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February 23, 1989

HAND DELIVERED

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Mr. Steve C. Tribble, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32301

Re: Request for Specified Confidential Treatment

Dear Mr. Tribble:

Supplements to Fuel Audits

In connection with a routine Commission Staff audit of fuel expense for the six months ended September 30, 1988, Tampa Electric Company has provided the Commission's local audit staff access to the company's books and records including information pertaining to companies affiliated with Tampa Electric. Transmitted herewith are certain of those documents for which Tampa Electric requests specified confidential treatment pursuant to Section 366.093, Fla. Stat.

Enclosed herewith as Exhibit "A" is a confidential version of the documents which are the subject of this request. On this confidential version the sensitive information has been highlighted in yellow on those pages where confidential treatment is sought for only a portion of the information contained on the page. Certain documents contained in Exhibit "A" do not contain yellow highlighting because the sensitive information they contain is so preponderant as to render the remaining nonsensitive information meaningless or of negligible value to anyone when read on a stand alone basis. It is requested that this information not be disclosed publicly but, instead, be maintained as confidential proprietary business information pursuant to Section 366.093, Fla. Stat.

Enclosed as Exhibit "B" is a public version of the subject documents. This version is similar to the confidential version with the exception that the pages for which Tampa Electric seeks full confidentiality are omitted (and are designated as being omitted on a single page insert in Exhibit "B"). The pages in Exhibit "B" which need only partial protection have the sensitive information blacked out rather than highlighted.

RECEIVED & FILED

DECLASSIFIED
DOCUMENT NUMBER-DATE

~~FPSC BUREAU OF RECORDS~~

PER ORDER
23943

02040 FEB 23 1989

FPSC-RECORDS/REPORTING

Mr. Steve C. Tribble
February 23, 1989
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The enclosed Exhibit "C" is a narrative detailing the nature of the sensitivity of each of these documents with an explanation of how Tampa Electric can be harmed in the event that Exhibit "A" is publicly disclosed.

With respect to the period of time during which these documents will be confidential, Tampa Electric asserts that such a determination is very difficult to make. At the very least, these documents should be classified for a period of five years, after which Tampa Electric requests an opportunity to reevaluate the need for continuing confidential treatment and to make a request at that time if it is warranted.

Sincerely,


James D. Beasley

JDB/pp
encls.

TAMPA ELECTRIC COMPANY
REQUEST FOR SPECIFIED CONFIDENTIAL TREATMENT

February 23, 1989

Confidential Version

Exhibit "A"

TECO ENERGY, INC.
INTERNAL AUDIT
STANDARDIZED AUDIT PROGRAM
FOR PHYSICAL INVENTORY OF COAL ON HAND
AND RELATED HANDLING PROCEDURES

PLANT _____ QUARTER ENDING _____

Initials Date Ref

I. Planning

1. Schedule the field work timing with the appropriate plant personnel (i.e. Manager of Fuels and Supervisor of Water and Fuels.) prior to planned physical inventory.....
2. Review the prior year workpapers noting any special concerns as a result of prior observation..

II. Field Work

A. OBJECTIVE

Coal pile preparation, activity cut-off, and density measurement procedures are conducive to obtaining the best possible measurement of coal on hand.

1. From a vantage point somewhere at the plant, survey the coal pile layout (e.g. the coal bins at Big Bend or the roof at Gannon) and determine that coal piles have been prepared for photographing in accordance with coal inventory procedures.....
2. Note any activity occurring during this time. (i.e. any barges or rail cars being unloaded).....
3. Observe the flyover of the plane from the photogrammetric company. Note the time.....
4. Observe the staff from the Water and Fuels department and their calibration of the Troxler....
5. Observe all density readings and record them separately for later comparison to those reported with the inventory results.....
6. Acquire all cut-off documentation to assure any activity in the coal yard between midnight on the last day of the quarter and the time of the flyover is properly captured.....

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TECO ENERGY, INC.
INTERNAL AUDIT
STANDARDIZED AUDIT PROGRAM
FOR PHYSICAL INVENTORY OF COAL ON HAND
AND RELATED HANDLING PROCEDURES

PLANT _____ QUARTER ENDING _____

Initials Date Ref

B. OBJECTIVE

Adjustment tons are properly computed and reported to Fuels Accounting, and all adjustments to books and records are accurate and properly recorded.

1. Acquire the station's coal inventory report for the quarter ending at the inventory date.....

a. Trace and agree the coal on hand by book and the inventory adjustment for the prior quarter ending to the Fuels Stock ledger in Fuels Accounting.....

b. Coal received during the quarter agrees to figures determined in the examination of receipt procedures below.....

c. Coal consumed during the quarter agrees to figures determined in the examination of consumption procedures below.....

2. Acquire the station reported detail schedules of the actual density readings.....

a. Trace and agree all readings to the readings as observed on the day they were taken.....

b. Recompute the average of each pile and determine they are consistent with prior calculations for correction methods

1. Gannon uses a linear correction formula of $[84.123 - y/1.679]$

2. Big Bend uses a first derivative formula of $[-130.65 + 4.02967y - 0.0181648y^2]$ Use the diskette from the Internal Audit diskette library. Volume 02068BBIO#1 File name INVENTOR.WK1 is a spreadsheet that performs the correction calculations.

