

EI806-91-AR

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RECEIVED
 FLORIDA PUBLIC SERVICE
 COMMISSION
 92 MAY -1 PM 1:45
 ADDITION &
 FINANCIAL ANALYSIS DIV

Form Approved
 OMB No. 1902-0021
 (Expires 11/30/92)



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 <u>91</u>
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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 1991, 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 and Chief Operating Officer

(Name and Title of Chief
Executive Officer)

/s/ G. F. Anderson

(Signature)

April 30, 1992

(date)

L. L. Lefler
Vice President - Controller

(Name and Title of Chief
Financial Officer)

/s/ L. L. Lefler

(Signature)

April 30, 1992

(date)

Report of Independent Accountants

To the Board of Directors
Tampa Electric Company:

We have audited the balance sheets of Tampa Electric Company as of December 31, 1991 and 1990, and the related statements of income for the years then ended, and the statement of retained earnings and cash flows for the year ended December 31, 1991, included on pages 110 through 122F of the accompanying Federal Energy Regulatory Commission Form No. 1. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tampa Electric Company as of December 31, 1991 and 1990, the results of its operations and its cash flows for the year ended December 31, 1991, and net income for the year ended December 31, 1990, in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

This report is intended solely for the information and use of the board of directors and management of Tampa Electric Company and the Federal Energy Regulatory Commission.

Coopers & Lybrand

Tampa, Florida
February 3, 1992

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 electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject To the Provisions of The Federal Power Act (18 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 power exchanges delivered,
- (4) 500 megawatt hours of annual wheeling for others (deliveries plus losses).

III. What and Where to Submit

- (a) Submit an original and six (6) copies of this form to:
- Office of the Secretary
Federal Energy Regulatory Commission
825 North Capitol Street, NE.
Room 3110
Washington, DC 20426

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. Indicate by checking the appropriate box on Page 4, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to:

Chief Accountant
Federal Energy Regulatory Commission
825 N. Capitol St., NE.
Room 946
Washington, DC 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 Cash Flows	120-121
Notes to Financial Statements	122-123

When accompanying this form, insert the letter or report immediately following the cover sheet. When submitting after the filing date for this form, send the letter or report to the Chief Accountant at the address indicated at III (b).

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 have also reviewed schedules _____ of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

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.

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for this collection of information is estimated to average 1,215 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 825 North Capitol Street NE., Washington, DC 20426 (Attention: Michael Miller, ED-23-1); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission).

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 accounts the current year's 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.

GENERAL INSTRUCTIONS (Continued)

- 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.
- 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, NE.
Room 946
Washington, DC 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, or 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 or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, lands, or interest in lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

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

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

"Sec. 304. (a) Every licensee and every public utility shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and 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. . . ."



RECEIVED
Florida Public Service Commission
DEC 30 1992
ELECTRIC AND GAS

December 28, 1992

Joseph D. Jenkins, Director
Division of Electric & Gas
Florida Public Service Commission
101 E. Gaines St.
Tallahassee, FL 32399-0868

Enclosed is a resubmission of 1991 FERC Form 1 pages 217,
326, 327, 401 and the Identification and Attestation page.
One original and three copies are included.

TAMPA ELECTRIC COMPANY

P.O. Box 111 Tampa, Florida 33601-0111 (813) 228-4111
P.O. Box 271 Winter Haven, Florida 33882-0271 (813) 294-4171
P.O. Drawer N Plant City, Florida 33564-9009 (813) 752-1115
P.O. Box 588 Dade City, Florida 33526-0588 (904) 567-5101

P.O. Box 69 Oldsmar, Florida 34677-0002 (813) 228-4111
P.O. Box 907 Ruskin, Florida 33570-0907 (813) 645-6461
(Ruskin Engineering & All Other Inquiries (813) 641-1411
137 S. Parsons Av. Brandon, Florida 33511-5224 (813) 681-4451
P.O. Box 215 Mulberry, Florida 33860-0215 (813) 425-4988

**FERC FORM NO. 1:
ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES. LICENSEES AND OTHER**

IDENTIFICATION		
01 Exact Legal Name of Respondent TAMPA ELECTRIC COMPANY	02 Year of Report Dec. 31, 19 <u>91</u>	
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 702 N. FRANKLIN STREET, TAMPA, FL 33602		
05 Name of Contact Person ELIZABETH A. SIMOKAT	06 Title of Contact Person ASSISTANT CONTROLLER	
07 Address of Contact Person (Street, City, State, Zip Code) 702 N. FRANKLIN STREET, TAMPA, FL 33602		
08 Telephone of Contact Person. Including Area Code (813) 228-4111	09 This Report Is (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) Dec. 28, 1992
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 /s/ L. L. LEFLER	04 Date Signed (Mo, Da, Yr) Dec. 28, 1992
02 Title VICE PRESIDENT-CONTROLLER		
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

**FERC FORM NO. 1:
ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

IDENTIFICATION		
01 Exact Legal Name of Respondent TAMPA ELECTRIC COMPANY		02 Year of Report Dec. 31, 19 <u>91</u>
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 702 N. FRANKLIN STREET, TAMPA, FL 33602		
05 Name of Contact Person ELIZABETH A. SIMOKAT		06 Title of Contact Person ASSISTANT CONTROLLER
07 Address of Contact Person (Street, City, State, Zip Code) 702 N. FRANKLIN STREET, TAMPA, FL 33602		
08 Telephone of Contact Person, including Area Code (813) 228-4111	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) APRIL 30, 1992
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 /S/ L. L. Lefler	04 Date Signed (Mo, Da, Yr) APRIL 30, 1992
02 Title VICE PRESIDENT-CONTROLLER		
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) APRIL 30, 1992	Year of Report Dec. 31, 19 <u>91</u>
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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. 12-90	109 - NONE
Comparative Balance Sheet	110-113	Ed. 12-89	
Statement of Income for the Year	114-117	Ed. 12-89	115-116-NONE
Statement of Retained Earnings for the Year	118-119	Ed. 12-89	
Statement of Cash Flows	120-121	Ed. 12-89	
Notes to Financial Statements	122-123	Ed. 12-89	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. 12-89	201 - NONE
Nuclear Fuel Materials	202-203	Ed. 12-89	202-203-NONE
Electric Plant in Service	204-207	Ed. 12-91	
Electric Plant Leased to Others	213	Ed. 12-89	213 - NONE
Electric Plant Held for Future Use	214	Ed. 12-89	
Construction Work in Progress—Electric	216	Ed. 12-87	
Construction Overheads—Electric	217	Ed. 12-89	
General Description of Construction Overhead Procedure	218	Ed. 12-88	
Accumulated Provision for Depreciation of Electric Utility Plant	219	Ed. 12-88	
Nonutility Property	221	Ed. 12-87	
Investment in Subsidiary Companies	224-225	Ed. 12-89	
Materials and Supplies	227	Ed. 12-89	
Extraordinary Property Losses	230	Ed. 12-88	
Unrecovered Plant and Regulatory Study Costs	230	Ed. 12-88	
Miscellaneous Deferred Debits	233	Ed. 12-89	
Accumulated Deferred Income Taxes (Account 190)	234	Ed. 12-88	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250-251	Ed. 12-91	
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	252	Ed. 12-87	
Other Paid-in Capital	253	Ed. 12-87	
Discount on Capital Stock	254	Ed. 12-87	
Capital Stock Expense	254	Ed. 12-86	
Long-Term Debt	256-257	Ed. 12-91	

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) APRIL 30, 1992	Year of Report Dec. 31, 19 <u>91</u>
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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)			
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261	Ed. 12-88	
Taxes Accrued, Prepaid and Charged During Year	262-263	Ed. 12-90	
Accumulated Deferred Investment Tax Credits	266-267	Ed. 12-89	
Other Deferred Credits	269	Ed. 12-88	
Accumulated Deferred Income Taxes—Accelerated Amortization Property	272-273	Ed. 12-89	
Accumulated Deferred Income Taxes—Other Property	274-275	Ed. 12-89	
Accumulated Deferred Income Taxes—Other	276-277	Ed. 12-88	
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	300-301	Ed. 12-90	
Sales of Electricity by Rate Schedules	304	Ed. 12-90	
Sales for Resale	310-311	Ed. 12-91	
Electric Operation and Maintenance Expenses	320-323	Ed. 12-88	
Number of Electric Department Employees	323	Ed. 12-88	
Purchased Power	326-327	Rev. 12-90	
Transmission of Electricity for Others	328-330	Rev. 12-90	
Transmission of Electricity by Others	332	Rev. 12-90	
Miscellaneous General Expenses—Electric	335	Ed. 12-87	
Depreciation and Amortization of Electric Plant	336-338	Ed. 12-88	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	Ed. 12-87	
COMMON SECTION			
Regulatory Commission Expenses	350-351	Ed. 12-90	
Research, Development and Demonstration Activities	352-353	Ed. 12-87	
Distribution of Salaries and Wages	354-355	Ed. 12-88	
Common Utility Plant and Expenses	356	Ed. 12-87	356 - NONE
ELECTRIC PLANT STATISTICAL DATA			
Electric Energy Account	401	Rev. 12-90	
Monthly Peaks and Output	401	Rev. 12-90	
Steam-Electric Generating Plant Statistics (Large Plants)	402-403	Ed. 12-89	
Hydroelectric Generating Plant Statistics (Large Plants)	406-407	Ed. 12-89	406-407 - NONE
Pumped Storage Generating Plant Statistics (Large Plants)	408-409	Ed. 12-88	408-409 - NONE
Generating Plant Statistics (Small Plants)	410-411	Ed. 12-87	

Name of Respondent TAMPA ELECTRIC COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) APRIL 30, 1992	Year of Report Dec. 31, 19_91
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. 12-88	
Environmental Protection Facilities	430	Ed. 12-88	
Environmental Protection Expenses	431	Ed. 12-88	
Footnote Data	450	Ed. 12-87	450 - NONE
Stockholders' Reports Check appropriate box:			
<input type="checkbox"/> Four copies will be submitted.			
<input checked="" type="checkbox"/> No annual report to stockholders is prepared.			

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 - 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

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 10K 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

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 No. 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 Corporation			
Electro-Coal Transfer Corporation			
G C Service Company, Inc.			
Gulfcoast Transit Company			
Mid-South Towing Company			
TECO Towing Company			
TECO Coal Corporation			
Clintwood Elkhorn Mining Company			
Gatliff Coal Company			
Rich Mountain Coal Company			
Pike-Letcher Land Company			
Premier Elkhorn Coal Company			
TECO Properties Corporation			
TECO Coalbed Methane, Inc.			
TECO Power Services Corporation			
Hardee Power I, Inc., General Partner of Hardee Power Partners, Ltd. (a Florida limited partnership)			
Hardee Power II, Inc., Limited Partner of Hardee Power Partners, Ltd. (a Florida limited partnership)			
Suffolk Cogeneration, Inc.			
TPS Clean Coal, Inc.			
Southland Energy, Inc.			
Clean Power, Inc.			
Clean Power Cogeneration, Inc.			
TECO Investments, Inc.			
TECO Finance, Inc.			
CPSC, Inc.			

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 the 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-K (identified as this page). The substituted page(s) should be the same size as this page.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	President and Chief Operating Officer	G.F. Anderson *	314,000
2	Vice President - Project Management	C.R. Black (1)	8,333
3	Vice President - Services	C.S. Campbell	134,410
4	Vice President - Energy Resources Planning	W.N. Cantrell	140,250
5	Vice President - Information Services	G.A. Ehlers *	155,840
6	Vice President - Corporate Communications	W.W. Hopkins	104,250
7	Vice President - Controller	L.L. Lefler	118,375
8	Vice President - Regulatory Affairs	J.R. Rowe, Jr.	123,375
9	Vice President - Customer Services and Marketing	W.T. Snyder	130,625
10	Vice President - Human Resources	K.S. Surgenor *	188,469
11	Vice President - Production Operations and Maintenance	R.F. Tomczak	153,750
12			
13	Vice President - Materials Management	M.F. Wadsworth	119,750
14	Vice President - Transmission and Distribution	H.I. Wilson	151,500
15	Secretary and Treasurer	J.E. Sproull *	103,904
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* These individuals are also TECO Energy officers; salaries shown are allocations to Tampa Electric Co.

(1) Promoted to Vice President-Project Management effective 12/1/91.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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)
C. DuBose Ausley (Replaced Mendez effective 1/21/92)	Ausley, McMullen, McGehee, Carothers, Proctor, P.A. 227 Calhoun St. Tallahassee, FL 32302
Baldwin, Sara L. *	812 Grove Park Ave. Tampa, FL 33609
Bostick, Guy	Comcar Industries, Inc. P. O. Drawer 67 Auburndale, FL 33823
Culbreath, H. L. *	TECO Energy, Inc. P. O. Box 111 Tampa, FL 33601
Ferman, James L., Jr. *	Ferman Motor Car Co., Inc. 1307 W. Kennedy Blvd. Tampa, FL 33606
Flom, Edward L. *	Florida Steel Corporation P. O. Box 31328 Tampa, FL 33631
Guild, Henry R., Jr.	Guild, Monrad & Oates, Inc. 50 Congress St., Room 1020 Boston, MA 02109
Guzzle, Timothy L. **	TECO Energy, Inc. P. O. Box 111 Tampa, FL 33601
Mendez, Charles E., Jr. (Resigned effective 12/18/91)	4621 Bayshore Blvd. Tampa, FL 33611
Ross, Charles H., Jr.	Buena Vista Ave. Rumson, NJ 07760
Ryan, Robert L.	Union Texas Petroleum Holdings, Inc. P. O. Box 2120 Houston, TX 77252-2120
Touchton, J. Thomas *	The Witt-Touchton Co. 1 Tampa City Center, Suite 3250 Tampa, FL 33602
Urquhart, John A.	John A. Urquhart Associates 111 Beach Rd. Fairfield, CT 06430
Welch, James O., Jr.	Nabisco Brands, Inc. 2000 DeForest Ave. East Hanover, NJ 07936-1944

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 response, 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

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 general public where the options, warrants, or rights were issued on a prorata basis.

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:

Books did not close during 1991.

2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy.

Total:	10
By proxy:	0

3. Give the date and place of such meeting:

April 16, 1991
702 N. Franklin St.
Tampa, Florida

VOTING SECURITIES

Line No.	Name (Title) and Address of Security Holder (a)	Number of votes as of (date): December 31, 1991			
		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	396	-
6	TOTAL votes of security holders listed below	10	10	-	-
7	TECO Energy, Inc. -- Parent	10	10	-	-
8	702 N. Franklin Street				
9	Tampa, Florida 33602				
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17					
18					

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be attached to this page.

1. None
2. None
3. During 1991, Tampa Electric purchased certain production and transmission facilities from the City of Sebring. The production facilities, Phillips and Dinner Lake plants, were purchased on February 28, 1991; the transmission facilities were purchased on August 29, 1991. On August 7, 1991, the Commission issued an order authorizing the purchase of the transmission facilities "upon the terms and conditions and for the purposes set forth in the application ...". On December 6, 1991 the Commission accepted the Company's proposed production journal entries, filed on August 28, 1991, provided that the credit acquisition adjustment is transferred from Account 114 to Account 108, and subject to adjustment should additional information warrant (OCA-DAS, Docket No. AC91-102-000). On February 28, 1992, the Company submitted its proposed journal entries for the transmission facilities purchase called for by the Uniform System of Accounts to the Commission.
4. None
5. None
6. See Notes C, D, E and H to Financial Statements on pages 122B and 122E.
7. None
8. None
9. None
10. During 1991, Tampa Electric paid \$99,941 to Ferman Motor Co., of which James L. Ferman, Jr., a director, is president. These amounts were for purchases under competitive bid conditions. Tampa Electric paid \$366,104 to NCNB, of which Edward L. Flom, a director, and Timothy L. Guzzle, a director, are Directors. Tampa Electric paid \$8,053 to Comcar Industries, Inc., of which Guy Bostick, a director, is chairman. Tampa Electric paid \$847,672 to Ausley, McMullen, McGehee, Carothers, Proctor, P.A., of which C. DuBose Ausley, a director (since replacing Charles Mendez on 1/21/92), is president.
11. (Reserved.)
12. See Notes to Financial Statements on pages 122-122F.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	2,334,469,452	2,500,581,285
3	Construction Work in Progress (107)	200-201	18,354,187	18,698,235
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		2,352,823,639	2,519,279,520
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	(746,851,791)	(842,929,137)
6	Net Utility Plant (Enter Total of line 4 less 5)		1,605,971,848	1,676,350,383
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203		
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203		
9	Net Nuclear Fuel (Enter Total of line 7 less 8)			
10	Net Utility Plant (Enter Total of lines 6 and 9)		1,605,971,848	1,676,350,383
11	Utility Plant Adjustments (116)	122		
12	Gas Stored Underground-Noncurrent (117)			
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	394,040	400,780
15	(Less) Accum. Prov. for Depr. and Amort. (122)		(215,102)	(244,956)
16	Investments in Associated Companies (123)			
17	Investment in Subsidiary Companies (123.1)	224-225	10,000	10,000
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
19	Other Investments (124)		460,276	451,046
20	Special Funds (125-128)			
21	TOTAL Other Property and Investments (Total of lines 14 thru 17, 19 & 20)		649,214	616,870
22	CURRENT AND ACCRUED ASSETS			
23	Cash (131)		24,971	7,186,129
24	Special Deposits (132-134)		96,740	76,543
25	Working Funds (135)		58,709	56,833
26	Temporary Cash Investments (136)		182,412	1,330,625
27	Notes Receivable (141)			
28	Customer Accounts Receivable (142)		63,462,073	66,723,348
29	Other Accounts Receivable (143)		12,841,555	10,989,796
30	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		(1,550,474)	(941,213)
31	Notes Receivable from Associated Companies (145)			
32	Accounts Receivable from Assoc. Companies (146)		928,593	654,116
33	Fuel Stock (151)	227	108,038,975	101,426,576
34	Fuel Stock Expense Undistributed (152)	227		
35	Residuals (Elec) and Extracted Products	227	-	14
36	Plant Material and Operating Supplies (154)	227	38,583,894	37,205,020
37	Merchandise (155)	227		
38	Other Materials and Supplies (156)	227		
39	Nuclear Materials Held for Sale (157)	227		
40	Stores Expenses Undistributed (163)	227		
41	Gas Stored Underground - Current (164.1)		8,727	(3,559)
42	Liquefied Natural Gas Stored (164.2)			
43	Liquefied Natural Gas Held for Processing (164.3)			
44	Prepayments (165)		2,626,654	6,732,107
45	Advances for Gas Explor., Develop., and Prod. (166)			
46	Other Advances for Gas (167)			
47	Interest and Dividends Receivable (171)		394,805	375,346
48	Rents Receivable (172)			
49	Accrued Utility Revenues (173)		20,328,956	19,343,516
50	Miscellaneous Current and Accrued Assets (174)			
51	TOTAL Current and Accrued Assets(Enter Total of lines 23 thru 50)		246,026,590	251,155,197

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
DEFERRED DEBITS				
52	Unamortized Debt Expenses (181)		11,494,712	11,249,975
54	Extraordinary Property Losses (182.1)	230		
55	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
56	Prelim. Survey and Investigation Charges (Electric) (183)		1,370,619	5,154,555
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)			
58	Clearing Accounts (184)		7,993	5,147
59	Temporary Facilities (185)			
60	Miscellaneous Deferred Debits (186)	233	32,783,502	28,586,093
61	Def. Losses from Disposition of Utility Plt. (187)			
62	Research, Devel. and Demonstration Expend. (188)	352-353	8,309	169,277
63	Unamortized Loss on Reacquired Debt (189)			
64	Accumulated Deferred Income Taxes (190)	234-235	20,461,118	21,186,873
65	Unrecovered Purchased Gas Costs (191)			
66	Unrecovered Incremental Gas Costs (192.1)			
67	Unrecovered Incremental Surcharges (192.2)			
68	TOTAL Deferred Debits (Enter Total of lines 53 thru 67)		66,126,253	66,351,920
69	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 21, 51, and 68)		1,918,773,905	1,994,474,370

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning 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	54,956,000	54,956,000
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	427,600,132	495,607,146
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	178,936,619	181,435,214
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)		779,516,531	850,022,140
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	515,930,000	515,710,000
17	(Less) Reacquired Bonds (222)	256-257		
18	Advances from Associated Companies (223)	256-257		
19	Other Long-Term Debt (224)	256-257		
20	Unamortized Premium on Long-Term Debt (225)		285,150	238,352
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)			
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)		516,215,150	515,948,352
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)		8,031,370	5,914,680
27	Accumulated Provision for Pensions and Benefits (228.3)		1,226,924	955,040
28	Accumulated Miscellaneous Operating Provisions (228.4)			
29	Accumulated Provision for Rate Refunds (229)			
30	TOTAL Other Noncurrent Liabilities (Enter Total of lines 24 thru 29)		9,258,294	6,869,720
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)		80,300,000	89,300,000
33	Accounts Payable (232)		39,327,214	33,748,634
34	Notes Payable to Associated Companies (233)			
35	Accounts Payable to Associated Companies (234)		21,563,242	21,329,207
36	Customer Deposits (235)		36,961,343	41,048,562
37	Taxes Accrued (236)	262-263	4,431,795	871,089
38	Interest Accrued (237)		11,639,078	11,207,200
39	Dividends Declared (238)			
40	Matured Long-Term Debt (239)			
41	Matured Interest (240)			
42	Tax Collections Payable (241)		2,951,064	2,482,446
43	Miscellaneous Current and Accrued Liabilities (242)		7,054,385	7,770,258
44	Obligations Under Capital Leases-Current (243)			
45	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)		204,228,121	207,757,896

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning 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	80,676,992	75,395,530
49	Deferred Gains from Disposition of Utility Plant (256)		38,246	25,037
50	Other Deferred Credits (253)	269	18,922,793	16,109,223
51	Unamortized Gain on Reacquired Debt (257)			
52	Accumulated Deferred Income Taxes (281-283)	272-277	309,917,778	322,346,472
53	TOTAL Deferred Credits (Enter Total of lines 47 thru 52)		409,555,809	413,876,262
54				
55				
56				
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62				
63				
64				
65				
66				
67				
68				
69	TOTAL Liabilities and Other Credits (Enter Total of lines 14,22,30 45 and 53)		1,918,773,905	1,994,474,370

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,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.

Line No.	Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	987,524,947	939,797,041
3	Operating Expenses			
4	Operation Expenses (401)	320-323	540,436,628	509,936,915
5	Maintenance Expenses (402)	320-323	65,534,511	57,814,493
6	Depreciation Expense (403)	336-338	95,554,323	91,167,332
7	Amort. & Depl. of Utility Plant (404-405)	336-338	1,535,245	1,546,834
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	(388,728)	-
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		-	615,886
10	Amort. of Conversion Expenses (407)		-	-
11	Taxes Other Than Income Taxes (408.1)	262-263	74,580,528	67,202,126
12	Income Taxes - Federal (409.1)	262-263	43,780,767	51,798,854
13	- Other (409.1)	262-263	7,488,570	9,351,098
14	Provision for Deferred Inc. Taxes (410.1)	234,272-277	29,623,138	20,314,728
15	(Less) Provision for Deferred Income Taxes - Cr.(411.1)	234,272-277	(17,862,030)	(18,424,761)
16	Investment Tax Credit Adj. - Net (411.4)	266	(4,967,678)	(4,958,343)
17	(Less) Gains from Disp. of Utility Plant (411.6)		(30,771)	(40,680)
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		835,284,503	786,324,482
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		152,240,444	153,472,559

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
21	Net Utility Operating Income (Carried forward from page 114)		152,240,444	153,472,559
22	Other Income and Deductions			
23	Other Income			
24	Nonutility Operating Income			
25	Revenues From Merchandising, Jobbing and Contract Work (415)		418,176	364,172
26	(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)		(306,873)	(391,141)
27	Revenues From Nonutility Operations (417)			
28	(Less) Expenses of Nonutility Operations (417.1)		(1,823)	(13,083)
29	Nonoperating Rental Income (418)		(317,010)	(262,907)
30	Equity in Earnings of Subsidiary Companies (418.1)	119		
31	Interest and Dividend Income (419)		372,945	433,918
32	Allowance for Other Funds Used During Construction (419.1)			
33	Miscellaneous Nonoperating Income (421)			
34	Gain on Disposition of Property (421.1)		110,289	139,317
35	TOTAL Other Income (Enter Total of lines 25 thru 34)		275,704	270,276
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	949,155	745,429
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)		949,155	745,429
41	Taxes Applic. to Other Income and Deductions			
42	Taxes Other Than Income Taxes (408.2)	262-263	16,409	25,539
43	Income Taxes - Federal (409.2)	262-263	(317,807)	(213,509)
44	Income Taxes - Other (409.2)	262-263	(44,788)	(26,366)
45	Provision for Deferred Inc. Taxes (410.2)	234,272-277	99,392	-
46	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234,272-277	(100,240)	(47,360)
47	Investment Tax Credit Adj.- Net (411.5)			
48	(Less) Investment Tax Credits (420)		(1,239)	(1,236)
49	TOTAL Taxes on Other Inc. and Ded. (Enter Total of 42 thru 48)		(348,273)	(262,932)
50	Net Other Income and Deductions (Enter Total of lines 35,40,49)		(325,178)	(212,221)
51	Interest Charges			
52	Interest on Long-Term Debt (427)		35,940,015	37,828,727
53	Amortization of Debt Disc. and Expense (428)		590,204	592,395
54	Amortization of Loss on Reacquired Debt (428.1)			
55	(Less) Amort. of Premium on Debt - Credit (429)		(46,798)	(46,798)
56	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)			
57	Interest on Debt to Assoc. Companies (430)	340		
58	Other Interest Expense (431)	340	9,175,934	7,456,713
59	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		(1,098,525)	(748,091)
60	Net Interest Charges (Total of lines 52 thru 59)		44,560,830	45,082,946
61	Income Before Extraordinary Items (Enter Total of lines 21, 50 and 60)		107,354,436	108,177,392
62	Extraordinary Items			
63	Extraordinary Income (434)			
64	(Less) Extraordinary Deductions (435)			
65	Net Extraordinary Items (Enter Total of line 63 less line 64)			
66	Income Taxes - Federal and Other (409.3)	262-263		
67	Extraordinary Items After Taxes (Enter Total of line 65 less line 66)			
68	Net Income (Enter Total of lines 61 and 67)		107,354,436	108,177,392

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Year		178,936,619
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Account 439) (Enter Total of lines 4 thru 8)		
10	Debit:		
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439) (Enter Total of lines 10 thru 14)		
16	Balance Transferred from Income (Account 433 less Account 418.1)		107,354,436
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Account 436) (Enter Total of lines 18 thru 21)		
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		-
29	TOTAL Dividends Declared-Preferred Stock (Account 437) (Enter Total of lines 24 thru 28)		3,567,952
30	Dividends Declared - Common Stock (Account 438)		101,287,888
31			
32			
33			
34			
35			
36	TOTAL Dividends Declared-Common Stock (Account 438) (Enter Total of lines 31 thru 35)		101,287,888
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
38	Balance-End of Year (Total of lines 1, 9, 15, 16, 22, 29, 36 and 37)		181,435,215

STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)

Line No.	Item (a)	Amount (b)
APPROPRIATED RETAINED EARNINGS (Account 215)		
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.		
39		
40		
41		
42		
43		
44		
45	TOTAL Appropriated Retained Earnings (Account 215)	
APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (Account 215.1)		
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 hydroelectric 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.		
46	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)	
47	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Enter Total of lines 45 & 46)	
48	TOTAL Retained Earnings (Account 215, 215.1, 216)(Enter Total of lines 38 and 47)	181,435,215
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)		
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	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondent's annual stockholders report are applicable to this statement, such notes should be attached to page 122. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
2. Under "Other" specify significant amounts and group others.

3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	Description (See Instructions for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income (Line 19 (c) on page 117)	107,354,436
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	95,554,323
5	Amortization of (Specify): Utility Plant	1,146,517
6		
7		
8	Deferred Income Taxes (Net)	11,760,260
9	Investment Tax Credit Adjustments (Net)	(4,968,917)
10	Net (Increase) Decrease in Receivables	(719,204)
11	Net (Increase) Decrease in Inventory	8,003,546
12	Net Increase (Decrease) in Payables and Accrued Expenses	(5,837,017)
13	(Less) Allowance for Other Funds Used During Construction	(1,098,525)
14	(Less) Undistributed Earnings from Subsidiary Companies	
15	Other: Net Increase (Decrease) in Accrued Taxes	(3,560,707)
16	Net Increase (Decrease) in Deferred Fuel Expense	(3,358,183)
17	Coal Contract Amortization	12,250,000
18	Other	(11,199,526)
19		
20		
21	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 20)	205,327,003
22		
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(169,626,449)
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	
29	Gross Additions to Nonutility Plant	
30	(Less) Allowance for Other Funds Used During Construction	1,098,525
31	Other:	
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(168,527,924)
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	(24,637)

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

STATEMENT OF CASH FLOWS (Continued)

4. Investing Activities

Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.

Do not include on this statement the dollar amount of leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

5. Codes used:

- (a) Net proceeds or payments.
- (b) Bonds, debentures and other long term debt.
- (c) Include commercial paper.
- (d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on page 122 clarifications and explanations.

Line No.	Description (See Instruction No. 5 for Explanation of Codes)	Amounts (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net Increase (Decrease) in Payables and Accrued Expenses	
52	Other:	
53		
54		
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	(168,552,561)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	25,000,000
62	Preferred Stock	
63	Common Stock	
64	Other: Contributed Capital	68,007,014
65		
66	Net Increase in Short-Term Debt (c)	9,000,000
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	102,007,014
71		
72	Payments for Retirement of:	
73	Long-term Debt (b)	(25,220,000)
74	Preferred Stock	
75	Common Stock	
76	Other: Refunding Bonds	(422,758)
77		
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	(3,567,952)
81	Dividends on Common Stock	(101,287,888)
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	(28,491,584)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	8,282,858
87		
88	Cash and Cash Equivalents at Beginning of Year	83,680
89		
90	Cash and Cash Equivalents at End of Year	8,366,538

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.

2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the

year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

4. Where Accounts 189, Unamortized Loss on Reacquired Debt", and 257, Unamortized Gain on Reacquired Debt, are 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.

