbin, Kentucky	
11 Thomas L. Hernandez	Vice President-Energy Supply of Tampa Electric Division of Tampa Electric Company		
12 Karen M. Mincey	Chief Information Officer of Tampa Electric Company	Vice President-Information Technology and Chief Information Officer	TECO Energy, Inc. Tampa, Florida
13 David E. Schwartz	Secretary of Tampa Electric Company	Vice President-Governance and Compliance Associate General Counsel and Corporate Secretary	TECO Energy, Inc. Tampa, Florida
		Secretary	Bear Branch Coal Company Corbin, Kentucky
		Secretary	Clintwood Elkhorn Mining Company Corbin, Kentucky
		Secretary	Gatliff Coal Company Corbin, Kentucky
		Secretary	H Power I, Inc. Tampa, Florida
		Secretary	H Power II, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2008

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
David E. Schwartz (continued)		Secretary	McAdams Holding, LLC Tampa, Florida
		Secretary	Palm Import and Export Corporation British Virgin Islands
		Secretary	Pasco Power GP, Inc. Tampa, Florida
		Secretary	Peoples Gas System, (Florida), Inc. Tampa, Florida
		Secretary	Perry County Coal Corporation Corbin, Kentucky
		Secretary	Pike-Letcher Land Company Corbin, Kentucky
		Secretary	Power Engineering & Construction, Inc. Tampa, Florida
		Secretary	Premier Elkhorn Coal Company Corbin, Kentucky
		Secretary	Prior Energy Corporation Tampa, Florida (dissolved 12/22/08)
		Secretary	Raven Rock Development Corporation Corbin, Kentucky
		Secretary	Ray Coal Company, Inc. Corbin, Kentucky
		Secretary	Rich Mountain Coal Company Corbin, Kentucky
		Secretary	San Jose Power Holding Company, Ltd. Grand Cayman, Cayman Islands
		Secretary (effective 5/29/08)	SeaCoast Gas Transmission, LLC Tampa, Florida
		Secretary	Tasajero I, LDC Grand Cayman, Cayman Islands
		Secretary	TEC Receivables Corp. Tampa, Florida
		Secretary	TECO Coal Corporation Corbin, Kentucky
		Secretary	TECO Coalbed Methane Florida, Inc. Tampa, Florida
	Secretary	TECO Diversified, Inc. Tampa, Florida	
	Secretary	TECO Energy Foundation, Inc. Tampa, Florida	
	Secretary	TECO EnergySource, Inc. Tampa, Florida	
	Secretary	TECO Fiber, Inc. Tampa, Florida	

Affiliation of Officers and Directors

Company: **TAMPA ELECTRIC COMPANY**
 For the Year Ended December 31, 2008

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
David E. Schwartz (continued)		Secretary	TECO Finance, Inc. Tampa, Florida
		Secretary	TECO Funding Company III, LLC Tampa, Florida
		Secretary	TECO Gas Services, Inc. Tampa, Florida
		Secretary	TECO Gemstone, Inc. Tampa, Florida
		Secretary	TECO Guatemala Holdings, LLC Tampa, Florida
		Secretary	TECO Guatemala Services, Ltd. Grand Cayman, Cayman Islands
		Secretary	TECO Guatemala, Inc. Tampa, Florida
		Secretary	TECO Investments, Inc. Tampa, Florida
		Secretary	TECO Oil & Gas, Inc. Tampa, Florida
		Secretary	TECO Partners, Inc. Tampa, Florida
		Secretary (effective 5/29/08)	TECO Pipeline Holding Company, LLC Tampa, Florida
		Secretary	TECO Propane Ventures, LLC Tampa, Florida
		Secretary	TECO Properties Corporation Tampa, Florida
		Secretary	TECO Solutions, Inc. Tampa, Florida
		Secretary	TECO Synfuel Administration, LLC Tampa, Florida
		Secretary	TECO Synfuel Holdings, LLC Corbin, Kentucky (dissolved 12/24/08)
		Secretary	TECO Synfuel Operations, LLC Corbin, Kentucky
		Secretary	TECO Thermal Systems, Inc. Tampa, Florida (dissolved 12/19/08)
	Secretary	TECO Wholesale Generation, Inc. Tampa, Florida	
	Secretary	TIE NEWCO Holdings, LLC Tampa, Florida	
	Secretary	TM Delmarva Power, L.L.C. Tampa, Florida (dissolved 12/22/08)	
	Secretary	TM Power Ventures, L.L.C. Tampa, Florida	

Affiliation of Officers and Directors

Company: **TAMPA ELECTRIC COMPANY**
For the Year Ended December 31, 2008

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
David E. Schwartz (continued)		Secretary	TPS de Ultramar, Ltd. Grand Cayman, Cayman Islands
		Secretary	TPS Dell, LLC Tampa, Florida
		Secretary	TPS GP, Inc. Tampa, Florida
		Secretary	TPS Guatemala One, Inc. Tampa, Florida
		Secretary	TPS International Power, Inc. Grand Cayman, Cayman Islands
		Secretary	TPS LP, Inc. Tampa, Florida
		Secretary	TPS McAdams Operations Company Tampa, Florida (dissolved 12/19/08)
		Secretary	TPS Palmira, LDC Grand Cayman, Cayman Islands (dissolved 8/29/08)
		Secretary	TPS San Jose International, Inc. Grand Cayman, Cayman Islands
		Secretary	TPS San Jose, LDC Grand Cayman, Cayman Islands (dissolved 8/28/08)
		Secretary	TPS Tejas GP, LLC Tampa, Florida
		Secretary	TWG Merchant, Inc. Tampa, Florida
		Secretary	Whitaker Coal Corporation Corbin, Kentucky
14 William T. Whale	Vice President-Energy Delivery of Tampa Electric Division of Tampa Electric Company	President and Director	Power, Engineering & Construction, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2008

