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BUREAU OF ELECTRIC ACCOUNTING
DIVISION OF ELECTRIC & GAS

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OMB No. 1902-0021
(Expires 9/30/90)

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FERC Form No. 1: ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS

This report is mandatory under the Federal Power Act, Sections 3,4(a), 304 and 309, and 18 CFR141.1. 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 this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)

Tampa Electric Company

Year of Report

Dec. 31, 19 87

To: Joseph D. Jenkins, Director
Division of Electric and Gas
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32399-0868

We represent to the best of our knowledge and belief that our annual report for the year ended 1987, as filed pursuant to Commission rule, is in substantial compliance with the following, except as noted in the report or as separately explained herein:

1. Uniform system of accounts prescribed by the Commission.
2. Applicable rules and orders of the Commission.
3. Commission approved guidelines for inter/intra company allocations, if any.
4. Any communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices.
5. Reporting requirements for related party transactions and related accounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements and guarantees.

We are aware that Section 837.06, Florida Statutes provides:

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

G. F. Anderson
President

(Name and Title of Chief
Executive Officer)



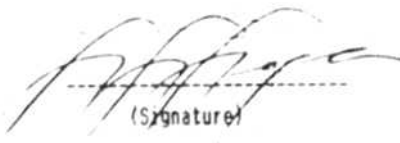
(Signature)

April 29, 1988

(date)

L. L. Lefler
Vice President - Controller

(Name and Title of Chief
Financial Officer)



(Signature)

April 29, 1988

(date)

EXECUTIVE SUMMARY

SUPPLEMENT TO ANNUAL REPORT

OF

TAMPA ELECTRIC COMPANY

FOR THE YEAR

1987

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PART I - OFFICER AND DIRECTOR CONTACT

(Continued)

DIRECTOR

Name	Title	Number
1. Sara L. Baldwin	Vice President Baldwin & Sons, Inc.	228-4298
2. Guy Bostick	Chairman of the Board and President Comcar Industries, Inc.	"
3. Richard M. Clewis, Jr.	Secretary-Treasurer Siwelc Citrus, Inc.	"
4. H. L. Culbreath	Chairman of the Board Chief Executive Officer (Since February 22, 1988) TECO Energy, Inc.	"
5. Hugh F. Culverhouse	Partner Culverhouse & Botts	"
6. James L. Ferman, Jr.	President Ferman Motor Car Company, Inc.	"
7. Edward L. Flom	Chairman of the Board and Director Florida Steel Corporation	"
8. Henry B. Guild, Jr.	President and Director Guild, Monrad & Oates, Inc.	"
9. Timothy L. Guzzie	President and Chief Operating Officer TECO Energy, Inc. (Since February 22, 1988)	"
9. Charles E. Mendez, Jr.	President The Mendez/Chunn Company	"
10. Charles H. Ross, Jr.	Executive Vice President Emeritus Merrill Lynch & Co., Inc.	"
11. J. Thomas Touchton	Managing Partner The Witt-Touchton Company	"
12. James O. Weich, Jr.	Vice Chairman of the Board - RJR Nabisco, Inc. Chairman - Nabisco Brands, Inc.	"

-A-

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PART I - OFFICER AND DIRECTOR CONTACT

(as of 3/31/88)

A. Company's Universal Telephone Number: (813) 228-4111

B. Direct Telephone Numbers for Each:

OFFICER

Name	Title	Number
1. Girard P. Anderson	President	228-4299
2. Heywood A. Turner	Senior Vice President - Production	"
3. Craig S. Campbell	Vice President - Human Resources and Services	"
4. William N. Cantrell	Vice President - Regulatory Affairs	"
7. Lester L. Lefler	Vice President - Controller	"
8. Thomas A. Ruddell	Vice President - Corporate Communications	"
9. William T. Snyder, Jr.	Vice President - Customer Services	"
10. Robert F. Tomczak	Vice President - Production Operations and Maintenance	"
11. Harry I. Wilson	Vice President - Transmission and Distribution	"
12. John B. Rowe, Jr.	Assistant Vice President	"
13. James E. Sproull	Secretary and Treasurer	"

PART I - OFFICER AND DIRECTOR CONTACT

(Continued)

DIRECTOR

Name	Title	Number
1. Sara L. Baldwin	Vice President Baldwin & Sons, Inc.	228-4293
2. Guy Bostick	Chairman of the Board and President Comcar Industries, Inc.	"
3. Richard M. Clewis, Jr.	Secretary-Treasurer Siwelc Citrus, Inc.	"
4. H. L. Culbreath	Chairman of the Board Chief Executive Officer (Since February 22, 1988) TECO Energy, Inc.	"
5. Hugh P. Culverhouse	Partner Culverhouse & Botts	"
6. James L. Ferman, Jr.	President Ferman Motor Car Company, Inc.	"
7. Edward L. Flom	Chairman of the Board and Director Florida Steel Corporation	"
8. Henry B. Guild, Jr.	President and Director Guild, Monrad & Oates, Inc.	"
9. Timothy L. Guzzle	President and Chief Operating Officer TECO Energy, Inc. (Since February 22, 1988)	"
9. Charles E. Mendez, Jr.	President The Mendez/Chunn Company	"
10. Charles H. Ross, Jr.	Executive Vice President Emeritus Merrill Lynch & Co., Inc.	"
11. J. Thomas Touchton	Managing Partner The Witt-Touchton Company	"
12. James O. Welch, Jr.	Vice Chairman of the Board - BJR Nabisco, Inc. Chairman - Nabisco Brands, Inc.	"

PART II - COMPANY PROFILE

Tampa Electric Company, the principal subsidiary of TECO Energy, Inc., is a public utility operating wholly within the state of Florida and engaged in the generation, purchase, transmission, distribution and sale of electric energy. First incorporated in December 1899, Tampa Electric currently serves approximately 432,000 Customers in a 2,000 square mile area of west-central Florida. At year end 1987, the company employed 3,184 regular full-time employees and had a system capability of 3,027 megawatts, including 271 megawatts on long-term reserve standby.

The company is comprised of seven principal divisions: Power Production, Power Distribution, Customer Services, Regulatory Affairs, Corporate Communications, Human Resources and Services, and Finance.

Tampa Electric's goals include the following: reduce the future need for new construction by increasing utilization of existing capacity through the pursuit of energy conservation programs and tighter generation reserve margins; accomplish the energy conservation goals developed by Tampa Electric and approved by the Florida Public Service Commission; ensure adequate and economical fuel resources; improve productivity and reduce operating expenses; and ensure the adequacy of the company's communications with its internal and external publics.

Tampa Electric's affiliates under TECO Energy, Inc., the parent company, include TECO Diversified, Inc., TECO Finance, Inc. and TECO Investments, Inc.

TECO Energy's largest non-utility subsidiary is TECO Diversified, Inc., which provides direction for the diversified non-financial activities of TECO Energy.

TECO Diversified's largest subsidiary is TECO Transport & Trade Corp., which directs the activities of TECO Diversified's barge and terminal companies. TECO Transport & Trade performs services for Tampa Electric and other companies.

TECO Diversified's coal mining operations are managed by TECO Coal Corporation, which supplied about one-third of the coal used in Tampa Electric's power plants in 1987.

TECO Diversified's real estate subsidiary, TECO Properties Corporation, will participate in real estate investment opportunities primarily in Tampa Electric's service area.

TECO Finance, Inc. acts as the financing arm for the diversified activities of TECO Energy, raising both short- and long-term debt capital for TECO Investments and other strategic ventures.

TECO Investments, Inc. invests capital in short- and long-term passive investments.

Tampa Electric's service area economy is expected to maintain a forward momentum during 1988. Service area residential Customers are forecasted to increase by 3.6% in 1988. Over the next decade, the average annual increase in service area residential Customers is projected to be 2.99%.

Both peak load and energy sales are expected to continue to expand during the 1988-1997 period, but at a moderate rate of growth due to the company's aggressive conservation, load management and cogeneration programs. For the period 1988-1997, energy sales are expected to grow at a 2.7% annual rate as compared to a 1.7% rate over the previous ten years. The average growth rate in the winter supply system firm load is projected at 2.7%.

PART III - CORPORATE RECORDS

A. Location:

702 N. Franklin Street
Tampa, Florida 33602

B. Description:

Tampa Electric 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.

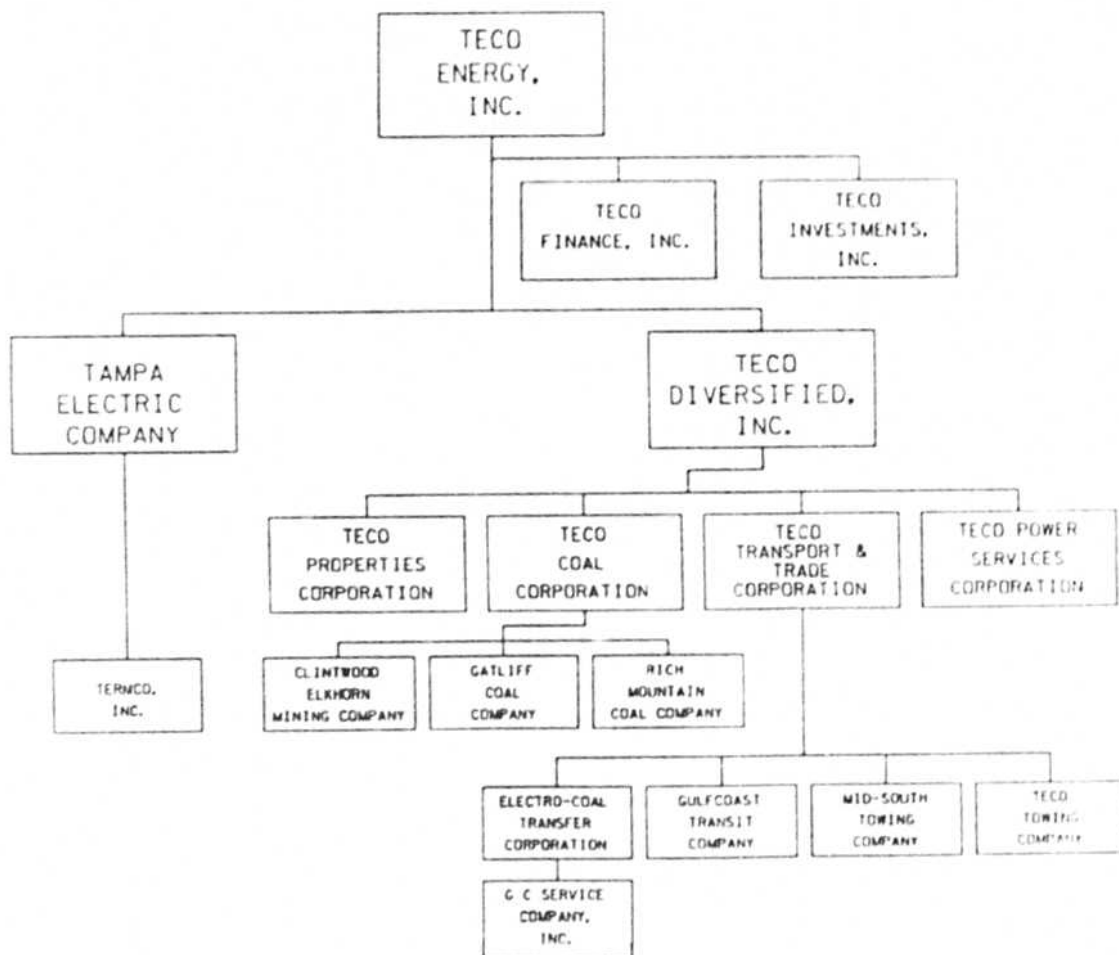
C. List Audit Groups Reviewing Records and Operations:

Coopers & Lybrand
Florida Public Service Commission
Federal Energy Regulatory Commission
Internal Revenue Service
Florida Department of Revenue
and a number of other governmental agencies.

PART IV - PARENT/AFFILIATE ORGANIZATIONAL CHART

CURRENT AS OF:

APRIL 1, 1988



PART V - LIAISON PERSONNEL DIRECTORY (4)

A. List

(As of 12/31/87)

Name of Company Representative (1) (2)	Title or Position	Organizational Unit (3) Title (Dept./Div./Etc.)	Name of Immediate Supervisor	State Usual Purpose for Contact with the FPSC	Name of Person Department most often contacted
L. L. Mills, Esq.	Legl. Cnsl	Ausley Law Firm	N/A	Legal	All
J. D. Feasley, Esq.	Legl. Cnsl	Ausley Law Firm	N/A	Legal	All
K. R. Hart, Esq.	Legl. Cnsl	Ausley Law Firm	N/A	Legal	All
G. F. Anderson	President	Tampa Electric Company	N/A	Policy	Commissioners
M. J. Campbell	Director	Rates & Customer Acctg	M. N. Cantrell	Rates	ESG
M. N. Cantrell	V.P.	Regulatory Affairs	G. F. Anderson	Policy	Commissioners
R. D. Chapman	Manager	Reg. Coordination	J. R. Rowe, Jr.	Regulatory Affairs	ESG
E. T. Ferrell	Manager	Reg. Control	J. R. Rowe, Jr.	Regulatory Affairs	ESG and AFAD
G. L. Gillette	Manager	Generation Planning	G. D. Jennings	Engineering	ESG
G. D. Jennings	Director	Power Resource Planning	M. N. Cantrell	Engineering	ESG
G. A. Keselowsky	Sr. Engr	Production Staff	D. H. Finke	GP/F	ESG
G. J. Kordecki	Director	Market Planning	L. S. McGaughy	Market Planning	ESG
L. L. Lefler	V.P. & Contr	Finance	G. F. Anderson	Policy	Commissioners
L. S. McGaughy	Director	Marketing & Energy Services	G. F. Anderson	Marketing	ESG
M. H. Meyer	Manager	Rates & Customer Acctg	L. R. Smith	Cost Studies	ESG
T. W. Moore	Manager	Economic Planning & Testing	G. J. Kordecki	Economics	ESG
J. E. Mulder	Manager	Rates & Customer Acctg	L. R. Smith	Rates	ESG
D. E. Pless	Director	Fuels	H. A. Turner	Fuels	ESG
C. L. Raish	Manager	Load Market Research	G. J. Kordecki	Research	ESG
J. J. Raich	Asst. Direct	Power Resource Planning	G. D. Jennings	Engineering	ESG
A. J. Reimers	Asst. Contr	Reg Accounting	L. L. Lefler	Regulatory, Fuels	ESG and AFAD
J. J. Rowe, Jr.	Asst. V. P.	Reg Control	M. N. Cantrell	Regulatory Affairs	ESG and AFAD
C. A. Shelout	Gen. Manager	Production Services	R. F. Tomczak	Production	ESG
L. J. Smith	Asst. Direct	Rates & Customer Acctg	M. J. Campbell	Rates	ESG
R. J. Stevens	Sr. Consulta	Cogeneration	G. D. Jennings	Cogeneration	ESG
R. J. Tomczak	V.P.	Production Oper. & Maint.	H. A. Turner	Production	ESG
D. A. Tracy	Manager	Marketing Program Dvlpmt	G. J. Kordecki	Marketing	ESG
H. A. Turner	Sr. V.P.	Production	G. F. Anderson	Policy	Commissioners
(1) Also list appropriate legal counsels, and others who may not be on the general payroll.					
(2) Please provide individual telephone numbers, if the person cannot be reached through the company's operator.					
(3) Please provide appropriate organizational charts for all persons listed within the company.					
Defined as personal visits or telephone calls as a result of routine recurring interface, rate cases, or audits.					

- (1) Also list appropriate legal counsels, and others who may not be on the general payroll.
- (2) Please provide individual telephone numbers, if the person cannot be reached through the company's operator.
- (3) Please provide appropriate organizational charts for all persons listed within the company.
- (4) Defined as personal visits or telephone calls as a result of routine recurring interface, rate cases, or audits.

TAMPA ELECTRIC COMPANY
Liaison Personnel
Organizational Chart
(as of 4/1/88)

President	G. F. Anderson
Senior Vice President - Production	H. A. Turner
Vice President and Controller	L. L. Lefler
Vice President Regulatory Affairs	W. N. Cantrell
Senior Vice President - Production	H. A. Turner
Vice President Production, Operations, and Maintenance	R. F. Tomczak
General Manager Production Services	C. A. Shelmut
Senior Engineer	G. A. Keselowsky
Director Fuels	D. E. Pless
Vice President and Controller	L. L. Lefler
Assistant Controller	A. D. Remmers
Vice President Regulatory Affairs	W. N. Cantrell
Assistant Vice President	J. R. Rowe, Jr.
Assistant to the Vice President	L. S. McGaughey
Manager Regulatory Coordination	R. D. Chapman
Manager Regulatory Control	E. T. Ferrell
Director Power Resource Planning	G. D. Jennings
Assistant Director Cogeneration	D. M. Mestas
Senior Consultant	R. R. Stevens
Assistant Director Demand Side Planning	G. J. Kordecki
Manager Economic Planning and Forecasting	T. W. Moore
Manager Load Market Research	C. L. Raish
Assistant Director Power Resource Planning	J. B. Ramil
Manager Generation Planning	G. L. Gillette
Director Rates and Customer Accounting	W. J. Campbell, Jr.
Assistant Director Rates	L. R. Smith
Manager Cost Studies	W. H. Meyer
Manager Rates	J. E. Mulder
Assistant to the Director	R. H. Norman
Director Marketing	K. E. Lippincott

To the Board of Directors
Tampa Electric Company:

In connection with our regular examination of the financial statements of Tampa Electric Company for the year ended December 31, 1987, on which we have reported separately under date of February 1, 1988, we have also reviewed schedules (on the list attached) of Form 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the 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 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.

Coopers & Lybrand

Tampa, Florida
February 1, 1988

TECO ENERGY, INC.
TAMPA ELECTRIC COMPANY

List of Schedules for the Year Ended December 31, 1987
(Included in Form 1) Covered by
Report of Independent Certified Public Accountants

Comparative Balance Sheet	110-113
Statement of Income	114 and 117
Statement of Retained Earnings	118-119
Statement of Changes in Financial Position	120-121
Notes to Financial Statements	122

**INSTRUCTIONS FOR FILING THE
FERC FORM NO. 1**

GENERAL INFORMATION

I. Purpose

This form is a regulatory support requirement (18 CFR 141.1). It is designed to collect financial and operational information from major electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. This report is also secondarily considered to be a non-confidential public use form supporting a statistical publication (Financial Statistics of Selected Electric Utilities), published by the Energy Information Administration.

II. Who Must Submit

Each Major public 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 CFR 101) must submit this form.

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 gross interchange out,
- (4) 500 megawatt hours of wheeling for others (deliveries plus losses).

III. What and Where to Submit

- (a) Submit an original and six (6) copies of this form to:
- U.S. Department of Energy
Energy Information Administration EI-541
Mail Station: BG-094
Forrestal Building
Washington, D.C. 20585

Retain one copy of this report for your files.

- (b) Submit immediately upon publication, four (4) copies of the latest annual report to stockholders and any *annual* financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly and quarterly reports. If reports to stockholders are not prepared, enter "NA" in column (d) on Page 4, List of Schedules.) Mail these reports to:

Chief Accountant
Federal Energy Regulatory Commission
825 N. Capitol St., N.E.
Room 601-RB
Washington, D.C. 20426

- (c) For the CPA certification, submit with the original submission, or within 30 days after the filing date for this form, a letter or report:
- (i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the chief accountant's published accounting releases), and
 - (ii) 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 CFR 41.10-41.12 for specific qualifications.)

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

When accompanying this form, insert the letter or report immediately following the cover sheet.

III What and Where to Submit (Continued)

(c) Continued

Use the following form for the letter or report 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 statement of _____ we for the year ended on which we have reported separately under date of _____ have also revealed schedules _____ of form 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.

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

- (d) Federal, State and Local Governments and other authorized users may obtain additional blank copies to meet their requirements free of charge from:

U.S. Department of Energy
National Energy Information Center
Energy Information Administration
Washington, D.C. 20585
(202) 586-8800

IV. When to Submit:

Submit this report form on or before April 30th of the year following the year covered by this report

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 101) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U.S. of A.
- 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 year, and use for statement of income income accounts the current years amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous annual 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, either
 - (a) Enter the words "Not Applicable" on the particular page(s), or
 - (b) Omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2, 3, and 4.
- V. Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. The copies, however, may be carbon copies or other similar means of reproduction provided the impressions are clear and readable.

GENERAL INSTRUCTIONS (Continued)

- VI. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" at the top of each page is applicable only to resubmissions (see VIII. below).
- VII. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses. ().
- VIII. When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the Identification and Attestation page, page 1. Mail dated resubmissions to:
- Chief Accountant
Federal Energy Regulatory Commission
825 North Capitol Street, N.E.
Room 601-RB
Washington, D.C. 20426
- IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8½ by 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and the page number supplemented.
- X. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- XI. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XII. Respondents may submit computer printed schedules (reduced to 8½ by 11) instead of the preprinted schedules if they are in substantially the same format.

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 on the business of developing, transmitting, utilizing, 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, a forebay reservoirs directly connected therewith, the primary line or lines transmitting power therefrom 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 as 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;

EXCERPTS FROM THE LAW (Continued)

"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 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."

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, amend, 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 form or 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

"Sec. 315. (a) Any licensee or public utility which willfully fails, within the time prescribed by the Commission, to comply with any order of the Commission, to file any report required under this Act or any rule or regulation of the Commission thereunder, to submit any information or document required by the Commission in the course of an investigation conducted under this Act, . . . shall forfeit to the United States an amount not exceeding \$1,000 to be fixed by the Commission after notice and opportunity for hearing"

FERC FORM NO 1:
ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS

IDENTIFICATION

01 Exact Legal Name of Respondent
Tampa Electric Company

02 Year of Report
Dec. 31, 1987

03 Previous Name and Date of Change (If name changed during year)

04 Address of Principal Business Office at End of Year (Street, City, State, Zip Code)
702 W. Franklin Street, Tampa, Florida 33602

05 Name of Contact Person
Lester L. Lefler

06 Title of Contact Person
Vice President - Controller

07 Address of Contact Person (Street, City, State, Zip Code)
702 W. Franklin Street, Tampa, Florida 33602

08 Telephone of Contact Person,
including Area Code
(813) 228-4111

09 This Report is
An Original

10 Date of Report
(Mo, Da, Yr)
April 29, 1988

ATTESTATION

The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.

01 Name
L. L. Lefler

03 Signature

04 Date Signed
(Mo, Da, Yr)

02 Title
Vice President -
Controller



April 29, 1988

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1987

LIST OF SCHEDULES (Electric Utility)

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

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101	Ed. 12-87	
Control Over Respondent	102	Ed. 12-87	
Corporations Controlled by Respondent	103	Ed. 12-87	
Officers	104	Ed. 12-87	
Directors	105	Ed. 12-87	
Security Holders and Voting Powers	106-107	Ed. 12-87	107 - None
Important Changes During the Year	108-109	Ed. 12-87	109 - None
Comparative Balance Sheet	110-113	Ed. 12-87	
Statement of Income for the Year	114-117	Ed. 12-87	115-116 - None
Statement of Retained Earnings for the Year	118-119	Ed. 12-87	
Statement of Changes in Financial Position	120-121	Ed. 12-87	
Notes to Financial Statements	122-123	Ed. 12-87	123 - None
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for			
Depreciation, Amortization and Depletion	200-201	Ed. 12-87	201 - None
Nuclear Fuel Materials	202-203	Ed. 12-87	202 - None
Electric Plant in Service	204-207	Ed. 12-87	
Electric Plant Leased to Others	213	Ed. 12-85	213 - None
Electric Plant Held for Future Use	214	Ed. 12-87	
Construction Work in Progress-Electric	216	Ed. 12-85	
Construction Overheads-Electric	217	Ed. 12-87	
General Description of Construction Overhead Procedure	218	Ed. 12-87	
Accumulated Provision for Depreciation of Electric Utility Plant ...	219	Ed. 12-86	
Nonutility Property	221	Ed. 12-85	
Investment in Subsidiary Companies	224-225	Ed. 12-86	
Material and Supplies	227	Ed. 12-86	
Extraordinary Property Losses	230	Ed. 12-85	
Unrecovered Plant and Regulatory Study Costs	230	Ed. 12-85	
Miscellaneous Deferred Debits	233	Ed. 12-87	
Accumulated Deferred Income Taxes (Account 190)	234	Ed. 12-85	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250-251	Ed. 12-86	
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252	Ed. 12-86	
Other Paid-in Capital	253	Ed. 12-86	
Discount on Capital Stock	254	Ed. 12-86	
Capital Stock Expense	254	Ed. 12-86	
Long-term Debt	256-257	Ed. 12-86	

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
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LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Federal Income Taxes	261	Ed. 12-87	
Taxes Accrued, Prepaid and Charged During Year	262-263	Ed. 12-86	
Reconciliation of Reported Net Income with Taxable Income for Accumulated Deferred Investment Tax Credits	266-267	Ed. 12-86	
Other Deferred Credits	269	Ed. 12-86	
Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	Ed. 12-86	
Accumulated Deferred Income Taxes-Other Property	274-275	Ed. 12-86	
Accumulated Deferred Income Taxes-Other	276-277	Ed. 12-86	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	300-301	Ed. 12-86	
Sales of Electricity by Rate Schedules	304		
Sales for Resale	310-311	Ed. 12-87	
Electric Operation and Maintenance Expenses	320-323	12-87	
Number of Electric Department Employees	323		
Purchased Power	326-327	Ed. 12-87	
Interchange Power	328-329	Ed. 12-86	
Transmission of Electricity for or by Others	332	Ed. 12-87	
Miscellaneous General Expenses-Electric	335	Ed. 12-86	
Depreciation and Amortization of Electric Plant	336-338	Ed. 12-86	337-338 - None
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	Ed. 12-86	
COMMON SECTION			
Regulatory Commission Expenses	350-351	Ed. 12-87	
Research, Development and Demonstration Activities	352-353	Ed. 12-87	
Distribution of Salaries and Wages	354-355	Ed. 12-87	
Common Utility Plant and Expenses	356	Ed. 12-87	356 - None
ELECTRIC PLANT STATISTICAL DATA			
Electric Energy Account	401	Ed. 12-87	
Monthly Peaks and Output	401	Ed. 12-87	
Steam-Electric Generating Plant Statistics (Large Plants)	402-403	Ed. 12-87	
Steam-Electric Generating Plant Statistics (Large Plants) Average			
Hydroelectric Generating Plant Statistics (Large Plants)	406-407	Ed. 12-87	
Pumped Storage Generating Plant Statistics (Large Plants)	408-409		
Generating Plant Statistics (Small Plants)	410-411		

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LIST OF SCHEDULES (Electric Utility) (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
ELECTRIC PLANT STATISTICAL DATA (Continued)			
Transmission Line Statistics	422-423	Ed. 12-87	
Transmission Lines Added During Year	424-425	Ed. 12-86	
Substations	426-427	Ed. 12-86	
Electric Distribution Meters and Line Transformers	429	Ed. 12-86	
Environmental Protection Facilities	430	Ed. 12-86	
Environmental Protection Expenses	431	Ed. 12-86	
Footnote Data	450	Ed. 12-87	450 - None
Stockholders' Reports	-		None

TAMPA ELECTRIC COMPANY
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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.

L. L. Lefler, Vice President and Controller
702 North Franklin Street
Tampa, Florida 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 of 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.

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CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of 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 beneficiaries for whom trust was maintained, and purpose of the trust.
2. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.

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

TAMPA ELECTRIC COMPANY
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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.
4. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

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.

Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
TERMCO, Inc.	Broker for Tampa Electric Company's purchases and sales of real property.	100%	

NOTE: The information below is provided to comply with reporting requirements of the FERC FORM 1. Tampa Electric Company does not exercise control over its parent, TECO Energy, Inc., nor its affiliated companies listed below.

TECO Energy, Inc.
TECO Diversified, Inc.
TECO Transport & Trade Corp.
Gulfcoast Transit Company
Mid-South Towing Company
Electro-Coal Transfer Corp.
G C Service Company, Inc.
(1) Southern Marine Management Company
TECO Towing Company
TECO Coal Corp.
Gatliff Coal Company
Rich Mountain Company
(2) TECO Properties Corp.
TECO Power Services Corp.
TECO Finance, Inc.
TECO Investments, Inc.

(1) Dissolved January 1, 1988.

(2) Previously named Tampa Bay Industrial Corp.

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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 policymaking 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 date the change in incumbency was made.
- 3 Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-X (identified as this page). The substituted pages(s) should be the same size as this page.