Basis of Reporting-The financial statements are presented in accordance with the reporting requirements of the Federal Energy Regulatory Commission. Accordingly, the statements of retained earnings and cash flows for the prior year have been omitted and the current portion of long-term debt has not been classified as such.

See page 122A-122F for additional notes to the financial statements.

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 (FERC). These policies conform with generally accepted accounting principles in all material respects.

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

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

Revenues and Fuel Costs—Revenues include amounts resulting from a fuel adjustment clause and a conservation adjustment clause that 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 is 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 prices approved in the regulatory process. These costs are recognized as the associated revenues are billed.

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

During 1989, the company accrued a revenue refund to reduce the regulatory rate of return on common equity to 13.6% in accordance with an order issued by the FPSC.

Depreciation—The company provides for depreciation primarily by 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 4.2% for 1991, 1990 and 1989.

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, a coal contract buyout, construction-related items and deferred fuel costs.

In February 1992, the Financial Accounting Standards Board adopted Financial Accounting Standard No. 109 (FAS 109) that changed the requirements for accounting for income taxes, and is scheduled to become effective for fiscal years beginning after Dec. 15, 1992. Although FAS 109 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 the company is a regulated enterprise, the adoption of FAS 109 is expected to result in the recording of offsetting asset and liability amounts that are not expected to have a material effect on the financial statements. The company's implementation date has not been determined.

Allowance for Funds Used During Construction (AFUDC)—AFUDC is a non-cash credit to income with a corresponding charge to utility plant that 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 rate was 7.93% for 1991 and 8.53% for 1990 and 1989. The base on which AFUDC is calculated is reduced in accordance with FPSC policy and excludes construction work in progress that has been included in rate base.

Investment Tax Credits—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.

Investments—Cash equivalents are all highly liquid debt instruments purchased with a maturity of three months or less.

Short-term investments are stated at lower of aggregate cost or market. Income from short-term investments is recognized when realized, with the exception of net unrealized losses that are recognized currently in order to reflect these investments at the lower of cost or market. Net unrealized gains are not recognized until they are realized. Realized gains and losses are determined on the specific identification cost basis.

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 does not guarantee the borrowings by the trust under the credit facility. As of Dec. 31, 1991, the credit facility had been reduced to \$60 million. 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 operating 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 that qualify as an operating lease.

C. Common Stock

The company is a wholly owned subsidiary of TECO Energy, Inc.

	Common Stock		Issue
	Shares	Amount	Expense
(thousands of dollars)			
Balance Dec. 31, 1988	10	\$530,254	\$1,692
Contributed capital from parent	—	—	—
Balance Dec. 31, 1989	10	530,254	1,692
Contributed capital from parent	—	17,062	—
Balance Dec. 31, 1990	10	547,316	1,692
Contributed capital from parent	—	68,007	—
Balance Dec. 31, 1991	<u>10</u>	<u>\$615,323</u>	<u>\$1,692</u>

D. Preferred Stock—Redemption Required

In accordance with the sinking fund provision of the Series G Preferred stock, the last 60,000 shares were redeemed at par value (plus accrued dividends) on Feb. 15, 1990.

E. Retained Earnings

The company's Restated Articles of Incorporation and certain of the company's first mortgage bond issues contain provisions that limit the dividend payment on the company's common stock and the purchase or retirement of the company's capital stock. At Dec. 31, 1991, substantially all of the company's retained earnings were available for dividends on its common stock.

F. Retirement Plan

The company is a participant in the comprehensive retirement plan of TECO Energy, which has a non-contributory defined benefit retirement plan covering substantially all employees. Benefits are based on employees' years of service and average final salary. 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 1991, 1990 and 1989 was \$1.8 million, \$2.1 million and \$1.7 million, respectively. About 62% of plan assets were invested in common stocks and 38% in fixed income investments at Dec. 31, 1991.

F. Retirement Plan (continued)

Components of net pension expense, reconciliation of the funded status and the accrued pension prepayment are presented below for TECO Energy consolidated.

Components of net pension expense: (thousands of dollars)	<u>1991</u>	<u>1990</u>	<u>1989</u>
Service cost (benefits earned during the period)	\$ 6,873	\$ 6,632	\$ 6,374
Interest cost on projected benefit obligations	12,695	11,791	10,527
Less: Return on plan assets			
Actual	39,216	(1,090)	33,336
Less net amortization of unrecognized asset and deferred return	22,730	(16,345)	19,241
Net return on assets	16,486	15,255	14,095
Net pension expense	<u>\$ 3,082</u>	<u>\$ 3,168</u>	<u>\$ 2,806</u>

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

	<u>Dec. 31, 1991</u>	<u>Dec. 31, 1990</u>
Fair value of plan assets	\$208,154	\$168,955
Projected benefit obligation	(160,026)	(148,062)
Excess of plan assets over projected benefit obligation	48,128	20,893
Less unrecognized net gain from past experience different from that assumed	40,470	32,986
Less unrecognized prior service cost	(10,024)	(10,607)
Less unrecognized net asset (being amortized over 19.5 years)	13,467	14,464
Accrued pension prepayment (liability)(1)	<u>\$ 3,945</u>	<u>\$ (2,360)</u>
Accumulated benefit obligation (including vested benefits of \$111,295 for 1991 and \$102,486 for 1990)	<u>\$118,778</u>	<u>\$110,468</u>
Assumptions used in determining actuarial valuations:		
Discount rate to determine projected benefit obligation	8.75%	8.75%
Rates of increase in compensation levels	4.4-7.3%	4.4-7.3%
Plan asset growth rate through time	9%	9%

(1) Includes the company's pension prepayment recorded at Dec. 31, 1991 of \$4.1 million and accrued pension liability at Dec. 31, 1990 of \$.5 million.

In addition to providing pension benefits, the company provides certain health care and life insurance benefits for retired employees. The costs related to providing health care and life insurance benefits for retired employees are charged to income as incurred. Substantially all of the company's employees become eligible for those benefits when they reach normal retirement age. The following table breaks down those costs between eligible retirees and active employees.

Participants	<u>1991</u>	<u>1990</u>	<u>1989</u>
Active employees	3,193	3,197	3,067
Eligible retirees	771	752	637
Cost of benefits provided (thousands of dollars)			
Active employees	\$ 8,340	\$ 8,915	\$7,799
Eligible retirees	1,874	1,881	1,639
Total cost of benefits provided	<u>\$10,214</u>	<u>\$10,796</u>	<u>\$9,438</u>

In December 1990, the FASB adopted Financial Accounting Standard No. 106 (FAS 106) that changed the requirements for accounting for all retiree welfare benefits other than pensions, effective for fiscal years beginning after Dec. 15, 1992. FAS 106 requires full cost accrual accounting that recognizes the cost of the benefits over the service lives of the employees. Adopting the new standard will create a previously unrecognized obligation covering prior years. This transition obligation may be recognized immediately in the year of adoption or amortized on a straight-line basis over the average remaining service life of active employees. Because the company is a regulated enterprise, the financial reporting requirements imposed by FAS 71 "Accounting for the Effects of Certain Types of Regulation," require that the accounting reflect the economics of price regulation. This is expected to mitigate the impact on earnings. On a recurring basis, the effect of adopting the new standard is not expected to be significant to earnings. The company's implementation date and method of adoption for FAS 106 have not been determined.

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 consists of the following components:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
1991			
Currently payable	\$43,462	\$ 7,444	\$50,906
Deferred	9,734	2,026	11,760
Investment tax credit	5	—	5
Amortization of investment tax credit	<u>(4,973)</u>	<u>—</u>	<u>(4,973)</u>
Total income tax expense	<u>\$48,228</u>	<u>\$ 9,470</u>	<u>57,698</u>
Included in other income, net			<u>(365)</u>
Included in operating expenses			<u>\$58,063</u>
1990			
Currently payable	\$51,586	\$ 9,324	\$60,910
Deferred	1,444	399	1,843
Investment tax credit	63	—	63
Amortization of investment tax credit	<u>(5,023)</u>	<u>—</u>	<u>(5,023)</u>
Total income tax expense	<u>\$48,070</u>	<u>\$ 9,723</u>	<u>57,793</u>
Included in other income, net			<u>289</u>
Included in operating expenses			<u>\$58,082</u>
1989			
Currently payable	\$59,098	\$11,278	\$70,376
Deferred	(4,584)	(548)	(5,132)
Investment tax credit	27	—	27
Amortization of investment tax credit	<u>(5,041)</u>	<u>—</u>	<u>(5,041)</u>
Total income tax expense	<u>\$49,500</u>	<u>\$10,730</u>	<u>60,230</u>
Included in other income, net			<u>61</u>
Included in operating expenses			<u>\$60,291</u>

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:

	<u>1991</u>	<u>1990</u>	<u>1989</u>
Net income	\$107,354	\$108,177	\$109,676
Total income tax provision	<u>57,698</u>	<u>57,793</u>	<u>60,230</u>
Income before income taxes	<u>\$165,052</u>	<u>\$165,970</u>	<u>\$169,906</u>
Income taxes on above at federal statutory rate (34%)	\$ 56,118	\$ 56,430	\$ 57,768
Increase (Decrease) due to			
State income tax, net of federal income tax	6,270	6,333	6,460
Amortization of investment tax credit	(4,973)	(5,023)	(5,041)
Other	<u>283</u>	<u>53</u>	<u>1,043</u>
Total income tax provision	<u>\$ 57,698</u>	<u>\$ 57,793</u>	<u>\$ 60,230</u>
Provision for income taxes as a percent of income before income taxes	<u>35.0%</u>	<u>34.8%</u>	<u>35.4%</u>

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:

	<u>1991</u>	<u>1990</u>	<u>1989</u>
Tax depreciation in excess of book depreciation	\$13,125	\$ 8,742	\$ 9,594
Deferred fuel	1,302	677	(1,314)
Coal contract buyout	(5,323)	(5,359)	(5,179)
Construction-related items currently taxable	(1,378)	(1,111)	(1,638)
Other	4,034	(1,106)	(6,595)
	<u>\$11,760</u>	<u>\$ 1,843</u>	<u>\$(5,132)</u>

H. Short-Term Debt

Notes payable at Dec. 31, 1991, consisted of commercial paper of \$89.3 million. Unused lines of credit at Dec. 31, 1991 were \$100 million. Certain lines of credit require commitment fees of .15% on the unused balances.

I. Related Party Transactions (thousands of dollars)

Net transactions with affiliates are as follows:

	<u>1991</u>	<u>1990</u>	<u>1989</u>
Fuel related	\$200,154	\$190,819	\$195,916
Administrative and general-net	\$ 8,733	\$ 7,260	\$ 21,919
Other-net	\$ 10	\$ (235)	\$ 11,318

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

	<u>1991</u>	<u>1990</u>
Accounts receivable	\$ 654	\$ 929
Accounts payable	\$ 21,329	\$ 21,563

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 capital improvements program. The company's capital expenditures are estimated to be \$170 million for 1992 and a total of \$1.1 billion for 1993-1996, excluding amounts required to comply with the 1990 amendments to the Clean Air Act. These capital expenditures mainly are for distribution facilities to meet customer growth and for construction of additional generating capacity to be placed in service in 1995 and 1996. The company plans to build a 260-megawatt coal-gasification plant (Polk Unit One) with a cash construction cost estimated at \$400 million, net of \$100 million in funding from the Department of Energy under its Clean Coal Technology Program. About \$30 million is estimated to be spent annually on this project in 1992 and 1993, \$240 million in 1994 and the remainder in 1995 and 1996.

At the end of 1991, the company had outstanding commitments of \$26 million, mainly for its turbine rotor replacement program and for distribution facilities.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

NOTES TO FINANCIAL STATEMENTS

Statement of Cash Flows

Per instruction 1 on page 120, the following is a reconciliation of "Cash and Cash Equivalents at the End of Year" to related amounts on the Balance Sheet.

Description	Page Reference	Amounts
Cash	pg. 110, line 23	7,186,129
Working Funds	pg. 110, line 25	56,833
Cash Equivalents	see note below	0
TOTAL Cash and Cash Equivalents	pg. 121, line 90	7,242,962
NOTE:		
Total Temporary Cash Investments	pg. 110, line 26	1,330,625
Less: Short-term Investments (included in Temp. Cash Investments)		(1,330,625)
Cash Equivalents (included in Temp. Cash Investments)		0

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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)	2,304,347,694	2,304,347,694
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified	159,597,256	159,597,256
7	Experimental Plant Unclassified		
8	TOTAL (enter total of lines 3 thru 7)	2,463,944,950	2,463,944,950
9	Leased to Others		
10	Held for Future Use	36,636,335	36,636,335
11	Construction Work in Progress	18,698,235	18,698,235
12	Acquisition Adjustments		
13	TOTAL Utility Plant (enter total of lines 8 thru 12)	2,519,279,520	2,519,279,520
14	Accum. Prov. for Depr., Amort., & Depl.	842,929,137	842,929,137
15	Net Utility Plant (enter total of line 13 less 14)	1,676,350,383	1,676,350,383
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation	832,676,923	832,676,923
19	Amort. and Depl. of Producing Nat. Gas Land and Land Rights		
20	Amort. of Underground Storage Land and Land Rights		
21	Amort. of Other Utility Plant	10,252,214	10,252,214
22	TOTAL in Service (enter total of lines 18 thru 21)	842,929,137	842,929,137
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)	842,929,137	842,929,137

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 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 (d) reversals of tentative distributions of prior year unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversal of the prior year's 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.

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	12,943,056	1,344,859
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	12,943,056	1,344,859
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	6,028,697	0
9	(311) Structures and Improvements	197,790,151	2,582,843
10	(312) Boiler Plant Equipment	657,390,691	21,544,012
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	242,278,594	9,155,673
13	(315) Accessory Electric Equipment	118,547,007	4,965,386
14	(316) Misc. Power Plant Equipment	26,340,736	1,490,823
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	1,248,375,876	39,738,737
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--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 25-31)		
33	D. Other Production Plant		
34	(340) Land and Land Rights	834,366	
35	(341) Structures and Improvements	1,558,766	17,445
36	(342) Fuel Holders, Products, and Accessories	1,151,019	
37	(343) Prime Movers		
38	(344) Generators	17,315,468	1,107,506
39	(345) Accessory Electric Equipment	2,124,032	55,435

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

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 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement

showing subaccount classification of such plant conforming to the 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.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
				(301)	1
				(302)	2
			14,287,915	(303)	3
			14,287,915		4
					5
					6
					7
		15,000	6,043,697	(310)	8
(149,834)		(4,399)	200,218,761	(311)	9
(8,390,037)		3,402,876	673,947,542	(312)	10
				(313)	11
(3,178,291)		(649)	248,255,327	(314)	12
(1,486,513)			122,025,880	(315)	13
(186,202)			27,645,357	(316)	14
(13,390,877)		3,412,828	1,278,136,564		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
		179,223	1,013,589	(340)	34
			1,576,211	(341)	35
			1,151,019	(342)	36
				(343)	37
(955,065)		59,195,665	76,663,574	(344)	38
(52,448)			2,127,019	(345)	39

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
40	(346) Misc. Power Plant Equipment	19,282	2,386
41	TOTAL Other Production Plant (Enter Total of lines 34--40)	23,002,933	1,182,772
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, 41)	1,271,378,809	40,921,509
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	9,262,442	482,855
45	(352) Structures and Improvements	876,255	108,303
46	(353) Station Equipment	72,803,922	5,157,442
47	(354) Towers and Fixtures	4,342,274	
48	(355) Poles and Fixtures	38,880,242	6,832,566
49	(356) Overhead Conductors and Devices	42,890,202	4,143,073
50	(357) Underground Conduit	695,158	
51	(358) Underground Conductors and Devices	916,664	
52	(359) Roads and Trails	1,584,653	432,982
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	172,251,812	17,157,221
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	3,491,007	424,075
56	(361) Structures and Improvements	578,889	28,037
57	(362) Station Equipment	79,539,801	6,070,278
58	(363) Storage Battery Equipment		
59	(364) Poles, Towers, and Fixtures	81,765,485	4,054,516
60	(365) Overhead Conductors and Devices	107,567,959	5,954,759
61	(366) Underground Conduit	46,135,010	2,718,035
62	(367) Underground Conductors and Devices	58,785,795	3,831,675
63	(368) Line Transformers	147,436,980	12,011,509
64	(369) Services	58,612,031	3,971,757
65	(370) Meters	33,527,057	1,990,164
66	(371) Installations on Customer Premises		
67	(372) Leased Property on Customer Premises		
68	(373) Street Lighting and Signal Systems	41,899,436	3,632,756
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	659,339,450	44,687,561
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	3,322,226	240,660
72	(390) Structures and Improvements	42,902,196	3,228,079
73	(391) Office Furniture and Equipment	30,963,945	7,741,428
74	(392) Transportation Equipment	29,713,939	3,876,824
75	(393) Stores Equipment	779,748	59,894
76	(394) Tools, Shop and Garage Equipment	3,248,104	597,881
77	(395) Laboratory Equipment	2,325,875	239,982
78	(396) Power Operated Equipment	846,582	
79	(397) Communication Equipment	69,409,264	5,459,632
80	(398) Miscellaneous Equipment	280,189	82,091
81	SUBTOTAL (Enter Total of lines 71 thru 80)	183,792,068	21,526,471
82	(399) Other Tangible Property		
83	TOTAL General Plant (Enter Total of lines 81 and 82)	183,792,068	21,526,471
84	TOTAL (Accounts 101 and 106)	2,299,705,195	125,637,621
85	(102) Electric Plant Purchased (See Instr. 8) **		38,177,758
86	(Less) (102) Electric Plant Sold (See Instr. 8)		
87	(103) Experimental Plant Unclassified		
88	TOTAL Electric Plant in Service	2,299,705,195	163,815,379

** (102) Electric Plant Purchased - Production and Transmission Facility - City of Sebring. Production portion purchased 2/28/92; Transmission portion purchased 8/31/91. Proposed journal entries filed 8/28/91.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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.
			21,668	(346)	40
(1,007,513)		59,374,888	82,553,080		41
(14,398,390)		62,787,716	1,360,689,644		42
					43
(442)			9,744,855	(350)	44
(600)			983,958	(352)	45
(368,360)		1,793,063	79,386,067	(353)	46
			4,342,274	(354)	47
(780,462)		1,327,493	46,259,839	(355)	48
(318,167)		1,327,493	48,042,601	(356)	49
			695,158	(357)	50
			916,664	(358)	51
			2,017,635	(359)	52
(1,468,031)		4,448,049	192,389,051		53
					54
(4,398)			3,910,684	(360)	55
			606,926	(361)	56
(1,179,758)		131,230	84,561,551	(362)	57
				(363)	58
(1,151,550)		69,029	84,737,480	(364)	59
(866,992)		(79,768)	112,575,958	(365)	60
(7,640)		10,738	48,856,143	(366)	61
(358,739)			62,258,731	(367)	62
(1,996,815)			157,451,674	(368)	63
(265,092)			62,318,696	(369)	64
(685,827)			34,831,394	(370)	65
				(371)	66
				(372)	67
(541,287)			44,990,905	(373)	68
(7,058,098)		131,229	697,100,142		69
					70
(2,130)			3,560,756	(389)	71
(235,186)			45,895,089	(390)	72
(1,695,110)			37,010,263	(391)	73
(2,401,913)			31,188,850	(392)	74
			839,642	(393)	75
(156,341)			3,689,644	(394)	76
(230,848)			2,335,009	(395)	77
(70,912)			775,670	(396)	78
(961,151)			73,907,745	(397)	79
(86,750)			275,530	(398)	80
(5,840,341)			199,478,198		81
				(399)	82
(5,840,341)			199,478,198		83
(28,764,860)		67,366,994	2,463,944,950		84
	29,189,236	(67,366,994)	0	(102)	85
					86
				(103)	87
(28,764,860)	29,189,236	0	2,463,944,950		88

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

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

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Land and Land Rights:			
2	Port Manatee Site - North of			
3	Hillsborough/Manatee County Line,			
4	West of Highway 41	1967	Indeterminate	4,871,202
5				
6	Beacon Key Transmission Line			
7	Right-of-Way - North of			
8	Hillsborough/Manatee County Line,			
9	West of Highway 41	1967	Post 2010	1,112,507
10				
11	South Hillsborough to River			
12	Transmission Right-of-Way	1973	1996	19,668,543
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 2010	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 2010	368,967
22				
23	Transmission Substation Sites -			
24	Located throughout Company's			
25	Service Area	Various	Various	605,658
26				
27	Cass St. Distribution Substation -			
28	1228 E. Cass St., Tampa	1985	Post 2010	1,136,897
29				
30	Harbour Island Dist. Substation, Tpa	1984	1994	250,794
31				
32	Washington St. Dist. Substation -			
33	Bordered by Pierce, Jackson &			
34	Jefferson Streets, Tampa	1985	Post 1997	1,821,335
35				
36	Distribution Substation Sites -			
37	Located throughout Company's			
38	Service Area	Various	Various	1,409,960
39				
40				
41				
42				
43				
44				
45				
46				
47				

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105) (Continued)

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

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Power Plant Site X - South of			
2	S.R. 60, West of Pleasant Grove			
3	Road, North of Durant Road in			
4	Hillsborough County	1973	Indeterminate	493,702
5				
6	Big Bend Buffer Land	1986	Per 1984 FERC Audit	1,161,397
7				
8	Palm River Operations Center -	1987	Post 1997	742,687
9	Palm River Road and 82nd Street			
10				
11	Skyway Transmission Substation			
12	Site - Corner of George Rd and			
13	Gun Club Rd - Tampa	1987	Post 1997	367,956
14				
15	Other property held for future use	Various	Various	1,655,961
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
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46				
47	TOTAL			36,636,335

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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	B01 BB SLAG POND CONVERSION	128,528
2	B15 DALE MABRY SUB #224T	619,088
3	B28 BB3 COMPUTER REPLACEMENT	168,761
4	B58 GN6 LP TURBINE REPLACEMENT	1,326,788
5	C54 BOY SCOUT 138/13KV SUB & 2 CIRCUITS	1,306,131
6	C64 PEBBLEDAL TO HARDEE 230KV INTERCONNECT	338,167
7	C74 BB CT2 CTLS & RELIABILITY IMPROVEMENT	310,018
8	C75 BB CT3 CTLS & RELIABILITY IMPROVEMENT	301,950
9	C89 WATERS AVENUE WIDENING	515,996
10	C91 THIRD LAKE TARPON TO SHELDON 230KV	140,572
11	D02 SEBRING GENERATION	546,160
12	D12 SYDNEY 69/13KV SUBSTATION	690,512
13	D86 GN4 SECONDARY SUPERHEAT OUTLET PENDANT REPLACEMENT	276,535
14	D89 PALM RIVER-DUAL PHONE SWITCHES	101,533
15	E09 LAKE SILVER PROTECTION UPGRADE	115,704
16	E33 FIBER OPTICS NETWORK PHASE II	126,048
17	E60 BB3 SLAG SLUICE LINE REPLACEMENT	146,843
18	E61 BB2 SLAG SLUICE LN REPLACEMENT	137,131
19	F15 GN2 HOT, COLD & INTER BASKETS	173,064
20	F34 RIVERVIEW 69/13KV & 2-13 CIRCUITS	920,485
21	F35 GANNON TO JUNEAU 138008 RECONDUCTOR	3,091,682
22	F37 FAULT RECORDER INSTALLATIONS-GN & ARIANA SUBS	239,176
23	F41 PARSONS AVENUE WIDENING	119,333
24	F42 APOLLO BEACH MOBILE HOME PK URD CABLE	335,265
25	F73 BB1 LP TURBINE REPLACEMENT	1,553,920
26	F85 BB WATER REUSE PROJECT	167,041
27	G14 ESA GARAGE ADDITION	128,272
28	G34 PURCHASE & INSTAL UPGRADE RELEASE 3.2	262,160
29	H26 SR 580 WIDENING	207,324
30	H42 HYDE PARK/HOOKERS POINT 69KV LOOP PSA	497,369
31	H65 RENOVATION OF EASTERN OP CENTER	184,659
32	J07 RELOCATION OF CUST INQUIRY & MATERIALS MANAGEMENT	601,354
33	J13 RADIO/PAGER REPLACEMENT	305,227
34	J46 PREDICT SOFTWARE	374,552
35	K97 SOUTHEAST FINANCIAL BUILDING	236,645
36	L88 SHELDON RD. WIDENING (CIRCUIT 66048)	124,891
37	L89 FAULKENBURG ROAD WIDENING (66016)	398,951
38	MINOR PROJECTS	1,480,400
39		
40		
41		
42		
43	TOTAL	18,698,235

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is A Resubmission 12/28/92

YEAR OF REPORT:
Dec. 31, 1991

CONSTRUCTION OVERHEADS-ELECTRIC

1. List in column (a) the kinds of overheads according to 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 212 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	1,098,525
2	Benefit Cost	2,168,668
3	Taxes	1,982,228
4	Administrative and General	4,318,169
5		
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46	TOTAL	9,567,590

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 for each eligible project is multiplied by 1/12 of the yearly AFUDC rate. The annual percentage rate used during 1991 was 7.93%. Compounded AFUDC is applied to each eligible project. The compounding rate is applied monthly and is equivalent to annual compounding.

Benefits 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 \$472,629 and payroll taxes in the amount of \$1,982,228 were applied to construction work orders during 1991.

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 \$743,231 were applied to construction work orders during 1991.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line (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 (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	S 90,874,502		
(2)	Short-Term Interest			s 6.39%
(3)	Long-Term Debt	D 504,720,438	39.30%	d 7.50%
(4)	Preferred Stock	P 54,956,000	4.28%	p 6.49%
(5)	Common Equity	C 724,560,532	56.42%	c 14.50%
(6)	Total Capitalization		100.00%	
(7)	Average Construction Work in Progress Balance	W 24,933,785		

2. Gross Rate for Borrowed Funds

$$\frac{S}{W} + \frac{D}{D+P+C} (1 - \frac{S}{W}) = 6.39\%$$

3. Rate for Other Funds

$$[1 - \frac{S}{W}] \frac{P}{D+P+C} + \frac{C}{D+P+C} = 0.00\%$$

4. Weighted Average Rate Actually Used for the Year:

a. Rate for Borrowed Funds - 7.93%
b. Rate for Other Funds - 0.00%

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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	738,137,162	738,137,162		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	95,554,323	95,554,323		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses-Clearing	2,180,334	2,180,334		
6	Other Clearing Accounts				
7	Other Accounts (Specify):				
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	97,734,657	97,734,657		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(28,764,860)	(28,764,860)		
12	Cost of Removal	(6,930,130)	(6,930,130)		
13	Salvage (Credit)	3,702,840	3,702,840		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(31,992,150)	(31,992,150)		
15	Other Debit or Credit Items (Describe) *	28,797,254	28,797,254		
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	832,676,923	832,676,923		

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

18	Steam Production	494,830,689	494,830,689		
19	Nuclear Production				
20	Hydraulic Production - Conventional				
21	Hydraulic Production - Pumped Storage				
22	Other Production	41,073,748	41,073,748		
23	Transmission	54,822,674	54,822,674		
24	Distribution	190,351,456	190,351,456		
25	General	51,598,356	51,598,356		
26	TOTAL (Enter Total of lines 18 thru 25)	832,676,923	832,676,923		

* Includes accumulated depreciation for Sebring Acquisition of \$28,828,322 offset by Sebring Acquisition Adjustment amortization of (\$388,728), and \$360,000 for interest synchronization.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility 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 of Nonutility Property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.
5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service (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	264,525		264,525
4	Remodel Svc Area at Terrace on the Mall Located			
5	at TECO Plaza, Downtown Tampa, Street Address:			
6	702 N. Franklin Street	20,414		20,414
7	Artwork at TECO Plaza, Downtown Tampa, Street			
8	Address: 702 N. Franklin Street	108,406	4,834	113,240
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44	Minor Items Previously Devoted to Public Service	695	1,906	2,601
45	Minor Items - Other Nonutility Property		6,740	400,780
46	TOTAL	394,040		

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 give also principal amount, date of issue, maturity, and interest rate.

(b) Investment Advances-Report separately the amounts of loans or investment

advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.