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
15. DuBose Ausley	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Attorney and former Chairman	Ausley & McMullen, P.A. Tallahassee, Florida
		Director	Capital City Bank Group, Inc. Tallahassee, Florida
		Director (through 9/1/08)	Blue Cross Blue Shield of Florida, Inc. Jacksonville, Florida
		Director	Capital Health Plan, Inc. Tallahassee, Florida
		Director	Huron Consulting Group, Inc. Chicago, Illinois
		Assistant Secretary and Assistant Treasurer	A.C.T., Inc. Tallahassee, Florida
		Trustee	Trust U/W Charles S. Ausley Tallahassee, Florida
		Partner (through 6/4/08)	Dog Island Venture Tallahassee, Florida
		Partner as Trustee	Smith Interests General Partnership, LLP Tallahassee, Florida
		Trustee	Trust U/W Julian V. Smith for Elaine W. Smith Tallahassee, Florida
		Chairman	Ausley Timber Corp. Tallahassee, Florida
		Member	SNA Aviation II, LLC Tallahassee, Florida
		Member (effective 2/25/08)	CDA, LLC Tallahassee, Florida
Member (effective 12/24/08)	PL/E4, LLC Tallahassee, Florida		
16. James L. Ferman, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Chairman of the Board and Director	The Tampa Banking Company and its affiliate, The Bank of Tampa Tampa, Florida
		Director	Florida Investment Advisers, Inc. Tampa, Florida
		President and Director	Ferman Motor Car Company, Inc. Tampa, Florida
		President and Director	Ferman Motor Leasing Corporation Tampa, Florida
		President and Director	Ferman Management Services Corporation Tampa, Florida

Affiliation of Officers and Directors

Company: **TAMPA ELECTRIC COMPANY**
For the Year Ended December 31, 2008

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
James L. Ferman, Jr. (continued)		President and Director	Sunshine Chevrolet-Oldsmobile of Tarpon Springs, Inc. Tarpon Springs, Florida
		Vice President and Director	Cigar City Motors, Inc. Tampa, Florida
		Vice President and Director	Cigar City Motor Leasing, Inc. Tampa, Florida
		President and Director	Ferman Jeep, Inc. Tampa, Florida
		Vice President	F-Jets, LLC Tampa, Florida
		Vice President	F-Jet Charters, LLC Tampa, Florida
		Vice President, Secretary and Director	SFFIG, Inc. Tampa, Florida
		President and Director	FTK Corporation Tampa, Florida
		President and Director	Ferman on 54, Inc., Tampa, Florida
		President and Director	Island Center Corporation, Inc. Tampa, Florida
		Manager	Ferman Premiere Finance LLC Tampa, Florida
		Vice President	Gulf Coast Harley Davidson, Inc. New Port Richey, Florida
	Member/Director	Brandon H-D Properties LLC Tampa, Florida	
		President	Ferman of Plant City, LLC Tampa, Florida
17. Luis Guinot, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
18. Joseph P. Lacher	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Director	Perry Ellis International, Inc. Miami, Florida
19. Loretta A. Penn	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President of Staffing Services (effective 12/11/08)	Spherion Corporation McLean, Virginia
20. John B. Ramil	Director of Tampa Electric Company (effective 1/30/08)	President and Chief Operating Officer and Director (effective 1/30/08)	TECO Energy, Inc. Tampa, Florida
		Director	McAdams Holding, LLC Tampa, Florida
		Director	Blue Cross Blue Shield of Florida, Inc. Jacksonville, Florida
		Director	Palm Import and Export Corporation British Virgin Islands

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2008

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Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
John B. Ramil (continued)		Director	Peoples Gas System, (Florida), Inc. Tampa, Florida
		Director	Prior Energy Corporation Tampa, Florida (dissolved 12/22/08)
		Director	San Jose Power Holding Company, Ltd. Grand Cayman, Cayman Islands
		Director	TECO Coal Corporation Corbin, Kentucky
		Director	TECO Coalbed Methane Florida, Inc. Tampa, Florida
		Vice President and Director	TECO Diversified, Inc. Tampa, Florida
		Director	TECO Energy Foundation, Inc. Tampa, Florida
		Director	TECO EnergySource, Inc. Tampa, Florida
		Director	TECO Fiber, Inc. Tampa, Florida
		Director	TECO Finance, Inc. Tampa, Florida
		Director	TECO Gas Services, Inc. Tampa, Florida
		Vice President and Director	TECO Gemstone, Inc. Tampa, Florida
		Director	TECO Guatemala Holdings, LLC Tampa, Florida
		Director	TECO Guatemala Services, Ltd. Grand Cayman, Cayman Islands
		Director	TECO Guatemala, Inc. Tampa, Florida
		Director	TECO Investments, Inc. Tampa, Florida
		Director	TECO Oil & Gas, Inc. Tampa, Florida
		Director	TECO Partners, Inc. Tampa, Florida
		Director (effective 5/29/08)	TECO Pipeline Holding Company, LLC Tampa, Florida
Director	TECO Propane Ventures, LLC Tampa, Florida		
Director	TECO Properties Corporation Tampa, Florida		

