

BUREAU OF REVENUE REQUIREMENTS
ELECTRIC & GAS ACCOUNTING

EI806-93-AR

Form Approved
OMB No. 1902-0021
(Expires 7/31/95)

Check appropriate box:

- Original signed form
 Conformed copy



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 93

SIGNATURE PAGE

I certify that I am the responsible accounting officer of

TAMPA ELECTRIC COMPANY;

that I have examined the following report; that to the best of my knowledge, information, and belief, all statements of fact contained in the said report are true and the said 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 January 1, 1993 to December 31, 1993, inclusive.

I also certify that all affiliated transfer prices and affiliated cost allocations were determined consistent with the methods reported to this Commission on the appropriate forms included in this report.

I am 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.

April 29, 1994

Date

/s/ L. L. Lefler

Signature

L. L. Lefler

Name

Vice President – Controller

Title

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, 1993 and 1992, 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, 1993, included on pages 110 through 122I 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 audits.

We conducted our audits 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, 1993 and 1992, the results of its operations and its cash flows for the year ended December 31, 1993, and net income for the year ended December 31, 1992, 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
January 17, 1994

**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 (not applicable to respondents classified as Class C or Class D prior to January 1, 1984):

- (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).

GENERAL INFORMATION (Continued)

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:
- Legal Reference and Records Management Branch
Federal Energy Regulatory Commission
941 North Capitol Street, NE.
Room 3100 ED-12.1
Washington, DC 20426
(202) 208-2474

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-12.3); 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. . . ."

**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>93</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. Townes	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 29, 1994
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 29, 1994
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, 1994	Year of Report Dec. 31, 1993
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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	Rev. 12-93	
Statement of Income for the Year.....	114-117	Rev. 12-93	116-None
Statement of Retained Earnings for the Year.....	118-119	Ed. 12-89	
Statement of Cash Flows.....	120-121	Rev. 12-93	
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. 12-88	
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	
Allowances.....	228-229	New 12-93	228-229-None
Extraordinary Property Losses.....	230	Ed. 12-93	230-None
Unrecovered Plant and Regulatory Study Costs.....	230	Ed. 12-93	230-None
Other Regulatory Assets.....	232	New 12-93	232-None
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. 12-90	
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. 12-90	

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, 1994	Year of Report Dec. 31, 1993
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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. 12-93	
Other Regulatory Liabilities	278	New 12-93	
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. 12-88	
Electric Operation and Maintenance Expenses	320-323	Rev. 12-93	
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	337-338—None
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, 1994	Year of Report Dec. 31, 1993
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, 1993

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, 1993

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, 1993

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			
CPSC, Inc.			
City Plaza Partners, Ltd.			
30th Street R & D Park, Inc.			
TECO Coalbed Methane, Inc.			
TECO Power Services Corporation			
Hardee Power Partners, Ltd.			
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)			
TPS Operations Company			
Lake County Power Resources, Inc.			
Clean Power Cogeneration Limited Partnership			
Clean Power Cogeneration, Inc.			
Clean Power, Inc.			
TPS Clean Coal, Inc.			
TECO Investments, Inc.			
TECO Finance, Inc.			

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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 *	472,850
2	Vice President - Project Management	C.R. Black	139,750
3	Vice President - Services	C.S. Campbell (1)	28,500
4	Vice President - Energy Resources Planning	W.N. Cantrell	150,500
5	Vice President - Information and Technology	G.A. Ehlers *	134,187
6	Engineering and Chief Information Officer		
7	Chairman of the Board and Chief Executive Officer	T.L. Guzzle *	591,629
8	Vice President - Corporate Communications	W.W. Hopkins *	128,500
9	Secretary	R.H. Kessel *	272,673
10	Vice President - Controller	L.L. Lefler	132,750
11	Vice President, Treasurer and	A.D. Oak *	246,650
12	Chief Financial Officer		
13	Vice President - Regulatory Affairs	J.R. Rowe, Jr.	130,750
14	Vice President - Customer Services and Marketing	W.T. Snyder, Jr.	141,750
15	Vice President - Human Resources	K.S. Surgenor *	219,345
16	Vice President - Production Operations and		
17	Maintenance	R.F. Tomczak	164,500
18	Vice President - Corporate and Operating Services	M.F. Wadsworth	140,125
19	Vice President - Transmission and Distribution	H.I. Wilson	160,500
20			
21	Vice President - Energy Services and Bulk Power	J.B. Ramil (2)	
22			
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* These individuals are also TECO Energy officers; salaries shown are allocations to Tampa Electric Co.

(1) Resigned effective 03-31-93, responsibilities assigned to other existing officers as of 3-31-93.

(2) New position, effective 04-18-94.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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)
Ausley, C. DuBose	Mcfarlane, Ausley, Ferguson & McMullen (1) 227 Calhoun St. Tallahassee, FL 32302
Baldwin, Sara L. *	812 Grove Park Ave. Tampa, FL 33609
Bostick, Guy (Retired 4/20/93)	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. *	4936 St. Croix Drive Tampa, FL 33629
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
Ross, Charles H., Jr.	Buena Vista Avenue Rumson, NJ 07760
Ryan, Robert L.	Medtronic, Inc. 7000 Central Avenue NE Minneapolis, MN 55432-3576
Touchton, J. Thomas *	The Witt-Touchton Co. 1 Tampa City Center, Suite 3405 Tampa, FL 33602
Urquhart, John A.	John A. Urquhart Associates 111 Beach Rd. Fairfield, CT 06430
Welch, James O., Jr.	Nabisco Brands, Inc. 200 DeForest Ave. East Hanover, NJ 07936-1944

(1) Merger effective 2/1/94.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

SECURITY HOLDERS AND VOTING POWERS

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

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby such security became vested

with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

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

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of 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 1993.

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 20, 1993
702 N. Franklin St.
Tampa, Florida

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of (date): December 31, 1993			
		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	350	-
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				
10					
11					
12					
13					
14					
15					
16					
17					
18					

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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. None

4. None

5. None

6. See Notes B, and G to Financial Statements on pages 122C and 122H, also see pages 250-257.

7. In 4/93, Article IV was amended to increase the authorized common stock and to authorize preferred stock.

8. None

9. None

10. During 1993, Tampa Electric paid \$124,249 to Ferman Motor Co., of which J. L. Ferman, Jr., a Director, is President. These amounts were for purchases under competitive bid conditions. Tampa Electric paid \$543,382 to NationsBank Corporation of which T. L. Guzzle, Chairman of the Board and Chief Executive Officer, is a Director. Tampa Electric paid \$972,115 to Ausley, McMullen, McGehee, Carothers & Proctor, P.A., of which C. D. Ausley, a Director, was President in 1993.* Tampa Electric Company paid \$8,266 to Florida Steel Corporation, of which E. L. Flom, a Director, retired as Vice Chairman of the Board as of 11/30/93. Tampa Electric paid \$159,794 to Hubbell, Inc., or its subsidiaries of which J. A. Urquhart, a Director, is a Director. Tampa Electric paid \$191,975 to H. L. Culbreath, a Director, for consulting services. Tampa Electric paid \$108,580 to Merchants Association of Florida, Inc. of which W. T. Snyder, Jr., Vice President - Customer Services and Marketing, is a Director.

11. (Reserved.)

12. See Notes to Financial Statements on pages 122-122I.

* On 2/1/94 this firm merged to become Macfarlane, Ausley, Ferguson & McMullen of which C. D. Ausley, a Director, is now Chairman of the Board.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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	2,736,082,256	2,830,955,541
3	Construction Work in Progress (107)	200-201	40,128,180	94,007,891
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		2,776,210,436	2,924,963,432
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	(995,615,637)	(1,052,978,640)
6	Net Utility Plant (Enter Total of line 4 less 5)		1,780,594,799	1,871,984,792
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)		1,780,594,799	1,871,984,792
11	Utility Plant Adjustments (116)	122		
12	Gas Stored Underground-Noncurrent (117)			
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	453,374	471,630
15	(Less) Accum. Prov. for Depr. and Amort. (122)		(272,010)	(271,723)
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	Noncurrent Portion of Allowances	228-229		
20	Other Investments (124)		440,765	429,310
21	Special Funds (125-128)			
22	TOTAL Other Property and Investments (Total of lines 14 thru 17, 19 thru 21)		632,129	639,217
23	CURRENT AND ACCRUED ASSETS			
24	Cash (131)		10,948,963	457,521
25	Special Deposits (132-134)		81,998	103,264
26	Working Funds (135)		61,105	61,821
27	Temporary Cash Investments (136)		19,183,397	4,195,905
28	Notes Receivable (141)			
29	Customer Accounts Receivable (142)		64,142,948	65,514,497
30	Other Accounts Receivable (143)		10,982,337	7,502,066
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		(1,022,993)	(1,069,358)
32	Notes Receivable from Associated Companies (145)			
33	Accounts Receivable from Assoc. Companies (146)		515,555	1,719,918
34	Fuel Stock (151)	227	86,467,921	77,437,588
35	Fuel Stock Expense Undistributed (152)	227		
36	Residuals (Elec) and Extracted Products	227		
37	Plant Material and Operating Supplies (154)	227	37,144,521	37,730,413
38	Merchandise (155)	227		
39	Other Materials and Supplies (156)	227		
40	Nuclear Materials Held for Sale (157)	202-3/227		
41	Allowances (158.1 and 158.2)	228-229		
42	(Less) Noncurrent Portion of Allowances			
43	Stores Expenses Undistributed (163)	227	(5,182)	(4,524)
44	Gas Stored Underground - Current (164.1)			
45	Liquefied Natural Gas Stored and Held for Processing(164.2-164.3)			
46	Prepayments (165)		4,381,255	10,062,129
47	Advances for Gas (166-167)			
48	Interest and Dividends Receivable (171)		417,194	426,932
49	Rents Receivable (172)			
50	Accrued Utility Revenues (173)		18,938,680	23,800,116
51	Miscellaneous Current and Accrued Assets (174)			
52	TOTAL Current and Accrued Assets(Enter Total of lines 24 thru 51)		252,237,699	227,938,288

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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)
53	DEFERRED DEBITS			
54	Unamortized Debt Expenses (181)		16,181,841	25,718,381
55	Extraordinary Property Losses (182.1)	230		
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
57	Other Regulatory Assets (182.3)	232		
58	Prelim. Survey and Investigation Charges (Electric) (183)		881,277	872,083
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)			
60	Clearing Accounts (184)		356,785	108,966
61	Temporary Facilities (185)			
62	Miscellaneous Deferred Debits (186)	233	25,807,437	35,142,742
63	Def. Losses from Disposition of Utility Plt. (187)			
64	Research, Devel. and Demonstration Expend. (188)	352-353	437,589	118,799
65	Unamortized Loss on Reacquired Debt (189)			
66	Accumulated Deferred Income Taxes (190)	234	31,144,759	37,045,081
67	Unrecovered Purchased Gas Costs (191)			
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		74,809,688	99,006,052
69	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 22, 52, and 68)		2,108,274,315	2,199,568,349

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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	509,607,146	546,607,146
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	182,273,389	182,939,074
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)		864,860,315	902,526,000
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	644,675,000	612,310,942
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)		191,553	15,994
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)			
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)		644,866,553	612,326,936
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)		5,767,540	6,209,051
27	Accumulated Provision for Pensions and Benefits (228.3)		1,290,373	9,458,906
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)		7,057,913	15,667,957
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)		29,200,000	81,500,000
33	Accounts Payable (232)		42,498,775	50,505,836
34	Notes Payable to Associated Companies (233)			
35	Accounts Payable to Associated Companies (234)		24,044,474	20,692,812
36	Customer Deposits (235)		45,078,959	47,400,229
37	Taxes Accrued (236)	262-263	4,030,000	6,150,587
38	Interest Accrued (237)		11,571,071	10,522,024
39	Dividends Declared (238)			
40	Matured Long-Term Debt (239)			
41	Matured Interest (240)			
42	Tax Collections Payable (241)		3,097,337	3,134,701
43	Miscellaneous Current and Accrued Liabilities (242)		8,151,695	11,137,478
44	Obligations Under Capital Leases-Current (243)			
45	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)		167,672,311	231,043,667

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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	70,945,521	66,033,288
49	Deferred Gains from Disposition of Utility Plant (256)		11,829	0
50	Other Deferred Credits (253)	269	15,137,808	79,152,553
51	Other Regulatory Liabilities (254)	278	0	244,956
52	Unamortized Gain on Reacquired Debt (257)			
53	Accumulated Deferred Income Taxes (281-283)	272-277	337,722,065	292,572,992
54	TOTAL Deferred Credits (Enter Total of lines 47 thru 53)		423,817,223	438,003,789
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68	TOTAL Liabilities and Other Credits (Enter Total of lines 14,22,30 45 and 54)		2,108,274,315	2,199,568,349

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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 02 thru 24 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 pro-

- ceedings 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	1,041,304,291	1,005,781,821
3	Operating Expenses			
4	Operation Expenses (401)	320-323	559,946,267	541,560,500
5	Maintenance Expenses (402)	320-323	71,396,710	68,500,624
6	Depreciation Expense (403)	336-338	110,703,699	100,907,483
7	Amort. & Depl. of Utility Plant (404-405)	336-338	1,602,540	1,591,698
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	(440,202)	(418,310)
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		-	-
10	Amort. of Conversion Expenses (407)		-	-
11	Regulatory Debits (407.3)			
12	(Less) Regulatory Credits (407.4)			
13	Taxes Other Than Income Taxes (408.1)			
14	Income Taxes - Federal (409.1)	262-263	83,513,023	78,626,120
15	- Other (409.1)	262-263	46,524,302	50,925,565
16	Provision for Deferred Inc. Taxes (410.1)	262-263	8,112,664	8,925,048
17	(Less) Provision for Deferred Income Taxes - Cr.(411.1)	234,272-277	33,497,698	25,693,942
18	Investment Tax Credit Adj. - Net (411.3)	234,272-277	(22,664,892)	(19,596,960)
19	(Less) Gains from Disp. of Utility Plant (411.6)	266	(4,911,069)	(4,138,352)
20	Losses from Disp. of Utility Plant (411.7)		(33,960)	(31,532)
21	(Less) Gains from Disposition of Allowances (411.8)		-	-
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)		887,246,780	852,545,826
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		154,057,511	153,235,995

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

STATEMENT OF INCOME FOR THE YEAR (Continued)

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceeding year. Also give the approximate dollar effect of such

changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (c)	Previous Year (d)	Current Year (c)	Previous Year (d)	Current Year (c)	Previous Year (d)	
1,041,304,291	1,005,781,821					1
						2
						3
559,946,267	541,560,500					4
71,396,710	68,500,624					5
110,703,699	100,907,483					6
1,602,540	1,591,698					7
(440,202)	(418,310)					8
-	-					9
						10
						11
						12
83,513,023	78,626,120					13
46,524,302	50,925,565					14
8,112,664	8,925,048					15
33,497,698	25,693,942					16
(22,664,892)	(19,596,960)					17
(4,911,069)	(4,138,352)					18
(33,960)	(31,532)					19
-	-					20
						21
						22
887,246,780	852,545,826					23
						24
154,057,511	153,235,995					

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
25	Net Utility Operating Income (Carried forward from page 114)		154,057,511	153,235,995
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)		479,647	466,608
30	(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)		(250,849)	(296,709)
31	Revenues From Nonutility Operations (417)			
32	(Less) Expenses of Nonutility Operations (417.1)		0	(1,462)
33	Nonoperating Rental Income (418)		(356,508)	(407,208)
34	Equity in Earnings of Subsidiary Companies (418.1)	119		
35	Interest and Dividend Income (419)		446,985	558,754
36	Allowance for Other Funds Used During Construction (419.1)		1,585,046	0
37	Miscellaneous Nonoperating Income (421)			
38	Gain on Disposition of Property (421.1)		34,187	42,760
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		1,938,508	362,743
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)			
42	Miscellaneous Amortization (425)	340		
43	Miscellaneous Income Deductions (426.1-426.5)	340	10,430,259	241,291
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		10,430,259	241,291
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	262-263	14,414	15,981
47	Income Taxes - Federal (409.2)	262-263	(2,908,246)	(74,806)
48	Income Taxes - Other (409.2)	262-263	(465,173)	4,456
49	Provision for Deferred Inc. Taxes (410.59 & 410.69)	234,272-277	17,105	114,165
50	(Less) Provision for Deferred Income Taxes-Cr. (411.59 & 411.69)	234,272-277	(57,191)	(123,991)
51	Investment Tax Credit Adj.- Net (411.5)			
52	(Less) Investment Tax Credits (411.41)		(1,164)	(1,081)
53	TOTAL Taxes on Other Inc. and Ded. (Enter Total of 46 thru 52)		(3,400,255)	(65,276)
54	Net Other Income and Deductions (Enter Total of lines 39,44,53)		(5,091,496)	186,728
55	Interest Charges			
56	Interest on Long-Term Debt (427)		37,978,217	36,319,079
57	Amortization of Debt Disc. and Expense (428)		1,325,155	623,238
58	Amortization of Loss on Reacquired Debt (428.1)			
59	(Less) Amort. of Premium on Debt - Credit (429)		(22,544)	(46,798)
60	(Less) Amortization of Gain on Reacquired Debt - Credit (429.1)			
61	Interest on Debt to Assoc. Companies (430)	340		
62	Other Interest Expense (431)	340	5,133,264	6,845,279
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		(2,095,951)	(1,103,535)
64	Net Interest Charges (Total of lines 56 thru 63)		42,318,141	42,637,263
65	Income Before Extraordinary Items (Enter Total of lines 25, 54 and 64)		106,647,874	110,785,460
66	Extraordinary Items			
67	Extraordinary Income (434)			
68	(Less) Extraordinary Deductions (435)			
69	Net Extraordinary Items (Enter Total of line 67 less line 68)			
70	Income Taxes - Federal and Other (409.3)	262-263		
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)			
72	Net Income (Enter Total of lines 65 and 71)		106,647,874	110,785,460

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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		182,273,389
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)		106,647,874
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 28a)		3,567,952
30	Dividends Declared - Common Stock (Account 438)		102,414,237
31			
32			
33			
34			
35			
36	TOTAL Dividends Declared-Common Stock (Account 438) (Enter Total of lines 31 thru 35)		102,414,237
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)		182,939,074

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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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)	182,939,074
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, 1993

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)	106,647,874
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	110,703,699
5	Amortization of (Specify): Utility Plant	1,162,338
6		
7		
8	Deferred Income Taxes (Net)	10,792,720
9	Investment Tax Credit Adjustments (Net)	(4,912,234)
10	Net (Increase) Decrease in Receivables	(3,941,714)
11	Net (Increase) Decrease in Inventory	8,443,782
12	Net (Increase) Decrease in Allowances Inventory	
13	Net Increase (Decrease) in Payables and Accrued Expenses	6,088,272
14	Net (Increase) Decrease in Other Regulatory Assets	
15	Net Increase (Decrease) in Other Regulatory Liabilities	244,956
16	(Less) Allowance for Other Funds Used During Construction	(3,680,997)
17	(Less) Undistributed Earnings from Subsidiary Companies	
18	Other: Net Increase (Decrease) in Accrued Taxes	2,120,587
19	Net Increase (Decrease) in Deferred Fuel & Capacity Expense	(10,017,533)
20	Fuel Cost Settlement (1)	2,428,247
21	Other	(550,580)
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	225,529,417
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	(205,642,385)
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	3,680,997
31	Other:	
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(201,961,388)
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)	1,717,591

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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) (a)	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	
52	Allowances Held for Speculation	
53	Net Increase (Decrease) in Payables and Accrued Expenses	
54	Other:	
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	(200,243,797)
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	170,635,942
62	Preferred Stock	
63	Common Stock	
64	Other: Contributed Capital	37,000,000
65		
66	Net Increase in Short-Term Debt (c)	
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	207,635,942
71		
72	Payments for Retirement of:	
73	Long-term Debt (b)	(203,000,000)
74	Preferred Stock	
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	52,300,000
79		
80	Dividends on Preferred Stock	(3,567,952)
81	Dividends on Common Stock	(102,414,237)
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	(49,046,247)
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	(23,760,627)
87		
88	Cash and Cash Equivalents at Beginning of Year	28,259,773
89		
90	Cash and Cash Equivalents at End of Year (2)	4,499,146

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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-122I 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 (FAS) No. 71, Accounting for the Effects of Certain Types of Regulation, has been minimal in the company's experience, but when cost recovery is ordered over a longer period than a fiscal year, costs are recognized in the period that the regulatory agency recognizes them in accordance with FAS 71.

The company's retail and wholesale businesses are regulated by the FPSC and 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 cost recovery clauses which provide for monthly billing charges to reflect increases or decreases in fuel, purchased capacity, oil backout and conservation costs. These adjustment factors are based on costs projected by the company for a six-month period. Any over-recovery or under-recovery of costs plus an interest factor are 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.

On Oct. 27, 1992, pursuant to FPSC approval, the Gannon Project Trust was terminated and the Trust's net assets and debt were placed on the company's balance sheet. At that time, the net assets of the Trust totaled \$54.2 million, which included \$140.3 million of property, plant and equipment, \$87.6 million of accumulated depreciation and \$1.5 million of other assets and liabilities. Concurrently, the Hillsborough County Industrial Development Authority issued \$54.2 million of variable-rate Pollution Control Revenue Refunding Bonds due May 15, 2018 for the benefit of Tampa Electric, the proceeds of which were used to redeem all of the outstanding debt of the Gannon Project Trust. The effect of this non-cash transaction has been netted to arrive at capital expenditures and proceeds from long-term debt in the Statements of Cash Flows.

In February 1993, the FPSC approved an agreement between the company and the Office of Public Counsel that resolved all issues relating to prices for coal purchased in the years 1990 through 1992 by the company from its affiliate, Gatliff Coal, a subsidiary of TECO Coal. The company recognized a \$10-million liability in February 1993 and agreed to return this amount plus interest during the 12-month period effective April 1, 1993. The \$10 million charge related to this agreement is classified in "Other income (expense)" on the income statement.

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 1993, 1992 and 1991.