Line No.	Title (a)	Name of Officer (b)	Salary for year (c)
1	President	*G. F. Anderson	\$142,750
2	Senior Vice President - Production	H. A. Turner	147,875
3	Vice President - Human Resources and Services	C. S. Campbell	78,250
4	Vice President - Regulatory Affairs	W. N. Cantrell	64,333
5	Vice President and Assistant to the President	H. O. Johns	97,355
6	Vice President - Controller	L. L. Lefler	66,551
7	Vice President - Corporate Communications	T. A. Ruddell	80,077
8	Vice President - Customer Services	W. T. Snyder	77,000
9	Vice President - Production Operations and		
10	Maintenance	R. F. Tomczak	96,500
11	Vice President - Transmission and Distribution	H. I. Wilson	91,150
12	Assistant Vice President	J. R. Rowe, Jr.	79,125
13	Secretary and Treasurer	*J. E. Sproull	81,200
14			
15	The above information is as of December 31, 1987. During the year, the following		
16	changes occurred:		
17	Chairman of the Board and President	*H. L. Culbreath	111,207
18	(Was a Tampa Electric officer until November 1, 1987)		
19	Vice President - Administration	*D. N. Campbell	116,995
20	(Was a Tampa Electric officer until November 1, 1987)		
21	Senior Vice President - Finance	*A. D. Oak	119,218
22	(Was a Tampa Electric officer until November 1, 1987)		
23	Vice President	*R. C. Dickinson, Jr.	94,250
24	(Was a Tampa Electric officer until November 1, 1987)		
25	Vice President - Governmental Affairs	*J. H. B. Woodroffe, III	93,819
26	(Was a Tampa Electric officer until November 1, 1987)		
27	Senior Vice President - Corporate Communications		
28	and Governmental Affairs	*G. P. Wood	175,500
29	(Was a Tampa Electric officer until November 1, 1987)		
30	Treasurer	R. F. Ludwig	
31	(Was a Tampa Electric officer until April 14, 1987)		
32	Vice President - Customer Services	W. T. Snyder	Shown above
33	(Became officer of Tampa Electric effective April 14, 1987)		
34	Vice President - Transmission and Distribution	H. I. Wilson	Shown above
35	(Became officer of Tampa Electric effective April 14, 1987)		
36	Vice President - Controller	L. L. Lefler	Shown above
37	(Was Controller of TECO Energy, Inc. until November 1, 1987)		
38			

TAMPA ELECTRIC COMPANY
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OFFICERS

Line No.	Title (a)	Name of Officer (b)	Salary for year (c)
1	Vice President and Assistant to the President	H. O. Johns	Shown on page 104
2	(Was a TECO Energy officer until November 1, 1987)		
3			
4			
5	* These individuals are also TECO Energy employees; salaries shown include		
6	allocations to Tampa Electric Company.		
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TAMPA ELECTRIC COMPANY
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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 an asterisk and the Chairman of the Executive Committee by a double asterisk.

Name (and Title) of Director (a)	Principal Business Address (b)
Baldwin, Sara L. *	812 Grove Park Avenue Tampa, Fl. 33609
Bostick, Guy	Comcar Industries, Inc. P. O. Drawer 67 Auburndale, Fl 33823
Clewis, Richard M., Jr. *	2401 Bayshore Blvd., Apt. 808 Tampa, Fl. 33629
Culbreath, H. L. **	TECO Energy, Inc. P. O. Box 111 Tampa, Fl. 33601
Culverhouse, Hugh F. *	Culverhouse & Botts Suite 908, 1408 North Westshore Blvd. Tampa, Fl. 33607
Ferman, James L., Jr. *	Ferman Motor Car Co., Inc. 1307 W. Kennedy Blvd. Tampa, Fl. 33622
Flores, Edward L. *	Florida Steel Corporation P. O. Box 23328 Tampa, Fl. 33622
Guild, Henry R., Jr.	Guild, Monrad & Oates 50 Congress Street, Rm. 1020 Boston, Ma. 02109
Mendez, Charles E., Jr. *	The Mendez/Chunn Co. 101 E. Kennedy Blvd., Suite 3170 Tampa, Fl. 33602
Ross, Charles H., Jr.	Tripair Corporation 328 Newman Springs Road Red Bank, NJ 07701
Touchton, J. Thomas	The Witt-Touchton Co. 11 Tampa City Center, Suite 3250 Tampa, Fl. 33602
Welch, James O., Jr.	Nabisco Brands, Inc. P. O. Box 1931 East Hanover, N.J. 07936-1931
NOTE: Mr. Charles Ross, Jr. was elected to the Board of Directors on July 14, 1987.	

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SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

<p>1. Give the date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:</p> <p>Books did not close during 1987</p>	<p>2. State the total number of votes cast at the latest general meeting prior to the year for election of directors of the respondent and number of such votes cast by proxy</p> <p>Total: 10</p> <p>By proxy: 0</p>	<p>3. Give the date and place of such meeting:</p> <p>April 14, 1987</p> <p>702 N. Franklin St.</p> <p>Tampa, Florida</p>
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Line No.	Name (Title) and Address of Security Holder	VOTING SECURITIES			
		Number of votes as of (date): DECEMBER 31, 1987			
	(a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	10	10	-	-
5	TOTAL number of security holders	-	1	498	-
6	TOTAL votes of security holders listed below	10	10	-	-
7	TECO ENERGY, INC. - PARENT				
8	702 N. Franklin Street	10	10	-	-
9	Tampa, Florida 33602				
10					
11					

TAMPA ELECTRIC COMPANY
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IMPORTANT CHANGES DURING THE 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 therefor 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 conditions. 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 assumptions 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 105, 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 attached to this page.

11. The Temple Terrace franchise was renewed for 20 years.
12. Formed TERMCO to act as exclusive broker for Tampa Electric in the purchase and sale of real property.
13. None
14. None
15. None
16. See Notes C, D, E and H to Financial Statements on pages 122B and 122E.
17. None
18. None
19. None
10. During 1987, Tampa Electric paid \$317,081 to Ferman Motor Co., of which James L. Ferman, Jr., a director, is president. This amount was for purchases under competitive bid conditions.
12. See Notes to Financial Statements on pages 122A - 122E.

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200	12,002,733,505	12,088,223,010
3	Construction Work in Progress (107)	200	27,540,485	40,597,910
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)	200	12,030,273,990	12,128,820,920
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200	(496,791,613)	(569,378,426)
6	Net Utility Plant (Enter Total of line 4 less 5)	200	11,533,482,377	11,559,442,494
7	(Lines 7 thru 9 not used.)	-	-	-
10	Net Utility Plant (Enter Total of line 6 and 9)	-	11,533,482,377	11,559,442,494
11	Utility Plant Adjustments (116)	-	-	-
12	Gas Stored Underground - Noncurrent (117)	-	-	-
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	320,416	366,104
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	(112,748)	(135,387)
16	Investments in Associated Companies (123)	-	-	-
17	Investments in Subsidiary Companies (123.1)	-	-	10,000
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)	-	-	-
19	Other Investments (124)	-	488,666	482,674
20	Special Funds (125-128)	-	-	-
21	TOTAL Other Property and Investments (Total of lines 14 thru 20)	-	696,334	723,391
22	CURRENT AND ACCRUED ASSETS			
23	Cash (131)	-	347,122	2,827,599
24	Special Deposits (132-134)	-	247,693	272,845
25	Working Fund (135)	-	81,584	92,647
26	Temporary Cash Investments (136)	-	36,695,889	7,631,142
27	Notes Receivable (141)	-	-	-
28	Customer Accounts Receivable (142)	-	56,833,381	58,792,199
29	Other Accounts Receivable (143)	-	19,047,184	12,758,346
30	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	(903,144)	(908,684)
31	Notes Receivable from Associated Companies (145)	-	-	-
32	Accounts Receivable from Associated Companies (146)	-	863,913	825,636
33	Fuel Stock (151)	227	75,628,000	88,948,056
34	Fuel Stock Expense Undistributed (152)	227	329	39
35	Residuals (Elec) and Extracted Products (153)	227	-	(53,696)
36	Plant Material and Operating Supplies (154)	227	35,215,347	35,646,665
37	Merchandise (155)	227	-	-
38	Other Material and Supplies (156)	227	-	-
39	Nuclear Materials Held for Sale (157)	227	-	-
40	Stores Expenses Undistributed (163)	227	186	5,864
41	(Lines 41 thru 43 not used.)	-	-	-
44	Prepayments (165)	-	1,150,453	3,775,006
45	(Lines 45 thru 46 not used.)	-	-	-
47	Interest and Dividends Receivable (171)	-	756,425	772,625
48	Rents Receivable (172)	-	-	-
49	Accrued Utility Revenues (173)	-	15,772,961	16,544,848
50	Miscellaneous Current and Accrued Assets (174)	-	-	-
51	TOTAL Current and Accrued Assets (Enter Total of lines 23 thru 50)	-	141,137,323	149,131,337

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
52	DEFERRED DEBITS			
53	Unamortized Debt Expense (181)	-	6,451,963	6,146,960
54	Extraordinary Property Losses (182.1)	230	-	-
55	Unrecovered Plant and Regulatory Study Costs (182.2)	230	3,904,031	1,960,702
56	Prelim. Survey and Investigation Charges (Electric) (183)	231	313,803	674,564
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	-	-	-
58	Clearing Accounts (184)	-	11,096	71,928
59	Temporary Facilities (185)	-	-	-
60	Miscellaneous Deferred Debits (186)	233	11,182,588	78,249,566
61	Def. Losses from Disposition of Utility Plt. (187)	-	-	-
62	Research, Devel. and Demonstration Expend. (188)	352-353	923	3,422
63	Unamortized Loss on Recquired Debt (189)	-	-	-
64	Accumulated Deferred Income Taxes (190)	234	11,036,044	13,296,710
65	(Lines 65 thru 67 not used.)	-	-	-
68	TOTAL Deferred Debits (Enter Total of lines 53 thru 65)		32,900,448	100,403,872
69	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 21, 51, and 68)		1,808,816,482	1,888,701,094

TAMPA ELECTRIC COMPANY
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	119,696,788	119,696,788
3	Preferred Stock Issued (204)	250-251	84,956,000	84,956,000
4	Capital Stock Subscribed (202, 205)	252	-	-
5	Stock Liability for Conversion (203, 206)	252	-	-
6	Premium on Capital Stock (207)	252	19,245	19,245
7	Other Paid-in Capital (208-211)	253	365,107,836	393,931,736
8	Installments Received on Capital Stock (212)	252	-	-
9	(Less) Discount on Capital Stock (213)	254	-	-
10	(Less) Capital Stock Expense (214)	254	(1,692,253)	(1,692,253)
11	Retained Earnings (215, 215.1, 216)	118-119	182,621,468	177,493,066
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-	-
13	(Less) Reacquired Capital Stock (217)	250-251	-	-
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)		750,709,084	774,404,582
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	541,997,181	541,822,181
17	(Less) Reacquired Bonds (222)	256	-	-
18	Advances from Associated Companies (223)	256	-	-
19	Other Long-Term Debt (224)	256	-	-
20	Unamortized Premium on Long-Term Debt (225)	-	489,630	431,307
21	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	-	-	-
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)	-	542,486,811	542,253,488
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases - Noncurrent (227)	-	-	-
25	Accumulated Provision for Property Insurance (228.1)	-	-	-
26	Accumulated Provision for Injuries and Damages (228.2)	-	3,308,616	5,100,358
27	Accumulated Provision for Pensions and Benefits (228.3)	-	6,828,348	494,056
28	Accumulated Miscellaneous Operating Provisions (228.4)	-	-	-
29	Accumulated Provision for Rate Refunds (229)	-	-	2,700,000
30	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 to 29)	-	10,136,964	8,294,414
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)	-	14,035,000	46,383,000
33	Accounts Payable (232)	-	42,057,030	33,360,415
34	Notes Payable to Associated Companies (233)	-	-	-
35	Accounts Payable to Associated Companies (234)	-	9,621,488	17,679,161
36	Customer Deposits (235)	-	22,761,115	26,967,397
37	Taxes Accrued (236)	262-263	22,732,683	470,476
38	Interest Accrued (237)	-	11,231,045	11,855,105
39	Dividends Declared (238)	-	-	-
40	Matured Long-Term Debt (239)	-	-	-
41	Matured Interest (240)	-	-	-
42	Tax Collections Payable (241)	-	2,676,986	2,920,027
43	Miscellaneous Current and Accrued Liabilities (242)	-	-	6,642,894
44	Obligations Under Capital Leases - Current (243)	-	-	-
45	TOTAL Current and Accrued Liabilities (Enter Total of lines 32-44)	-	125,115,247	146,278,475

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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
46	DEFERRED CREDITS			
47	Customer Advances for Construction (252)		-	-
48	Accumulated Deferred Investment Tax Credits (255)	266-267	98,864,381	96,464,154
49	Deferred Gains from Disposition of Utility Plant (256)		-	-
50	Other Deferred Credits (253)	269	20,122,072	16,271,041
51	Unamortized Gain on Reacquired Debt (257)	-	-	-
52	Accumulated Deferred Income Taxes (281-283)	272-277	261,381,823	304,734,940
53	TOTAL Deferred Credits (Enter Total of lines 47 thru 52)		380,368,276	417,470,135
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67				
68				
69	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 53)		1,808,816,482	1,888,701,094

TAMPA ELECTRIC COMPANY
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STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, "Revenue and Expenses from Utility Plant Leased to Others", in an other utility column (1, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, "Other Utility Operating Income", in the same manner as accounts 412 and 413 above.
3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.
4. Use page 122 for important notes regarding the statement of income or any account thereof.
5. 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 a material refund to the utility with respect to power or gas purchases. State for each year affected 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 and gas purchases.
6. 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.
7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.
8. 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 approximate dollar effect of such changes.
9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.
10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122 or in a supplemental statement.

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL *	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300	\$903,997,801	\$857,531,063
3	Operating Expenses			
4	Operation Expenses (401)	320-323	481,922,988	449,461,844
5	Maintenance Expenses (402)	320-323	57,358,676	59,253,351
6	Depreciation Expenses (403)	336	78,385,193	74,640,552
7	Amort. & Depl. of Utility Plant (404-405)	336	2,279,053	1,985,544
8	Amort. of Utility Plant Acq. Adj. (406)		-	-
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		1,943,329	1,944,408
10	Amort. of Conversion Expenses (407)		-	-
11	Taxes Other Than Income Taxes (408.1)	262-263	53,174,941	51,365,483
12	Income Taxes - Federal (409.1)	262-263	36,261,495	64,447,995
13	- Other (409.1)	262-263	4,422,491	8,140,913
14	Provision for Deferred Inc. Taxes (410.1)	234,272-277	54,897,429	38,045,912
15	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	234,272-277	(17,829,426)	(25,343,327)
16	Investment Tax Credit Adj. - Net (411.4)	266	(2,122,018)	(4,381,559)
17	(Less) Gains from Disp. of Utility Plant (411.6)		(4,728)	(4,728)
18	Losses from Disp. of Utility Plant (411.7)		-	274
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		750,689,423	719,556,662
20	Net Utility Operating Income (Enter Total of line 2 less 19)		153,308,378	137,974,401
	Carry forward to page 117, line 11			

* Total amount relates to electric utility.

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STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account (a)	(Ref.) Page No.	TOTAL	
		(b)	Current Year (c)	Previous Year (d)
21	Net Utility Operating Income (Carried forward from page 114)		153,308,378	139,974,401
22	OTHER INCOME AND DEDUCTIONS			
23	Other Income			
24	Nonutility Operating Income			
25	Revenues From Merchandising, Jobbing and Contract Work (415)		99,470	-
26	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		(205,467)	-
27	Revenues From Nonutility Operations (417)		456,062	690,455
28	(Less) Expenses of Nonutility Operations (417.1)		(785,966)	(978,430)
29	Nonoperating Rental Income (418)		(302,017)	(317,722)
30	Equity in Earnings of Subsidiary Companies (418.1)		-	-
31	Interest and Dividend Income (419)		1,976,311	1,276,439
32	Allowance for Other Funds Used During Construction (419.1)		-	151,859
33	Miscellaneous Nonoperating Income (421)		(5,654,755)	(241,390)
34	Gain on Disposition of Property (421.1)		(284,353)	45,971
35	TOTAL Other Income (Enter Total of lines 25 thru 34)		(2,700,715)	627,182
36	Other Income Deductions			
37	Loss on Disposition of Property (421.2)		-	-
38	Miscellaneous Amortization (425)	340	-	-
39	Miscellaneous Income Deductions (426.1 - 426.5)	340	357,671	216,189
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)		357,671	216,189
41	Taxes Applic. to Other Income and Deductions			
42	Taxes Other Than Income Taxes (408.2)	262-263	172,851	155,800
43	Income Taxes - Federal (409.2)	262-263	(1,059,759)	300,287
44	Income Taxes - Other (409.2)	262-263	(168,950)	13,521
45	Provision for Deferred Inc. Taxes (410.2)	234,272-277	-	31,018
46	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-277	(37,111)	(100,797)
47	Investment Tax Credit Adj. (411.5)	266	-	(193,428)
48	(Less) Investment Tax Credits (411.4)	266	(1,116)	19,528
49	TOTAL Taxes on Other Income and Deduct. (Total of 42 thru 48)		(1,094,085)	225,929
50	Net Other Income and Deductions (Total of lines 35, 40, 49)		(1,964,301)	185,064
51	INTEREST CHARGES			
52	Interest on Long-Term Debt (427)	256-257	43,173,566	43,545,015
53	Amort. of Debt Disc. and Expense (428)		305,003	306,177
54	Amortization of Loss on Recquired Debt (428.1)		-	-
55	(Less) Amort. of Premium on Debt - Credit (429)		(58,324)	(58,596)
56	(Less) Amortization of Gain on Recquired Debt - Credit (429.1)		-	-
57	Interest on Debt to Assoc. Companies (430)	340	-	-
58	Other Interest Expense (431)	340	5,452,711	3,279,936
59	(Less) Allowance for Borrowed Funds Used During Constr. - Cr. (432)		(2,472,243)	(1,693,330)
60	Net Interest Charges (Enter Total of lines 52 thru 59)		46,400,713	45,379,202
61	Income Before Extraordinary Items (Total of lines 21, 50 and 60)		104,943,364	94,780,263
62	EXTRAORDINARY ITEMS			
63	Extraordinary Income (434)		-	-
64	(Less) Extraordinary Deductions (435)		-	-
65	Net Extraordinary Items (Enter Total of line 63 less 64)		-	-
66	Income Taxes - Federal and Other (409.3)	262-263	-	-
67	Extraordinary Items After Taxes (Enter Total of line 65 less 66)		-	-
68	Net Income (Enter Total of lines 61 and 67)		104,943,364	94,780,263

TAMPA ELECTRIC COMPANY
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. 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).
3. State the purpose and amount for each reservation or appropriation of retained earnings.
4. List first account 439, "Adjustment to Retained Earnings", reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
5. Show dividends for each class and series of capital stock.
6. Show separately the state and federal income tax effect of items shown in account 439, "Adjustments to Retained Earnings".
7. 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 the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement, attach them to page 122.

Line No.	Item (a)	Contra Primary A/C Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance - Beginning of Year		182,421,468
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit: (Lines 4 thru 8 not used)		
9	TOTAL Credits to Retained Earnings (439)		
10	Debit: (Lines 10 thru 14 not used)		
15	TOTAL Debits to Retained Earnings (439)		
16	Balance Transferred from Income (Account 433 less Account 418.1)		104,943,364
17	Appropriations of Retained Earnings (436)		
18	(Lines 18 thru 21 not used)		
22	TOTAL Appropriations of Retained Earnings (436)		
23	Dividends Declared - Preferred Stock (Account 437)		
24	Series A - \$4.32 per share		214,272
25	Series B - \$4.16 per share		208,000
26	Series D - \$4.58 per share		458,000
27	Series E - \$8.00 per share		1,199,680
28	Series F - \$7.44 per share		1,488,000
28a	Series G - \$9.75 per share		2,925,000
29	TOTAL Dividends Declared - Preferred Stock (Acct. 437) (Total of lines 24 thru 28a)		6,492,952
30	Dividends Declared - Common Stock (Account 438)		
31	Cash Dividend		103,578,814
32	(Lines 32 thru 35 not used)		
36	TOTAL Dividends Declared - Common Stock (Acct. 438) (Total of lines 31 thru 35)		103,578,814
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
38	Balance - End of Year Total of Lines 01, 09, 15, 16, 22, 29, 36 and 37)		10,492,952

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STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

Line No.	Item (a)	Amount (b)
	<p style="text-align: center;">APPROPRIATED RETAINED EARNINGS (Account 215)</p> <p>State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.</p>	
39		
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45	TOTAL Appropriated Retained Earnings (Account 215)	
	<p style="text-align: center;">APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (Account 215.1)</p> <p>State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydro-electric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.</p>	
46	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)	
47	TOTAL Appropriated Retained Earnings - (Account 215, 215.1)	
48	TOTAL Retained Earnings - (Account 215, 215.1, 216) (Enter Total lines 38 and 47)	177,493,066
	<p style="text-align: center;">UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)</p>	
49	Balance - Beginning of Year (Debit or Credit)	
50	Equity in Earnings for Year (Credit) (Account 418.1)	
51	(Less) Dividends Received (Debit)	
52	Other Changes (Explain)	
53	Balance - End of Year	

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STATEMENT OF CHANGES IN FINANCIAL POSITION

1. This statement is not restricted to those items which are noncurrent in nature. It is intended that this statement be flexible enough in nature so that latitude can be given, under the classification of "Other", to allow for disclosure of all significant changes and transactions, whether they are within or without the current asset and liability groups.
2. If the notes to the funds statement in the respondent's annual report to stockholders are applicable in every respect to this statement, such notes should be attached to page 122.
3. Under "Other" specify significant amounts and group others.
4. Codes used:
 - (a) Such as net increase-decrease in working capital, etc., other than changes in short term investments shown as item 4(e).
 - (b) Bonds, debentures and other long-term debt.
 - (c) Net proceeds or payments.
 - (d) Include commercial paper.
 - (e) Identify separately such items as investments, fixed assets, intangibles, etc.
5. Enter on page 122 clarifications and explanations.

Line No.	SOURCES OF FUNDS (See Instructions for Explanation of Codes) (a)	Amount (b)
1	Funds from Operations	
2	Net Income	104,943,364
3	Principal Non-Cash Charges (Credits) to Income	
4	Depreciation and Depletion	78,385,196
5	Amortization of (Specify) Utility Plant	2,279,052
6	Provision for Deferred or Future Income Taxes (Net)	37,030,892
7	Investment Tax Credit Adjustments	(2,123,134)
8	(Less) Allowance for Other Funds Used During Construction	
9	Other (Net)	2,242,465
10	Deferred Fuel Cost	(21,920,019)
11	Allowance for Borrowed Funds Used During Construction	(2,472,243)
12	(Lines 12 thru 16 not used)	
17	TOTAL Funds from Operations (Enter Total of lines 2 thru 16)	196,365,573
18	Funds from Outside Sources (New Money)	
19	Long-Term Debt (b) (c)	
20	Preferred Stock (c)	
21	Common Stock (c)	
22	Net Increase in Short-Term Debt (d)	32,348,000
23	Other (Net)	
24	(Lines 24 thru 30 not used)	
31	TOTAL Funds from Outside Sources (Enter Total of lines 19 thru 30)	32,348,000
32	Sale of Non-Current Assets (e)	
34	Contributions from Associated and Subsidiary Companies	28,823,900
35	Other (Net) (a)	
36	Changes in Other Balance Sheet Accounts	
37	Receivables	3,560,598
38	Customer Deposits	4,208,415
39	Deferred Income Taxes - Oil Backout	4,061,559
40	Other	33,851,059
41	(Lines 41 thru 42 not used)	
43	TOTAL Sources of Funds (Enter Total of lines 17, 31, 32 thru 40)	305,019,104

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STATEMENT OF CHANGES IN FINANCIAL POSITION (Continued)

Line No.	APPLICATION OF FUNDS (a)	Amount (b)
44	Construction and Plant Expenditures (Including Land)	109,003,197
45	Gross Additions to Utility Plant (Less Nuclear Fuel)	
46	Gross Additions to Nuclear Fuel	
47	Gross Additions to Common Utility Plant	
48	Gross Additions to Nonutility Plant	
49	(Less) Allowance for Other Funds Used During Construction	(2,472,243)
50	Other: Allowance for Borrowed Funds Used During Construction	106,530,954
51	TOTAL Applications to Construction and Plant Expenditures (Incl. Land) (45 thru 50)	6,492,952
52	Dividends on Preferred Stock	103,578,814
53	Dividends on Common Stock	
54	Funds for Retirement of Securities and Short-Term Debt	
55	Long-term Debt (b) (c)	175,000
56	Preferred Stock (c)	
57	Redemption of Capital Stock	
58	Net Decrease in Short-term Debt (d)	
59	Other (Net)	
60	Changes in Other Balance Sheet Accounts	
61	Fuel Inventory	13,319,766
62	Coal Contract Buyout	49,000,000
63	Accrued Taxes	22,262,207
64	Other	5,649,411
65		
66	Purchase of Other Non-Current Assets (e)	
67		
68		
69	Investments in and Advances to Associated and Subsidiary Companies	
70	Other (Net) (a):	10,000
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78	TOTAL Application of Funds (Enter Total of Lines 51 thru 77)	305,019,104

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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 Changes in Financial Position, 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 Recquired Debt", and 257, "Unamortized Gain on Recquired 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 attached hereto.

See Pages 122A - 122E.

NOTES TO FINANCIAL STATEMENTS

A. Summary of Significant Accounting Policies

Basis of Accounting—The 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, which policies conform with generally accepted accounting principles in all material respects.

Revenues and Fuel Costs—Revenues include amounts resulting from a fuel adjustment clause and a conservation adjustment clause which provide for monthly billing charges to reflect increases or decreases in fuel and conservation costs. These adjustment factors are based on costs projected by the company for a six-month period. Any over-recovery or under-recovery of costs plus an interest factor are to be refunded or billed to customers during the subsequent six-month period. Over-recoveries of costs are recorded as deferred credits and under-recoveries of costs are recorded as deferred debits.

Certain other costs incurred by the company are allowed to be recovered from customers through the regulatory rate process. These costs are recognized as revenues as they are billed.

The company accrues base revenues for services rendered but unbilled to provide a closer matching of revenues and expenses.

Depreciation—The company provides for depreciation on the straight-line method at annual rates that amortize the original cost, less net salvage, of depreciable property over its estimated service life. The provision for utility plant in service, expressed as a percentage of the original cost of depreciable property, was 4.1% for 1987 and 1986 and 3.9% for 1985.

The original cost of utility plant retired or otherwise disposed of and the cost of removal less salvage are charged to accumulated depreciation.

Deferred Income Taxes—The company provides deferred income taxes only on those timing differences recognized for ratemaking purposes by the FPSC. These primarily pertain to depreciation, construction-related items, deferred fuel costs and cost of removal.

In December 1987, the Financial Accounting Standards Board adopted Financial Accounting Standard No. 96 (FAS 96) which changed the requirements for accounting for income taxes, effective for fiscal years beginning after Dec. 15, 1988. Although FAS 96 retains the concept of comprehensive interperiod income tax allocation, it adopts the liability method in the measurement of deferred income taxes, rather than the deferred method. Because of financial reporting requirements imposed by FAS 71 "Accounting for the Effects of Certain Types of Regulation" and regulatory requirements imposed upon the company, the impact FAS 96 will have on its financial statements cannot yet be determined.

Allowance for Borrowed Funds Used During Construction and Allowance for Other 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.

The rate used to calculate AFUDC is revised periodically to reflect significant changes in the company's cost of capital. The rates were: 9.62% for 1987 and for 1986 and 9.97% for 1985. The base on which AFUDC is calculated is reduced in accordance with FPSC rate orders to exclude construction work in progress which has been included in the rate base. The amount included in the rate base for 1985 until Dec. 3, 1985, was \$158.8 million and has been \$2.6 million since that time.

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

Research and Development Costs—Research and development costs that relate to specific construction projects are capitalized as part of these projects. Other research and development costs are charged to operating expenses as incurred. The amounts charged to operating expenses were \$0.1 million, \$2.6 million and \$2.5 million for 1987, 1986 and 1985, respectively.

Investments—Cash equivalents and short-term investments have been reclassified from temporary cash investments for prior years to conform to the 1987 financial statement presentation.

Short-term investments are stated at the lower of aggregate cost or market.

B. Gannon Project Trust

On April 7, 1983, the company sold at book value certain utility plant assets used in the conversion of its Gannon Station Units 1-4 from oil to coal (the project) to the Gannon Project Trust for \$46.2 million. The trust was established to own, finance and complete the project.

The trust arranged a credit facility for up to \$130 million to enable it to finance the project; the company did not guarantee the borrowings by the trust under the credit facility. As of Dec. 31, 1987, the credit facility had been reduced to \$92 million reflecting the remaining debt outstanding. The credit facility is supported by an oil backout cost recovery tariff approved by the FPSC. The tariff provides for an accelerated recovery of the capital investment in the project based on the savings derived from the cost differential between coal and oil. The company has assigned its right to the revenues from the tariff to the trust; thus, the tariff revenues are not included as company revenues.

The company acts as an independent contractor to the trust for the operation of the project.

If an event of default should occur under the credit facility, including the termination of the tariff, the trust has the right to exchange the project assets for an undivided interest in the units and/or could require the company to lease the project assets or the trust's undivided interest in the units under terms which qualify as an operating lease.

C. Common Stock

	Common Stock Shares	Amount (thousands of dollars)	Issue Expense
Balance Dec. 31, 1984	10	\$402,518	\$1,692
Contributed capital		57,261	—
Balance Dec. 31, 1985	10	459,779	1,692
Contributed capital		25,045	—
Balance Dec. 31, 1986	10	484,824	1,692
Contributed capital		28,824	—
Balance Dec. 31, 1987	10	\$513,648	\$1,692

D. Preferred Stock—Redemption Required

The company issued 300,000 shares of \$100 par value, 9.75%, Series G Preferred Stock in Dec. 1982. The stock is redeemable at the option of the company at a redemption price per share of \$103.66, \$102.44 and \$101.22 if redeemed prior to Feb. 15, 1989, 1990 and 1991, respectively, and \$100.00 thereafter. The sinking fund provision requires that 60,000 shares be redeemed at par value (plus accrued dividends) on Feb. 15 of each year, commencing in 1988. At the option of the company up to an additional 60,000 shares may be redeemed at par value on any sinking fund date. In February 1988, the company met its sinking fund obligation and exercised its option to redeem an additional 60,000 shares.

E. Retained Earnings

Certain of the company's first mortgage bond issues contain provisions that limit the payment of dividends on the company's common stock. At Dec. 31, 1987, \$177.2 million of the company's retained earnings was available for dividends on its common stock.

F. Retirement Plan

The company is a participant in the comprehensive retirement plan of TECO Energy. TECO Energy has a non-contributory defined benefit retirement plan which covers substantially all employees. Benefits are based on employees' years of service and average final salary.