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2008

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
John B. Ramil (continued)		Director	TECO Solutions, Inc. Tampa, Florida
		Director	TECO Synfuel Administration, LLC Tampa, Florida
		Director	TECO Wholesale Generation, Inc. Tampa, Florida
		Director	TIE NEWCO Holdings, LLC Tampa, Florida
		Secretary and Director	TPS de Ultramar, Guatemala, S.A. Guatemala
		Director	TPS de Ultramar, Ltd. Grand Cayman, Cayman Islands
		Director	TPS Dell, LLC Tampa, Florida
		Director	TPS Guatemala One, Inc. Tampa, Florida
		Director	TPS International Power, Inc. Grand Cayman, Cayman Islands
		Director	TPS Palmira, LDC Grand Cayman, Cayman Islands (dissolved 8/29/08)
		Director	TPS San Jose International, Inc. Grand Cayman, Cayman Islands
		Director	TPS Tejas GP, LLC Tampa, Florida
		Director	Triangle Finance Company, LLC Tampa, Florida
		Director	TWG Merchant, Inc. Tampa, Florida
21. Tom L. Rankin	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Director	Media General, Inc. Richmond, Virginia
22. William D. Rockford	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Director	Lakeside Energy, LLC Chicago, Illinois
23. William P. Sovey	Director of Tampa Electric Company (through 4/30/08)	Director (through 4/30/08)	TECO Energy, Inc. Tampa, Florida
		Director	Actuant Corporation Milwaukee, Wisconsin

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2008

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
24. J. Thomas Touchton	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President	The Witt-Touchton Company LLC Tampa, Florida
		Vice President	Witoco Holdings, LLC Tampa, Florida
25. Paul L. Whiting	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President and Chief Executive Officer	Seabreeze Holdings, Inc. Tampa, Florida
		Chairman of the Board	Sykes Enterprises, Incorporated Tampa, Florida
		Director	The Tampa Banking Company and its affiliate, The Bank of Tampa Tampa, Florida
		Director	Florida Investment Advisers, Inc. Tampa, Florida

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2008

List all contracts, agreement, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated

Note* Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
1. Sandra W. Callahan Sherrill W. Hudson Phil L. Barringer Clinton E. Childress R. Bruce Christmas Gordon L. Gillette Charles A. Attal III Karen M. Mincey David E. Schwartz DuBose Ausley James L. Ferman, Jr. Luis Guinot, Jr. Joseph P. Lacher Loretta A. Penn John B. Ramil Tom L. Rankin William D. Rockford William P. Sovey J. Thomas Touchton Paul L. Whiting	TECO Energy, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy, Inc.	
2. Sherrill W. Hudson Sandra W. Callahan Gordon L. Gillette David E. Schwartz Phil L. Barringer John B. Ramil	TECO Diversified, Inc. TECO Gemstone, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and TECO Gemstone, Inc.	
3. Charles R. Black Sandra W. Callahan Gordon L. Gillette David E. Schwartz Phil L. Barringer John B. Ramil	McAdams Holding, LLC TECO Wholesale Generation, Inc. TIE NEWCO Holdings, LLC TPS Deli, LLC TPS Tejas GP, LLC TWG Merchant, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
4. Sandra W. Callahan William N. Cantrell Gordon L. Gillette David E. Schwartz Phil L. Barringer John B. Ramil	Peoples Gas System (Florida), Inc. TECO Fiber, Inc. TECO Partners, Inc. TECO Propane Ventures, LLC TECO Solutions, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries, Peoples Gas System (Florida), Inc. and TECO Partners, Inc.	
5. R. Bruce Christmas Sandra W. Callahan William N. Cantrell Gordon L. Gillette David E. Schwartz Phil L. Barringer John B. Ramil	Prior Energy Corporation TECO Gas Services, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries and TECO Gas Services, Inc.	
6. Gordon L. Gillette David E. Schwartz Sandra W. Callahan John B. Ramil	TECO Coal Corporation	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2008

List all contracts, agreement, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated

Note* Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
7. Gordon L. Gillette David E. Schwartz Sandra W. Callahan	Bear Branch Coal Company Clintwood Elkhorn Mining Corporation Getliff Coal Company Perry County Coal Corporation Pike-Letcher Land Company Premier Elkhorn Coal Company Raven Rock Development Corporation Ray Coal Company, Inc. Rich Mountain Coal Company Whitaker Coal Corporation	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	
8. Gordon L. Gillette David E. Schwartz Sandra W. Callahan Phil L. Barringer	TECO Synfuel Holdings, LLC TECO Synfuel Operations, LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	
9. Gordon L. Gillette Sandra W. Callahan David E. Schwartz John B. Ramil	TECO Synfuel Administration, LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	
10. Clinton E. Childress Phil L. Barringer Gordon L. Gillette David E. Schwartz Sandra W. Callahan John B. Ramil	TECO Properties Corporation	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	
11. Sandra W. Callahan Gordon L. Gillette David E. Schwartz Charles A. Attal III John B. Ramil	TECO Coalbed Methane Florida, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	
12. Gordon L. Gillette Sandra W. Callahan David E. Schwartz Phil L. Barringer	H Power I, Inc. H Power II, Inc. Pasco Power GP, Inc. Tasajero I, LDC TPS San Jose, LDC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
13. Gordon L. Gillette David E. Schwartz Sandra W. Callahan Phil L. Barringer John B. Ramil	Palm Import and Export Corporation San Jose Power Holding Company, Ltd. TECO Guatemala, Inc. TECO Guatemala Holdings, LLC TECO Guatemala Services, Ltd. TPS de Ultramar, Ltd. TPS Guatemala One, Inc. TPS Palmera, LDC TPS San Jose International, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2008

List all contracts, agreement, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated