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

Effective Jan. 1, 1993, the company adopted FAS 109, which changed the requirements for accounting for income taxes. 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. Under the liability method, the temporary differences between the financial statement and tax bases of assets and liabilities are reported as deferred taxes measured at current tax rates. Since the company is a regulated enterprise and reflects the expected regulatory treatment, the adoption of FAS 109 resulted in certain adjustments to accumulated deferred income taxes and the establishment of a corresponding regulatory tax liability reflecting the amount payable to customers through future rates and had no effect on earnings.

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.

Allowance for Funds Used During Construction (AFUDC)

AFUDC is a non-cash credit to income with a corresponding charge to utility plant which represents the cost of borrowed funds and a reasonable return on other funds used for construction. The rate used to calculate AFUDC is revised periodically to reflect significant changes in the company's cost of capital. The rate was 7.70% for 1993 and 7.93% for 1992 and 1991. The base on which AFUDC is calculated excludes construction work in progress which has been included in rate base.

Cash and Cash Equivalents

Cash equivalents are all highly liquid debt instruments purchased with a maturity of three months or less. The carrying amount of cash equivalents approximated fair market value because of the short maturity of these instruments.

Investments

Short-term investments consist of various equity investments, 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. The carrying amount of these investments approximated fair market value because of their short holding period.

Reclassifications

Certain 1992 and 1991 amounts were reclassified to conform with current year presentation.

B. Common Stock

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

(thousands of dollars)	Common Stock		Issue
	Shares	Amount	Expense
Balance Dec. 31, 1990	10	\$547,316	\$1,692
Contributed capital from parent		<u>68,007</u>	<u>--</u>
Balance Dec. 31, 1991	10	615,323	1,692
Contributed capital from parent		<u>14,000</u>	<u>--</u>
Balance Dec. 31, 1992	10	629,323	1,692
Contributed capital from parent		<u>37,000</u>	<u>--</u>
Balance Dec. 31, 1993	<u>10</u>	<u>\$666,323</u>	<u>\$1,692</u>

C. 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, 1993, substantially all of the company's retained earnings were available for dividends on its common stock.

D. Retirement Plan

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

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 was \$1.1 million for 1993 and \$1.8 million for 1992 and 1991. About 62 percent of plan assets were invested in common stocks and 38 percent in fixed income investments at Dec. 31, 1993.

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>1993</u>	<u>1992</u>	<u>1991</u>
Service cost (benefits earned during the period)	\$ 7,665	\$ 7,347	\$ 6,873
Interest cost on projected benefit obligations	<u>15,052</u>	<u>14,063</u>	<u>12,695</u>
Less: Return on plan assets			
Actual	30,495	25,896	39,216
Less net amortization of unrecognized transition asset and deferred return	<u>10,284</u>	<u>7,696</u>	<u>22,730</u>
Net return on assets	<u>20,211</u>	<u>18,200</u>	<u>16,486</u>
Net pension expense	<u>\$ 2,506</u>	<u>\$ 3,210</u>	<u>\$ 3,082</u>

Reconciliation of the funded status of the retirement plan and the accrued pension prepayment
(thousands of dollars)

	<u>Dec. 31, 1993</u>	<u>Dec. 31, 1992</u>
Fair market value of plan assets	\$254,253	\$224,350
Projected benefit obligation	<u>(207,282)</u>	<u>(177,378)</u>
Excess of plan assets over projected benefit obligation	46,971	46,972
Less unrecognized net gain from past experience different from that assumed	36,426	43,252
Less unrecognized prior service cost	(8,858)	(9,441)
Less unrecognized net transition asset (being amortized over 19.5 years)	<u>11,472</u>	<u>12,469</u>
Accrued pension prepayment	<u>\$ 7,931</u>	<u>\$ 692</u>
Accumulated benefit obligation (including vested benefits of \$151,213 for 1993 and \$124,133 for 1992)	<u>\$169,212</u>	<u>\$138,386</u>

Assumptions used in determining actuarial valuations

Discount rate to determine projected benefit obligation	7.75%	8.75%
Rates of increase in compensation levels	3.3-5.3%	4.0-6.2%
Plan asset growth rate through time	9%	9%

E. Postretirement Benefit Plan

The company currently provides certain postretirement health care benefits for substantially all employees retiring after age 55 meeting certain service requirements. The company contribution toward health care coverage for most employees retiring after Jan. 1, 1990 is limited to a defined dollar benefit based on years of service. Postretirement benefit levels are substantially unrelated to salary. The company reserves the right to terminate or modify the plan in whole or in part at any time.

In 1993, the company adopted FAS 106 that requires postretirement benefits be recognized as earned by employees rather than recognized as paid. Prior to 1993, the cost of these benefits was recognized as benefits were paid and amounted to \$2.2 million for eligible retirees in 1992 and \$1.9 million for eligible retirees in 1991.

Components of postretirement benefit cost (thousands of dollars)

	<u>1993</u>
Service cost (benefits earned during the period)	\$1,207
Interest cost on projected benefit obligations	3,616
Amortization of transition obligation (straight line over 20 years)	<u>2,063</u>
Net periodic postretirement benefit expense	<u>\$6,886</u>

Reconciliation of the funded status of the postretirement benefit plan and the accrued liability (thousands of dollars)

	<u>Dec. 31, 1993</u>
Accumulated postretirement benefit obligation	
Active employees eligible to retire	\$ 8,324
Active employees not eligible to retire	18,232
Retirees and surviving spouses	<u>20,699</u>
	<u>47,255</u>
Less unrecognized net loss from past experience	3,497
Less unrecognized transition obligation	<u>39,199</u>
Accrued postretirement liability	<u>\$ 4,559</u>

Assumptions used in determining actuarial valuation

Discount rate to determine projected benefit obligation 7.75%

The assumed health care cost trend rate for medical costs prior to age 65 was 12.0% in 1993 and decreases to 6.0% in 2002 and thereafter. The assumed health care cost trend rate for medical costs after age 65 was 8.5% in 1993 and decreases to 6.0% in 2002 and thereafter.

A 1 percent increase in the medical trend rates would produce an 11 percent (\$517,000) increase in the aggregate service and interest cost for 1993 and a 9 percent (\$4.2 million) increase in the accumulated postretirement benefit obligation as of Dec. 31, 1993.

F. Income Tax Expense

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:

(thousands of dollars)	<u>Federal</u>	<u>State</u>	<u>Total</u>
1993			
Currently payable	\$ 43,616	\$ 7,647	\$ 51,263
Deferred	9,368	1,425	10,793
Amortization of investment tax credits	<u>(4,912)</u>	<u>--</u>	<u>(4,912)</u>
Total income tax expense	<u>\$ 48,072</u>	<u>\$ 9,072</u>	57,144
Included in other income, net			<u>(3,415)</u>
Included in operating expenses			<u>\$ 60,559</u>
1992			
Currently payable	\$ 50,851	\$ 8,930	\$ 59,781
Deferred	5,187	900	6,087
Investment tax credits	(2)	--	(2)
Amortization of investment tax credits	<u>(4,138)</u>	<u>--</u>	<u>(4,138)</u>
Total income tax expense	<u>\$ 51,898</u>	<u>\$ 9,830</u>	61,728
Included in other income, net			<u>(81)</u>
Included in operating expenses			<u>\$ 61,809</u>
1991			
Currently payable	\$ 43,462	\$ 7,444	\$ 50,906
Deferred	9,734	2,026	11,760
Investment tax credits	5	--	5
Amortization of investment tax credits	<u>(4,973)</u>	<u>--</u>	<u>(4,973)</u>
Total income tax expense	<u>\$ 48,228</u>	<u>\$ 9,470</u>	\$ 57,698
Included in other income, net			<u>(365)</u>
Included in operating expenses			<u>\$ 58,063</u>

The company adopted FAS 109 as of Jan. 1, 1993 and elected not to restate the prior years financial statements. Deferred taxes result from temporary differences in the recognition of certain liabilities or assets for tax and financial reporting purposes.

The principal components of the company's deferred tax assets and liabilities recognized in the balance sheet are as follows:

	<u>Dec. 31, 1993</u>
Deferred tax assets ⁽¹⁾	
Property related	\$ 25,766
Leases	5,306
Insurance reserve	2,485
Early capacity payments	2,565
Other	<u>923</u>
Total deferred income tax assets	<u>37,045</u>
Deferred income tax liabilities ⁽¹⁾	
Property related	(285,291)
Other	<u>(7,282)</u>
Total deferred income tax liabilities	<u>(292,573)</u>
Accumulated deferred income taxes	<u>\$ (255,528)</u>

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

Deferred tax expense results from timing differences in the recognition of certain expenses or revenues for tax and financial reporting purposes. The source of these differences and the tax effect of each for 1992 and 1991 are as follows:

	<u>1992</u>	<u>1991</u>
Tax depreciation in excess of book depreciation	\$11,679	\$13,125
(Over-recovery)/under-recovery of fuel costs	(834)	1,302
Coal contract buyout	(1,279)	(5,323)
Construction-related items capitalized for tax purposes	(1,474)	(1,378)
Other	<u>(2,005)</u>	<u>4,034</u>
	<u>\$ 6,087</u>	<u>\$11,760</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>1993</u>	<u>1992</u>	<u>1991</u>
Net income	\$106,648	\$110,785	\$107,354
Total income tax provision	<u>57,144</u>	<u>61,728</u>	<u>57,698</u>
Income before income taxes	<u>\$163,792</u>	<u>\$172,513</u>	<u>\$165,052</u>
Income taxes on above at federal statutory rate (35% for 1993 and 34% for 1992 and 1991)	\$ 57,327	\$ 58,654	\$ 56,118
Increase (decrease) due to State income tax, net of federal income tax	5,921	6,515	6,270
Amortization of investment tax credits	(4,912)	(4,138)	(4,973)
Other	<u>(1,192)</u>	<u>697</u>	<u>283</u>
Total income tax provision	<u>\$ 57,144</u>	<u>\$ 61,728</u>	<u>\$ 57,698</u>
Provision for income taxes as a percent of income before income taxes	<u>34.9%</u>	<u>35.8%</u>	<u>35.0%</u>

G. Short-Term Debt

Notes payable at Dec. 31, 1993 consisted exclusively of commercial paper. The carrying amount of notes payable approximated fair market value because of the short maturity of these instruments. Unused lines of credit at Dec. 31, 1993 were \$140 million. Certain lines of credit require commitment fees of .15% on the unused balances.

H. Related Party Transactions (thousands of dollars)

Net transactions with affiliates are as follows:

	<u>1993</u>	<u>1992</u>	<u>1991</u>
Fuel related	\$190,495	\$190,085	\$200,154
Administrative and general, net	\$ 14,510	\$ 10,358	\$ 8,733
Other, net	\$ --	\$ --	\$ 10

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

	<u>1993</u>	<u>1992</u>
Accounts receivable	\$ 1,720	\$ 516
Accounts payable	\$ 20,693	\$ 24,044

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

I. 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 \$247 million for 1994 and \$1 billion for 1995 through 1998 for equipment and facilities to meet customer growth and for construction of additional generating capacity to be placed in service in 1996. The company plans to build a 250-megawatt coal-gasification plant (Polk Unit One) with a capital cost of about \$440 million, net of \$100 million in construction funding from the Department of Energy under its Clean Coal Technology Program. Tampa Electric spent \$71 million on this project in 1993 and expects to spend \$100 million in 1994, \$215 million in 1995 and the remainder in 1996. At the end of 1993, Tampa Electric had outstanding commitments of approximately \$150 million for the construction of Polk Unit One.

NAME OF RESPONDENT:
Tampa Electric Company

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NOTES TO FINANCIAL STATEMENTS

(1) Fuel Cost Settlement

Per instruction 1 on page 120, the following is a reconciliation of "Fuel Cost Settlement".

Description	Page Reference	Amounts
Fuel Cost Settlement		10,000,000
Fuel Cost Settlement Refunded to Customers		(7,571,753)
TOTAL Fuel Cost Settlement	pg. 120, line 20	2,428,247

(2) 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 24	457,521
Working Funds	pg. 110, line 26	61,821
Cash Equivalents	see note below	3,979,804
TOTAL Cash and Cash Equivalents	pg. 121, line 90	4,499,146
NOTE:		
Total Temporary Cash Investments	pg. 110, line 27	4,195,905
Less: Short-term Investments (included in Temp. Cash Investments)		(216,101)
Cash Equivalents (included in Temp. Cash Investments)		3,979,804

NAME OF RESPONDENT:
Tampa Electric Company

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

Line No.	Item (a)	Total (b)	Electric (c)
1	UTILITY PLANT		
2	In Service		
3	Plant in Service (Classified)	2,681,074,358	2,681,074,358
4	Property Under Capital Leases		
5	Plant Purchased or Sold		
6	Completed Construction not Classified	92,577,610	92,577,610
7	Experimental Plant Unclassified		
8	TOTAL (enter total of lines 3 thru 7)	2,773,651,968	2,773,651,968
9	Leased to Others		
10	Held for Future Use	57,303,573	57,303,573
11	Construction Work in Progress	94,007,891	94,007,891
12	Acquisition Adjustments		
13	TOTAL Utility Plant (enter total of lines 8 thru 12)	2,924,963,432	2,924,963,432
14	Accum. Prov. for Depr., Amort., & Depl.	1,052,978,640	1,052,978,640
15	Net Utility Plant (enter total of line 13 less 14)	1,871,984,792	1,871,984,792
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service:		
18	Depreciation	1,047,529,000	1,047,529,000
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	5,449,640	5,449,640
22	TOTAL in Service (enter total of lines 18 thru 21)	1,052,978,640	1,052,978,640
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)	1,052,978,640	1,052,978,640

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

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

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior

year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements 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	14,675,183	1,095,473
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	14,675,183	1,095,473
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	7,249,234	0
9	(311) Structures and Improvements	213,349,540	2,315,228
10	(312) Boiler Plant Equipment	796,400,095	20,860,107
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	256,051,111	4,977,963
13	(315) Accessory Electric Equipment	140,545,817	11,451,140
14	(316) Misc. Power Plant Equipment	26,751,162	880,627
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	1,440,346,959	40,485,065
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	1,013,589	0
35	(341) Structures and Improvements	1,587,261	102,155
36	(342) Fuel Holders, Products, and Accessories	1,151,019	2,660
37	(343) Prime Movers		
38	(344) Generators	78,008,384	87,494
39	(345) Accessory Electric Equipment	2,884,882	(22,910)

NAME OF RESPONDENT:
Tampa Electric Company

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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
(7,186,541)			8,584,115	(303)	3
(7,186,541)			8,584,115		4
					5
					6
					7
			7,249,234	(310)	8
(592,132)		(4,326)	215,068,310	(311)	9
(7,057,914)		(188,268)	810,014,020	(312)	10
				(313)	11
(11,158,891)		79,830	249,950,013	(314)	12
(2,021,745)		3,936	149,979,148	(315)	13
(142,577)		108,828	27,598,040	(316)	14
(20,973,259)		0	1,459,858,765		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
			1,013,589	(340)	34
			1,689,416	(341)	35
			1,153,679	(342)	36
				(343)	37
		(12,525)	78,083,353	(344)	38
(2,497)			2,859,475	(345)	39

NAME OF RESPONDENT:
Tampa Electric Company

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
40	(346) Misc. Power Plant Equipment	21,668	0
41	TOTAL Other Production Plant (Enter Total of lines 34--40)	84,666,803	169,399
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, 41)	1,525,013,762	40,654,464
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	9,971,257	431,896
45	(352) Structures and Improvements	1,109,014	58,064
46	(353) Station Equipment	89,168,406	4,881,286
47	(354) Towers and Fixtures	4,338,689	
48	(355) Poles and Fixtures	48,194,728	5,422,430
49	(356) Overhead Conductors and Devices	52,811,987	4,025,652
50	(357) Underground Conduit	695,158	
51	(358) Underground Conductors and Devices	916,664	
52	(359) Roads and Trails	2,061,811	266,916
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	209,267,714	15,086,244
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	4,649,653	3,566
56	(361) Structures and Improvements	560,514	67,118
57	(362) Station Equipment	87,522,701	3,627,318
58	(363) Storage Battery Equipment		
59	(364) Poles, Towers, and Fixtures	90,924,638	7,311,980
60	(365) Overhead Conductors and Devices	117,624,452	6,278,241
61	(366) Underground Conduit	52,142,538	3,834,703
62	(367) Underground Conductors and Devices	65,980,444	3,827,502
63	(368) Line Transformers	168,253,624	12,970,218
64	(369) Services	66,407,495	4,799,292
65	(370) Meters	35,330,533	1,578,045
66	(371) Installations on Customer Premises		
67	(372) Leased Property on Customer Premises		
68	(373) Street Lighting and Signal Systems	48,061,141	5,202,618
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	737,457,733	49,500,601
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	3,721,203	0
72	(390) Structures and Improvements	48,223,794	2,665,580
73	(391) Office Furniture and Equipment	39,951,482	3,717,840
74	(392) Transportation Equipment	33,409,783	3,323,670
75	(393) Stores Equipment	861,865	9,248
76	(394) Tools, Shop and Garage Equipment	3,632,678	690,806
77	(395) Laboratory Equipment	2,595,059	(13,398)
78	(396) Power Operated Equipment	883,351	64,663
79	(397) Communication Equipment	79,276,727	10,187,380
80	(398) Miscellaneous Equipment	319,716	40,617
81	SUBTOTAL (Enter Total of lines 71 thru 80)	212,875,658	20,686,406
82	(399) Other Tangible Property		
83	TOTAL General Plant (Enter Total of lines 81 and 82)	212,875,658	20,686,406
84	TOTAL (Accounts 101 and 106)	2,699,290,050	127,023,188
85	(102) Electric Plant Purchased (See Instr. 8)	0	0
86	(Less) (102) Electric Plant Sold (See Instr. 8)		
87	(103) Experimental Plant Unclassified		
88	TOTAL Electric Plant in Service	2,699,290,050	127,023,188

NAME OF RESPONDENT:
Tampa Electric Company

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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			21,668	(346)	40
(2,497)	0	(12,525)	84,821,180		41
(20,975,756)	0	(12,525)	1,544,679,945		42
0		890	10,404,043	(350)	43
(1,543)		0	1,165,535	(352)	44
(963,840)		744,370	93,830,222	(353)	45
3,585			4,342,274	(354)	46
(820,022)		(7,328)	52,789,808	(355)	47
(939,466)		0	55,898,173	(356)	48
			695,158	(357)	49
			916,664	(358)	50
(1,356)			2,327,371	(359)	51
(2,722,642)		737,932	222,369,248		52
					53
(17,573)		49,506	4,685,152	(360)	54
0		0	627,632	(361)	55
(1,499,599)		(747,379)	88,903,041	(362)	56
				(363)	57
(1,173,553)		13,249	97,076,314	(364)	58
(934,595)		0	122,968,098	(365)	59
(27,362)		0	55,949,879	(366)	60
(428,540)		0	69,379,406	(367)	61
(3,117,326)		8,723	178,115,239	(368)	62
(223,216)			70,983,571	(369)	63
(1,423,967)			35,484,611	(370)	64
				(371)	65
				(372)	66
(959,394)			52,304,365	(373)	67
(9,805,125)		(675,901)	776,477,308		68
					69
0		0	3,721,203	(389)	70
(292,785)		0	50,596,589	(390)	71
(7,051,371)			36,617,951	(391)	72
(2,064,029)			34,669,424	(392)	73
(45,265)			825,848	(393)	74
(415,368)			3,908,116	(394)	75
(178,063)			2,403,598	(395)	76
(66,160)			881,854	(396)	77
(1,855,651)			87,608,456	(397)	78
(52,020)			308,313	(398)	79
(12,020,712)		0	221,541,352		80
				(399)	81
(12,020,712)		0	221,541,352		82
(52,710,776)		49,506	2,773,651,968		83
	0	0	0	(102)	84
					85
				(103)	86
(52,710,776)	0	49,506	2,773,651,968		87
					88

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

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

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Land and Land Rights:			
2	Port Manatee Site - North of			
3	Hillsborough/Manatee County Line,			
4	West of Highway 41	1967	Indeterminate	4,874,516
5				
6	Beacon Key Transmission Line			
7	Right-of-Way - North of			
8	Hillsborough/Manatee County Line,			
9	West of Highway 41	1967	Post 1997	1,112,507
10				
11	South Hillsborough to River			
12	Transmission Right-of-Way	1973	1996	20,140,704
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	969,293
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	River Transmission Substation			
24	Davis Road and McRae Road			
25	Temple Terrace	1985	1997	1,413,620
26				
27	Transmission Substation Sites -			
28	Located throughout Company's			
29	Service Area	Various	Various	415,979
30				
31	Cass St. Distribution Substation -			
32	1228 E. Cass St., Tampa	1985	Post 2010	1,136,897
33				
34	Harbour Island Dist. Substation, Tpa	1984	1994	250,794
35				
36	Washington St. Dist. Substation -			
37	Bordered by Pierce, Jackson &			
38	Jefferson Streets, Tampa	1985	Post 1997	1,821,335
39				
40	Sunlake Substation			
41	Dale Mabry North of Lutz Lake Fern Road	1988	1996	520,410
42				
43	Distribution Substation Sites -			
44	Located throughout Company's			
45	Service Area	Various	Various	967,201
46				
47				

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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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	498,124
5				
6	Big Bend Buffer Land	1986	Per 1984 FERC Audit	1,221,372
7				
8	Palm River Operations Center -			
9	Palm River Road and 82nd Street	1987	Post 1997	618,704
10				
11	Skyway Transmission Substation			
12	Site - Corner of George Rd and			
13	Gun Club Rd - Tampa	1987	Post 1997	368,056
14				
15	Polk County Power Plant Site			
16	South of County Rd 630, East of State			
17	Rd 37 in Polk County.	Various	1996	19,711,555
18				
19	Wrecker to Lake Agnes Transmission Line			
20	Right-of-Way - Between Spring Road and			
21	Interstate 4, Adjacent and West of Berkley Road,			
22	Auburndale	1993	1996	637,927
23				
24	Other property held for future use	Various	Various	255,612
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	TOTAL			57,303,573