In December 1985, the Financial Accounting Standards Board adopted Financial Accounting Standard No. 87 (FAS 87) which changed the requirements for accounting for pension expense. TECO Energy implemented FAS 87 in 1986. TECO Energy's policy is to fund the plan within the guidelines set by ERISA for the minimum annual contribution and the maximum allowable as a tax deduction by the IRS. The company's share of pension expense for 1987, 1986 and 1985 was \$2.3 million, \$2.5 million and \$5.3 million, respectively. About 51% of plan assets were invested in common stocks and 49% in fixed income investments at Dec. 31, 1987.

F. Retirement Plan continued

Components of net pension expense, reconciliation of the funded status and the accrued pension prepayment (liability) at Dec. 31, 1987 and 1986 are presented below for TECO Energy consolidated.

Components of net pension expense: (thousands of dollars)	1987	1986
Service cost (benefits earned during the period)	\$ 6,809	\$ 6,397
Interest cost on projected benefit obligations	7,648	6,999
Less: Return on plan assets		
Actual	\$ 4,413	\$19,398
Less: Net amortization of unrecognized asset and deferred return	(7,262)	8,993
Net return on assets	11,675	10,405
Net pension expense	\$ 2,782	\$ 2,991

The reconciliation of the funded status of the retirement plan and the accrued pension prepayment (liability) recorded by TECO Energy is as follows: (thousands of dollars)

Fair value of plan assets	\$137,871	\$132,585
Projected benefit obligation	(106,154)	(105,314)
Excess of plan assets over projected benefit obligation	31,717	27,271
Unrecognized net gain from past experience different from that assumed	(10,923)	(8,968)
Unrecognized net asset (being amortized over 19.5 years)	(17,457)	(18,455)
Accrued pension prepayment (liability)	\$ 3,337(1)	\$ (152)(1)
Accumulated benefits (including vested benefits of \$79,679 for 1987 and \$73,704 for 1986)	\$ 84,765	\$ 80,113

Assumptions used in determining actuarial valuations:

Discount rate to determine projected benefit obligation	8.0%	7.5%
Rates of increase in compensation levels	4.4-7.3%	4.4-7.3%
Plan asset growth rate through time	8.5%	8.5%

(1) Includes Tampa Electric's accrued pension prepayment (liability) recorded at Dec. 31, 1987 and 1986 of \$2,639 and (\$115), respectively.

In addition to providing pension benefits, the company provides certain health care and life insurance benefits for retired employees. Substantially all of the company's employees become eligible for those benefits when they reach normal retirement age.

The company recognizes the cost of providing those benefits by expensing the annual insurance costs, which amounted to \$9.2 million, \$6.7 million and \$6.1 million for 1987, 1986 and 1985, respectively. The cost of providing those benefits during 1987 for the 520 eligible retirees was \$1.0 million and \$8.2 million for the 3,276 active employees; the cost of providing those benefits for the 450 eligible retirees for 1986 was \$0.6 million and \$6.1 million for the 3,467 active employees. The cost of providing those benefits for the 401 eligible retirees for 1985 cannot be separated from the cost of providing benefits for the 3,529 active employees.

G. Income Tax Expense (thousands of dollars)

The company is included in the filing of a consolidated Federal income tax return with its parent and affiliates. The company's income tax expense is based upon a separate return computation. Income tax expense for the years 1987, 1986 and 1985 consist of the following components:

	Federal	State	Total
1987			
Currently payable	\$35,202	\$4,254	\$39,456
Deferred	31,345	5,686	37,031
Investment tax credit	2,514	—	2,514
Amortization of investment tax credit	(4,638)	—	(4,638)
Total income tax expense	<u>\$64,423</u>	<u>\$9,940</u>	<u>74,363</u>
Included in other income, net			1,267
Included in operating expenses			<u>\$75,630</u>
1986			
Currently payable	\$64,748	\$8,155	\$72,903
Deferred	10,999	1,634	12,633
Investment tax credit(1)	(118)	—	(118)
Amortization of investment tax credit	(4,438)	—	(4,438)
Total income tax expense	<u>\$71,191</u>	<u>\$9,789</u>	<u>80,980</u>
Included in other income, net			(70)
Included in operating expenses			<u>\$80,910</u>
1985			
Currently payable	\$25,449	\$5,324	\$30,773
Deferred	39,022	4,553	43,575
Investment tax credit	12,939	—	12,939
Amortization of investment tax credit	(3,486)	—	(3,486)
Total income tax expense	<u>\$73,924</u>	<u>\$9,877</u>	<u>83,801</u>
Included in other income, net			633
Included in operating expenses			<u>\$84,434</u>

- (1) Reflects the repeal of investment tax credit resulting from the Tax Reform Act of 1986 and adjustments of prior years' originating investment tax credit.

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:

	1987	1986	1985
Net income	\$104,943	\$ 94,780	\$ 97,245
Total income tax provision	74,363	80,980	83,801
Income before income taxes	<u>\$179,306</u>	<u>\$175,760</u>	<u>\$181,046</u>
Income taxes on above at federal statutory rate(2)	\$ 71,723	\$ 80,850	\$ 83,281
Increase (Decrease) due to			
State income tax net of federal income tax	5,964	5,287	5,333
Amortization of investment tax credit	(4,638)	(4,438)	(3,486)
Net effect of allowance for other funds used during construction	267	(538)	(1,336)
Other	1,047	(181)	9
Total income tax provision	<u>\$ 74,363</u>	<u>\$ 80,980</u>	<u>\$ 83,801</u>
Provision for income taxes as a percent of income before income taxes	<u>41.5%</u>	<u>46.1%</u>	<u>46.3%</u>

- (2) Federal statutory rate was 40% for 1987 and 46% for 1986 and 1985.

G. Income Tax Expense (thousands of dollars) continued

Deferred tax expense results from timing differences in the recognition of certain expenses or revenues for tax and financial reporting purposes. The sources of these differences and the tax effect of each were as follows:

	1987	1986	1985
Tax depreciation in excess of book depreciation	\$13,163	\$17,057	\$35,022
Deferred fuel	6,804	(6,513)	6,426
Coal contract buyout	21,217	—	—
Construction-related items expensed for tax purposes	—	5,032	5,956
Other	(4,153)	(2,943)	(3,829)
	<u>\$37,031</u>	<u>\$12,633</u>	<u>\$43,575</u>

H. Short-Term Debt

Notes payable at Dec. 31, 1987, consisted of loans from bank trust departments of \$4.4 million and commercial paper of \$42.0 million. In connection with its short-term borrowing program, the company maintains compensating balances to assure continuing lines of credit. Although actual cash balances fluctuate, the compensating balance requirements at Dec. 31, 1987, were approximately \$5.4 million. Unused lines of credit at Dec. 31, 1987, were \$100.6 million. Certain lines of credit require commitment fees ranging from .125% to .25% on the unused balances.

I. Related Party Transactions (thousands of dollars)

Certain expenses are incurred as a result of transactions with affiliates. These expenses are as follows:

Expenses	1987	1986	1985
Fuel related costs	\$179,085	\$135,559	\$148,033
Administrative and General—Net	\$ 9,970	\$ 7,204	\$ 2,313
Other	\$ 374	\$ 374	\$ 374

Amounts due from or to affiliates of the company at year-end are as follows:

	1987	1986
Accounts receivable	\$ 1,021	\$ 871
Accounts payable	\$17,749	\$9,621

Accounts receivable and accounts payable were incurred in the ordinary course of business and do not bear interest.

J. Commitments and Contingencies

The company has made certain commitments in connection with its continuing construction program. Total construction expenditures during 1988 are estimated to be \$123.8 million and approximately \$540.0 million for the years 1989 through 1992.

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

Line No.	Item (a)	Total (b)	Electric (c)
1	UTILITY PLANT		
2	In Service		
3	Plant in Service (Classified)	1,940,564,150	1,940,564,150
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified	117,754,844	117,754,844
7	Experimental Plant Unclassified		
8	TOTAL (enter total of lines 3 thru 7)	2,058,318,994	2,058,318,994
9	Leased to Others		
10	Held for Future Use	29,904,016	29,904,016
11	Construction Work in Progress	40,597,910	40,597,910
12	Acquisition Adjustments		
13	TOTAL Utility Plant (enter Total of lines 8 thru 12)	2,128,820,920	2,128,820,920
14	Accum. Prov. for Depr., Amort., & Depl.	569,378,426	569,378,426
15	Net Utility Plant (enter total of line 13 less 14)	1,559,442,494	1,559,442,494
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service		
18	Depreciation	562,673,352	562,673,352
19	Amort. & Depl. of Producing Natural Gas Land and Land Rights		
20	Amort. of Underground Storage Land and Land Rights		
21	Amort. of Other Utility Plant	6,705,074	6,705,074
22	TOTAL In Service (enter total of lines 18 thru 21)	569,378,426	569,378,426
23	Leased to Others		
24	Depreciation		
25	Amortization and Depletion		
26	TOTAL Leased to Others (enter total of lines 24 and 25)		
27	Held for Future Use		
28	Depreciation		
29	Amortization		
30	TOTAL Held for Future Use (enter total of lines 28 and 29)		
31	Abandonment of Leases (Natural Gas)		
32	Amort. of Plant Acquisition Adj.		
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (enter total of lines 22, 26, 30, 31, and 32)	569,378,426	569,378,426

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ELECTRIC PLANT IN SERVICE (Accounts 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. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. 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 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) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account 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.
6. 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. In showing the clearance of 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.
7. For Account 199, 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 requirements of these pages.
8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, 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 of such filing.

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant	10,677,074	1,339,256
5	TOTAL Intangible Plant (enter total of lines 2, 3, and 4)	10,677,074	1,339,256
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	6,038,379	-
9	(311) Structures and Improvements	179,621,997	1,167,941
10	(312) Boiler Plant Equipment	637,587,084	9,236,425
11	(313) Engines and Engine Driven Generators		
12	(314) Turbogenerator Units	237,705,568	2,968,845
13	(315) Accessory Electric Equipment	107,151,395	5,535,841
14	(316) Misc. Power Plant Equipment	22,984,573	531,685
15	TOTAL Steam Production Plant (enter total of lines 8 thru 14)	1,191,088,996	19,440,737
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights		
18	(321) Structures and Improvements		
19	(322) Reactor Plant Equipment		
20	(323) Turbogenerator Units		
21	(324) Accessory Electric Equipment		
22	(325) Misc. Power Plant Equipment		
23	TOTAL Nuclear Production Plant (enter total of lines 17 thru 22)		
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights		
26	(331) Structures and Improvements		
27	(332) Reservoirs, Dams, and Waterways		
28	(333) Water Wheels, Turbines, and Generators		
29	(334) Accessory Electric Equipment		
30	(335) Misc. Power Plant Equipment		
31	(336) Roads, Railroads, and Bridges		
32	TOTAL Hydraulic Production Plant (enter total of lines 25 thru 31)		
33	D. Other Production Plant		
34	(340) Land and Land Rights	834,366	-
35	(341) Structures and Improvements	1,559,088	-
36	(342) Fuel Holders, Products and Accessories	1,151,019	-
37	(343) Prime Movers		
38	(344) Generators	16,031,725	10,750
39	(345) Accessory Electric Equipment	1,096,412	-

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
			(301)	2
			(302)	3
-	-	-	12,016,330	4
-	-	-	12,016,330	5
				6
				7
-	25,295	-	6,063,674	(310) 8
222,039	5,181,281	-	185,749,180	(311) 9
512,386	(10,375,020)	-	635,936,103	(312) 10
				(313) 11
179,618	3,191	-	240,497,986	(314) 12
696,041	4,572,464	-	116,563,659	(315) 13
162,673	294,266	-	23,647,851	(316) 14
1,772,757	(298,523)	-	1,208,458,453	15
				16
				(320) 17
				(321) 18
				(322) 19
				(323) 20
				(324) 21
				(325) 22
				23
				24
				(330) 25
				(331) 26
				(332) 27
				(333) 28
				(334) 29
				(335) 30
				(336) 31
				32
				33
-	-	-	834,366	(340) 34
-	(322)	-	1,558,766	(341) 35
-	-	-	1,151,019	(342) 36
				(343) 37
10,652	322	-	6,322,345	(344) 38
		-	1,126,212	(345) 39

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
40	(346) Misc. Power Plant Equipment	19,282	-
41	TOTAL Other Production Plant (enter total of lines 34 thru 40)	21,692,392	10,750
42	TOTAL Production Plant (enter total of lines 15,23,32, and 41)	1,212,781,388	19,451,487
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	8,516,169	226,399
45	(352) Structures and Improvements	750,821	54,070
46	(353) Station Equipment	62,679,355	4,460,845
47	(354) Towers and Fixtures	4,299,643	-
48	(355) Poles and Fixtures	29,792,857	3,125,349
49	(356) Overhead Conductors and Devices	34,650,526	2,916,247
50	(357) Underground Conduit	699,215	-
51	(358) Underground Conductors and Devices	916,664	-
52	(359) Roads and Trails	1,387,000	90,201
53	TOTAL Transmission Plant (enter total of lines 44 thru 52)	143,692,250	10,872,111
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	2,586,278	875,952
56	(361) Structures and Improvements	450,036	17,745
57	(362) Station Equipment	60,539,684	6,306,851
58	(363) Storage Battery Equipment		
59	(364) Poles, Towers, and Fixtures	58,357,774	5,579,630
60	(365) Overhead Conductors and Devices	92,872,293	5,603,932
61	(366) Underground Conduit	31,308,381	3,297,780
62	(367) Underground Conductors and Devices	42,127,378	5,555,300
63	(368) Line Transformers	102,906,921	13,213,542
64	(369) Services	44,949,182	4,252,530
65	(370) Meters	27,246,153	2,859,537
66	(371) Installations on Customer Premises		
67	(372) Leased Property on Customer Premises		
68	(373) Street Lighting and Signal Systems	27,155,473	3,637,076
69	TOTAL Distribution Plant (enter total of lines 55 thru 68)	490,499,553	51,199,875
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	1,843,886	362,855
72	(390) Structures and Improvements	19,430,169	1,851,558
73	(391) Office Furniture and Equipment	25,836,871	3,578,145
74	(392) Transportation Equipment	23,894,031	3,275,751
75	(393) Stores Equipment	982,896	38,967
76	(394) Tools, Shop and Garage Equipment	4,023,248	417,882
77	(395) Laboratory Equipment	2,417,678	305,472
78	(396) Power Operated Equipment		
79	(397) Communication Equipment	37,043,879	3,293,113
80	(398) Miscellaneous Equipment	319,946	101,364
81	SUBTOTAL (enter total of lines 71 thru 80)	115,792,604	13,225,107
82	(399) Other Tangible Property		
83	TOTAL General Plant (enter total of lines 81 and 82)	115,792,604	13,225,107
84	TOTAL (Accounts 101 and 106)	1,973,442,869	96,988,826
85	102: Electric Plant Purchased (see Instr. 81)		
86	Less: 102: Electric Plant Sold (see Instr. 81)		
87	103: Experimental Plant Unclassified		
88	TOTAL Electric Plant in Service	1,973,442,869	96,988,826

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of year (g)	Line No.
-	-	-	19,282	(346) 40
10,652	-	-	21,692,490	41
1,783,409	(298,523)	-	1,230,150,943	42
-	-	-	-	43
-	-	-	8,742,568	(350) 44
-	-	-	804,891	(352) 45
30,260	(169,483)	-	66,940,457	(353) 46
-	-	-	4,299,643	(354) 47
543,787	-	-	32,374,419	(355) 48
244,529	-	-	37,322,244	(356) 49
-	-	-	699,215	(357) 50
-	-	-	916,664	(358) 51
-	-	-	1,477,201	(359) 52
818,576	(169,483)	-	153,577,302	53
-	-	-	-	54
905	-	-	3,461,325	(360) 55
-	-	-	467,781	(361) 56
153,681	169,483	-	66,862,337	(362) 57
-	-	-	-	(363) 58
648,224	1,572	-	63,290,752	(364) 59
737,305	7,288	-	97,746,208	(365) 60
7,232	(602)	-	34,598,327	(366) 61
414,932	(7,143)	-	47,260,603	(367) 62
2,582,397	38	-	113,538,104	(368) 63
318,415	-	-	48,883,297	(369) 64
345,183	-	-	29,760,507	(370) 65
-	-	-	-	(371) 66
-	-	-	-	(372) 67
687,074	(1,153)	-	30,104,322	(373) 68
5,895,348	169,483	-	535,973,563	69
-	-	-	-	70
-	(25,295)	-	2,181,446	(389) 71
191,344	323,818	-	21,414,201	(390) 72
455,208	-	-	28,959,808	(391) 73
1,773,668	-	-	25,396,114	(392) 74
-	-	-	1,021,863	(393) 75
32,240	-	-	4,408,890	(394) 76
-	-	-	2,723,150	(395) 77
-	-	-	-	(396) 78
262,918	-	-	40,074,074	(397) 79
-	-	-	421,310	(398) 80
2,715,378	298,523	-	126,600,856	81
-	-	-	-	(399) 82
2,715,378	298,523	-	126,600,856	83
11,212,711	-	-	2,058,318,994	84
-	-	-	-	(102) 85
-	-	-	-	86
-	-	-	-	(103) 87
1,212,711	-	-	2,058,318,994	88

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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of 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 Land Rights			
2	Port Manatee Site - North of			
3	Hillsborough/Manatee County Line,			
4	West of Highway 41	1967	Post 1992	4,335,287
5				
6	Transmission Line Right-of-Way			
7	from Port Manatee Site - North of			
8	Hillsborough/Manatee County Line,			
9	West of Highway 41	1967	Post 1992	1,111,230
10				
11	South Hillsborough to River			
12	Transmission Right-of-Way	1973	Post 1992	16,829,274
13				
14	Phosphate Area Transmission			
15	Right-of-Way - North of			
16	Hillsborough/Manatee County Line,			
17	W. of Highway 301, E. of US Hwy. 41	1973	Post 1992	968,769
18				
19	Dale Mabry Transmission Substation			
20	Site - So. Side of Van Dyke Rd. on			
21	West Side of Dale Mabry Highway	1973	Post 1992	368,967
22				
23	Transmission Substation Sites -			
24	Located throughout Company's			
25	Service Area	Various	Various	607,849
26				
27	Cass St. Distribution Substation -			
28	1228 E. Cass St., Tampa	1985	Post 1992	1,092,875
29				
30	Harbour Island Dist. Substation, Tpa	1984	1992	250,794
31				
32	Washington St. Dist. Substation -			
33	Bordered by Pierce, Jackson &			
34	Jefferson Streets, Tampa	1985	1991	1,813,987
35				
36	Distribution Substation Sites -			
37	Located throughout Company's			
38	Service Area	Various	Various	657,556
39	Lines 40 thru 44 not used			
40	TOTAL			

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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of 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				
2	Power Plant Site I - South of			
3	S.E. 60, West of Pleasant Grove			
4	Road, North of Durant Road in			
5	Hillsborough County	1973	Post 1992	493,702
6				
7	Big Bend Buffer Land	1986	Post 1992	608,357
8				
9	Palm River Operations Center -	1987	Post 1992	420,944
10	Palm River Road and 82nd Street			
11				
12	Gannon Land Tract 2 Parcel B	1987	Post 1992	36,429
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	Lines 30 thru 34 not used			
40	TOTAL			1,539,432

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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 Demonstration (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	B08 Double Branch 115/69KV Transformer Upgrade	148,342
2	C34 BB Acid Mixing Chamber/Fill Line Repl.	124,954
3	E26 Harbour Island Sub.	538,949
4	E75 George Road Sub.	138,560
5	F82 EMS Facility	21,744,731
6	H30 GNC Bucket Unloader Replacement	3,610,233
7	H42 Hyde Park/Hookers Point 69KV Loop	176,983
8	H57 Dale Mabry 2nd Transformer Addition	205,391
9	H75 Mulberry 13KV Ckt. & Transformer	770,310
10	H89 Gunn Highway Road Widening	215,517
11	J13 Convention Center UCD	213,380
12	J28 BB As Fired Coal Sampling System	438,564
13	J87 Courtney Campbell Causeway Road Widening	280,060
14	J95 IRM Facility	6,691,928
15	K23 Network PCB Transformer Changeout	727,274
16	K56 Coolidge 69KV Loop	579,096
17	K57 Culbreath Isle Unit 2	146,357
18	K66 Boiler BB4/Ammonia Injection	201,420
19	K96 Employee Benefit System	177,001
20	Minor Projects	3,468,860
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36	(Lines 37 thru 42 not used)	
43	TOTAL	40,597,910

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CONSTRUCTION OVERHEADS - ELECTRIC

1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.
2. On page 218 furnish information concerning construction overheads.
3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 218 the accounting procedures employed and the amounts of engineering supervision and administrative costs, etc., which are directly charged to construction.
4. Enter on this page engineering, supervision, administrative and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.

Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)
1	Allowance for Funds Used During Construction	2,472,240
2	Pension Cost	534,490
3	Taxes	1,520,669
4	Administrative and General	4,505,401
5		
6		
7		
8		
9		
10		
11		
12		
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30		
31		
32		
33		
34		
35	Lines 17 thru 35 not used	
36	TOTAL	8,032,800

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GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain; (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned. 2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Electric Plant Instructions 3 (17) of the U.S. of A. 3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

AFUDC is charged directly to all eligible construction work in progress by the following method:

The current month AFUDC basis less the amount included in the rate base (1/1/87 through 12/31/87 - \$2,555,000) is multiplied by 1/12 of the yearly AFUDC rate. This amount is divided by the basis to determine the effective monthly rate. This rate is then applied to each project eligible for AFUDC. The annual percentage rate used during 1987 was 9.62%. Compounded AFUDC is applied to each eligible project. The compounding rate is applied monthly and is equivalent to annual compounding.

Pension cost and payroll taxes are charged to construction based on the capitalization ratio of payroll cost. The amount of these overheads is spread to construction work orders on the basis of the payroll cost that is capitalized. Pension cost in the amount of \$ 534,493 and payroll taxes in the amount of \$1,520,669 were applied to construction work orders during 1987.

Administrative and general expenses included general salaries and wages, general office supplies and expenses, workers' compensation insurance cost, general liability insurance cost, claims and damages section wages and salaries, and the cost of providing safety accident prevention and similar educational activities. The amount of A & G to be capitalized is determined by a study. The costs capitalized are allocated to construction projects on the basis of payroll charged directly to each project. A & G costs in the amount of \$4,505,401 were applied to construction work orders during 1987.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title	Amount	Capitalization Ratio (Percent)	Cost Rate Percentage
	(a)	(b)	(c)	(d)
(1)	Average Short-Term Debt	\$ 33,308,848		
(2)	Short-Term Interest			8.29
(3)	Long-Term Debt	\$ 536,034,848	41.66	8.10
(4)	Preferred Stock	\$ 84,956,000	6.60	7.64
(5)	Common Equity	\$ 665,753,084	51.74	14.50
(6)	Total Capitalization		100.00	
(7)	Average Construction Work in Progress Balance	\$ 24,580,010		

2. Gross Rate for Borrowed Funds $s (S/W) + d (D/D+P+C) (1-S/W) =$ 8.29%

3. Rate for Other Funds $[1 - S/W] [p (P/ D+P+C) + c (C/ D+P+C)] =$ 0.00%

4. Weighted Average Rate Actually Used for the Year:

- a. Rate for Borrowed Funds - 9.62 %
- b. Rate for Other Funds - 0.00 %

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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 (d), 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	492,365,592	492,365,592		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	78,385,193	78,385,193		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses - Clearing	1,973,142	1,973,142		
6	Other Clearing Accounts				
7	Other Accounts (Specify)				
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	80,358,335	80,358,335		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(11,212,710)	(11,212,710)		
12	Cost of Removal	(3,541,055)	(3,541,055)		
13	Salvage (Credit)	4,343,190	4,343,190		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(10,410,575)	(10,410,575)		
15	Other Debit or Cr. Items (Describe) *	360,000	360,000		
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15 and 16)	562,673,352	562,673,352		

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

18	Steam Production	344,119,880	344,119,880		
19	Nuclear Production				
20	Hydraulic Production - Conventional				
21	Hydraulic Production - Pumped Storage				
22	Other Production	11,632,487	11,632,487		
23	Transmission	38,078,009	38,078,009		
24	Distribution	134,642,270	134,642,270		
25	General	28,380,412	28,380,412		
26	TOTAL (Enter Total of lines 18 thru 25) **	556,853,058	556,853,058		

* FERC mandated adjustment to reflect effects of interest synchronization which has not yet been classified by function.

** Does not include interest synchronization totaling \$5,820,294.

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NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of non-utility property included in Account 121.
2. Designate with an 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 on 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 (line 44), or (2) other nonutility property (line 45).

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Kitchen Equipment at Terrace on the Mall located:			
2	at TECO Plaza, Downtown Tampa, Street Address:			
3	702 N. Franklin Street	229,300	31,874	261,174
4	Artwork at TECO Plaza, Downtown Tampa, Street			
5	Address: 702 N. Franklin Street	85,332	3,193	88,525
6				
7				
8				
9				
10				
11				
12				
13				
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25				
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27				
28				
29				
30				
31				
32				
33	(Lines 34 thru 43 not used)			
44	Minor Item Previously Devoted to Public Service	5,764	10,671	16,435
45	Minor Items - Other Nonutility Property	20,416	25,000	45,416
46	TOTAL			

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INVESTMENT 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 thereunder 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 also give 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				
2				
3	TERMCO, Inc. - Broker for Tampa	Nov. 11, 1987		0
4	Electric Company's purchases and sales			
5	real property.			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
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23				
24				
25				
26				
27				
28				
29				
30				
31				
32	(Lines 33 through 41 not used)			
33	TOTAL			0

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INVESTMENT 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 different 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 for Year (e)	Revenues For Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
				2
		10,000		3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
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				29
				30
				31
				32
		10,000		42

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MATERIALS AND SUPPLIES

1. 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.
2. Give an explanation of important inventory adjustments during the year (on a supplemental page) showing general classes of material and supplies and the various accounts (operating expense, clearing account, plant, etc.,) affected - debited or credited. Show separately debit or credit 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)	75,628,000	88,948,056	Production
2	Fuel Stock Expenses Undistributed (Account 152)	329	79	Production
3	Residuals and Extracted Products (Account 153)	0	(53,696)	Production
4	Plant Materials and Operating Supplies (Account 154) *			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)			
9	Distribution Plant (Estimated)			
10	Assigned to - Other			
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	35,215,347	35,646,665	Various
12	Merchandise (Account 155)	-	-	
13	Other Materials and Supplies (Account 156)	-	-	
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)	-	-	
15	Stores Expense Undistributed (Account 163)	186	5,864	Various
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	110,843,862	124,546,928	

* Plant materials and operating supplies (Account 154) are not segregated by construction, operations and maintenance functions. Most stock items considered by the company as retirement units are issued to construction projects only. Stock items, other than retirement units, are issued as required for construction, operations and maintenance purposes.