Note* Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
14. Gordon L. Gillette John B. Ramil	TPS de Ultramar Guatemala, S.A.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
15. Gordon L. Gillette Sandra W. Callahan David E. Schwartz Phil L. Barringer Charles R. Black	TM Power Ventures, L.L.C. TM Delmarva Power, L.L.C. TPS McAdams Operations Company	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
16. Gordon L. Gillette David E. Schwartz Sandra W. Callahan Phil L. Barringer Charles A. Attal III John B. Ramil	TPS International Power, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
17. Charles R. Black David E. Schwartz Phil L. Barringer	TPS LP, Inc. TPS GP, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
18. Charles R. Black	TPGC, LP	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
19. Sandra W. Callahan Gordon L. Gillette David E. Schwartz John B. Ramil	TECO EnergySource, Inc. TECO Finance, Inc. TECO Investments, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Investments, Inc., TECO Finance, Inc. and TECO EnergySource, Inc.	
20. Sandra W. Callahan Gordon L. Gillette David E. Schwartz William T. Whale	Power Engineering & Construction, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Power Engineering & Construction, Inc.	
21. Sandra W. Callahan Gordon L. Gillette David E. Schwartz Charles A. Attal III John B. Ramil	TECO Oil & Gas, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Oil & Gas Inc.	
22. Sandra W. Callahan William N. Cantrell R. Bruce Christmas Gordon L. Gillette David E. Schwartz	TECO Thermal Systems, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	
23. Gordon L. Gillette David E. Schwartz Sandra W. Callahan Charles A. Attal III John B. Ramil	TECO Energy Foundation, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy Foundation, Inc.	
24. Sandra W. Callahan Gordon L. Gillette David E. Schwartz	TECO Funding Company III, LLC TEC Receivables Corporation	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Funding Company III, LLC and TEC Receivables Corporation	

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2008

List all contracts, agreement, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated

Note* Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
25. Gordon L. Gillette Phil L. Barringer John B. Ramil	Triangle Finance Company, LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
26. William N. Cantrell Gordon L. Gillette Sandra W. Callahan R. Bruce Christmas David E. Schwartz John B. Ramil	TECO Pipeline Holding Company, LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Pipeline Holding Company, LLC.	
27. William N. Cantrell Sandra W. Callahan Phil L. Barringer R. Bruce Christmas David E. Schwartz	SeaCoast Gas Transmission, LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Pipeline Holding Company, LLC and its subsidiaries.	
28. DuBose Ausley	Ausley & McMullen, PA Huron Consulting Group, Inc.		\$1,591,157 Legal services \$572,934 Consulting
29. James L. Ferman, Jr.	Ferman Motor Car Company, Inc.		\$35,830 Auto Parts
30. Lorretta A Penn	Spherion Corporation		\$295,479 Temporary Employees
31. Tom L. Rankin	Media General, Inc.		\$13,171 Ads/ Subscriptions
32. Sherill W. Hudson	Publix Super Markets, Inc.		\$9,972 Groceries, products, gift certificates

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

For the Year Ended December 31, 2008

Company: Tampa Electric

Line No.	(a) Description	(b) Gross Operating Revenues per Page 300	(c) Interstate and Sales for Resale Adjustments	(d) Adjusted Intrastate Gross Operating Revenues	(e) Gross Operating Revenues per RAF Return	(f) Interstate and Sales for Resale Adjustments	(g) Adjusted Intrastate Gross Operating Revenues	(h) Difference (d) - (g)
1	Total Sales to Ultimate Customers (440-446, 448)	1,983,708,732	\$ -	\$ 1,983,708,732	1,983,708,732		1,983,708,732	\$ (0)
2	Sales for Resale (447)	70,376,034	70,376,034	-	70,376,034	70,376,034	-	\$ (0)
3	Total Sales of Electricity	2,054,084,766	70,376,034	1,983,708,732	2,054,084,766	70,376,034	1,983,708,732	(0)
4	Provision for Rate Refunds (449.1)							
5	Total Net Sales of Electricity	2,054,084,766	70,376,034	1,983,708,732	2,054,084,766	70,376,034	1,983,708,732	(0)
6	Total Other Operating Revenues (450-456)	41,753,798	-	41,753,798	41,753,798		41,753,798	0
7	Other				(4,596,344)	(274,840)	(4,321,504)	4,321,504
8								
9								
10	Total Gross Operating Revenues	\$ 2,095,838,564	\$ 70,376,034	\$ 2,025,462,530	\$ 2,091,242,219	\$ 70,101,194	\$ 2,021,141,026	\$ 4,321,504

Notes:

SO2 allowance sales (retail & wholesale portions) and net deferred clause revenues are included on the FERC Form 1 Income Statement, page 114-115.

The amount in column (e), Line 7, is made up of the retail and wholesale portions of SO2 allowance sales, \$11,794,719 and net deferred clause revenues (including deferred fuel - wholesale), \$16,391,064.

The adjustment in column (f), Line 7, is made up of revenues from the wholesale portion of SO2 Allowance sales, \$416,778 and deferred fuel - wholesale revenues, \$691,618.

The difference in column (h), Line 7, is made up of the retail portion of SO2 Allowance Sales, \$11,377,942 and net retail deferred clause revenues of \$15,699,446.