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

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CONSTRUCTION WORK IN PROGRESS-ELECTRIC (Account 107)

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

Line No.	Description of Project (a)	Construction Work in Progress-Electric (Account 107) (b)
1	B01 BB SLAG POND CONVERSION	317,551
2	B18 BB1 A,B,C MILLS/SHELL LINER REPL	200,861
3	B38 AIR COMPRESSOR/CONTROLS REPL	101,901
4	B40 BB FRONT END LOADER ADDITION	112,033
5	C01 ASI SOFTWARE UPGRADE	107,484
6	D13 LAKE GUM 69KV SWITCHING STATION	2,351,449
7	D19 WHEELER RD 230/69KV TRANSFORMER ADDITION	125,870
8	D20 US 17 WIDENING (G ST TO SR 574)	119,922
9	D29 PROTECTIVE 230KV RELAY UPGRADES	770,854
10	D68 CITY OF FT MEADE SERVICE	1,223,004
11	D69 RECKER-MISSION ENERGY 230KV SWITCHING STATION	1,373,609
12	F39 BLOOMINGDALE AVE WIDENING	276,203
13	F50 GN EXPAND REVERSE OSMOSIS WW PLANT CAPACITY	655,506
14	G67 GN COAL FIELD STORM WATER STORAGE	2,584,475
15	G79 GN2 SILO/STP STORM WATER CONTAINMENT	305,821
16	G90 GN SALTWATER TRANSFER SUMP DISCHARGE	506,798
17	G95 GN1-6 CONTINUOUS EMISSION MONITORS	412,323
18	H01 HP CONTINUOUS EMISSION MONITORS	148,695
19	H05 GN WATER MGMT SYSTEM	342,240
20	H06 GN COALFIELD RECYCLED WATER UPGRADE	194,738
21	H18 HP4 CONDENSER E. SIDE TUBE	171,816
22	H42 HYDE PARK/HOOKERS POINT 69KV LOOP	1,624,679
23	J14 MW EXPRESSWAY REIMB SEC 4	248,737
24	J23 MOBILE DATA TERMINALS	969,703
25	J32 WEST LOOP RECONFIGURATION	403,047
26	J39 RECORD RETENTION CENTER	386,747
27	J40 CAAA CEM QA-5010 CAUSEWAY BLVD	306,869
28	J41 PREMISE DISTRIBUTION SYSTEM	164,760
29	J42 PBX NETWORK EXPANSION	570,106
30	J48 TECO ENERGY REMODEL & RELOCATION	108,659
31	J50 GANNON GARAGE	493,229
32	J61 PLANT CITY OPERATIONS REMODEL	172,646
33	J77 ROOF REPLACEMENT - DINNER LAKE	111,280
34	J81 EAST LOOP DIGITAL CONVERSION	451,539
35	J95 TECO PLAZA HEALTH FACILITY	238,387
36	J96 DISTRIBUTED APPLICATION DEV ENVIRONMENT	294,009
37	L15 WDPF SYSTEM SOFTWARE/HARDWARE UPG	121,942
38	L16 BB1 WDPF SYS SOFTWARE/HARDWARE UPG	122,435
39	L40 BB/GCS SOUTH & WEST SEAWALL	127,913
40	L43 882 PENTHOUSE PRESSURIZATION ADDITION	779,627
41	L50 POLK COUNTY POWER PLANT	71,112,230
42	L51 POLK POWER 230KV SWITCHING	147,042
43	L63 BBC WASTEWATER LINES ADD	154,981
44	L66 BB1 HIGH TEMP REHEATER REPL	1,110,770
45	L88 SHELDON ROAD WIDENING (CIRCUIT 66048)	415,184
46	MINOR PROJECTS	968,319
47		
48	TOTAL	94,007,891

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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	3,680,997
2	Benefit Cost	5,606,213
3	Taxes	2,132,105
4	Administrative and General	5,153,562
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46	TOTAL	16,572,877

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 1993 was 7.70%. Compounded AFUDC is applied to each eligible project. The compounding rate is applied monthly and is equivalent to annual compounding.

Pension cost and payroll taxes are charged to construction based on the capitalization ratio of payroll cost. The amount of these overheads is spread to construction work orders on the basis of the payroll cost that is capitalized. Benefits cost in the amount of \$5,606,213 and payroll taxes in the amount of \$2,132,105 were applied to construction work orders during 1993.

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 \$5,153,562 were applied to construction work orders during 1993.

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 43,583,402		
(2)	Short-Term Interest			s 3.21%
(3)	Long-Term Debt	D 628,684,712	42.09%	d 7.24%
(4)	Preferred Stock	P 54,956,000	3.68%	p 6.49%
(5)	Common Equity	C 809,904,316	54.23%	c 12.00%
(6)	Total Capitalization		100.00%	
(7)	Average Construction Work in Progress Balance	W 65,267,615		

2. Gross Rate for Borrowed Funds

$$\frac{S(-) + d(-----)}{W} \frac{D}{D+P+C} \frac{S}{W} (1--)}{W} = 3.16\%$$

3. Rate for Other Funds

$$\frac{S}{W} [1--] \frac{P}{D+P+C} \frac{C}{D+P+C} = 2.24\%$$

4. Weighted Average Rate Actually Used for the Year: *

a. Rate for Borrowed Funds - 4.51%

b. Rate for Other Funds - 3.19%

* When actual AFUDC is applied to the CWIP in item (7)(b) above, the overall rate used was 5.64%.
FERC FORM NO. 1 (ED. 12-88) PAGE 218

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

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

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If

the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	984,581,997	984,581,997		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	110,703,699	110,703,699		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses-Clearing	2,338,098	2,338,098		
6	Other Clearing Accounts				
7	Other Accounts (Specify): *	(440,202)	(440,202)		
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	112,601,595	112,601,595		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(45,524,235)	(45,524,235)		
12	Cost of Removal	(7,650,516)	(7,650,516)		
13	Salvage (Credit)	3,490,159	3,490,159		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	(49,684,592)	(49,684,592)		
15	Other Debit or Credit Items (Describe) **	30,000	30,000		
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	1,047,529,000	1,047,529,000		

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

18	Steam Production	628,316,288	628,316,288		
19	Nuclear Production				
20	Hydraulic Production - Conventional				
21	Hydraulic Production - Pumped Storage				
22	Other Production	52,306,233	52,306,233		
23	Transmission	63,820,515	63,820,515		
24	Distribution	225,612,910	225,612,910		
25	General	77,473,054	77,473,054		
26	TOTAL (Enter Total of lines 18 thru 25)	1,047,529,000	1,047,529,000		

* Amortization of Sebring Acquisition Adjustment - Account 406.

** Interest synchronization - last month January, 1993, \$30,000.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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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	(4,445)	260,080
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	114,845	22,251	137,096
9				
10	Items Previously Devoted to Public Service:			
11	Thonotosassa Sub located at the southwest corner			
12	of Fort King Highway and County Road-transferred 3/92	36,471		36,471
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44	Minor Items Previously Devoted to Public Service	17,119	450	17,569
45	Minor Items - Other Nonutility Property	453,374	18,256	471,630
46	TOTAL			

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Accounts 123.1 Investments in Subsidiary Companies.
2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).
(a) Investment in Securities-List and describe each security owned. For bonds 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.			
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42	TOTAL Cost of Account 123.1			10,000

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

4. For any securities, notes, or accounts that were pledged, designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.

5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.

6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.

7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f).

8. Report on Line 42, column (a) the total cost of Account 123.1.

Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
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		10,000		
		10,000		

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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)	86,467,921	77,437,588	Production
2	Fuel Stock Expenses Undistributed (Account 152)	0	0	Production
3	Residuals and Extracted Products (Account 153)	0	0	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)	37,144,521	37,730,413	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)	(5,182)	(4,524)	Various
16				
17				
18				
19				
20	TOTAL Materials and Supplies (per Balance Sheet)	123,607,260	115,163,477	

* 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:
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MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a).

3. Minor items (1% of the Balance at End of Year for Account 186 or 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	A/P transact. pending distribution	0	537,733	VARIOUS	537,733	0
2	Electromagnetic fields	0	10,567	563	10,180	387
3	Utility So2 allow grp expenditures	27,500	14,597	930	43,276	(1,179)
4	FCG system planning committee	0	129,444	VARIOUS	129,444	0
5	Undistributed payroll	543,154	4,251,299	VARIOUS	4,219,732	574,721
6	Residential Load Mgt (3)	1,522,061	1,183,440	908	1,106,597	1,598,904
7	Comm/Ind load mgt (3)	7,606	19,428	908	9,913	17,121
8	Rate case expense (1)	1,365,788	65,345	928	360,000	1,071,133
9	Def int exp 9.9% ref bonds	0	1,246,531	427	0	1,246,531
10	Substa permitting, site preparation	50,657	134,468	107	116,918	68,207
11	Tank assessment study	206,822	14,145		0	220,967
12	BB coal field conveyor "F" fire (2)	20,311	0	512	20,311	0
13	Deferred int refund bonds	165,698	0	427	19,305	146,393
14	Deferred int refund bonds	1,449,950	0	427	81,372	1,368,578
15	Deferred int refund bonds	8,466,823	0	427	474,747	7,992,076
16	Deferred int refund bonds	1,697,526	0	427	181,878	1,515,648
17	Gannon 5 L-1 Stationary Blades	0	400,000		0	400,000
18	Gn 6 cold reheat steam line (2)	0	1,100,711	512	50,000	1,050,711
19	Test fuel - precommercial Hardee	1,534,733	21,360	146	1,556,093	0
20	BB1-4 insulation & lagging storm(2)	0	116,049		0	116,049
21	Gannon screenwell crane storm (2)	0	4,938	107	4,938	0
22	Storm damage - general (2)	0	93,794		0	93,794
23	Deferred debit conservation	0	1,293,882	908	555,100	738,782
24	Deferred debit fuel	3,537,756	14,376,612	557	4,469,133	13,445,235
25	Deferred capacity	32,672	3,203,520	557	3,096,316	139,876
26	Deferred fuel - wholesale	132,923	293,278	557	290,428	135,773
27	Other def deb fuel inv	740,082	4,111,240	501	4,005,591	845,731
28	HP start-up (3)	3,361,148	0	506	1,176,000	2,185,148
29	Gunn Hwy widening litigation	73,595	0	560	73,595	0
30	ARM cash clearing acct	(1,904)	38,311,363	143	38,309,459	0
31						
32	(1) Amortized over a 4 yr. period					
33	(2) Insurable event					
34	(3) Amortized over a 5 yr. period					
35	Misc. Work in Progress	872,536	492,599	VARIOUS	1,192,979	172,156
36	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)					
37						
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45		25,807,437	71,426,343		62,091,038	35,142,742

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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	2,656,493	2,826,833
3	Lease Payments	3,432,938	3,544,025
4	Plant Site Write-Off	395,836	395,836
5	Rate Refund	3,394,546	3,406,120
6A	Capitalized Interest	2,699,332	3,659,129
6B	Contributions in Aid	7,940,242	8,716,934
6C	Dismantling	6,600,333	9,983,633
6D	Early Capacity Payment	1,775,985	2,223,431
7	Other	527,376	527,376
8	TOTAL Electric (Enter Total of lines 2 thru 7)	29,423,081	35,283,317
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	1,721,678	1,761,764
18	TOTAL (Account 190) (Total of lines 8, 16 & 17)	31,144,759	37,045,081

NOTES

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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CAPITAL STOCK (Accounts 201 and 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a

specific reference to report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

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

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	ACCOUNT 201			
2	Common Stock	25,000,000	No Par	
3				
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, 1993

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
						6
49,600	4,960,000					7
50,000	5,000,000					8
100,000	10,000,000					9
149,960	14,996,000					10
200,000	20,000,000					11
						12
549,560	54,956,000					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, 1993

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			
27			
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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, 1993

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 12/31/93	28,238
10		
11	ACCOUNT 211	
12	Miscellaneous Paid-in Capital	
13	Balance 12/31/92	509,578,908
14	Equity Contribution from parent	37,000,000
15		
16	Balance 12/31/93	546,578,908
17		
18		
19		
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40	TOTAL	546,607,146

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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 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		
4		
5		
6		
7		
8		
9		
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17		
18		
19		
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		
9		
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20		
21	TOTAL	1,692,253

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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	7 3/4% Series Due 2022	75,000,000	1,125,171
15			3,627,750 D
16	5 3/4% Series Due 2000 (Docket No. 920851-EI, Order No. PSC-92-1160-FOF-EI Dated 10/08/92)	80,000,000	3,058,914
17			378,400 D
18	6 1/8% Series Due 2003 (Docket No. 920851-EI, Order No. PSC-92-1160-FOF-EI Dated 10/08/92)	75,000,000	2,894,879
19			679,500 D
20			
21	ACCOUNT 221 - Installment Contracts		
22	Variable Rate Due 2005	19,605,000	212,070
23	7 3/4% - 8 1/4% Due 1994-2002	32,000,000	1,134,454
24	5 3/4% Due 2007	27,000,000	467,202
25	11 5/8% - 11 7/8% Due 2001 - 2011	25,000,000	937,500
26	12 1/4% - 12 5/8% Due 2002 - 2012	100,000,000	2,624,554
27	9.9% Due 2011 - 2014	85,950,000	2,931,993
28	Variable Rate Due 2025	51,605,000	425,555
29	7 7/8% Refunding Bonds Due 2021	25,000,000	1,334,534
30	8% Refunding Bonds Due 2022	100,000,000	5,675,561
31	Variable Rate Due 2018	54,200,000	358,840
32	Variable Rate Due 2020 (Docket No. 920851-EI, Order No. PSC-92-1160-FOF-EI Dated 10/08/92)	20,000,000	281,415
33			
34	6 1/4% Due 2034	85,950,000	3,698,501
35			
36			
37			
38			
39			
40			
41	TOTAL	1,084,310,000	31,110,835

Note 1 - The bonds on lines 6, 8, 10 & 12 were replaced by the bonds on lines 16 & 18.

Note 2 - The bonds on lines 22 & 23 were replaced by the bonds on line 28.

Note 3 - The unamortized debt expense associated with these issues will continue to be amortized over the life of the original bonds, as if they had been held to maturity.

Note 4 - The bonds on lines 25 & 26 were replaced by the bonds on lines 29 & 30. Interest expense has been recorded

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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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 Amount (i)	Line No.
		Date From (f)	Date To (g)			
05/01/63	05/01/93	05/01/63	05/01/93	-	720,000	1 2 3
04/01/66	04/01/96	04/01/66	04/01/96	25,000,000	1,375,000	4 5
12/01/68	12/01/98	12/01/68	12/01/98	-	966,667	6 7
01/01/71	01/01/01	01/01/71	01/01/01	-	1,127,793	8 9
01/01/72	01/01/02	02/01/72	01/01/02	-	1,311,126	10 11
01/15/74	01/15/04	01/15/74	01/15/04	-	1,900,681	12 13
11/05/92	11/01/22	11/05/92	11/01/22	75,000,000	5,812,500	14 15
05/10/93	05/01/00	05/10/93	05/01/00	80,000,000	2,559,677	16 17
05/10/93	05/01/03	05/10/93	05/01/03	75,000,000	2,556,200	18 19 20 21
12/12/85	12/01/05	12/12/85	12/01/05	-	-	22
10/25/74	12/01/04	10/25/74	12/01/04	-	-	23
03/01/72	03/01/07	03/01/72	03/01/07	24,920,000	1,432,900	24
08/01/81	07/31/11	08/01/81	07/31/11	-	-	25
05/01/82	05/01/12	05/01/82	05/01/12	-	-	26
01/31/84	02/01/14	01/31/84	02/01/14	85,950,000	7,262,519	27
09/27/90	09/01/25	10/01/90	09/01/25	51,605,000	1,132,873	28
06/03/91	08/01/21	08/01/91	08/01/21	25,000,000	2,069,426	29
03/10/92	05/01/22	08/01/89	05/01/22	100,000,000	6,356,617	30
10/27/92	05/15/18	11/01/92	05/15/18	54,200,000	1,173,704	31
06/21/93	11/01/20	06/21/93	11/01/20	15,635,942	Note 6 220,534	32 33
07/16/93	12/01/34	07/16/93	12/01/34	-	-	34 35 36 37 38 39 40 41
				612,310,942	37,978,217	

using a blended rate since August 1989.

Note 5 - Under a financing arrangement entered into in July 1993, the tax-exempt bonds on line 34 will be issued in December 1994 to replace the bonds on line 27. Interest expense has been recorded using a blended rate since July 1993.

Note 6 - This amount is recorded net of \$4,364,058 on deposit with trustee.
FERC FORM NO. 1 (ED. 12-91)

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	106,647,874
2	Reconciling Items for the Year	
3	Income Taxes Expensed on Books	57,144,034
4	Taxable Income Not Reported on Books	
5	Rate Refund	30,000
6	Contributions in Aid of Construction	2,191,207
9	Deductions Recorded on Books Not Deducted for Return	
10	Book Depreciation	104,247,641
11	Deferred Lease Payments	391,857
12	Interest Capitalized	2,487,987
13	Insurance Reserve	441,509
13A	Dismantling Costs	8,770,032
13B	HP Start-up Costs	1,055,000
13C	Other Permanent/Timing Differences	5,776,447
14	Income Recorded on Books Not Included in Return	
15	AFUDC	2,487,987
16	Dividends Received Deduction	32,471
17	Unbilled Revenue	276,000
19	Deductions on Return Not Charged Against Book Income	
20	Tax Depreciation	120,211,620
21	Cost of Removal	7,650,516
22	Repairs Capitalized	4,656,000
23	Gannon Deferred Expenses	829,735
24	Deferred Fuel /Conservation Expense	10,061,869
27	Federal Tax Net Income	142,978,390
28	Show Computation of Tax:	
29	State Taxable Income	142,978,390
30	Tax @ 5.5%	7,863,811
31	Adjustment to Record Prior Year's Tax Return True-ups	(214,321)
32	Federal Taxable Income	135,114,579
33	Adjustment to Record Nontaxable Interest Income	(315,971)
34	Adjusted Taxable Income	134,798,608
35	Federal Tax @ 35%	47,179,513
36	Adjustment to Record Prior Year's Tax Return True-ups	(3,563,459)
37	Federal Income Tax	43,616,054
38	Plus: Investment Tax Credit	
39	(Includes Prior Years' True-ups)	0
40	Net Federal Income Tax - Per Books	43,616,054
41		
42		
43		
44		

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES

Additional information in response to Question 2, Page 261:

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

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

Names and Members of Consolidated Group

Tampa Electric Company
TERMCO, 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
CPSC, Inc.
30th Street R & D Park, Inc.
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)
TPS Operations Company
Lake County Power Resources, Inc.
Clean Power Cogeneration, Inc.
Clean Power, Inc.
TPS Clean Coal, Inc.
TECO Investments, Inc.
TECO Finance, Inc.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d)

and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate 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 1993			47,179,515	44,430,290	
3	Income Prior to 93	(2,152,149)		(3,563,459)	(2,243,154)	(192,865) (1)
4						
5	Unemployment					
6	1993			185,417	185,440	
7	1992	(55)			(55)	
8	FICA					
9A	1993			10,562,873	10,562,779	
9B						
10	1992	(48)			(48)	
11						
12	Vehicle Use			3,724	3,724	
13	Superfund	120,437		201,000	191,786	
14	Diesel Fuel	253,226				
		(1,778,589)		54,569,070	53,130,762	(192,865)
15	STATE:					
16	Income 1993			7,863,812	6,996,064	
17A	Income Prior to 93	1,734,177		(216,321)		62,376 (2)
17B						32,444 (3)
18						
19	Gross Receipts					
20	1993			23,100,856	21,249,004	
21	1992	1,755,254			1,755,254	
22	Unemployment					
23	1993			49,453	49,332	
24	1992	239			239	
25	Public Serv Comm	413,045		806,221	781,865	
26A	Intangible			17,254	17,254	
26B						
26C						
27	Occupational License			4,969	4,969	
28	Sales Tax	262,132		210,771	281,766	
29						
30		4,164,847		31,837,015	31,135,747	94,820

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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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)		
2,749,225 (3,665,319)		50,080,379 (3,556,077)			(2,900,864) (7,382)	(409.20) (409.20)	1 2 3
(23)		148,803			36,614	(107.00)	4 5 6
94		8,477,185 (39)			2,085,727	(107.00)	7 8 9A 9B
129,651 253,226		4,045 201,000			(321)	(232.01)	10 11 12 13 14
(533,146)		55,355,296			(786,226)		15
867,748 1,612,676		8,327,721 (215,057)			(463,909) (1,264)	(409.20) (409.20)	16 17A 17B 18 19
1,851,852		23,100,856					20 21
121		39,687			9,766	(107.00)	22 23
437,401		806,221 74,074			(3,483) 12,569	(232.01) (143.01)	24 25 26A 26B
191,137		4,969 211,079			(65,906)	(234.09)	26C 27
4,960,935		32,349,550			(308)	(241.XX)	28 29
					(512,535)		30

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)
		Taxes Accrued (b)	Prepaid Taxes (c)			
31	LOCAL:					
32A	Real and Personal					
32B	Property			31,565,555	31,565,555	
32C						
33						
34A	Franchise					
34B	1993			18,783,757	17,061,589	630 (4)
35						
36	1992	1,643,742			1,643,742	
37						
38		1,643,742		50,349,312	50,270,886	630
39						
40						
41	TOTAL	4,030,000		136,755,397	134,537,395	(97,415)

- (1) Adjustment to record tax benefit flowed-through from Oil Backout Trust (192,865)
- (2) Adjustment to record tax benefit flowed-through from Oil Backout Trust 62,376
- (3) Adjustment to record FL State income tax refund for 83-85 32,444
- (4) Adjustment to record correction of franchise fee billing 630

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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)		
		31,649,618			(98,104)	(234.04)	31
					(373)	(143.01)	32A
					14,414	(408.20)	32B
							32C
							32D
							33
1,722,798		18,795,525			(11,768)	(232.01)	34A
							34B
							35
							36
1,722,798		50,445,143			(95,831)		37
							38
							39
6,150,587		138,149,989			(1,394,592)		40
							41

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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%	497,891			411.31	173,121	
3	4%	2,467,392			411.31	330,972	
4							
5	10% & 8%	67,962,242			411.31	4,406,976	
6							
7							
8	TOTAL	70,927,525				4,911,069	
9	Other List separately						
10	and show 3%, 4%, 7%,						
11	10% and TOTAL						
12							
13							
14	Non-Utility 10%	17,996			411.41	1,164	
15							
16	Grand Total	70,945,521				4,912,233	
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Balance at End Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line No.
324,770	26		1
2,136,420	26		2
			3
			4
63,555,266	26,26		5
			6
			7
66,016,456			8
			9
			10
			11
			12
16,832	26		13
			14
66,033,288			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			29
			30
			31
			32
			33
			34
			35
			36
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			47
			48

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.