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EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

Line	Description of Extraordinary Loss (include in the description, the date of loss, date of commission authorization, to use Account 182.1, and period of amortization (mo, yr to mo, yr) (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12	(Lines 13 thru 19 not used)					
20	TOTAL					

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

Line	Description of Unrecovered Plant and Regulatory Study Costs (include in the description of costs, the date of Commission authorization, to use Account 182.2 and period of amortization (mo, yr to mo, yr). (a)	Total Amount of Charges (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21	Port Manatee Site. Preliminary Engineering and Environmental studies.					
22	PERC approval for the amortization of this cost over a five-year period was dated March 7, 1984. The amortization period is 1/1/83 through 12/31/87.	6,605,550	0	407	1,270,921	0
23						
24						
25						
26						
27						
28	The Cost of Plant disallowed in plant in service by FPSC in Order #15451, Docket #850050 BI, issued 12/13/85. The amortization period is 12/85 through 11/90. PERC authorization was approved by a letter dated 2/28/86.	3,361,552	0	407	572,408	1,960,702
29						
30						
31						
32						
33						
34						
35						
36						
37	(Lines 38 thru 48 not used)					
49	TOTAL	9,967,102	0		1,843,329	1,960,702

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MISCELLANEOUS DEFERRED 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 items (1% of the Balance at End of Year for Account 186 or amount less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance At End of Year (f)
				Account Charged (d)	Amount (e)	
1	Tampa missing deposit		20,854	903	20,230	624
2	Accounts Payable Transactions					
3	Pending Distribution	22,505	1,616,953	VARIOUS	819,048	820,410
4	Electromagnetic Fields	58,522	20,705	563	61,207	18,020
5	UPS equip-Maas Bros.	0	65,605	416	2,262	63,343
6	Amort IBM Computer Loss	51,412		921	51,412	0
7	Undistributed Payroll	198,053	831,249	VARIOUS	798,728	230,574
8	Storage Water Heat Equipment	5,440,397	2,736,117	908	1,972,316	6,204,198
9	Comm/Ind Load Mgt	334,713		908	102,581	232,132
10	BB4 FGD Sys Past Warranty	2,446,686	65			2,446,751
11	BB4 FGD Inlet Duct	95	230,229			230,324
12	BB4 FGD Line Pressure Relief	3,313	27,886			31,199
13	BB4 FGD Acid addition test	0	56,193	186	56,193	0
14	Dir Cntrl Load Mgt Residential	110,610		908	115,636	2,974
15	BB4 FGD Design/Instl Fine Mesh	16	27,703			27,719
16	BB4 FGD-Bypass Reheat to Mix	1,058	286,816			287,874
17	BB4 FGD Reheat Steam Tube Bndl	98	87,710			87,808
18	BB4 FGD Booster fan turn gear	0	389			389
19	BB4 FGD Quencher pump elbows	0	33	L75	33	0
20	BB4 FGD-Quencher Agitator	40	7,928			7,968
21	BB4 FGD Tower Delta P gas	0	1,252			1,252
22	BB4 FGD - Inlet Transition	1,287	90,018			91,305
23	BB4 FGD/R-C Future Warranty	127,867	734,023			861,890
24	BB4 FGD Sys Litigation Cost	4,087	2,336	186	6,423	0
25	BB4 FGD Gypsum recycle sys	0	3,532	L76	3,532	0
26	BB4 R/C Prcss chstry test	0	192,405			192,405
27	BB4 R/C Prcss chstry modfy	0	309,903			309,903
28	Def-Debit interest on taxes	0	863,572	431	863,572	0
29	Pyramid coal contract	0	49,000,000			49,000,000
30	Deferred Conservation Costs	1,488,649	5,079,396	908	6,568,045	0
31	Deferred fuel	0	18,025,677	557	1,763,363	16,262,314
33	600 amp. spst. discn switch	0	22,108			22,108
34	(lines 35-46 not used)					
47	Misc. Work in Progress	885,180	300,385	VARIOUS	369,483	816,082
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)					
49	TOTAL	11,182,508	80,641,042		13,574,064	78,249,566

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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.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Insurance Reserve	1,632,418	2,408,243
3	Lease Payments	3,180,855	3,261,044
4	Plant Site Write-Off	2,030,847	2,581,156
5	Rate Refund	2,673,906	2,829,786
6			
7	Other		661,352
8	TOTAL Electric (Enter Total of lines 2 thru 7)	9,518,026	11,741,581
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other (Specify) - Lease Payments	1,518,018	1,555,129
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	11,036,044	13,296,710

NOTES

TAMPA ELECTRIC COMPANY
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CAPITAL STOCK (Accounts 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 Exchange (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	Common Stock	25,000,000	No Par	
3	ACCOUNT 204			
4	Preferred Stock	1,500,000	100	
5	4.32% Cumulative Series A			103.75
6	4.16% Cumulative Series B			102.875
7	4.58% Cumulative Series D			101.00
8	8.00% Cumulative Series E			104.00
9	7.44% Cumulative Series F			103.00
10				
11				
12				
13				
14	9.75% Cumulative Series G - Redemption Required			109.75
15				
16				
17	Preferred Stock	2,500,000	No Par	
18				
19	Preference Stock	2,500,000	No Par	
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	(Lines 31 thru 41 not used.)			
31				
32				

TAMPA ELECTRIC COMPANY
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CAPITAL STOCK (Accounts 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 noncumulative.
5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.
6. 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)	
10	119,696,788					1
						2
						3
						4
49,600	4,960,000					5
50,000	5,000,000					6
100,000	10,000,000					7
149,960	14,996,000					8
200,000	20,000,000					9
						10
549,560	54,956,000					11
						12
						13
300,000	30,000,000					14
						15
						16
None						17
						18
None						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31

TAMPA ELECTRIC COMPANY
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CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION
PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK
(Accounts 202 and 205, 203 and 206, 207,212)

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, "Common Stock Subscribed", and Account 205, "Preferred Stock Subscribed", show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, "Common Stock Liability for Conversion", or Account 206, "Preferred Stock Liability for Conversion", at the end of the year.
4. For Premium on Account 207, "Capital Stock", designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1			
2	ACCOUNT 207		
3	Premium on Sale of Preferred Stock, Series A		12,995
4	Premium on Sale of Preferred Stock, Series B		6,250
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	(Lines 36 thru 45 not used.)		
46	TOTAL		19,245

TAMPA ELECTRIC COMPANY
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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 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 changes 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		
2	ACCOUNT 208	
3	None	
4		
5	ACCOUNT 209	
6	None	
7		
8	ACCOUNT 210	
9	Gain on Cancelled Stock:	
10	No Activity During Year - Balance 12/31/87	28,238
11		
12	ACCOUNT 211	
13	Miscellaneous Paid In Capital:	
14	Balance 1/1/87	565,079,598
15	Equity Contribution from Parent	28,823,900
16		
17	Balance 12/31/87	593,903,498
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29	Lines 20 thru 29 not used.	
30	TOTAL	593,903,498

TAMPA ELECTRIC COMPANY
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DISCOUNT ON CAPITAL STOCK (Account 213)

1. Report the balance at end of 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 with respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2	ACCOUNT 213	
3	None	
4		
5		
6		
7		
8		
9		
10	(Lines 11 thru 20 not used.)	
21	TOTAL	

CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of year of capital stock expenses for each class and series of capital stock.
2. If any change occurred during the year in the balance with 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		
2	Common Stock - No Par	700,921
3	Preferred Stock - 4.58% Series D	75,499
4	Preferred Stock - 8.00% Series E	285,702
5	Preferred Stock - 7.44% Series F	276,516
6	Preferred Stock - 9.75% Series G	353,615
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17	(Lines 18 thru 21 not used.)	
22	TOTAL	1,692,253

TAMPA ELECTRIC COMPANY
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LONG TERM DEBT (Accounts 221, 222, 223, and 224)

1. Report by balance sheet the account 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

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, given Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)
	ACCOUNT 221 - First Mortgage Bonds		
1	4 1/4% Series Due 1988	25,000,000	89,765
2			(345,750)P
3	4 1/2% Series Due 1993	48,000,000	144,830
4			(590,400)P
5	5 1/2% Series Due 1996	25,000,000	73,250
6			(213,250)P
7	7 1/4% Series Due 1998	30,000,000	86,219
8			(270,900)P
9	7 1/4% Series Due 2001	35,000,000	105,031
10			(83,300)P
11	7 3/8% Series Due 2002	40,000,000	117,244
12			(63,600)P
13	8 1/2% Series Due 2004	50,000,000	141,418
14			(182,500)P
15	ACCOUNT 221 - Installment Contracts		
16	5 3/4% Due 2007	27,000,000	467,202
17	7 3/4% - 8 1/4% Due 1994 - 2004	44,000,000	1,134,454
18	11 5/8% - 11 7/8% Due 2001 - 2011	25,000,000	937,500
19	12 1/4% - 12 5/8% Due 2002 - 2012	100,000,000	2,624,554
20	9.9% Due 2011 - 2014	85,950,000	769,700
21	Variable Rate Due 2005	20,665,000	212,070
22	(Lines 23 thru 32 not used.)		
23			
24			
25	TOTAL	55,615,000	4,431,287

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

- Commission's authorization of treatment other than as specified by the Uniform System of Accounts.
10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
 11. Explain any debits and credits other than amortization debited to Account 428, "Amortization of Debt Discount and Expense", or credited to Account 429, "Amortization of Premium on Debt - Credit".
 12. In a supplemental statement, give explanatory particulars (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) principal 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 amt out- stndg w/o deduct- ion for amts held by resptd) (h)	Interest for year Amount (i)	Line No.
		Date From (f)	Date to (g)			
7/1/58	7/1/88	7/1/58	7/1/88	25,000,000	1,062,504	1
5/1/63	5/1/93	5/1/63	5/1/93	48,000,000	2,140,000	2
4/1/66	4/1/96	4/1/66	4/1/96	25,000,000	1,374,996	3
12/1/68	12/1/98	12/1/68	12/1/98	30,000,000	2,175,000	4
1/1/71	1/1/01	1/1/71	1/1/01	35,000,000	2,527,496	5
1/1/72	1/1/02	2/1/72	2/1/02	40,000,000	2,949,996	6
1/15/74	1/15/04	1/15/74	1/15/04	50,000,000	4,250,004	7
3/1/72	3/1/07	3/1/72	3/1/07	25,965,000	1,500,916	8
12/1/74	12/1/04	12/1/74	12/1/04	32,000,000	2,565,000	9
8/1/81	7/31/11	8/1/81	7/31/11	25,000,000	2,960,428	10
5/1/82	5/1/12	5/1/82	5/1/12	100,000,000	10,250,000	11
1/31/84	2/1/14	1/31/84	2/1/14	85,950,000	8,509,056	12
12/12/85	12/1/05	12/12/85	12/1/05	19,907,181	877,670	13
				41,221,181	877,670	14

* Interest expense is the contractual rate net of the amount avoided due to an interest rate swap.

TAMPA ELECTRIC COMPANY
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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

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	104,943,364
2	Reconciling Items for the Year	
3	Income Taxes Expensed on Books	74,363,035
4	Taxable Income Not Reported on Books	
5	Rate Refund	360,000
6	Unbilled Revenue	3,864,091
9	Deductions Recorded on Books Not Deducted for Return	
10	Book Depreciation	82,851,029
11	Insurance Reserve	1,791,742
12	Deferred Lease Payments	270,898
13	MacInnes Site Write-Off	1,270,921
13A	Deferred Fuel/Conservation Expense	1,615,645
13B	Bad Debt Reserve - Net Book/Tax Difference	122,079
14	Income Recorded on Books Not Included in Return	
15	APUDC	1,680,647
16	Other Permanent Differences	362,577
19	Deductions on Return Not Charged Against Book Income	
20	Tax Depreciation	105,493,000
21	Deferred Fuel/Conservation Expense	14,573,817
22	Cost of Removal	3,541,390
23	Coal Contract But Out	49,000,000
27	Federal Tax Net Income	96,821,373
28	Show Computation of Tax:	
29	State Taxable Income	96,821,373
30	Tax @ 5.5%	5,325,175
31	Adjustment to Record Prior Year's Tax Return True-ups	(1,071,634)
33	Federal Taxable Income	91,496,198
34	Adjustment to Record Nontaxable Interest Income	(630,177)
35	Adjusted Taxable Income	90,866,021
36	Federal Tax @ 40%	36,346,408
38	Adjustment to Record Prior Year's Tax Return True-ups	1,369,741
39	Federal Income Tax	37,716,149
40	Plus: Investment Tax Credit (Includes Prior Years' True-ups)	(2,514,413)
41		
42	Net Federal Income Tax - Per Books	35,201,736
43		
44	(Lines 7, 8, 17, 18, 24 thru 26, 32 and 37 not used)	

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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (Continued)

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 members, 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.

Line No.	Particulars (Details) (a)	Amount (b)
1	Additional information in response to Question 2, Page 261:	
2		
3	The consolidated federal income tax liability is currently being apportioned in	
4	accordance with Internal Revenue Service Regulations Section 1.1552-1(a)(2) and	
5	Section 1.1502-33(d)(2)(ii). These regulations provide for allocation of the	
6	consolidated tax liability on the basis of the percentage of the total tax to the	
9	tax which each member would bear if the tax were computed on a separate return	
10	basis. The tax liability allocated to each company cannot exceed the tax liability	
11	computed as if each had filed a separate return.	
12		
13		
13A		
13B	Tampa Electric Company participates in the filing of a consolidated federal income	
14	tax return. Affiliates included in the consolidated return are:	
15		
16	Names of Members of Consolidated Group	
17	-----	
21	Tampa Electric Company	
22	TECO Properties Corporation	
27	Gatliff Coal Company	
	Electro-Coal Transfer Corporation	
28	Southern Marine Management Company	
29	Gulfcoast Transit Company	
30	Mid-South Towing Company	
31	G C Service Company, Inc.	
33	TECO Energy, Inc.	
34	TECO Transport And Trade Corporation	
35	TECO Coal Corporation	
36	TECO Towing Company	
38	Rich Mountain Coal Company	
39	TECO Investment, Inc.	
40	TECO Finance, Inc.	
41	TECO Power Services Corporation	
42	TECO Diversified, Inc.	
43	TERMCO, Inc.	
14		

TAMPA ELECTRIC COMPANY
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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 or 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)	Paid During Year (e)	Adjustments (f)
		Taxes Accrued (b)	Prepaid Taxes (c)			
1	FEDERAL					
2						
3	Income 1987			36,346,407	34,162,166	(2,791,177) (1)
4	Income Prior to 87	2,225,604		(1,144,672)	3,146,356	(731,576) (2)
5	Unemployment					
6	1987			203,496	199,926	
7	- 1986	1,924			1,924	
8	FICA					
9	1987			7,960,464	7,903,755	
10	1986	(43,719)		43,719		
11	Vehicle Use			8,745	8,745	
12	Superfund			167,000	149,833	
13	STATE					
14						
15	Income 1987			5,325,175	3,981,195	(406,121) (3)
16	Income Prior to 87	(1,868,349)		(1,071,634)		(54,686) (4)
17	Gross Receipts					
18	1987			11,189,157	7,573,456	305,875 (5)
19	1986	3,474,958			3,474,958	
20	Unemployment					
21	1987			49,093	49,093	
22	1986	318				
23	Public Serv Comm	331,127		650,563	663,981	16,987 (6)
24	Intangible	(809)		154,327	153,518	
25	Occupational License			1,313	1,313	
26	Sales Tax	62,834		75,507	83,690	
27						
28						
29						

(Lines 28 - 29 Not Used)

TAMPA ELECTRIC COMPANY
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and state income taxes) covers more than 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 footnote. 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. Enter accounts to which taxes charged were distributed in columns (i) thru (l). In column (i), report the amounts charged to Accounts 408.1 and 409.1 for Electric Department only. Group the amounts charged to 408.1, 409.1, 408.2 and 409.2 under the other accounts in column (l). For taxes charged to other accounts or utility plant, show the number of the appropriate balance sheet account, plant account or subaccount.
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 (Show utility dept. where appl. & acct. charged)					
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)	Adjustment to Ret. Earnings (Account 439) (k)	other (l)		Line
(606,936)		37,406,166			(1,059,759)(409.20)		1
(2,797,000)		(1,144,672)					2
3,570		166,087			37,409 (107.00)		3
56,709		6,495,148			1,465,316 (107.00)		4
		34,747			8,972 (107.00)		5
		8,745					6
17,167		167,000					7
937,857		5,494,125			(168,950)(409.20)		8
(2,994,669)		(1,071,634)					9
3,921,576		11,189,157					10
		40,121			8,972 (107.00)		11
318		650,563					12
334,696		154,327					13
		1,313					14
54,651		75,507					15
							16
							17
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR:		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)
		Taxes Accrued (b)	Prepaid Taxes (c)			
30	LOCAL					
31	-----					
32	Real and Personal					
33	Property	16,775,909		18,823,925	35,647,059	
34	Franchise					
35	1987			15,538,230	13,948,468	
36	1986	1,772,886			1,772,886	
37	Occupational License			2,923	2,923	
38						
39						
40						
41	TOTAL	22,732,683		94,323,738	112,925,245	(3,660,700)

(1) Adjustment to record tax benefits flowed-through from Oil Backout Trust	(2,791,177)
(2) Adjustment to record tax benefits flowed-through from Oil Backout Trust	(498,917)
Adjustment to record tax effect of exercise of stock options	(242,674)
Reclassification of PAYSOP Credit	10,015
	(731,576)
(3) Adjustment to record tax benefits flowed-through from Oil Backout Trust	(406,123)
(4) Adjustment to record tax benefits flowed-through from Oil Backout Trust	(23,982)
Adjustment to record tax effect of exercise of stock options	(30,704)
	(54,686)
(5) Adjustment to record Gross Receipts Taxes on Oil Backout Revenues	305,875
(6) Adjustment to record Public Service Commission Regulatory Fees on Oil Backout Rev	16,987

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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED (Show utility dept. where appl. & acct. charged)					Line
Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 400.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Other (l)		No.
							30
							31
							32
(47,225)		18,651,074			172,851	400.20	33
							34
1,589,762		15,538,230					35
							36
		2,923					37
							38
							39
							40
470,476		93,858,927			464,811		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%	2,270,600	411.30		411.31	286,506	
3	4%	4,557,308	411.30		411.31	315,252	
4	7%						
5	10% & 8%	92,011,336	411.30	(1) 2,514,413	411.31	4,034,873	(2) (277,093)
6							
7							
8	TOTAL	98,839,244		2,514,413		4,636,431	(277,093)
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	Non-Utility 10%	25,137	411.40		411.41	1,116	
11							
12	Grand Total	98,864,381		2,514,413		4,637,547	(277,093)
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33	(Lines 14 thru 47 not used.)						
34							

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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)

Balance at End Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line
			(No)
		(1) Includes amounts resulting from filing 1986 tax return	1
		(2) Adjustment to record tax benefits flowed-through from Oil Backout Trust	2
1,984,294	27 Years		3
4,242,056	27 Years		4
90,213,783	25, 27 Years		5
			6
			7
96,440,133			8
			9
			10
24,021	27 Years		11
			12
96,464,154			13
			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
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			34

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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 of 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	Fuel Inventory	308,934	501	1,484,885	1,175,951	-
2	Tenants Rent	78,005	418	910,955	893,280	60,330
3	Unclaimed Items	13,081	-	13,560	33,877	33,398
4	Unclaimed Checks	12,310	-	-	122	12,432
5	CATV Project var - Paragon	-	Var	37,596	41,757	4,161
6	CATV Line Alterations - Group W	186,639	Var	267,327	198,957	118,269
7	CATV Line Alterations - Other	3,788	Var	-	300,000	303,788
8	CATV Project Variance	135,985	Var	150,502	394	(14,123)
9	CATV Line Alterations - Adv	(965)	Var	41,210	50,198	8,023
10	Deferred Lease Payments - Util	6,615,568	931	2,314,580	2,499,763	6,800,751
11	Deferred Lease Payments - Non-Util	3,019,900	418	894,868	980,583	3,105,615
12	CATV Project Variance - Other	4,734	Var	-	-	4,734
13	Contract Retention	3,923,668	-	107,526	901,461	4,717,603
14	Sale - Auburndale Office	17,143	Var	4,728	-	12,415
15	Amtz - 8/15/85-8/15/90	-	-	-	-	-
16	Deferred Compensation	49,775	923	5,093	6,500	51,182
17	Sale - Gannon Station Land	(4,500)	-	399	-	(4,899)
18	Sale - BB4 F&L Right-of-Way	500	-	-	-	500
19	Sale - Portion of River Substation	30,532	Var	7,328	-	23,204
20	Amtz - 3/1/86-3/1/91	-	-	-	-	-
21	Sale - Fla Ave Subdivision	(713)	-	3,188	-	(3,901)
22	Sale - Woodlands substation	-	-	2,333	-	(2,333)
23	Deferred Credit - Ruskin Sale	69,983	Var	14,503	-	55,480
24	Amtz - 11/1/86-11/1/91	-	-	-	-	-
25	Deferred Credit - Portion of N.	-	-	1,294	-	(1,294)
26	Utility escrow fund-oil recov.	-	-	-	77,330	77,330
27	Sale to DOT - 10th St. NW	-	-	21	-	(21)
28	Def Cr - Sale to Closeview Inc.	-	-	200	117,947	117,747
29	Def Cr - Sale to Clearview Sub.	-	-	561	-	(561)
30	Def Cr - Sale Waters Ave Sub	-	421	5,320	56,838	51,518
31	Def Cr - Sale Henderson Rd. sub	-	-	303	-	(303)
32	Def Cr - Conservation	-	456	468,238	1,208,234	739,996
33	Def Cr - Fuel	5,657,705	456	7,414,264	1,756,559	-
34		-	-	-	-	-
35		-	-	-	-	-
36		-	-	-	-	-
37		-	-	-	-	-
38		-	-	-	-	-
39	(Lines 34 thru 46 not used.)					
47	TOTAL	20,122,972		14,150,782	10,299,251	16,271,041

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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.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities	7,978,222	37,704	(6,132)
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	7,978,222	37,704	(6,132)
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16	Other (Specify)			
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	7,978,222	37,704	(6,132)
18	Classification of TOTAL			
19	Federal Income Tax	7,176,359	32,914	(5,352)
20	State Income Tax	801,863	4,790	(740)
21	Local Income Tax			

NOTES

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

2. For Other (Specify), include deferrals relating to other income and deductions.
3. Use separate pages as required.

		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct.No. (g)	Amount (h)	Acct.No. (i)	Amount (j)		
						8,009,794	4
						8,009,794	8
							17
							18
						7,203,921	19
						805,873	20
							21

NOTES (Continued)

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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.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d) See Note 1
1	Account 282			
2	Electric	242,058,492	47,104,867	(11,150,723)
3	Gas			
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	242,058,492	47,104,867	(11,150,723)
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	242,058,492	47,104,867	(11,150,723)
10	Classification of TOTAL			
11	Federal Income Tax	218,997,823	40,022,186	(9,609,357)
12	State Income Tax	23,060,669	7,082,681	(1,541,366)
13	Local Income Tax			

NOTES

Note 1: Activity excludes \$704,000 credited to account 411.1 and debited to account 143.

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

2. For Other (Specify), include deferrals relating to other income and deductions.
3. Use separate pages as required.

		ADJUSTMENTS					
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits		Balance at End of Year (h)	Line No.
		Acct.No. (g)	Amount (b)	Acct.No. (i)	Amount (j)		
		232.XY	(363,319)	232.XY	4,785,458	282,434,775	1
							2
							3
							4
		232.XY	(363,319)	232.XY	4,785,458	282,434,775	5
							6
							7
							8
		232.XY	(363,319)	232.XY	4,785,458	282,434,775	9
			(322,514)		4,212,657	253,300,795	10
			(40,805)		572,801	29,133,980	11
							12
							13

NOTES (Continued)

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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 Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Account 283			
2	Electric	11,345,109	7,752,814	(3,742,972)
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 2 thru 8)	11,345,109	7,752,814	(3,742,972)
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 10 thru 16)			
18	Other (Specify)			
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	11,345,109	7,752,814	(3,742,972)
20	Classification of TOTAL			
21	Federal Income Tax	10,166,113	6,772,202	(3,305,530)
22	State Income Tax	1,178,996	980,612	(437,442)
23	Local Income Tax			

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

3. Provide in the space below explanations for pages 272 and 273. Include amounts relating to insignificant items listed under Other.
4. Use separate pages as required.

		ADJUSTMENTS					
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits		Balance at End of Year (k)	Line No.
		Acct.No (g)	Amount (h)	Acct.No (i)	Amount (j)		
		232.XY	(1,064,580)	232.XY		14,290,371	1
							2
							3
							4
							5
							6
							7
							8
		232.XY	(1,064,580)	232.XY		14,290,371	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
		232.XY	(1,064,580)	232.XY		14,290,371	19
			(929,357)			12,703,428	20
			(135,223)			1,586,943	21
							22
							23

NOTES (Continued)

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ELECTRIC OPERATING REVENUES (Account 400)

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
2. 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.

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	363,805,445	358,892,716
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	225,972,896	221,316,022
5	Large (or Ind.) (See Instr. 4)	121,332,127	129,052,399
6	(444) Public Street and Highway Lighting	6,491,214	6,191,148
7	(445) Other Sales to Public Authorities	50,145,448	50,491,880
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	767,747,130	765,944,165
11	(447) Sales for Resale	86,797,288	37,371,101
12	(447) Contract Sales-FP&L	30,981,390	50,462,433
13	TOTAL Sales of Electricity	885,525,808	853,777,699
14	(Less) (449.1) Provision for Rate Refunds	3,060,000	1,858,905
15	TOTAL Reve. Net of Prov. for Refunds	882,465,808	851,918,794
16	Other Operating Revenues		
17	(450) Forfeited Discounts		
18	(451) Miscellaneous Service Revenues	4,777,356	4,269,537
19	(454) Rent from Electric Property	2,485,041	2,060,248
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	1,605,555	1,053,419
22	(456) Deferred Fuel Revenue	12,078,995	2,745,182
23	(456) Deferred Conservation Revenue	(276,041)	0
24	(456) Unbilled Revenue	861,087	(2,516,117)
25			
26	TOTAL Other Operating Revenues	21,531,993	7,612,269
27	TOTAL Electric Operating Revenues	903,997,801	859,531,063

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ELECTRIC OPERATING REVENUES (Account 400) (Continued)

4. 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.)
5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.
6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.
7. Include unmetered sales. Provide details of such sales in a footnote.

MEGAWATT HOURS SOLD		AVG. NO. CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
4,714,368	4,515,873	372,796	358,687	1
				2
				3
3,528,450	3,316,618	47,210	45,420	4
2,598,356	2,634,404	574	559	5
39,978	38,108	124	123	6
812,920	789,717	3,129	2,999	7
				8
				9
11,694,072	11,294,720	423,839	407,788	10
4,269,128	1,756,881			11
400,735	77,883			12
16,363,935 **	13,129,484 **			13
				14

* Includes \$ _____ -0- _____ unbilled revenues.

** Includes _____ -0- _____ MWH related to unbilled revenues.

NOTE: Unbilled revenues are computed on an aggregate basis and not by specific rates and/or customer classification.

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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 customers, average Kwh per customer and average revenue per Kwh, excluding data 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 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 the 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	-----					
3	RS Residential	4,699,766	361,544,745	372,793	13	\$76.93
4	OL 1&2 General Outdoor Lighting	14,602	2,260,700	24,012	1	\$154.82
5				(24,009) dupl.		
6						
7	Total	4,714,368	363,805,445	372,796	13	\$77.17
8						
9	Fuel Adj. Included in Above					
10	-----					
11	RS Residential		107,786,122			
12	OL 1&2 General Outdoor Lighting		332,738			
13						
14	Total		108,118,860			
15						
16	Commercial & Industrial					
17	-----					
18	GS Gen Serv Non-Demand	652,772	49,502,536	38,825	17	\$75.83
19	GS LD Gen Serv Large Demand	1,329,502	72,548,645	98	13,566	\$54.57
20	GSD Gen Serv Demand	2,451,259	151,151,699	6,430	381	\$61.66
21	IS 1 Interruptible Ind.	1,442,892	59,180,356	50	28,858	\$41.00
22	IS 3 Interruptible Ind.	205,064	9,192,728	7	29,295	\$44.83
23	TS Temporary Service	3,329	440,642	2,375	1	\$132.36
24	OL 1&2 Genl Outdoor Lighting	41,988	5,288,417	10,100	4	\$125.95
25				(10,095) dupl.		
26						
27	Total	6,126,806	347,305,021	47,790	128	\$56.67
28						
29						

* Per thousand

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SALES OF ELECTRICITY BY RATE SCHEDULES (Continued)

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)
31	Fuel Adj Included in Comm & Ind.					
32						
33	GS Gen Serv Non-Demand		14,992,965			
34	GSLD Gen Serv Large Demand		30,086,172			
35	GSD Gen Serv Demand		55,500,635			
36	IS 1 Interruptible Ind.		30,854,405			
37	IS 3 Interruptible Ind.		4,377,864			
38	IS Temporary Service		76,499			
39	OL 1&2 Genl Outdoor Lighting		957,348			
40						
41	Total		136,845,888			
42						
43	Street Lighting					
44						
45	SL 1, 2 & 3 Street Lighting	39,978	6,491,214	124	322	\$162.57
46						
47	Fuel Adj Included in above		912,260			
48						
49	Other Public Authority					
50						
51	RS Residential	1,009	74,250	51	20	\$73.59
52	GS Gen Serv Non-Demand	47,412	3,661,163	2,341	20	\$77.22
53	GSLD Gen Serv Large Demand	429,729	23,471,428	28	15,347	\$54.62
54	GSD Gen Service Demand	330,482	22,415,568	708	467	\$67.83
55	OL 1&2 Genl Outdoor Lighting	4,288	523,039	660	6	\$121.98
56				(659) (DUPL)		
57						
58	Total	812,920	50,145,448	3,129	260	\$61.69
59						
60	Fuel Adj Included in					
61	Other Public Authority					
62						
63	RS Residential		23,155			
64	GS Gen Serv Non-Demand		1,092,292			
65	GSLD Gen Serv Large Demand		9,712,836			
66	GSD Gen Service Demand		7,495,464			
67	OL 1&2 Genl Outdoor Lighting		99,232			
68						
69	Total		18,422,979			
70						
71	* NOTE: Unbilled Revenues are computed on a composite basis and not allocated to specific rates or customer classifications.					
72						
73	Total Billed	11,694,072	767,747,130	423,839		
74	Total Unbilled Rev (See Instr. 6)		861,087			
75	TOTAL	11,694,072	768,608,217	423,839		

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SALES FOR RESALE (Account 447)

1. Report of sales during the year to other utilities and to cities or other public authorities for distribution to ultimate consumers.
2. Provide in column (a) Subheadings and classify sales as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) Cooperatives, and (7) Other Public Authorities. For each sale designate statistical classification in column (b) using the following codes: FP, firm power supplying total system requirements of customer or total requirements at a specific point of delivery; FP(C), firm power supplying total system requirements of customer or total requirements at a specific point of delivery with credit allowed customer for available standby; FP(P), firm power supplementing customer's own generation or other purchases; DP, dump power; O, other. Describe in a footnote the nature of any sales classified as Other Power. Place an "x" in column (c) if sale involves export across a state line. Group together sales coded "x" in column (c) by state/county of origin identified in column (e), providing a subtotal for each state/county of deliver in columns (l) and (p).

Line No.	Sales To	C S I L E S t a x t a s p a t s o t i i r e s f t t i c A L c a c i a t r n l i o e s s n s	FERC Rate Schedule No. of Seller	Point of Delivery (State or County)	Substation Ownership (If Ap- plicable)	MW or MVA Demand (Specify which)				
						Contract Demand	Average Monthly Maximum Demand	Annual Maximum Demand		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	Florida Power Corp (2)				See Page 328	N/A	N/A	N/A	N/A	
2	Florida Power & Light (2)					N/A	N/A	N/A	N/A	
3	Contract Sales To FP&L (2)	FP(P)				N/A	107 MW	88 MW	107 MW	
4	Lakeland (5)					N/A	N/A	N/A	N/A	
5	FMPA (5)		N							
6	Ft. Pierce (5)									
7	Gainesville (5)		O							
8	Homestead (5)									
9	Jacksonville (5)		N							
10	Key West (5)									
11	Kissimmee (5)		E							
12	Lake Worth (5)									
13	New Smyrna Beach (5)									
14	Orlando (5)									
15	Sebring (5)									
16	Seminole (5)									
17	Stark (5)									
18	St. Cloud (5)									
19	Tallahassee (5)									
20	Vero Beach (5)									
21	(Lines 21 thru 43 not used.)									
44	TOTAL									

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SALES FOR RESALE (Account 447) (Continued)

3. Report separately firm, dump, and other power sold to the same utility.
4. If delivery is made at a substation, indicate ownership in column (f), using the following codes: RO, respondent owned or leased; CS, customer owned or leased.
5. If a fixed number of megawatts of maximum demand is specified in the power contract as a basis of billings to the customer, enter this number in column (g). Base the number of megawatts of maximum demand entered in columns (h) and (i) on actual monthly readings. Furnish these figures whether or not they are used in the determination of demand charges. Show in column (j) type of demand reading (i.e., instantaneous, 15, 30, or 60 minutes integrated).
6. For column (l) enter the number of megawatt hours shown on the bills rendered to the purchasers.
7. Explain in a footnote any amounts entered in column (o), such as fuel or other adjustments.
8. If a contract covers several points of delivery and small amounts of electric energy are delivered at each point, such sales may be grouped.