**Analysis of Diversification Activity
Changes in Corporate Structure**

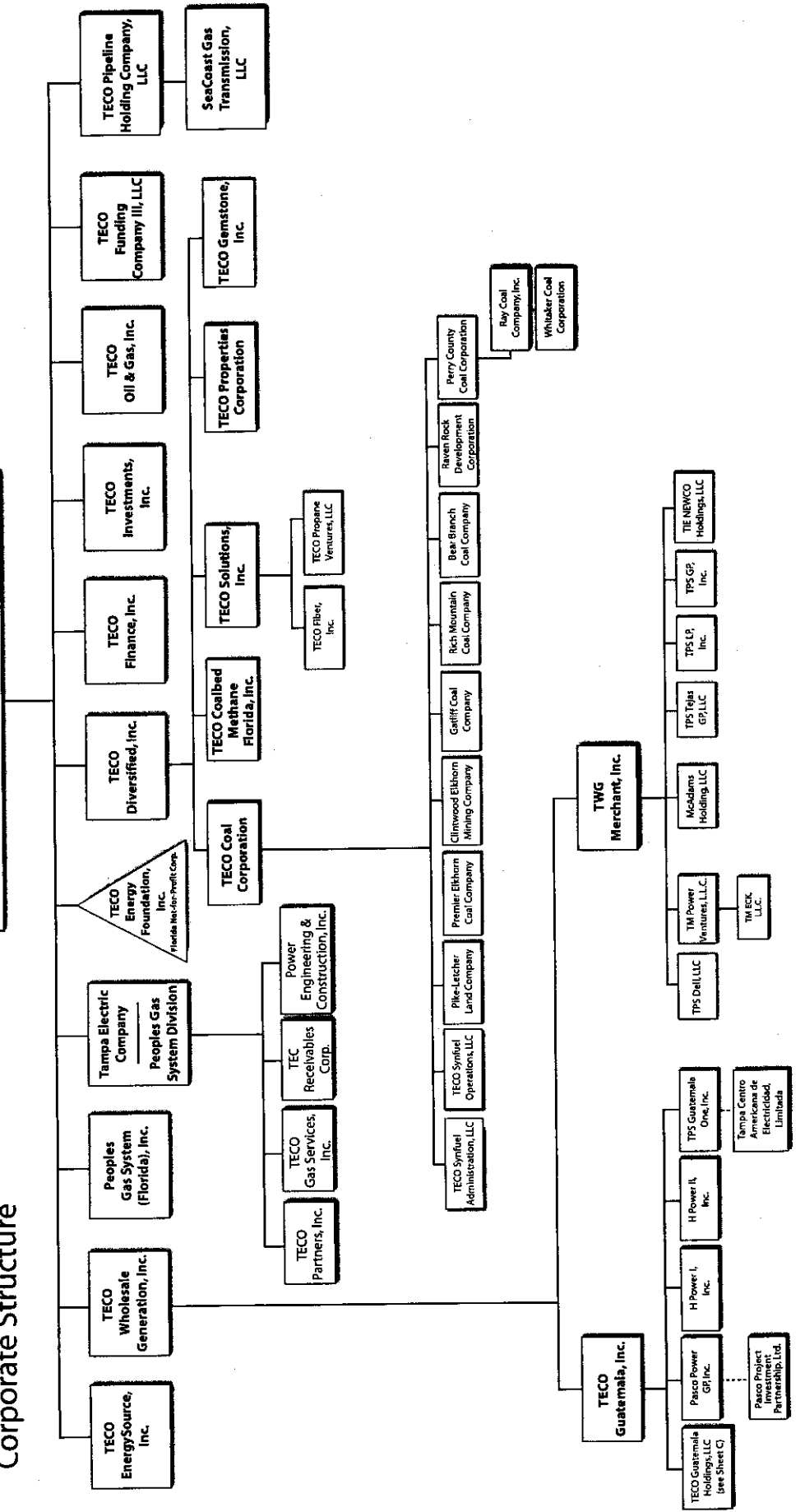
**Company: Tampa Electric Company
For the Year Ended December 31, 2008**

Provide any changes in corporate structure including partnerships, minority interest, and joint ventures and an updated organizational chart.	
Effective Date (a)	Description of Change (b)
	<p>Additions to Corporate Structure:</p> <p>May 20, 2008 TECO Pipeline Holding Company, LLC May 29, 2008 SeaCoast Gas Transmission, LLC</p> <p>Deletions to Corporate Structure:</p> <p>August 29, 2008 TPS Palmera, LDC August 28, 2008 TPS San Jose, LDC December 11, 2008 Walden Woods Business Center, LTD December 19, 2008 TPS McAdams Operations Company December 19, 2008 TECO Thermal Systems, Inc. December 22, 2008 Prior Energy Corporation December 22, 2008 TPGC, LP December 22, 2008 TM Delmarva Power L.L.C. December 22, 2008 TM Czech Power L.L.C. December 24, 2008 TECO Synfuel Holdings, LLC December 24, 2008 Pike Letcher Synfuel, LLC</p>



