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IN REPLY REFER TO:

Ansley Watson, Jr.
P.O. Box 1531
Tampa, Florida 33601
e-mail: aw@macfar.com

May 2, 2011

VIA FEDEX

Mr. Marshall W. Willis, Director
Division of Economic Regulation
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: **SeaCoast Gas Transmission, LLC**
2010 Annual Report

GP005

REGISTRATION CENTER
11 MAY -3 AM 10:34

Dear Mr. Willis:

I enclose on behalf of SeaCoast Gas Transmission, LLC, the original and three copies of its annual report required by Rule 25-7.100, *Florida Administrative Code*. While the enclosed report was sent to you via e-mail today (the first business day following April 30), to the extent required, please consider this as a request for an automatic extension of the time to file pursuant to subsection (3) of the referenced rule.

Please let me know if there are any questions.

Sincerely,



ANSLEY WATSON, JR.

AWjr/a
Enclosures

REGISTRATION CENTER
11 MAY -3 AM 8:52
DIVISION OF ECONOMIC REGULATION
FLORIDA PUBLIC SERVICE COMMISSION

Statements of Operations		
SeaCoast Gas Transmission, LLC*		
<i>For the Years Ended December 31,</i>		
	2010	2009
Revenues		
Operating Revenues	664,260	
Total Revenues	\$ 664,260	\$ -
Expenses		
Operation Expenses	132,331	124,341
Maintenance Expenses		
Depreciation and Amortization		
Taxes, other than income	7,706	
Total Expenses	\$ 140,037	\$ 124,341
Gross Margin	\$ 524,223	\$ (124,341)
Other Income (expense)		
Allowance for funds used during construction		
Other income		
Total Other Income	\$ -	\$ -
Interest Charges		
Interest Expense		
Total Interest Charges	\$ -	\$ -
Provision for income taxes		
Profit (loss) for the period	\$ 524,223	\$ (124,341)

*SeaCoast Gas Transmission is structured as a Limited Liability Company. SeaCoast Gas Transmission, LLC is a subsidiary of TECO Pipeline Holdings, which is a subsidiary of TECO Energy, Inc. Accordingly, income tax and interest expense are recorded on the books of TECO Pipeline Holdings.

Balance Sheets

SeaCoast Gas Transmission, LLC

December 31, 2010

	Bal at beg of Year	Bal at end of Yr
Assets		
Current assets:		
Cash and Cash equivalents		
Short term investments		
Accounts Receivable		674,303
Inventory		
Current derivative assets		
Prepayments and other assets		
Total current assets	\$ -	\$ 674,303
Property, plant and equipment		
Utility plant in service		54,387,402
Construction work in progress		29,524
Other Property		
Less accumulated depreciation		
Total Property, plant and equipment, net	\$ -	\$ 54,416,926
Other assets:		
Deferred Income Taxes		
Goodwill		
Long-term derivative assets		
Deferred charges and other assets	7,123,091	
Total other assets	\$ 7,123,091	\$ -
Total assets	\$ 7,123,091	\$ 55,091,229
Liabilities and Capital		
Current liabilities:		
Notes payable		
Accounts payable		49,524
Customer Deposits		
Current derivative liabilities		
Interest Accrued		
Taxes accrued		1,435
Other current liabilities		
Total current liabilities	\$ -	\$ 50,959
Other liabilities:		
Long-term derivative liabilities		
Advances from associated companies	7,695,672	55,088,628
Deferred credits and other liabilities		
Long-term debt		
Total long-term liabilities	\$ 7,695,672	\$ 55,088,628
Membership interest		
Accumulated Losses	(572,581)	(48,358)
Contributed Capital	-	-
Total Member Interest	\$ (572,581)	\$ (48,358)
Total liabilities and member interest	\$ 7,123,091	\$ 55,091,229

Statement of Changes in Capital

SeaCoast Gas Transmission, LLC

December 31, 2010

Balance at December 31, 2009	\$	(572,581)
Profit for the period		524,223
Balance at December 31, 2010	\$	(48,358)