Type of Demand Reading	Voltage at Which Delivered	Megawatt Hours	REVENUE				Line No.
			Demand Charges	Energy	Other Charges	Total	
(j)	(k)	(l)	(m)	(n)	(o)	(p)	
60	230 KV	1,060,382	2,915,323	22,274,440		25,189,763	1
60	230 KV	1,902,184		35,059,217		35,059,217	2
60	230 KV	400,735	22,445,448	8,535,942		30,981,390	3
60	69 KV	699,471	2,917,742	10,741,474		13,659,216	4
N/A	N/A	141,457		2,983,432		2,983,432	5
N/A	N/A	44,131		866,434		866,434	6
N/A	N/A	27,840		628,497		628,497	7
N/A	N/A	12,802		277,854		277,854	8
N/A	N/A	13,285		328,513		328,513	9
N/A	N/A	14,830		328,451		328,451	10
N/A	N/A	18,193		449,451		449,451	11
N/A	N/A	2,686		66,125		66,125	12
N/A	N/A	3,295		77,106		77,106	13
N/A	N/A	170,991		3,357,897		3,357,897	14
N/A	N/A	8,989		215,261		215,261	15
N/A	N/A	79,310		1,934,282		1,934,282	16
N/A	N/A	676		16,728		16,728	17
N/A	N/A	1,773		48,155		48,155	18
N/A	N/A	25,376		480,610		480,610	19
N/A	N/A	41,457		830,296		830,296	20
							21
		4,669,863	28,278,513	89,500,165		117,778,678	44

TAMPA ELECTRIC COMPANY
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	I. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	3,295,608	3,103,473
5	(501) Fuel	338,865,436	303,505,367
6	(502) Steam Expenses	8,307,625	8,497,731
7	(503) Steam from Other Sources	-	-
8	(Less) (504) Steam Transferred - Cr.	-	-
9	(505) Electric Expenses	3,242,920	3,167,335
10	(506) Miscellaneous Steam Power Expenses	6,855,108	6,857,238
11	(507) Rents	17,981	121,186
12	TOTAL Operation (Enter Total of Lines 4 thru 11)	360,584,678	325,252,330
13	Maintenance		
14	(510) Maintenance Supervision and Engineering	1,920,144	1,548,297
15	(511) Maintenance of Structures	3,230,626	4,137,065
16	(512) Maintenance of Boiler Plant	25,864,745	26,907,775
17	(513) Maintenance of Electric Plant	7,692,552	7,929,662
18	(514) Maintenance of Miscellaneous Steam Plant	1,295,606	1,629,322
19	TOTAL Maintenance (Enter Total of Lines 14 thru 18)	40,003,673	42,152,121
20	TOTAL Power Prod. Exp.-Steam Power (Enter Total of Lines 12 and 19)	400,588,351	367,404,451
21	B. Nuclear Power Generation		
	Tampa Electric Co has no nuclear powered generators. (Lines 22 thru 40 not used.)		
41	C. Hydraulic Power Generation		
	Tampa Electric Co has no hydraulic powered generators. (Lines 42 thru 58 not used.)		
59	D. Other Power Generation		
60	Operation		
61	(546) Operation Supervision and Engineering	2,021	-
62	(547) Fuel	1,505,565	1,250,583
63	(548) Generation Expenses	1,701	3,985
64	(549) Miscellaneous Other Power Generation Expenses	245	1,594
65	(550) Rents	-	-
66	TOTAL Operation (Enter Total of Lines 61 thru 65)	1,509,532	1,256,162
67	Maintenance		
68	(551) Maintenance Supervision and Engineering	-	-
69	(552) Maintenance of Structures	7,922	29,100
70	(553) Maintenance of Generating and Electric Plant	205,182	260,844
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	1,410	5,944
72	TOTAL Maintenance (Enter Total of Lines 68 thru 71)	214,514	295,888
73	TOTAL Power Prod. Exp.-Other Power (Enter Total of Lines 66 and 72)	1,724,046	1,552,050

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
74	E. Other Power Supply Expenses		
75	(555) Purchased Power	27,736,109	11,719,168
76	(556) System Control and Load Dispatching	-	-
77	(557) Other Expenses	(9,841,024)	15,550,648
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	17,895,085	27,269,816
79	TOTAL Power Production Exp. (Enter Total of lines 20, 73 and 78)	420,207,482	396,226,317
80	2. TRANSMISSION EXPENSES		
81	Operation		
82	(560) Operation Supervision and Engineering	936,346	858,696
83	(561) Load Dispatching	1,187,502	1,193,885
84	(562) Station Expenses	687,680	620,937
85	(563) Overhead Lines Expenses	240,544	140,322
86	(564) Underground Lines Expenses	73	252
87	(565) Transmission of Electricity by Others	(151)	-
88	(566) Miscellaneous Transmission Expenses	349,402	328,584
89	(567) Rents	3,076	12,392
90	TOTAL Operation (Enter Total of lines 82 thru 89)	3,404,472	3,155,068
91	Maintenance		
92	(568) Maintenance Supervision and Engineering	40,089	38,951
93	(569) Maintenance of Structures	18,969	27,968
94	(570) Maintenance of Station Equipment	1,321,414	1,127,254
95	(571) Maintenance of Overhead Lines	1,980,010	1,800,559
96	(572) Maintenance of Underground Lines	-	416
97	(573) Maintenance of Miscellaneous Transmission Plant	63	-
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	3,360,545	2,995,148
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	6,765,017	6,150,216
100	3. DISTRIBUTION EXPENSES		
101	Operation		
102	(580) Operation Supervision and Engineering	1,071,707	1,077,770
104	(581) Load Dispatching	-	-
105	(582) Station Expenses	886,993	672,538
106	(583) Overhead Lines Expenses	568,968	613,811
107	(584) Underground Lines Expenses	204,188	242,162
108	(585) Street Lighting and Signal System Expenses	302,288	478,120
109	(586) Meter Expenses	2,633,808	1,996,925
110	(587) Customer Installations Expenses	2,215,413	2,168,489
111	(588) Miscellaneous Expenses	3,236,297	3,087,846
112	(589) Rents	6,015	56,530
113	TOTAL Operation (Enter Total of lines 102 thru 112)	11,125,677	10,394,191
114	Maintenance		
115	(590) Maintenance Supervision and Engineering	80,748	72,436

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
	3. DISTRIBUTION EXPENSES (Continued)		
116	(591) Maintenance of Structures	93,003	82,422
117	(592) Maintenance of Station Equipment	1,211,024	983,006
118	(593) Maintenance of Overhead Lines	6,231,449	5,999,942
119	(594) Maintenance of Underground Lines	867,487	947,602
120	(595) Maintenance of Line Transformers	436,079	412,894
121	(596) Maintenance of Street Lighting and Signal Systems	1,089,551	1,103,320
122	(597) Maintenance of Meters	404,281	555,033
123	(598) Maintenance of Miscellaneous Distribution Plant	23,594	20,729
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	11,237,416	10,897,604
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	22,363,093	21,291,795
126	4. CUSTOMER ACCOUNTS EXPENSES		
127	Operation		
128	(901) Supervision	529,603	489,700
129	(902) Meter Reading Expenses	1,786,315	1,714,953
130	(903) Customer Records and Collection Expenses	12,128,899	11,335,414
131	(904) Uncollectible Accounts	2,629,043	2,644,919
132	(905) Miscellaneous Customer Accounts Expenses	28	46
133	TOTAL Customer Accounts Exp. (Enter Total of lines 128 thru 132)	17,073,888	16,185,032
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
135	Operation		
136	(907) Supervision	-	154
137	(908) Customer Assistance Expenses	19,078,701	16,577,262
138	(909) Informational and Instructional Expenses	964,467	1,053,222
139	(910) Miscellaneous Customer Service and Informational Expenses	-	-
140	TOTAL Cust. Serv. and Inf. Exp. (Enter Total of lines 136 thru 139)	20,043,168	17,630,638
141	6. SALES EXPENSES		
142	Operation		
143	(911) Supervision	89,920	16
144	(912) Demonstrating and Selling Expenses	593,853	35,729
145	(913) Advertising Expenses	203,072	6,454
146	(916) Miscellaneous Sales Expenses	7,561	191,957
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	894,406	234,156
148	7. ADMINISTRATIVE AND GENERAL EXPENSES		
149	Operation		
150	(920) Administrative and General Salaries	12,518,625	11,525,772
151	(921) Office Supplies and Expenses	9,630,091	8,993,386
152	(Less) (922) Administrative Expenses Transferred - Credit	(3,756,614)	(3,521,888)
154	(923) Outside Services Employed	2,511,250	2,306,068
155	(924) Property Insurance	1,984,121	1,702,467
156	(925) Injuries and Damages	3,662,162	3,061,473
157	(926) Employee Pensions and Benefits	16,106,248	15,406,406

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)		
158	(927) Franchise Requirements	-	-
159	(928) Regulatory Commission Expenses	743,757	633,275
160	(929) Duplicate Charges - Cr.	-	-
161	(930.1) General Advertising Expenses	77,755	98,905
162	(930.2) Miscellaneous General Expenses	2,444,590	6,794,596
163	(931) Rents	3,469,697	3,536,591
164	TOTAL Operation (Enter Total of lines 150 thru 163)	49,592,082	48,084,451
165	Maintenance		
166	(935) Maintenance of General Plant	2,542,528	2,912,540
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 thru 166)	51,934,610	50,997,041
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	539,281,664	508,715,145

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

- 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.
- 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.
- 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)	December 27, 1987
2. Total Regular Full-Time Employees	3,184
3. Total Part-Time and Temporary Employees	73
4. Total Employees	3,257

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PURCHASED POWER (Account 555)
(Except interchange power)

1. Report power purchased for resale during the year. Report on page 328 particulars (details) concerning interchange power transactions during the year; do not include such figures on this page.
2. Provide in column (a) subheadings and classify purchases as to: (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) Cooperatives, and (7) Other Public Authorities. For each purchase designate statistical classification in column (b) using the following codes: FP, firm power; DP, dump or surplus power; O, other. Describe the nature of any purchases classified as Other Power. Enter an "x" in column (c) if purchase involves import across a state line.
3. Report separately firm, dump, and other power purchased from the same company.

Line No.	Purchase From	Statistical Classification	Import across State Lines	FERC Rate Schedule No. of Seller	Point of Delivery State or county	Substation Owner-ship (if applicable)	MW or MVA of Demand (Specify which) *		
							Contract Demand	Average Monthly Demand	Annual Maximum Demand
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2	Other Nonutilities	DP			Nichols, Florida	SS	2.7	8.8	13.0
3									
4	Municipalities	FP			Tampa, Florida	RS	15.5	20.0	21.0
5									
6	Other Nonutilities	DP			Mulberry, Florida	SS	0.0	0.0	0.0
7									
8	Other Nonutilities	DP			Mulberry, Florida	SS	0.0	10.1	17.0
9									
10	Other Nonutilities	DP			Mulberry, Florida	SS	0.0	15.8	24.0
11									
12	Municipalities	FP			Tampa, Florida	RS	23.0	28.3	29.0
13	(1)								
14	Total								
15									
16									
17									
18									
19	(1) Contract Demand Started November, (on line April).								
20									
21									
22	* Demand is in MW.								
23	** Variable O & M.								
24									
25									
26									
27									
28									
29	(Lines 30 thru 44 not used.)								
30									

TAMPA ELECTRIC COMPANY
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PURCHASED POWER (Account 555) (Continued)
(Except interchange power)

4. If receipt of power is at a substation, indicate ownership in column (f), using the following codes: RS, respondent owned or leased; SS, seller owned or leased.
5. If a fixed number of megawatts of maximum demand is specified in the power contract as a basis of billing enter this number in column (g). Base the number of megawatts of maximum demand shown in columns (h) and (i) on actual monthly readings. Furnish those figures whether they are used or not in the determination of demand charges. Show in column (j) type of demand reading (i.e. instantaneous, 15, 30, or 60 minutes integrated).
6. For column (l) enter the number of megawatt hours purchased as shown by the power bills rendered to the purchases.
7. Explain in a footnote any amount entered in column (o), such as fuel or other adjustments.

Type of Demand Reading (j)	Voltage at Which Received (k)	Megawatt Hours (l)	Cost of Energy				Line No.
			Demand Charges (m)	Energy Charges (n)	Other Charges ** (o)	Total (m + n + o) (p)	
60 Min.	69 KV	37,501	199,368	575,935	67,941	843,244	1
Integrated							2
60 Min.	69 KV	123,437	1,002,680	2,015,984	228,811	3,247,475	3
Integrated							4
60 Min.	69 KV	0	0	0	0	0	5
Integrated							6
60 Min.	69 KV	27,845	0	435,091	50,444	485,535	7
Integrated							8
60 Min.	69 KV	16,395	0	252,031	29,638	281,669	9
Integrated							10
60 Min.	69 KV	154,933	297,620	2,501,648	287,672	3,086,940	11
Integrated							12
		360,111	1,499,668	5,780,689	664,506	7,944,863	13
							14
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TAMPA ELECTRIC COMPANY
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SUMMARY OF INTERCHANGE ACCORDING TO COMPANIES AND POINTS OF INTERCHANGE
(Included in Account 555)

1. Report below all of the megawatt-hours received and delivered during the year. For receipts and deliveries under interchange power agreements, show the net charge or credit resulting therefrom.
2. Provide subheadings and classify interchanges as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) Cooperatives, and (7) Other Public Authorities. For each interchange across a state line place an "x" in column (b).
3. Furnish particulars (details of settlements for interchange power in a footnote or on a supplemental page: include the name of each company, the nature of the transaction and amounts involved. If settlement for any transaction also includes credit or debit amounts other than for increment generation expenses, show such

Line No.	Name of Company (a)	Interchanges Across State Lines (b)	FERC Rates Schedule Number (c)	Point of Interchange (d)
1	Florida Power Corp (2)			LAKE TARPON
2				WEST LAKE WALES
3				PEBBLEDAL
4				DENHAM
5				DADE CITY
6				HIGGINS
7				WINTER HAVEN
8				FT. MEADE
9				NORTH BARTOW
10				ORCHARD SPRINGS
11	Sub-Total			
12	Lakeland (5)			LARSON
13				HIGHLAND CITY
14	Sub-Total			
15	Florida Power & Light (2)			
16	Contract Sales To FP&L			
17	FMPA (5)			
18	Ft. Pierce (5)			
19	Gainesville (5)			
20	Homestead (5)			
21	Jacksonville (5)			
22	Key West (5)			
23	Kissimmee (5)			
24	Lake Worth (5)			
25	New Smyrna Beach (5)			
26	Orlando (5)			
27	Sebring (5)			
28	Seminole (5)			
29	Starke (5)			
30	St. Cloud (5)			
31	Tallahassee (5)			
32	Vero Beach (5)			
33	(Lines 33 thru 42 not used.)			
43	Sub-Total			
44	Less Amounts recorded as "sales for resale" per FPSC order.			
45	Total			

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SUMMARY OF INTERCHANGE ACCORDING TO COMPANIES AND POINTS OF INTERCHANGE (Continued)
(Included in Account 555)

other amounts separately, in addition to debit or credit for increment generation expenses, and give a brief explanation of the factors and principles under which such other component amounts were determined. If such settlement represents the net of debits and credits under an interconnection, power pooling, coordination or other such arrangement submit a copy of transactions and billings among the parties to the agreement. If the amount of settlement reported in this schedule for any transaction does not represent all of the charges and credits covered by the agreement, furnish in a footnote a description of the debits and credits and state the amounts and accounts in which such other amounts are included for the year.

Voltage At Which Interchanged (e)	MEGAWATT HOURS			Amount of Settlement (i)	Line No.
	Received (f)	Delivered (g)	Net Difference (h)		
230 KV	3,080,392	718	3,079,674		1
230 KV	49,086	324,451	(275,365)		2
230 KV	89,721	458,169	(368,448)		3
69 KV	20,696	26,847	(6,151)		4
69 KV	297,415	0	297,415		5
115 KV	639	0	639		6
69 KV	0	0	0		7
69 KV	0	0	0		8
230 KV	2	324,466	(324,464)		9
69 KV	0	0	0		10
	3,537,951	1,134,651	2,403,300	(14,886,605)	11
69 KV	72,029	502	71,527		12
69 KV	13,593	71,508	(57,915)		13
	85,622	72,010	13,612	(10,052,939)	14
230 KV	4,636	6,231,855	(6,227,219)	(30,514,264)	15
	0	400,735	(400,735)	(30,981,390)	16
				(2,983,432)	17
				(857,158)	18
				(433,647)	19
				(271,139)	20
				(227,341)	21
				(328,451)	22
				(449,451)	23
				(40,522)	24
				(77,106)	25
				(3,137,085)	26
				(200,011)	27
				(1,201,818)	28
				(16,728)	29
				(40,155)	30
				(454,402)	31
				(825,788)	32
					33
	3,628,209	7,839,251	(4,211,042)	(97,987,432)	43
	0	4,669,863	(4,669,863)	(117,778,678)	44
	3,628,209	3,169,388	458,821	19,791,246	45

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TRANSMISSION OF ELECTRICITY FOR OR BY OTHERS (Accounts 456 and 565)
(Including transactions sometimes referred to as 'wheeling')

1. Describe below and give particulars of any transactions by respondent during the year for transmission of electricity for or by others during year, including transactions sometimes referred to as wheeling.
2. Provide separate subheadings for: (a) Transmission of Electricity for Others (included in account 456) and (b) Transmission of Electricity by Others (Account 565).
3. Furnish the following information in the space below concerning each transaction:
 - (a) Name of company and description of service rendered or received. Designate associated companies.
 - (b) Points of origin and termination of service specifying also any transformation service involved.
 - (c) MWh received and MWh delivered.
 - (d) Monetary settlement received or paid and basis of settlement, included in Account 456 or 565.
 - (e) Nonmonetary settlement, if any, specifying the MWh representing compensation for the service, specifying whether such power was firm power, dump or other power, and state basis of settlement. If nonmonetary settlement was other than MWh describe the nature of such settlement and basis of determination.
 - (f) Other explanations which may be necessary to indicate the nature of the reported transactions. Include in such explanations a statement of any material services remaining to be received or furnished at end of year and the accounting recorded to avoid a possible material distortion of reported operating income for the year.

All transactions are for Account 456.

(a) Transmission Service for Royster Company to Florida Power and Light Company.

(b) Received at the Royster Substation, delivered at the points of interconnection between Tampa Electric Company and Florida Power and Light Company.

(c) MWh: Received	35,554
Delivered	34,934
Inadvertent	78
Line Loss	620

(d) Charges:	
Capacity	115,329
Short Term Power	2,888
Regulating Service	14,630
Sub total	132,847
FERC Filing Fees and Legal Services	0
Total	132,847

(e) None

(f) None

TAMPA ELECTRIC COMPANY
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MISCELLANEOUS GENERAL EXPENSES (Accounting 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	515,961
2	Nuclear Power Research Expenses	-
3	Other Experimental and General Research Expenses	613,657
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, of Servicing Outstanding Securities of the Respondent	513,923
5	Other Expenses (list items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)	
6	Chamber of Commerce	30,783
7	Directors' Fees and Expenses	167,775
8	Internal and Public Communications	66,077
9	Allocation of Parent Company Costs	228,087
10	Miscellaneous Civic and Other Dues (48 items)	44,732
11	Containment Expenses	41,632
12	Financing Costs	110,300
13	Labor Costs (not reclassified to account 920.01)	55,774
14	Miscellaneous (266 items)	55,889
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
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31		
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34		
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39		
40		
41		
42	(Lines 43 thru 45 not used)	
16	TOTAL	2,444,590

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

1. Report in Section A for the year the amounts for: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).
2. Report in section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute the 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 subaccounts used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of section C the manner in which column (b) 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 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)	Amortization of Limited-Term Electric Plant (Acct. 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant		2,279,053		2,279,053
2	Steam Production Plant	50,713,528			50,713,528
3	Nuclear Production Plant				
4	Hydraulic Production Plant-Conventional				
5	Hydraulic Production Plant-Pumped Storage				
6	Other Production Plant	965,473			965,473
7	Transmission Plant	4,061,404			4,061,404
8	Distribution Plant	17,126,146			17,126,146
9	General Plant	5,518,642			5,518,642
10	Common Plant-Electric				
11	TOTAL	78,385,193	2,279,053		80,664,246

B. Basis for Amortization Charges

The amortization charges to Account 404 are calculated monthly using the monthly mean cost basis times 1/12 of the annual (20%) rate. The basis used to compute these charges consists solely of computer software.

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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a). "Miscellaneous Amortization" (Account 425) - Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b). "Miscellaneous Income Deductions" - Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, "Donations"; 426.2, "Life Insurance"; 426.3, "Penalties"; 426.4, "Expenditures for Certain Civic, Political and Related Activities"; and 426.5, "Other Deductions", of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be GROUPED BY CLASSES WITHIN THE ABOVE ACCOUNTS.

(c). "Interest on Debt to Associated Companies" (Account 430) - For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d). "Other Interest Expense" (Account 431) - Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	ACCOUNT 425	
2	None	
3	ACCOUNT 426.1	
4	Salvation Army	22,215
5	United Way	11,488
6		
7	Total Account 426.1	33,703
8	ACCOUNT 426.2	
9	None	
10	ACCOUNT 426.3	
11	Penalties	1,810
12	ACCOUNT 426.4	
13	Dues	44,836
14	Transportation, Fees, Lodging & Other Incurred Costs	277,314
15		
16	Total Account 426.4	322,150
17	ACCOUNT 426.5	
18	None	
19		
20	Total ACCOUNT 426	357,671
21	ACCOUNT 430	
22	None	
23	ACCOUNT 431	
24	Interest Expense - Customer Deposits (At 8% and 9% Interest Rates)	1,984,590
25	Interest Expense - Federal Income Tax (Various Interest Rates)	963,246
26	Interest Expense - Notes Payable (Various Interest Rates)	275,411
27	Interest Expense - Commercial Paper (Various Interest Rates)	2,193,416
28	Interest Expense - Miscellaneous Other (Various Interest Rates)	36,048
29		
30		
31	Total ACCOUNT 431	4,452,711
32	Lines 33 thru 41 not used.	

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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 formal cases before a regulatory body, or cases in which such a body was a party.
2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.

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 Expenses to Date (d)	Deferred in Account 186 at Beginning of Year (e)
1					
2	Continuing surveillance and review of				
3	fuel cost recovery charges of utilities.				
4	FPSC Docket No. 870001-E1.		102,836	102,836	
5					
6					
7	Continuing surveillance and review of				
8	conservation recovery charges of				
9	utilities. FPSC Docket No. 870002-EG.		9,047	9,047	
10					
11					
12	Continuing surveillance and review of				
13	cogeneration recovery charges of				
14	utilities.		44,727	44,727	
15					
16					
17	Continuing surveillance and review of				
18	miscellaneous FERC Dockets.		134,167	134,167	
19					
20					
21	Continuing surveillance and review of				
22	miscellaneous FPSC Dockets.		207,729*	207,729*	
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33	Minor Items (Less than \$25,000 each)		245,251	245,251	
34					
35	* Outside consultant fees only, does not include incidental company expenses.				
36	Total		443,757	443,757	

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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 amortization. 4. The totals of columns (e), (i), (k), and (l) must agree with the totals shown at the bottom of page Account 186. 5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to the plant, or other accounts. 6. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CHARGED CURRENTLY TO						Deferred in Account 186, End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)	Deferred to Account 186 (i)	Contra Account (j)	Amount (k)		
							1
							2
							3
Electric	928	102,836					4
							5
							6
							7
							8
Electric	928	9,047					9
							10
							11
							12
Electric	928	44,727					13
							14
							15
							16
							17
Electric	928	134,167					18
							19
							20
							21
Electric	928	207,729					22
							23
							24
							25
							26
							27
							28
							29
							30
							31
							32
Electric	928	245,251					33
							34
							35
		743,757					36

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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)
2. Indicate in column (a) the applicable classification, as shown below. Classifications:
 - A. Electric R, D & D Performed Internally
 - (1) Generation
 - a. Hydroelectric
 - i. Recreation, fish and wildlife
 - ii. Other Hydroelectric
 - b. Fossil-fuel steam
 - c. Internal combustion or gas turbine
 - d. Nuclear
 - e. Unconventional generation
 - f. Siting and heat rejection
 - (2) System Planning, Engineering and Operation
 - (3) Transmission
 - a. Overhead
 - b. Underground
 - (4) Distribution
 - (5) Environment (other than equipment)
 - (6) Other (Classify and include items in excess of \$5,000.)
 - (7) Total Cost Incurred

Line No.	Classification (a)	Description (b)
1		
2	B-(1)	Electric Power Research 18811
3	B-(4)	Florida Acid Disposition Study 18812
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20	(Lines 21 thru 37 not used.)	
38		

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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

- B. Electric R, D & D Performed Externally
- (1) Research Support to the Electrical Research Council or the Electric Power Research Institute
 - (2) Research Support to Edison Electric Institute
 - (3) Research Support to Nuclear Power Groups
 - (4) Research Support to Others (Classify)
 - (5) Total Cost Incurred
3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under other, (A.(6) and B. (4)) classify items by type of R, D & D activity.
4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).
5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188, Research, Development and Demonstration Expenditures, Outstanding at the end of the year.
6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."
7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
	1,984			1,984	1
	105,543	506	105,027	1,439	2
					3
					4
					5
	107,527		105,027	3,423	6
					7
					8
					9
					10
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					21

TAMPA ELECTRIC COMPANY
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clear'g A/C (c)	Total (d)
1	Electric			
2	Operation			
3	Production	14,656,305		
4	Transmission	2,597,811		
5	Distribution	8,175,423		
6	Customer Accounts	7,731,743		
7	Customer Service and Informational	3,790,817		
8	Sales	422,477		
9	Administrative and General	11,162,196		
10	TOTAL Operation (enter total of lines 3 thru 9)	48,536,772		
11	Maintenance			
12	Production	21,101,278		
13	Transmission	985,030		
14	Distribution	4,202,490		
15	Administrative and General	1,767,238		
16	TOTAL Maint. (Total of lines 12 thru 15)	28,056,036		
17	Total Operation and Maintenance	76,592,808		
18	Production (enter total of lines 3 and 12)	35,757,583		
19	Transmission (enter total of lines 4 and 13)	3,582,841		
20	Distribution (enter total of lines 5 and 14)	12,377,913		
21	Customer Accounts (transcribe from line 6)	7,731,743		
22	Customer Service and Informational (transcribe from line 7)	3,790,817		
23	Sales (transcribe from line 8)	422,477		
24	Administrative and General (enter total of lines 9 and 15)	12,929,434		
25	TOTAL Oper. & Maint. (Total of lines 18 thru 24)	76,592,808	8,661,859	85,254,667
26	Gas			
27	Operation			
28	Production-Manufactured Gas			
29	Production-Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminating and Processing			
32	(Lines 32 thru 37 not used.)			
38	TOTAL Operation (enter total of lines 28 thru 37)			
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas			
42	Other Gas Supply			
43	(Lines 43 thru 46 not used.)			
47	TOTAL Maint. (enter total of lines 40 thru 46)			

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DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clear'g A/C (c)	Total (d)
Gas (Continued)				
48	Total Operation and Maintenance			
49	Production - Manufactured Gas (enter total of lines 28 & 40)			
50	Production - Natural Gas (Including Expl. and Dev.) (Total of lines 29 and 41)			
51	Other Gas Supply (enter total of lines 30 and 42)			
52	Storage, LNG Terminaling and Processing (lines 31 & 43)			
53	Transmission (lines 32 and 44)			
54	Distribution (lines 33 and 45)			
55	Customer Accounts (line 34)			
56	Customer Service and Informational (line 35)			
57	Sales (line 36)			
58	Administrative and General (lines 37 and 46)			
59	TOTAL Operation and Maint. (enter total of lines 49 thru 58)			
60	Other Utility Departments			
61	Operation and Maintenance			
62	TOTAL All Utility Dept. (total of lines 25, 59, and 61)	76,592,808	8,661,859	85,254,667
63	Utility Plant			
64	Construction (by Utility Departments)			
65	Electric Plant	20,433,071	3,623,440	24,056,511
66	Gas Plant			
67	Other			
68	TOTAL Construction (total of lines 65 thru 67)	20,433,071	3,623,440	24,056,511
69	Plant Removal (by Utility Departments)			
70	Electric Plant	1,231,765	206,876	1,438,641
71	Gas Plant			
72	Other			
73	TOTAL Plant Removal (total of lines 70 thru 72)	1,231,765	206,876	1,438,641
74	Other Accounts (Specify)			
75	Non Utility Accounts	112,201	53,541	165,742
76	Accounts Receivable & Deferred Accounts	1,467,820	147,039	1,614,859
77				
78				
79				
80				
81				
82				
83				
84				
85				
86				
87	(Lines 88 thru 93 not used.)			
94				
95	TOTAL Other Accounts	1,579,021	199,580	1,778,601
96	TOTAL SALARIES AND WAGES	78,171,829	9,064,859	87,236,688

ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	Megawatt Hours (b)	Line No.	Item (c)	Megawatt Hours (d)
1	SOURCES OF ENERGY		20	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use)		21	Sales to Ultimate Consumers (Including Inter-departmental Sales)	11,441,000
3	Steam	16,259,004	22	Sales for Resale	3,607,000
4	Nuclear		23	Energy Furnished Without Charge	
5	Hydro-Conventional		24	Energy Used by the Company (Excluding Station Use)	22,455
6	Hydro-Pumped Storage		25	Electric Department only	
7	Other - Gas Turbine	22,455	26	Energy Losses:	
8	Less Energy for Pumping		27	Transmission and Conversion Losses	
9	Net Generation (Enter total of lines 3 thru 8)	16,282,459	28	Distribution Losses	
10	Purchases - Co-Generation	360,111	29	Unaccounted for Losses	
11	Interchanges:		30	TOTAL Energy Losses	16,035
12	In (gross)	3,628,209	31	Energy Losses as Percent of Total on line 19	4.11%
13	Out (gross)	3,169,388	32	TOTAL (Enter total of lines 21, 22, 23, 25 & 30)	14,102,065
14	Net Interchanges (lines 12 and 13)	458,821			
15	Transmission for/by others Wheeling:				
16	Received 35,632 MWH				
17	Delivered 34,934 MWH				
18	Net Transmission (lines 16 and 17)	698			
19	TOTAL (Enter total of lines 9, 10, 14 and 18)	17,102,069			

MONTHLY PEAKS AND OUTPUT

- Report below the information called for pertaining to simultaneous peaks established monthly (in megawatts) and monthly output (in megawatt-hours) for the combined sources of electric energy of respondent.
- Report in column (b) the respondent's maximum MW load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system. Show monthly peak including such emergency deliveries in a footnote and briefly explain the nature of the emergency. There may be cases of commingling of purchases and exchanges and "wheeling", also of direct deliveries by the supplier to customers of the reporting utility wherein segregation of MW demand for determination of peaks as specified by this report may be unavailable. In the absence of report peaks which include these intermingled transactions, furnish an explanatory note which indicates, among other things, the relative significance of the deviation from basis otherwise applicable. In the individual MW amounts of such totals are needed for billing under separate rate schedules and are indicated, give the amount and basis of estimate.
- State type of monthly peak reading (instantaneous 15, 30, or 60 minutes integrated).
- Monthly output is the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year must agree with line 19 above.
- If the respondent has two or more power systems not physically connected, furnish the information called for below for each system.