3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1				
2	TERMCO, Inc. - Broker for Tampa	Nov. 11, 1987		10,000
3	Electric Company's purchases and sales			
4	of real property.			
5				
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42	TOTAL Cost of Account 123.1			10,000

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.
		10,000		1
				2
				3
				4
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				9
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		10,000		42

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 expenses, clearing accounts, plant, etc.) affected - debited or credited. Show separately debits or credits to stores expense-clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments Which Use Material (d)
1	Fuel Stock (Account 151)	108,038,975	101,426,576	Production
2	Fuel Stock Expenses Undistributed (Account 152)	0	0	Production
3	Residuals and Extracted Products (Account 153)	0	14	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)	38,583,894	37,205,020	Various
12	Merchandise (Account 155)			
13	Other Material and Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)			
15	Stores Expense Undistributed (Account 163)	8,727	(3,559)	Various
16				
17				
18				
19				
20	TOTAL Materials and Supplies (per Balance Sheet)	146,631,596	138,628,051	

* 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.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

Line No.	Description of Extraordinary Loss (Include in the description the date of loss, the 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						
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19						
20	TOTAL					

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (ACCOUNT 182.2)

Line No.	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)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21						
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49	TOTAL					

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 amounts 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	Ziegler Coal Arbitration	0	1,164,146		0	1,164,146
2	A/P transact. pending distribution	2,500	0	163	2,531	(31)
3	Electromagnetic fields	333	60,526	563	60,859	0
4	UPS equip-Maas Bros (3)	22,623	0	416	13,574	9,049
5	Utility So2 Allow Grp Expenditures	0	10,000		0	10,000
6	GNC Bucket unloader fire damage	163,125	303,411	501	466,449	87
7	Repair & Repl Defective Equip	2,338	69,492		0	71,830
8	Undistributed payroll	425,528	4,313,854	various	4,347,788	391,594
9	Storage water heat equipment (3)	2,533,220	1,201,453	908	1,745,088	1,989,585
10	GN6 Generator Core and Winding	(1,904)	46	513	(1,858)	0
11	Comm/Ind load mgt (3)	16,484	1,946	908	8,565	9,865
12	Fire Damages - Eastern Opr. Ctr.	0	47,758		0	47,758
13	Assess & correct damages to HP	23,048	0	107	23,048	0
14	Sebring (Phillips #2) Generator	0	1,766	107	1,766	0
15	Deferred Lint. - Property Tax '90	0	267,253		0	267,253
16	Corporate stewardship program	(877)	0		0	(877)
17	Pyramid coal contract buyout (1)	15,312,500	0	557	12,250,000	3,062,500
18	Deferred Int Pyramid Buyout	(13,074)	37,512	557	80,953	(56,515)
19	Tank assessment study	19,864	74,403		0	94,267
20	BB Coal Field Conveyor "F" Fire	0	262,954	512	100,000	162,954
21	Deferred int refund bonds	135,948	57,098	427	8,044	185,002
22	Deferred int refund bonds	1,102,277	462,950	427	33,905	1,531,322
23	Deferred int refund bonds	4,482,983	3,225,253		0	7,708,236
24	Deferred int refund bonds	927,948	668,122		0	1,596,070
25	BB4 FGD mixing chamber future (2)	4,359	102		0	4,461
26	Deferred Debit Conservation	0	883,271	908	883,271	0
27	Deferred debit fuel	2,374,619	13,417,692	557	10,107,023	5,685,288
28	Deferred Fuel - Wholesale	0	131,397	557	83,883	47,514
29	Other def deb fuel inv	149,708	0	501	149,708	0
30	HP start-up (3)	5,286,157	378,490	506	1,127,326	4,537,321
31	Gunn Hwy widening litigation	31,045	12,445		0	43,490
32	ARM cash clearing acct	(127)	23,975,968	143	23,975,841	0
33						
34	(1) Amortized over a 4 yr. period					
35	(2) Insurance proceeds					
36	(3) Amortized over a 5 yr. period					
37	Misc. Work in Progress	(217,123)	658,823	various	417,776	23,924
38	DEFERRED REGULATORY COMM.					
39	EXPENSES (See pages 350-351)					
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL	32,783,502	51,688,131		55,885,540	28,586,093

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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	3,508,373	2,711,863
3	Lease Payments	3,408,360	3,415,741
4	Plant Site Write-Off	395,836	395,836
5	Rate Refund	3,123,610	3,259,078
6A	Capitalized Interest	2,152,357	2,419,905
6B	Contributions in Aid	5,634,202	6,745,222
7	Other	527,376	527,376
8	TOTAL Electric (Enter Total of lines 2 thru 7)	18,750,114	19,475,021
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter total of lines 10 thru 15)	0	0
17	Other (Specify) - Lease Payments	1,711,004	1,711,852
18	TOTAL (Account 190) (Total of lines 8, 16 & 17)	20,461,118	21,186,873

NOTES

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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				
4				
5	ACCOUNT 204			
6	Preferred Stock	1,500,000	100	
7	4.32% Cumulative Series A			103.750
8	4.16% Cumulative Series B			102.875
9	4.58% Cumulative Series D			101.000
10	8.00% Cumulative Series E			102.000
11	7.44% Cumulative Series F			101.000
12				
13				
14				
15				
16	Preferred Stock	2,500,000	No Par	
17				
18	Preference Stock	2,500,000	No Par	
19				
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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.
Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
		Shares (g)	Cost (h)	Shares (i)	Amount (j)	
10	119,696,788					1
						2
						3
						4
						5
49,600	4,960,000					6
50,000	5,000,000					7
100,000	10,000,000					8
149,960	14,996,000					9
200,000	20,000,000					10
						11
549,560	54,956,000					12
						13
						14
None						15
						16
None						17
						18
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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. 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.
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. 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.
3. Describe in a footnote the agreement and transactions

Line no.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1	ACCOUNT 202		
2	None		
3			
4	ACCOUNT 203		
5	None		
6			
7	ACCOUNT 205		
8	None		
9			
10	ACCOUNT 206		
11	None		
12			
13	ACCOUNT 207		
14	Premium on Sale of Preferred Stock, Series A		12,995
15	Premium on Sale of Preferred Stock, Series B		6,250
16			
17	ACCOUNT 212		
18	None		
19			
20			
21			
22			
23			
24			
25			
26			
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45			
46	TOTAL		19,245

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the account entries affecting 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	ACCOUNT 208	
2	None	
3		
4	ACCOUNT 209	
5	None	
6		
7	ACCOUNT 210	
8	Gain on Cancelled Stock	
9	No activity during the year--Balance 12/31/91	28,238
10		
11	ACCOUNT 211	
12	Miscellaneous Paid-in Capital	
13	Balance 12/31/90	427,571,894
14	Equity Contribution from parent	68,007,015
15		
16	Balance 12/31/91	495,578,909
17		
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40	TOTAL	495,607,147

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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. statement giving particulars (details) of the change of the change. State the reason for any charge-off during the year and specify the account charged.
2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	ACCOUNT 213	
2	None	
3		
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20		
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. attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the amount charged.
2. If any change occurred during the year in the balance with respect to any class or series of stock,

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	ACCOUNT 214	
2	Common Stock--No Par	700,921
3	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		
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21	TOTAL	1,692,253

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers' certificates, show in column (a) the name of the court and date of court order under which

such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates) (a)	Principal Amount of Debt Issued (b)	Total Expense Premium or Discount (c)
1	ACCOUNT 221 - First Mortgage Bonds		
2	4 1/2% Series Due 1993	48,000,000	144,830
3			(590,400)P
4	5 1/2% Series Due 1996	25,000,000	73,250
5			(213,250)P
6	7 1/4% Series Due 1998	30,000,000	86,219
7			(270,900)P
8	7 1/4% Series Due 2001	35,000,000	105,031
9			(83,300)P
10	7 3/8% Series Due 2002	40,000,000	117,244
11			(63,600)P
12	8 1/2% Series Due 2004	50,000,000	141,418
13			(182,500)P
14	ACCOUNT 221 - Installment Contracts		
15	5 3/4% Due 2007	27,000,000	467,202
16	11 5/8% - 11 7/8% Due 2001 - 2011	25,000,000	937,500
17	12 1/4% - 12 5/8% Due 2002 - 2012	100,000,000	2,624,554
18	9.9% Due 2011 - 2014	85,950,000	769,700
19	Variable Rate Due 2025	51,605,000	406,471
20	7 7/8% Refunding Bonds Due 2021	25,000,000	568,794
21			(750,000)P
22			
23			
24			
25			
26			
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32			
33	TOTAL	542,555,000	4,288,263

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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

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 amount without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
5/1/63	5/1/93	5/1/63	5/1/93	48,000,000	2,160,000	1
						2
						3
4/1/66	4/1/96	4/1/66	4/1/96	25,000,000	1,374,996	4
						5
12/1/68	12/1/98	12/1/68	12/1/98	30,000,000	2,175,000	6
						7
1/1/71	1/1/01	1/1/71	1/1/01	35,000,000	2,537,496	8
						9
1/1/72	1/1/02	2/1/72	1/1/02	40,000,000	2,949,996	10
						11
1/15/74	1/15/04	1/15/74	1/15/04	50,000,000	4,250,004	12
						13
						14
3/1/72	3/1/07	3/1/72	3/1/07	25,155,000	1,456,512	15
8/1/81	7/31/11	8/1/81	7/31/11	-	1,207,160	16
5/1/82	5/1/12	5/1/82	5/1/12	100,000,000	6,366,709	17
1/31/84	2/1/14	1/31/84	2/1/14	85,950,000	8,509,056	18
9/27/90	9/1/25	10/1/90	9/1/25	51,605,000	2,101,878	19
6/3/91	8/1/21	8/1/91	8/1/21	25,000,000	851,208	20
						21
						22
						23
						24
						25
						26
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						29
						30
						31
						32
				515,710,000	35,940,015	33

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	107,354,436
2	Reconciling Items for the Year	
3	Income Taxes Expensed on Books	57,698,085
4	Taxable Income Not Reported on Books	
5	Rate Refund	360,000
6	Contributions in Aid of Construction	2,952,482
7	Deductions Recorded on Books Not Deducted for Return	
9	Book Depreciation	98,454,539
10	Deferred Lease Payments	21,863
11	Interest Capitalized	739,197
12	Coal Contract Buy Out	12,302,441
13	HP Start-up Costs	1,123,000
13A	Income Recorded on Books Not Included in Return	
13B	AFUDC	739,197
13C	Dividends Received Deduction	96,480
14	Unbilled Revenue	1,116,000
15	Deductions on Return Not Charged Against Book Income	
16	Tax Depreciation	110,060,783
19	Cost of Removal	6,930,130
20	Repairs Capitalized	4,308,000
21	Deferred Fuel/Conservation Expense	3,310,669
22	Insurance Reserve	2,116,692
23	Other Permanent/Timing Differences	7,292,932
27	Federal Tax Net Income	145,035,160
28	Show Computation of Tax:	
29	State Taxable Income	145,035,160
30	Tax @ 5.5%	7,976,933
31	Adjustment to Record Prior Year's Tax Return True-ups	(533,151)
32	Federal Taxable Income	137,058,227
33	Adjustment to Record Nontaxable Interest Income	(164,520)
34	Adjusted Taxable Income	136,893,707
35	Federal Tax @ 34%	46,543,859
36	Adjustment to Record Prior Year's Tax Return True-ups	(3,076,364)
37	Federal Income Tax	43,467,495
38	Plus: Investment Tax Credit	
39	(Includes Prior Years' True-ups)	(4,535)
40	Net Federal Income Tax - Per Books	43,462,960
41		
42		
43		
44		

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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

Federal tax return, reconcile reported net income with taxable net income as if 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.

Additional information in response to Question 2, Page 261:

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

Tampa Electric Company participates in the filing of a consolidated federal income tax return. Affiliates included in the consolidated return are:

Names and Members of Consolidated Group

Tampa Electric Company
TERNCO, Inc.
TECO Energy, Inc.
TECO Diversified, Inc.
TECO Transport & Trade Corporation
Electro-Coal Transfer Corporation
G C Service Company, Inc.
Gulfcoast Transit Company
Mid-South Towing Company
TECO Towing Company
TECO Coal Corporation
Clintwood Elkhorn Mining Company
Gatliff Coal Company
Rich Mountain Coal Company
Pike-Letcher Land Company
Premier Elkhorn Coal Company
TECO Properties Corporation
TECO Coalbed Methane, Inc.
TECO Power Services Corporation
Hardee Power I, Inc., General
Partner of Hardee Power
Partners, Ltd. (a Florida
limited partnership)
Hardee Power II, Inc., Limited
Partner of Hardee Power
Partners, Ltd. (a Florida
limited partnership)
Suffolk Cogeneration, Inc.
TPS Clean Coal, Inc.
Southland Energy, Inc.
Clean Power, Inc.
Clean Power Cogeneration, Inc.
TECO Investments, Inc.
TECO Finance, Inc.
CPSC, Inc.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

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

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)
		Taxes Accrued (b)	Prepaid Taxes (c)			
1	FEDERAL:					
2	Income 1991			46,543,859	45,478,642	1,030,487 (1)
3	Income Prior to 91	1,623,042		(3,129,054)	1,621,880	(279,876) (2)
4						
5	Unemployment					
6	1991			191,380	189,904	
7	1990	4,529			4,529	
8	FICA					
9	1991			9,940,031	9,940,194	
10	1990	132			132	
11						
12	Vehicle Use			3,194	3,194	
13	Superfund	49,161		300,000	255,276	
14	Diesel Fuel	253,226				
		1,930,090		53,849,410	57,493,751	750,611
15	STATE:					
16	Income 1991			7,976,933	8,084,556	176,399 (3)
17	Income Prior to 91	(1,332,092)		(541,394)		(115,654) (4)
18						
19	Gross Receipts					
20	1991			19,157,096	17,788,470	255,333 (5)
21	1990	1,333,827			1,333,827	
22	Unemployment					
23	1991			47,181	46,949	
24	1990	439			439	
25	Public Serv Comm	586,691		801,203	1,166,833	20,617 (6)
26	Intangible			16,945	16,945	
27	Occupational License			4,783	4,783	
28	Sales Tax	175,987		265,964	238,710	
29						
30		764,852		27,728,711	28,681,512	336,695

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes) cover 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 other accounts in column (i). 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 applicable and acct. charged.)					Line No.
(Taxes Accrued Account 236) (g)	Prepaid Taxes (incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Other (l)		
2,095,704		46,851,724			(307,865) (409.20)	1	
(3,407,768)		(3,070,957)			(48,155) (234.09)	2	
					(9,942) (409.20)	3	
						4	
1,476		154,114			37,266 (107.00)	5	
						6	
(163)		8,004,055			1,935,844 (107.00)	7	
		132				8	
		3,194				9	
93,885		300,000				10	
253,226						11	
						12	
(963,640)		52,242,262			1,607,148	13	
						14	
68,776		8,020,057			(43,124) (409.20)	15	
(1,989,140)		(531,487)			(8,243) (234.09)	16	
					(1,664) (409.20)	17	
						18	
1,623,959		18,776,048			381,048 (143.56)	19	
						20	
232		38,063			9,118 (107.00)	21	
						22	
241,678		801,191			12 (143.55)	23	
		16,945				24	
		4,783				25	
203,241		265,964				26	
						27	
148,746		27,391,564				28	
					337,147	29	
						30	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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	Real and Personal					
32	Property			28,002,067	28,002,067	
33	Franchise					
34	1991			18,230,256	16,544,273	
35	1990	1,736,853			1,736,853	
36						
37		1,736,853		46,232,323	46,283,193	
38						
39						
40						
41	TOTAL	4,431,795		127,810,444	132,458,456	1,087,306

(1) Adjustment to record tax benefits flowed-through from Oil Backout Trust	1,030,487
	=====
(2) Adjustment to record tax benefits flowed-through from Oil Backout Trust To accrue tax refund	(1,226,408)
	946,532

	(279,876)
	=====
(3) Adjustment to record tax benefits flowed-through from Oil Backout Trust	176,399
	=====
(4) Adjustment to record tax benefits flowed-through from Oil Backout Trust	(115,654)
	=====
(5) Adjustment to record Gross Receipts Taxes on Oil Backout Revenues	255,333
	=====
(6) Adjustment to record Public Service Commission Regulatory Fees on Oil Backout Revenue	20,617
	=====

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED (Show utility dept. where applicable and acct. charged.)					Line No.
(Taxes Accrued Account 236) (g)	Prepaid Taxes (incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Other (l)		
							30
		27,985,658.				16,409 (408.20)	31
1,685,983		18,230,383				(127) (142.02)	32
							33
							34
1,685,983		46,216,041					35
							36
							37
						16,282	38
							39
871,089		125,849,867				1,960,577	40
							41

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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%	865,290			411.31	246,360	
3	4%	3,129,319			411.31	370,908	
4							
5	10% & 8%	76,662,067	411.30	(1) 4,535	411.31	4,354,945	(2) (312,545)
6							
7							
8	TOTAL	80,656,676		4,535		4,972,213	(312,545)
9	Other List separately						
10	and show 3%, 4%, 7%,						
11	10% and TOTAL						
12							
13							
14	Non-Utility 10%	20,316			411.41	1,239	
15							
16	Grand Total	80,676,992		4,535		4,973,452	(312,545)
17							
18							
19							
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Balance at End Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line No.
618,930	25	(1) Includes amounts resulting from filing 1990 tax returns	1
2,758,411	25	(2) Adjustment to record tax benefits flowed through from Oil Backout Trust	2
71,999,112	24,25		3
			4
75,376,453			5
			6
			7
			8
			9
			10
			11
			12
19,077	25		13
			14
75,395,530			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 Credit (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Other Deferred Credits	562,000		279,261	393,900	676,639
2	Hills TPP Tax Under Dispute 1990	2,138,027		2,138,027	0	0
3	Fuel Inventory	0	501	1,035,316	1,035,316	0
4	Tenants Rent	60,330	418	813,371	809,133	56,092
5	Unclaimed Items - A/P Checks	20,691		17,065	50,160	53,786
6	Unclaimed Wages	(34)		266	300	0
7	CATV Project Var. - Total	15,058	VARIOUS	22,036	5,005	(1,973)
8	CATV Line Alterations - Total	209,223	VARIOUS	144,276	76,120	141,067
9	Deferred Lease Payments - Util.	7,192,588	931	2,250,960	2,270,566	7,212,194
10	Deferred Lease Payments - Non-util.	3,519,847	418	1,289,966	1,292,224	3,522,105
11	Deferred Compensation	41,120	923	10,790	18,919	49,249
12	Sale - BB4 FP&L Right-of-Way	27,284	421	9,980	0	17,304
13	Amtz. - 10/88-9/93					
14	Sale - Portion of River Substation	1,221	421	1,221	0	0
15	Amtz. - 3/86-3/91					
16	Sale - Fla. Ave. Substation	20,875	421	10,020	0	10,855
17	Amtz. - 2/88-1/93					
18	Sale - Woodlands Substation	60,564	421	25,956	0	34,608
19	Amtz. - 5/88-4/93					
20	Deferred Credit - Ruskin Sale	11,983	421	12,049	66	0
21	Amtz. - 11/86-11/91					
22	Def. Cr. - Sale Waters Ave. Sub.	18,938	421	10,860	0	8,078
23	Amtz. - 8/87-9/92					
24	Def. Cr. - Sale Henderson Rd. Sub.	21,888	421	8,208	0	13,680
25	Amtz. - 8/88-8/93					
26	Def. Cr. - Sale of Misc Property	87,915	VARIOUS	26,927	1,330	62,318
27	Def. Cr. - Conservation	337,935	456	736,020	903,255	505,170
28	Def. Cr. - Fuel	0	456	784,274	784,274	0
29	Def. Call Premium Series A Bonds	93,750		93,750	0	0
30	Def. Call Premium Series A Bonds	656,250		750,000	93,750	0
31	Def. Call Premium Series A Bonds	2,400,000		656,250	656,250	2,400,000
32	Def. Call Premium Series B Bonds	600,000		0	0	600,000
33	Def. Reissue Costs	77,289		155,161	77,872	0
34	Big Bend 4 Fire/Ins. Proceeds	748,051		0	0	748,051
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	18,922,793		11,282,010	8,468,440	16,109,223

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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	8,085,098	25,890	(4,810)
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	8,085,098	25,890	(4,810)
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 (Account 281)(Total of 8, 15 and 16)	8,085,098	25,890	(4,810)
18	Classification of TOTAL			
19	Federal Income Tax	7,268,220	22,106	(4,108)
20	State Income Tax	816,878	3,784	(702)
21	Local Income Tax			

NOTES

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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.

CHANGES DURING YEAR		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)		
							1
							2
						8,106,178	3
							4
							5
							6
							7
						8,106,178	8
							9
							10
							11
							12
							13
							14
							15
							16
						8,106,178	17
							18
						7,286,218	19
						819,960	20
							21

NOTES (Continued)

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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)
1	Account 282			
2	Electric	295,257,844	16,578,843	(4,937,287)
3	Gas			
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	295,257,844	16,578,843	(4,937,287)
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	295,257,844	16,578,843	(4,937,287)
10	Classification of TOTAL			
11	Federal Income Tax	265,419,076	14,052,208	(4,321,623)
12	State Income Tax	29,838,768	2,526,635	(615,664)
13	Local Income Tax			

NOTES

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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.

CHANGES DURING YEAR		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)		
		232.XX	(411,025)	232.XX	1,720,127	308,208,502	1
						0	2
						0	3
						0	4
		232.XX	(411,025)	232.XX	1,720,127	308,208,502	5
						0	6
						0	7
						0	8
		232.XX	(411,025)	232.XX	1,720,127	308,208,502	9
							10
			(350,948)		1,549,238	276,347,951	11
			(60,077)		170,889	31,860,551	12
							13

NOTES (Continued)

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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	6,574,836	11,932,676	(11,109,297)
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 2 thru 8)	6,574,836	11,932,676	(11,109,297)
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 10 thru 16)			
18	Other (Specify)			
19	TOTAL (Account 283) (Enter Total of lines 9, 17 and 18)	6,574,836	11,932,676	(11,109,297)
20	Classification of TOTAL			
21	Federal Income Tax	4,420,460	10,188,782	(9,583,756)
22	State Income Tax	2,154,376	1,743,894	(1,525,541)
23	Local Income Tax			

NOTES

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
		Debits		Credits			
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
		232.XX	(2,196,798)	232.XX	830,375	6,031,792	1
							2
							3
							4
							5
							6
							7
							8
		232.XX	(2,196,798)	232.XX	830,375	6,031,792	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
		232.XX	(2,196,798)	232.XX	830,375	6,031,792	19
							20
			(1,863,388)		696,681	3,858,779	21
			(333,410)		133,694	2,173,013	22
							23

NOTES (Continued)

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

ELECTRIC OPERATING REVENUES (Account 400)

1. Report below operating revenues for each pre-scribed 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.
3. If previous year (columns (c), (e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	436,887,835	420,030,626
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial) (See Instr. 4)	280,972,948	271,117,843
5	Large (or Industrial) (See Instr. 4)	119,214,763	124,020,585
6	(444) Public Street and Highway Lighting	7,789,512	7,454,361
7	(445) Other Sales to Public Authorities	61,525,231	57,767,473
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	906,390,289	880,390,888
11	(447) Sales for Resale	65,980,051	52,527,210
12	TOTAL Sales of Electricity	972,370,340	932,918,098
13	(Less) (449.1) Provision for Rate Refunds	(360,000)	(562,465)
14	TOTAL Revenues Net of Provision for Refunds	972,010,340	932,355,633
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	4,282,089	4,221,248
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	3,862,007	3,702,920
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	7,370,511 *	(482,760)
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	15,514,607	7,441,408
27	TOTAL Electric Operating Revenues	987,524,947	939,797,041

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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		AVERAGE NUMBER OF CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
5,507,134	5,411,583	407,235	401,172	1
4,273,580	4,231,337	50,774	50,287	2
2,669,356	2,817,977	515	518	3
41,780	40,822	119	116	4
962,863	934,078	3,617	3,579	5
13,454,713	13,435,797	462,260	455,672	6
2,574,358	2,120,377			7
16,029,071 **	15,556,174	462,260	455,672	8
16,029,071	15,556,174	462,260	455,672	9

* Includes (\$985,440) unbilled revenues.

** Includes 0 MWH relating to unbilled revenues.

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

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 Sale 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 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	5,492,671	434,029,657	407,235	13,488	\$79.02
4	OL 1&2 General Outdoor Lighting	14,463	2,858,178	28,618	505	\$197.62
5				(28,618)(Dupl)		
6				-----	-----	-----
7	Total	5,507,134	436,887,835	407,235	13,523	\$79.33
8						
9	Fuel Adjust Included in Residential					
10	-----					
11	RS Residential		144,177,757			
12	OL 1&2 General Outdoor Lighting		372,532			
13			-----			
14	Total		144,550,289			
15						
16	Commercial & Industrial					
17	-----					
18	GS General Service Non-Demand	696,965	54,603,322	41,847	16,655	\$78.34
19	GSLD General Service Large Demand	1,047,256	61,732,020	106	9,879,774	\$58.95
20	GSD General Service Demand	2,945,945	186,676,501	7,793	378,025	\$63.37
21	IS 1 Interruptible Industrial	1,628,385	63,273,151	41	39,716,707	\$38.86
22	IS 3 Interruptible Industrial	175,482	7,905,506	9	19,498,000	\$45.05
23	SBF Standby Firm	36,811	2,170,867	1	36,811,000	\$58.97
24	SBI-1 Standby Interruptible	185,772	8,418,261	4	46,443,000	\$45.32
25	SBI-3 Standby Interruptible	183,464	8,436,294	4	45,866,000	\$45.98
26	TS Temporary Service	2,078	283,458	1,484	1,400	\$136.41
27	OL 1&2 General Outdoor Lighting	40,778	6,688,331	11,322	3,602	\$164.02
28				(11,322)(Dupl)		
29				-----	-----	-----
30	Total	6,942,936	400,187,711	51,289	135,369	\$57.64
31						
32	Fuel Adjust Included in Comm. & Ind					
33	-----					
34	GS General Service Non-Demand		18,303,180			
35	GSLD General Service Large Demand		27,026,297			
36	GSD General Service Demand		76,062,402			
37	IS 1 Interruptible Industrial		40,221,232			
38	IS 3 Interruptible Industrial		4,349,846			
39	SBF Standby Firm		945,729			
40	SBI-1 Standby Interruptible		4,559,945			
41	SBI-3 Standby Interruptible		4,523,886			
42	TS Temporary Service		54,588			
43	OL 1&2 General Outdoor Lighting		1,050,120			
44			-----			
45	Total		177,097,225			
46						
47	* Per Thousand					

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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)
48	Street Lighting					
49	-----					
50	SL 1, 2, & 3 Street Lighting	41,780	7,789,512	119	351,092	\$186.44
51						
52	Fuel Adj Included in Street Lightg		1,076,396			
53						
54						
55	Other Public Authority					
56	-----					
57	RS Residential	1,253	95,135	63	19,889	\$75.93
58	GS General Service Non-Demand	50,096	4,041,607	2,658	18,847	\$80.68
59	GSLD General Service Large Demand	479,861	27,444,269	35	13,710,314	\$57.19
60	GSD General Service Demand	375,825	26,308,027	858	438,024	\$70.00
61	SBF Standby Firm	51,508	2,917,350	3	17,169,333	\$56.64
62	OL 1&2 General Outdoor Lighting	4,320	718,843	700	6,171	\$166.40
63				(700)(Dupl)		
64						
65	Total	962,863	61,525,231	3,617	266,205	\$63.90
66						
67	Fuel Adj Included in Other Pub Auth					
68	-----					
69	RS Residential		32,868			
70	GS General Service Non-Demand		1,316,501			
71	GSLD General Service Large Demand		12,379,572			
72	GSD General Service Demand		9,709,981			
73	SBF Standby Firm		1,324,319			
74	OL 1&2 General Outdoor Lighting		111,940			
75						
76	Total		24,875,181			
77						
78						
79	Total Retail Billed	13,454,713	906,390,289	462,260		
80	Total Unbilled Revenue **		** (985,440)			
81						
82	Total		905,404,848			
83			=====			
84						
85						
86	* Per Thousand					
87						
88	** Unbilled Revenues are					
89	computed on a composite basis					
90	and not allocated to specific					
91	rates or customer					
92	classifications.					

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

SALES FOR RESALE (Account 447)

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

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

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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

LF--for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g. the

supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

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

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

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

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

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Florida Power Corp	OS	6	N/A	N/A	N/A
2	Florida Power & Light	OS	7	N/A	N/A	N/A
3	Lakeland	OS	21	N/A	N/A	N/A
4	FMPA	OS	29	N/A	N/A	N/A
5	Ft. Pierce	OS	12	N/A	N/A	N/A
6	Gainesville	OS	19	N/A	N/A	N/A
7	Homestead	OS	32	N/A	N/A	N/A
8	Jacksonville	OS	14	N/A	N/A	N/A
9	Key West	OS	30	N/A	N/A	N/A
10	Kissimmee	OS	16	N/A	N/A	N/A
11	Lake Worth	OS	26	N/A	N/A	N/A
12	New Smyrna Beach	OS	13	N/A	N/A	N/A
13	Orlando	OS	27	N/A	N/A	N/A
14	Reedy Creek	OS	15	N/A	N/A	N/A
15	Sebring	OS	22	N/A	N/A	N/A
16	Sebring	RQ	1	33	32	33
17	Seminole	OS	24	N/A	N/A	N/A
18	Stark	OS	17	N/A	N/A	N/A
19	St. Cloud	OS	20	N/A	N/A	N/A
20	Tallahassee	OS	18	N/A	N/A	N/A
21	Vero Beach	OS	31	N/A	N/A	N/A
22	SUB TOTAL	(1) RQ				
23	SUB TOTAL	(2) OS				
24	TOTAL					

SALES FOR RESALE (Account 447) (Continued)

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

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal Non-RQ" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).
5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which services, as identified in column (b), is provided.
6. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in

- column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatthours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in columns (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see Instruction 4), and then totalled on the last line of the schedule. The "Subtotal RQ" amount in column (g) must be reported as Requirements Sales for Resale on page 401, line 23. The "Subtotal Non-RQ" amount in column (g) must be reported as Non-Requirements Sales for Resale on page 401, line 24.
10. Footnote entries as required and provide explanations following all required data.