Corporate Structure

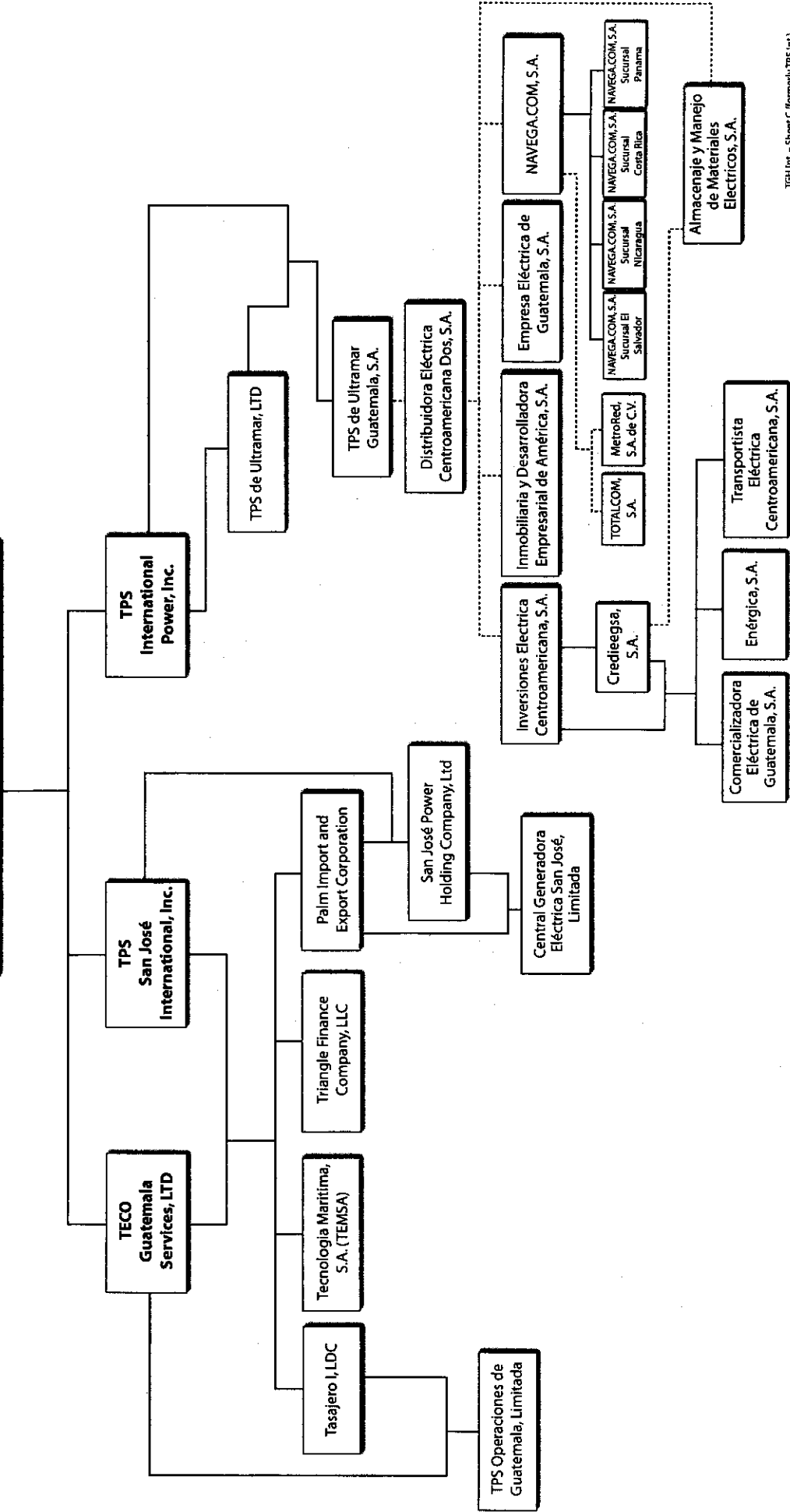
TECO Energy, Inc.



----- Denotes less than 100% ownership



TECO Guatemala Holdings, LLC



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

**Company: Tampa Electric Company
For the Year Ended December 31, 2008**

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.	
Name of Affiliated Company (a)	Synopsis of Contract (b)
Peoples Gas System (Tampa Division)	Service agreement effective March 1, 2008 through February 28, 2009. Peoples Gas System contracted Tampa Electric to provide monthly gas meter reading at a price of \$0.32 per reading. For 2008, both parties mutually agree to establish the volume for billing for March - February at 60,600 meters. An automatic review of billing volumes will occur should a 10% differential exist. Prior to September 1, 2008 the meter volume and price per read will be reviewed and upon completion of the analysis and mutual agreement of both parties, the monthly gas meter reading price of \$0.32 per read will be applied for September - February at 60,600 meters. Additional terms and prices are provided for under this agreement between Tampa Electric and Peoples Gas System.
Peoples Gas System (Lakeland Division)	Service agreement effective March 1, 2008 through February 28, 2009. Peoples Gas System contracted Tampa Electric to provide monthly gas meter reading at a price of \$0.92 per reading. For 2008, both parties mutually agree to establish the volume for billing for March - February at 6,300 meters. An automatic review of billing volumes will occur should a 10% differential exist. Review dates are February and September each calendar year and both parties will mutually agree to changes. Additional terms and prices are provided for under this agreement between Tampa Electric and Peoples Gas System.
TECO Coal Corporation (Service Agreement)	Service agreement effective January 1, 2008 through December 31, 2008. TECO Coal Corporation contracted Tampa Electric to provide selected services such as Information Technology, Telecommunications, Human Resources, Corporate Communications, Community Affairs and/or Environmental Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Coal Corporation.
TECO Energy, Inc. (Parent Service Agreement)	Service agreement effective January 1, 2008 through December 31, 2008. Tampa Electric contracted TECO Energy, Inc. to provide selected services such as Management Services, Audit Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder / Investor Relations Services, Treasury / Credit / Cash Management Services, Economic Development / Governmental Affairs Services, Corporate Tax, Legal, Accounting, Financial Reporting and Regulatory Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between TECO Energy, Inc. and Tampa Electric.
TECO Energy, Inc. (Service Agreement)	Service agreement effective January 1, 2008 through December 31, 2008. TECO Energy, Inc. contracted Tampa Electric to provide selected services such as Facility Services, Information Technology, Telecommunications, Human Resources, Corporate Communications, Community Affairs, Environmental, Accounting, Procurement and Regulatory Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Energy, Inc.
TECO Solutions, Inc. (Service Agreement)	Service agreement effective January 1, 2008 through December 31, 2008. TECO Solutions contracted Tampa Electric to provide selected services such as Facilities Services, Information Technology, Telecommunications, Corporate Communications, Community Affairs, Storage and/or Environmental Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Solutions.
TECO Partners, Inc. (Service Agreement)	Service agreement effective January 1, 2008 through December 31, 2008. TECO Partners contracted Tampa Electric to provide selected services such as Facilities Services, Information Technology, Telecommunications, Corporate Communications, Community Affairs, Storage and/or Environmental Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Partners.
TECO Gas Services, Inc. (Service Agreement)	Service agreement effective January 1, 2008 through December 31, 2008. TECO Gas Services contracted Tampa Electric to provide selected services such as Facilities Services, Information Technology, Telecommunications, Corporate Communications, Community Affairs, Storage and/or Environmental Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Gas Services.
TECO Properties, Inc. (Service Agreement)	Service agreement effective January 1, 2008 through December 31, 2008. TECO Properties contracted Tampa Electric to provide selected services such as Facilities Services, Information Technology, Telecommunications, Corporate Communications, Community Affairs, Storage and/or Environmental Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Properties.
TECO Guatemala, Inc. (Service Agreement)	Service agreement effective January 1, 2008 through December 31, 2008. TECO Guatemala contracted Tampa Electric to provide selected services such as IT, Telecommunications, Human Resources, Training, O&M Services, Corporate Communications, Community Affairs, Environmental, Facility, Accounting, Engineering and/or Procurement Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Guatemala.
TEC Receivables, Inc. (Service Agreement)	Service agreement effective January 1, 2008 through December 31, 2008. TEC Receivables contracted Tampa Electric to provide selected services such as Financial and Accounting, Credit and Banking, Payroll, Legal, Licensed Broker of Record Compliance, Facility, Mail and Switchboard Services. Tampa Electric is required to submit written notice to TEC Receivables, no more than once a year, requesting the extension of the scheduled termination date of the service agreement. Any request for such an extension shall not be made more than 60 nor less than 45 days prior to the then current commitment termination date. Additional terms and prices are provided for under this agreement between Tampa Electric and TEC Receivables.