Name of System:

Line No.	Month (a)	Megawatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	MWH Monthly Output (See Inst. 4)
33	January	2,179	Saturday	24	4:00 am	60 minutes	1,141,500
34	February	2,260	Tuesday	10	3:00 am	60 minutes	1,141,500
35	March	1,718	Tuesday	31	8:00 pm	60 minutes	1,141,500
36	April	1,865	Thursday	9	1:00 am	60 minutes	1,141,500
37	May	2,015	Thursday	21	6:00 pm	60 minutes	1,141,500
38	June	2,253	Thursday	18	6:00 pm	60 minutes	1,141,500
39	July	2,326	Wednesday	8	6:00 pm	60 minutes	1,141,500
40	August	2,402	Friday	7	5:00 pm	60 minutes	1,141,500
41	September	2,297	Monday	14	6:00 pm	60 minutes	1,141,500
42	October	1,921	Thursday	1	6:00 pm	60 minutes	1,141,500
43	November	1,718	Monday	1	6:00 pm	60 minutes	1,141,500
44	December	2,179	Saturday	24	4:00 am	60 minutes	1,141,500

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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 on 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 Mcf.
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 shown on 21.
8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.
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. 548 and 549 on line 26 "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 for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.

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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

Line No.	Item (a)	Plant Name: Hookers Point (b)	Plant Name: Gannon (c)
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	Steam	Steam
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	Conventional	Outdoor Boiler
3	Year Originally Constructed	1948	1957
4	Year Last Unit was Installed	1955	1967
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	232.60	1,270.38
6	Net Peak Demand on Plant-MW (60 minutes)	0	1,104
7	Plant Hours Connected to Load	0	8,760
8	Net Continuous Plant Capability (Megawatts)	206	1,104
9	When Not Limited by Condenser Water	206	1,104
10	When Limited by Condenser Water	Not Normally Limited	Not Normally Limited
11	Average Number of Employees	32	340
12	Net Generation, Exclusive of Plant Use-KWh	0	6,174,204,000
13	Cost of Plant:		
14	Land and Land Rights	437,471	349,953
15	Structures and Improvements	7,449,182	28,211,818
16	Equipment Costs	39,154,144	178,619,717
17	Total Cost	47,040,797	207,181,488
18	Cost per KW of Installed Capacity (Line 5)	202.24	163.09
19	Production Expenses:		
20	Operation Supervision and Engineering	107,876	1,345,029
21	Fuel	-	142,706,031
22	Coolants and Water (Nuclear Plants Only)	-	-
23	Steam Expenses	199,931	2,239,650
24	Steam From Other Sources	-	-
25	Steam Transferred (Cr.)	-	-
26	Electric Expenses	193,223	1,137,842
27	Misc. Steam (or Nuclear) Power Expenses	339,913	2,614,948
28	Rents	-	-
29	Maintenance Supervision and Engineering	45,544	766,361
30	Maintenance of Structures	75,593	1,469,177
31	Maintenance of Boiler (or Reactor) Plant	37,343	10,658,948
32	Maintenance of Electric Plant	54,117	3,705,398
33	Maint. of Misc. Steam (or Nuclear) Plant	138,934	437,671
34	Total Production Expenses	1,192,474	167,081,555
35	Expenses per Net KWh (in cents)	0.00	2.71
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	# 6 Oil	Coal
37	Unit: (Coal-tons of 2,000 lb.) (Oil-barrels of 42 gals.) (Gas-Mcf) (Nuclear-indicate)		
38	Quantity (Units) of Fuel Burned	0	2,543,652
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal, per gal. of oil, or per Mcf of gas) (Give unit if nucl.)	0	12,646
40	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	\$ 0.00	\$55.96
41	Average Cost of Fuel per Unit Burned	\$ 0.00	\$56.10
42	Avg. Cost of Fuel Burned per Million Btu	\$ 0.00	\$ 2.42
43	Avg. Cost of Fuel Burned per KWh Net Gen. (in cents)	\$ 0.00	1.34
44	Average Btu per KWh Net Generation	\$ 0.00	10,420

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

Plant Name: Gannon (d)	Plant Name: Big Bend (e)	Plant Name: Big Bend (f)	Line: No.
Combustion Turbine	Steam	Combustion Turbine	1
Full Outdoor	Outdoor Boiler	Full Outdoor	2
1969	1970	1969	3
1969	1985	1974	4
			5
18.00	1,822.50	175.50	
11	1,614	67	6
174	8,760	665	7
14	1,559	144	8
14	1,559	144	9
N/A	Not Normally Limited	N/A	10
1	441	3	11
1,538,000	10,085,780,000	20,917,000	12
-	5,147,145	834,366	13
75,362	143,425,080	1,483,404	14
1,732,425	794,524,745	17,566,932	15
1,807,787	943,096,970	19,884,702	16
100.43	517.47	113.30	17
			18
			19
2,021	1,842,703	-	20
135,685	196,159,405	1,369,880	21
-	-	-	22
-	5,868,044	-	23
-	-	-	24
-	-	-	25
-	1,911,855	1,701	26
233	3,900,248	11	27
-	17,981	-	28
-	1,108,239	-	29
4,202	1,685,856	3,720	30
-	15,168,454	-	31
51,380	3,932,537	153,802	32
104	719,001	1,306	33
193,625	232,314,323	1,530,420	34
12.59	2.30	7.32	35
2 oil	Coal	2 oil	36
			37
5,037	4,360,122	60,645	38
			39
138,688	11,455	138,618	40
\$22.99	\$43.56	\$22.99	
\$26.94	\$44.99	\$22.59	41
\$4.62	\$1.76	\$3.88	42
\$8.02	\$1.74	\$3.55	43
19,077	9,205	16,680	44

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

NOTES TO PAGE 402

NOTE 1

The total cost of plant for Gannon steam (Line 17C) and the cost per KW of installed capacity for Gannon steam (Line 18C) excludes \$141,324,733 of Gannon steam plant in-service owned by the Gannon Trust. The total cost of plant (Line 17C) and the cost per KW of installed capacity (Line 18C) for Gannon steam including assets owned by the Gannon Trust are \$348,506,221 and \$274.33 respectively.

NOTE 2

In April 1986, Hookers Point power plant and one combustion turbine (a total of 271 MW) were placed on long-term reserve standby.

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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.
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.

Legend for information reported on Pages 422 thru 422A:

STDC = Steel Tower, Double Circuit
ADPSC = Aluminum Double Pole, Single Circuit
SSPDC = Steel Single Pole, Double Circuit
SSPSC = Steel Single Pole, Single Circuit
WDPSC = Wood Double Pole, Single Circuit
WSPSC = Wood Single Pole, Single Circuit
SDPSC = Steel Double Pole, Single Circuit
WSPDC = Wood Single Pole, Double Circuit
SPSC = Single Pole, Single Circuit
SPDC = Single Pole, Double Circuit
DPSC = Double Pole, Single Circuit
DPDC = Double Pole, Double Circuit

TAMPA ELECTRIC COMPANY
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TRANSMISSION LINE STATISTICS (Continued)

Line No.	DESIGNATION		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		No. of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1	Big Bend Sta	BB Sub Gen Lds	230000		STDC	1.75	0.63	3
2	Gannon Sta	Gan Gen Leads	230000		SSPSC	0.29		1
3	Gannon Sta	Gan Gen Leads	230000		SDPSC	2.22		3
4	BB Peak Uts	Big Bend Sub	230000		WSPSC	0.60		1
5	Gannon Sub	Sheldon Rd Sub	230000		STDC	14.84		2
6	Gannon Sub	Sheldon Rd Sub	230000		WDPSC	13.59		1
7	Big Bend Sub	State Rd 60 Sub	230000		STDC	9.37	6.67	2
8	Big Bend Sub	State Rd 60 Sub	230000		WDPSC	0.05		1
9	Big Bend Sub	Ohio Sub	230000		STDC		2.36	2
10	Big Bend Sub	Ohio Sub	230000		WDPSC	9.05		1
11	Big Bend Sub	Ohio Sub	230000		SSPSC	10.74		1
12	Gannon Sub	Pebbledale	230000		WDPSC	8.42		1
13	Gannon Sub	Pebbledale	230000		STDC		5.06	2
14	Gannon Sub	Pebbledale	230000		WDPSC	44.45		1
15	Gannon Sub	Pebbledale	230000		STDC	0.41		2
16	Gannon Sub	Pebbledale	230000		WDPSC	14.55		1
17	Big Bend Sub	Mines Sub	230000		STDC	2.38		2
18	Big Bend Sub	Mines Sub	230000		WDPSC	19.20		1
19	Big Bend Sub	Mines Sub	230000		STDC	2.25		2
20	Big Bend Sub	Mines Sub	230000		WDPSC	0.90		1
21	Big Bend Sub	FPL Tie	230000		STDC		0.20	2
22	Big Bend Sub	FPL Tie	230000		ADPSC	3.12		1
23	Big Bend Sub	FPL Tie	230000		WDPSC	10.06		1
24	Big Bend Sub	River Sub	230000		STDC	2.36	7.87	2
25	Big Bend Sub	River Sub	230000		SSPSC	4.29		1
26	Big Bend Sub	River Sub	230000		WDPSC	7.07		1
27	Sheldon Rd Sub	FPC Tie	230000		WDPSC	5.16		1
28	Sheldon Rd Sub	FPC Tie	230000		WDPSC	5.11		1
29	Big Bend Sub	FPL Tie	230000		ADPSC	13.64		1
30	Ohio Sub	Sheldon Rd	230000		SSPSC	9.89		1
31	Big Bend Sub	Big Bend Sta	230000		SSPSC	0.48		1
32	Big Bend Sub	Big Bend Sta	230000		SSPSC	0.99		1
33	Sheldon Rd	Dale Mabry	230000		WDPSC	10.32		1
34	Pebbledale Sub	Bell Creek Sub	230000		WDPSC	21.92		1
35	Pebbledale Sub	Bell Creek Sub	230000		STDC	2.07		2
36	Pebbledale Sub	Bell Creek Sub	230000		WDPSC	1.28		1
37	Mines Sub	Pebbledale	230000		WDPSC	24.10		1
38	Pebbledale	FPC Tie	230000		WDPSC	2.75		1
39	Pebbledale	FPC Tie	230000		WDPSC	11.32		1
40	South Eloise	FPC Tie	230000		WDPSC	16.40		1
41	Pebbledale	Ariana	230000		WSPSC	2.32		1
42	Pebbledale	Ariana	230000		STDC	2.39		1

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TRANSMISSION LINE STATISTICS (Continued)

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 AAC								1
1272 AAC								2
1590 ACSR								3
1590 AAC								4
1590 ACSR								5
1590 ACSR								6
1590 ACSR								7
954 AAC								8
1590 ACSR								9
1590 ACSR & 954 AAC								10
2800 ACAR								11
954 ACSR								12
1590 ACSR/AW:								13
1590 & 954 ACSR, ACSR/AW								14
1590 ACSR								15
954 ACSR & AAC, 1590 ACSR, 795 AAC								16
1590 ACSR								17
1590 ACSR								18
1590 ACSR								19
1590 ACSR								20
1590 & 954 ACSR								21
2/795 ACSR								22
954 ACSR								23
1590 ACSR								24
1590 ACSR								25
1590 & 954 ACSR								26
1590 ACSR								27
1590 ACSR								28
2/795 ACSR								29
2800 ACAR								30
954 AAC								31
1590 & 954 AAC								32
1590 ACSR								33
954 ACSR								34
954 ACSR/AW:								35
954 ACSR								36
1590 ACSR								37
954 ACSR								38
1590 & 954 ACSR								39
954 ACSR								40
1590 & 954 ACSR								41
954 ACSR/AW:								42

TAMPA ELECTRIC COMPANY
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TRANSMISSION LINE STATISTICS (Continued)

Line No.	DESIGNATION		VOLTAGE		Type of Supporting Structure	LENGTH (Pole Miles)		No. of Circuits
			(Indicate where other than 60 cycle, 3 phase)			(In the case of underground lines, report circuit miles)		
	From	To	Operating	Designed		On Structures of Line Designated	On Structures of Another Line	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
43	Pebbledale	Ariana	230000		WDPSC	18.42		1
44	Gannon Sta	Can Gen LDS	138000		WDPSC	2.55		3
45	Gannon Sub	Juneau Sub	138000		WSPSC	14.84		1
46	Gannon Sub	Juneau Sub	138000		WDPSC	1.73		1
47	Ohio Sub	Juneau Sub	138000		WSPSC	4.48		1
48	Gannon Sub	Hkrs Pt Sub	138000		WSPSC	1.82		1
49	Gannon Sub	Hkrs Pt Sub	138000		SSPDC	0.44		2
50	Gannon Sub	Hkrs Pt Sub	138000		WSPDC	1.21		2
51	Ohio Sub	Clearview Sub	138000		WSPSC	1.97		1
52	Ohio Sub	Clearview Sub	138000		UNDERGRND*	0.29		
53	Ohio Sub	Himes Sub	138000		WSPSC	8.39		1
54	Ohio Sub	Clearview Sub	138000		WSPSC	1.86		1
55	Gannon	Juneau Sub	138000		WSPSC	12.38		1
56	Gannon	Juneau Sub	138000		SSPDC		0.44	2
57	Gannon	Juneau Sub	138000		WSPDC		0.79	2
58	Various	Various	69000		SPSC	716.78		Var
59	Various	Various	69000		SPDC	5.42	4.45	Var
60	Various	Various	69000		DPSC	19.89		Var
61	Various	Various	69000		DPDC	1.75	1.45	Var
62	Various	Various	69000		UNDERGRND*	7.42		
63								
64								
65								
66								
67								
68								
69								
70								
71								
72								
73								
74								
75								
76								
77								
78								
79								
80								
81								
82								
83								
34					TOTAL	1,134.24	19.92	

TRANSMISSION LINE STATISTICS (Continued)

size 42A

TAMPA ELECTRIC COMPANY
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TRANSMISSION LINES ADDED DURING YEAR

1. 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.
2. Provide separate subheadings for overhead and underground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (f) to (g), it is permissible to report in these columns the estimated final completion costs. Designate, however,

Line No.	LINE DESIGNATION		Line Length in Miles † (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Avg. No. per Miles (e)	Present (f)	Ultimate (g)
1	Mines Sub	Pebbledale Sub	1.06	WDPSC		1	
2	Mines Sub	Pebbledale Sub	(0.85)	WSPSC		1	
3	Various		10.28	SPSC			
4	Various		0.40	SPDC			
5							
6							
7							
8							
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15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	† Net miles of transmission line added during 1987.						
26	‡ Net thousands of dollars added to transmission lines during 1987.						
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37	(Lines 38 thru 43 not used)						
44	TOTAL		10.89				

TAMPA ELECTRIC COMPANY
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TRANSMISSION LINES ADDED DURING YEAR (Continued)

- 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 (Oper- ating) (k)	LINE COST				Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l) ::	Poles, Towers, and Firtures (m) ::	Conductors and Devices (n) ::	Total (o) ::	
1590 ACSR								1
1590 ACSR								2
								3
								4
								5
								6
								7
								8
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TAMPA ELECTRIC COMPANY
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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 10,000 KVA, 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-PLANT CITY	DIST-UNATTENDED	69	13	
2	BAY COURT-TAMPA	DIST-UNATTENDED	13	4	
3	BAY COURT-TAMPA	DIST-UNATTENDED	69	13	
4	BELL SHOALS-RURAL	DIST-UNATTENDED	69	13	
5	BELMONT HEIGHTS-TAMPA	DIST-UNATTENDED	69	13	
6	BERKLEY RD-RURAL	DIST-UNATTENDED	69	13	
7	BLANTON-RURAL	DIST-UNATTENDED	69	13	
8	BLOOMINGDALE-SAME	DIST-UNATTENDED	69	13	
9	BRANDON-SAME	DIST-UNATTENDED	69	13	
10	BUCKHORN-RURAL	DIST-UNATTENDED	69	13	
11	CALOOSA-RURAL	DIST-UNATTENDED	69	13	
12	CARROLLWOOD VILLAGE-TAMPA	DIST-UNATTENDED	69	13	
13	CASEY ROAD-RURAL	DIST-UNATTENDED	69	13	
14	CLARKWILD-RURAL	DIST-UNATTENDED	69	13	
15	COOLIDGE-TAMPA	DIST-UNATTENDED	69	13	
16	CYPRESS GDMS-W/HAVEN	DIST-UNATTENDED	69	13	
17	CYPRESS STREET-TAMPA	DIST-UNATTENDED	69	13	
18	DAIRY ROAD-W/HAVEN	DIST-UNATTENDED	69	13	
19	DEL WEBB-SUN CITY	DIST-UNATTENDED	69	13	
20	EAST BAY-RURAL	DIST-UNATTENDED	69	13	
21	EAST WINTER HAVEN-SAME	DIST-UNATTENDED	69	13	
22	ERLICH ROAD-TAMPA	DIST-UNATTENDED	69	13	
23	EL PRADO-TAMPA	DIST-UNATTENDED	69	4	
24	EL PRADO-TAMPA	DIST-UNATTENDED	69	13	
25	ESTUARY-TAMPA	DIST-UNATTENDED	69	13	
26	FAIRGROUNDS-RURAL	DIST-UNATTENDED	69	13	
27	FERM STREET-TAMPA	DIST-UNATTENDED	13	2	
28	FERM STREET-TAMPA	DIST-UNATTENDED	13	4	
29	FERM STREET-TAMPA	DIST-UNATTENDED	69	13	
30	56TH STREET-TAMPA	DIST-UNATTENDED	69	13	
31	FIRST STREET-TAMPA	DIST-UNATTENDED	69	13	
32	FLORIDA AVENUE-TAMPA	DIST-UNATTENDED	69	13	
33	PT. KING HWY-RURAL	DIST-UNATTENDED	69	13	
34	46TH STREET-TAMPA	DIST-UNATTENDED	69	13	

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SUBSTATIONS (Continued)

5. Show in columns (i), (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 (k)	
50.4	2					1
7.501	4					2
20.0	1					3
28.0	1					4
28.0	1					5
28.0	1					6
20.0	1					7
28.0	1					8
56.0	2					9
28.0	1					10
22.4	1					11
50.4	2					12
28.0	1					13
28.0	1					14
56.0	2					15
28.0	1					16
56.0	2					17
28.0	1					18
44.8	2					19
14.0	1					20
56.0	2					21
56.0	2					22
7.5	3					23
28.0	1					24
28.0	1					25
28.0	1					26
5.0	2					27
5.001	3					28
28.0	1					29
56.0	2					30
22.4	1					31
28.0	1					32
22.4	2					33
56.0	2					34

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SUBSTATIONS (Continued)

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
35	14TH STREET-TAMPA	DIST-UNATTENDED	69	13	
36	FOWLER AVENUE-TAMPA	DIST-UNATTENDED	69	13	
37	GALLAGHER ROAD-RURAL	DIST-UNATTENDED	69	13	
38	GEORGE RD-RURAL	DIST-UNATTENDED	69	13	
39	GIBSONTON-SAME	DIST-UNATTENDED	69	13	
40	GRAY STREET-TAMPA	DIST-UNATTENDED	69	13	
41	GRANADA-TAMPA	DIST-UNATTENDED	69	13	
42	GULF CITY-RURAL	DIST-UNATTENDED	69	13	
43	HABANA-TAMPA	DIST-UNATTENDED	69	13	
44	HENDERSON ROAD-TAMPA	DIST-UNATTENDED	69	13	
45	HOPEWELL-PLANT CITY	DIST-UNATTENDED	69	13	
46	HYDE PARK-TAMPA	DIST-UNATTENDED	69	13	
47	HYDE PARK-TAMPA	DIST-UNATTENDED	13	4	
48	IMPERIAL LAKES-RURAL	DIST-UNATTENDED	69	13	
49	INDUSTRIAL PARK-TAMPA	DIST-UNATTENDED	69	13	
50	IVY-TAMPA	DIST-UNATTENDED	69	13	
51	JACKSON RD-TAMPA	DIST-UNATTENDED	69	13	
52	JAN PHYL-W/HAVEN	DIST-UNATTENDED	69	13	
53	KEYSTONE-TAMPA	DIST-UNATTENDED	69	8	
54	KEYSTONE-TAMPA	DIST-UNATTENDED	69	13	
55	KIRKLAND RD-RURAL	DIST-UNATTENDED	69	13	
56	KNIGHTS-RURAL	DIST-UNATTENDED	69	13	
57	LAKE ALFRED-SAME	DIST-UNATTENDED	69	13	
58	LAKE GUM-RURAL	DIST-UNATTENDED	69	13	
59	LAKE JULIANA-RURAL	DIST-UNATTENDED	69	13	
60	LAKE MAGDALENE-RURAL	DIST-UNATTENDED	69	13	
61	LAKE REGION-W/HAVEN	DIST-UNATTENDED	69	13	
62	LAKE RUBY-RURAL	DIST-UNATTENDED	69	13	
63	LAKESWOOD-BRANDON	DIST-UNATTENDED	69	13	
64	LOIS-TAMPA	DIST-UNATTENDED	13	4	
65	LOIS-TAMPA	DIST-UNATTENDED	69	13	
66	MAC DILL-TAMPA	DIST-UNATTENDED	69	13	
67	MANHATTAN-TAMPA	DIST-UNATTENDED	69	13	
68	MARION-TAMPA	DIST-UNATTENDED	69	13	
69	MARITIME-TAMPA	DIST-UNATTENDED	69	13	
70	MATANZAS-TAMPA	DIST-UNATTENDED	13	4	
71	MATANZAS-TAMPA	DIST-UNATTENDED	69	13	
72	MCFARLAND-TAMPA	DIST-UNATTENDED	69	13	
73	MEADOW PARK-RURAL	DIST-UNATTENDED	69	13	
74	ORIENT PARK-TAMPA	DIST-UNATTENDED	13	2	
75	ORIENT PARK-TAMPA	DIST-UNATTENDED	69	13	
76	PATTERSON ROAD-RURAL	DIST-UNATTENDED	69	13	
77	PEACH AVE-RURAL	DIST-UNATTENDED	69	13	
78	PEARSON RD-RURAL	DIST-UNATTENDED	69	13	

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SUBSTATIONS (Continued)

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 (k)	
28.0	1					35
56.0	2					36
22.4	1					37
28.0	1					38
22.4	1					39
56.0	2					40
28.0	1					41
12.5	1					42
56.0	2					43
28.0	1					44
20.0	1					45
48.0	2					46
7.501	4					47
12.5	1					48
28.0	1					49
28.0	1					50
56.0	2					51
28.0	1					52
3.75	3					53
37.375	2					54
28.0	1					55
28.0	1					56
28.0	1					57
14.0	1					58
12.5	1					59
28.0	1					60
28.0	1					61
20.0	1					62
28.0	1					63
10.0	7					64
56.0	2					65
50.4	2					66
56.0	2					67
67.2	2					68
56.0	2					69
10.002	6					70
56.0	2					71
28.0	1					72
28.0	1					73
3.0	3					74
28.0	1					75
28.0	1					76
28.0	1					77
28.0	1					78

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SUBSTATIONS (Continued)

Line No	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
79	PINE LAKE-TAMPA	DIST-UNATTENDED	69	13	
80	PINECREST-RURAL	DIST-UNATTENDED	69	13	
81	PLANT AVENUE-TAMPA	DIST-UNATTENDED	69	13	
82	PLANT CITY-SAME	DIST-UNATTENDED	69	13	
83	PLYMOUTH-TAMPA	DIST-UNATTENDED	69	13	
84	POLE CITY-SAME	DIST-UNATTENDED	69	13	
85	PORT SUTTON-TAMPA	DIST-UNATTENDED	69	13	
86	PROVIDENCE ROAD-RURAL	DIST-UNATTENDED	69	13	
87	RHODINE ROAD-RURAL	DIST-UNATTENDED	69	13	
88	ROCKY CREEK-RURAL	DIST-UNATTENDED	69	13	
89	ROME AVE-TAMPA	DIST-UNATTENDED	69	13	
90	SAN ANTONIO-SAME	DIST-UNATTENDED	69	13	
91	SECOND AVENUE-TAMPA	DIST-UNATTENDED	13	2	
92	SECOND AVENUE-TAMPA	DIST-UNATTENDED	69	13	
93	SENECA ST-TAMPA	DIST-UNATTENDED	69	13	
94	78TH ST-TAMPA	DIST-UNATTENDED	69	13	
95	SKYWAY-TAMPA	DIST-UNATTENDED	69	13	
96	SOUTH SEPPNER-SAME	DIST-UNATTENDED	69	13	
97	ST CLOUD-SAME	DIST-UNATTENDED	69	13	
98	STADIUM-TAMPA	DIST-UNATTENDED	135	13	
99	STATE RD 574-RURAL	DIST-UNATTENDED	69	13	
100	SUN CITY-SAME	DIST-UNATTENDED	69	13	
101	SUNSET LANE-TAMPA	DIST-UNATTENDED	69	13	
102	TAMPA BAY BLVD-TAMPA	DIST-UNATTENDED	138	13	
103	TEMPLE TERRACE-SAME	DIST-UNATTENDED	69	13	
104	3RD AVE-TAMPA	DIST-UNATTENDED	69	13	
105	30TH ST-TAMPA	DIST-UNATTENDED	69	13	
106	12TH AVE-TAMPA	DIST-UNATTENDED	69	13	
107	27TH ST-TAMPA	DIST-UNATTENDED	69	13	
108	UNIV OF SO FLA-TAMPA	DIST-UNATTENDED	69	13	
109	VAN DYKE RD (TEMP)-RURAL	DIST-UNATTENDED	69	13	
110	WASHINGTON ST-TAMPA	DIST-UNATTENDED	69	13	
111	WATERS AVE-RURAL	DIST-UNATTENDED	69	13	
112	WAYNE ROAD-RURAL	DIST-UNATTENDED	69	13	
113	WILSON-PLANT CITY	DIST-UNATTENDED	69	13	
114	WOODLANDS-TAMPA	DIST-UNATTENDED	69	13	
115	YUKON-TAMPA	DIST-UNATTENDED	69	13	
116	MISC.-9 VARIOUS	DIST-UNATTENDED	VARIOUS	VARIOUS	
117					
118	TOTAL DISTRIBUTION				
119					
120	TRANSMISSION DATA BEGINS ON LINE 123.				
121					
122					

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SUBSTATIONS (Continued)

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 (k)	
56.0	2					79
22.4	1					80
67.2	2					81
28.0	1					82
56.0	2					83
12.5	1					84
22.4	1					85
28.0	1					86
28.0	1					87
48.0	2					88
28.0	1					89
12.5	1					90
3.75	3					91
9.375	1					92
28.0	1					93
22.4	1					94
56.0	2					95
50.4	2					96
28.0	1					97
37.3	1					98
50.8	3					99
28.0	1					100
28.0	1					101
37.333	1					102
44.8	2					103
28.0	1					104
28.0	1					105
28.0	1					106
50.4	2					107
56.0	2					108
14.0	1					109
56.0	2					110
56.0	2					111
12.5	1					112
28.0	1					113
28.0	1					114
50.4	2					115
54.752	25					116
-----	-----	-----				117
3,762.640	205					118
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						120
						121
						122