Megawatthours Sold (g)	REVENUE				Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	Total (\$) (h + i + j) (k)	
240,433	208,495	7,392,536		7,601,031	1
843,037	433,000	15,103,423		15,536,424	2
117,373	66,077	2,565,814	3,001	2,634,892	3
61,806	346,857	1,242,213		1,589,070	4
10,644		240,538		240,538	5
8,647	79,224	388,554		467,778	6
3,109		66,625		66,625	7
8,612		305,849		305,849	8
12,374	6,222	312,988		319,210	9
310,213	1,295,797	6,163,205		7,459,002	10
3,983		107,722		107,722	11
117,638	1,134,491	2,193,268		3,327,759	12
57,744		1,086,055		1,086,055	13
207,005	708,897	4,293,943		5,002,839	14
3,330		83,888		83,888	15
129,045	3,108,949	3,732,815		6,841,764	16
406,843	2,105,941	10,431,603	6,430	12,543,974	17
719		22,724		22,724	18
4,029		128,808		128,808	19
9,049		189,301		189,301	20
18,725		424,798		424,798	21
129,045	3,108,949	3,732,815		6841763.54	22
2,445,313	6,385,001	52,743,855	9,431	59,138,288	23
2,574,358	9,493,950	56,476,670	9,431	65,980,051	24

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	(1) POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	3,146,481	2,827,175
5	(501) Fuel	369,964,768	326,493,967
6	(502) Steam Expenses	10,591,168	9,479,230
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	4,440,427	3,408,884
10	(506) Miscellaneous Steam Power Expenses	9,520,839	6,886,035
11	(507) Rents	13,890	8,914
12	TOTAL Operation (Enter Total of lines 4 thru 11)	397,677,573	349,104,205
13	Maintenance		
14	(510) Maintenance Supervision and Engineering	766,114	696,146
15	(511) Maintenance of Structures	4,044,008	4,440,368
16	(512) Maintenance of Boiler Plant	28,899,859	25,255,631
17	(513) Maintenance of Electric Plant	7,818,396	6,438,532
18	(514) Maintenance of Miscellaneous Steam Plant	1,521,007	966,913
19	TOTAL Maintenance (Enter Total of lines 14 thru 18)	43,049,384	37,797,590
20	TOTAL Power Production Expenses-Steam Power (Enter Total of lines 12 and 19)	440,726,957	386,901,795
21	B. Nuclear Power Generation		
22	Operation		
23	(517) Operation Supervision and Engineering		
24	(518) Fuel		
25	(519) Coolants and Water		
26	(520) Steam Expenses		
27	(521) Steam from Other Sources		
28	(Less) (522) Steam Transferred-Cr.		
29	(523) Electric Expenses		
30	(524) Miscellaneous Nuclear Power Expenses		
31	(525) Rents		
32	TOTAL Operation (Enter Total of lines 23 thru 31)		
33	Maintenance		
34	(528) Maintenance Supervision and Engineering		
35	(529) Maintenance of Structures		
36	(530) Maintenance of Reactor Plant Equipment		
37	(531) Maintenance of Electric Plant		
38	(532) Maintenance of Miscellaneous Nuclear Plant		
39	TOTAL Maintenance (Enter Total of lines 34 thru 38)		
40	TOTAL Power Production Expenses-Nuclear Power (Enter Total of lines 32 and 39)		
41	C. Hydraulic Power Generation		
42	Operation		
43	(535) Operation Supervision and Engineering		
44	(536) Water for Power		
45	(537) Hydraulic Expenses		
46	(538) Electric Expenses		
47	(539) Miscellaneous Hydraulic Power Generation Expenses		
48	(540) Rents		
49	TOTAL Operation (Enter Total of lines 43 thru 48)		

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
50	C. Hydraulic Power Generation (Continued)		
51	Maintenance		
52	(541) Maintenance Supervision and Engineering		
53	(542) Maintenance of Structures		
54	(543) Maintenance of Reservoirs, Dams, and Waterways		
55	(544) Maintenance of Electric Plant		
56	(545) Maintenance of Miscellaneous Hydraulic Plant		
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)		
58	TOTAL Power Production Expenses-Hydraulic Power (Enter Total of lines 49 and 57)		
59	D. Other Power Generation		
60	Operation		
61	(546) Operation Supervision and Engineering	90,670	
62	(547) Fuel	3,422,203	5,781,186
63	(548) Generation Expenses	405,039	4,715
64	(549) Miscellaneous Other Power Generation Expenses	97,935	4,357
65	(550) Rents	2,028	
66	TOTAL Operation (Enter Total of lines 61 thru 65)	4,017,875	5,790,258
67	Maintenance		
68	(551) Maintenance Supervision and Engineering	29,658	
69	(552) Maintenance of Structures	4,298	16,855
70	(553) Maintenance of Generating and Electric Plant	1,506,943	553,857
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	178,797	9,367
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	1,719,696	580,079
73	TOTAL Power Production Expenses-Other Power (Enter Total of lines 66 and 72)	5,737,571	6,370,337
74	E. Other Power Supply Expenses		
75	(555) Purchased Power	16,881,549	36,827,014
76	(556) System Control and Load Dispatching		
77	(557) Other Expenses	13,971,864	11,261,846
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75-77)	30,853,413	48,088,860
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73, and 78)	477,317,941	441,360,992
80	2. TRANSMISSION EXPENSES		
81	Operation		
82	(560) Operation Supervision and Engineering	1,060,143	934,542
83	(561) Load Dispatching	1,201,352	1,136,176
84	(562) Station Expenses	806,926	689,032
85	(563) Overhead Line Expenses	242,064	181,114
86	(564) Underground Line Expenses	309	53
87	(565) Transmission of Electricity by Others	16,869	
88	(566) Miscellaneous Transmission Expenses	259,988	370,730
89	(567) Rents	12,804	16,004
90	TOTAL Operation (Enter Total of lines 82 thru 89)	3,600,455	3,327,651
91	Maintenance		
92	(568) Maintenance Supervision and Engineering		(8)
93	(569) Maintenance of Structures	34,574	26,318
94	(570) Maintenance of Station Equipment	1,663,428	1,651,512
95	(571) Maintenance of Overhead Lines	1,383,928	1,357,676
96	(572) Maintenance of Underground Lines	2,397	
97	(573) Maintenance of Miscellaneous Transmission Plant	60	29
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	3,084,387	3,035,527
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	6,684,842	6,363,178
100	3. DISTRIBUTION EXPENSES		
101	Operation		
102	(580) Operation Supervision and Engineering	1,222,021	1,248,702
103	(581) Load Dispatching		

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
104	3. DISTRIBUTION EXPENSES (Continued)		
105	(582) Station Expenses	883,859	775,957
106	(583) Overhead Line Expenses	503,001	466,536
107	(584) Underground Line Expenses	292,762	252,634
108	(585) Street Lighting and Signal System Expenses	614,553	620,178
109	(586) Meter Expenses	2,089,864	2,024,041
110	(587) Customer Installations Expenses	1,447,269	1,592,354
111	(588) Miscellaneous Distribution Expenses	3,931,410	3,737,901
112	(589) Rents	20,791	15,872
113	TOTAL Operation (Enter Total of lines 102 thru 112)	11,005,530	10,734,175
114	Maintenance		
115	(590) Maintenance Supervision and Engineering	750,643	620,050
116	(591) Maintenance of Structures	182,233	165,648
117	(592) Maintenance of Station Equipment	1,172,813	1,309,631
118	(593) Maintenance of Overhead Lines	8,791,357	7,911,270
119	(594) Maintenance of Underground Lines	854,238	807,136
120	(595) Maintenance of Line Transformers	375,234	416,767
121	(596) Maintenance of Street Lighting and Signal Systems	1,109,837	1,097,799
122	(597) Maintenance of Meters	599,553	786,721
123	(598) Maintenance of Miscellaneous Distribution Plant	13,842	19,295
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	13,849,750	13,134,317
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	24,855,280	23,868,492
126	4. CUSTOMER ACCOUNTS EXPENSES		
127	Operation		
128	(901) Supervision	518,892	469,172
129	(902) Meter Reading Expenses	1,954,940	1,828,724
130	(903) Customer Records and Collection Expenses	12,830,409	12,291,249
131	(904) Uncollectible Accounts	1,816,128	2,517,367
132	(905) Miscellaneous Customer Accounts Expenses	85	29
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128-132)	17,120,454	17,106,541
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
135	Operation		
136	(907) Supervision		
137	(908) Customer Assistance Expenses	16,340,673	14,490,638
138	(909) Informational and Instructional Expenses	625,691	648,375
139	(910) Miscellaneous Customer Service and Informational Expenses		
140	TOTAL Cust. Service and Informational Expenses (Enter Total of lines 136 thru 139)	16,966,364	15,139,013
141	6. SALES EXPENSES		
142	Operation		
143	(911) Supervision	20,138	20,187
144	(912) Demonstrating and Selling Expenses	133,910	130,573
145	(913) Advertising Expenses	118,486	195,293
146	(916) Miscellaneous Sales Expenses		2,940
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	272,534	348,993
148	7. ADMINISTRATIVE AND GENERAL EXPENSES		
149	Operation		
150	(920) Administrative and General Salaries	16,639,431	15,448,351
151	(921) Office Supplies and Expenses	10,102,147	10,070,000
152	(Less) (922) Administrative Expenses Transferred-Credit	(4,068,185)	(4,121,243)
153	(923) Outside Services Employed	2,629,851	2,480,560
154	(924) Property Insurance	2,415,776	1,916,037
155	(925) Injuries and Damages	1,591,660	2,840,084
156	(926) Employee Pensions and Benefits	19,864,181	21,747,675

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
157	7. ADMINISTRATIVE AND GENERAL EXPENSES		
158	(927) Franchise Requirements		
159	(928) Regulatory Commission Expenses	945,555	778,206
160	(Less) (929) Duplicate Charges-Cr.		
161	(930.1) General Advertising Expenses	92,053	80,530
162	(930.2) Miscellaneous General Expenses	5,475,582	5,750,144
163	(931) Rents	3,234,378	3,306,795
164	TOTAL Operation (Enter Total of lines 150 thru 163)	58,922,429	60,297,219
165	Maintenance		
166	(935) Maintenance of General Plant	3,831,294	3,266,980
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 and 166)	62,753,723	63,564,199
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	605,971,138	567,751,408

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	December 22, 1991
2. Total Regular Full-Time Employees	3,177
3. Total Part-Time and Temporary Employees	51
4. Total Employees	3,228

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

PURCHASED POWER (Account 555)
(Including power exchanges)

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

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

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

that either buyer or seller can unilaterally get out of the contract.

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

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

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

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

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

OS--for other service. Use this category only for

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand (MW)		
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	
1	Florida Power Corp	(1) OS	6	N/A	N/A	N/A	
2	Florida Power & Light	(1) OS	7	N/A	N/A	N/A	
3	Lakeland	(1) OS	21	N/A	N/A	N/A	
4	FMPA	(1) OS	29	N/A	N/A	N/A	
5	Ft. Pierce	(1) OS	12	N/A	N/A	N/A	
6	Gainesville	(1) OS	19	N/A	N/A	N/A	
7	Homestead	(1) OS	32	N/A	N/A	N/A	
8	Jacksonville	(1) OS	14	N/A	N/A	N/A	
9	Key West	(1) OS	30	N/A	N/A	N/A	
10	Kissimmee	(1) OS	16	N/A	N/A	N/A	
11	Lake Worth	(1) OS	26	N/A	N/A	N/A	
12	New Smyrna Beach	(1) OS	13	N/A	N/A	N/A	
13	Orlando	(1) OS	27	N/A	N/A	N/A	
14	Sebring	(1) OS	15	N/A	N/A	N/A	
15	Seminole	(1) OS	22	N/A	N/A	N/A	
16	Stark	(1) OS	24	N/A	N/A	N/A	
17	St. Cloud	(1) OS	17	N/A	N/A	N/A	
18	Tallahassee	(1) OS	20	N/A	N/A	N/A	
19	Vero Beach	(1) OS	18	N/A	N/A	N/A	
20	Reedy Creek	(1) OS	31	N/A	N/A	N/A	
21							
22	Sub Total						
23							
24	Conserv Inc. (12/31/92)	LF	QF81-62	NA	NA	NA	
25	City of Tampa (3/1/2009)	LF	QF81-57	NA	NA	NA	
26	Royster Co.	RQ	QF83-255	0	0	0	
27	Seminole Fertilizer Corp.	RQ	QF85-521	10.3	10.3	.6	
28	IMC Fertilizer Inc.	RQ	QF82-16, QF84-81	12.6	12.6	2.2	
29	Hillsborough County (3/1/2010)	LF	QF83-405	NA	NA	NA	
30	Cargill Fertilizer	RQ	QF87-570	9.8	9.8	1.8	
31	CF Industries Inc.	RQ	QF87-344	11.3	11.3	1.8	
32	Farmland Industries	RQ	QF90-146	11.0	11.0	2.3	
33							
34	Sub Total						
35							
36	Grand Total						
37	(1) Emergency A & B and Economy C & X Purchases.						
38	(2) Charges shown in column L are for start-up, transmission, A & G or O & M charges.						

PURCHASED POWER (Account 555)
(Including power exchanges)

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

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Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand (MW)		
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	
1	Florida Power Corp	(1) OS	6	N/A	N/A	N/A	
2	Florida Power & Light	(1) OS	7	N/A	N/A	N/A	
3	Lakeland	(1) OS	21	N/A	N/A	N/A	
4	FMPA	(1) OS	29	N/A	N/A	N/A	
5	Ft. Pierce	(1) OS	12	N/A	N/A	N/A	
6	Gainesville	(1) OS	19	N/A	N/A	N/A	
7	Homestead	(1) OS	32	N/A	N/A	N/A	
8	Jacksonville	(1) OS	14	N/A	N/A	N/A	
9	Key West	(1) OS	30	N/A	N/A	N/A	
10	Kissimmee	(1) OS	16	N/A	N/A	N/A	
11	Lake Worth	(1) OS	26	N/A	N/A	N/A	
12	New Smyrna Beach	(1) OS	13	N/A	N/A	N/A	
13	Orlando	(1) OS	27	N/A	N/A	N/A	
14	Sebring	(1) OS	15	N/A	N/A	N/A	
15	Seminole	(1) OS	22	N/A	N/A	N/A	
16	Stark	(1) OS	24	N/A	N/A	N/A	
17	St. Cloud	(1) OS	17	N/A	N/A	N/A	
18	Tallahassee	(1) OS	20	N/A	N/A	N/A	
19	Vero Beach	(1) OS	18	N/A	N/A	N/A	
20	Reedy Creek	(1) OS	31	N/A	N/A	N/A	
21							
22	Sub Total						
23		Expiration					
24	Conserv Inc.	(12/31/92)	LF	QF81-62	NA	NA	
25	City of Tampa	(3/1/2009)	LF	QF81-57	NA	NA	
26	Royster Co.		RQ	QF83-255	0	0	
27	Seminole Fertilizer Corp.		RQ	QF85-521	10.3	.6	
28	IMC Fertilizer Inc.		RQ	QF82-16, QF84-81	12.6	2.2	
29	Hillsborough County (3/1/2010)		LF	QF83-405	NA	NA	
30	Cargill Fertilizer		RQ	QF87-570	9.8	1.8	
31	CF Industries Inc.		RQ	QF87-344	11.3	1.8	
32	Farmland Industries		RQ	QF90-146	11.0	2.3	
33							
34	Sub Total						
35							
36	Grand Total						
37	(1) Emergency A & B and Economy C & X Purchases.						
38	(2) Charges shown in column L are for start-up, transmission, A & G or O & M charges.						

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is A Resubmission 12/28/92

YEAR OF REPORT:
Dec. 31, 1991

PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e), and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns

(e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchanges.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (1) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in columns (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.

9. Footnote entries as required and provide explanations.

Megawatthours Purchased	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received	Megawatthours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total (j + k + l) or Settlement (\$)	
(g)	(h)	(i)	(j)	(k)	(l)	(m)	
3,654			0	162,727	20,999	183,726	1
17,668			146,815	1,426,878	9,114	1,582,807	2
0			0	1,657	0	1,657	3
0			0	0	0	0	4
22			0	1,004	0	1,004	5
3,042			0	115,388	0	115,388	6
106			0	4,766	0	4,766	7
3,870			8,361	169,593	0	177,954	8
0			0	0	0	0	9
0			0	0	0	0	10
58			0	2,555	0	2,555	11
0			0	0	0	0	12
16,512			2,682	585,400	0	588,082	13
0			0	0	0	0	14
5,046			0	152,694	0	152,694	15
0			0	0	0	0	16
0			0	0	0	0	17
1,715			1,772	53,603	0	55,375	18
5			0	286	0	286	19
0			0	0	0	0	20
							21
51,698			159,630	2,676,551	30,113	2,866,294	22
							23
22,544			204,768	485,161	32,351	722,280	24
97,212			2,545,410	2,183,082	143,650	4,872,142	25
0			0	0	0	0	26
2,783			0	68,393	3,994	72,387	27
16,890			0	349,177	24,237	373,414	28
209,693			2,174,190	4,635,586	309,864	7,119,640	29
7,678			0	161,496	11,018	172,514	30
12,747			0	282,986	18,292	301,278	31
16,654			0	357,702	23,898	381,600	32
							33
386,201			4,924,368	8,523,583	567,304	14,015,255	34
							35
437,899			5,083,998	11,200,134	597,417	16,881,549	36
							37
							38

PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

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

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e), and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns

(e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchanges.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (1) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in columns (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.

9. Footnote entries as required and provide explanations.

Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
	3,654		0	162,727	20,999	183,726	1
	17,668		146,815	1,426,878	9,114	1,582,807	2
	0		0	1,657	0	1,657	3
	0		0	0	0	0	4
	22		0	1,004	0	1,004	5
	3,042		0	115,388	0	115,388	6
	106		0	4,766	0	4,766	7
	3,870		8,361	169,593	0	177,954	8
	0		0	0	0	0	9
	0		0	0	0	0	10
	58		0	2,555	0	2,555	11
	0		0	0	0	0	12
	16,512		2,682	585,400	0	588,082	13
	0		0	0	0	0	14
	5,046		0	152,694	0	152,694	15
	0		0	0	0	0	16
	0		0	0	0	0	17
	1,715		1,772	53,603	0	55,375	18
	5		0	286	0	286	19
	0		0	0	0	0	20
	51,698		159,630	2,676,551	30,113	2,866,294	21
							22
							23
22,544			204,768	485,161	32,351	722,280	24
97,212			2,545,410	2,183,082	143,650	4,872,142	25
0			0	0	0	0	26
2,783			0	68,393	3,994	72,387	27
16,890			0	349,177	24,237	373,414	28
209,693			2,174,190	4,635,586	309,864	7,119,640	29
7,678			0	161,496	11,018	172,514	30
12,747			0	282,986	18,292	301,278	31
16,654			0	357,702	23,898	381,600	32
							33
386,201			4,924,368	8,523,583	567,304	14,015,255	34
386,201	51,698		5,083,998	11,200,134	597,417	16,881,549	35
							36
							37
							38

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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

1. Report all transmission of electricity, i.e. wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in columns (a), (b), and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).
4. In column (d) enter a Statistical Classification code based on

the original contractual terms and conditions of the service as follows:

LF--for long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

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

Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistical Classification (d)
1	ROYSTER COMPANY	ROYSTER COMPANY	FLORIDA POWER AND LIGHT	(1) OS
2				
3	TOTAL			
4				
5	(1) Interconnect and Wheeling Contract.			
6	(2) Short Term Power and Regulating Service.			
7				
8				
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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

OS--for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.

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

5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate

schedules or contract designations under which service, as identified in column (d), is provided. 6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule or Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megawatthours Received (i)	Megawatthours Delivered (j)	
QF83-255	ROYSER SUBSTATION	INTERCONNECTION BETWEEN TECO AND FP&L	8	6,172	6,123	1
				6,172	6,123	2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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

8. Report in columns (i) and (j) the total megawatthours received and delivered.
9. In columns (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out-of-period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the

entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column (n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.
10. Provide total amounts in columns (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k + l + m) (n)	Line No.
139,096	0	(2) 17,290	156,386	1
				2
139,096	0	17,290	156,386	3
				4
				5
				6
				7
				8
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Name of Respondent:
Tampa Electric Company

This Report is An Original

YEAR OF REPORT:
Dec. 31, 1991

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

1. Report all transmission, i.e., wheeling, of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.
2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company; abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider.
3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."
4. Report in columns (b) and (c) the total megawatthours received and delivered by the provider of the transmission service.
5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a foot-

- note all components of the amount shown in column (f). Report in column (g) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") in column (g). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.
6. Enter "TOTAL" in column (a) as the last line. Provide a total amount in columns (b) through (g) as the last line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, page 401. If the respondent received power from the wheeler, energy provided to account for losses should be reported on line 19, Transmission By Others Losses, on page 401. Otherwise, losses should be reported on line 27, Total Energy Losses, page 401.
7. Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority [Footnote Affiliations]	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatthours Received	Megawatthours Delivered	Demand Charges (\$)	Energy Charges (\$)	Other Charges (\$)	Total Cost of Transmission (\$)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Florida Power Corporation						
2		12,936	12,487		16,869.27		16,869.27
3	NOTE: Tampa Electric Company						
4	has both Customers and						
5	generation that are						
6	connected to the remaining						
7	Customers and generation						
8	only through Florida						
9	Power Corporation's						
10	transmission system.						
11							
12							
13							
14							
15							
16	Total	12,936	12,487		16,869.27		16,869.27

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

MISCELLANEOUS GENERAL EXPENSES (Accounting 930.2)(ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	507,244
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	2,970,455
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agents Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent.	710,952
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	22,227
7	Directors' Fees and Expenses	303,516
8	Internal and Public Communications	98,653
9	Allocation of Parent Company Costs	100,546
10	Miscellaneous Dues (35 items)	21,451
11	Labor Costs (not reclassified to Acct. 920.01)	286,831
12	Environmental	151,619
13	Miscellaneous (715 items)	302,089
14		
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46	TOTAL	5,475,582

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 averaged service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.
If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Acct. 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant		1,535,245		1,535,245
2	Steam Production Plant	44,426,693			44,426,693
3	Nuclear Production Plant				
4	Hydraulic Production Plant-Conventnl				
5	Hydraulic Production Plant-Pumped Strge				
6	Other Production Plant	3,087,052			3,087,052
7	Transmission Plant	5,990,605			5,990,605
8	Distribution Plant	25,143,550			25,143,550
9	General Plant	16,906,423			16,906,423
10	Common Plant-Electric				
11	TOTAL	95,554,323	1,535,245		97,089,568

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.

Name of Respondent:
Tampa Electric Company

This Report is An Original

YEAR OF REPORT:
Dec. 31, 1991

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No.	Depreciable Plant Base (In Thousands)	Estimated Avg. Service Life	Net Salvage (Percent)	Applied Depr. Rate(s) (Percent)	Mortality Curve Type	Average Remaining Life
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
12	Big Bend						
13	-----						
14	Common	108,618	See Note 1		2.4		
15	Unit #1	72,412	See Note 1		3.0		
16	Unit #2	77,227	See Note 1		2.7		
17	Unit #3	132,741	See Note 1		2.5		
18	Unit #4	379,067	See Note 1		2.6		
19	#4 FGD	181,172	See Note 1		2.3		
20							
21	Gannon						
22	-----						
23	Common	39,271	See Note 1		4.0		
24	Unit #1	20,928	See Note 1		4.4		
25	Unit #2	21,865	See Note 1		5.6		
26	Unit #3	33,183	See Note 1		3.5		
27	Unit #4	24,267	See Note 1		5.2		
28	Unit #5	43,542	See Note 1		3.8		
29	Unit #6	67,488	See Note 1		3.6		
30							
31	Hookers Pt.	49,376	50	(11)	2.2		50.0
32	Dinner Lake	3,427	35	(20)	3.4		35.0
33							
34	311.01	6,407	33	(11)	3.3		25.0
35	316.01	2,958	23	0	4.1		14.3
36							
37		1,263,949			2.9		
38	Big Bend						
39	-----						
40	CT #1	1,842	36	(11)	2.0		15.8
41	CT #2 & #3	20,102	26	(11)	4.4		11.7
42							
43	Gannon						
44	-----						
45	CT #1	1,809	37	(11)	1.6		15.8
46							
47	Phillips St	57,786	28	(20)	4.3		28.0
48							
49		81,539			4.3		
50	Trans Plt.						
51	-----						
52	350.01	3,333	48	0	2.2	R3	33.0
53	352.00	984	50	(3)	2.2	R5	37.0
54	353.00	79,386	37	(15)	3.3	R2.5	26.0
55	354.00	4,342	48	(15)	2.5	R3	29.0
56	355.00	46,260	30	(30)	4.4	R0.5	24.0
57	356.00	46,223	33	(15)	3.3	R1.5	24.0
58	356.01	1,820	48	0	2.1	L4	31.0
59	357.00	695	50	0	2.2	R5	21.0
60	358.00	917	40	0	2.8	R5	12.9
61	359.00	2,018	50	0	2.1	SQ	36.0
62							
63		185,978			3.5		

Name of Respondent:
Tampa Electric Company

This Report is An Original

YEAR OF REPORT:
Dec. 31, 1991

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No.	Depreciable Plant Base (In Thousands)	Estimated Avg. Service Life	Net Salvage (Percent)	Applied Depr. Rate(s) (Percent)	Mortality Curve Type	Average Remaining Life
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
64	Distr. Plt.						
65							
66	361.00	607	44	(3)	2.4	R4	31.0
67	362.00	84,562	35	(15)	3.5	R2	25.0
68	364.00	84,737	30	(27)	4.4	R0.5	23.0
69	365.00	112,758	30	(8)	3.5	S0.5	21.0
70	366.00	48,856	50	0	2.0	R3	41.0
71	367.00	62,259	33	0	3.1	R2.5	25.0
72	368.00	157,452	16	30	4.2	L3	10.3
73	369.01	32,913	31	(5)	3.3	SC	25.0
74	369.02	29,405	35	(15)	3.2	R4	29.0
75	370.00	34,831	25	(19)	5.2	R2	18.0
76	373.00	44,991	20	9	4.2	R0.5	16.1
77							
78		693,371			3.7		
79	General Plt						
80							
81	390.00	45,895	38	(20)	3.4	R5	31.0
82	393.01	575	26	0	2.9	SC	21.0
83	394.01	431	16	5	3.9	R2	7.1
84	395.01	1,171	26	0	3.3	R1	21.0
85	396.00	776	20	10	3.1	R5	11.0
86	397.00	42,102	10	0	11.1	R4	5.9
87	397.01	31,806	15	0	6.5	R5	13.6
88							
89		122,756			6.8		
90	Transport.						
91							
92	392.01	3,520	5	20	12.5	R3	3.0
93	392.02	6,378	7	20	11.9	L3	3.8
94	392.03	21,290	15	25	4.8	S5	9.1
95							
96		31,188			7.1		
97							
98							
99	Note 1 - Interim Rates for 1991, to be re-evaluated in 1992						
100							
101	Note 2 - Total annual accrual for dismantling (8,770) is not included						
102	in composite calculations for steam or other production.						
103							
104	Note 3 - Accounts that are amortized are not included. No changes in rate						
105	were received. The company has \$21,622 that is being amortized over						
106	seven years and \$28,495 that is being amortized over five years.						
107	The company also has intangible plant of \$14,288 that is being						
108	amortized over five years.						
109							
110							
111							
112							
113							
114							
115							

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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		
4	ACCOUNT 426.1	
5	Salvation Army	5,275
6	United Way	34,458
7		
8	Total Account 426.1	39,733
9		
10	ACCOUNT 426.2	
11	None	-
12		
13	ACCOUNT 426.3	
14	Penalties	3,617
15		
16	ACCOUNT 426.4	
17	Dues	32,262
18	Transportation, Fees, Lodging & Other Incurred Costs	853,138
19		
20	Total Account 426.4	885,400
21		
22	ACCOUNT 426.5	
23	Preliminary Business Development Costs	20,405
24		
25		
26	TOTAL ACCOUNT 426	949,155
27		
28		
29	ACCOUNT 430	
30	None	-
31		
32		
33		
34	ACCOUNT 431	
35	Interest Expense - Customer Deposits (At 8% and 9% Interest Rates)	3,133,742
36	Interest Expense - Commercial Paper (Various Interest Rates)	5,844,468
37	Interest Expense - Miscellaneous Other (Various Interest Rates)	197,724
38		
39	TOTAL ACCOUNT 431	9,175,934
40		
41		

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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. 910001-EI.		58,574	58,574	
5					
6					
7	Continuing surveillance and review of				
8	conservation recovery charges of				
9	utilities. FPSC Docket No. 910002-EG.		47,555	47,555	
10					
11	Continuing surveillance and review of				
12	cogeneration recovery charges of				
13	utilities. FPSC Docket No. 910603-EQ.		38,387	38,387	
14					
15					
16	Annual Planning - FPSC Docket No. 910004-EU.		56,394	56,394	
17					
18					
19	Territorial Agreement - undocketed		28,219	28,219	
20					
21					
22	Legislation - undocketed		53,120	53,120	
23					
24					
25	Sebring Filing - undocketed		104,656	104,656	
26					
27					
28	Rate Case Filing - undocketed		35,545	35,545	
29					
30					
31	Continuing surveillance and review of				
32	miscellaneous FERC Dockets.		184,590	184,590	
33					
34					
35	Continuing surveillance and review of				
36	miscellaneous FPSC Dockets.		158,054*	158,054*	
37					
38					
39					
40					
41					
42	Minor Items (Less than \$25,000 each)		180,461	180,461	
43					
44					
45	* Outside consultant fees only, does not include incidental company expenses.				
46	Total		945,555	945,555	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. The totals of columns (e), (i), (k), and (l) must agree with the totals shown at the bottom of page 223 for Account 186.