2. For any deferred credit being amortized, show the period of amortization.

3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$10,000, whichever is greater) may be grouped by classes.

Line No.	Description of Other Deferred 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	849,577		1,106,938	1,106,891	849,530
2	Fuel Inventory	0	501	543,258	543,258	0
3	Tenants Rent	56,378	418	1,008	667	56,037
4	Unclaimed Items	20,391	131	20,604	549	336
5	CATV	57,913	VARIOUS	28,230	2,061	31,744
6	Deferred Lease Payments - Util.	7,258,080	931	1,944,494	2,232,448	7,546,034
7	Deferred Lease Payments - Non-util.	3,548,214	418	1,107,140	1,211,048	3,652,122
8	Contract Retentions	0	232	11,630	244,108	232,478
9	Deferred Credit/FAS 109	0	282	6,374,396	68,347,000	61,972,604
10	Deferred Compensation	101,753	923	3,966	45,143	142,930
11	Sale - BB4 FP&L Right-of-Way	7,325	421	7,485	0	(160)
12	Amtz. - 10/88-9/93					
13	Sale - Port. of Bloomingdale Subs.	0	421	23,134	66,161	43,027
14	Amtz. - 7/93-6/98					
15	Sale - Fla. Ave. Substation	835	421	835	0	0
16	Amtz. - 2/88-1/93					
17	Sale - Woodlands Substation	8,652	421	8,652	0	0
18	Amtz. - 5/88-4/93					
19	Def. Cr. - Sale Henderson Rd. Sub.	5,472	421	5,472	0	0
20	Amtz. - 8/88-8/93					
21	Def. Cr. - Sale Portion of Ohio Sub	17,437	421	8,718	0	8,719
22	Amtz. - 1/90-12/94					
23	Def. Cr. - Sale of Zambito Property	30,734	421	17,563	0	13,171
24	Amtz. - 10/89-9/94					
25	Def. Cr. - Sale Ease. Aband.CSX R/R	22,084	421	4,568	0	17,516
26	Amtz. - 11/92-10/97					
27	Def. Cr. - Sale of Misc Property	(12,133)	VARIOUS	3,268	35,959	20,558
28	Def. Cr. - Conservation	392,225	456	857,862	465,637	0
29	Def. Cr. - Oil Backout	1,305,215	456	1,914,536	1,136,934	527,613
30	Def. Call Premium 9.9% - \$85.9M	0	131	0	2,578,500	2,578,500
31	Def Reissue Costs 9.9% - \$85.9M	0	131	1,055,229	1,107,272	52,043
32	Def. Revenue - Cable Contract	1,467,656	454	59,905	0	1,407,751
33	Amtz. - 7/92-6/17					
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45	TOTAL	15,137,808		15,108,891	79,123,636	79,152,553

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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	8,140,109	29,328	(6,950)
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	8,140,109	29,328	(6,950)
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)	8,140,109	29,328	(6,950)
18	Classification of TOTAL			
19	Federal Income Tax	7,315,191	25,075	(5,940)
20	State Income Tax	824,918	4,253	(1,010)
21	Local Income Tax			

NOTES

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

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

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)		
						8,162,487	1
							2
							3
							4
							5
							6
							7
						8,162,487	8
							9
							10
							11
							12
							13
							14
							15
							16
						8,162,487	17
							18
						7,334,326	19
						828,161	20
							21

NOTES (Continued)

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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			
2A	Electric	326,397,168	21,226,692	(9,207,605)
2B	Electric			
3	Gas			
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	326,397,168	21,226,692	(9,207,605)
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	326,397,168	21,226,692	(9,207,605)
10	Classification of TOTAL			
11	Federal Income Tax	291,866,310	18,197,040	(7,765,091)
12	State Income Tax	34,530,858	3,029,652	(1,442,514)
13	Local Income Tax			

NOTES

(1) This adjustment amount reflects the entry made to record the adoption of FAS109 as of January 1, 1993 and the subsequent adjustments and amortization that occurred in 1993.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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	(195,581)	283.XX	23,707	276,271,777	1
		253.XX	(1)(61,972,604)			0	2A
						0	2B
						0	3
						0	4
			(62,168,185)		23,707	276,271,777	5
						0	6
						0	7
						0	8
			(62,168,185)		23,707	276,271,777	9
							10
			(53,222,134)		20,242	249,096,367	11
			(8,946,051)		3,465	27,175,410	12
							13

NOTES (Continued)

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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	3,184,788	11,681,041	(7,029,463)
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 2 thru 8)	3,184,788	11,681,041	(7,029,463)
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)	3,184,788	11,681,041	(7,029,463)
20	Classification of TOTAL			
21	Federal Income Tax	1,409,273	9,935,552	(6,022,998)
22	State Income Tax	1,775,515	1,745,489	(1,006,465)
23	Local Income Tax			

NOTES

NAME OF RESPONDENT:
Tampa Electric Company

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YEAR OF REPORT:
Dec. 31, 1993

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)		
		282.XX	(23,707)	232.XX	326,069	8,138,728	1
							2
							3
							4
							5
							6
							7
							8
			(23,707)		326,069	8,138,728	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
			(23,707)		326,069	8,138,728	19
							20
			(20,242)		278,411	5,579,996	21
			(3,465)		47,658	2,558,732	22
							23

NOTES (Continued)

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).
2. For regulatory liabilities being amortized, show period of amortization in column (a).

3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Debits		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Amount (c)		
1	Proceeds from sale of CAAA Allowances Withheld *.		0	244,956	244,956
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
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26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41	Total		0	244,956	244,956

* Deferred in account 254 because regulatory treatment was uncertain. The Florida Public Service Commission did not resolve this uncertainty until 1994.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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	464,095,997	444,961,224
3	(442) Commercial and Industrial Sales		
4	Small (or Commercial) (See Instr. 4)	298,281,238	287,421,765
5	Large (or Industrial) (See Instr. 4)	104,022,283	116,671,884
6	(444) Public Street and Highway Lighting	8,246,180	7,969,010
7	(445) Other Sales to Public Authorities	66,925,050	63,948,806
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	941,570,748	920,972,689
11	(447) Sales for Resale	76,055,415	72,956,646
12	TOTAL Sales of Electricity	1,017,626,163	993,929,335
13	(Less) (449.1) Provision for Rate Refunds	(30,000)	(360,000)
14	TOTAL Revenues Net of Provision for Refunds	1,017,596,163	993,569,335
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	4,719,318	4,101,746
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	4,564,087	3,962,822
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	14,424,723 *	4,147,918
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	23,708,128	12,212,486
27	TOTAL Electric Operating Revenues	1,041,304,291	1,005,781,821

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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)	
5,705,620	5,559,833	420,051	412,970	1
4,432,216	4,332,572	52,492	51,727	2
2,235,617	2,625,354	509	509	3
44,675	42,781	126	117	4
1,028,359	991,218	3,832	3,673	5
				6
				7
				8
				9
13,446,487	13,551,758	477,010	468,996	10
2,330,141	2,710,038			11
15,776,628 **	16,261,796	477,010	468,996	12
				13
15,776,628	16,261,796	477,010	468,996	14

* Includes \$4,822,870 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

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YEAR OF REPORT:
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWH of electricity sold, revenue, average number of customers, average KWH per customer, and average revenue per KWH, excluding data for 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	5,689,346	460,908,104	420,051	13,544	\$81.01
4	OL 1&2 General Outdoor Lighting	16,274	3,187,893	31,900	510	\$195.89
5				(31,900)(Dupl)		
6				-----		
7	Total	5,705,620	464,095,997	420,051	13,583	\$81.34
8						
9	Fuel Adjust Included in Residential					
10	-----					
11	RS Residential		141,728,584			
12	OL 1&2 General Outdoor Lighting		384,847			
13						
14	Total		142,113,431			
15						
16	Commercial & Industrial					
17	-----					
18	GS General Service Non-Demand	753,652	59,967,035	43,629	17,274	\$79.57
19	GSLD General Service Large Demand	1,028,767	62,219,469	103	9,988,029	\$60.48
20	GSD General Service Demand	3,020,664	195,519,332	7,497	402,916	\$64.73
21	IS 1 Interruptible Industrial	1,142,494	46,129,010	45	25,388,756	\$40.38
22	IS 3 Interruptible Industrial	277,101	12,758,916	14	19,792,929	\$46.04
23	SBF Standby Firm	48,451	3,071,735	3	16,150,333	\$63.40
24	SBI-1 Standby Interruptible	227,642	9,350,768	4	56,910,500	\$41.08
25	SBI-3 Standby Interruptible	122,457	5,521,495	4	30,614,250	\$45.09
26	TS Temporary Service	1,569	301,065	1,702	922	\$191.88
27	OL 1&2 General Outdoor Lighting	45,036	7,464,696	11,795	3,818	\$165.75
28				(11,795)(Dupl)		
29				-----		
30	Total	6,667,833	402,303,521	53,001	125,806	\$60.33
31						
32	Fuel Adjust Included in Comm. & Ind					
33	-----					
34	GS General Service Non-Demand		18,774,844			
35	GSLD General Service Large Demand		25,251,461			
36	GSD General Service Demand		74,550,769			
37	IS 1 Interruptible Industrial		26,290,963			
38	IS 3 Interruptible Industrial		6,465,265			
39	SBF Standby Firm		1,194,609			
40	SBI-1 Standby Interruptible		5,219,719			
41	SBI-3 Standby Interruptible		2,830,780			
42	TS Temporary Service		38,925			
43	OL 1&2 General Outdoor Lighting		1,063,835			
44						
45	Total		161,681,170			
46						
47	* Per Thousand					

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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SALES OF ELECTRICITY BY RATE SCHEDULES (Continued)

Line No.	Number and Title of Rate Schedule (a)	MWH Sold (b)	Revenue (c)	Average Number of Customers (d)	KWH of Sales per Customer (e)	Revenue per KWH Sold * (f)
48	Street Lighting					
49	-----					
50	SL 1, 2, & 3 Street Lighting	44,675	8,246,180	126	354,563	\$184.58
51						
52	Fuel Adj Included in Street Lightg		1,056,270			
53						
54						
55	Other Public Authority					
56	-----					
57	RS Residential	1,152	89,489	61	18,885	\$77.68
58	GS General Service Non-Demand	50,975	4,162,818	2,777	18,356	\$81.66
59	GSLD General Service Large Demand	517,825	30,421,902	38	13,626,974	\$58.75
60	GSD General Service Demand	399,277	28,186,381	953	418,969	\$70.59
61	SBF Standby Firm	53,709	3,158,796	3	17,903,000	\$58.81
62	OL 1&2 General Outdoor Lighting	5,421	905,664	740	7,326	\$167.07
63				(740)(Dupl)		
64						
65	Total	1,028,359	66,925,050	3,832	268,361	\$65.08
66						
67	Fuel Adj Included in Other Pub Auth					
68	-----					
69	RS Residential		28,679			
70	GS General Service Non-Demand		1,268,835			
71	GSLD General Service Large Demand		12,704,437			
72	GSD General Service Demand		9,833,344			
73	SBF Standby Firm		1,303,759			
74	OL 1&2 General Outdoor Lighting		128,190			
75						
76	Total		25,267,244			
77						
78						
79	Total Retail Billed	13,446,487	941,570,748	477,010		
80	Total Unbilled Revenue **		** 4,822,870			
81						
82	Total		946,393,618			
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, 1993

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	RQ	1	50	50	40.6
2	SUB TOTAL RQ					
3						
4	Florida Power Corp	OS	6	N/A	N/A	N/A
5	Florida Power & Light	OS	7	N/A	N/A	N/A
6	Lakeland	OS	21	N/A	N/A	N/A
7	Florida Municipal Power Agency	OS	29	N/A	N/A	N/A
8	Ft. Pierce	OS	12	N/A	N/A	N/A
9	Ft. Meade	LU	40	N/A	N/A	N/A
10	Gainesville	OS	19	N/A	N/A	N/A
11	Hardee Power Partners (* - See Note)	LU	2	N/A	N/A	N/A
12	Homestead	OS	32	N/A	N/A	N/A
13	Jacksonville	OS	34	N/A	N/A	N/A
14	Key West	OS	30	N/A	N/A	N/A
15	Kissimmee	OS	16	N/A	N/A	N/A
16	Lake Worth	OS	26	N/A	N/A	N/A
17	New Smyrna Beach	OS	13	N/A	N/A	N/A
18	Orlando	OS	27	N/A	N/A	N/A
19	Oglethorpe	OS	38	N/A	N/A	N/A
20	Reedy Creek	OS	31	N/A	N/A	N/A
21	Seminole	OS	37	N/A	N/A	N/A
22	Stark	OS	24	N/A	N/A	N/A
23	St. Cloud	OS	17	N/A	N/A	N/A
24	Tallahassee	OS	20	N/A	N/A	N/A
25	Vero Beach	OS	18	N/A	N/A	N/A
26	Wauchula	LU	36	N/A	N/A	N/A
27	SUB TOTAL NON - RQ					
28	TOTAL					

* Note - Hardee Power Partners is a subsidiary of Tampa Electric Company's parent company, TECO Energy, Inc.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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)	
157,014	4,832,630	4,711,792		9,544,422	1
157,014	4,832,630	4,711,792	0	9,544,422	2
					3
235,295	53,932	6,252,711		6,306,643	4
646,271	6,244	11,603,747		11,609,991	5
49,996		977,646		977,646	6
176,158	954,000	3,140,818	177,840	4,272,658	7
8,816		195,311		195,311	8
31,924	573,177	498,859	138,788	1,210,824	9
14,021		322,489		322,489	10
117,083	15,221,004	3,458,980		18,679,984	11
1,635		34,268		34,268	12
2,739		64,419		64,419	13
5,916	217	165,531		165,748	14
260,633	2,236,642	4,479,964	350,479	7,067,085	15
1,275		39,759		39,759	16
86,386	954,000	1,342,965	177,841	2,474,806	17
66,242		1,331,175		1,331,175	18
7,209		159,547		159,547	19
276,633	271,171	5,679,182	50,551	6,000,904	20
92,336	768,311	1,660,318	214,453	2,643,082	21
595		18,778		18,778	22
21,181	11,280	495,709		506,989	23
4,113		88,683		88,683	24
6,727		156,649		156,649	25
59,943	1,054,011	933,060	196,484	2,183,555	26
2,173,127	22,103,989	43,100,568	1,306,436	66,510,993	27
2,330,141	26,936,619	47,812,360	1,306,436	76,055,415	28

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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	2,806,382	3,154,871
5	(501) Fuel	367,404,278	369,594,933
6	(502) Steam Expenses	10,869,379	11,070,089
7	(503) Steam from Other Sources	(16)	0
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	4,829,362	4,612,226
10	(506) Miscellaneous Steam Power Expenses	10,875,505	10,001,204
11	(507) Rents	15,700	16,664
12	(509) Allowances		
13	TOTAL Operation (Enter Total of lines 4 thru 12)	396,800,590	398,449,987
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	805,818	762,550
16	(511) Maintenance of Structures	3,922,195	5,346,621
17	(512) Maintenance of Boiler Plant	32,868,989	30,633,412
18	(513) Maintenance of Electric Plant	8,162,185	7,260,059
19	(514) Maintenance of Miscellaneous Steam Plant	1,447,527	1,676,304
20	TOTAL Maintenance (Enter Total of lines 15 thru 19)	47,206,714	45,678,946
	TOTAL Power Production Expenses-Steam Power (Enter Total of lines 13 and 20)	444,007,304	444,128,933
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
	TOTAL Power Production Expenses-Nuclear Power (Enter Total of lines 33 and 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses		
49	(540) Rents		
50	TOTAL Operation (Enter Total of lines 44 thru 49)		

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (Enter Total of lines 50 and 58)		
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	55,301	45,349
63	(547) Fuel	2,169,332	2,690,282
64	(548) Generation Expenses	366,648	380,899
65	(549) Miscellaneous Other Power Generation Expenses	(7,824)	302,889
66	(550) Rents		
67	TOTAL Operation (Enter Total of lines 62 thru 66)	2,583,457	3,419,419
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	25,209	27,211
70	(552) Maintenance of Structures	70,004	43,045
71	(553) Maintenance of Generating and Electric Plant	460,889	795,885
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	206,662	114,714
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	762,764	980,855
74	TOTAL Power Production Expenses-Other Power (Enter Total of lines 67 and 73)	3,346,221	4,400,274
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	38,961,139	19,671,201
77	(556) System Control and Load Dispatching		
78	(557) Other Expenses	(6,323,173)	5,948,857
79	TOTAL Other Power Supply Expenses (Enter Total of lines 76-78)	32,637,966	25,620,058
80	TOTAL Power Production Expenses (Enter Total of lines 21, 41, 59, 74, and 79)	479,991,491	474,149,265
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	1,215,787	1,079,878
84	(561) Load Dispatching	1,372,549	1,277,483
85	(562) Station Expenses	838,237	903,581
86	(563) Overhead Line Expenses	171,973	139,988
87	(564) Underground Line Expenses	1,255	48
88	(565) Transmission of Electricity by Others	7,994	14,126
89	(566) Miscellaneous Transmission Expenses	309,253	328,959
90	(567) Rents	2,604	21,914
91	TOTAL Operation (Enter Total of lines 83 thru 90)	3,919,652	3,765,977
92	Maintenance		
93	(568) Maintenance Supervision and Engineering		
94	(569) Maintenance of Structures	17,575	17,437
95	(570) Maintenance of Station Equipment	1,967,247	1,880,045
96	(571) Maintenance of Overhead Lines	1,654,243	1,777,488
97	(572) Maintenance of Underground Lines	535	435
98	(573) Maintenance of Miscellaneous Transmission Plant	0	28
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)	3,639,600	3,675,433
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	7,559,252	7,441,410
101	3. DISTRIBUTION EXPENSES		
102	Operation		
103	(580) Operation Supervision and Engineering	1,362,657	1,287,248

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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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	(581) Load Dispatching		
106	(582) Station Expenses	1,037,811	799,810
107	(583) Overhead Line Expenses	491,089	555,716
108	(584) Underground Line Expenses	304,337	242,106
109	(585) Street Lighting and Signal System Expenses	705,021	595,815
110	(586) Meter Expenses	2,391,770	2,363,511
111	(587) Customer Installations Expenses	1,295,045	1,403,206
112	(588) Miscellaneous Distribution Expenses	3,791,214	4,358,075
113	(589) Rents	26,461	26,902
114	TOTAL Operation (Enter Total of lines 103 thru 113)	11,405,405	11,632,389
115	Maintenance		
116	(590) Maintenance Supervision and Engineering	830,809	886,929
117	(591) Maintenance of Structures	270,279	217,903
118	(592) Maintenance of Station Equipment	1,096,446	1,184,990
119	(593) Maintenance of Overhead Lines	10,421,590	9,050,817
120	(594) Maintenance of Underground Lines	938,081	731,388
121	(595) Maintenance of Line Transformers	458,466	327,733
122	(596) Maintenance of Street Lighting and Signal Systems	1,363,490	1,322,644
123	(597) Maintenance of Meters	292,891	455,560
124	(598) Maintenance of Miscellaneous Distribution Plant	2,905	3,267
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	15,674,957	14,181,231
126	TOTAL Distribution Expenses (Enter Total of lines 114 and 125)	27,080,362	25,813,620
127	4. CUSTOMER ACCOUNTS EXPENSES		
128	Operation		
129	(901) Supervision	484,537	528,347
130	(902) Meter Reading Expenses	2,158,427	2,102,576
131	(903) Customer Records and Collection Expenses	12,444,441	13,470,391
132	(904) Uncollectible Accounts	1,367,676	1,735,904
133	(905) Miscellaneous Customer Accounts Expenses	550	118
134	TOTAL Customer Accounts Expenses (Enter Total of lines 129-133)	16,455,631	17,837,336
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
136	Operation		
137	(907) Supervision		
138	(908) Customer Assistance Expenses	18,118,615	16,821,614
139	(909) Informational and Instructional Expenses	758,010	679,493
140	(910) Miscellaneous Customer Service and Informational Expenses		
141	TOTAL Cust. Service and Informational Expenses (Enter Total of lines 137 thru 140)	18,876,625	17,501,107
142	6. SALES EXPENSES		
143	Operation		
144	(911) Supervision	21,401	20,717
145	(912) Demonstrating and Selling Expenses	130,728	141,522
146	(913) Advertising Expenses	100,519	78,394
147	(916) Miscellaneous Sales Expenses		
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	252,648	240,633
149	7. ADMINISTRATIVE AND GENERAL EXPENSES		
150	Operation		
151	(920) Administrative and General Salaries	21,260,880	19,731,517
152	(921) Office Supplies and Expenses	12,619,077	9,664,233
153	(Less) (922) Administrative Expenses Transferred-Credit	(4,771,359)	(4,371,607)