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SUBSTATIONS (Continued)

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
123	ARIANA-RURAL	TRANS-UNATTENDED	69	13	
124	ARIANA-RURAL	TRANS-UNATTENDED	230	69	
125	BELL CREEK-RURAL	TRANS-UNATTENDED	230	69	
126	BIG BEND UNIT 1-RURAL	TRANS-ATTENDED	230	23	
127	BIG BEND UNIT 2-RURAL	TRANS-ATTENDED	230	23	
128	BIG BEND UNIT 3-RURAL	TRANS-ATTENDED	230	23	
129	BIG BEND UNIT 4-RURAL	TRANS-ATTENDED	230	21	
130	GAS TURBINE NO. 2-RURAL	TRANS-ATTENDED	230	13	
131	GAS TURBINE NO. 3-RURAL	TRANS-ATTENDED	230	13	
132	BRADLEY-RURAL	TRANS-UNATTENDED	230	69	
133	CLEARVIEW-TAMPA	TRANS-UNATTENDED	138	69	
134	CLEARVIEW-TAMPA	TRANS-UNATTENDED	69	13	
135	DADE CITY-SAME	TRANS-UNATTENDED	69	2	
136	DADE CITY-SAME	TRANS-UNATTENDED	69	13	
137	DALE HARRY-RURAL	TRANS-UNATTENDED	69	13	
138	DALE HARRY-RURAL	TRANS-UNATTENDED	230	69	
139	DOUBLE BRANCH-RURAL	TRANS-UNATTENDED	69	13	
140	DOUBLE BRANCH-RURAL	TRANS-UNATTENDED	110	69	
141	11TH AVE-TAMPA	TRANS-UNATTENDED	69	13	
142	GANNON STA-TAMPA	TRANS-UNATTENDED	230	138	
143	GANNON STA UNIT 1-TAMPA	TRANS-ATTENDED	138	15	
144	GANNON STA UNIT 2-TAMPA	TRANS-ATTENDED	138	15	
145	GANNON STA UNIT 3-TAMPA	TRANS-ATTENDED	138	20	
146	GANNON STA UNIT 4-TAMPA	TRANS-ATTENDED	230	18	
147	GANNON STA UNIT 5-TAMPA	TRANS-ATTENDED	230	20	
148	GANNON STA UNIT 6-TAMPA	TRANS-ATTENDED	230	23	
149	HAMPTON-RURAL	TRANS-UNATTENDED	69	13	
150	HAMPTON-RURAL	TRANS-UNATTENDED	230	69	
151	HINES-TAMPA	TRANS-UNATTENDED	69	13	
152	HINES-TAMPA	TRANS-UNATTENDED	138	69	
153	HOOKERS PT 1-TAMPA	TRANS-ATTENDED	138	69	
154	HOOKERS PT 1-TAMPA	TRANS-ATTENDED	69	13	
155	HOOKERS PT 2-TAMPA	TRANS-ATTENDED	69	13	
156	HOOKERS PT-TAMPA	TRANS-ATTENDED	69	13	
157	HOOKERS PT-TAMPA	TRANS-ATTENDED	69	13	
158	JUNEAU-TAMPA	TRANS-UNATTENDED	69	13	
159	JUNEAU-TAMPA	TRANS-UNATTENDED	138	69	
160	LAKE SILVER-W/HAVEN	TRANS-UNATTENDED	69	13	
161	MINES-RURAL	TRANS-UNATTENDED	230	69	
162	MULBERRY-SAME	TRANS-SEMIATTENDED	69	13	
163	OHIO-TAMPA	TRANS-UNATTENDED	230	138	
164	PEBBLEDALR-RURAL	TRANS-UNATTENDED	230	69	
165	RIVER-RURAL	TRANS-UNATTENDED	230	69	
166	RUSKIN-RURAL	TRANS-UNATTENDED	69	13	

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SUBSTATIONS (Continued)

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 (k)	
42.4	2					123
168.0	1					124
224.0	1					125
480.0	1					126
480.0	1					127
480.0	1					128
480.0	1					129
71.5	1					130
71.5	1					131
168.0	1					132
300.0	2					133
28.0	1					134
5.001	3					135
28.0	1					136
56.0	2					137
224.0	1					138
48.0	2					139
30.0	1					140
56.0	2					141
224.0	1					142
150.0	2					143
150.0	2					144
180.0	1					145
205.0	1					146
270.0	1					147
433.0	1					148
28.0	1					149
224.0	1					150
46.75	3					151
168.0	1					152
168.0	1					153
42.5	1					154
66.666	2					155
88.0	1					156
60.0	1					157
56.0	2					158
336.0	2					159
32.5	2					160
336.0	2					161
34.9	2					162
672.0	2					163
336.0	2					164
448.0	2					165
28.0	1					166

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SUBSTATIONS (Continued)

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
167	RUSKIN-RURAL	TRANS-UNATTENDED	230	69	
168	SHELDON RD-RURAL	TRANS-UNATTENDED	230	69	
169	SO.ELOISE-RURAL	TRANS-UNATTENDED	230	69	
170	SO.ELOISE-RURAL	TRANS-UNATTENDED	69	13	
171	SO. GIBSONTOWN-SAME	TRANS-UNATTENDED	230	69	
172	STATE RD 60-RURAL	TRANS-UNATTENDED	230	69	
173					
174					
175	TOTAL TRANSMISSION				
176					
177					
178	TOTAL TRANSMISSION &				
179	DISTRIBUTION				
180					
181					
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SUBSTATIONS (Continued)

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 (k)	
168.0	1					167
420.0	2					168
168.0	1					169
28.0	1					170
196.0	1					171
420.0	2					172
-----	---					173
						174
9,623.717	72					175
-----	---					176
						177
						178
13,386.357	277					179
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ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.
2. Include watt-hour demand distribution meters, but not external demand meters.
3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses 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.

Line No.	Item (a)	Number of Watt Hour Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total Capacity (in MVA) (d)
1	Number at Beginning of Year	465,552	117,354	5,706.6
2	Additions During Year			
3	Purchases and Reused	20,915	5,707	326.5
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter total of lines 3 and 4)	20,915	5,707	326.5
6	Reductions During Year			
7	Retirements	4,467	3,514	153.0
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter total of lines 7 and 8)	4,467	3,514	153.0
10	Number at End of year (Lines 1 + 5 - 9)	482,000	120,147	5,880.3
11	In Stock	20,144	3,532	378.4
12	Locked Meters on Customers' Premises	29,320		
13	Inactive Transformers on System			
14	In Customers' Use	432,417	116,087	5,471.5
15	In Company's Use	119	368	30.4
16	TOTAL End of year (Enter total of lines 11 to 15. This line should equal line 10.)	482,000	120,147	5,880.3

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ENVIRONMENTAL PROTECTION FACILITIES

1. For purposes of this response, environmental protection facilities shall be defined as any building, structure, equipment, facility, or improvement designed and constructed solely for control, reduction, prevention or abatement of discharges or releases into the environment of gaseous, liquid, or solid substances, heat, noise or for the control, reduction, prevention, or abatement of any other adverse impact of an activity on the environment.
2. Report the differences in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. Use the best engineering design achievable without environmental restrictions as the basis for determining costs without environmental considerations. It is not intended that special design studies be made for purposes of this response. Base the response on the best engineering judgement where direct comparisons are not available.
Include in these differences in costs the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission, and distribution of electrical energy and shall be reported herein for all such environmental facilities placed in service on or after January 1, 1969, so long as it is readily determinable that such facilities were constructed or modified for environmental rather than operational purposes. Also report similar expenditures for environmental plant included in construction work in progress. Estimate the cost of facilities when the original cost is not available or facilities are jointly owned with another utility, provided the respondent explains the basis of such estimations.
Examples of these costs would include a portion of the costs of tall smokestacks, underground lines, and landscaped substations. Explain such costs in a footnote.
3. In the cost of facilities reported on this page, include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These costs may be estimated on a percentage of plant basis. Explain such estimations in a footnote.
4. Report all costs under the major classifications provided below and include, as a minimum, the items listed hereunder:
 - A. Air pollution control facilities:
 - (1) Scrubbers, precipitators, tall smokestacks, etc.
 - (2) Changes necessary to accomodate use of environmentally clean fuels such as low ash or low sulphur fuels including storage and handling equipment
 - (3) Monitoring equipment
 - (4) Other
 - B. Water pollution control facilities:
 - (1) Cooling towers, ponds, piping, pumps, etc.
 - (2) Waste water treatment equipment
 - (3) Sanitary waste disposal equipment
 - (4) Oil interceptors
 - (5) Sediment control facilities
 - (6) Monitoring equipment
 - (7) Other
 - C. Solid waste disposal costs:
 - (1) Ash handling and disposal equipment
 - (2) Land
 - (3) Settling ponds
 - (4) Other
 - D. Noise abatement equipment:
 - (1) Structures
 - (2) Mufflers
 - (3) Sound proofing equipment
 - (4) Monitoring equipment
 - (5) Other

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ENVIRONMENTAL PROTECTION FACILITIES (Continued)

- E. Esthetic Costs:
- (1) Architectural costs
 - (2) Towers
 - (3) Underground lines
 - (4) Landscaping
 - (5) Other
- F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.
- G. Miscellaneous:
- (1) Preparation of environmental reports
 - (2) Fish and wildlife plants included in Accounts 330, 331, 332, and 335
 - (3) Parks and related facilities
 - (4) Other
5. In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (g) the actual costs that are included in column (f).
6. Report construction work in progress relating to environmental facilities at line 9.

(\$ in 1,000s)

Line No.	Classification of Cost (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR			Balance at End of Year (f)	Actual Cost (g)
			Additions (c)	Retirements (d)	Adjustments (e)		
1	Air Pollution Control Facilities	356,845	4,328	377		360,796	
2	Water Pollution Control Facilities	36,117	430	31		36,516	
3	Solid Waste Disposal Costs	3,289				3,289	
4	Noise Abatement Equipment	239				239	
5	Esthetic Costs						
6	Additional Plant Capacity	5,805	375			6,180	
7	Miscellaneous (Identify significant)						
8	TOTAL (total lines 1 thru 7)	402,295	5,133	408		407,020	NOTE 1
9	Construction Work in Progress	4,487				197	

NOTE 1: Only production environmental expenditures have been reported. Other environmental expenditures are minimal. Production environmental expenditures prior to 1969 were \$2,953,746, of which \$930,757 remain in service. Gannon Coal Conversion costs of \$95,112,566 owned by the Gannon Trust are not included.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1987

ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 428. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.
2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.
3. Report expenses under the subheadings listed below.
4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.
5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.
6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.
7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	17,230,783	NOTE 1
2	Labor, Maintenance, Materials, & Supplies Cost Related to Environmental Facilities & Programs	13,572,503	NOTE 2
3	Fuel Related Costs		
4	Operation of Facilities		
5	Fly Ash and Sulfur Sludge Removal		
6	Difference in Cost of Environmentally Clean Fuels	18,585,213	
7	Replacement Power Costs	3,336,532	NOTE 3
8	Taxes and Fees		
9	Administrative and General	629,531	
10	Other (Identify significant)		
11	TOTAL	53,354,562	

NOTE 1: Book depreciation determined by applying current depreciation rates to pollution control investment.

NOTE 2: Allocation of expenses made on basis of plant investment.

NOTE 3: Based on estimated power usage times average cost per EWH.

The following information was requested by
the Florida Public Service Commission in
addition to the Federal Energy Regulatory
Commission FORM 1.

Tampa Electric Company
Business Contracts with Officers, Directors and Affiliates

For the Year Ended December 31, 1987

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondent) between the Respondent and officers and directors listed on Pages 104 and 105. 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.

1. H. L. Culbreath (Chairman of the Board and Director of Tampa Electric Company); G. F. Anderson (President of Tampa Electric Company); H. A. Turner (Senior Vice President - Production of Tampa Electric Company); J. E. Sproull (Secretary and Treasurer of Tampa Electric Company) is also Secretary and Treasurer of TECO Transport. TECO Transport owns four operating companies which in 1987, provided coal transportation, transfer, storage and docking services and transportation of waste water to Tampa Electric in the amount of \$87,409,670.
2. J. E. Sproull (Secretary and Treasurer of Tampa Electric Company) is also a Director of Gatliff Coal Co., a wholly-owned subsidiary of Tampa Electric Company's parent company, TECO Energy, Inc.. Mr. Sproull is also Secretary and Treasurer of Gatliff. Gatliff is a coal mining concern based in Gatliff, Kentucky. In 1987, Gatliff sold \$91,675,276 of low sulfur coal to Tampa Electric Company.
3. J. E. Sproull (Secretary and Treasurer of Tampa Electric Company) is also Vice President, Secretary and Treasurer of TECO Properties Corporation. During 1987, Tampa Electric Company leased parking facilities from TECO Properties, payments for which amounted to \$374,004. During 1987, TECO Properties Corporation paid to Tampa Electric Company \$86,085 for operation and maintenance.
4. J. L. Ferman, Jr., (Director of Tampa Electric Company) is president of Ferman Motor Car Company, Inc., of Tampa, Florida. During 1987, Tampa Electric paid to Ferman Motor Car Company \$317,081 for the purchase of automobiles and related items.
5. E. L. Flom (Director of Tampa Electric Company) is a Director of NCNB National Bank of Florida. During 1987, Tampa Electric indirectly paid (through its parent company, TECO Energy) \$58,112 for pension plan trustee services to NCNB National Bank of Florida. Tampa Electric also paid directly to NCNB National Bank of Florida \$28,477 for fees associated with the issuance of Pollution Control Revenue Bonds and related services.

*Business arrangement, 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. Although the Respondent and/or other consolidated companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

Tampa Electric Company
Affiliation of Officers and Directors

For the Year Ended December 31, 1987

For each of the officials named on Pages 104 and 105, list the principal occupation or business affiliation if other than listed on Page 451, 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.

1. H. L. Culbreath, Chairman of the Board and Director of Tampa Electric Company
(and President until November 1, 1987)

Director, NCNB Corporation, Charlotte, North Carolina
Director, Transco Energy Company, Houston, Texas
Director, TECO Technologies, Inc., Tampa, Florida
Chairman of the Board and Director, TECO Energy, Inc., Tampa, Florida (and President until
February 22, 1988)
Director, TECO Diversified, Inc., Tampa, Florida
2. Girard F. Anderson, President of Tampa Electric Company

Director, TECO Diversified, Inc., Tampa, Florida
3. Heywood A. Turner, Senior Vice President - Production of Tampa Electric Company

No affiliations
4. Craig S. Campbell, Vice President - Human Resources and Services of Tampa Electric Company

Vice President, TERMCO, Inc., Tampa, Florida
5. William N. Cantrell, Vice President - Regulatory Affairs of Tampa Electric Company

No affiliations
6. Lester L. Lefler, Vice President-Controller of Tampa Electric Company

Controller, TECO Energy, Inc., Tampa, Florida (until November 1, 1987)
7. Thomas A. Ruddell, Vice President - Corporate Communications of Tampa Electric Company

No affiliations
8. William I. Snyder, Jr., Vice President - Customer Services of Tampa Electric Company

No affiliations
9. Robert J. Tomczak, Vice President - Production Operations and Maintenance of Tampa Electric Company

No affiliations

Tampa Electric Company
Affiliation of Officers and Directors (Continued)

For the Year Ended December 31, 1987

10. Harry I. Wilson, Vice President - Transmission and Distribution of Tampa Electric Company

No affiliations
11. John B. Rowe, Jr., Assistant Vice President of Tampa Electric Company

No affiliations
12. James R. Sproull, Secretary and Treasurer of Tampa Electric Company

Secretary, TECO Properties Corporation, Tampa, Florida
Vice President, Secretary, Treasurer and Director, Catliff Coal Company, Nevisdale, Kentucky
Treasurer, Secretary and Director, Mid-South Towing Company, Tampa, Florida
Treasurer, Secretary and Director, Electro-Coal Transfer Corporation, Tampa, Florida
Treasurer, Secretary and Director, Gulfcoast Transit Company, Tampa, Florida
Treasurer, Secretary and Director, G C Service Company, Inc., Tampa, Florida
Secretary and Assistant Treasurer, TECO Energy, Inc., Tampa, Florida
Treasurer, Secretary, TECO Transport & Trade Corporation, Tampa, Florida
Treasurer, Secretary, TECO Coal Corporation, Tampa, Florida
Treasurer, Secretary and Director, TECO Towing Company, Tampa, Florida
Treasurer, Secretary and Director, Rich Mountain Coal Company, Nevisdale, Kentucky
Secretary, TECO Technologies, Inc., Tampa, Florida
Vice President and Secretary, TECO Finance, Inc., Tampa, Florida
Vice President and Secretary, TECO Investments, Inc., Tampa, Florida
Vice President, Secretary, Treasurer and Director, TECO Power Services Corporation, Tampa, Florida
13. Sara L. Baldwin, Director of Tampa Electric Company

Vice President, Baldwin and Sons, Inc., Tampa, Florida
Director, TECO Energy, Inc., Tampa, Florida
14. Guy Bostick, Director of Tampa Electric Company

Chairman and President, Comcar Industries, Inc., Auburndale, Florida
Director, TECO Energy, Inc., Tampa, Florida
15. Richard M. Clewis, Jr., Director of Tampa Electric Company

Secretary-Treasurer, Siwelc Citrus, Inc., Tampa, Florida
Director, TECO Energy, Inc., Tampa, Florida
16. Hugh F. Culverhouse, Director of Tampa Electric Company

Partner, Culverhouse & Botts, Attorneys, Tampa, Florida
Director, Tampa Bay United Corporation
President, TECO Energy, Inc., Tampa, Florida
President, TECO Communications, Inc.

Tampa Electric Company
Affiliation of Officers and Directors (Continued)

For the Year Ended December 31, 1987

17. James L. Ferman, Jr., Director of Tampa Electric Company

President, Ferman Motor Car Company, Inc., Tampa, Florida
Director, TECO Energy, Inc., Tampa, Florida
Director, Bank of Tampa, Tampa, Florida
Director, Concord Life Insurance Company
18. Edward L. Flow, Director of Tampa Electric Company

Chairman of the Board and Director, Florida Steel Corporation, Tampa, Florida
Director, NCB National Bank of Florida, Tampa, Florida
Director, TECO Energy, Inc., Tampa, Florida
19. Henry R. Guild, Jr., Director of Tampa Electric Company

President and Director, Guild, Monrad & Oates, Inc., Personal Trustees, Boston, Massachusetts
Director, TECO Energy, Inc., Tampa, Florida
Director, Trusteed Funds, Inc., Boston, Massachusetts
20. Charles E. Mendez, Jr., Director of Tampa Electric Company

President, The Mendez/Chunn Company, Tampa, Florida
Director, TECO Energy, Inc., Tampa, Florida
21. James O. Welch, Jr., Director of Tampa Electric Company

Chairman of the Board, Nabisco Brands, Inc., East Hanover, New Jersey
Director, Vanguard Group of Mutual Funds, Valley Forge, Pennsylvania
Director, TECO Energy, Inc., Tampa, Florida
Vice Chairman of the Board and Director, RJR Nabisco, Inc., Atlanta, Georgia
22. Charles H. Ross, Jr., Director of Tampa Electric Company

Executive Vice President Emeritus, Merrill Lynch & Co., Inc. New York, New York
Director, Merrill Lynch Ready Assets Trust and Merrill Lynch Capital Fund
Director, TECO Energy, Inc., Tampa, Florida
Director, TECO Investments, Inc., Tampa, Florida
23. J. Thomas Touchton, Director of Tampa Electric Company

Managing Partner, The Witt-Touchton Company, Tampa, Florida
Director, Various Merrill Lynch investment companies(11)
Director, TECO Energy, Inc., Tampa, Florida
Director, TECO Investments, Inc., Tampa, Florida

Tampa Electric Company
Business Transactions with Related Parties

For the Year Ended December 31, 1987

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and any business or financial organizations, firm, or partnership named on Page 451 identifying the parties, amounts, dates, and product, asset, or service involved.

Part I. Specific instructions: Services and Products Received or Provided

1. Enter in this part all transactions involving services and products received or provided.
 2. Below are some types of transactions to include:
 - Management, legal, and accounting services
 - Computer services
 - Engineering and construction services
 - Repairing and servicing of equipment
 - Material, fuel, and supplies furnished
 - Leasing of structures, land, and equipment
 - All rental transactions
 - Sale, purchase, or transfer of various products
-
1. Gatliff Coal Company - Coal Mining
 - Low sulfur coal purchased by the respondent in the amount of \$91,675,276.
 2. TECO Transport and Trade Corporation - coal transportation, transfer and storage, docking services and transportation of waste water
 - Services purchased by respondent in the amount of \$87,409,670.
 3. TECO Properties Corporation - real estate investments
 - Parking facilities leased by respondent in the amount of \$374,004.
 - Operation and maintenance activities provided by respondent in the amount of \$86,085.
 4. Ferman Motor Car Company - automobile dealership
 - Purchase of automobiles and related items in the amount of \$317,081.
 5. NCB National Bank of Florida - commercial banking and trustee services
 - Services purchased by respondent in the amount of \$86,589.
 6. TECO Technologies, Inc. - computer systems and management consulting firm
 - Services purchased by respondent in the amount of \$279,373.

NOTE: Sales of electricity at prescribed tariff rates to "related parties" were omitted. Individuals or "related party" companies in Tampa Electric Company's service area did subscribe to electric service with the company.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT DECEMBER 31, 1987

BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT OF PROVIDING ELECTRIC SERVICES *

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing electric service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, etc. This would not include any business for which the assets are properly included in Account 121 Nonutility Property with the associated revenues and expenses segregated out as nonutility also.

Business or Service Conducted	Book Cost of Assets	Account No. Recorded	\$ Revenues Generated	Account No. Recorded	\$ Expenses Generated	Account No. Recorded
Lease of Land or Structures Thereon	Indeterminate	101 & 105	312,712	454		
Pole Attachments	Indeterminate	101 & 106	2,172,329	454		
Total			2,485,041			

* The above revenues are the result of incidental rentals. Property acquired by the Company is to meet the functional requirements of the Production, Transmission, Distribution and General departments. The construction configuration of these assets permit some additional uses of the land. The company does not engage in any significant activities on the above property and, hence, does not incur significant expenses.

TAMPA ELECTRIC COMPANY
THIS REPORT IS AN ORIGINAL
YEAR OF REPORT - DECEMBER 31, 1907

Composite of Statistics for All Privately Owned Electric Utilities Under Agency Jurisdiction

	Amounts
Plant (Intrastate Only) (000 omitted)	
Plant in Service	\$ 2,058,319
Construction Work in Progress	40,598
Plant Acquisition Adjustment	
Plant Held for Future Use	29,904
Materials and Supplies	35,647
Less:	
Depreciation and Amortization	(569,378)
Contributions in Aid of Construction	1
Net Book Costs	\$ 1,595,090
Revenue and Expenses (Intrastate Only) (000 omitted)	
Operating Revenues	\$ 903,998
Depreciation and Amortization Expenses	80,664
Income Taxes	75,630
Other Taxes	53,175
Other Operating Expenses	541,221
Total Operating Expenses	750,690
Net Operating Income	153,308
Other Income	(1,964)
Other Deductions	(46,401)
Net Income	\$ 104,943
Customers (Intrastate Only)	
Residential - Yearly Average	372,796
Commercial - Yearly Average	47,216
Industrial - Yearly Average	574
Others - Yearly Average	3,253
Total	423,839
Other Statistics (Intrastate Only)	
Average Annual Residential Use - KWH	12,646
Average Residential Cost per KWH (cents/KWH)	7.72
Average Residential Monthly Bill	\$ 81
Gross Plant Investment per Customer	\$ 5.023

*Plant in Service is reduced for contributions in aid of construction.

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1987

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
<u>UTILITY PLANT</u>				
ELECTRIC PLANT IN SERVICE (101)	1,940,564,151	1,940,564,151		
PROPERTY UNDER CAPITAL LEASES (101.1)				
ELECTRIC PLANT PURCHASED OR SOLD (102)				
EXPERIMENTAL ELECTRIC PLANT UNCLASSIFIED (103.1)				
ELECTRIC PLANT LEASED TO OTHERS (104)				
ELECTRIC PLANT HELD FOR FUTURE USE (105)	29,904,015	29,904,015		
COMPLETED CONSTRUCTION NOT CLASSIFIED (106)	117,754,844	117,754,844		
CONSTRUCTION WORK IN PROGRESS - AFUDC (107.1)	40,597,910	40,597,910		
CONSTRUCTION WORK IN PROGRESS - NON-AFUDC (107.2)				
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (108)	(562,673,352)	(562,673,352)		
ACCUMULATED PROVISION FOR AMORTIZATION OF ELECTRIC UTILITY PLANT (111)	(6,705,074)	(6,705,074)		
ELECTRIC PLANT ACQUISITION ADJUSTMENTS (114)				
ACCUMULATED PROVISION FOR AMORTIZATION OF ELECTRIC PLANT ACQUISITION ADJUSTMENTS (115)				
OTHER ELECTRIC PLANT ADJUSTMENTS (116)				
OTHER UTILITY PLANT (118)				
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PROPERTY (119)				
NUCLEAR FUEL IN PROCESS OF REFINEMENT, CONVERSION, ENRICHMENT AND FABRICATION (120.1)				
NUCLEAR FUEL MATERIALS AND ASSEMBLIES - STOCK ACCOUNT (120.2)				
NUCLEAR FUEL ASSEMBLIES IN REACTOR (120.3)				
SPENT NUCLEAR FUEL (120.4)				
ACCUMULATED PROVISION FOR AMORTIZATION OF NUCLEAR FUEL ASSEMBLIES (120.5)				
NUCLEAR FUEL UNDER CAPITAL LEASES (120.6)				
TOTAL UTILITY PLANT	1,559,442,494	1,559,442,494	0	0
<u>OTHER PROPERTY AND INVESTMENTS</u>				
NONUTILITY PROPERTY (121)	366,104			366,104
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (122)	(135,387)			(135,387)
INVESTMENT IN ASSOCIATED COMPANIES (123)				
INVESTMENT IN SUBSIDIARY COMPANIES (123.1)	10,000	10,000		
OTHER INVESTMENTS (124)	482,674	482,674		
SINKING FUNDS (125)				
DEPRECIATION FUNDS (126)				
AMORTIZATION FUND - FEDERAL (127)				
OTHER SPECIAL FUNDS (128)				
TOTAL OTHER PROPERTY AND INVESTMENTS	723,391	492,674	0	230,717

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1987

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
<hr/>				
CURRENT AND ACCRUED ASSETS				
<hr/>				
CASH (131)	2,827,599	2,827,599		
INTEREST SPECIAL DEPOSITS (132)				
DIVIDEND SPECIAL DEPOSITS (133)				
OTHER SPECIAL DEPOSITS (134)	272,845	272,845		
WORKING FUNDS (135)	92,847	92,847		
TEMPORARY CASH INVESTMENTS (136)	7,831,142	7,831,142		
NOTES RECEIVABLE (141)				
CUSTOMER ACCOUNTS RECEIVABLE (142)	58,792,199	58,792,199		
OTHER ACCOUNTS RECEIVABLE (143)	12,758,346	12,758,346		
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CREDIT (144)	(908,684)	(908,684)		
NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (145)				
ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (146)	825,636	0		825,636
FUEL STOCK (151)	88,948,056	88,948,056		
FUEL STOCK EXPENSES UNDISTRIBUTED (152)	39	39		
RESIDUALS (153)	(53,696)	(53,696)		
PLANT MATERIALS AND OPERATING SUPPLIES (154)	35,646,665	35,646,665		
MERCHANDISE (155)				
OTHER MATERIALS AND SUPPLIES (156)				
NUCLEAR MATERIALS HELD FOR SALE (157)				
STORES EXPENSE UNDISTRIBUTED (163)	5,864	5,864		
PREPAYMENTS (165)	3,775,006	3,770,938		4,068
INTEREST AND DIVIDENDS RECEIVABLE (171)	772,625	772,625		
RENTS RECEIVABLE (172)				
ACCRUED UTILITY REVENUES (173)	16,544,848	16,544,848		
MISCELLANEOUS CURRENT AND ACCRUED ASSETS (174)				
<hr/>				
TOTAL CURRENT AND ACCRUED ASSETS	228,131,337	227,301,633	0	829,704
<hr/>				

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1987

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
<hr/>				
DEFERRED DEBITS				
<hr/>				
UNAMORTIZED DEBT EXPENSE (181)	6,146,960	6,146,960		
EXTRAORDINARY PROPERTY LOSSES (182.1)				
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)	1,960,702	1,960,702		
PRELIMINARY SURVEY AND INVESTIGATION CHARGES (183)	674,584	674,584		
CLEARING ACCOUNTS (184)	71,928	71,928		
TEMPORARY FACILITIES (185)				
MISCELLANEOUS DEFERRED DEBITS (186)	78,249,566	78,249,566		
DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (187)				
RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES (188)	3,422	3,422		
UNAMORTIZED LOSS ON REACQUIRED DEBT (189)				
ACCUMULATED DEFERRED INCOME TAXES (190)	13,296,710	11,741,581		1,555,129
TOTAL DEFERRED DEBITS	100,403,872	98,848,743	0	1,555,129
TOTAL ASSETS AND OTHER DEBITS	1,888,701,094	1,886,085,544	0	2,615,550
<hr/>				
PROPRIETARY CAPITAL				
<hr/>				
COMMON STOCK ISSUED (201)	119,696,788	119,696,788		
COMMON STOCK SUBSCRIBED (202)				
COMMON STOCK LIABILITY FOR CONVERSION (203)				
PREFERRED STOCK ISSUED (204)	84,956,000	84,956,000		
PREFERRED STOCK SUBSCRIBED (205)				
PREFERRED STOCK LIABILITY FOR CONVERSION (206)				
PREMIUM ON CAPITAL STOCK (207)	19,245	19,245		
DONATIONS RECEIVED FROM STOCKHOLDERS (208)				
REDUCTION IN PAR OR STATED VALUE OF CAPITAL STOCK (209)				
GAIN ON RESALE OR CANCELLATION OF REACQUIRED CAPITAL STOCK (210)	28,238	28,238		
MISCELLANEOUS PAID IN CAPITAL (211)	393,903,498	393,903,498		
INSTALLMENTS RECEIVED ON CAPITAL STOCK (212)				
DISCOUNT ON CAPITAL STOCK (213)				
CAPITAL STOCK EXPENSE (214)	(1,692,253)	(1,692,253)		
APPROPRIATED RETAINED EARNINGS (215)				
APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (215.1)				
UNAPPROPRIATED RETAINED EARNINGS (216)	177,493,066	177,493,066		
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (216.1)				
REACQUIRED CAPITAL STOCK (217)				
TOTAL PROPRIETARY CAPITAL	774,404,582	774,404,582	0	0
<hr/>				