5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant or other accounts.
6. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR				Line No.
CHARGED CURRENTLY TO			Deferred to Account 186 (i)	Contra Account (j)	Amount (k)	Deferred in Account 186, End of Year (l)	
Department (f)	Account No. (g)	Amount (h)					
Electric	928	58,574					1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45
Electric	928	47,555					
Electric	928	38,387					
Electric	928	56,394					
Electric	928	28,219					
Electric	928	53,120					
Electric	928	104,656					
Electric	928	35,545					
Electric	928	184,590					
Electric	928	158,054*					
Electric	928	180,461					
		945,555					46

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 generation

(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

B. Electric R, D & D Performed Externally

(1) Research Support to the Electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)	
1			
2	B-(1)	Electric Power Research	18811
3	B-(4)	FCG-Florida Acid Deposition Study	18812
4	B-(4)	FCG-Acid Rain Seepage Lake Study	18814
5	B-(4)	DOE-GN Cyclone Reburn NOx Control	18816
6	B-(1)	EPRI-Photo-Voltaic Powered M.O.S.	18817
7	B-(4)	R & D Tire Derived Fuel/Der.	18818
8	B-(1)	EPRI R & D Tailored Collaboration	18819
9	B-(1)	EPRI Tailored Collaboration-Dist.	18820
10			
11			
12			
13			
14			
15			
16			
17			
18			
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

RESEARCH, DEVELOPMENT AND DEMONSTRATION ACTIVITIES (Continued)

(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)		
364	2,970,455	930	2,971,821	0	1
0	1,320	921	1,320	0	2
0	432	920	432	0	
29,009	25,127	506	56,711	0	3
0	6,503	506	6,503	0	4
1,693	18,010	512	19,703	0	5
12,378	2,169		0	19,277	6
5,677	3,361	506	9,038	0	7
0	150,000		0	150,000	8
0	50,000	107	50,000	0	9
<u>49,121</u>	<u>3,227,377</u>		<u>3,115,531</u>	<u>169,277</u>	10
					11
					12
					13
					14
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 to Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	17,199,901		
4	Transmission	2,763,192		
5	Distribution	8,212,109		
6	Customer Accounts	8,889,822		
7	Customer Service and Informational	3,715,339		
8	Sales	175,994		
9	Administrative and General	14,174,490		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	55,130,847		
11	Maintenance			
12	Production	22,699,420		
13	Transmission	1,441,606		
14	Distribution	5,241,395		
15	Administrative and General	2,482,389		
16	TOTAL Maintenance (Enter Total of lines 12 thru 15)	31,864,810		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	39,899,321		
19	Transmission (Enter Total of lines 4 and 13)	4,204,798		
20	Distribution (Enter Total of lines 5 and 14)	13,453,504		
21	Customer Accounts (Transcribe from line 6)	8,889,822		
22	Customer Service and Information (Transcribe from line 7)	3,715,339		
23	Sales (Transcribe from line 8)	175,994		
24	Administrative and General (Enter Total of lines 9 and 15)	16,656,879		
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)	86,995,657	9,824,047	96,819,704
26	Gas			
27	Operation			
28	Production - Manufactured Gas			
29	Production - Natural Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing			
32	Transmission			
33	Distribution			
34	Customer Accounts			
35	Customer Service and Informational			
36	Sales			
37	Administrative and General			
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	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution			
46	Administrative and General			
47	TOTAL Maintenance (Enter Total of lines 40 thru 46)			

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

DISTRIBUTION OF SALARIES AND WAGES (Continued)

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged to Clearing Accounts (c)	Total (d)
Gas (Continued)				
48	Total Operation and Maintenance			
49	Production - Manufactured Gas (Enter Total of lines 28 and 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 (Total of lines 31 and 43)			
53	Transmission (Enter Total of lines 32 and 44)			
54	Distribution (Enter Total of lines 33 and 45)			
55	Customer Accounts (Transcribe from line 34)			
56	Customer Service and Informational (Transcribe from line 35)			
57	Sales (Transcribe from line 36)			
58	Administrative and General (Enter Total of lines 37 and 46)			
59	TOTAL Operation and Maint. (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)	86,995,657	9,824,047	96,819,704
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant	24,542,770	4,036,987	28,579,757
66	Gas Plant			
67	Other			
68	TOTAL Construction (Enter Total of lines 65 thru 67)	24,542,770	4,036,987	28,579,757
69	Plant Removal (By Utility Department)			
70	Electric Plant	2,018,222	279,063	2,297,285
71	Gas Plant			
72	Other			
73	TOTAL Plant Removal (Enter Total of lines 70 thru 72)	2,018,222	279,063	2,297,285
74	Other Accounts (Specify):			
75	Non Utility Accounts	46,859	75,083	121,942
76	Accounts Receivable & Deferred Accounts	2,414,743	188,476	2,603,219
77				
78				
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	2,461,602	263,559	2,725,161
96	TOTAL SALARIES AND WAGES	116,018,251	14,403,656	130,421,907

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is A Resubmission 12/28/92

YEAR OF REPORT:
Dec. 31, 1991

ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	Megawatt Hours (b)	Line No.	Item (a)	Megawatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	13,454,713
3	Steam	16,261,509	23	Requirements Sales for Resale (See instruction 4, page 311.)	129,045
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	2,445,313
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Department only, Excluding Station Use)	33,978
7	Other	60,113	27	Total Energy Losses	696,521
8	(Less) Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27)(MUST EQUAL LINE 20)	16,759,570
9	Net Generation (Enter Total of lines 3 thru 8)	16,321,622			
10	Purchases (Note 1)	437,899			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus 13)				
15	Transmission for Other (Wheeling)				
16	Received	6,172			
17	Delivered	6,123			
18	Net Transmission for Other (Line 16 minus line 17)	49			
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	16,759,570			

MONTHLY PEAKS AND OUTPUT

- If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
- Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.
- Report in column (c) a monthly breakdown of the Non-Requirements Sales For Resale reported on Line 24. Include in the monthly amounts any energy losses associated with the sales so that the total on line 41 exceeds the amount on line 24 by the amount of losses incurred (or estimated) in making the Non-Requirements Sales For Resale.
- Report in column (d) the system's monthly maximum megawatt load (60-minute integration) associated with the energy for the system defined as the difference between columns (b) and (c).
- Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM:

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales For Resale & Associated Losses (c)	MONTHLY PEAK (Daylight Savings Time)		
				Megawatts (See instruction 4) (d)	Day of Month (e)	Hour (f)
29	January	1,351,883	293,441	2,263	23	8:00
30	February	1,156,744	195,033	2,422	16	9:00
31	March	1,193,730	125,857	2,280	11	8:00
32	April	1,295,651	154,074	2,492	29	18:00
33	May	1,461,635	148,308	2,501	15	17:00
34	June	1,420,128	125,850	2,520	20	16:00
35	July	1,578,877	228,179	2,597	22	18:00
36	August	1,613,541	199,778	2,717	12	17:00
37	September	1,554,167	214,829	2,672	6	17:00
38	October	1,447,922	270,742	2,397	3	18:00
39	November	1,358,108	297,026	2,393	26	8:00
40	December	1,327,184	229,683	2,359	5	8:00
41	TOTAL	16,759,570	2,482,800			

Note 1 - includes 386,201 mwhs of Cogeneration and 51,698 mwhs of Emergency A & B and Economy C & X purchases.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 line 21.
8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name HOOKERS POINT (b)			Plant Name GANNON (c)		
		Coal Tons	Gas MCF	Oil Bbl.	Coal Tons	Gas MCF	Oil Bbl.
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)	191			1,150		
7	Plant Hours Connected to Load	2,856			8,760		
8	Net Continuous Plant Capability (Megawatts)	206			1,158		
9	When Not Limited by Condenser Water	206			1,158		
10	When Limited by Condenser Water	Not normally limited			Not normally limited		
11	Average Number of Employees	83			311		
12	Net Generation, Exclusive of Plant Use - KWh	221,920,000			5,578,557,000		
13	Cost of Plant:						
14	Land and Land Rights	437,471			349,953		
15	Structures and Improvements	7,461,508			37,530,453		
16	Equipment Costs	41,914,339			214,876,501		
17	Total Cost	49,813,318			252,756,907		
18	Cost per KW of Installed Capacity	214.16			198.96		
19	Production Expenses:						
20	Operation Supervision and Engineering	234,609			1,242,041		
21	Fuel	9,688,381			145,061,179		
22	Coolants and Water (Nuclear Plants Only)						
23	Steam Expenses	1,074,446			2,594,069		
24	Steam From Other Sources						
25	Steam Transferred (Cr.)						
26	Electric Expenses	803,678			1,493,899		
27	Misc. Steam (or Nuclear) Power Expenses	2,209,545			2,990,723		
28	Rents						
29	Maintenance Supervision and Engineering	43,207			225,817		
30	Maintenance of Structures	268,581			1,994,723		
31	Maintenance of Boiler (or Reactor) Plant	1,237,666			10,177,431		
32	Maintenance of Electric Plant	554,049			2,941,612		
33	Maint. of Misc. Steam (or Nuclear) Plant	189,796			601,496		
34	Total Production Expenses	16,303,958			169,322,990		
35	Expenses per Net KWh	7.35			3.04		
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)						
37	Unit: (Coal-tons of 2,000 lb.)(Oil-barrels of 42 gals.)(Gas-Mcf)(Nuclear-indicate)	Coal Tons	Gas MCF	Oil Bbl.	Coal Tons	Gas MCF	Oil Bbl.
38	Quantity (Units) of Fuel Burned			524,375	2,330,502		
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal, per gal. of oil, or per Mcf of gas)(Give unit if nuclear)			151,246	12,524		
40	Avg. Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year			14.76	60.88		
41	Average Cost of Fuel per Unit Burned			18.48	62.24		
42	Avg. Cost of Fuel Burned per Million Btu			2.91	2.49		
43	Avg. Cost of Fuel Burned per KWh Net Gen.			4.37	2.6		
44	Average Btu per KWh Net Generation			15,009	10,464		

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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

9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.

10. For IC and GT plants, report Operating Expenses, Account Nos. 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 used for the 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 operating characteristics of plant.

Plant Name GANNON (d)			Plant Name BIG BEND (e)			Plant Name BIG BEND (f)			Plant Name PHILLIPS (g)			Plant Name (h)			Plant Name (i)			Line No.
COMBUSTION TURBINE			STEAM			COMBUSTION TURBINE			INT. COMBUSTION									
FULL OUTDOOR			OUTDOOR BOILER			FULL OUTDOOR			CONVENTIONAL									
1969			1970			1969			1983									1
1969			1985			1974			1983									2
18.00			1,822.50			175.50			46.90									3
	14		1,684			166			37									4
	242		8,760			716			2,959									5
	14		1,674			174 @ winter peak			38									6
	14		1,674			174 @ winter peak			38									7
N/A			Not normally limited			N/A			N/A									8
	1		422			1			N/A									9
2,164,000			10,451,463,000			23,549,000			34,055,000									10
			5,147,145			834,366			179,223									11
75,362			148,819,606			1,500,850			0									12
1,734,099			806,571,089			20,443,526			57,785,655									13
1,809,461			960,537,840			22,778,741			57,964,878									14
100.53			527.04			129.79			1,704.85									15
			1,577,072						85,660									16
227,156			214,900,842			1,956,264			1,194,503									17
			6,769,714															18
			2,074,612			2,839			374,101									19
			4,158,814			3,308			94,399									20
			10,990						2,028									21
			485,253						26,347									22
			1,779,436			4,298												23
			17,419,689															24
			4,221,770			1,212,555			269,804									25
22,141			675,233			7,045			168,712									26
4			254,073,425			3,186,309			2,215,554									27
249,529			2.43			13.53			6.51									28
11.53																		29
Coal Tons	Gas MCF	Oil Bbl	Coal Tons	Gas MCF	Oil Bbl	Coal Tons	Gas MCF	Oil Bbl	Coal Tons	Gas MCF	Oil Bbl	Coal Tons	Gas MCF	Oil Bbl	Coal Tons	Gas MCF	Oil Bbl	30
		7,104	4,351,225			64,343			53,131									31
		139,097	11,887			139,069			150,340									32
		26.74	48.75			25.76			14.72									33
		31.97	49.39			30.40			22.48									34
		5.47	2.08			5.21			3.56									35
		10.50	2.06			8.31			3.51									36
		19,178	9,898			15,959			9,851									37

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 \$140,305,261 of Gannon steam plant in-service owned by the Gannon Trust. The total cost of plant (Line 17C) and the cost per KWH of installed capacity (Line 18C) for Gannon steam including assets owned by the Gannon Trust are \$393,062,168 and \$309.41 respectively.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of less than 25,000 KW; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 KW installed capacity (name plate rating).

2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in a footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity-Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 Min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	STEAM					
2	Dinner Lake Gas				9,444,000	
3	Oil				101,000	
4	Total	1966	12.65	12	9,545,000	3,441,680
5						
6						
7	** Park Street Gas				94,000	
8	Oil				275,000	
9	Total	1968	12.41	9	369,000	N/A
10						
11						
12						
13						
14						
15						
16						
17	** Tampa Electric Company signed an agreement with Sebring Utilities Commission to operate the Park Street plant on behalf of Tampa Electric effective 4/30/91 through 5/7/91. The agreement was extended twice, once through 10/31/91 and again through 3/31/92.					
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

GENERATING PLANT STATISTICS (Small Plants) (Continued)

3. List plants appropriately under sub-headings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, page 403.
4. If net peak demand for 60 minutes is not available, give that which is available, specifying period.

5. If any plant is equipped with combinations of steam, hydro, internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost Per MW Inst Capacity (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Cost (In cents per million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
		300,307		Gas	1.99	1
		14,060		Oil	9.00	2
272.07	449,173	314,367	233,624		2.06	3
						4
						5
						6
		2,166		Gas	1.69	7
		42,114		Oil	4.80	8
N/A	33,110	44,280	8,791		4.40	9
						10
						11
						12
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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 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 transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION From (a) To (b)		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)
			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	4
2	Gannon Sta	Gan Sub Leads	230000		SSPSC	0.29		1
3	Gannon Sta	Gan Sub Leads	230000		SDPSC	2.22		3
4	Gannon Sub	Dale Mabry Sub	230000		STDC	14.84		2
5	Gannon Sub	Dale Mabry Sub	230000		WDPSC	13.59		1
6	Big Bend Sub	State Rd 60 Sub	230000		STDC	9.37	6.67	2
7	Big Bend Sub	State Rd 60 Sub	230000		WDPSC	0.05		1
8	Big Bend Sub	11th Ave Sub	230000		STDC		2.36	2
9	Big Bend Sub	11th Ave Sub	230000		WDPSC	9.05		1
10	Big Bend Sub	11th Ave Sub	230000		SSPSC	4.69		1
11	Gannon Sub	Bell Creek Sub	230000		WDPSC	8.42		1
12	Gannon Sub	Pebbledale	230000		STDC		2.05	2
13	Gannon Sub	Pebbledale	230000		WDPSC	42.05		1
14	Gannon Sub	Pebbledale	230000		STDC	0.41		2
15	Gannon Sub	Pebbledale	230000		WDPSC	14.55		1
16	Gannon Sub	Pebbledale	230000		STDC		3.01	2
17	Gannon Sub	Pebbledale	230000		WDPSC	0.40		1
18	Big Bend Sub	Mines Sub	230000		STDC	2.38		2
19	Big Bend Sub	Mines Sub	230000		WDPSC	19.20		1
20	Big Bend Sub	Mines Sub	230000		STDC	2.25		2
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	Eleventh Ave Sub	Ohio Sub	230000		SSPSC	6.05		1
28	Sheldon Rd Sub	FPC Tie	230000		WDPSC	5.16		1
29	Sheldon Rd Sub	FPC Tie	230000		WDPSC	5.11		1
30	Big Bend Sub	FPL Tie	230000		ADPSC	13.64		1
31	Ohio Sub	Sheldon Rd	230000		SSPSC	9.89		1
32	Big Bend Sub	Big Bend Sta	230000		SSPSC	0.48		1
33	Big Bend Sub	Big Bend Sta	230000		SSPSC	0.99		1
34	Sheldon Rd	Dale Mabry	230000		WDPSC	10.51		1
35	Pebbledale Sub	Bell Creek Sub	230000		WDPSC	21.92		1
36	Pebbledale Sub	Bell Creek Sub	230000		STDC	2.07		2

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct

statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			**EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line no.
	*Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1590 AAC								1
1272 AAC								2
1590 ACSR								3
1590 ACSR								4
1590 ACSR								5
1590 ACSR								6
954 AAC								7
1590 ACSR								8
1590 ACSR & 954 AAC								9
2800 ACAR								10
954 ACSR								11
1590 ACSR/AW								12
1590 & 954 ACSR, ACSR/AW								13
1590 ACSR								14
954 ACSR & AAC, 1590 ACSR, 795 AAC								15
954 ACSR								16
954 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
2800 ACAR								27
1590 ACSR								28
1590 ACSR								29
2/795 ACSR								30
2800 ACAR								31
954 AAC								32
1590 & 954 AAC								33
1590 ACSR								34
954 ACSR								35
954 ACSR/AW								36

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 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 transmission line of a different type of construction need not be distinguished from the remainder of the line.
 6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION From (a) To (b)		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)
			Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1	Pebbledale Sub	Bell Creek Sub	230000		WDPSC	1.28		1
2	Sheldon Rd Sub	Jackson Rd Sub	230000		SSPSC	3.24		1
3	Mines Sub	Pebbledale	230000		WDPSC	24.15		1
4	Pebbledale	FPC Tie	230000		WDPSC	2.75		1
5	Pebbledale	FPC Tie	230000		WDPSC	11.30		1
6	South Eloise	FPC Tie	230000		WDPSC	16.40		1
7	Pebbledale	Ariana	230000		WSPSC	2.32		1
8	Pebbledale	Ariana	230000		STDC	2.99		1
9	Pebbledale	Ariana	230000		WDPSC	18.42		1
10	Pebbledale	Hardee Plant	230000		SSPSC	16.93		1
11	Gannon Sta	Gan Gen LDS	138000		WDPSC	2.55		3
12	Gannon Sub	Juneau Sub	138000		WSPSC	14.84		1
13	Gannon Sub	Juneau Sub	138000		WDPSC	1.73		1
14	Ohio Sub	Juneau Sub	138000		WSPSC	4.48		1
15	Gannon Sub	Hkrs Pt Sub	138000		WSPSC	1.82		1
16	Gannon Sub	Hkrs Pt Sub	138000		SSPDC	0.44		2
17	Gannon Sub	Hkrs Pt Sub	138000		WSPDC	1.21		2
18	Ohio Sub	Clearview Sub	138000		WSPSC	1.87		1
19	Ohio Sub	Clearview Sub	138000		UNDERGRND	0.29		
20	Ohio Sub	Himes Sub	138000		WSPSC	8.39		1
21	Ohio Sub	Clearview Sub	138000		WSPSC	1.83		1
22	Gannon	Juneau Sub	138000		CSPSC	11.43		1
23	Gannon	Juneau Sub	138000		SSPDC		0.44	2
24	Gannon	Juneau Sub	138000		CSPSC		0.74	2
25	Various	Various	69000		SPSC	747.04		Var
26	Various	Various	69000		SPDC	8.48	5.35	
27	Various	Various	69000		DPSC	19.08		
28	Various	Various	69000		DPDC	1.75	1.45	
29	Various	Various	69000		UNDERGRND	7.42		
30								
31								
32								
33								
34								
35								
36	TOTAL					1,182.66	30.77	

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct

statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			**EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line no.
	*Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
954 ACSR								1
954 ACSR								2
1590 ACSR								3
954 ACSR								4
1590 & 954 ACSR								5
954 ACSR								6
1590 & 954 ACSR								7
954 ACSR/AW								8
954 ACSR, 1590 ACSR & 954 ACSR/AW								9
1590 ACSR								10
600 CU., 954 ACSR								11
954 AAC & ACSR, 600 CU								12
600 CU								13
636 AAC & 795 SSAC								14
954 AAC								15
954 AAC								16
954 AAC								17
795 SSAC & 336 ACSR								18
500 AAC								19
795 SSAC, 954 AAC & 636 ACSR								20
795 SSAC, 954 AAC								21
1590 AAC								22
1590 AAC								23
1590 AAC								24
VARIOUS								25
VARIOUS								26
VARIOUS								27
VARIOUS								28
VARIOUS								29
								30
* INCLUDES ROADS & TRAILS								31
** EXPENSES NOT AVAILABLE BY TRANSMISSION								32
								33
								34
								35
	12,050,374	98,436,966	110,487,340					36

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 (l) to (o), it is permissible to report in these columns the estimated

Line No.	LINE DESIGNATION		Line Length in Miles * (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	Mines Sub	Pebbledale Sub	0.05	MDPSC			
2	Pebbledale Sub	Hardee Plant	16.93	SSPSC			
3	Ohio Sub	Clearview Sub	(0.13)	WSPSC			
4	Gannon Sub	Juneau Sub	(0.95)	CSPSC			
5	Various	Various	21.45	SPSC			
6	Various	Various	0.90	SPDC			
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	* Net miles of transmission line added during 1991.						
26	** Net cost of additions to transmission lines during 1991.						
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL		38.25				

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

TRANSMISSION LINES ADDED DURING YEAR (Continued)

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

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

CONDUCTORS			LINE COST					Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)	Voltage KV (Operating) (k)	Land and Land Rights (l) **	Poles, Towers and Fixtures (m) **	Conductors and Devices (n) **	Total (o) **	
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
								36
								37
								38
								39
								40
								41
								42
								43
				1,117,516	7,379,597	4,947,115	13,444,228	44

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 char-

- acter, 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).
5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

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	69		13
3	BAY METALS-TAMPA	DIST-UNATTENDED	69		4
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	CORONET-RURAL	DIST-UNATTENDED	69		13
17	CYPRESS GDNS-W/HAVEN	DIST-UNATTENDED	69		13
18	CYPRESS STREET-TAMPA	DIST-UNATTENDED	69		13
19	DAIRY ROAD-W/HAVEN	DIST-UNATTENDED	69		13
20	DAVID JOSEPH SHREDDER-RURAL	DIST-UNATTENDED	69		2
21	DEL WEBB-SUN CITY	DIST-UNATTENDED	69		13
22	EAST BAY-RURAL	DIST-UNATTENDED	69		13
23	EAST WINTER HAVEN-SAME	DIST-UNATTENDED	69		13
24	EHRlich ROAD-TAMPA	DIST-UNATTENDED	69		13
25	EL PRADO-TAMPA	DIST-UNATTENDED	69		4
26	EL PRADO-TAMPA	DIST-UNATTENDED	69		13
27	ESTUARY-TAMPA	DIST-UNATTENDED	69		13
28	FAIRGROUNDS-RURAL	DIST-UNATTENDED	69		13
29	FERN STREET-TAMPA	DIST-UNATTENDED	13		3
30	FERN STREET-TAMPA	DIST-UNATTENDED	13		4
31	FERN STREET-TAMPA	DIST-UNATTENDED	69		13
32	56TH STREET-TAMPA	DIST-UNATTENDED	69		13
33	FIRST STREET-TAMPA	DIST-UNATTENDED	69		13
34	FLORIDA AVENUE-TAMPA	DIST-UNATTENDED	69		13
35	FT. KING HWY-RURAL	DIST-UNATTENDED	69		13
36	46TH STREET-TAMPA	DIST-UNATTENDED	69		13
37	14TH STREET-TAMPA	DIST-UNATTENDED	69		13
38	FOWLER AVENUE-TAMPA	DIST-UNATTENDED	69		13
39	GALLAGHER ROAD-RURAL	DIST-UNATTENDED	69		13
40	GORDONVILLE-RURAL	DIST-UNATTENDED	69		13

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

SUBSTATIONS (Continued)

iliary 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 equip-

ment 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 account affected in respondent's books of accounts. 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)	
56.0	2					1
20.0	1					2
14.0	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
28.0	1					17
56.0	2					18
28.0	1					19
6.441	3					20
44.8	2					21
14.0	1					22
56.0	2					23
56.0	2					24
7.5	3					25
28.0	1					26
28.0	1					27
28.0	1					28
5.0	2					29
5.001	3					30
28.0	1					31
56.0	2					32
22.4	1					33
28.0	1					34
32.5	2					35
56.0	2					36
28.0	1					37
56.0	2					38
22.4	1					39
12.5	1					40

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 char-

- acter, 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).
5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	GEORGE RD-RURAL	DIST-UNATTENDED	69	13	
2	GIBSONTON-SAME	DIST-UNATTENDED	69	13	
3	GRANADA-TAMPA	DIST-UNATTENDED	69	13	
4	GRAY STREET-TAMPA	DIST-UNATTENDED	69	13	
5	GULF CITY-RURAL	DIST-UNATTENDED	69	13	
6	HABANA-TAMPA	DIST-UNATTENDED	69	13	
7	HENDERSON ROAD-TAMPA	DIST-UNATTENDED	69	13	
8	HOPEWELL-PLANT CITY	DIST-UNATTENDED	69	13	
9	HYDE PARK-TAMPA	DIST-UNATTENDED	69	13	
10	IMPERIALAKES-RURAL	DIST-UNATTENDED	69	13	
11	INDUSTRIAL PARK-TAMPA	DIST-UNATTENDED	69	13	
12	IVY STREET-TAMPA	DIST-UNATTENDED	69	13	
13	JAN PHYL-W/HAVEN	DIST-UNATTENDED	69	13	
14	KEYSTONE-TAMPA	DIST-UNATTENDED	69	13	
15	KIRKLAND RD-RURAL	DIST-UNATTENDED	69	13	
16	KNIGHTS-RURAL	DIST-UNATTENDED	69	13	
17	LAKE ALFRED-SAME	DIST-UNATTENDED	69	13	
18	LAKE GUM-RURAL	DIST-UNATTENDED	69	13	
19	LAKE JULIANA-RURAL	DIST-UNATTENDED	69	13	
20	LAKE MAGDALENE-RURAL	DIST-UNATTENDED	69	13	
21	LAKE REGION-W/HAVEN	DIST-UNATTENDED	69	13	
22	LAKE RUBY-RURAL	DIST-UNATTENDED	69	13	
23	LAKE WINTERSET-RURAL	DIST-UNATTENDED	69	13	
24	LAKEWOOD-BRANDON	DIST-UNATTENDED	69	13	
25	LOIS-TAMPA	DIST-UNATTENDED	13	4	
26	LOIS-TAMPA	DIST-UNATTENDED	69	13	
27	LUCERNE PARK-W/HAVEN	DIST-UNATTENDED	69	13	
28	MAC DILL-TAMPA	DIST-UNATTENDED	69	13	
29	MANHATTAN-TAMPA	DIST-UNATTENDED	69	13	
30	MARION-TAMPA	DIST-UNATTENDED	69	13	
31	MARITIME-TAMPA	DIST-UNATTENDED	69	13	
32	MATANZAS-TAMPA	DIST-UNATTENDED	13	4	
33	MATANZAS-TAMPA	DIST-UNATTENDED	69	13	
34	MCFARLAND-TAMPA	DIST-UNATTENDED	69	13	
35	MEADOW PARK-RURAL	DIST-UNATTENDED	69	13	
36	MILLER MAC-RUSKIN	DIST-UNATTENDED	69	13	
37	ORIENT PARK-TAMPA	DIST-UNATTENDED	69	13	
38	PATTERSON ROAD-RURAL	DIST-UNATTENDED	69	13	
39	PEACH AVE-RURAL	DIST-UNATTENDED	69	13	
40	PEARSON RD-RURAL	DIST-UNATTENDED	69	13	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

SUBSTATIONS (Continued)

iliary 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 equip-

ment 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 account affected in respondent's books of accounts. 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)	
56.0	2					1
22.4	1					2
28.0	1					3
56.0	2					4
12.5	1					5
56.0	2					6
28.0	1					7
20.0	1					8
48.0	2					9
12.5	1					10
28.0	1					11
28.0	1					12
56.0	2					13
37.375	2					14
28.0	1					15
28.0	1					16
28.0	1					17
14.0	1					18
12.5	1					19
28.0	1					20
28.0	1					21
20.0	1					22
28.0	1					23
28.0	1					24
7.5	6					25
56.0	2					26
28.0	1					27
50.4	2					28
56.0	2					29
67.2	2					30
56.0	2					31
10.002	6					32
56.0	2					33
28.0	1					34
28.0	1					35
28.0	1					36
56.0	2					37
28.0	1					38
28.0	1					39
56.0	2					40

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 char-

- acter, 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).
5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	PINE LAKE-TAMPA	DIST-UNATTENDED	69	13	
2	PINECREST-RURAL	DIST-UNATTENDED	69	13	
3	PLANT AVENUE-TAMPA	DIST-UNATTENDED	69	13	
4	PLANT CITY-SAME	DIST-UNATTENDED	69	13	
5	PLYMOUTH-TAMPA	DIST-UNATTENDED	69	13	
6	POLK CITY-SAME	DIST-UNATTENDED	69	13	
7	PORT SUTTON-TAMPA	DIST-UNATTENDED	69	13	
8	PROVIDENCE ROAD-RURAL	DIST-UNATTENDED	69	13	
9	RHODINE ROAD-RURAL	DIST-UNATTENDED	69	13	
10	ROCKY CREEK-RURAL	DIST-UNATTENDED	69	13	
11	ROME AVE-TAMPA	DIST-UNATTENDED	69	13	
12	SAN ANTONIO-SAME	DIST-UNATTENDED	69	13	
13	SENECA ST-TAMPA	DIST-UNATTENDED	69	13	
14	78TH ST-TAMPA	DIST-UNATTENDED	69	13	
15	SKYWAY-TAMPA	DIST-UNATTENDED	69	13	
16	SOUTH SEFFNER-SAME	DIST-UNATTENDED	69	13	
17	ST CLOUD-SAME	DIST-UNATTENDED	69	13	
18	STADIUM-TAMPA	DIST-UNATTENDED	135	13	
19	STATE RD 574-RURAL	DIST-UNATTENDED	69	13	
20	SUN CITY-SAME	DIST-UNATTENDED	69	13	
21	SUNSET LANE-TAMPA	DIST-UNATTENDED	69	13	
22	TAMPA BAY BLVD-TAMPA	DIST-UNATTENDED	138	13	
23	TAMPA PALMS-TAMPA	DIST-UNATTENDED	69	13	
24	TEMPLE TERRACE-SAME	DIST-UNATTENDED	69	13	
25	TERRACE-TAMPA	DIST-UNATTENDED	69	13	
26	3RD AVE-TAMPA	DIST-UNATTENDED	69	13	
27	30TH ST-TAMPA	DIST-UNATTENDED	69	13	
28	TROUT CREEK-RURAL	DIST-UNATTENDED	69	13	
29	TURKEY FORD-RURAL	DIST-UNATTENDED	69	13	
30	12TH AVE-TAMPA	DIST-UNATTENDED	69	13	
31	27TH ST-TAMPA	DIST-UNATTENDED	69	13	
32	UNIV OF SO FLA-TAMPA	DIST-UNATTENDED	69	13	
33	WASHINGTON ST-TAMPA	DIST-UNATTENDED	69	13	
34	WATERS AVE-RURAL	DIST-UNATTENDED	69	13	
35	WAYNE ROAD-RURAL	DIST-UNATTENDED	69	13	
36	WILSON-PLANT CITY	DIST-UNATTENDED	69	13	
37	WOODLANDS-TAMPA	DIST-UNATTENDED	69	13	
38	YUKON-TAMPA	DIST-UNATTENDED	69	13	
39	MISC-5 VARIOUS	DIST-UNATTENDED	VARIOUS	VARIOUS	
40	TOTAL DISTRIBUTION				

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

SUBSTATIONS (Continued)

iliary 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 equip-

ment 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 account affected in respondent's books of accounts. 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)	
56.0	2					1
22.4	1					2
67.2	2					3
28.0	1					4
56.0	2					5
12.5	1					6
22.4	1					7
28.0	1					8
28.0	1					9
48.0	2					10
28.0	1					11
12.5	1					12
28.0	1					13
22.4	1					14
56.0	2					15
50.4	2					16
28.0	1					17
37.3	1					18
50.8	3					19
28.0	1					20
28.0	1					21
37.333	1					22
28.0	1					23
44.8	2					24
28.0	1					25
28.0	1					26
28.0	1					27
28.0	1					28
28.0	1					29
28.0	1					30
50.4	2					31
56.0	2					32
56.0	2					33
56.0	2					34
12.5	1					35
28.0	1					36
28.0	1					37
50.4	2					38
33.627	16					39
4008.679	191					40