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
154	7. ADMINISTRATIVE AND GENERAL EXPENSES		
155	(923) Outside Services Employed	2,380,829	1,884,544
156	(924) Property Insurance	2,154,163	2,409,567
157	(925) Injuries and Damages	2,349,125	2,240,446
158	(926) Employee Pensions and Benefits	29,467,605	21,563,360
159	(927) Franchise Requirements		
160	(928) Regulatory Commission Expenses	2,523,169	1,044,627
161	(Less) (929) Duplicate Charges-Cr.		
162	(930.1) General Advertising Expenses	105,688	86,795
163	(930.2) Miscellaneous General Expenses	5,842,900	5,762,217
164	(931) Rents	3,082,216	3,077,895
165	TOTAL Operation (Enter Total of lines 151 thru 164)	77,014,293	63,093,594
166	Maintenance		
167	(935) Maintenance of General Plant	4,112,675	3,984,159
168	TOTAL Administrative and General Expenses (Enter Total of lines 165 and 167)	81,126,968	67,077,753
169	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 80, 100, 126, 134, 141, 148, and 168)	631,342,977	610,061,124

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

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

1. Payroll Period Ended (Date)	December 19, 1993
2. Total Regular Full-Time Employees	3,154
3. Total Part-Time and Temporary Employees	61
4. Total Employees	3,215

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

PURCHASED POWER (Account 555)
(Including power exchanges)

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

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

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

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	Ft. Pierce	(1) OS	12	N/A	N/A	N/A
5	Gainesville	(1) OS	19	N/A	N/A	N/A
6	Homestead	(1) OS	32	N/A	N/A	N/A
7	Jacksonville	(1) OS	14	N/A	N/A	N/A
8	FMPA	(1) OS	29	N/A	N/A	N/A
9	Lake Worth	(1) OS	26	N/A	N/A	N/A
10	Orlando	(1) OS	27	N/A	N/A	N/A
11	Seminole	(1) OS	22	N/A	N/A	N/A
12	Tallahassee	(1) OS	20	N/A	N/A	N/A
13	Oglethorpe	(1) OS	38	N/A	N/A	N/A
14	Hardee Power Partners, Limited	(2) LU	2	N/A	N/A	N/A
15	Key West	(1) OS	30	N/A	N/A	N/A
16	Vero Beach	(1) OS	18	N/A	N/A	N/A
17	St. Cloud	RQ	N/A (4)	N/A	N/A	N/A
18						
19	Sub Total					
20						
21	IMC-Agrico-Nichols	LF	QF81-62	4.3	4.3	.8
22	McKay Bay Refuse-To-Energy	LF	QF81-57	NA	NA	NA
23	(3/1/2009)					
24	Mulberry Phosphates Inc. DIP	RQ	QF83-255	0	0	0
25	Cargill Fertilizer Ridgewood	RQ	QF85-521	0	0	0
26	IMC-Agrico-New Wales	RQ	QF82-16, QF84-81	5.9	5.9	.2
27	Hillsborough County (3/1/2010)	LF	QF83-405	NA	NA	NA
28	Cargill Fertilizer Millpoint	RQ	QF87-570	9.5	9.5	.8
29	CF Industries Inc.	RQ	QF87-344	13.8	13.8	2.2
30	Farmland Industries	RQ	QF90-146	8.9	8.9	1.3
31	IMC-Agrico-South Pierce	RQ	QF91-19-000	16.8	16.8	1.3
32						
33	Sub Total					
34						
35	Grand Total					

- (1) Emergency A & B, Economy C & X and Schedules D & J Purchases.
- (2) Purchases from an Independent Power Producer, Hardee Power Partners, Limited, an affiliate of TECO Power Services Corporation.
- (3) Charges shown in column L are for start-up, transmission, A & G or O & M charges.
- (4) St. Cloud is a purchase only contract and is a municipal utility whose rates are not regulated by FERC.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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 (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)	
11,409			0	490,667	37,638	528,305	1
89,761			0	3,137,786	71,649	3,209,435	2
547			0	31,854	0	31,854	3
26			0	1,139	0	1,139	4
1,409			0	52,413	0	52,413	5
131			0	6,520	0	6,520	6
30,683			33,520	1,320,677	2,585	1,356,782	7
379			0	16,815	0	16,815	8
77			0	2,694	0	2,694	9
46,846			4,260	2,109,605	2,908	2,116,773	10
10,653			37,996	340,867	0	378,863	11
5,106			0	211,189	0	211,189	12
2,196			0	54,102	0	54,102	13
104,071			13,247,916	3,096,760	1,383,369	17,728,045	14
3			0	160	3	163	15
13			0	513	0	513	16
0			468,720	0	0	468,720	17
303,310			13,792,412	10,873,761	1,498,152	26,164,325	18
2,179			864	34,651	2,070	38,485	19
110,855			2,620,275	1,819,870	0	4,440,145	20
0			0	0	0	0	21
1,025			0	26,658	1,398	28,056	22
7,378			0	117,978	10,062	128,040	23
226,078			3,626,640	3,715,222	0	7,341,862	24
6,112			0	116,644	8,335	124,979	25
19,089			0	353,385	26,032	379,417	26
5,865			0	99,106	7,997	107,103	27
11,596			0	192,915	15,812	208,727	28
390,177			6,247,779	6,476,429	72,606	12,796,814	29
693,487			20,040,191	17,350,190	1,570,758	38,961,139	30
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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	MULBERRY PHOSPHATES, INC.	MULBERRY PHOSPHATES, INC.	FLORIDA POWER AND LIGHT	(1) OS
2				
3				
4	SEMINOLE FERTILIZER CORP./	SEMINOLE FERTILIZER CORP./	FLORIDA POWER CORP.	(1) OS
5	CARGILL FERT. RIDGEWOOD (3)	CARGILL FERT. RIDGEWOOD (3)		
6	TOTAL			
7				
8	(1) Interconnect and Wheeling Contract.			
9	(2) Short Term Power and Regulating Service.			
10	(3) Cargill purchased Seminole in May 1993.			
11				
12				
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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)	
28	ROYSTER SUBSTATION	INTERCONNECTION BETWEEN TECO & FP&L	8	37,395	36,377	1
						2
						3
39	RIDGWOOD SUBSTATION	INTERCONNECTION BETWEEN TECO & FPC	13.5	90,203	89,342	4
				127,598	125,719	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, 1993

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 (2) (\$) (m)	Total Revenues (\$) (k + l + m) (n)	Line No.
143,286	0	18,824	162,110	1
				2
				3
319,953	0	85,923	405,876	4
				5
463,239	0	104,747	567,986	6
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Name of Respondent:
Tampa Electric Company

This Report is An Original

YEAR OF REPORT:
Dec. 31, 1993

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	Delivered to and received from						
2	Florida Power Corporation	5,246	5,078		7,994		7,994
3							
4							
5							
6							
7							
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15							
16	Total	5,246	5,078		7,994		7,994

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

MISCELLANEOUS GENERAL EXPENSES (Accounting 930.2)(ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	479,050
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	3,109,384
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.	774,751
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	34,707
7	Directors' Fees and Expenses	285,129
8	Internal and Public Communications	103,436
9	Allocation of Parent Company Costs	91,448
10	Miscellaneous Dues (21 items)	67,197
11	Labor Costs (not reclassified to Acct. 920.01)	294,695
12	Environmental	296,352
13	Software Maintenance	21,306
14	Miscellaneous (679 items)	285,445
15		
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46	TOTAL	5,842,900

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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		1,602,540		1,602,540
2	Steam Production Plant	51,781,518			51,781,518
3	Nuclear Production Plant				
4	Hydraulic Production Plant-Conventnl				
5	Hydraulic Production Plant-Pumped Strge				
6	Other Production Plant	3,662,086			3,662,086
7	Transmission Plant	7,328,183			7,328,183
8	Distribution Plant	28,025,633			28,025,633
9	General Plant	19,906,279			19,906,279
10	Common Plant-Electric				
11	TOTAL	110,703,699	1,602,540		112,306,239

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, 1993

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	30,567
6	United Way	32
7		-----
8	Total Account 426.1	30,599
9		-----
10	ACCOUNT 426.2	
11	None	-
12		
13	ACCOUNT 426.3	
14	Penalties	974
15		-----
16	ACCOUNT 426.4	
17	Dues	44,937
18	Transportation, Fees, Lodging & Other Incurred Costs	158,205
19		-----
20	Total Account 426.4	203,142
21		-----
22	ACCOUNT 426.5	
23	Preliminary Business Development Costs	46,007
24	Fuel Cost Settlement	10,149,537
25		-----
26	Total Account 426.5	10,195,544
27		-----
28	TOTAL ACCOUNT 426	10,430,259
29		=====
30	ACCOUNT 430	
31	None	-
32		
33	ACCOUNT 431	
34	Interest Expense - Customer Deposits (At 8% and 9% Interest Rates)	3,752,038
35	Interest Expense - Commercial Paper (Various Interest Rates)	1,238,333
36	Interest Expense - Miscellaneous Other (Various Interest Rates)	142,893
37		-----
38	TOTAL ACCOUNT 431	5,133,264
39		=====
40		
41		

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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. 930001-EI.		47,177	47,177	
5					
6					
7	Continuing surveillance and review of				
8	conservation recovery charges of				
9	utilities. FPSC Docket No. 930002-EG.		35,706	35,706	
10					
11					
12	Rate Case Filing - FPSC Docket No. 920324-EI				
13	Per PSC Order No. PSC-93-0165-FOF-EI				
14	amount deferred into 186 will be amortized				
15	over four years.		466,319	466,319	1,365,788
16					
17					
18	Continuing surveillance and review of				
19	miscellaneous FERC Dockets.		285,551	285,551	
20					
21					
22	Continuing surveillance and review of				
23	miscellaneous FPSC Dockets.		271,394*	271,394*	
24					
25					
26	Minor Items (Less than \$25,000 each)		343,309	343,309	
27					
28					
29	Continuing surveillance and review of				
30	return on equity of utilities.				
31	FPSC Docket No. 930987-EI		48,377	48,377	
32					
33					
34	Continuing surveillance and review of				
35	rules of bidding of utilities.				
36	FPSC Docket No. 921288-EU		82,362	82,362	
37					
38					
39	Continuing surveillance and review of				
40	FPL tariff for transmission of utilities.				
41	FERC Docket No. ER-93-465-000				
42			1,008,320	1,008,320	
43					
44					
45	* Outside consultant fees only, does not include incidental company expenses.				
46	Total		2,588,515	2,588,515	1,365,788

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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.

5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant or other accounts.

4. The totals of columns (e), (i), (k), and (l) must agree with the totals shown at the bottom of page 233 for Account 186.

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	47,177					1 2 3 4 5 6 7 8
Electric	928	35,706					9 10 11 12 13
Electric	928	400,973	65,345	928	360,000	1,071,133	14 15 16 17 18 19 20 21 22
Electric	928	285,551					23 24 25 26 27 28 29
Electric	928	271,394					30 31 32 33 34 35
Electric	928	343,309					36 37 38 39 40
Electric	928	48,377					41 42 43 44 45
Electric	928	82,362					
Electric	928	1,008,320					
		2,523,169	65,345		360,000	1,071,133	46

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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	B-(1)	Electric Power Research	18811
2	B-(4)	FCG-Florida Acid Deposition Study	18812
3	B-(1)	Improvements in Fossil/Plant O & M Practices	18819
4		Company cost share	
5		EPRI cost share	
6	B-(4)	USF Elec Veh/Photovoltaic Program	18822
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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)		
0	3,109,384	930	3,109,384	0	1
27,173	0	506	26,000	1,173	2
					3
535,000	0	512	492,500	42,500	4
535,000	0	512	535,000	0	5
126	75,000		0	75,126	6
					7
					8
<u>1,097,299</u>	<u>3,184,384</u>		<u>4,162,884</u>	<u>118,799</u>	9
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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	18,281,784		
4	Transmission	3,225,201		
5	Distribution	8,405,343		
6	Customer Accounts	9,395,967		
7	Customer Service and Informational	4,072,921		
8	Sales	151,180		
9	Administrative and General	19,838,550		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	63,370,946		
11	Maintenance			
12	Production	24,160,733		
13	Transmission	1,583,406		
14	Distribution	5,365,155		
15	Administrative and General	2,317,934		
16	TOTAL Maintenance (Enter Total of lines 12 thru 15)	33,427,228		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	42,442,517		
19	Transmission (Enter Total of lines 4 and 13)	4,808,607		
20	Distribution (Enter Total of lines 5 and 14)	13,770,498		
21	Customer Accounts (Transcribe from line 6)	9,395,967		
22	Customer Service and Information (Transcribe from line 7)	4,072,921		
23	Sales (Transcribe from line 8)	151,180		
24	Administrative and General (Enter Total of lines 9 and 15)	22,156,484		
25	TOTAL Operation and Maintenance (Total of lines 18 thru 24)	96,798,174	5,866,745	102,664,919
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, 1993

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)	96,798,174	5,866,745	102,664,919
63	Utility Plant			
64	Construction (By Utility Departments)			
65	Electric Plant			
66	Gas Plant	26,601,108	4,009,100	30,610,208
67	Other			
68	TOTAL Construction (Enter Total of lines 65 thru 67)	26,601,108	4,009,100	30,610,208
69	Plant Removal (By Utility Department)			
70	Electric Plant			
71	Gas Plant	2,170,200	5,660,283	7,830,483
72	Other			
73	TOTAL Plant Removal (Enter Total of lines 70 thru 72)	2,170,200	5,660,283	7,830,483
74	Other Accounts (Specify):			
75	Non Utility Accounts	33,985	83,529	117,514
76	Accounts Receivable & Deferred Accounts	1,905,733	143,653	2,049,386
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78				
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94				
95	TOTAL Other Accounts	1,939,718	227,182	2,166,900
96	TOTAL SALARIES AND WAGES	127,509,200	15,763,310	143,272,510

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is A Original

YEAR OF REPORT:
Dec. 31, 1993

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)	13,446,487
3	Steam	15,875,428	23	Requirements Sales for Resale (See instruction 4, page 311.)	157,014
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	2,173,127
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Department only, Excluding Station Use)	32,523
7	Other	51,628	27	Total Energy Losses	813,103
8	(Less) Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27)(MUST EQUAL LINE 20)	16,622,254
9	Net Generation (Enter Total of lines 3 thru 8)	15,927,056			
10	Purchases (Note 1)	693,487			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus 13)				
15	Transmission for Other (Wheeling)				
16	Received	127,598			
17	Delivered	125,719			
18	Net Transmission for Other (Line 16 minus line 17)	1,879			
19	Transmission By Others Losses	(168)			
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	16,622,254			

MONTHLY PEAKS AND OUTPUT

1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.

2. Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.

3. 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.

4. 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).

5. 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) (Note 2)	MONTHLY PEAK (Daylight Savings Time)		
				Megawatts (See instruction 4) (d)	Day of Month (e)	Hour (f)
29	January	1,217,316	141,003	2,343	28	8:00
30	February	1,212,669	203,899	2,481	19	9:00
31	March	1,289,299	173,407	2,875	15	8:00
32	April	1,383,034	363,794	1,997	14	18:00
33	May	1,467,245	275,341	2,319	18	18:00
34	June	1,509,841	175,173	2,700	9	18:00
35	July	1,625,312	160,794	2,817	29	17:00
36	August	1,644,946	160,390	2,892	5	17:00
37	September	1,422,722	65,971	2,675	20	17:00
38	October	1,375,474	187,603	2,480	21	17:00
39	November	1,251,481	204,785	2,260	15	19:00
40	December	1,222,915	100,798	2,545	27	9:00
41	TOTAL	16,622,254	2,212,958			

Note 1 - includes 390,177 mwhs of Cogeneration and 303,310 mwhs of Emergency A & B and Economy C & X purchases.

Note 2 - includes 39,831 mwhs of Associated Losses included in line 27.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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)		
		STEAM			STEAM		
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)	194			1,197		
7	Plant Hours Connected to Load	3,186			8,760		
8	Net Continuous Plant Capability (Megawatts)	212			1,171		
9	When Not Limited by Condenser Water	212			1,171		
10	When Limited by Condenser Water	Not normally limited			Not normally limited		
11	Average Number of Employees	81			291		
12	Net Generation, Exclusive of Plant Use - KWh	194,044,000			4,697,833,000		
13	Cost of Plant:						
14	Land and Land Rights	437,471			1,555,490		
15	Structures and Improvements	7,684,222			49,566,384		
16	Equipment Costs	42,939,806			363,078,948		
17	Total Cost	51,061,499			414,200,822		
18	Cost per KW of Installed Capacity	219.52			326.04		
19	Production Expenses:						
20	Operation Supervision and Engineering	266,108			1,131,003		
21	Fuel	7,277,994			127,267,449		
22	Coolants and Water (Nuclear Plants Only)						
23	Steam Expenses	1,059,474			3,202,782		
24	Steam From Other Sources						
25	Steam Transferred (Cr.)						
26	Electric Expenses	818,528			1,929,702		
27	Misc. Steam (or Nuclear) Power Expenses	2,045,131			3,745,275		
28	Rents						
29	Maintenance Supervision and Engineering	44,592			294,295		
30	Maintenance of Structures	187,474			1,888,338		
31	Maintenance of Boiler (or Reactor) Plant	870,473			13,550,492		
32	Maintenance of Electric Plant	719,096			4,311,297		
33	Maint. of Misc. Steam (or Nuclear) Plant	165,063			664,872		
34	Total Production Expenses	13,461,933			157,985,505		
35	Expenses per Net KWh	6.94			3.36		
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			458,330	1,987,586		
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)			152,222	12,561		
40	Avg. Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year			14.52	61.50		
41	Average Cost of Fuel per Unit Burned			15.88	64.03		
42	Avg. Cost of Fuel Burned per Million Btu			2.48	2.55		
43	Avg. Cost of Fuel Burned per KWh Net Gen.			3.75	2.71		
44	Average Btu per KWh Net Generation			15,101	10,629		

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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									1
FULL OUTDOOR			OUTDOOR BOILER			FULL OUTDOOR			CONVENTIONAL									2
1969			1970			1969			1983									3
1969			1985			1974			1983									4
18.00			1,822.50			175.50			46.30									5
14			1,735			172			39									6
61			8,760			371			1,717									7
17			1,687			177 @ winter peak			34			Note 1						8
17			1,687			177 @ winter peak			34			Note 1						9
N/A			Not normally limited			N/A			N/A									10
1			392			1			36									11
418,000			10,979,338,000			10,662,000			40,548,000									12
			5,147,146			834,366			179,223									13
75,362			151,234,688			1,532,991			81,063									14
1,737,349			823,301,459			20,899,530			59,481,297									15
1,812,711			979,683,293			23,266,887			59,741,583									16
100.71			537.55			132.57			1,290.31									17
			1,351,745						55,301									18
61,574			232,646,874			806,624			1,301,134									19
			6,420,274 (16)															20
			2,015,538			43,319			323,060									21
			4,919,245						(7,824)									22
			15,700															23
			430,887						25,078									24
			1,823,733			6,110			63,894									25
			18,347,618															26
14,925			3,108,962			48,067			397,933									27
			597,061			7,373			199,020									28
76,499			271,677,621			911,493			2,357,596									29
18.30			2.47			8.55			5.81									30
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	36
		1,462	4,610,064					31,058										37
		139,125	11,846					139,356										38
		24.44	48.17					24.63										39
		42.10	50.46					25.97										40
		7.21	2.13					4.44										41
		14.73	2.12					7.57										42
		20,444	9,948					17,049										43
																		44

Note 1 - Net continuous plant capability excludes 3 MW'S from the Phillips 3 Heat Recovery Steam Generator (HRSG) which is on full forced outage. The return to service date is undetermined.
FERC FORM NO. 1 (ED. 12-89) PAGE 403 Next Page is 410

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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				4,058,000	
3	Gas				155,000	
4	Total	1966	12.65	11	4,213,000	3,552,795
5						
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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)			
	-	197,343	-	Gas	352.03	1
	-	14,618	-	Oil	578.93	2
280.85	475,823	211,961	194,460		361.81	3
						4
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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	6.10		1
28	Sheldon Rd Sub	FPC Tie	230000		SSPDC	1.52	1.52	2
29	Sheldon Rd Sub	FPC Tie	230000		SSPSC	3.57		1
30	Sheldon Rd Sub	FPC Tie	230000		WDPSC	5.16		1
31	Sheldon Rd Sub	FPC Tie	230000		WDPSC	5.11		1
32	Big Bend Sub	FPL Tie	230000		ADPSC	13.64		1
33	Ohio Sub	Sheldon Rd	230000		SSPSC	9.89		1
34	Big Bend Sub	Big Bend Sta	230000		SSPSC	0.48		1
35	Big Bend Sub	Big Bend Sta	230000		SSPSC	0.99		1
36	Sheldon Rd	Dale Mabry	230000		WDPSC	8.99		1

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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
1590 ACSR								30
1590 ACSR								31
2/795 ACSR								32
2800 ACAR								33
954 AAC								34
1590 & 954 AAC								35
1590 ACSR								36