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1987

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON UTILITY
<hr/>				
LONG TERM DEBT				
<hr/>				
BONDS (221)	541,822,181	541,822,181		
BONDS REACQUIRED (222)				
ADVANCES FROM ASSOCIATED COMPANIES (223)				
OTHER LONG-TERM DEBT (224)				
UNAMORTIZED PREMIUM ON LONG-TERM DEBT (225)	431,307	431,307		
UNAMORTIZED DISCOUNT ON LONG-TERM DEBT-DEBIT (226)				
<hr/>				
TOTAL LONG-TERM DEBT	542,253,488	542,253,488	0	0
<hr/>				
OTHER NONCURRENT LIABILITIES				
<hr/>				
OBLIGATIONS UNDER CAPITAL LEASES-NONCURRENT (227)				
ACCUMULATED PROVISION FOR PROPERTY INSURANCE (228.1)				
ACCUMULATED PROVISION FOR INJURIES AND DAMAGES (228.2)	5,100,358	5,100,358		
ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS (228.3)	494,056	494,056		
ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS (228.4)				
ACCUMULATED PROVISION FOR RATE REFUNDS (229)	2,700,000	2,700,000		
<hr/>				
TOTAL OTHER NONCURRENT LIABILITIES	8,294,414	8,294,414	0	0
<hr/>				
CURRENT & ACCRUED LIABILITIES				
<hr/>				
NOTES PAYABLE (231)	46,383,000	46,383,000		
ACCOUNTS PAYABLE (232)	33,360,415	33,360,415		
NOTES PAYABLE TO ASSOCIATED COMPANIES (233)				
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (234)	17,679,161	12,185,930		5,493,231
CUSTOMER DEPOSITS (235)	26,967,397	26,925,428		41,969
TAXES ACCRUED (236)	470,476	295,681		174,795
INTEREST ACCRUED (237)	11,855,105	11,855,105		
DIVIDENDS DECLARED (238)				
MATURED LONG-TERM DEBT (239)				
MATURED INTEREST (240)				
TAX COLLECTIONS PAYABLE (241)	2,920,027	2,920,027		
MISCELLANEOUS CURRENT & ACCRUED LIABILITIES (242)	6,642,894	6,642,894		
OBLIGATIONS UNDER CAPITAL LEASES-CURRENT (243)				
<hr/>				
TOTAL CURRENT & ACCRUED LIABILITIES	146,278,475	140,568,480	0	5,709,995
<hr/>				

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1987

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
<u>DEFERRED CREDITS</u>				
CUSTOMER ADVANCES FOR CONSTRUCTION (252)				
OTHER DEFERRED CREDITS (253)	16,271,041	13,105,097		3,165,944
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (255)	96,464,154	96,440,133		24,021
DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (256)				
UNAMORTIZED GAIN ON REACQUIRED DEBT (257)				
ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (281)	8,009,794	8,009,794		
ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (282)	197,606,369	197,606,369		
ACCUMULATED DEFERRED INCOME TAXES (283)	99,118,777	99,118,777		
 TOTAL DEFERRED CREDITS	 417,470,135	 414,280,170	 0	 3,189,965
 TOTAL LIABILITIES AND OTHER CREDITS	 1,888,701,094	 1,879,801,134	 0	 8,899,960
<u>ELECTRIC PLANT IN SERVICE</u>				
<u>INTANGIBLE PLANT</u>				
ORGANIZATION (301)				
FRANCHISES AND CONSENTS (302)				
MISCELLANEOUS INTANGIBLE PLANT (303)	12,016,330	12,016,330		
 TOTAL INTANGIBLE PLANT	 12,016,330	 12,016,330	 0	 0
<u>PRODUCTION PLANT - STEAM</u>				
LAND AND LAND RIGHTS (310)	6,063,674	6,063,674		
STRUCTURES AND IMPROVEMENTS (311)	185,749,180	185,749,180		
BOILER PLANT EQUIPMENT (312)	635,936,103	635,936,103		
ENGINES AND ENGINE DRIVEN GENERATORS (313)				
TURBOGENERATOR UNITS (314)	240,497,986	240,497,986		
ACCESSORY ELECTRIC EQUIPMENT (315)	116,563,659	116,563,659		
MISCELLANEOUS POWER PLANT EQUIPMENT (316)	23,647,851	23,647,851		
 TOTAL STEAM PRODUCTION PLANT	 1,208,458,453	 1,208,458,453	 0	 0
<u>PRODUCTION PLANT - NUCLEAR</u>				
LAND AND LAND RIGHTS (320)				
STRUCTURES AND IMPROVEMENTS (321)				
REACTOR PLANT EQUIPMENT (322)				
TURBOGENERATOR UNITS (323)				
ACCESSORY ELECTRIC EQUIPMENT (324)				
MISCELLANEOUS POWER PLANT EQUIPMENT (325)				
 TOTAL NUCLEAR PRODUCTION PLANT	 0	 0	 0	 0

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1987

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
PRODUCTION PLANT - HYDRAULIC				
LAND AND LAND RIGHTS (330)				
STRUCTURES AND IMPROVEMENTS (331)				
RESERVOIRS, DAMS, AND WATERWAYS (332)				
WATER WHEELS, TURBINES AND GENERATORS (333)				
ACCESSORY ELECTRIC EQUIPMENT (334)				
MISCELLANEOUS POWER PLANT EQUIPMENT (335)				
ROADS, RAILROADS AND BRIDGES (336)				
TOTAL HYDRAULIC PRODUCTION PLANT	0	0	0	0
PRODUCTION PLANT - OTHER				
LAND AND LAND RIGHTS (340)	834,366	834,366		
STRUCTURES AND IMPROVEMENTS (341)	1,558,766	1,558,766		
FUEL HOLDERS, PRODUCERS, AND ACCESSORIES (342)	1,151,019	1,151,019		
PRIME MOVERS (343)				
GENERATORS (344)	16,032,145	16,032,145		
ACCESSORY ELECTRIC EQUIPMENT (345)	2,096,912	2,096,912		
MISCELLANEOUS POWER PLANT EQUIPMENT (346)	19,282	19,282		
TOTAL OTHER PRODUCTION PLANT	21,692,490	21,692,490	0	0
TRANSMISSION PLANT				
LAND AND LAND RIGHTS (350)	8,742,568	8,742,568		
STRUCTURES AND IMPROVEMENTS (352)	804,891	804,891		
STATION EQUIPMENT (353)	66,940,457	66,940,457		
TOWERS AND FIXTURES (354)	4,299,643	4,299,643		
POLES AND FIXTURES (355)	32,374,419	32,374,419		
OVERHEAD CONDUCTORS AND DEVICES (356)	37,322,244	37,322,244		
UNDERGROUND CONDUIT (357)	699,215	699,215		
UNDERGROUND CONDUCTORS AND DEVICES (358)	916,664	916,664		
ROADS AND TRAILS (359)	1,477,201	1,477,201		
TOTAL TRANSMISSION PLANT	153,577,302	153,577,302	0	0

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1987

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
DISTRIBUTION PLANT				
LAND AND LAND RIGHTS (360)	3,461,325	3,461,325		
STRUCTURES AND IMPROVEMENTS (361)	467,781	467,781		
STATION EQUIPMENT (362)	66,862,337	66,862,337		
STORAGE AND BATTERY EQUIPMENT (363)				
POLES, TOWERS AND FIXTURES (364)	63,290,752	63,290,752		
OVERHEAD CONDUCTORS AND DEVICES (365)	97,746,208	97,746,208		
UNDERGROUND CONDUIT (366)	34,598,327	34,598,327		
UNDERGROUND CONDUCTORS AND DEVICES (367)	47,260,603	47,260,603		
LINE TRANSFORMERS (368)	113,538,104	113,538,104		
SERVICES (369)	48,883,297	48,883,297		
METERS (370)	29,760,507	29,760,507		
INSTALLATIONS ON CUSTOMER PREMISES (371)				
LEASED PROPERTY ON CUSTOMER PREMISES (372)				
STREET LIGHTING AND SIGNAL SYSTEMS (373)	30,104,322	30,104,322		
TOTAL DISTRIBUTION PLANT	535,973,563	535,973,563	0	0
GENERAL PLANT				
LAND AND LAND RIGHTS (389)	2,181,446	2,181,446		
STRUCTURES AND IMPROVEMENTS (390)	21,414,201	21,414,201		
OFFICE FURNITURE AND EQUIPMENT (391)	28,959,808	28,959,808		
TRANSPORTATION EQUIPMENT (392)	25,396,114	25,396,114		
STORES EQUIPMENT (393)	1,021,863	1,021,863		
TOOLS, SHOP AND GARDEN EQUIPMENT (394)	4,408,891	4,408,891		
LABORATORY EQUIPMENT (395)	2,723,150	2,723,150		
POWER OPERATED EQUIPMENT (396)				
COMMUNICATION EQUIPMENT (397)	40,074,074	40,074,074		
MISCELLANEOUS EQUIPMENT (398)	421,310	421,310		
OTHER TANGIBLE PROPERTY (399)				
TOTAL GENERAL PLANT	126,600,857	126,600,857	0	0
TOTAL ELECTRIC PLANT IN SERVICE (101 & 106)	2,058,318,995	2,058,318,995		

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1987

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
ELECTRIC OPERATING REVENUES				
SALES OF ELECTRICITY				
RESIDENTIAL SALES (440)	363,805,445	363,805,445		
COMMERCIAL AND INDUSTRIAL SALES (442)	347,305,023	347,305,023		
PUBLIC STREET AND HIGHWAY LIGHTING (444)	6,491,214	6,491,214		
OTHER SALES TO PUBLIC AUTHORITIES (445)	50,145,448	50,145,448		
SALES TO RAILROADS AND RAILWAYS (446)				
INTERDEPARTMENTAL SALES (448)				
TOTAL SALES TO ULTIMATE CUSTOMERS	767,747,130	767,747,130	0	0
SALES FOR RESALE (447)	117,778,678	117,778,678		
TOTAL SALES OF ELECTRICITY	885,525,808	885,525,808	0	0
PROVISION FOR RATE REFUNDS (449.1)	(3,060,000)	(3,060,000)		
NET SALES OF ELECTRICITY	882,465,808	882,465,808	0	0
OTHER OPERATING REVENUES				
FORFEITED DISCOUNTS (450)				
MISCELLANEOUS SERVICE REVENUES (451)	4,777,356	4,777,356		
SALES OF WATER AND WATER POWER (453)				
RENT FROM ELECTRIC PROPERTY (454)	2,485,041	2,485,041		
INTERDEPARTMENTAL RENTS (455)				
OTHER ELECTRIC REVENUES (456)	14,269,596	14,269,596		
TOTAL OTHER OPERATING REVENUES	21,531,993	21,531,993	0	0
TOTAL ELECTRIC OPERATING REVENUES (400)	903,997,801	903,997,801	0	0
ELECTRIC OPERATING EXPENSES				
OPERATION AND MAINTENANCE EXPENSES				
[*] STEAM POWER GENERATION - OPERATION [*]				
OPERATION SUPERVISION AND ENGINEERING (500)	3,295,608	3,295,608		
FUEL RECOVERABLE (501.1)	333,970,875	333,970,875		
FUEL NON-RECOVERABLE (501.2)	4,894,561	4,894,561		
STEAM EXPENSES (502)	8,307,625	8,307,625		
STEAM FROM OTHER SOURCES (503)				
STEAM TRANSFERRED - CR. (504)				
ELECTRIC EXPENSES (505)	3,242,920	3,242,920		
MISCELLANEOUS STEAM POWER EXPENSES (506)	6,855,108	6,855,108		
RENTS (507)	17,981	17,981		
TOTAL OPERATION	360,584,678	360,584,678	0	0
[*] STEAM POWER GENERATION - MAINTENANCE [*]				
MAINTENANCE SUPERVISION & ENGINEERING (510)	1,920,144	1,920,144		
MAINTENANCE OF STRUCTURES (511)	3,230,626	3,230,626		
MAINTENANCE OF BOILER PLANT (512)	25,864,745	25,864,745		
MAINTENANCE OF ELECTRIC PLANT (513)	7,692,552	7,692,552		
MAINTENANCE OF MISCELLANEOUS STEAM PLANT (514)	1,295,606	1,295,606		
TOTAL MAINTENANCE	40,003,673	40,003,673		
TOTAL POWER PRODUCTION EXPENSES - STEAM POWER	400,588,351	400,588,351	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1987

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON UTILITY
[*] NUCLEAR POWER GENERATION - OPERATION [*]				
OPERATION SUPERVISION AND ENGINEERING (517)				
FUEL RECOVERABLE (518.1)				
FUEL NON-RECOVERABLE (518.2)				
COOLANTS & WATER (519)				
STEAM EXPENSES (520)				
STEAM TRANSFERRED - CREDIT (522)				
ELECTRIC EXPENSES (523)				
MISCELLANEOUS NUCLEAR POWER EXPENSES (524)				
RENTS (525)				
TOTAL OPERATION	0	0	0	0
[*] NUCLEAR POWER GENERATION - MAINTENANCE [*]				
MAINTENANCE SUPERVISION AND ENGINEERING (528)				
MAINTENANCE OF STRUCTURES (529)				
MAINTENANCE OF REACTOR PLANT EQUIPMENT (530)				
MAINTENANCE OF ELECTRIC PLANT (531)				
MAINTENANCE OF MISCELLANEOUS NUCLEAR PLANT (532)				
TOTAL MAINTENANCE	0	0	0	0
TOTAL NUCLEAR POWER GENERATION O & M	0	0	0	0
[*] HYDRAULIC POWER GENERATION - OPERATION [*]				
OPERATION SUPERVISION & ENGINEERING (535)				
WATER FOR POWER (536)				
HYDRAULIC EXPENSES (537)				
ELECTRIC EXPENSES (538)				
MISCELLANEOUS HYDRAULIC POWER GENERATION EXPENSES (539)				
RENTS (540)				
TOTAL OPERATION	0	0	0	0
[*] HYDRAULIC POWER GENERATION - MAINTENANCE [*]				
MAINTENANCE SUPERVISION AND ENGINEERING (541)				
MAINTENANCE OF STRUCTURES (542)				
MAINTENANCE OF RESERVOIRS, DAMS & WATERWAYS (543)				
MAINTENANCE OF ELECTRIC PLANT (544)				
MAINTENANCE OF MISCELLANEOUS HYDRAULIC PLANT (545)				
TOTAL MAINTENANCE	0	0	0	0
TOTAL HYDRAULIC POWER GENERATION O & M	0	0	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1987

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
[*] OTHER POWER GENERATION - OPERATION [*] OPERATION SUPERVISION AND ENGINEERING (546)	2,021	2,021		
FUEL RECOVERABLE (547.1)	1,461,480	1,461,480		
FUEL NON-RECOVERABLE (547.2)	44,085	44,085		
GENERATION EXPENSES (548)	1,701	1,701		
MISCELLANEOUS OTHER POWER GENERATION EXPENSES (549)	245	245		
RENTS (550)				
TOTAL OPERATION	1,509,532	1,509,532	0	0
[*] OTHER POWER GENERATION - MAINTENANCE [*] MAINTENANCE SUPERVISION AND ENGINEERING (551)				
MAINTENANCE OF STRUCTURES (552)	7,922	7,922		
MAINTENANCE OF GENERATING AND ELECTRIC PLANT (553)	205,182	205,182		
MAINTENANCE OF MISCELLANEOUS OTHER POWER GENERATION PLANT (554)	1,410	1,410		
TOTAL MAINTENANCE	214,514	214,514	0	0
TOTAL OTHER POWER GENERATION O & M	1,724,046	1,724,046	0	0
[*] OTHER POWER SUPPLY EXPENSES - OPERATION [*] PURCHASED POWER RECOVERABLE (555.1)	23,873,856	23,873,856		
PURCHASED POWER NON-RECOVERABLE (555.2)	3,862,253	3,862,253		
SYSTEM CONTROL & LOAD DISPATCHING (556)				
OTHER EXPENSES (557)	(9,841,024)	(9,841,024)		
TOTAL OTHER POWER SUPPLY EXPENSES O & M	17,895,085	17,895,085	0	0
TOTAL POWER PRODUCTION EXPENSES	420,207,482	420,207,482	0	0
[*] TRANSMISSION EXPENSES - OPERATION [*] OPERATION SUPERVISION & ENGINEERING (560)	936,346	936,346		
LOAD DISPATCHING (561)	1,187,502	1,187,502		
STATION EXPENSES (562)	687,680	687,680		
OVERHEAD LINE EXPENSES (563)	240,544	240,544		
UNDERGROUND LINE EXPENSES (564)	73	73		
TRANSMISSION OF ELECTRICITY BY OTHERS (565)	(151)	(151)		
MISCELLANEOUS TRANSMISSION EXPENSES (566)	349,402	349,402		
RENTS (567)	3,076	3,076		
TOTAL OPERATION	3,404,472	3,404,472	0	0
[*] TRANSMISSION EXPENSES - MAINTENANCE [*] MAINTENANCE SUPERVISION AND ENGINEERING (568)	40,089	40,089		
MAINTENANCE OF STRUCTURES (569)	18,969	18,969		
MAINTENANCE OF STATION EQUIPMENT (570)	1,321,414	1,321,414		
MAINTENANCE OF OVERHEAD LINES (571)	1,980,010	1,980,010		
MAINTENANCE OF UNDERGROUND LINES (572)	-	-		
MAINTENANCE OF MISCELLANEOUS TRANSMISSION PLANT (573)	63	63		
TOTAL MAINTENANCE	3,360,545	3,360,545	0	0
TOTAL TRANSMISSION EXPENSES O & M	6,765,017	6,765,017	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1987

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON UTILITY
[*] DISTRIBUTION EXPENSES - OPERATION [*]				
OPERATION SUPERVISION AND ENGINEERING (580)	1,071,707	1,071,707		
LOAD DISPATCHING (581)				
STATION EXPENSES (582)	886,993	886,993		
OVERHEAD LINE EXPENSES (583)	568,968	568,968		
UNDERGROUND LINE EXPENSES (584)	204,188	204,188		
STREET LIGHTING AND SIGNAL SYSTEM EXPENSES (585)	302,288	302,288		
METER EXPENSES (586)	2,633,808	2,633,808		
CUSTOMER INSTALLATIONS EXPENSES (587)	2,215,413	2,215,413		
MISCELLANEOUS EXPENSES (588)	3,236,297	3,236,297		
RENTS (589)	6,015	6,015		
TOTAL OPERATION	11,125,677	11,125,677	0	0
[*] DISTRIBUTION EXPENSES - MAINTENANCE [*]				
MAINTENANCE SUPERVISION AND ENGINEERING (590)	880,948	880,948		
MAINTENANCE OF STRUCTURES (591)	93,003	93,003		
MAINTENANCE OF STATION EQUIPMENT (592)	1,211,024	1,211,024		
MAINTENANCE OF OVERHEAD LINES (593)	6,231,449	6,231,449		
MAINTENANCE OF UNDERGROUND LINES (594)	867,487	867,487		
MAINTENANCE OF LINE TRANSFORMERS (595)	436,079	436,079		
MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS (596)	1,089,551	1,089,551		
MAINTENANCE OF METERS (597)	404,281	404,281		
MAINTENANCE OF MISCELLANEOUS DISTRIBUTION PLANT (598)	23,594	23,594		
TOTAL MAINTENANCE	11,237,416	11,237,416	0	0
TOTAL DISTRIBUTION EXPENSES O & M	22,363,093	22,363,093	0	0
[*] CUSTOMER ACCOUNTS EXPENSES - OPERATION [*]				
SUPERVISION (901)	529,603	529,603		
METER READING EXPENSES (902)	1,786,315	1,786,315		
CUSTOMER RECORDS AND COLLECTION EXPENSES (903)	12,128,899	12,128,899		
UNCOLLECTIBLE ACCOUNTS (904)	2,629,043	2,629,043		
MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSE (905)	28	28		
TOTAL CUSTOMER ACCOUNTS EXPENSES O & M	17,073,888	17,073,888	0	0
[*] CUSTOMER SERVICE & INFORMATIONAL EXPENSES - OPERATION[*]				
SUPERVISION (907)				
CUSTOMER ASSISTANCE EXPENSES (908)	19,078,701	19,078,701		
INFORMATIONAL AND INSTRUCTIONAL EXPENSES (909)	964,467	964,467		
MISCELLANEOUS CUSTOMER SERVICE AND INFORMATION EXPENSES (910)				
TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES O & M	20,043,168	20,043,168	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1987

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON UTILITY

[*] SALES EXPENSES - OPERATION [*]				
SUPERVISION (911)	89,920	89,920		
DEMONSTRATING AND SELLING EXPENSES (912)	593,853	593,853		
ADVERTISING EXPENSES (913)	203,072	203,072		
MISCELLANEOUS SALES EXPENSES (916)	7,561	7,561		

TOTAL SALES EXPENSES O & M	894,406	894,406	0	0

[*] ADMINISTRATIVE AND GENERAL EXPENSE - OPERATION [*]				
ADMINISTRATIVE AND GENERAL SALARIES (920)	12,518,625	12,518,625		
OFFICE SUPPLIES AND EXPENSES (921)	9,630,091	9,630,091		
ADMINISTRATIVE EXPENSES TRANSFERRED - CREDIT (922)	(3,756,614)	(3,756,614)		
OUTSIDE SERVICES EMPLOYED (923)	2,511,250	2,511,250		
PROPERTY INSURANCE (924)	1,984,121	1,984,121		
INJURIES AND DAMAGES (925)	3,662,162	3,662,162		
EMPLOYEE PENSIONS AND BENEFITS (926)	16,106,648	16,106,648		
FRANCHISE REQUIREMENTS (927)				
REGULATORY COMMISSION EXPENSES (928)	743,757	743,757		
DUPLICATE CHARGES - CREDIT (929)				
GENERAL ADVERTISING EXPENSES (930.1)	76,554	76,554		
MISCELLANEOUS GENERAL EXPENSES (930.2)	2,445,791	2,445,791		
RENTS (931)	3,469,697	3,469,697		

TOTAL OPERATION	49,392,082	49,392,082	0	0

[*] ADMINISTRATIVE AND GENERAL EXPENSE - MAINTENANCE [*]				
MAINTENANCE OF GENERAL PLANT (932)	2,542,528	2,542,528		

TOTAL ADMINISTRATIVE & GENERAL EXPENSES O & M	51,934,610	51,934,610	0	0

TOTAL ELECTRIC OPERATION EXPENSES (401)	481,922,988	481,922,988	0	0

TOTAL ELECTRIC MAINTENANCE EXPENSES (402)	57,358,676	57,358,676	0	0

TOTAL ELECTRIC OPERATION & MAINTENANCE EXPENSES	539,281,664	539,281,664	0	0

DEPRECIATION EXPENSE				
INTANGIBLE PLANT				
STEAM PRODUCTION PLANT	50,713,528	50,713,528		
NUCLEAR PRODUCTION PLANT				
HYDRAULIC PRODUCTION PLANT - CONVENTIONAL				
HYDRAULIC PRODUCTION PLANT - PUMPED STORAGE				
OTHER PRODUCTION PLANT	965,473	965,473		
TRANSMISSION PLANT	4,061,404	4,061,404		
DISTRIBUTION PLANT	17,126,146	17,126,146		
GENERAL PLANT	5,518,642	5,518,642		
COMMON PLANT - ELECTRIC				

TOTAL DEPRECIATION EXPENSE (403)	78,385,193	78,385,193	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1987

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
AMORTIZATION OF LIMITED-TERM ELECTRIC PLANT INTANGIBLE PLANT	2,279,053	2,279,053		
STEAM PRODUCTION PLANT				
NUCLEAR PRODUCTION PLANT				
HYDRAULIC PRODUCTION PLANT - CONVENTIONAL				
HYDRAULIC PRODUCTION PLANT - PUMPED STORAGE				
OTHER PRODUCTION PLANT				
TRANSMISSION PLANT				
DISTRIBUTION PLANT				
GENERAL PLANT				
COMMON PLANT - ELECTRIC				
TOTAL AMORTIZATION OF LIMITED-TERM PLANT (404)	2,279,053	2,279,053	0	0
AMORTIZATION OF OTHER ELECTRIC PLANT INTANGIBLE PLANT				
STEAM PRODUCTION PLANT				
NUCLEAR PRODUCTION PLANT				
HYDRAULIC PRODUCTION PLANT - CONVENTIONAL				
HYDRAULIC PRODUCTION PLANT - PUMPED STORAGE				
OTHER PRODUCTION PLANT				
TRANSMISSION PLANT				
DISTRIBUTION PLANT				
GENERAL PLANT				
COMMON PLANT - ELECTRIC				
TOTAL AMORTIZATION OF OTHER ELECTRIC PLANT (405)	0	0	0	0
AMORTIZATION OF ELECTRIC PLANT ACQUISITION ADJS. (406)	0	0	0	0
AMORTIZATION OF PROPERTY LOSSES, UNRECOVERED PLANT AND REGULATORY STUDY COSTS (407)	1,943,329	1,943,329		
TAXES OTHER THAN INCOME TAXES (408.1)	53,174,941	53,174,941		
INCOME TAXES (409.1)	40,683,986	40,683,986		
PROVISION FOR DEFERRED INCOME TAXES (410.1)	54,897,429	54,897,429		
PROVISION FOR DEFERRED INCOME TAXES - CREDIT (411.1)	(17,829,426)	(17,829,426)		
INVESTMENT TAX CREDIT ADJUSTMENTS (411.4)	(2,122,018)	(2,122,018)		
GAINS FROM DISPOSITION OF UTILITY PLANT (411.6)	(4,728)	(4,728)		
LOSSES FROM DISPOSITION OF UTILITY PLANT (411.7)				
TOTAL ELECTRIC OPERATING EXPENSES	750,689,423	750,689,423	0	0
NET ELECTRIC OPERATING INCOME	153,208,378	153,208,378	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1987

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
OTHER INCOME AND DEDUCTIONS				
NONUTILITY OPERATING INCOME (415-418)	(737,918)			(737,918)
EQUITY IN EARNINGS OF SUBSIDIARY COMPANIES (418.1)				
INTEREST AND DIVIDEND INCOME (419)	1,976,311			1,976,311
ALLOW. FOR OTHER FUNDS USED DURING CONSTRUCTION (419.1)				
MISCELLANEOUS NONOPERATING INCOME (421)	(3,654,755)			(3,654,755)
GAIN ON DISPOSITION OF PROPERTY (421.1)	(284,353)			(284,353)
TOTAL OTHER INCOME	(2,700,715)	0	0	(2,700,715)
OTHER INCOME DEDUCTIONS				
LOSS ON DISPOSITION OF PROPERTY (421.2)				
MISCELLANEOUS AMORTIZATION (425)				
MISCELLANEOUS INCOME DEDUCTIONS (426.1-426.5)	357,671			357,671
TOTAL OTHER INCOME DEDUCTIONS	357,671	0	0	357,671
TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS:				
TAXES OTHER THAN INCOME TAXES (408.2)	172,851			172,851
INCOME TAXES - FEDERAL AND OTHER (409.2)	(1,228,709)			(1,228,709)
PROVISION FOR DEFERRED INCOME TAXES (410.2)				
PROVISION FOR DEFERRED INCOME TAXES - CREDIT (411.2)	(37,111)			(37,111)
INVESTMENT TAX CREDIT ADJUSTMENTS - NET (411.5)	(1,116)			(1,116)
INVESTMENT TAX CREDITS (420)				
TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	(1,094,085)	0	0	(1,094,085)
NET OTHER INCOME AND DEDUCTIONS	(1,964,301)	0	0	(1,964,301)
INTEREST CHARGES				
INTEREST ON LONG-TERM DEBT (427)	43,173,566	43,173,566		
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE (428)	305,003	305,003		
AMORTIZATION OF LOSS ON REACQUIRED DEBT (428.1)				
AMORTIZATION OF PREMIUM ON DEBT - CREDIT (429)	(58,324)	(58,324)		
AMORTIZATION OF GAIN ON REACQUIRED DEBT - CREDIT (429.1)				
INTEREST ON DEBT TO ASSOCIATED COMPANIES (430)				
OTHER INTEREST EXPENSE (431)	5,452,711	5,452,711		
ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION - CREDIT (432)	(2,472,243)	(2,472,243)		
NET INTEREST CHARGES	46,400,713	46,400,713	0	0
INCOME BEFORE EXTRAORDINARY ITEMS	104,943,364	106,907,665	0	(1,964,301)
EXTRAORDINARY ITEMS				
EXTRAORDINARY INCOME (434)				
EXTRAORDINARY DEDUCTIONS (435)				
INCOME TAXES - FEDERAL AND OTHER (409.3)				
EXTRAORDINARY ITEMS AFTER TAXES	0	0	0	0
NET INCOME	104,943,364	106,907,665	0	(1,964,301)

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