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

Company: Tampa Electric Company
For the Year Ended December 31, 2008

Provide information regarding individual affiliated transactions in excess of \$500,000. Recurring monthly affiliated transactions which exceed \$500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which which it occurs.

Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
TECO Energy, Inc	Parent Services (To TEC) - Cost Allocation Service Agreement 1/1/08	\$29,076,679
Peoples Gas System	Data Processing Services (From TEC) - Cost Allocation Service Agreement 1/1/08	\$7,214,194

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company
For the Year Ended December 31, 2008

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

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

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
TECO Energy, Inc.	Management services, audit, financial reporting, insurance, shareholder services, treasury, tax risk management, regulatory policy economic development, legal and governmental affairs (1)	Parent Svcs Agreement 1/1/08	P	234-09	29,076,679
TECO Energy, Inc.	Accounting & Regulatory Services	Service Agreement 1/1/08	S	146-09	68,845
TECO Energy, Inc.	Environmental Services	Service Agreement 1/1/08	S	146-09	1,211
TECO Energy, Inc.	Data Processing Services	Service Agreement 1/1/08	S	146-09	2,109,451
TECO Energy, Inc.	Marketing & Communications Services	Service Agreement 1/1/08	S	146-09	558,804
TECO Energy, Inc.	Office Space Cost Allocation for TECO Plaza	Service Agreement 1/1/08	S	146-09	1,055,736
TECO Energy, Inc.	Personnel Services	Service Agreement 1/1/08	S	146-09	69,978
TECO Energy, Inc.	Purchasing Activity (Materials & Supplies)	Service Agreement 1/1/08	S	146-09	295,715
TECO Energy, Inc.	Telecommunication Equipment & Services	Service Agreement 1/1/08	S	146-09	112,548
TECO Properties	Purchasing Activity (Materials & Supplies)	Service Agreement 1/1/08	S	146-03	1,584
TECO Properties	Data Processing Services	Service Agreement 1/1/08	S	146-03	7,626
TECO Properties	Office Space Cost Allocation for TECO Plaza	Service Agreement 1/1/08	S	146-03	5,205
TECO Properties	Telecommunication Equipment & Services	Service Agreement 1/1/08	S	146-03	480
TECO Gemstone	Personnel Services	Service Agreement 1/1/08	S	146-07	4,482
TECO Gemstone	Data Processing Services	Service Agreement 1/1/08	S	146-07	11,170

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

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Tampa Electric Company
For the Year Ended December 31, 2008