NAME OF RESPONDENT:
Tampa Electric Company

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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	Pebbledale Sub	Bell Creek Sub	230000		WDPSC	21.92		1
2	Pebbledale Sub	Bell Creek Sub	230000		STDC	2.07		2
3	Pebbledale Sub	Bell Creek Sub	230000		WDPSC	1.28		1
4	Sheldon Rd Sub	Jackson Rd Sub	230000		SSPSC	3.24		1
5	Mines Sub	Pebbledale	230000		WDPSC	24.15		1
6	Pebbledale	FPC Tie	230000		WDPSC	2.75		1
7	Pebbledale	FPC Tie	230000		WDPSC	11.25		1
8	South Eloise	FPC Tie	230000		WDPSC	16.40		1
9	Pebbledale	Ariana	230000		WSPSC	2.32		1
10	Pebbledale	Ariana	230000		STDC	2.99		1
11	Pebbledale	Ariana	230000		WDPSC	18.42		1
12	Pebbledale	Hardee Plant	230000		SSPSC	16.93		1
13	Gannon Sta	Gan Gen LDS	138000		WDPSC	2.55		3
14	Gannon Sub	Juneau Sub	138000		WSPSC	14.84		1
15	Gannon Sub	Juneau Sub	138000		WDPSC	1.73		1
16	Ohio Sub	Juneau Sub	138000		WSPSC	4.48		1
17	Ohio Sub	Juneau Sub	138000		CSPSC	2.31		
18	Gannon Sub	Hkrs Pt Sub	138000		WSPSC	1.82		1
19	Gannon Sub	Hkrs Pt Sub	138000		SSPDC	0.44		2
20	Gannon Sub	Hkrs Pt Sub	138000		WSPDC	1.21		2
21	Ohio Sub	Clearview Sub	138000		WSPSC	1.87		1
22	Ohio Sub	Clearview Sub	138000		UNDERGRND	0.29		
23	Ohio Sub	Himes Sub	138000		WSPSC	8.39		1
24	Ohio Sub	Clearview Sub	138000		WSPSC	1.83		1
25	Gannon	Juneau Sub	138000		CSPSC	11.43		1
26	Gannon	Juneau Sub	138000		SSPDC		0.44	2
27	Gannon	Juneau Sub	138000		CSPSC		0.74	2
28	Various	Various	69000		SPSC	747.09		Var
29	Various	Various	69000		SPDC	8.48	5.35	
30	Various	Various	69000		DPSC	19.08		
31	Various	Various	69000		DPDC	1.75	1.45	
32	Various	Various	69000		UNDERGRND	7.42		
33								
34								
35								
36	TOTAL					1,188.59	32.29	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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/AW								2
954 ACSR								3
954 ACSR								4
1590 ACSR								5
954 ACSR								6
1590 & 954 ACSR								7
954 ACSR								8
1590 & 954 ACSR								9
954 ACSR/AW								10
954 ACSR, 1590 ACSR & 954 ACSR/AW								11
1590 ACSR								12
600 CU., 954 ACSR								13
954 AAC & ACSR, 600 CU								14
600 CU								15
636 AAC & 795 SSAC								16
954 AAC & 795 ACSR								17
954 AAC								18
954 AAC								19
954 AAC								20
795 SSAC & 336 ACSR								21
500 AAC								22
795 SSAC, 954 AAC & 636 ACSR								23
795 SSAC, 954 AAC								24
1590 AAC								25
1590 AAC								26
1590 AAC								27
VARIOUS								28
VARIOUS								29
VARIOUS								30
VARIOUS								31
VARIOUS								32
* INCLUDES ROADS & TRAILS								33
** EXPENSES NOT AVAILABLE BY TRANSMISSION LINES								34
								35
	12,764,573	112,817,811	125,582,384					36

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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	Sheldon Rd. Sub	FPC Tie	3.57	SPSC			
2	Sheldon Rd. Sub	FPC Tie	1.52	SPSC			
3	Various	Various	1.27	SPSC			
4							
5							
6							
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 1993.						
26	** Net cost of additions to transmission lines during 1993.						
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL		6.36				

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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
				701,640	4,598,666	3,082,865	8,383,171	44

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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	BOYSCOUT	DIST-UNATTENDED	138	13	
10	BRANDON-SAME	DIST-UNATTENDED	69	13	
11	BUCKHORN-RURAL	DIST-UNATTENDED	69	13	
12	CALOOSA-RURAL	DIST-UNATTENDED	69	13	
13	CARROLLWOOD VILLAGE-TAMPA	DIST-UNATTENDED	69	13	
14	CASEY ROAD-RURAL	DIST-UNATTENDED	69	13	
15	CLARKWILD-RURAL	DIST-UNATTENDED	69	13	
16	COOLIDGE-TAMPA	DIST-UNATTENDED	69	13	
17	CORONET-RURAL	DIST-UNATTENDED	69	13	
18	CYPRESS GDNS-W/HAVEN	DIST-UNATTENDED	69	13	
19	CYPRESS STREET-TAMPA	DIST-UNATTENDED	69	13	
20	DAIRY ROAD-W/HAVEN	DIST-UNATTENDED	69	13	
21	DAVID JOSEPH SHREDDER-RURAL	DIST-UNATTENDED	69	2	
22	DEL WEBB-SUN CITY	DIST-UNATTENDED	69	13	
23	EAST BAY-RURAL	DIST-UNATTENDED	69	13	
24	EAST WINTER HAVEN-SAME	DIST-UNATTENDED	69	13	
25	EHRlich ROAD-TAMPA	DIST-UNATTENDED	69	13	
26	EL PRADO-TAMPA	DIST-UNATTENDED	69	4	
27	EL PRADO-TAMPA	DIST-UNATTENDED	69	13	
28	ESTUARY-TAMPA	DIST-UNATTENDED	69	13	
29	FAIRGROUNDS-RURAL	DIST-UNATTENDED	69	13	
30	FERN STREET-TAMPA	DIST-UNATTENDED	13	3	
31	FERN STREET-TAMPA	DIST-UNATTENDED	13	4	
32	FERN STREET-TAMPA	DIST-UNATTENDED	69	13	
33	56TH STREET-TAMPA	DIST-UNATTENDED	69	13	
34	FIRST STREET-TAMPA	DIST-UNATTENDED	69	13	
35	FLORIDA AVENUE-TAMPA	DIST-UNATTENDED	69	13	
36	FT. KING HWY-RURAL	DIST-UNATTENDED	69	13	
37	46TH STREET-TAMPA	DIST-UNATTENDED	69	13	
38	14TH STREET-TAMPA	DIST-UNATTENDED	69	13	
39	FOWLER AVENUE-TAMPA	DIST-UNATTENDED	69	13	
40	GALLAGHER ROAD-RURAL	DIST-UNATTENDED	69	13	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
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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
28.0	1					9
56.0	2					10
28.0	1					11
22.4	1					12
50.4	2					13
28.0	1					14
28.0	1					15
74.6	2					16
28.0	1					17
28.0	1					18
74.6	2					19
28.0	1					20
6.441	3					21
44.8	2					22
14.0	1					23
56.0	2					24
56.0	2					25
7.5	3					26
28.0	1					27
28.0	1					28
28.0	1					29
5.0	2					30
5.001	3					31
28.0	1					32
56.0	2					33
22.4	1					34
28.0	1					35
32.5	2					36
56.0	2					37
28.0	1					38
56.0	2					39
22.4	1					40

NAME OF RESPONDENT:
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This Report Is An Original

YEAR OF REPORT:
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional 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	GORDONVILLE-RURAL	DIST-UNATTENDED	69	13	
2	GEORGE RD-RURAL	DIST-UNATTENDED	69	13	
3	GIBSONTON-SAME	DIST-UNATTENDED	69	13	
4	GRANADA-TAMPA	DIST-UNATTENDED	69	13	
5	GRAY STREET-TAMPA	DIST-UNATTENDED	69	13	
6	GTE COLLIER	DIST-UNATTENDED	69	13	
7	GULF CITY-RURAL	DIST-UNATTENDED	69	13	
8	HABANA-TAMPA	DIST-UNATTENDED	69	13	
9	HENDERSON ROAD-TAMPA	DIST-UNATTENDED	69	13	
10	HOPEWELL-PLANT CITY	DIST-UNATTENDED	69	13	
11	HYDE PARK-TAMPA	DIST-UNATTENDED	69	13	
12	IMPERIALAKES-RURAL	DIST-UNATTENDED	69	13	
13	INDUSTRIAL PARK-TAMPA	DIST-UNATTENDED	69	13	
14	IVY STREET-TAMPA	DIST-UNATTENDED	69	13	
15	JAN PHYL-W/HAVEN	DIST-UNATTENDED	69	13	
16	KEYSTONE-TAMPA	DIST-UNATTENDED	69	13	
17	KIRKLAND RD-RURAL	DIST-UNATTENDED	69	13	
18	KNIGHTS-RURAL	DIST-UNATTENDED	69	13	
19	LAKE ALFRED-SAME	DIST-UNATTENDED	69	13	
20	LAKE GUM-RURAL	DIST-UNATTENDED	69	13	
21	LAKE JULIANA-RURAL	DIST-UNATTENDED	69	13	
22	LAKE MAGDALENE-RURAL	DIST-UNATTENDED	69	13	
23	LAKE REGION-W/HAVEN	DIST-UNATTENDED	69	13	
24	LAKE RUBY-RURAL	DIST-UNATTENDED	69	13	
25	LAKE WINTERSET-RURAL	DIST-UNATTENDED	69	13	
26	LAKEWOOD-BRANDON	DIST-UNATTENDED	69	13	
27	LOIS-TAMPA	DIST-UNATTENDED	13	4	
28	LOIS-TAMPA	DIST-UNATTENDED	69	13	
29	LOIS-TAMPA	DIST-UNATTENDED	13	4	
30	LUCERNE PARK-W/HAVEN	DIST-UNATTENDED	69	13	
31	MAC DILL-TAMPA	DIST-UNATTENDED	69	13	
32	MANHATTAN-TAMPA	DIST-UNATTENDED	69	13	
33	MARION-TAMPA	DIST-UNATTENDED	69	13	
34	MARITIME-TAMPA	DIST-UNATTENDED	69	13	
35	MATANZAS-TAMPA	DIST-UNATTENDED	13	4	
36	MATANZAS-TAMPA	DIST-UNATTENDED	69	13	
37	MCFARLAND-TAMPA	DIST-UNATTENDED	69	13	
38	MEADOW PARK-RURAL	DIST-UNATTENDED	69	13	
39	MILLER MAC-RUSKIN	DIST-UNATTENDED	69	13	
40	ORIENT PARK-TAMPA	DIST-UNATTENDED	69	13	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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)	
12.5	1					1
56.0	2					2
22.4	1					3
28.0	1					4
56.0	2					5
28.0	1					6
12.5	1					7
56.0	2					8
28.0	1					9
20.0	1					10
48.0	2					11
12.5	1					12
28.0	1					13
28.0	1					14
56.0	2					15
37.375	2					16
28.0	1					17
28.0	1					18
28.0	1					19
14.0	1					20
28.0	1					21
28.0	1					22
28.0	1					23
20.0	1					24
28.0	1					25
28.0	1					26
7.5	6					27
56.0	2					28
2.5	1					29
28.0	1					30
50.4	2					31
56.0	2					32
67.2	2					33
56.0	2					34
10.002	6					35
56.0	2					36
28.0	1					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, 1993

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	PAGLEN ROAD	DIST-UNATTENDED	69	13	
2	PATTERSON ROAD-RURAL	DIST-UNATTENDED	69	13	
3	PEACH AVE-RURAL	DIST-UNATTENDED	69	13	
4	PEARSON RD-RURAL	DIST-UNATTENDED	69	13	
5	PINE LAKE-TAMPA	DIST-UNATTENDED	69	13	
6	PINECREST-RURAL	DIST-UNATTENDED	69	13	
7	PLANT AVENUE-TAMPA	DIST-UNATTENDED	69	13	
8	PLANT CITY-SAME	DIST-UNATTENDED	69	13	
9	PLYMOUTH-TAMPA	DIST-UNATTENDED	69	13	
10	POLK CITY-SAME	DIST-UNATTENDED	69	13	
11	PORT SUTTON-TAMPA	DIST-UNATTENDED	69	13	
12	PROVIDENCE ROAD-RURAL	DIST-UNATTENDED	69	13	
13	PROVIDENCE ROAD-RURAL	DIST-UNATTENDED	69	13	
14	RHODINE ROAD-RURAL	DIST-UNATTENDED	69	13	
15	RIVERVIEW	DIST-UNATTENDED	69	13	
16	ROCKY CREEK-RURAL	DIST-UNATTENDED	69	13	
17	ROME AVE-TAMPA	DIST-UNATTENDED	69	13	
18	SAN ANTONIO-SAME	DIST-UNATTENDED	69	13	
19	SENECA ST-TAMPA	DIST-UNATTENDED	69	13	
20	78TH ST-TAMPA	DIST-UNATTENDED	69	13	
21	SKYWAY-TAMPA	DIST-UNATTENDED	69	13	
22	SOUTH SEFFNER-SAME	DIST-UNATTENDED	69	13	
23	ST CLOUD-SAME	DIST-UNATTENDED	69	13	
24	STADIUM-TAMPA	DIST-UNATTENDED	135	13	
25	STATE RD 574-RURAL	DIST-UNATTENDED	69	13	
26	SUN CITY-SAME	DIST-UNATTENDED	69	13	
27	SUNSET LANE-TAMPA	DIST-UNATTENDED	69	13	
28	SYDNEY ROAD	DIST-UNATTENDED	69	13	
29	TAMPA BAY BLVD-TAMPA	DIST-UNATTENDED	138	13	
30	TAMPA PALMS-TAMPA	DIST-UNATTENDED	69	13	
31	TEMPLE TERRACE-SAME	DIST-UNATTENDED	69	13	
32	TERRACE-TAMPA	DIST-UNATTENDED	69	13	
33	3RD AVE-TAMPA	DIST-UNATTENDED	69	13	
34	30TH ST-TAMPA	DIST-UNATTENDED	69	13	
35	TROUT CREEK-RURAL	DIST-UNATTENDED	69	13	
36	TURKEY FORD-RURAL	DIST-UNATTENDED	69	13	
37	12TH AVE-TAMPA	DIST-UNATTENDED	69	13	
38	27TH ST-TAMPA	DIST-UNATTENDED	69	13	
39	UNIV OF SO FLA-TAMPA	DIST-UNATTENDED	69	13	
40	WASHINGTON ST-TAMPA	DIST-UNATTENDED	69	13	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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)	
28.0	1					1
56.0	2					2
28.0	1					3
56.0	2					4
56.0	2					5
22.4	1					6
67.2	2					7
28.0	1					8
56.0	2					9
12.5	1					10
22.4	1					11
28.0	1					12
28.0	1					13
28.0	1					14
28.0	1					15
48.0	2					16
28.0	1					17
12.5	1					18
28.0	1					19
22.4	1					20
56.0	2					21
50.4	2					22
28.0	1					23
37.3	1					24
50.8	3					25
28.0	1					26
28.0	1					27
28.0	1					28
37.333	1					29
28.0	1					30
44.8	2					31
28.0	1					32
28.0	1					33
28.0	1					34
28.0	1					35
28.0	1					36
28.0	1					37
50.4	2					38
56.0	2					39
56.0	2					40

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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	WATERS AVE-RURAL	DIST-UNATTENDED	69	13	
2	WAYNE ROAD-RURAL	DIST-UNATTENDED	69	13	
3	WILSON-PLANT CITY	DIST-UNATTENDED	69	13	
4	WOODLANDS-TAMPA	DIST-UNATTENDED	69	13	
5	YUKON-TAMPA	DIST-UNATTENDED	69	13	
6	MISC-2 VARIOUS	DIST-UNATTENDED	VARIOUS	VARIOUS	
7	TOTAL DISTRIBUTION				
8	ARIANA-RURAL	TRANS-UNATTENDED	69	13	
9	ARIANA-RURAL	TRANS-UNATTENDED	230	69	
10	BELL CREEK-RURAL	TRANS-UNATTENDED	230	69	
11	BIG BEND UNIT 1-RURAL	TRANS-ATTENDED	230	23	
12	BIG BEND UNIT 2-RURAL	TRANS-ATTENDED	230	23	
13	BIG BEND UNIT 3-RURAL	TRANS-ATTENDED	230	23	
14	BIG BEND UNIT 4-RURAL	TRANS-ATTENDED	230	21	
15	GAS TURBINE NO. 2-RURAL	TRANS-ATTENDED	230	13	
16	GAS TURBINE NO. 3-RURAL	TRANS-ATTENDED	230	13	
17	BRADLEY-RURAL	TRANS-UNATTENDED	230	69	
18	CLEARVIEW-TAMPA	TRANS-UNATTENDED	138	69	
19	CLEARVIEW-TAMPA	TRANS-UNATTENDED	69	13	
20	DADE CITY-SAME	TRANS-UNATTENDED	69	13	
21	DALE MABRY-RURAL	TRANS-UNATTENDED	69	13	
22	DALE MABRY-RURAL	TRANS-UNATTENDED	230	69	
23	DOUBLE BRANCH-RURAL	TRANS-UNATTENDED	69	13	
24	DOUBLE BRANCH-RURAL	TRANS-UNATTENDED	110	69	
25	11TH AVE-TAMPA	TRANS-UNATTENDED	69	13	
26	11TH AVE-TAMPA	TRANS-UNATTENDED	230	69	
27	GANNON STA-TAMPA	TRANS-UNATTENDED	230	138	
28	GANNON STA UNIT 1-TAMPA	TRANS-ATTENDED	138	15	
29	GANNON STA UNIT 2-TAMPA	TRANS-ATTENDED	138	15	
30	GANNON STA UNIT 3-TAMPA	TRANS-ATTENDED	138	20	
31	GANNON STA UNIT 4-TAMPA	TRANS-ATTENDED	230	18	
32	GANNON STA UNIT 5-TAMPA	TRANS-ATTENDED	230	20	
33	GANNON STA UNIT 6-TAMPA	TRANS-ATTENDED	230	23	
34	HAMPTON-RURAL	TRANS-UNATTENDED	69	13	
35	HAMPTON-RURAL	TRANS-UNATTENDED	230	69	
36	HIMES-TAMPA	TRANS-UNATTENDED	69	13	
37	HIMES-TAMPA	TRANS-UNATTENDED	138	69	
38	HOOKERS PT 1-TAMPA	TRANS-ATTENDED	138	69	
39	HOOKERS PT 1-TAMPA	TRANS-ATTENDED	69	13	
40	HOOKERS PT 2-TAMPA	TRANS-ATTENDED	69	13	

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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
12.5	1					2
28.0	1					3
28.0	1					4
50.4	2					5
16.876	5					6
4243.128	188					7
42.4	2					8
168.0	1					9
224.0	1					10
480.0	1					11
480.0	1					12
480.0	1					13
480.0	1					14
71.5	1					15
71.5	1					16
168.0	1					17
300.0	2					18
28.0	1					19
28.0	1					20
56.0	2					21
392.0	2					22
48.0	2					23
60.0	1					24
56.0	2					25
224.0	1					26
224.0	1					27
150.0	2					28
150.0	2					29
180.0	1					30
205.0	1					31
270.0	1					32
433.0	1					33
28.0	1					34
224.0	1					35
46.75	3					36
168.0	1					37
168.0	1					38
42.5	1					39
66.663	2					40

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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	HOOKERS PT-TAMPA	TRANS-ATTENDED	69	13	
2	HOOKERS PT-TAMPA	TRANS-ATTENDED	69	13	
3	JACKSON RD-TAMPA	TRANS-UNATTENDED	69	13	
4	JACKSON RD-TAMPA	TRANS-UNATTENDED	230	69	
5	JUNEAU-TAMPA	TRANS-UNATTENDED	69	13	
6	JUNEAU-TAMPA	TRANS-UNATTENDED	138	69	
7	LAKE SILVER-W/HAVEN	TRANS-UNATTENDED	69	13	
8	MINES-RURAL	TRANS-UNATTENDED	230	69	
9	MULBERRY-SAME	TRANS-SEMIATTENDED	69	13	
10	OHIO-TAMPA	TRANS-UNATTENDED	230	138	
11	PEBBLEDALE-RURAL	TRANS-UNATTENDED	230	69	
12	PHILLIPS-SEBRING	TRANS-ATTENDED	69	13	
13	RIVER-RURAL	TRANS-UNATTENDED	230	69	
14	RUSKIN-RURAL	TRANS-UNATTENDED	69	13	
15	RUSKIN-RURAL	TRANS-UNATTENDED	230	69	
16	SHELDON RD-RURAL	TRANS-UNATTENDED	230	69	
17	SO.ELOISE-RURAL	TRANS-UNATTENDED	230	69	
18	SO.ELOISE-RURAL	TRANS-UNATTENDED	69	13	
19	SO.GIBSONTON-SAME	TRANS-UNATTENDED	230	69	
20	STATE RD 60-RURAL	TRANS-UNATTENDED	230	69	
21	STATE RD 60-RURAL	TRANS-UNATTENDED	69	13	
22	TOTAL TRANSMISSION				
23					
24	TOTAL TRANSMISSION &				
25	DISTRIBUTION				
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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)	
88.0	1					1
60.0	1					2
56.0	2					3
224.0	1					4
56.0	2					5
336.0	2					6
48.0	2					7
392.0	2					8
50.4	2					9
672.0	2					10
168.0	1					11
50.0	2					12
448.0	2					13
28.0	1					14
168.0	1					15
364.0	2					16
168.0	1					17
28.0	1					18
196.0	1					19
420.0	2					20
28.0	1					21
10261.713	76					22
-----	---					23
14504.841	264					25
=====	===					26
						27
						28
						29
						30
						31
						32
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						38
						39
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NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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	516,779	121,448	6,496.3
2	Additions During Year			
3	Purchases & Reused	12,951	5,378	281.8
4	Associated with Utility Plant Acquired			
5	Total Additions (Enter total of lines 3 and 4)	12,951	5,378	281.8
6	Reductions During Year			
7	Retirements	9,704	3,532	296.2
8	Associated with Utility Plant Sold			
9	Total Reductions (Enter total of lines 7 and 8)	9,704	3,532	296.2
10	Number at End of Year (Lines 1 + 5 - 9)	520,026	123,294	6,481.9
11	In Stock	12,589	944	120.6
12	Locked Meters on Customers' Premises	27,307		
13	Inactive Transformers on System			
14	In Customers' Use	480,003	121,884	6,324.6
15	In Company's Use	127	466	36.7
16	TOTAL End of Year (Enter total of lines 11 to 15. This line should equal line 10.)	520,026	123,294	6,481.9

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	18,381,309	1,311,278		406,843,928	
2	Water Pollution Control Facilities	6,474,600	164,454	(1,380,040)	43,364,522	
3	Solid Waste Disposal Costs	610,868	326,541	1,367,263	85,788,241	
4	Noise Abatement Equipment			(33,799)	316,269	
5	Esthetic Costs			(58)	36,614	
6	Additional Plant Capacity			(35,420)	6,908,069	
7	Miscellaneous (Identify significant)			(11,874)	7,050,600	
8	TOTAL (Total of lines 1 thru 7)	25,466,777	1,802,273	(93,928)	550,308,243	
9	Construction Work in Progress				8,049,164	

NOTE: Only production environmental expenditures have been reported. Other environmental expenditures are minimal. Production environmental expenditures made prior to 1969 and still in service are \$6,936,570.