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 char-

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5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In Mva)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ARIANA-RURAL	TRANS-UNATTENDED	69	13	
2	ARIANA-RURAL	TRANS-UNATTENDED	230	69	
3	BELL CREEK-RURAL	TRANS-UNATTENDED	230	69	
4	BIG BEND UNIT 1-RURAL	TRANS-ATTENDED	230	23	
5	BIG BEND UNIT 2-RURAL	TRANS-ATTENDED	230	23	
6	BIG BEND UNIT 3-RURAL	TRANS-ATTENDED	230	23	
7	BIG BEND UNIT 4-RURAL	TRANS-ATTENDED	230	21	
8	GAS TURBINE NO. 2-RURAL	TRANS-ATTENDED	230	13	
9	GAS TURBINE NO. 3-RURAL	TRANS-ATTENDED	230	13	
10	BRADLEY-RURAL	TRANS-UNATTENDED	230	69	
11	CLEARVIEW-TAMPA	TRANS-UNATTENDED	138	69	
12	CLEARVIEW-TAMPA	TRANS-UNATTENDED	69	13	
13	DADE CITY-SAME	TRANS-UNATTENDED	69	13	
14	DALE MABRY-RURAL	TRANS-UNATTENDED	69	13	
15	DALE MABRY-RURAL	TRANS-UNATTENDED	230	69	
16	DOUBLE BRANCH-RURAL	TRANS-UNATTENDED	69	13	
17	DOUBLE BRANCH-RURAL	TRANS-UNATTENDED	110	69	
18	11TH AVE-TAMPA	TRANS-UNATTENDED	69	13	
19	11TH AVE-TAMPA	TRANS-UNATTENDED	230	69	
20	GANNON STA-TAMPA	TRANS-UNATTENDED	230	138	
21	GANNON STA UNIT 1-TAMPA	TRANS-ATTENDED	138	15	
22	GANNON STA UNIT 2-TAMPA	TRANS-ATTENDED	138	15	
23	GANNON STA UNIT 3-TAMPA	TRANS-ATTENDED	138	20	
24	GANNON STA UNIT 4-TAMPA	TRANS-ATTENDED	230	18	
25	GANNON STA UNIT 5-TAMPA	TRANS-ATTENDED	230	20	
26	GANNON STA UNIT 6-TAMPA	TRANS-ATTENDED	230	23	
27	HAMPTON-RURAL	TRANS-UNATTENDED	69	13	
28	HAMPTON-RURAL	TRANS-UNATTENDED	230	69	
29	HIMES-TAMPA	TRANS-UNATTENDED	69	13	
30	HIMES-TAMPA	TRANS-UNATTENDED	138	69	
31	HOOKEERS PT 1-TAMPA	TRANS-ATTENDED	138	69	
32	HOOKEERS PT 1-TAMPA	TRANS-ATTENDED	69	13	
33	HOOKEERS PT 2-TAMPA	TRANS-ATTENDED	69	13	
34	HOOKEERS PT-TAMPA	TRANS-ATTENDED	69	13	
35	HOOKEERS PT-TAMPA	TRANS-ATTENDED	69	13	
36	JACKSON RD-TAMPA	TRANS-UNATTENDED	69	13	
37	JACKSON RD-TAMPA	TRANS-UNATTENDED	230	69	
38	JUNEAU-TAMPA	TRANS-UNATTENDED	69	13	
39	JUNEAU-TAMPA	TRANS-UNATTENDED	138	69	
40	LAKE SILVER-W/HAVEN	TRANS-UNATTENDED	69	13	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

SUBSTATIONS (Continued)

iliary 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 equip-

ment 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 account affected in respondent's books of accounts. 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)	
42.4	2					1
168.0	1					2
224.0	1					3
480.0	1					4
480.0	1					5
480.0	1					6
480.0	1					7
71.5	1					8
71.5	1					9
168.0	1					10
300.0	2					11
28.0	1					12
28.0	1					13
56.0	2					14
392.0	2					15
48.0	2					16
60.0	1					17
56.0	2					18
224.0	1					19
224.0	1					20
150.0	2					21
150.0	2					22
180.0	1					23
205.0	1					24
270.0	1					25
433.0	1					26
28.0	1					27
224.0	1					28
46.75	3					29
168.0	1					30
168.0	1					31
42.5	1					32
66.666	2					33
88.0	1					34
60.0	1					35
56.0	2					36
224.0	1					37
56.0	2					38
336.0	2					39
48.0	2					40

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 char-

- acter, 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).
5. Show in columns (i), (j) and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and aux-

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	MINES-RURAL	TRANS-UNATTENDED	230	69	
2	MULBERRY-SAME	TRANS-SEMIATTENDED	69	13	
3	OHIO-TAMPA	TRANS-UNATTENDED	230	138	
4	PEBBLEDALE-RURAL	TRANS-UNATTENDED	230	69	
5	PHILLIPS-SEBRING	TRANS-ATTENDED	69	13	
6	RIVER-RURAL	TRANS-UNATTENDED	230	69	
7	RUSKIN-RURAL	TRANS-UNATTENDED	69	13	
8	RUSKIN-RURAL	TRANS-UNATTENDED	230	69	
9	SHELDON RD-RURAL	TRANS-UNATTENDED	230	69	
10	SO.ELOISE-RURAL	TRANS-UNATTENDED	230	69	
11	SO.ELOISE-RURAL	TRANS-UNATTENDED	69	13	
12	SO.GIBSONTON-SAME	TRANS-UNATTENDED	230	69	
13	STATE RD 60-RURAL	TRANS-UNATTENDED	230	69	
14	STATE RD 60-RURAL	TRANS-UNATTENDED	69	13	
15					
16					
17	TOTAL TRANSMISSION				
18					
19					
20	TOTAL TRANSMISSION &				
21	DISTRIBUTION				
22					
23					
24					
25					
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

SUBSTATIONS (Continued)

iliary 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 equip-

ment 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 account affected in respondent's books of accounts. 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)	
168.0	1					1
50.4	2					2
672.0	2					3
168.0	1					4
50.0	2					5
448.0	2					6
28.0	1					7
168.0	1					8
364.0	2					9
168.0	1					10
28.0	1					11
196.0	1					12
420.0	2					13
28.0	1					14
-----	---					15
10037.716	75					16
-----	---					17
						18
						19
14046.395	266					20
=====	===					21
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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	507,852	117,546	6,175.9
2	Additions During Year			
3	Purchases & Reused	14,905	5,256	330.5
4	Associated with Utility Plant Acquired			
5	Total Additions (Enter total of lines 3 and 4)	14,905	5,256	330.5
6	Reductions During Year			
7	Retirements	8,954	3,788	151.5
8	Associated with Utility Plant Sold			
9	Total Reductions (Enter total of lines 7 and 8)	8,954	3,788	151.5
10	Number at End of Year (Lines 1 + 5 - 9)	513,803	119,014	6,354.9
11	In Stock	17,399	1,739	184.1
12	Locked Meters on Customers' Premises	29,243		
13	Inactive Transformers on System			
14	In Customers' Use	467,039	116,826	6,133.1
15	In Company's Use	122	449	37.7
16	TOTAL End of Year (Enter total of lines 11 to 15. This line should equal line 10.)	513,803	119,014	6,354.9

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. 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 facilities:

- (1) Scrubbers, precipitators, tall smokestacks, etc.
- (2) Changes necessary to accommodate use of environmentally clean fuels such as low ash or low sulfur 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

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 (f) the actual costs that are included in column (e).

6. Report construction work in progress relating to environmental facilities at line 9.

Line No.	Classification of Cost (a)	CHANGES DURING YEAR			Balance at End of Year (e)	Actual Cost (f)
		Additions (b)	Retirements (c)	Adjustments (d)		
1	Air Pollution Control Facilities	2,913,014	2,233,467	(131,242)	324,116,374	NOTE 1
2	Water Pollution Control Facilities	1,344,543	18,601	238,136	27,224,797	NOTE 1
3	Solid Waste Disposal Costs	1,468,509	54,070	121,869	58,514,918	NOTE 1
4	Noise Abatement Equipment	32,764		105	349,782	NOTE 1
5	Esthetic Costs			44	36,699	NOTE 1
6	Additional Plant Capacity			473,092	6,585,913	NOTE 1
7	Miscellaneous (Identify significant)	88,430		53,960	7,233,183	NOTE 1
8	TOTAL (Total of lines 1 thru 7)	5,847,260	2,306,138	755,964	424,061,666	NOTE 1
9	Construction Work in Progress				0	

NOTE 1: Only production environmental expenditures have been reported. Other environmental expenditures are minimal. Production environmental expenditures made prior to 1969 and still in service are \$7,004,944. Gannon Coal Conversion costs of \$94,205,616 owned by the Gannon Trust are not included.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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 430. 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 Expense (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	15,081,093	NOTE 1
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	14,350,834	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	26,195,839	
7	Replacement Power Costs	3,386,740	NOTE 3
8	Taxes and Fees		
9	Administrative and General	891,076	
10	Other (Identify significant)		
11	TOTAL	59,905,582	

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 KWH.

INDEX

<u>Schedule</u>	<u>Page No.</u>
Accrued and prepaid taxes	262-263
Accumulated Deferred Income Taxes	234
	272-277
Accumulated provisions for depreciation of	
common utility plant	356
utility plant	219
utility plant (summary)	200-201
Advances	
from associated companies	256-257
Amortization	
miscellaneous	340
of nuclear fuel	202-203
Appropriations of Retained Earnings	118-119
Associated Companies	
advances from	256-257
corporations controlled by respondent	103
control over respondent	102
interest on debt to	256-257
Attestation	1
Balance sheet	
comparative	110-113
notes to	122-123
Bonds	256-257
Capital Stock	251
discount	254
expense	254
installments received	252
premiums	252
reacquired	251
subscribed	252
Cash flows, statement of	120-121
Changes	
important during year	108-109
Construction	
overheads, electric	217
overhead procedures, general description of	218
work in progress — common utility plant	356
work in progress — electric	216
work in progress — other utility departments	200-201
Control	
corporations controlled by respondent	103
over respondent	102
security holders and voting powers	106-107
Corporation	
controlled by	103
incorporated	101
CPA, background information on	101
CPA Certification, this report form	i-ii

INDEX (Continued)

<u>Schedule</u>	<u>Page No.</u>
Deferred	
credits, other	269
debts, miscellaneous	233
income taxes accumulated — accelerated amortization property	272-273
income taxes accumulated — other property	274-275
income taxes accumulated — other	276-277
income taxes accumulated — pollution control facilities	234
Definitions, this report form	iii
Depreciation and amortization	
of common utility plant	356
of electric plant	219
	336-338
Directors	105
Discount on capital stock	254
Discount — premium on long-term debt	256-257
Distribution of salaries and wages	354-355
Dividend appropriations	118-119
Earnings, Retained	118-119
Electric energy account	401
Environmental protection	
expenses	431
facilities	430
Expenses	
electric operation and maintenance	320-323
electric operation and maintenance, summary	323
unamortized debt	256
Extraordinary property losses	230
Filing requirements, this report form	i-ii
General description of construction overhead procedure	218
General information	101
General instructions	i-vi
Generating plant statistics	
hydroelectric (large)	406-407
pumped storage (large)	408-409
small plants	410-411
steam-electric (large)	402-403
Hydro-electric generating plant statistics	406-407
Identification	101
Important changes during year	108-109
Income	
statement of, by departments	114-117
statement of, for the year (see also revenues)	114-117
deductions, interest on debt to associated companies	340
deductions, miscellaneous amortization	340
deductions, other income deduction	340
deductions, other interest charges	340
Incorporation information	101
Installments received on capital stock	252

INDEX (Continued)

<u>Schedule</u>	<u>Page No.</u>
Interest	
charges, on debt to associated companies	340
charges, other	340
charges, paid on long-term debt, advances, etc.	256-257
Investments	
nonutility property	221
subsidiary companies	224-225
Investment tax credits, accumulated deferred	266-267
Law, excerpts applicable to this report form	iii-iv
List of schedules, this report form	2-4
Long-term debt	256-257
Losses — Extraordinary property	230
Materials and supplies	227
Meters and line transformers	429
Miscellaneous general expenses	335
Notes	
to balance sheet	122-123
to statement of changes in financial position	122-123
to statement of income	122-123
to statement of retained earnings	122-123
Nonutility property	221
Nuclear fuel materials	202-203
Nuclear generating plant, statistics	402-403
Number of Electric Department Employees	323
Officers and officers' salaries	104
Operating	
expenses — electric	320-323
expenses — electric (summary)	323
Other	
paid-in capital	253
donations received from stockholders	253
gains on resale or cancellation of reacquired capital stock	253
miscellaneous paid-in capital	253
reduction in par or stated value of capital stock	253
Overhead, construction — electric	217
Peaks, monthly, and output	401
Plant, Common utility	
accumulated provision for depreciation	356
acquisition adjustments	356
allocated to utility departments	356
completed construction not classified	356
construction work in progress	356
expenses	356
held for future use	356
in service	356
leased to others	356
Plant data	217-218
	336-338
	401-429

INDEX (Continued)

<u>Schedule</u>	<u>Page No.</u>
Plant — electric	
accumulated provision for depreciation	219
construction work in progress	216
held for future use	214
in service	204-207
leased to others	213
Plant — utility and accumulated provisions for depreciation	
amortization and depletion (summary)	201
Pollution control facilities, accumulated deferred	
income taxes	234
Power Exchanges	326-327
Premium and discount on long-term debt	256
Premium on capital stock	251
Prepaid taxes	262-263
Property — losses, extraordinary	230
Pumped storage generating plant statistics	408-409
Purchased power (including power exchanges)	326-327
Reacquired capital stock	250
Reacquired long-term debt	256-257
Receivers' certificates	256-257
Reconciliation of reported net income with taxable income	
from Federal income taxes	261
Regulatory commission expenses deferred	233
Regulatory commission expenses for year	350-351
Research, development and demonstration activities	352-353
Retained Earnings	
amortization reserve Federal	119
appropriated	118-119
statement of, for the year	118-119
unappropriated	118-119
Revenues — electric operating	300-301
Salaries and wages	
directors fees	105
distribution of	354-355
officers'	104
Sales of electricity by rate schedules	304
Sales — for resale	310-311
Salvage — nuclear fuel	202-203
Schedules, this report form	2-4
Securities	
exchange registration	250-251
holders and voting powers	106-107
Statement of Cash Flows	120-121
Statement of income for the year	114-117
Statement of retained earnings for the year	118-119
Steam-electric generating plant statistics	402-403
Stock liability for conversion	252
Substations	426
Supplies — materials and	227

INDEX (Continued)

<u>Schedule</u>	<u>Page No.</u>
Taxes	
accrued and prepaid	262-263
charged during year	262-263
on income, deferred and accumulated	234
reconciliation of net income with taxable income for	272-277
reconciliation of net income with taxable income for	261
Transformers, line — electric	429
Transmission	
lines added during year	424-425
lines statistics	422-423
of electricity for others	328-330
of electricity by others	332
Unamortized	
debt discount	256-257
debt expense	256-257
premium on debt	256-257
Unrecovered Plant and Regulatory Study Costs	230

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, 1991

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. The Board of Directors of Tampa Electric Company, as provided on page 105, is also the Board of Directors of TECO Energy, Inc., Tampa Electric Company's parent. In addition, T. L. Guzzle (Director of Tampa Electric Company) is also Chairman of the Board, President and Chief Executive Officer of TECO Energy, Inc.; G. F. Anderson (President and Chief Operating Officer of Tampa Electric Company) is also Executive Vice President-Utility Operations of TECO Energy, Inc.; K. S. Surgenor (Vice President-Human Resources of Tampa Electric Company) is also Vice President-Human Resources of TECO Energy, Inc.; J. E. Sproull (Secretary and Treasurer of Tampa Electric Company) is also Secretary of TECO Energy, Inc.; G. E. Ehlers (Vice President-Information Services of Tampa Electric Company) is also Vice President-Information Services of TECO Energy, Inc.; and W. W. Hopkins (Vice President-Corporate Communications of Tampa Electric Company) is also Vice President-Corporate Communications of TECO Energy, Inc. See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy.
2. J. E. Sproull (Secretary and Treasurer of Tampa Electric Company) is also Vice President, Secretary and Treasurer of TECO Diversified, Inc., a wholly-owned subsidiary of Tampa Electric's parent, TECO Energy, Inc. TECO Diversified owns four operating companies: TECO Transport & Trade Corp., TECO Coal Corp., TECO Coalbed Methane, Inc. and TECO Properties Corp. TECO Transport & Trade owns four operating companies: Gulfcoast Transit Company, Mid-South Towing Company, TECO Towing Company and Electro-Coal Transfer Corp. which also owns G C Service Company, Inc. TECO Coal owns five operating companies: Premier Elkhorn Coal Company, Pike Letcher Land Company, Gatliff Coal Company, Rich Mountain Coal Company and Clintwood Elkhorn Mining Company. See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified and its subsidiaries.
3. J. E. Sproull (Secretary and Treasurer of Tampa Electric Company) is also Secretary and Treasurer of TECO Power Services Corp., a wholly-owned subsidiary of Tampa Electric's parent, TECO Energy, Inc. See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Power Services, Inc.
4. J. E. Sproull (Secretary and Treasurer of Tampa Electric Company) is also Vice President, Secretary and Treasurer of TECO Finance, Inc., a wholly-owned subsidiary of Tampa Electric's parent, TECO Energy, Inc. See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Finance, Inc.
5. J. E. Sproull (Secretary and Treasurer of Tampa Electric Company) is also Vice President, Secretary and Treasurer of TECO Investments, Inc., a wholly-owned subsidiary of Tampa Electric's parent, TECO Energy, Inc. See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Investments, Inc.

*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
Business Contracts with Officers, Directors and Affiliates

For the Year Ended December 31, 1991

6. J. E. Sproull (Secretary and Treasurer of Tampa Electric Company) is also Director, Secretary and Treasurer of TERMCO, Inc., a wholly-owned subsidiary of Tampa Electric. See pages 456-458 for details of transactions and amounts between Tampa Electric and TERMCO.
7. C. S. Campbell (Vice President - Services of Tampa Electric Company) is also a Director and President of TERMCO, Inc., a wholly-owned subsidiary of Tampa Electric. See pages 456-458 for details of transactions and amounts between Tampa Electric and TERMCO.
8. J. L. Ferman, Jr., (Director of Tampa Electric Company) is President of Ferman Motor Car Company, Inc., of Tampa, Florida. During 1991, Tampa Electric paid to Ferman Motor Car Company \$99,941 for the purchase of automobiles and related items.
9. G. Bostick (Director of Tampa Electric) is the Chairman of Comcar Industries, Inc. of Auburndale, Florida. During 1991, Tampa Electric paid to Comcar Leasing, Inc. \$8,053 for leasing of flat-bed trailers.
10. E. L. Flom (Director of Tampa Electric Company) is a Director of NCNB National Bank of Florida and T. L. Guzzle (Director of Tampa Electric Company) is a Director of NCNB National Bank of Florida. In 1991, Tampa Electric indirectly paid (through its parent company, TECO Energy, Inc.) \$123,216 for pension plan trustee services to NCNB National Bank of Florida. Tampa Electric also paid directly to NCNB National Bank of Florida \$242,888 for fees associated with the issuance of Pollution Control Revenue Bonds and related services.
11. C. D. Ausley (Director of Tampa Electric Company, effective 1/21/92) is President of Ausley, McMullen, McGehee Carothers, Proctor, P.A. During 1991, Tampa Electric paid \$847,672 to the Ausley law firm for legal services.
12. H. L. Culbreath (Director of Tampa Electric Company) is a Director of NationsBank Corporation of Charlotte, North Carolina. During 1991, Tampa Electric paid \$49,605 to NationsBank for credit card services.

Tampa Electric Company
Affiliation of Officers and Directors

For the Year Ended December 31, 1991

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. Girard F. Anderson, President and Chief Operating Officer of Tampa Electric Company

Executive Vice President - Utility Operations, TECO Energy, Inc.

2. Charles R. Black, Vice President - Project Management of Tampa Electric Company *

No affiliations

3. Craig S. Campbell, Vice President - Services of Tampa Electric Company

President, TERMCO, Inc., Tampa, Florida

4. William N. Cantrell, Vice President - Energy Resources Planning of Tampa Electric

No affiliations

5. Gregory A. Ehlers, Vice President - Information Services of Tampa Electric Company

Vice President - Information Services, TECO Energy, Inc.

6. Wayne W. Hopkins, Vice President - Corporate Communications of Tampa Electric Company

Vice President - Corporate Communications, TECO Energy, Inc.

7. Lester L. Lefler, Vice President-Controller of Tampa Electric Company

No affiliations

8. John R. Rowe, Jr., Vice President - Regulatory Affairs of Tampa Electric Company

No affiliations

9. William T. Snyder, Jr., Vice President - Customer Services and Marketing of Tampa Electric Company

No affiliations

10. Keith S. Surgenor, Vice President - Human Resources of Tampa Electric Company

Vice President - Human Resources, TECO Energy, Inc.

11. Robert F. Tomczak, Vice President - Production Operations and Maintenance of Tampa Electric Company

No affiliations

* NOTE: Effective 12/1/91 C.R. Black was promoted to Vice President - Project Management.

Tampa Electric Company
Affiliation of Officers and Directors (Continued)

For the Year Ended December 31, 1991

12. Merlin F. Wadsworth, Vice President - Materials Management of Tampa Electric

No affiliations
13. Harry I. Wilson, Vice President - Transmission and Distribution of Tampa Electric Company

No affiliations
14. James E. Sproull, Secretary and Treasurer of Tampa Electric Company

Secretary and Treasurer, TECO Properties Corporation, Tampa, Florida
Secretary, Treasurer and Director, Gatliff 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
Vice President, Secretary and Treasurer, TECO Finance, Inc., Tampa, Florida
Vice President, Secretary and Treasurer, TECO Investments, Inc., Tampa, Florida
Secretary and Treasurer, TECO Power Services Corporation, Tampa, Florida
Treasurer, Secretary and Director, Clintwood Elkhorn Mining Company, Nevisdale, Kentucky
Treasurer, Secretary and Director, TERMCO, Inc., Tampa, Florida
Vice President, Secretary and Treasurer, TECO Diversified Inc., Tampa, Florida
Vice President, Secretary and Treasurer, TECO Coalbed Methane Inc., Tampa, Florida
Secretary and Treasurer, Hardee Power I, Inc., Tampa, Florida
Secretary and Treasurer, Hardee Power II, Inc., Tampa, Florida
Secretary and Treasurer, Southland Energy, Inc., Tampa, Florida
Secretary and Treasurer, Suffolk Cogeneration, Inc., Tampa, Florida
Secretary and Treasurer, TPS Clean Coal, Inc., Tampa, Florida
Treasurer, Secretary and Director, Pike-Letcher Land Company, Nevisdale, Kentucky
Treasurer, Secretary and Director, Premier Elkhorn Coal Company, Nevisdale, Kentucky
Secretary and Treasurer, CPSC, Inc., Tampa, Florida
Secretary and Treasurer, Clean Power, Inc., Tampa, Florida
Secretary and Treasurer, Clean Power Cogeneration, Inc., Tampa, Florida
15. C. DuBose Ausley, Director of Tampa Electric Company *

Director, TECO Energy, Inc., Tampa, Florida
President, Ausley, McMullen, McGehee, Carothers & Proctor, P.A., Tallahassee, Florida
Director, Centel Corporation, Chicago, Illinois
Director, Capital City Bank Group, Inc., Tallahassee, Florida

* Note: On 12/18/91, Charles E. Mendez, Jr. resigned as a director. On 1/21/92, C. DuBose Ausley was elected as a director to replace him.

Tampa Electric Company
Affiliation of Officers and Directors (Continued)

For the Year Ended December 31, 1991

16. Sara L. Baldwin, Director of Tampa Electric Company

Director, TECO Energy, Inc., Tampa, Florida
17. Guy Bostick, Director of Tampa Electric Company

Chairman, Comcar Industries, Inc., Auburndale, Florida
Director, TECO Energy, Inc., Tampa, Florida
18. H. L. Culbreath, Director of Tampa Electric Company

Director, Nationsbank Corporation, Charlotte, North Carolina
Director, Transco Energy Company, Houston, Texas
Director, TECO Energy, Inc., Tampa, Florida
19. 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
20. Edward L. Flom, Director of Tampa Electric Company

Chairman of the Board and Director, Florida Steel Corporation, Tampa, Florida
Director, NCNB National Bank of Florida, Tampa, Florida
Director, TECO Energy, Inc., Tampa, Florida
Director, FLS Holdings, Inc., Tampa, Florida
Director, Outback Steakhouse, Inc., Tampa, Florida
21. Henry R. Guild, Jr., Director of Tampa Electric Company

President and Director, Guild, Monrad & Oates, Inc., Boston, Massachusetts
Director, TECO Energy, Inc., Tampa, Florida
Director, Commonwealth Investment Trust, Boston, Massachusetts
22. Timothy L. Guzzle, Director of Tampa Electric Company

Chairman of the Board, Director, President and Chief Executive Officer,
TECO Energy, Inc., Tampa, Florida
Director, NCNB National Bank of Florida, Inc., Tampa, Florida
Director, TECO Investments, Inc., Tampa, Florida
Director, TECO Finance, Inc., Tampa, Florida
Director, TECO Power Services Corporation, Tampa, Florida
Director, TECO Diversified, Inc., Tampa, Florida

Tampa Electric Company
Affiliation of Officers and Directors (Continued)

For the Year Ended December 31, 1991

23. Charles E. Mendez, Jr., Director of Tampa Electric Company *

Director, TECO Energy, Inc., Tampa, Florida
24. 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, New York
Director, TECO Energy, Inc., Tampa, Florida
Director, Enhance Financial Services Group, Inc., New York, New York
25. Robert L. Ryan, Director of Tampa Electric Company

Director, TECO Energy, Inc., Tampa, Florida
Vice President - Finance, Union Texas Petroleum Holdings, Inc., Houston, Texas
26. J. Thomas Touchton, Director of Tampa Electric Company

Managing Partner, The Witt-Touchton Company, Tampa, Florida
Director, Various Merrill Lynch investment companies
Director, TECO Energy, Inc., Tampa, Florida
27. John A. Urquhart, Director of Tampa Electric Company

President, John A. Urquhart Associates, Fairfield, Connecticut
Director, Enron Corporation, Houston, Texas
Director, Aquarion Company, Bridgeport, Connecticut
Director, TECO Energy, Inc., Tampa, Florida
Director, Hubbell, Inc., Orange, Connecticut
28. James O. Welch, Jr., Director of Tampa Electric Company

Director, Vanguard Group of Investment Companies, Valley Forge, Pennsylvania
Director, TECO Energy, Inc., Tampa, Florida

* Note: On 12/18/91, Charles E. Mendez, Jr. resigned as a director. On 1/21/92,
C. DuBose Ausley was elected as a director to replace him.

Tampa Electric Company
Business Transactions with Related Parties

For the Year Ended December 31, 1991

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. TECO Energy, Inc. - parent company
 - See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy.
2. TECO Diversified - parent company of four operating companies which provide coal transportation, transfer and storage, docking services, coal mining and real estate investments.
 - See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified and its subsidiaries.
3. TECO Power Services - cogeneration and independent power generating projects
 - See pages 456-458 for details of transactions and amounts between Tampa Electric and TECO Power Services.
4. TECO Finance - Raises both short and long-term capital for TECO Investments and other strategic ventures.
 - See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Finance.
5. TECO Investments - Invests capital in short and longer-term investments for its parent, TECO Energy, Inc.
 - See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Investments.
6. TERMCO, Inc. - Broker for Tampa Electric Company's purchases and sales of real property
 - See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TERMCO.

Tampa Electric Company
Business Transactions with Related Parties

For the Year Ended December 31, 1991

7. Ferman Motor Car Company - automobile dealership
- Purchase of automobiles and related items in the amount of \$99,941.
8. NCNB National Bank of Florida - commercial banking and trustee services
- Services purchased by respondent in the amount of \$366,104.
9. Comcar Industries, Inc. - trucking
- Lease of flat bed trailers in the amount of \$8,053.
10. Ausley, McMullen, McGehee, Carothers, Proctor, P.A. - legal firm
- Services purchased by respondent in the amount of \$847,672. See Note 2 below.
11. NationsBank, Corporation - credit card services
- Credit card services in the amount of \$49,605.

NOTE 1: Sales of electricity at prescribed tariff rates to "related parties" were omitted. Individuals or "related party" companies in Tampa Electric Company's retail service area did subscribe to electric service from the company.

NOTE 2: On 12/18/91, Charles E. Mendez, Jr. resigned as a director. On 1/21/92, C. DuBose Ausley was elected as a director to replace him.

I hereby certify that all affiliated transfer prices, as summarized on Schedule 2, and all affiliated cost allocations, as summarized on Schedule 3, were determined consistent with the methods reported to the Commission under Rule 25-6.014.