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved. (a) Enter name of affiliate. (b) Give description of type of service, or name the product involved. (c) Enter contract or agreement effective dates. (d) Enter the letter "P" if the service or product is purchased by the Respondent; "S" if the service or product is sold by the Respondent. (e) Enter utility account number in which charges are recorded. (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.					
Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
TECO Coal Corporation	Data Processing Services	Service Agreement 1/1/08	S	146-11	518,497
TECO Coal Corporation	Marketing & Communications Services	Service Agreement 1/1/08	S	146-11	1,371
TECO Coal Corporation	Telecommunication Equipment & Services	Service Agreement 1/1/08	S	146-11	6,000
TECO Guatemala, Inc.	Accounting & Regulatory Services	Service Agreement 1/1/08	S	146-29	13,751
TECO Guatemala, Inc.	Purchasing Activity (Materials & Supplies)	Service Agreement 1/1/08	S	146-29	26,453
TECO Guatemala, Inc.	Data Processing Services	Service Agreement 1/1/08	S	146-29	104,518
TECO Guatemala, Inc.	Engineering Services	Service Agreement 1/1/08	S	146-29	94,975
TECO Guatemala, Inc.	Environmental Services	Service Agreement 1/1/08	S	146-29	33,280
TECO Guatemala, Inc.	Marketing & Communications Services	Service Agreement 1/1/08	S	146-29	4,926
TECO Guatemala, Inc.	Office Space Cost Allocation for TECO Plaza	Service Agreement 1/1/08	S	146-29	87,932
TECO Guatemala, Inc.	Personnel Services	Service Agreement 1/1/08	S	146-29	1,005
TECO Guatemala, Inc.	Telecommunication Equipment & Services	Service Agreement 1/1/08	S	146-29	7,764
TECO Solutions	Data Processing Services	Service Agreement 1/1/08	S	146-41	427
TECO Guatemala	Data Processing Services	Service Agreement 1/1/08	S	146-66	8,821
Peoples Gas System	Accounting & Regulatory Services	Service Agreement 1/1/08	S	146-50	513,158
Peoples Gas System	Building and Facilities Services	Service Agreement 1/1/08	S	146-50	5,622
Peoples Gas System	Data Processing Services	Service Agreement 1/1/08	S	146-50	7,214,194
Peoples Gas System	Engineering Services	Service Agreement 1/1/08	S	146-50	2,189,725
Peoples Gas System	Environmental Services	Service Agreement 1/1/08	S	146-50	110,281
Peoples Gas System	Purchasing Activity (Materials & Supplies)	Service Agreement 1/1/08	S	146-50	177,252
Peoples Gas System	Office Space Cost Allocation for TECO Plaza	Service Agreement 1/1/08	S	146-50	582,596
Peoples Gas System	Personnel Services	Service Agreement 1/1/08	S	146-50	28,435
Peoples Gas System	Telecommunication Equipment & Services	Service Agreement 1/1/08	S	146-50	134,076
TECO Partners	Accounting & Regulatory Services	Service Agreement 1/1/08	S	146-58	9,969
TECO Partners	Data Processing Services	Service Agreement 1/1/08	S	146-58	204,435
TECO Partners	Marketing & Communications Services	Service Agreement 1/1/08	S	146-58	68,978
TECO Partners	Personnel Services	Service Agreement 1/1/08	S	146-58	1,610
TECO Partners	Telecommunication Equipment & Services	Service Agreement 1/1/08	S	146-58	12,132

Analysis of Diversification Activity
Assets or Rights Purchased from or Sold to Affiliates

Company: Tampa Electric Company
For the Year Ended December 31, 2008

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.							
Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
Purchases from Affiliates: NONE		\$	\$	\$	\$	\$	
Total		0.00	0.00	0.00	0.00	0.00	
Sales to Affiliates: NONE		\$	\$	\$	\$	Sales Price	
Total		0.00	0.00	0.00	0.00	0.00	
Total		0	0	0	0	0	

Schedule 5 - PSC/AFA 16

**Analysis of Diversification Activity
Employee Transfers**

Company: Tampa Electric Company
For the year Ended December 31, 2008

List employees earning more than \$30,000 annually transferred to/from the utility to/from affiliate company.

Employee Name	Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Perm or Temp and Duration
Fitts, Orione	TECO Energy	Tampa Electric	Accounts Payable Processor	Assoc IT Business Analyst	Permanent
Kingery, Rachel	Tampa Electric	TECO Energy	Sr Financial Reporting Analyst	Admtr Strategic & Financial Analysis	Permanent
Maghraoui, Sidi	Tampa Electric	TECO Energy	Financial Reporting Analyst	Financial Auditor	Permanent
Powers, Scott	Peoples Gas System	Tampa Electric	Call Center Analyst	Metrics Support Analyst	Permanent

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

**Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2008**

Provide the following information regarding all non-tariffed services and products provided by the utility		
Description of Product or Service (a)	Account No. (b)	Regulated or non-regulated (c)
Zap Cap Commercial - power conditioning (Surge Suppression) equipment marketing program	415.11 and 416.11	Non-regulated
Zap Cap Residential - power conditioning (Surge Suppression) equipment marketing program	415.12 and 416.12	Non-regulated
Tree Care Service - residential and commercial tree trimming and removal program	415.41 and 416.41	Non-regulated
PE&C - Power Engineering & Construction job order program provides reliable, effective and innovative, energy, Telecommunications and technical solutions for commercial and industrial businesses.	456.41 and 456.42	Regulated
Metro Link - business relationships with 3rd parties who use Tampa Electric's telecommunications facilities	456.21	Regulated

Nonutility Property (Account 121)

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2008

1. Give a brief description and state the location of nonutility property included in Account 121.
2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of nonutility property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.
5. Minor items (5% of the balance at the end of the year, for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service, or (2) other property nonutility property.

Description and Location	Balance at beginning of year	Purchases, Sales, Transfers, etc.	Balance at end of year
121 12 Zap Cap In Service Account	5,619,523	(519,490)	5,100,033
121 14 Zap Cap For Business	515,924	(118,596)	397,328
121 17 Artwork - TECO Plaza 702 N. Franklin St.	164,280	0	164,280
121 22 GTE FCU 902 N. Franklin St.	102,099	0	102,099
121 50 Land - Port Manatee N. of Hillsb/Manatee Co. line, W of Hwy. 41	785,303	0	785,303
Minor Items Previously devoted to Public Service	5,541	0	5,541
Minor Items Other Nonutility Property	199,682	(67,475)	132,208
TOTAL	7,392,352	(705,561)	6,686,791

Number of Electric Department Employees

Company:

For the Year Ended December 31, 2008

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	12/31/08
2. Total Regular Full-Time Employees	2476
3. Total Part-Time and Temporary Employees	59
4. Total Employees	2535

Details

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