NAME OF RESPONDENT:
Tampa Electric Company

This Report Is An Original

YEAR OF REPORT:
Dec. 31, 1993

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	16,346,673	NOTE 1
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	17,869,016	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	14,666,558	
7	Replacement Power Costs	4,131,903	NOTE 3
8	Taxes and Fees		
9	Administrative and General	1,092,227	
10	Other (Identify significant)		
11	TOTAL	54,106,377	

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.

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The following information was requested by
the Florida Public Service Commission in addition
to the Federal Energy Regulatory Commission FORM No. 1.

Tampa Electric Company
Business Contracts with Officers, Directors and Affiliates

For the Year Ended December 31, 1993

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 (Chairman of the Board and Chief Executive Officer 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.; Alan D. Oak (Vice President, Treasurer, and Chief Financial Officer of Tampa Electric Company) is also Senior Vice President - Finance, Treasurer and Chief Financial Officer of TECO Energy, Inc.; K. S. Surgenor (Vice President-Human Resources of Tampa Electric) is also Vice President - Human Resources of TECO Energy, Inc.; R. H. Kessel (Secretary of Tampa Electric Company) is also Vice President - General Counsel and Secretary of TECO Energy, Inc.; G. A. Ehlers (Vice President - Information and Technology Engineering and Chief Information Officer of Tampa Electric Company) is also Vice President-Information and Technology Engineering and Chief Information Officer 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, Inc.

2. T. L. Guzzle (Chairman of the Board and Chief Executive Officer of Tampa Electric Company) is also President, Chief Executive Officer, Chairman of the Board and Director of TECO of TECO Diversified, Inc., a wholly-owned subsidiary of Tampa Electric's parent, TECO Energy, Inc. T. L. Guzzle became President and Chief Executive Officer effective 04/19/94. R. H. Kessel (Secretary of Tampa Electric Company) is also Secretary and Director of TECO Diversified, Inc. R. H. Kessel became Director effective 04/19/94. A. D. Oak (Vice President, Treasurer, and Chief Financial Officer of Tampa Electric Company) is also Director, Director, Vice President and Treasurer of TECO Diversified, 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. TECO Properties Corp. owns three operating companies: CPSC, Inc., City Plaza Partners, Ltd. and 30th Street R & D Park, Inc. See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified and its subsidiaries.

*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, 1993

3. T. L. Guzzle (Chairman of the Board and Chief Executive Officer of Tampa Electric Company) is also a Director of TECO Power Services Corporation, a wholly-owned subsidiary of Tampa Electric's parent, TECO Energy, Inc. A. D. Oak (Vice President, Treasurer, and Chief Financial Officer of Tampa Electric Company) is also a Director and the Treasurer of TECO Power Services Corporation. R. H. Kessel (Secretary of Tampa Electric Company) is also the Secretary of TECO Power Services Corporation.
TECO Power Services Corporation owns seven operating companies: Hardee Power I, Inc., Hardee Power II, Inc., TPS Operations Company, TPS Clean Coal, Inc., Lake County Power Resources, Inc., Clean Power, Inc., and Clean Power Cogeneration, Inc.
See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Power Services Corporation.
4. T. L. Guzzle (Chairman of the Board and Chief Executive Officer of Tampa Electric Company) is also a Director of TECO Finance, Inc., a wholly-owned subsidiary of Tampa Electric's parent, TECO Energy, Inc. A. D. Oak (Vice President, Treasurer, and Chief Financial Officer of Tampa Electric Company) is also Director, President, and Treasurer of TECO Finance, Inc. R. H. Kessel (Secretary of Tampa Electric Company) is also a Director, the Vice President, and the Secretary of TECO Finance, Inc.
See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Finance, Inc.
5. T. L. Guzzle (Chairman of the Board and Chief Executive Officer of Tampa Electric Company) is also a Director of TECO Investments, Inc., a wholly-owned subsidiary of Tampa Electric's parent, TECO Energy, Inc. A. D. Oak (Vice President, Treasurer, and Chief Financial Officer of Tampa Electric Company) is also a Director, the President, and Treasurer of TECO Investments, Inc. R. H. Kessel (Secretary of Tampa Electric Company) is also a Director, the Vice President, and Secretary of TECO Investments, Inc.
See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Investments, Inc.
- **6. R. H. Kessel (Secretary of Tampa Electric Company) is also the Secretary of TERMCO, Inc., a wholly-owned subsidiary of Tampa Electric. M. F. Wadsworth (Vice President - Corporate and Operating Services of Tampa Electric Company) is a Director and the President of TERMCO, Inc. A. D. Oak (Vice President, Treasurer, and Chief Financial Officer of Tampa Electric Company) is also a Director and the Treasurer of TERMCO, Inc. C. S. Campbell (Former Vice President - Services of Tampa Electric Company) was also a Director and the President of TERMCO, Inc. See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TERMCO, Inc.

** Note: C. S. Campbell resigned as Vice President - Services effective 3/31/93.

M. F. Wadsworth became Vice President - Corporate and Operating Services effective 4/20/93.
(formerly Vice President - Materials Management.)

Tampa Electric Company
Business Contracts with Officers, Directors and Affiliates

For the Year Ended December 31, 1993

7. J. L. Ferman, Jr., (Director of Tampa Electric Company) is President of Ferman Motor Car Company, Inc., of Tampa, Florida. During 1993, Tampa Electric paid to Ferman Motor Car Company \$124,249 for the purchase of automobiles and related items.
8. G. Bostick (a retired Director of Tampa Electric Company as of 4/20/93) is the Chairman of the Board of Comcar Industries, Inc. of Auburndale, Florida. During 1993, Tampa Electric paid to Comcar Leasing, Inc. \$1,252 for leasing of flat-bed trailers.
9. T. L. Guzzle (Chairman of the Board and Chief Executive Officer of Tampa Electric Company) is a Director of NationsBank Corporation. In 1993, Tampa Electric indirectly paid (through its parent company, TECO Energy, Inc.) \$143,786 for pension plan trustee services to NationsBank Corporation. Tampa Electric also paid directly to NationsBank Corporation \$93,904 for fees associated with line of credit fees, the issuance of Pollution Control Revenue Bonds and related services. Tampa Electric paid \$305,692 to NationsBank Corporation for credit card services.
10. C. D. Ausley (Director of Tampa Electric Company) was President of Ausley, McMullen, McGehee, Carothers & Proctor, P. A. during 1993.* During 1993, Tampa Electric paid \$972,115 to the Ausley law firm for legal services.

* On 2/1/94 this firm merged to become Macfarlane, Ausley, Ferguson & McMullen of which C. D. Ausley is now Chairman of the Board.
11. E. L. Flom (Director of Tampa Electric Company) retired as Vice Chairman of the Board of Florida Steel Corporation, Tampa, Florida as of 11/30/93. During 1993, Tampa Electric paid \$8,266 to Florida Steel Corporation for steel products.
12. E. L. Flom (Director of Tampa Electric Company) is also a Director of Outback Steakhouse. During 1993, Tampa Electric Company paid \$1,415 to Outback Steakhouse, Inc. for catering services.
13. J. A. Urquhart (Director of Tampa Electric Company) is a Director of Hubbell, Inc. During 1993, Tampa Electric Company paid \$159,794 to Hubbell, Inc. or its subsidiaries for electrical products.
14. H. L. Culbreath (Director of Tampa Electric Company) is also a consultant for Tampa Electric Company. During 1993, Tampa Electric Company paid \$191,975 to H. L. Culbreath for consulting services.
15. W. T. Snyder, Jr. (Vice President - Customer Services and Marketing of Tampa Electric Company) is also a Director of Merchants Association of Florida, Tampa, Florida. During 1993, Tampa Electric Company paid \$108,580 to Merchants Association of Florida for collection and credit bureau services.

Tampa Electric Company
Affiliation of Officers and Directors

For the Year Ended December 31, 1993

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. Timothy L. Guzzle, Chairman of the Board, and Chief Executive Officer of Tampa Electric Company

Chairman of the Board, President and Chief Executive Officer, TECO Energy, Inc., Tampa, Florida
Director, NationsBank Corporation, Charlotte, North Carolina
Director, TECO Investments, Inc., Tampa, Florida
Director, TECO Finance, Inc., Tampa, Florida
Director, TECO Power Services Corporation, Tampa, Florida
President, Chief Executive Officer and Director, TECO Diversified, Inc., Tampa, Florida
(Became President and Chief Executive Officer effective 04/19/94)
Director, TECO Coalbed Methane, Inc., Tampa, Florida

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

Executive Vice President - Utility Operations, TECO Energy, Inc., Tampa, Florida
Director - SunBank of Tampa, Tampa, Florida

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

No affiliations

4. Craig S. Campbell, Vice President - Services of Tampa Electric Company (Until 3/31/93)

President, TERMCO, Inc., Tampa, Florida (Until 3/31/93)

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

No affiliations

6. Gregory A. Ehlers, Vice President - Information and Technology Engineering and Chief Information Officer of Tampa Electric Company

Vice President - Information and Technology Engineering and Chief Information Officer, TECO Energy, Inc., Tampa, Florida

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

Vice President - Corporate Communications, TECO Energy, Inc., Tampa, Florida

Tampa Electric Company
Affiliation of Officers and Directors (Continued)

For the Year Ended December 31, 1993

8. Roger H. Kessel, Secretary of Tampa Electric Company

Secretary and Director, TECO Properties Corporation, Tampa, Florida
(Became Director effective 04/19/94)
Secretary, Gatliff Coal Company, Nevisdale, Kentucky
Secretary, Mid-South Towing Company, Tampa, Florida
Secretary, Electro-Coal Transfer Corporation, Davant, Louisiana
Secretary, Gulfcoast Transit Company, Tampa, Florida
Secretary, G C Service Company, Inc., Tampa, Florida
Vice President - General Counsel and Secretary, TECO Energy, Inc., Tampa, Florida
Secretary and Director, TECO Transport & Trade Corporation, Tampa, Florida
(Became Director effective 04/19/94)
Secretary and Director, TECO Coal Corporation, Tampa, Florida
(Became Director effective 04/19/94)
Secretary, TECO Towing Company, Tampa, Florida
Secretary, Rich Mountain Coal Company, Nevisdale, Kentucky
Vice President, Secretary and Director, TECO Finance, Inc., Tampa, Florida
Vice President, Secretary and Director, TECO Investments, Inc., Tampa, Florida
Secretary, TECO Power Services Corporation, Tampa, Florida
Secretary, Clintwood Elkhorn Mining Company, Nevisdale, Kentucky
Secretary, TERMCO, Inc., Tampa, Florida
Secretary and Director, TECO Diversified Inc., Tampa, Florida
(Became Director effective 04/19/94)
Secretary, TECO Coalbed Methane, Inc., Tampa, Florida
Secretary, Hardee Power I, Inc., Tampa, Florida
Secretary, Hardee Power II, Inc., Tampa, Florida
Secretary, Lake County Power Resources, Inc., Tampa, Florida
Secretary, TPS Operations Company, Tampa, Florida
Secretary, TPS Clean Coal, Inc., Tampa, Florida
Secretary, Pike - Letcher Land Company, Nevisdale, Kentucky
Secretary, Premier Elkhorn Coal Company, Nevisdale, Kentucky
Secretary and Director, CPSC, Inc., Tampa, Florida
(Became Director effective 04/19/94)
Secretary, Clean Power, Inc., Tampa, Florida
Secretary, Clean Power Cogeneration, Inc., Tampa, Florida
Secretary and Director, 30th Street R & D Park, Inc., Tampa, Florida
(Became Director effective 04/19/94)

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

No affiliations

Tampa Electric Company
Affiliation of Officers and Directors (Continued)

For the Year Ended December 31, 1993

10. Alan D. Oak - Vice President, Treasurer, and Chief Financial Officer of Tampa Electric Company

Senior Vice President - Finance, Treasurer, and Chief Financial Officer of TECO Energy, Inc., Tampa, Florida
Director and Treasurer - Hardee Power I, Inc., Tampa, Florida
Director and Treasurer - Hardee Power II, Inc., Tampa, Florida
Treasurer - G C Service Company, Inc., Tampa, Florida
Treasurer and Director - Gatliff Coal Company, Nevisdale, Kentucky
(Became Director effective 04/19/94)
Treasurer - Gulfcoast Transit Company, Tampa, Florida
Treasurer - Mid-South Towing Company, Tampa, Florida
Treasurer and Director Pike - Letcher Land Company, Nevisdale, Kentucky
(Became Director effective 04/19/94)
Treasurer and Director - Premier Elkhorn Coal Company, Nevisdale, Kentucky
(Became Director effective 04/19/94)
Treasurer and Director - Rich Mountain Coal Company, Nevisdale, Kentucky
(Became Director effective 04/19/94)
Treasurer and Director - Lake County Power Resources, Inc., Tampa, Florida
Treasurer and Director - TECO Coal Corporation, Tampa, Florida
Vice President, Treasurer and Director - TECO Coalbed Methane, Inc., Tampa, Florida
(Became Vice President and Director effective 04/19/94)
Director, Vice President and Treasurer - TECO Diversified, Inc., Tampa, Florida
President, Treasurer and Director - TECO Investments, Inc., Tampa, Florida
President, Treasurer and Director - TECO Finance, Inc., Tampa, Florida
Treasurer and Director - TECO Power Services Corporation, Tampa, Florida
Treasurer and Director - TECO Properties Corporation, Tampa, Florida
Treasurer - TECO Towing Company, Tampa, Florida
Treasurer and Director - TECO Transport and Trade Corporation, Tampa, Florida
Treasurer and Director - TERMCO, Inc., Tampa, Florida
Treasurer and Director - TPS Clean Coal, Inc., Tampa, Florida
Treasurer and Director - TPS Operations Company, Tampa, Florida
Treasurer and Director - 30th Street R & D Park, Inc., Tampa, Florida
Treasurer and Director - Clean Power Cogeneration, Inc., Tampa, Florida
Treasurer and Director - Clean Power, Inc., Tampa, Florida
Treasurer and Director - Clintwood Elkhorn Mining Company, Nevisdale, Kentucky
(Became Director effective 04/19/94)
Treasurer and Director - CPSC, Inc., Tampa, Florida
Treasurer and Director - Electro-Coal Transfer Corporation, Davant, Louisiana

11. John B. Ramil, Vice President - Energy Services and Bulk Power of Tampa Electric Company
(Effective 04/18/94)

No affiliations

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

No affiliations

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

Director - Merchants Association of Florida, Inc., Tampa, Florida

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

Vice President - Human Resources, TECO Energy, Inc., Tampa, Florida

Tampa Electric Company
Affiliation of Officers and Directors (Continued)

For the Year Ended December 31, 1993

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

No affiliations

16. Merlin F. Wadsworth, Vice President - Corporate and Operating Services of Tampa Electric Company
(Effective 4/20/93, formerly Vice President - Materials Management)

President, TERMCO, Inc., Tampa, Florida (Effective 4/20/93)

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

No affiliations

18. C. DuBose Ausley, Director of Tampa Electric Company

Director, TECO Energy, Inc., Tampa, Florida

President, Ausley, McMullen, McGehee, Carothers & Proctor, P.A., Tallahassee, Florida (Until 2/1/94)*

Chairman of the Board, Macfarlane, Ausley, Ferguson & McMullen, Tallahassee, Florida (Effective 2/1/94)*

Director, Sprint Corporation, Chicago, Illinois

Director and Chairman of the Board, Capital City Bank Group, Inc., Tallahassee, Florida

Director, Blue Cross Blue Shield of Florida, Inc., Jacksonville, Florida

Chairman of the Board, Capital City First National Bank, Tallahassee, FL

Vice Chairman of the Board, Capital City Second National Bank, Tallahassee, Florida

Director, Capital Health Plan, Inc., Tallahassee, FL

Chairman of the Board, City National Bank, Tallahassee, FL

Vice Chairman of the Board, Havana State Bank, Havana, FL

Vice Chairman of the Board, Industrial National Bank, Tallahassee, FL

* Merger effective 2/1/94

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

Director, TECO Energy, Inc., Tampa, Florida

20. Guy Bostick, Director of Tampa Electric Company (Retired as of 4/20/93)

Chairman of the Board, Comcar Industries, Inc., Auburndale, Florida

Director, TECO Energy, Inc., Tampa, Florida (Retired as of 4/20/93)

21. H. L. Culbreath, Director of Tampa Electric Company

Director, TECO Energy, Inc., Tampa, Florida

22. 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

Tampa Electric Company
Affiliation of Officers and Directors (Continued)

For the Year Ended December 31, 1993

23. Edward L. Flom, Director of Tampa Electric Company

Vice Chairman of the Board, Chief Executive Officer, and
Director, Florida Steel Corporation, Tampa, Florida (Retired as of 11/30/93)
Director, TECO Energy, Inc., Tampa, Florida
Director, Outback Steakhouse, Inc., Tampa, Florida
24. 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, (Until 12/20/93)
25. 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, New York
Director, TECO Energy, Inc., Tampa, Florida
Director, Enhance Financial Services Group, Inc., New York, New York
26. Robert L. Ryan, Director of Tampa Electric Company

Director, TECO Energy, Inc., Tampa, Florida
Senior Vice President and Chief Financial Officer, Medtronic, Inc., Minneapolis, Minnesota (Effective 4/15/93)
Vice President - Finance, Union Texas Petroleum Holdings, Inc., Houston, Texas (Resigned as of 4/93)
Director - Riverwood International Corporation, Atlanta, Georgia
Director - Inter-Regional Financial Group, Inc., Minneapolis, Minnesota, (Effective 2/1/94)
27. J. Thomas Touchton, Director of Tampa Electric Company

Managing Partner, The Witt-Touchton Company, Tampa, Florida
Director, Various Merrill Lynch investment companies (19), New York, New York
Director, TECO Energy, Inc., Tampa, Florida
28. John A. Urquhart, Director of Tampa Electric Company

President, John A. Urquhart Associates, Fairfield, Connecticut
Director, Enron Corp., Houston, Texas
Director, Aquarion Company, Bridgeport, Connecticut
Director, TECO Energy, Inc., Tampa, Florida
Director, Hubbell, Inc., Orange, Connecticut
Director, The Weir Group PLC, Cathcart, Glasgow, Scotland (Effective 6/29/93)
29. James O. Welch, Jr., Director of Tampa Electric Company

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

Tampa Electric Company
Business Transactions with Related Parties

For the Year Ended December 31, 1993

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, Inc. - parent company of four operating companies which provide marine shipping, 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 Corporation - advanced technology 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, Inc. - finances the diversified activities of TECO Energy, Inc.
 - See pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Finance.
 5. TECO Investments, Inc. - Invests capital in short- and long-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, 1993

7. Ferman Motor Car Company, Inc. - automobile dealership
 - Purchase of automobiles and related items in the amount of \$124,249.
8. Comcar Industries, Inc. - automobile leasing company
 - Leasing of flat-bed trailers in the amount of \$1,252.
9. NationsBank Corporation - commercial banking and trustee services
 - Services purchased by respondent in the amount of \$237,690.
 - Credit card services purchased by respondent in the amount of \$305,692.
10. Ausley, McMullen, McGehee, Carothers & Proctor, P.A.* - legal firm
 - Services purchased by respondent in the amount of \$972,115.
11. Florida Steel Corporation - construction and industrial steel products
 - Purchase of industrial steel products in the amount of \$8,266.
12. Outback Steakhouse, Inc. - restaurant
 - Catering services purchased by respondent in the amount of \$1,415.
13. Hubbell, Inc. - electrical products
 - Purchase of various electrical products in the amount of \$159,794.
14. H. L. Culbreath - consultant
 - Consulting services purchased by respondent in the amount of \$191,975.
15. Merchants Association of Florida, Inc. - collection agency and credit bureau
 - Services purchased by respondent in the amount of \$108,580.

* On 2/1/94 this firm merged to become Macfarlane, Ausley, Ferguson & McMullen.

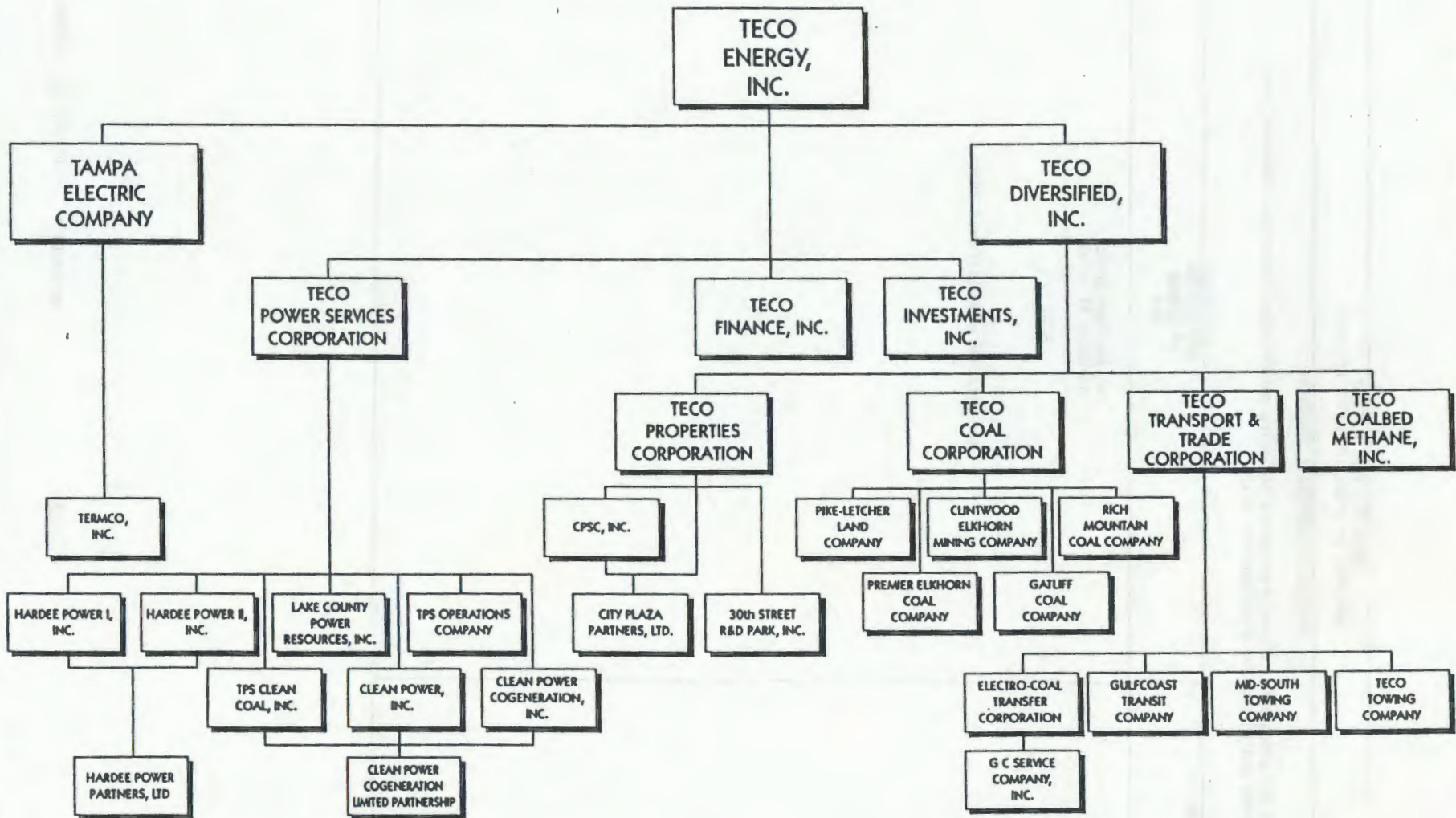
NOTE 1: Sales of electricity at prescribed tariff rates to "related parties" were omitted. Individuals or "related party" companies in Tampa Electric Company's retail service area did subscribe to electric service from the company.