/s/ L. L. Lefler

L. L. Lefler
Vice President - Controller
April 30, 1992

TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY

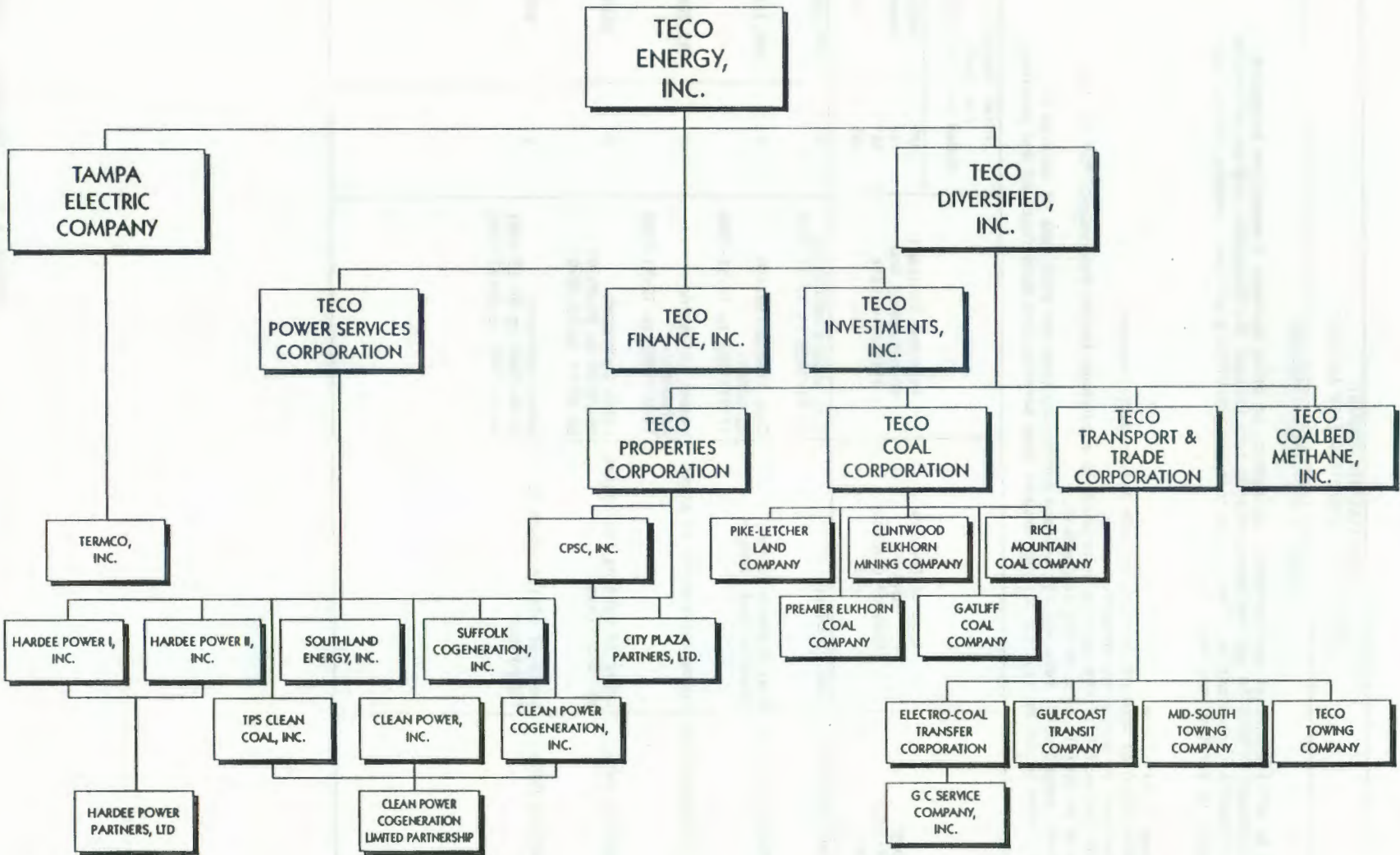
CHANGES IN CORPORATE STRUCTURE

Provide any changes in corporate structure including partnerships, minority interests, and joint ventures and an updated organizational chart.

Line No.	Effective Date (a)	Description of Change (b)
1		
2		
3		
4		
5		
6	June 1, 1991	CPSC, Inc. : A real estate holding company formed by TECO Properties Corporation.
7		
8	November 4, 1991	Pike-Letcher Land Company: A coal mining company formed by TECO Coal Corporation.
9		
10	November 12, 1991	Premier Elkhorn Coal Company: A coal mining company formed by TECO Coal Corporation.
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For the Year Ended
December 31, 1991

See attached updated organizational chart.



TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY

SUMMARY OF AFFILIATED TRANSFERS

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

Column

- a) Enter name of affiliate.
- b) Give description of type of service, or name the product involved.
- c) Enter contract or agreement effective dates.
- d) Enter the letter "P" if the service or product is a purchase by the Respondent: "S" if the service or product is sold by the Respondent.
- e) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Line No.	Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge For Year Ended Dec. 31, 1991	
				"P" or "S" (d)	Dollar Amount (e)
1	Gatliff Coal Company	Coal Purchase	Coal supply agreement 11-01-1988 to 12-31-1998	P	\$98,646,428
2					
3					
4	TECO Trans.& Trade Corp.	Coal transportation, transfer and storage	Coal transportation agreement 11-01-1988 to 12-31-1998	P	\$95,376,343
5					
6					
7					
8	G C Service Company, Inc.	Unloading vessels at plant	Vessel unloading agreement 11-01-1988 to 12-31-1998	P	\$5,306,951
9					
10					
11					
12	TECO Properties Corp.	Lease of parking facilities at TECO Plaza	Lease agreement 05-29-90 to 05-28-91 05-29-91 to 05-28-92	P	\$488,673
13					
14					
15					
16	TECO Properties Corp.	Lease of office space at TECO Plaza	Lease agreement 04-24-1989 to 04-23-1991 04-24-1991 to 04-23-1992	S	\$28,851
17					
18					
19					
20					
21					
22					
23					
24					
25					

TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY

SUMMARY OF AFFILIATED COST ALLOCATION

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service (including human resources) involved.

Column

- a) Enter name of affiliate.
- b) Give description of type of service, or name the product involved.
- c) Enter contract or agreement effective dates.
- d) Enter the letter "T" if the service or product is an allocation to the Respondent; "F" if the service or product is an allocation from the Respondent.
- e) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Line No.	Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge For Year Ended Dec. 31, 1991	
				"T" or "F" (d)	Dollar Amount (e)
1	TECO Energy Inc.	Management services, audit, financial reporting, shareholder services, economic development, and governmental affairs (1)	Not applicable	T	\$7,910,621
2					
3					
4					
5					
6					
7	TECO Energy Inc.	Tax services	Not applicable	T	\$778,740
8					
9	TECO Energy Inc.	Legal services	Not applicable	T	\$539,504
10					
11	TECO Energy Inc.	Risk management	Not applicable	T	\$1,437,034
12					
13	TECO Energy Inc.	Data processing services	Not applicable	F	\$110,627
14	TECO Trans. & Trade Corp.	"	"	F	39,320
15	TECO Properties Corp.	"	"	F	852
16	TECO Power Svcs. Corp.	"	"	F	41,071
17	TECO Finance, Inc.	"	"	F	321
18					
19					
20	(1) Parent company costs allocated to Tampa Electric. Costs related to legislative activity are recorded below the line.				
21					
22					
23					
24					
25					

TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY

SUMMARY OF AFFILIATED COST ALLOCATION

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service (including human resources) involved.

Column

- a) Enter name of affiliate.
- b) Give description of type of service, or name the product involved.
- c) Enter contract or agreement effective dates.
- d) Enter the letter "T" if the service or product is an allocation to the Respondent; "F" if the service or product is an allocation from the Respondent.
- e) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Line No.	Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge For Year Ended Dec. 31, 1991	
				"T" or "F" (d)	Dollar Amount (e)
1	TECO Energy Inc.	Donations paid by Tampa Electric and charged to TECO Energy, not allocated back to Tampa Electric	Not applicable	F	\$56,776
2					
3					
4					
5					
6	TECO Energy Inc.	Personnel services	Not applicable	F	\$31,906
7	TECO Trans. & Trade Corp.	"	"	F	12,616
8	TECO Coal Corp.	"	"	F	743
9	Electro Coal Corp.	"	"	F	8,019
10	TECO Power Svcs. Corp.	"	"	F	39,736
11	Midsouth Towing Co.	"	"	F	725
12					
13	TECO Energy Inc.	Accounting services	Not applicable	F	\$124,567
14	TECO Power Svcs. Corp.	"	"	F	10,750
15	TECO Finance, Inc.	"	"	F	800
16					
17	TECO Energy Inc.	Corporate communications including graphics services.	Not applicable	F	\$315,225
18	TECO Trans. & Trade Corp.	"	"	F	6,571
19	TECO Power Svcs. Corp.	"	"	F	28,915
20	Gulfcoast Transit Co.	"	"	F	172
21	TECO Properites Corp.	"	"	F	2,722
22	Electro Coal Corp.	"	"	F	661
23	TECO Coal Corp.	"	"	F	1,720
24	TECO Finance, Inc.	"	"	F	447
25					
26					

TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY

SUMMARY OF AFFILIATED COST ALLOCATION

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service (including human resources) involved.

Column

- a) Enter name of affiliate.
- b) Give description of type of service, or name the product involved.
- c) Enter contract or agreement effective dates.
- d) Enter the letter "T" if the service or product is an allocation to the Respondent: "F" if the service or product is an allocation from the Respondent.
- e) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Line No.	Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge For Year Ended Dec. 31, 1991	
				"T" or "F" (d)	Dollar Amount (e)
1	Gulfcoast Transit Co.	Purchasing department activities on behalf of affiliates/ payments	Not applicable	F	\$406
2					
3					
4					
5					
6	TECO Energy Inc.	Building services	Not applicable	F	\$238,626
7	TECO Diversified, Inc.	(Janitorial, maintenance, furniture purchases, etc.)	"	F	4,042
8	TECO Trans. & Trade Corp.	"	"	F	9,418
9	TECO Properties Corp.	"	"	F	18,031
10	TECO Power Svcs. Corp.	"	"	F	65,798
11	TECO Finance, Inc.	"	"	F	432
12	Midsouth Towing Co.	"	"	F	2,163
13	Gulfcoast Transit Co.	"	"	F	870
14	TECO Coal Corp.	"	"	F	834
15	TECO Investments, Inc.	"	"	F	2,266
16					
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21					
22					
23					
24					
25					

TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY

SUMMARY OF AFFILIATED COST ALLOCATION

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service (including human resources) involved.

Column

- a) Enter name of affiliate.
- b) Give description of type of service, or name the product involved.
- c) Enter contract or agreement effective dates.
- d) Enter the letter "T" if the service or product is an allocation to the Respondent; "F" if the service or product is an allocation from the Respondent.
- e) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Line No.	Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge For Year Ended Dec. 31, 1991	
				"T" or "F" (d)	Dollar Amount (e)
1	TECO Energy Inc.	Vehicles owned by Tampa	Not applicable	F	\$156,551
2	TECO Trans. & Trade Corp.	Electric and provided to	"	F	4,066
3	TECO Coal Corp.	affiliates. Vehicle cost	"	F	4,482
4	Gatliff Coal Company	fully allocated to	"	F	604
5	TECO Properties Corp.	affiliates.	"	F	8,830
6	TECO Power Svcs. Corp.	"	"	F	66,413
7	TECO Finance, Inc.	"	"	F	7,677
8	TECO Investments, Inc.	"	"	F	1,073
9					
10	TECO Energy Inc.	Office space costs at TECO	Not applicable	F	\$256,625
11	TECO Finance, Inc.	Plaza allocated to	"	F	305
12	TECO Power Svcs. Corp.	affiliates	"	F	54,323
13					
14	TECO Power Svcs. Corp.	Environmental services	Not applicable	F	\$60,501
15	Electro Coal Corp.	"	"	F	4,050
16	TECO Diversified, Inc.	"	"	F	10,822
17	Gulfcoast Transit Co.	"	"	F	1,232
18					
19	TECO Power Svcs. Corp.	Engineering services	Not applicable	F	\$264,680
20	TECO Properties Corp.	"	"	F	2,604
21					
22					
23					
24					
25					

**TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY**

SUMMARY OF AFFILIATED COST ALLOCATION

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service (including human resources) involved.

Column

- a) Enter name of affiliate.
- b) Give description of type of service, or name the product involved.
- c) Enter contract or agreement effective dates.
- d) Enter the letter "T" if the service or product is an allocation to the Respondent; "F" if the service or product is an allocation from the Respondent.
- e) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Line No.	Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge For Year Ended Dec. 31, 1991	
				"T" or "F" (d)	Dollar Amount (e)
1	TERMCO Inc. (1)	Office space costs at TECO Plaza allocated to affiliates (2)	Not applicable	F	(\$9,000)
2					
3					
4					
5		Data Processing Services	Not applicable	F	\$536
6					
7		Sale of property	Not applicable	T	\$14,538
8					
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14					
15					
16					
17					
18					
19					
20	(1) Organized to serve as broker for Tampa Electric Company's purchases and sales of real property.				
21	Transactions shown here reflect movement of cash between Tampa Electric and TERMCO in TERMCO's capacity as broker.				
22					
23					
24	(2) Adjustment to prior allocations of office space rental.				
25					

TAMPA ELECTRIC COMPANY
ANALYSIS OF DIVERSIFICATION ACTIVITY

TRANSFER OF REAL ASSETS OR RIGHTS

Provide a summary of affiliated transactions involving asset transfers or the rights to use assets. Provide:

- An indication that title has passed and the names of the purchasing and selling parties.
- A description of the asset or right transferred.
- A description of the financial or other considerations associated with the transfer.

Line No.	Names of Purchasing and selling Parties (a)	Has Title Passed (Yes/No) (b)	Description of Asset or Right Transferred (c)	Financial or Other Considerations Associated with Transfer (d)
1				
2				
3				
4				
5			For the Year Ended December 31, 1991	
6			-----	
7			No Transactions	
8				
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TAMPA ELECTRIC COMPANY
 EMPLOYEE TRANSFERS DURING
 YEAR ENDED DECEMBER 31, 1991

EMPLOYEE NAME	TRANSFERRED		PREVIOUS JOB ASSIGNMENT	NEW JOB ASSIGNMENT	DURATION
	TO	FROM			
J. L. Koenig	TECO Energy, Inc.	Tampa Electric Company	Assistant Controller	Director Internal Audit	Permanent
W. W. Lau	TECO Energy, Inc.	Tampa Electric Company	Coordinator Regulatory Accounting	Internal Auditor	Permanent
B. G. Weathers	TECO Energy, Inc.	Tampa Electric Company	Supervisor Customer Service	Internal Auditor	Permanent
W. E. Lax	TECO Energy, Inc.	Tampa Electric Company	Manager Customer Service	Director Economic Development	Permanent
R. L. Miller	TECO Energy, Inc.	Tampa Electric Company	Supervisor Account Services	Manager Community Projects	Permanent
W. F. O'Brien	TECO Power Services Corporation	Tampa Electric Company	Supervisor Instruments and Control	Manager Systems Hardee Power Station	Permanent
D. A. Lue	TECO Power Services Corporation	Tampa Electric Company	Principle Engineer	Senior Environmental Coordinator	Permanent
W. T. Whale	TECO Power Services Corporation	Tampa Electric Company	Manager Plant Technical Services	General Manager Hardee Power Station	Permanent
P. L. Miller	TECO Transport & Trade	Tampa Electric Company	Manager Customer Inquiry	Director Human Resources	Permanent
J. S. Chronister	Tampa Electric Company	TECO Energy, Inc.	Senior Internal Auditor	Supervisor Regulatory Accounting	Permanent
C. R. Black	Tampa Electric Company	TECO Power Services Corporation	Vice President Engineering and Construction	Vice President Project Management	Permanent
D. E. Giel	Tampa Electric Company	TECO Transport & Trade	Director of Maintenance	Manager Big Bend	Permanent

NOTE: The information on this schedule is provided in response to the requirements of Rule 25-6.014 (F.A.C.) Records and Reports in General, section 11(c).

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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	466,266	454		
Telecommunications Equip Rental	2,305,666	101 & 106	469,621	454	137,759	592, 920, 921, 923, 931, 932
Pole Attachments	Indeterminate	101 & 106	2,926,120	454		
Computer Services	Indeterminate	101	143,604	456		
Gypsum Sales	Indeterminate	101	135,190	456		
TOTAL			4,140,801			

* The above revenues are the result of incidental services. 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 them. The company does not engage in any significant activities on the above property and, hence, does not incur significant expenses.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1991

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

	Amounts
Plant (Intrastate Only) (000 omitted)	
Plant in Service	\$2,463,945
Construction Work in Progress	18,698
Plant Acquisition Adjustment	
Plant Held for Future Use	36,636
Materials and Supplies	37,201
Less:	
Depreciation and Amortization	(842,929)
Contributions in Aid of Construction	*
Net Book Costs	\$1,713,551
Revenue and Expenses (Intrastate Only) (000 omitted)	
Operating Revenues	\$987,525
Depreciation and Amortization Expenses	96,701
Income Taxes	58,063
Other Taxes	74,581
Other Operating Expenses	605,940
Total Operating Expenses	835,285
Net Operating Income	152,240
Other Income (Deductions)	(325)
Interest Expense	44,561
Net Income	\$107,354
Customers (Intrastate Only)	
Residential - Yearly Average	407,235
Commercial - Yearly Average	50,774
Industrial - Yearly Average	515
Others - Yearly Average	3,736
Total	462,260
Other Statistics (Intrastate Only)	
Average Annual Residential Use - KWH	13,523
Average Residential Cost per KWH (cents/KWH)	7.93 c
Average Residential Monthly Bill	\$89.40
Gross Plant Investment per Customer	\$5,330

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

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1991

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
UTILITY PLANT				
ELECTRIC PLANT IN SERVICE (101)	2,304,347,694	2,288,164,260	16,183,434	
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)	36,636,335	36,327,234	309,101	
COMPLETED CONSTRUCTION NOT CLASSIFIED (106)	159,597,256	158,476,404	1,120,852	
CONSTRUCTION WORK IN PROGRESS - AFUDC (107.1)	18,698,235	18,698,235	0	
CONSTRUCTION WORK IN PROGRESS - NON-AFUDC (107.2)				
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (108)	(832,676,923)	(826,300,283)	(6,376,640)	
ACCUMULATED PROVISION FOR AMORTIZATION OF ELECTRIC UTILITY PLANT (111)	(10,252,214)	(10,173,733)	(78,481)	
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	1,676,350,383	1,665,192,117	11,158,266	0
OTHER PROPERTY AND INVESTMENTS				
NONUTILITY PROPERTY (121)	400,780			400,780
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (122)	(244,956)			(244,956)
INVESTMENT IN ASSOCIATED COMPANIES (123)				
INVESTMENT IN SUBSIDIARY COMPANIES (123.1)	10,000	9,930	70	
OTHER INVESTMENTS (124)	451,046	447,878	3,168	
SINKING FUNDS (125)				
DEPRECIATION FUNDS (126)				
AMORTIZATION FUND - FEDERAL (127)				
OTHER SPECIAL FUNDS (128)				
TOTAL OTHER PROPERTY AND INVESTMENTS	616,870	457,808	3,238	155,824

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1991

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
CURRENT AND ACCRUED ASSETS -----				
CASH (131)	7,186,129	7,141,108	45,021	
INTEREST SPECIAL DEPOSITS (132)				
DIVIDEND SPECIAL DEPOSITS (133)				
OTHER SPECIAL DEPOSITS (134)	76,543	76,005	538	
WORKING FUNDS (135)	56,833	56,434	399	
TEMPORARY CASH INVESTMENTS (136)	1,330,625	1,321,273	9,352	
NOTES RECEIVABLE (141)				
CUSTOMER ACCOUNTS RECEIVABLE (142)	66,723,348	66,254,416	468,932	
OTHER ACCOUNTS RECEIVABLE (143)	10,989,796	10,921,648	68,148	
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CREDIT (144)	(941,213)	(934,598)	(6,615)	
NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (145)				
ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (146)	654,116			654,116
FUEL STOCK (151)	101,426,576	100,487,264	939,312	
FUEL STOCK EXPENSES UNDISTRIBUTED (152)				
RESIDUALS (153)	13	13	0	
PLANT MATERIALS AND OPERATING SUPPLIES (154)	37,205,020	36,931,861	273,159	
MERCHANDISE (155)				
OTHER MATERIALS AND SUPPLIES (156)				
NUCLEAR MATERIALS HELD FOR SALE (157)				
STORES EXPENSE UNDISTRIBUTED (163)	(3,559)	(3,534)	(25)	
PREPAYMENTS (165)	6,732,107	6,681,939	47,293	
INTEREST AND DIVIDENDS RECEIVABLE (171)	375,346	372,708	2,638	2,875
RENTS RECEIVABLE (172)				
ACCRUED UTILITY REVENUES (173)	19,343,516	19,207,570	135,946	
MISCELLANEOUS CURRENT AND ACCRUED ASSETS (174)				
TOTAL CURRENT AND ACCRUED ASSETS	251,155,196	248,514,107	1,984,098	656,991

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1991

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
DEFERRED DEBITS -----				
UNAMORTIZED DEBT EXPENSE (181)	11,249,975	11,171,698	78,277	
EXTRAORDINARY PROPERTY LOSSES (182.1)				
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)				
PRELIMINARY SURVEY AND INVESTIGATION CHARGES (183)	5,154,555	5,118,329	36,226	
CLEARING ACCOUNTS (184)	5,147	5,111	36	
TEMPORARY FACILITIES (185)				
MISCELLANEOUS DEFERRED DEBITS (186)	28,586,093	28,363,373	213,671	9,049
DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT (187)				
RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES (188)	169,277	168,087	1,190	
UNAMORTIZED LOSS ON REACQUIRED DEBT (189)				
ACCUMULATED DEFERRED INCOME TAXES (190)	21,186,873	19,339,514	135,507	1,711,852
TOTAL DEFERRED DEBITS	66,351,920	64,166,112	464,907	1,720,901
TOTAL ASSETS AND OTHER DEBITS	1,994,474,369	1,978,330,144	13,610,509	2,533,716
=====				
PROPRIETARY CAPITAL -----				
COMMON STOCK ISSUED (201)	119,696,788	118,863,938	832,850	
COMMON STOCK SUBSCRIBED (202)				
COMMON STOCK LIABILITY FOR CONVERSION (203)				
PREFERRED STOCK ISSUED (204)	54,956,000	54,573,616	382,384	
PREFERRED STOCK SUBSCRIBED (205)				
PREFERRED STOCK LIABILITY FOR CONVERSION (206)				
PREMIUM ON CAPITAL STOCK (207)	19,245	19,111	134	
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	28,042	196	
MISCELLANEOUS PAID IN CAPITAL (211)	495,578,909	492,130,671	3,448,238	
INSTALLMENTS RECEIVED ON CAPITAL STOCK (212)				
DISCOUNT ON CAPITAL STOCK (213)				
CAPITAL STOCK EXPENSE (214)	(1,692,253)	(1,680,478)	(11,775)	
APPROPRIATED RETAINED EARNINGS (215)				
APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (215.1)				
UNAPPROPRIATED RETAINED EARNINGS (216)	181,435,213	180,172,787	1,262,426	
UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (216.1)				
REACQUIRED CAPITAL STOCK (217)				
TOTAL PROPRIETARY CAPITAL	850,022,140	844,107,687	5,914,453	0

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1991

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
LONG TERM DEBT -----				
BONDS (221)	515,710,000	512,121,690	3,588,310	
BONDS REACQUIRED (222)				
ADVANCES FROM ASSOCIATED COMPANIES (223)				
OTHER LONG-TERM DEBT (224)				
UNAMORTIZED PREMIUM ON LONG-TERM DEBT (225)	238,352	236,694	1,658	
UNAMORTIZED DISCOUNT ON LONG-TERM DEBT-DEBIT (226)				
TOTAL LONG-TERM DEBT	515,948,352	512,358,384	3,589,968	0
OTHER NONCURRENT LIABILITIES -----				
OBLIGATIONS UNDER CAPITAL LEASES-NONCURRENT (227)				
ACCUMULATED PROVISION FOR PROPERTY INSURANCE (228.1)				
ACCUMULATED PROVISION FOR INJURIES AND DAMAGES (228.2)	5,914,680	5,873,194	41,486	
ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS (228.3)	955,040	948,341	6,699	
ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS (228.4)				
ACCUMULATED PROVISION FOR RATE REFUNDS (229)				
TOTAL OTHER NONCURRENT LIABILITIES	6,869,720	6,821,535	48,185	0
CURRENT & ACCRUED LIABILITIES -----				
NOTES PAYABLE (231)	89,300,000	88,678,651	621,349	
ACCOUNTS PAYABLE (232)	33,748,634	33,525,016	223,618	
NOTES PAYABLE TO ASSOCIATED COMPANIES (233)				
ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (234)	21,329,207	17,449,781	123,257	3,756,169
CUSTOMER DEPOSITS (235)	41,048,562	41,006,593	0	41,969
TAXES ACCRUED (236)	871,089	512,399	3,619	355,071
INTEREST ACCRUED (237)	11,207,200	11,128,593	78,607	
DIVIDENDS DECLARED (238)				
MATURED LONG-TERM DEBT (239)				
MATURED INTEREST (240)				
TAX COLLECTIONS PAYABLE (241)	2,482,946	2,465,531	17,415	
MISCELLANEOUS CURRENT & ACCRUED LIABILITIES (242)	7,770,258	7,715,757	54,501	
OBLIGATIONS UNDER CAPITAL LEASES-CURRENT (243)				
TOTAL CURRENT & ACCRUED LIABILITIES	207,757,896	202,482,321	1,122,366	4,153,209

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1991

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
DEFERRED CREDITS -----				
CUSTOMER ADVANCES FOR CONSTRUCTION (252)				
OTHER DEFERRED CREDITS (253)	16,109,223	12,445,063	85,963	3,578,197
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (255)	75,395,530	74,851,908	524,545	19,077
DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT (256)	25,037	24,861	176	
UNAMORTIZED GAIN ON REACQUIRED DEBT (257)				
ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (281)	8,106,178	8,049,775	56,403	
ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (282)	308,208,501	306,063,986	2,144,515	
ACCUMULATED DEFERRED INCOME TAXES (283)	6,031,792	5,989,823	41,969	
TOTAL DEFERRED CREDITS	413,876,261	407,425,416	2,853,571	3,597,274
TOTAL LIABILITIES AND OTHER CREDITS	1,994,474,369	1,973,195,343	13,528,543	7,750,483
ELECTRIC PLANT IN SERVICE -----				
INTANGIBLE PLANT ORGANIZATION (301)				
FRANCHISES AND CONSENTS (302)				
MISCELLANEOUS INTANGIBLE PLANT (303)	14,287,915	14,196,887	91,028	
TOTAL INTANGIBLE PLANT	14,287,915	14,196,887	91,028	0
PRODUCTION PLANT - STEAM LAND AND LAND RIGHTS (310)	6,043,697	5,981,532	62,165	
STRUCTURES AND IMPROVEMENTS (311)	200,218,761	198,159,311	2,059,450	
BOILER PLANT EQUIPMENT (312)	673,947,542	667,015,318	6,932,224	
ENGINES AND ENGINE DRIVEN GENERATORS (313)				
TURBOGENERATOR UNITS (314)	248,255,327	245,701,773	2,553,554	
ACCESSORY ELECTRIC EQUIPMENT (315)	122,025,880	120,770,722	1,255,158	
MISCELLANEOUS POWER PLANT EQUIPMENT (316)	27,645,357	27,360,997	284,360	
TOTAL STEAM PRODUCTION PLANT	1,278,136,564	1,264,989,653	13,146,911	0
PRODUCTION PLANT - NUCLEAR 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, 1991

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)	1,013,589	1,003,163	10,426	
STRUCTURES AND IMPROVEMENTS (341)	1,576,211	1,559,998	16,213	
FUEL HOLDERS, PRODUCTS, AND ACCESSORIES (342)	1,151,019	1,139,180	11,839	
PRIME MOVERS (343)				
GENERATORS (344)	76,663,574	75,875,012	788,562	
ACCESSORY ELECTRIC EQUIPMENT (345)	2,127,019	2,105,140	21,879	
MISCELLANEOUS POWER PLANT EQUIPMENT (346)	21,668	21,445	223	
TOTAL OTHER PRODUCTION PLANT	82,553,080	81,703,938	849,142	0
TRANSMISSION PLANT				
LAND AND LAND RIGHTS (350)	9,744,855	9,644,824	100,031	
STRUCTURES AND IMPROVEMENTS (352)	983,958	973,858	10,100	
STATION EQUIPMENT (353)	79,386,067	78,571,169	814,898	
TOWERS AND FIXTURES (354)	4,342,274	4,297,701	44,573	
POLES AND FIXTURES (355)	46,259,839	45,784,982	474,857	
OVERHEAD CONDUCTORS AND DEVICES (356)	48,042,601	47,549,444	493,157	
UNDERGROUND CONDUIT (357)	695,158	688,022	7,136	
UNDERGROUND CONDUCTORS AND DEVICES (358)	916,664	907,254	9,410	
ROADS AND TRAILS (359)	2,017,635	1,996,924	20,711	
TOTAL TRANSMISSION PLANT	192,389,051	190,414,178	1,974,873	0

TAMPA ELECTRIC COMPANY
BALANCE SHEET ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 1991

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
DISTRIBUTION PLANT				
LAND AND LAND RIGHTS (360)	3,910,684	3,910,684		
STRUCTURES AND IMPROVEMENTS (361)	606,926	606,926		
STATION EQUIPMENT (362)	84,561,551	84,561,551		
STORAGE AND BATTERY EQUIPMENT (363)				
POLES, TOWERS AND FIXTURES (364)	84,737,480	84,737,480		
OVERHEAD CONDUCTORS AND DEVICES (365)	112,575,958	112,575,958		
UNDERGROUND CONDUIT (366)	48,856,143	48,856,143		
UNDERGROUND CONDUCTORS AND DEVICES (367)	62,258,731	62,258,731		
LINE TRANSFORMERS (368)	157,451,674	157,451,674		
SERVICES (369)	62,318,696	62,318,696		
METERS (370)	34,831,394	34,799,906	31,488	
INSTALLATIONS ON CUSTOMER PREMISES (371)				
LEASED PROPERTY ON CUSTOMER PREMISES (372)				
STREET LIGHTING AND SIGNAL SYSTEMS (373)	44,990,905	44,990,905		
TOTAL DISTRIBUTION PLANT	697,100,142	697,068,654	31,488	0
GENERAL PLANT				
LAND AND LAND RIGHTS (389)	3,560,756	3,538,070	22,686	
STRUCTURES AND IMPROVEMENTS (390)	45,895,089	45,602,691	292,398	
OFFICE FURNITURE AND EQUIPMENT (391)	37,010,263	36,774,471	235,792	
TRANSPORTATION EQUIPMENT (392)	31,188,850	31,110,379	78,471	
STORES EQUIPMENT (393)	839,642	834,293	5,349	
TOOLS, SHOP AND GARAGE EQUIPMENT (394)	3,689,644	3,666,137	23,507	
LABORATORY EQUIPMENT (395)	2,335,009	2,320,133	14,876	
POWER OPERATED EQUIPMENT (396)	775,670	770,728	4,942	
COMMUNICATION EQUIPMENT (397)	73,907,745	73,391,869	515,876	
MISCELLANEOUS EQUIPMENT (398)	275,530	273,775	1,755	
OTHER TANGIBLE PROPERTY (399)				
TOTAL GENERAL PLANT	199,478,198	198,282,546	1,195,652	0
TOTAL ELECTRIC PLANT IN SERVICE (101 & 106)	2,463,944,950	2,446,655,856	17,289,094	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1991