**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		For the Year Ended December 31, 1993
4		-----
5		NONE
6		
7		
8		
9		See attached organizational chart
10		
11		
12		
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16		
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**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, 1993	
				"P" or "S" (d)	Dollar Amount (e)
1	Gatliff Coal Company	Coal Purchase	Coal supply agreement 01-01-1993 to 12-31-1999	P	\$84,745,234
2					
3					
4	TECO Trans.& Trade Corp.	Coal transportation, transfer and storage	Coal transportation agreement 11-01-1988 to 12-31-1998	P	\$97,264,740
5					
6					
7					
8	G C Service Company, Inc.	Unloading vessels at plant	Vessel unloading agreement 11-01-1988 to 12-31-1998	P	\$6,015,786
9					
10					
11					
12	TECO Properties Corp.	Lease of parking facilities at TECO Plaza	Lease agreement 05-28-92 to 05-27-93 05-28-93 to 05-28-94	P	\$374,004
13					
14					
15					
16	TECO Properties Corp.	Lease of office space at TECO Plaza	Lease agreement 04-23-1992 to 04-24-1993 04-25-1993 to 04-23-1994	S	\$28,977
17					
18					
19					
20	Hardee Power Partners	Purchased Power	Purchase Agreement 07-27-89 to 12-31-2003	P	\$17,728,044
21					
22					
23	Hardee Power Partners	Unit Power Sale	Sale Agreement 07-27-89 to 12-31-2003	S	\$18,679,984
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, 1993	
				"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	\$8,816,831
2					
3					
4					
5					
6					
7	TECO Energy Inc.	Tax services	Not applicable	T	\$706,211
8					
9	TECO Energy Inc.	Legal services	Not applicable	T	\$778,691
10					
11	TECO Energy Inc.	Risk management	Not applicable	T	\$811,072
12					
13	TECO Energy Inc.	Data processing services	Not applicable	F	58,080
14	TECO Trans & Trade Corp.	"	"	F	40,285
15	TECO Properties Corp.	"	"	F	1,602
16	TECO Power Svcs. Corp.	"	"	F	8,313
17	Gatliff Coal Company	"	"	F	2,942
18	Hardee Power Partners	"	"	F	2,140
19	TPS Operations Company	"	"	F	1,444
20					
21					
22					
23	(1) Parent company costs allocated to Tampa Electric. Costs related to legislative activity are recorded below the line.				
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

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- 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, 1993	
				"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	\$54,137
2					
3					
4					
5					
6	TECO Energy Inc.	Personnel services	Not applicable	F	\$103,641
7	TECO Trans. & Trade Corp.	"	"	F	9,525
8	TECO Power Svcs. Corp.	"	"	F	3,200
9	TECO Coal Corp.	"	"	F	621
10	Hardee Power Partners	"	"	F	924
11	TPS Operations Company	"	"	F	557
12					
13	TECO Energy Inc.	Accounting services	Not applicable	F	\$92,520
14	TECO Trans. & Trade Corp.	"	"	F	\$22,233
15	Hardee Power Partners	"	"	F	6,329
16	TECO Power Svcs. Corp.	"	"	F	43,282
17	TPS Operations Company	"	"	F	16,923
18					
19					
20	TECO Energy Inc.	Corporate communications including graphics services	Not applicable	F	\$379,392
21	TECO Trans. & Trade Corp.	"	"	F	5,569
22	Gulfcoast Transit Co.	"	"	F	3,831
23	TPS Operations Company	"	"	F	4,051
24	TECO Power Svcs. Corp.	"	"	F	8,055
25	TECO Properties	"	"	F	556
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, 1993	
				"T" or "F" (d)	Dollar Amount (e)
1	Gatliff Coal Company	Purchasing department	Not applicable	F	\$9,463
2	Hardee Power Partners	activities on behalf of	"	F	2,912
3	TECO Properties Corp.	affiliates/ payments	"	F	514
4	TPS Operations Company	"	"	F	68,752
5					
6					
7					
8					
9	TECO Energy Inc.	Building services	Not applicable	F	\$409,492
10	TECO Trans. & Trade Corp.	(Janitorial, maintenance,	"	F	26,021
11	TECO Power Svcs. Corp.	furniture purchases, etc.)	"	F	37,506
12	TECO Properties Corp.	"	"	F	4,138
13	TPS Operations Company	"	"	F	1,555
14	Hardee Power Partners	"	"	F	786
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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, 1993	
				"T" or "F" (d)	Dollar Amount (e)
1	TECO Energy Inc.	Vehicles owned by Tampa	Not applicable	F	\$117,326
2	TECO Trans. & Trade Corp.	Electric and provided to	"	F	4,475
3	TECO Power Svcs. Corp.	affiliates. Vehicle cost	"	F	55,178
4	TECO Properties Corp.	fully allocated to	"	F	8,186
5	TECO Coal Corp.	affiliates.	"	F	4,209
6	Hardee Power Partners	"	"	F	1,120
7	TPS Operations Company	"	"	F	823
8					
9	TECO Energy Inc.	Office space costs at TECO	Not applicable	F	\$243,319
10	TECO Power Svcs. Corp.	Plaza allocated to	"	F	78,081
11					
12	Hardee Power Partners	Environmental services	Not applicable	F	\$38,867
13					
14					
15					
16	TECO Power Svcs. Corp.	Engineering services	Not applicable	F	50,826
17	Hardee Power Partners	"	"	F	27,262
18	TPS Operations Company	"	"	F	35,883
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**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, 1993	
				"T" or "F" (d)	Dollar Amount (e)
1	TERMCO Inc. (1)	Sale of property	Not applicable	T	\$108,806
2					
3					
4					
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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's capacity as broker.				
22					
23					
24					
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	Purchaser: Tampa Electric Company; Seller: TECO Properties Corp.	No	Tract of Land	\$1,260,000.00
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TAMPA ELECTRIC COMPANY
 EMPLOYEE TRANSFERS DURING
 YEAR ENDED DECEMBER 31, 1993

EMPLOYEE NAME	TO	TRANSFERRED FROM	PREVIOUS JOB ASSIGNMENT	NEW JOB ASSIGNMENT	DURATION
Dawn Brennan	Tampa Electric Company	TECO Energy, Inc.	Administrative Specialist	Financial Reporting Analyst	Permanent
James Koenig	Tampa Electric Company	TECO Energy, Inc.	Director Audit Services	Director Regulatory Affairs	Permanent
Robert Miller	Tampa Electric Company	TECO Energy, Inc.	Community Project Manager	Community Project Manager	Permanent
Margaret Bell	TECO Energy, Inc.	Tampa Electric Company	Administrator-Workers Compensation	Administrator-Workers Compensation	Permanent
Ann Proctor	TECO Energy, Inc.	Tampa Electric Company	Financial Reporting Analyst	Staff Accountant	Permanent

NOTE (1): 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, 1993

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	459,115	454		
Telecommunications Equip Rental	Indeterminate	101 & 106	739,938	454	145,218	588, 592, 593 920, 921, 930, 932
Pole Attachments	Indeterminate	101 & 106	3,365,034	454		
Computer Services	Indeterminate	101	28,439	456		
Gypsum Sales	Indeterminate	101	936,447	456		
Steam Sales	Indeterminate	101	333,756	456		
Training Modules	Not Applicable	N/A	681,663	456		
TOTAL			6,544,392			

* 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, 1993

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

	Amounts
Plant (Intrastate Only) (000 omitted)	
Plant in Service	\$2,773,652
Construction Work in Progress	94,008
Plant Acquisition Adjustment	-
Plant Held for Future Use	57,304
Materials and Supplies	37,726
Less:	
Depreciation and Amortization	(1,052,979)
Contributions in Aid of Construction	*
Net Book Costs	\$1,909,711
Revenue and Expenses (Intrastate Only) (000 omitted)	
Operating Revenues	\$1,041,304
Depreciation and Amortization Expenses	111,866
Income Taxes	60,559
Other Taxes	83,513
Other Operating Expenses	631,309
Total Operating Expenses	887,247
Net Operating Income	154,057
Other Income (Deductions)	(5,091)
Interest Expense	42,318
Net Income	\$106,648
Customers (Intrastate Only)	
Residential - Yearly Average	420,051
Commercial - Yearly Average	52,492
Industrial - Yearly Average	509
Others - Yearly Average	3,958
Total	477,010
Other Statistics (Intrastate Only)	
Average Annual Residential Use - KWH	13,583
Average Residential Cost per KWH (cents/KWH)	8.13 ¢
Average Residential Monthly Bill	\$92.07
Gross Plant Investment per Customer	\$5,815

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

**Reconciliation of Gross Operating Revenues
Annual Report versus Regulatory Assessment Fee Return**

Company: Tampa Electric Company

For the Year Ended December 31, 1993

For the current year, reconcile the gross operating revenues as reported on Page 300 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (h).

	(e)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Description	Gross Operating Revenues per Page 300	Interstate and Sales for Resale Adjustments	Adjusted Intrastate Gross Operating Revenues	Gross Operating Revenues per RAF Return	Interstate and Sales for Resale Adjustments	Adjusted Intrastate Gross Operating Revenues	Difference (d) - (g)
1	Total Sales to Ultimate Customers (440-446,448)	\$941,570,748	\$ -	\$941,570,748	\$941,570,748	\$ -	\$941,570,748	\$0
2	Sales for Resale (447)	76,055,415	76,055,415	-	76,055,415	76,055,415	-	0
3	Total Sales of Electricity	1,017,626,163	76,055,415	941,570,748	1,017,626,163	76,055,415	941,570,748	0
4	Provision for Rate Refunds (449.1)	(30,000)	-	(30,000)	(30,000)	-	(30,000)	0
5	Total Net Sales of Electricity	1,017,596,163	76,055,415	941,540,748	1,017,596,163	76,055,415	941,540,748	0
6	Total Other Operating Revenues (450-456)	23,708,128	-	23,708,128	23,708,128	-	23,708,128	0
7	Other (Specify)	-	-	-	-	-	-	-
8	Fuel Cost Credit (Note A)	-	-	-	-	-	(7,571,755)	7,571,755
9								
10	Total Gross Operating Revenues	\$1,041,304,291	\$76,055,415	\$965,248,876	\$1,041,304,291	\$76,055,415	\$957,677,121	\$7,571,755

Notes:

(A) Fuel settlement refund. Revenues had previously been recorded in retail revenues but the refund was recorded "below the line" in "Other Income Deductions".

EXECUTIVE SUMMARY

SUPPLEMENT TO ANNUAL REPORT

OF

TAMPA ELECTRIC COMPANY

FOR THE YEAR

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PART I - TELEPHONE NUMBERS

(as of 3/31/94)

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

B. Direct Telephone Numbers for 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 (1)	Vice President - Services	"
4. William W. Cantrell	Vice President - Energy Resources Planning	"
5. Gregory A. Ehlers	Vice President - Information and Technology Engineering and Chief Information Officer	"
6. Timothy L. Guzzle	Chairman of the Board and Chief Executive Officer	"
7. Wayne W. Hopkins	Vice President - Corporate Communications	"
8. Roger H. Kessel	Secretary	"
9. Lester L. Lefler	Vice President - Controller	"
10. Alan D. Oak	Vice President, Treasurer, and Chief Financial Officer	"
11. John R. Rowe, Jr.	Vice President - Regulatory Affairs	"
12. William T. Snyder, Jr.	Vice President - Customer Services and Marketing	"
13. Keith S. Surgenor	Vice President - Human Resources	"
14. Robert F. Tomczak	Vice President - Production Operations and Maintenance	"
15. Merlin F. Wadsworth (2)	Vice President - Corporate and Operating Services	"
16. Harry I. Wilson	Vice President - Transmission and Distribution	"

(1) Resigned effective 3/31/93.

(2) Effective 3/31/93. (formerly Vice President - Materials Management)

PART I - TELEPHONE NUMBERS

(Continued)

C. Direct Telephone Number for Directors:

Name	Title	Number
1. C. Dubose Ausley	Chairman of the Board Mcfarlane, Ausley, Ferguson & McMullen (1)	228-4111
2. Sara L. Baldwin	Private Investor Baldwin & Sons, Inc.	"
3. Guy Bostick (2)	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	Retired - (formerly Vice 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 H. Ross, Jr.	Executive Vice President Emeritus Merrill Lynch & Co., Inc.	"
10. Robert L. Ryan	Senior Vice President and Chief Financial Officer Medtronic, Inc.	"
11. J. Thomas Touchton	Managing Partner The Witt-Touchton Company	"
12. John A. Urquhart	President John A. Urquhart Associates	"
13. James O. Welch, Jr.	Retired - (formerly Vice Chairman of the Board - RJR Nabisco, Inc. and Chairman - Nabisco Brands, Inc.)	"

(1) Merger effective 2/1/94.

(2) Retired as Director of Tampa Electric Company on 4/20/93.

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 482,000 Customers in a 2,000 square mile area of west-central Florida. At year end 1993, the company employed 3,154 regular full-time employees and had a net system capability of 3,309 megawatts.

The company is comprised of eleven principal divisions: Production, Operations and Maintenance; Transmission and Distribution; Customer Services and Marketing; Regulatory Affairs; Corporate Communications; Human Resources; Finance; Energy Resources Planning; Corporate and Operating Services; Information and Technology Engineering; and Project Management.

Tampa Electric's goals include the following: manage our business to achieve above average earnings growth; ensure a competitive advantage by achieving Customer and public satisfaction with our prices, service levels, community participation and Customer caring; seek opportunities to grow 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, improving productivity and prudent risk-taking, while maintaining integrity, employee caring and recognition, safety and equal opportunity.

The local economy gathered further momentum in 1993 as Hillsborough County employment growth accelerated to 3% from less than a 1% gain in the previous year. Other signs of escalating local activity include a solid 7% rise in 1993 consumer purchases as well as a steady advance in Tampa Electric's residential Customer growth.

During the next decade, Tampa Electric's service area economy is expected to remain on a forward course. 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 Customers is projected to be 2.2%.

Increased energy sales and peak demand are expected over the 1993-2003 period with the residential and commercial sectors providing the major contributions. Overall, retail energy sales are forecasted to increase at a 2.3% average annual rate during this period, with the winter supply system firm load projected at 2.2% 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 majority of the diversified activities of TECO Energy.

TECO Diversified's largest subsidiary is TECO Transport & Trade Corporation, which directs the activities of TECO Diversified's marine shipping and transfer/storage 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-three percent of the coal used in Tampa Electric's power plants in 1993.

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. develops, owns, and operates advanced technology 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:

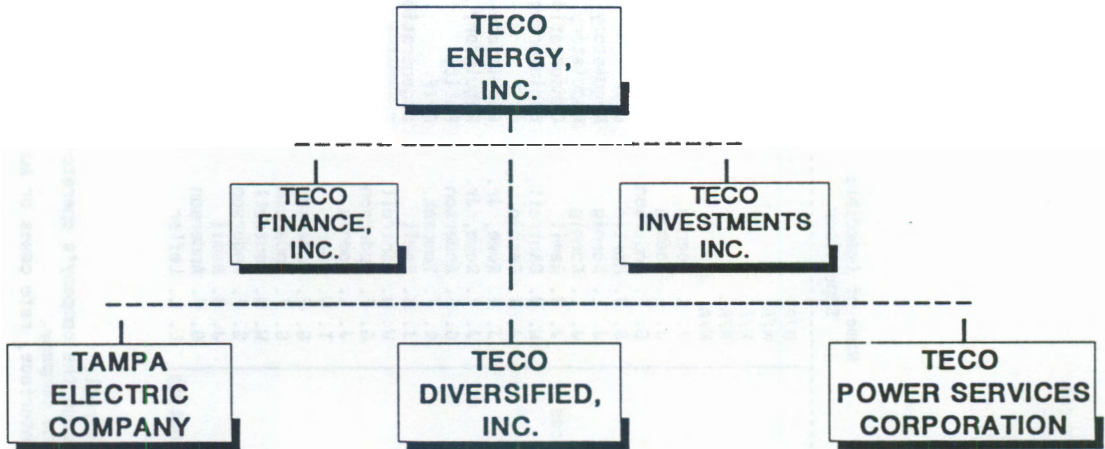
Tampa Electric is a public utility operating wholly within the state of Florida and is engaged in the generation, purchase, transmission, distribution and sale of electric energy.

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, 1994



PART V - LIAISON PERSONNEL DIRECTORY (4)

(As of 4/18/94)

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.	Legal Counsel	Ausley Law Firm (904)224-9115	N/A	Legal	All
J. D. Beasley, Esq.	Legal Counsel	Ausley Law Firm	N/A	Legal	All
J. P. Fons, Esq.	Legal Counsel	Ausley Law Firm	N/A	Legal	All
K. R. Hart, Esq.	Legal Counsel	Ausley Law Firm	N/A	Legal	All
G. F. Anderson	President	Tampa Electric Company	N/A	Policy	Commissioners
W. R. Ashburn	Administrator	Rate Design & Policy	J. L. Koenig	Regulatory Affairs	E&G
D. M. Bacon	Administrator	Revenue Requirements	J. L. Koenig	Regulatory Affairs	E&G and AFAD
W. N. Cantrell	Vice President	Energy Resources Planning	G. F. Anderson	Policy	Commissioners
J. N. Cascio	Manager	Production Services	S. J. Martin	GPIF	E&G
L. H. Champion	Administrator	Financial Services	J. L. Koenig	Regulatory Affairs	E&G and AFAD
R. D. Chapman	Administrator	Support Services	J. L. Koenig	Regulatory Affairs	E&G and AFAD
J. E. Currier	Manager	Commercial & Residential Energy Services	J. B. Ramil	Conservation	E&G
T. L. Hernandez	Manager	Generation Planning	W. N. Cantrell	Engineering	E&G
G. A. Keselowsky	Sr Cons Engr.	Production Services	J. N. Cascio	GPIF	E&G
J. L. Koenig	Director	Regulatory Affairs	J. R. Rowe, Jr.	Regulatory Affairs	E&G and AFAD
G. J. Kordecki	Asst. to V.P.	Regulatory Affairs	J. R. Rowe, Jr.	Regulatory Affairs	E&G and AFAD
L. L. Lefler	V.P. - Control	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
T. W. Moore	Manager	Economic Planning & Forecasting	W. N. Cantrell	Economics	E&G
A. D. Oak	Vice President	Treasurer/Chief Financial Officer	G. F. Anderson	Finance	Commissioners
M. J. Pennino	Administrator	Wholesale & Fuel Issues	J. L. Koenig	Regulatory Affairs	E&G
C. L. Raish	Administrator	Load Research	T. W. Moore	Load Research	E&G
J. B. Ramil	Vice President	Energy Services & Bulk Power	G. F. Anderson	Engineering	Commissioners
J. R. Rowe, Jr.	Vice President	Regulatory Affairs	G. F. Anderson	Policy	Commissioners
H. W. Smith	Director	Fuels	W. N. Cantrell	Fuels	E&G
K. S. Surgenor	Vice President	Human Resources	G. F. Anderson	Human Resources	Commissioners
M. L. Tiffany	Manager	Bulk Power	J. B. Ramil	Engineering	E&G
R. F. Tomczak	Vice President	Production, Operations & Maintenance	G. F. Anderson	Production	E&G
E. A. Townes	Asst. Contr.	Financial Reporting & Regulatory Accounting	L. L. Lefler	Regulatory/OBO	E&G and AFAD

- (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: April 18, 1994

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 4/18/94)

President	G. F. Anderson
Vice President, Treasurer & Chief Financial Officer	A. D. Oak
Vice President Human Resources	K. S. Surgenor
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 - Controller	L. L. Lefler
Assistant Controller	E. A. Townes
Vice President Regulatory Affairs	J. R. Rowe, Jr.
Assistant to the Vice President	G. J. Kordecki
Director - Regulatory Affairs	J. L. Koenig
Administrator - Financial Services	L. H. Champion
Administrator - Rate Design & Policy	W. R. Ashburn
Administrator - Revenue Requirements	D. M. Bacon
Administrator - Support Services	R. D. Chapman
Administrator - Wholesale & Fuel Issues	M. J. Pennino
Vice President Energy Resources Planning	W. N. Cantrell
Manager Economic Planning & Forecasting	T. W. Moore
Administrator Load Research	C. L. Raish
Manager Generation Planning	T. L. Hernandez
Director Fuels	H. W. Smith
Vice President Energy Services & Bulk Power	J. B. Ramil
Assistant Director Cogeneration	D. M. Mestas
Manager Commercial & Residential Energy Services	J. E. Currier
Manager Bulk Power	M. L. Tiffany