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
ELECTRIC OPERATING REVENUES				
SALES OF ELECTRICITY				
RESIDENTIAL SALES (440)	436,887,835	436,887,835		
COMMERCIAL AND INDUSTRIAL SALES (442)	400,187,711	400,187,711		
PUBLIC STREET AND HIGHWAY LIGHTING (444)	7,789,512	7,789,512		
OTHER SALES TO PUBLIC AUTHORITIES (445)	61,525,231	61,525,231		
SALES TO RAILROADS AND RAILWAYS (446)				
INTERDEPARTMENTAL SALES (448)				
TOTAL SALES TO ULTIMATE CUSTOMERS	906,390,289	906,390,289	0	0
SALES FOR RESALE (447)	65,980,051	58,603,547	7,376,504	
TOTAL SALES OF ELECTRICITY	972,370,340	964,993,836	7,376,504	0
PROVISION FOR RATE REFUNDS (449.1)	(360,000)	(360,000)	0	
NET SALES OF ELECTRICITY	972,010,340	964,633,836	7,376,504	0
OTHER OPERATING REVENUES				
FORFEITED DISCOUNTS (450)				
MISCELLANEOUS SERVICE REVENUES (451)	4,282,089	4,282,089		
SALES OF WATER AND WATER POWER (453)				
RENT FROM ELECTRIC PROPERTY (454)	3,862,007	3,862,007		
INTERDEPARTMENTAL RENTS (455)				
OTHER ELECTRIC REVENUES (456)	7,370,510	7,369,508	1,002	
TOTAL OTHER OPERATING REVENUES	15,514,606	15,513,604	1,002	0
TOTAL ELECTRIC OPERATING REVENUES (400)	987,524,946	980,147,440	7,377,506	0
ELECTRIC OPERATING EXPENSES				
OPERATION AND MAINTENANCE EXPENSES				
[*] STEAM POWER GENERATION - OPERATION [*]				
OPERATION SUPERVISION AND ENGINEERING (500)	3,146,481	3,116,067	30,414	
FUEL RECOVERABLE (501.1)	362,808,803	359,263,798	3,545,005	
FUEL NON-RECOVERABLE (501.2)	7,155,965	7,050,772	105,193	
STEAM EXPENSES (502)	10,591,168	10,488,794	102,374	
STEAM FROM OTHER SOURCES (503)				
STEAM TRANSFERRED - CR. (504)				
ELECTRIC EXPENSES (505)	4,440,427	4,397,506	42,921	
MISCELLANEOUS STEAM POWER EXPENSES (506)	9,520,839	9,428,811	92,028	
RENTS (507)	13,890	13,756	134	
TOTAL OPERATION	397,677,573	393,759,504	3,918,069	0
[*] STEAM POWER GENERATION - MAINTENANCE [*]				
MAINTENANCE SUPERVISION & ENGINEERING (510)	766,114	758,709	7,405	
MAINTENANCE OF STRUCTURES (511)	4,044,008	4,004,919	39,089	
MAINTENANCE OF BOILER PLANT (512)	28,899,859	28,620,513	279,346	
MAINTENANCE OF ELECTRIC PLANT (513)	7,818,396	7,742,823	75,573	
MAINTENANCE OF MISCELLANEOUS STEAM PLANT (514)	1,521,007	1,506,305	14,702	
TOTAL MAINTENANCE	43,049,384	42,633,269	416,115	0
TOTAL POWER PRODUCTION EXPENSES - STEAM POWER	440,726,957	436,392,773	4,334,184	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1991

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, 1991

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
[*] OTHER POWER GENERATION - OPERATION [*]				
OPERATION SUPERVISION AND ENGINEERING (546)	90,670	89,730	940	
FUEL RECOVERABLE (547.1)	3,223,394	3,220,644	2,750	
FUEL NON-RECOVERABLE (547.2)	198,809	195,887	2,922	
GENERATION EXPENSES (548)	405,039	400,842	4,197	
MISCELLANEOUS OTHER POWER GENERATION EXPENSES (549)	97,935	96,920	1,015	
RENTS (550)	2,028	2,007	21	
TOTAL OPERATION	4,017,875	4,006,030	11,845	0
[*] OTHER POWER GENERATION - MAINTENANCE [*]				
MAINTENANCE SUPERVISION AND ENGINEERING (551)	29,658	29,351	307	
MAINTENANCE OF STRUCTURES (552)	4,298	4,253	45	
MAINTENANCE OF GENERATING AND ELECTRIC PLANT (553)	1,506,943	1,491,327	15,616	
MAINTENANCE OF MISCELLANEOUS OTHER POWER GENERATION PLANT (554)	178,797	176,944	1,853	
TOTAL MAINTENANCE	1,719,696	1,701,875	17,821	0
TOTAL OTHER POWER GENERATION O & M	5,737,571	5,707,905	29,666	0
[*] OTHER POWER SUPPLY EXPENSES - OPERATION [*]				
PURCHASED POWER RECOVERABLE (555.1)	2,866,294	2,849,128	17,166	
PURCHASED POWER NON-RECOVERABLE (555.2)	14,015,255	13,931,318	83,937	
SYSTEM CONTROL & LOAD DISPATCHING (556)				
OTHER EXPENSES (557)	13,971,864	14,018,865	(47,001)	
TOTAL OTHER POWER SUPPLY EXPENSES O & M	30,853,413	30,799,311	54,102	0
TOTAL POWER PRODUCTION EXPENSES	477,317,941	472,899,989	4,417,952	0
[*] TRANSMISSION EXPENSES - OPERATION [*]				
OPERATION SUPERVISION & ENGINEERING (560)	1,060,143	1,048,882	11,261	
LOAD DISPATCHING (561)	1,201,352	1,188,591	12,761	
STATION EXPENSES (562)	806,926	798,355	8,571	
OVERHEAD LINE EXPENSES (563)	242,064	239,493	2,571	
UNDERGROUND LINE EXPENSES (564)	309	309		
TRANSMISSION OF ELECTRICITY BY OTHERS (565)	16,869	16,690	179	
MISCELLANEOUS TRANSMISSION EXPENSES (566)	259,988	257,226	2,762	
RENTS (567)	12,804	12,668	136	
TOTAL OPERATION	3,600,455	3,562,214	38,241	0
[*] TRANSMISSION EXPENSES - MAINTENANCE [*]				
MAINTENANCE SUPERVISION AND ENGINEERING (568)				
MAINTENANCE OF STRUCTURES (569)	34,574	34,207	367	
MAINTENANCE OF STATION EQUIPMENT (570)	1,663,428	1,645,759	17,669	
MAINTENANCE OF OVERHEAD LINES (571)	1,383,928	1,369,228	14,700	
MAINTENANCE OF UNDERGROUND LINES (572)	2,397	2,372	25	
MAINTENANCE OF MISCELLANEOUS TRANSMISSION PLANT (573)	60	60		
TOTAL MAINTENANCE	3,084,387	3,051,626	32,761	0
TOTAL TRANSMISSION EXPENSES O & M	6,684,842	6,613,840	71,002	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1991

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
[*] DISTRIBUTION EXPENSES - OPERATION [*] -----				
OPERATION SUPERVISION AND ENGINEERING (580)	1,222,021	1,222,021		
LOAD DISPATCHING (581)				
STATION EXPENSES (582)	883,859	883,859		
OVERHEAD LINE EXPENSES (583)	503,001	503,001		
UNDERGROUND LINE EXPENSES (584)	292,762	292,762		
STREET LIGHTING AND SIGNAL SYSTEM EXPENSES (585)	614,553	614,553		
METER EXPENSES (586)	2,089,864	2,088,311	1,553	
CUSTOMER INSTALLATIONS EXPENSES (587)	1,447,269	1,447,269		
MISCELLANEOUS EXPENSES (588)	3,931,410	3,931,410		
RENTS (589)	20,791	20,791		
TOTAL OPERATION	11,005,530	11,003,977	1,553	0
[*] DISTRIBUTION EXPENSES - MAINTENANCE [*] -----				
MAINTENANCE SUPERVISION AND ENGINEERING (590)	750,643	750,643		
MAINTENANCE OF STRUCTURES (591)	182,233	182,233		
MAINTENANCE OF STATION EQUIPMENT (592)	1,172,813	1,172,813		
MAINTENANCE OF OVERHEAD LINES (593)	8,791,357	8,791,357		
MAINTENANCE OF UNDERGROUND LINES (594)	854,238	854,238		
MAINTENANCE OF LINE TRANSFORMERS (595)	375,234	375,234		
MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS (596)	1,109,837	1,109,837		
MAINTENANCE OF METERS (597)	599,553	599,108	445	
MAINTENANCE OF MISCELLANEOUS DISTRIBUTION PLANT (598)	13,842	13,842		
TOTAL MAINTENANCE	13,849,750	13,849,305	445	0
TOTAL DISTRIBUTION EXPENSES O & M	24,855,280	24,853,282	1,998	0
[*] CUSTOMER ACCOUNTS EXPENSES - OPERATION [*] -----				
SUPERVISION (901)	518,892	518,858	34	
METER READING EXPENSES (902)	1,954,940	1,954,813	127	
CUSTOMER RECORDS AND COLLECTION EXPENSES (903)	12,830,409	12,829,575	834	
UNCOLLECTIBLE ACCOUNTS (904)	1,816,128	1,816,128		
MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSE (905)	85	85		
TOTAL CUSTOMER ACCOUNTS EXPENSES O & M	17,120,454	17,119,459	995	0
[*] CUSTOMER SERVICE & INFORMATIONAL EXPENSES - OPERATION [*] -----				
SUPERVISION (907)				
CUSTOMER ASSISTANCE EXPENSES (908)	16,340,673	16,340,673		
INFORMATIONAL AND INSTRUCTIONAL EXPENSES (909)	625,691	625,691		
MISCELLANEOUS CUSTOMER SERVICE AND INFORMATION EXPENSES (910)				
TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES O & M	16,966,364	16,966,364	0	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1991

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
[*] SALES EXPENSES - OPERATION [*] -----				
SUPERVISION (911)	20,138	20,138		
DEMONSTRATING AND SELLING EXPENSES (912)	133,910	133,910		
ADVERTISING EXPENSES (913)	118,486	118,486		
MISCELLANEOUS SALES EXPENSES (916)				
TOTAL SALES EXPENSES O & M	272,534	272,534	0	0

[*] ADMINISTRATIVE AND GENERAL EXPENSE - OPERATION [*] -----				
ADMINISTRATIVE AND GENERAL SALARIES (920)	16,639,431	16,529,544	109,887	
OFFICE SUPPLIES AND EXPENSES (921)	10,102,147	10,035,432	66,715	
ADMINISTRATIVE EXPENSES TRANSFERRED - CREDIT (922)	(4,068,185)	(4,041,319)	(26,866)	
OUTSIDE SERVICES EMPLOYED (923)	2,629,851	2,612,483	17,368	
PROPERTY INSURANCE (924)	2,415,776	2,399,822	15,954	
INJURIES AND DAMAGES (925)	1,591,660	1,581,149	10,511	
EMPLOYEE PENSIONS AND BENEFITS (926)	19,864,181	19,732,998	131,183	
FRANCHISE REQUIREMENTS (927)				
REGULATORY COMMISSION EXPENSES (928)	945,555	939,311	6,244	
DUPLICATE CHARGES - CREDIT (929)				
GENERAL ADVERTISING EXPENSES (930.1)	92,053	91,445	608	
MISCELLANEOUS GENERAL EXPENSES (930.2)	5,475,582	5,439,421	36,161	
RENTS (931)	3,234,378	3,213,018	21,360	
TOTAL OPERATION	58,922,429	58,533,304	389,125	0

[*] ADMINISTRATIVE AND GENERAL EXPENSE - MAINTENANCE [*] -----				
MAINTENANCE OF GENERAL PLANT (932)	3,831,294	3,805,992	25,302	
TOTAL ADMINISTRATIVE & GENERAL EXPENSES O & M	62,753,723	62,339,296	414,427	0

TOTAL ELECTRIC OPERATION EXPENSES (401)	540,436,627	536,022,697	4,413,930	0

TOTAL ELECTRIC MAINTENANCE EXPENSES (402)	65,534,511	65,042,067	492,444	0

TOTAL ELECTRIC OPERATION & MAINTENANCE EXPENSES	605,971,138	601,064,764	4,906,374	0

DEPRECIATION EXPENSE				
INTANGIBLE PLANT				
STEAM PRODUCTION PLANT	44,426,693	43,970,075	456,618	
NUCLEAR PRODUCTION PLANT				
HYDRAULIC PRODUCTION PLANT - CONVENTIONAL				
HYDRAULIC PRODUCTION PLANT - PUMPED STORAGE				
OTHER PRODUCTION PLANT	3,087,052	3,055,669	31,383	
TRANSMISSION PLANT	5,990,605	5,929,609	60,996	
DISTRIBUTION PLANT	25,143,550	25,141,539	2,011	
GENERAL PLANT	16,906,423	16,800,335	106,088	
COMMON PLANT - ELECTRIC				
TOTAL DEPRECIATION EXPENSE (403)	95,554,323	94,897,227	657,096	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1991

TITLE OF ACCOUNT -----	TOTAL SYSTEM -----	FLORIDA JURISDICTION -----	OTHER JURISDICTION -----	NON-UTILITY -----
AMORTIZATION OF LIMITED-TERM ELECTRIC PLANT -----				
INTANGIBLE PLANT	1,535,245	1,525,611	9,634	
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)	1,535,245	1,525,611	9,634	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)	(388,728)	(386,047)	(2,681)	0
AMORTIZATION OF PROPERTY LOSSES, UNRECOVERED PLANT AND REGULATORY STUDY COSTS (407)		0	0	0
TAXES OTHER THAN INCOME TAXES (408.1)	74,580,528	74,329,714	250,814	0
INCOME TAXES (409.1)	51,269,337	50,868,462	400,875	0
PROVISION FOR DEFERRED INCOME TAXES (410.1)	29,623,138	29,418,353	204,785	0
PROVISION FOR DEFERRED INCOME TAXES - CREDIT (411.1)	(17,862,030)	(17,738,550)	(123,480)	0
INVESTMENT TAX CREDIT ADJUSTMENTS (411.4)	(4,967,678)	(4,933,307)	(34,371)	0
GAINS FROM DISPOSITION OF UTILITY PLANT (411.6)	(30,771)	(30,012)	(759)	0
LOSSES FROM DISPOSITION OF UTILITY PLANT (411.7)	-	-	-	-
TOTAL ELECTRIC OPERATING EXPENSES	835,284,502	829,016,215	6,268,287	0
NET ELECTRIC OPERATING INCOME	152,240,444	151,131,225	1,109,219	0

TAMPA ELECTRIC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 1991

TITLE OF ACCOUNT	TOTAL SYSTEM	FLORIDA JURISDICTION	OTHER JURISDICTION	NON-UTILITY
OTHER INCOME AND DEDUCTIONS				
NONUTILITY OPERATING INCOME (415-418)	(207,530)			(207,530)
EQUITY IN EARNINGS OF SUBSIDIARY COMPANIES (418.1)				
INTEREST AND DIVIDEND INCOME (419)	372,945			372,945
ALLOW. FOR OTHER FUNDS USED DURING CONSTRUCTION (419.1)				
MISCELLANEOUS NONOPERATING INCOME (421)				
GAIN ON DISPOSITION OF PROPERTY (421.1)	110,289			110,289
TOTAL OTHER INCOME	275,704	0	0	275,704
OTHER INCOME DEDUCTIONS				
LOSS ON DISPOSITION OF PROPERTY (421.2)				
MISCELLANEOUS AMORTIZATION (425)				
MISCELLANEOUS INCOME DEDUCTIONS (426.1-426.5)	949,155			949,155
TOTAL OTHER INCOME DEDUCTIONS	949,155	0	0	949,155
TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS:				
TAXES OTHER THAN INCOME TAXES (408.2)	16,409			16,409
INCOME TAXES - FEDERAL AND OTHER (409.2)	(362,595)			(362,595)
PROVISION FOR DEFERRED INCOME TAXES (410.2)	99,392			99,392
PROVISION FOR DEFERRED INCOME TAXES - CREDIT (411.2)	(100,240)			(100,240)
INVESTMENT TAX CREDIT ADJUSTMENTS - NET (411.5)				
INVESTMENT TAX CREDITS (420)	(1,239)			(1,239)
TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	(348,273)	0	0	(348,273)
NET OTHER INCOME AND DEDUCTIONS	(325,178)	0	0	(325,178)
INTEREST CHARGES				
INTEREST ON LONG-TERM DEBT (427)	35,940,015	35,691,993	248,022	
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE (428)	590,204	586,131	4,073	
AMORTIZATION OF LOSS ON REACQUIRED DEBT (428.1)				
AMORTIZATION OF PREMIUM ON DEBT - CREDIT (429)	(46,798)	(46,475)	(323)	
AMORTIZATION OF GAIN ON REACQUIRED DEBT - CREDIT (429.1)				
INTEREST ON DEBT TO ASSOCIATED COMPANIES (430)				
OTHER INTEREST EXPENSE (431)	9,175,934	9,112,611	63,323	
ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION - CREDIT (432)	(1,098,525)	(1,090,944)	(7,581)	
NET INTEREST CHARGES	44,560,830	44,253,316	307,514	0
INCOME BEFORE EXTRAORDINARY ITEMS	107,354,436	106,877,909	801,705	(325,178)
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	107,354,436	106,877,909	801,705	(325,178)

EXECUTIVE SUMMARY

SUPPLEMENT TO ANNUAL REPORT

OF

T A M P A E L E C T R I C C O M P A N Y

FOR THE YEAR

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TABLE OF CONTENTS

	Page
PART I Telephone Numbers	2
A. Corporate	
B. Officers	
C. Directors	
PART II Company Profile	3
A. Brief Company History	
B. Operating Territory	
C. Major Goals and Objectives	
D. Major Operating Divisions and Functions	
E. Affiliates and Relationships	
F. Current and Projected Growth Patterns	
PART III Corporate Records	4
A. Location	
B. Description	
C. List Audit Groups Reviewing Records and Operations	
PART IV Parent/Affiliate Organizational Chart	5
PART V Liaison Personnel Directory	6-7
A. List	
B. Organizational Chart	

PART I - OFFICER AND DIRECTOR CONTACT

 (as of 3/31/92)

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

B. Direct Telephone Numbers for Each:

OFFICERS		

Name	Title	Number
----	-----	-----
1. Girard F. Anderson	President and Chief Operating Officer	228-4111
2. Charles R. Black	Vice President - Project Management	"
3. Craig S. Campbell	Vice President - Services	"
4. William N. Cantrell	Vice President - Energy Resources Planning	"
5. Gregory A. Ehlers	Vice President - Information Services	"
6. Wayne W. Hopkins	Vice President - Corporate Communications	"
7. Lester L. Lefler	Vice President - Controller	"
8. John R. Rowe, Jr.	Vice President - Regulatory Affairs	"
9. William T. Snyder, Jr.	Vice President - Customer Services and Marketing	"
10. James E. Sproull	Secretary and Treasurer	"
11. Keith S. Surgenor	Vice President - Human Resources	"
12. Robert F. Tomczak	Vice President - Production Operations and Maintenance	"
13. Merlin F. Wadsworth	Vice President - Materials Management	"
14. Harry I. Wilson	Vice President - Transmission and Distribution	"

PART I - OFFICER AND DIRECTOR CONTACT

(Continued)

DIRECTORS

Name	Title	Number
1. C. Dubose Ausley *	President Ausley, McMullen, McGehee, Carothers, Proctor, P.A.	228-4111
2. Sara L. Baldwin	Private Investor Baldwin & Sons, Inc.	"
3. Guy Bostick	Chairman of the Board Comcar Industries, Inc.	"
4. H. L. Culbreath	Director TECO Energy, Inc.	"
5. James L. Ferman, Jr.	President Ferman Motor Car Company, Inc.	"
6. Edward L. Flom	Chairman of the Board Florida Steel Corporation	"
7. Henry R. Guild, Jr.	President Guild, Monrad & Oates, Inc.	"
8. Timothy L. Guzzle	Chairman, President and Chief Executive Officer TECO Energy, Inc.	"
9. Charles E. Mendez, Jr. *	President The Mendez/Chunn Company	"
10. Charles H. Ross, Jr.	Executive Vice President Emeritus Merrill Lynch & Co., Inc.	"
11. Robert L. Ryan	Vice President - Finance Union Texas Petroleum Holdings, Inc.	"
12. J. Thomas Touchton	Managing Partner The Witt-Touchton Company	"
13. John A. Urquhart	President John A. Urquhart Associates	"
14. James O. Welch, Jr.	Retired - (formerly Vice Chairman of the Board - RJR Nabisco, Inc. and Chairman - Nabisco Brands, Inc.)	"

* NOTE: Effective 1/21/92, C. D. Ausley replaced C. E. Mendez as Director of Tampa Electric Company.

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 462,000 Customers in a 2,000 square mile area of west-central Florida. At year end 1991, the company employed 3,177 regular full-time employees and had a net system capability of 3,275 megawatts.

The company is comprised of eleven principal divisions: Production, Transmission & Distribution, Customer Services & Marketing, Regulatory Affairs, Corporate Communications, Human Resources, Services, Finance, Energy Resources Planning, Materials Management, and Information Services.

Tampa Electric's goals include the following: manage the business to achieve financial growth, maintain a high level of Customer and public satisfaction with our prices, service levels, community participation and caring; seek opportunities to create alliances, partnerships, and relationships which provide mutual economic and service benefits to our Customers and shareholders; and involve all employees in ownership to foster an environment of innovation and prudent risk-taking while maintaining integrity, employee caring and recognition, safety and equal opportunity.

As in previous years, the local economy outperformed its national and state counterparts during 1991. While both the U.S. and Florida economies lost jobs last year due to the national recession, local area employment held its own. In addition, the 1991 Hillsborough County unemployment rate of 6.0% was well below both the Florida (7.3%) and the U.S. (6.7%) levels. For 1992, service area residential Customers are expected to increase by 1.6%, a modest improvement from the previous year.

During the next decade, Tampa Electric's service area economy is expected to continue its upward trend, although at a more moderate pace than the previous ten years. Tampa's economic advantages, which include a diversified economy, good transportation system and a strong labor market, will provide the impetus for continuing expansion. Over this period, the average annual growth rate for both residential and total Customers is projected to be a healthy 2.3%.

Increased energy sales and peak demand are also expected over the 1991-2001 period with the residential, commercial and public authority sectors providing the major contributions. Overall, energy sales are forecasted to increase at a 2.2% average annual rate during this period, with the winter supply system firm load projected at 2.4% per year.

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

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 Corporation, 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 thirty-six percent of the coal used in Tampa Electric's power plants in 1991.

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

TECO Diversified's natural gas subsidiary is TECO Coalbed Methane, Inc., which develops and produces natural gas from coal seams.

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.

TECO Power Services, Inc. participates in cogeneration and independent power generating projects.

Tampa Electric's subsidiary, TERMCO, Inc., is the broker for Tampa Electric's purchases and sales of real property.

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.

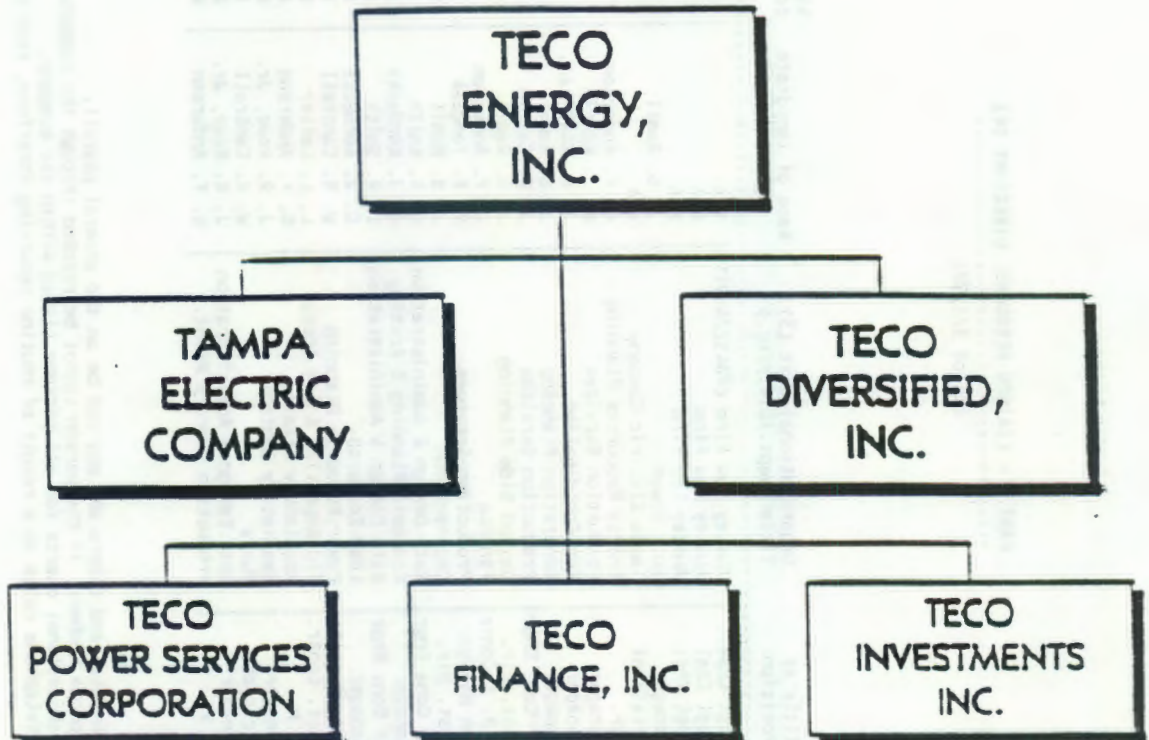
C. List Audit Groups Reviewing Records and Operations:

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:

March 31, 1992



PART V - LIAISON PERSONNEL DIRECTORY (4)

(As of 3/1/92)

A. List

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. Willis, Esq.	Legl Cnsl	Ausley Law Firm (904)224-9115	N/A	Legal	All
J. D. Beasley, Esq.	Legl Cnsl	Ausley Law Firm	N/A	Legal	All
J. P. Fons, Esq.	Legl Cnsl	Ausley Law Firm	N/A	Legal	All
A. S. Autry	Manager	Bulk Power	J. B. Ramil	Engineering	E&G
G. F. Anderson	President	Tampa Electric Company	N/A	Policy	Commissioners
W. N. Cantrell	V.P.	Energy Resources Planning	G. F. Anderson	Policy	Commissioners
J. N. Cascio	Manager	Production Services	S. J. Martin	GPIF	E&G
R. D. Chapman	Manager	Reg Coordination	J. R. Rowe, Jr.	Regulatory Affairs	E&G
T. L. Hernandez	Manager	Generation Planning	J. B. Ramil	Engineering	E&G
G. A. Keselowsky	Sr Cons Engr	Production Services	J. N. Cascio	GPIF	E&G
G. J. Kordecki	Asst. Dir.	Demand Side Planning	J. B. Ramil	Conservation	E&G
L. L. Lefler	V.P. & Contrl	Finance	G. F. Anderson	Policy	Commissioners
S. J. Martin	Gen Manager	Production Services	R. F. Tomczak	GPIF	E&G
D. M. Mestas	Asst. Dir.	Cogeneration	J. B. Ramil	Cogeneration	E&G
W. H. Meyer	Sr Cons Engr	Rate Design & Administration	L. R. Smith	Cost Studies	E&G
T. W. Moore	Manager	Economic Planning & Fcsting	G. J. Kordecki	Economics	E&G
J. E. Mulder	Sr Cons Engr	Rate Design & Administration	L. R. Smith	Rates	E&G
C. L. Raish	Manager	Load Research	G. J. Kordecki	Load Research	E&G
J. B. Ramil	Director	Power Resource Planning	W. N. Cantrell	Engineering	E&G
E. A. Simokat	Asst. Contr.	Fin Reporting & Reg Acctg	L. L. Lefler	Regulatory, Fuels	E&G and AFAD
J. R. Rowe, Jr.	V. P.	Regulatory Affairs	G. F. Anderson	Policy	Commissioners
M. A. Smith	Manager	Regulatory Control	J. R. Rowe, Jr.	Regulatory Affairs	E&G and AFAD
H. W. Smith	Director	Fuels	W. N. Cantrell	Fuels	E&G
L. R. Smith	Manager	Rate Design & Administration	J. R. Rowe, Jr.	Rates	E&G
R. F. Tomczak	V. P.	Production Oper. & Maint.	G. F. Anderson	Production	E&G

(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.

PART V - LIAISON PERSONNEL DIRECTORY

B. Organizational Chart*

Current as of: March 1, 1992

These people are included on the Management Roster attached.

*For reporting chain for all personnel listed on page 6.

TAMPA ELECTRIC COMPANY
Liaison Personnel
Organizational Chart
(as of 3/1/92)

President	G. F. Anderson
Vice President - Controller	L. L. Lefler
Vice President Energy Resources Planning	W. N. Cantrell
Vice President Production Operations, and Maintenance.	R. F. Tomczak
Vice President Regulatory Affairs	J. R. Rowe, Jr.
Vice President Production, Operations, and Maintenance.	R. F. Tomczak
General Manager Production Engineering	S. J. Martin
Manager Plant Technical Services	J. N. Cascio
Senior Consulting Engineer	G. A. Keselowsky
Vice President and Controller	L. L. Lefler
Assistant Controller	E. A. Simokat
Vice President Regulatory Affairs	J. R. Rowe, Jr.
Manager Rate Design and Rate Administration.	L. R. Smith
Senior Consulting Engineer (Cost)	W. H. Meyer
Senior Consulting Engineer (Rate)	J. E. Mulder
Manager Regulatory Coordination	R. D. Chapman
Manager Regulatory Control	M. A. Smith
Vice President Energy Resources Planning	W. N. Cantrell
Director Power Resource Planning	J. B. Ramil
Assistant Director Cogeneration	D. M. Mestas
Assistant Director Demand Side Planning.	G. J. Kordecki
Manager Economic Planning and Forecasting	T. W. Moore
Manager Load & Market Research.	C. L. Reish
Manager Bulk Power	A. S. Autry
Manager Generation Planning.	T. L. Hernandez
Director Fuels	H. W. Smith