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TECO ENERGY, INC.
INTERNAL AUDIT
STANDARDIZED AUDIT PROGRAM
FOR PHYSICAL INVENTORY OF COAL ON HAND
AND RELATED HANDLING PROCEDURES

PLANT _____ QUARTER ENDING _____

Initials Date Ref

3. Acquire the station's coal inventory worksheet.
 - a. Trace and agree the pile volumes as stated in cubic feet to the letter from the photogrammetric company.....
 - b. Trace and agree the individual pile average density readings to the average pile density readings as reported by the station.....
 - c. Recompute and agree the tonnage volume for each pile
 - d. Foot down to the coal in yard amount.....
 - e. From the bunker reading sheets recompute the coal in bunkers at midnight using the method the plant uses and assure consistency with prior inventories.....
 - f. From the blending bin sounding reports at Big Bend recompute the coal in the blending bins at the time of flyover using the method the plant uses and assure consistency with prior inventories...(N/A TO GANNON).....
 - g. From the Cargo Unloading records account for any reduction for coal received after midnight on the last day of the quarter and before the time of the flyover. NOTE: Coal unloading begun before midnight and finished after is accounted for on the books as totally received on the day the unloading is completed.....
 - h. From the plant bunkering sheets account for all coal bunkered between midnight and the time of the flyover.....
 - i. Foot to the corrected survey amount and trace to the inventory report.....

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TECO ENERGY, INC.
INTERNAL AUDIT
STANDARDIZED AUDIT PROGRAM
FOR PHYSICAL INVENTORY OF COAL ON HAND
AND RELATED HANDLING PROCEDURES

PLANT _____ QUARTER ENDING _____

- | | <u>Initials</u> | <u>Date</u> | <u>Ref</u> |
|--|-----------------|-------------|------------|
| 4. Calculate and agree the difference between physical inventory and book..... | | | |
| 5. Compute 3% of the physical inventory which is the amount of allowable variance book can be from the physical inventory amount..... | | | |
| 6. Recompute the book adjustment amount required to bring book within 3% of physical inventory. This is the amount 4. is greater than 5..... | | | |
| 7. Acquire from Fuels Accounting thier Inventory adjustment worksheet..... | | | |
| a. Trace and agree the total available tons and dollars figures for the three months of the quarter to the fuel expense worksheets and foot the totals.. | | | |
| b. Recompute the average cost per ton..... | | | |
| c. Recompute the dollar amount of the adjustment (cost/ton times tons to adjust from 6. above) and trace adjustment into the General Ledger..... | | | |

C. OBJECTIVE

Procedures followed are in compliance with Tampa Electric Company Policies.

1. Examine the following to ascertain weightometers are calibrated at proper intervals.
 - a. Barge scales are calibrated by plant personnel monthly.....
 - b. Barge scales are calibrated by an outside firm quarterly.....
 - c. At Gannon the rail coal scales are 'calibrated weekly by plant personnel.....

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TECO ENERGY, INC.
INTERNAL AUDIT
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FOR PHYSICAL INVENTORY OF COAL ON HAND
AND RELATED HANDLING PROCEDURES

PLANT _____

QUARTER ENDING _____

Initials Date Ref

- d. At Gannon the rail coal scales are calibrated quarterly by an outside firm.....
- e. At Gannon the rail coal scales are calibrated semi-annually by material testing by CSX, the railroad company.....
- f. Bunkering scales are calibrated by plant personnel monthly.....
- 2. For the three months prior to the inventory observation acquire the beginning and ending readings for all scales and reconcile the total tonnage received, and consumed on the plant's monthly reports. Identifying calibrations, drifts, and clean-up.....
- 3. Select four (4) consecutive days from each month and examine bunker readings per bunkering worksheets.
 - a. Ensure readings are recorded at the start and stop of each bunkering operation and no gaps exist...
 - b. Trace beginning and ending readings for the day to the bunkering summary page.....
 - c. Test mathematical accuracy in total and agree days total to summary page.....
 - d. Total all summary pages for all months and agree to total consumption as reported for the quarter....
- 4. Select four (4) barge receipts (2 barge and 2 rail at Gannon) for each month and examine receiving records...
 - a. Ensure weightometer readings were recorded hourly on cargo unloading record....(barge only)

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PLANT _____ QUARTER ENDING _____

Initials Date Ref

b. Ensure weightometer readings on unloading record are properly supported by digital printer tape....(rail only)

c. Ensure start and stop readings agree to previous and subsequent unloading records.....

d. Total all receipts for all months and agree to total receipts as reported for the quarter.....

5. Inquire of plant management of any unusual adjustments or estimations made during the quarter and examine support and calculations for reasonableness and accuracy.....

Prepared by: _____
R. Kenna Ankrum
Sr. Internal Auditor

Library reference:
Volume 02068BBIO#1
File 01PHYINV.APG

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FILE COPY

GATLIFF COAL COMPANY

REPORT ON EXAMINATION OF FINANCIAL STATEMENTS
for the years ended Dec. 31, 1987 and 1986

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C O N T E N T S

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Balance Sheets	2
Statements of Income and Retained Earnings	3
Statements of Changes in Financial Position	4
Notes to Financial Statements	5-10

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Coopers
& Lybrand

certified public accountants

To the Stockholder
Gatliff Coal Company

We have examined the balance sheets of Gatliff Coal Company as of Dec. 31, 1987 and 1986, and the related statements of income and retained earnings and changes in financial position for the years then ended. Our examinations were made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the financial statements referred to above present fairly the financial position of Gatliff Coal Company at Dec. 31, 1987 and 1986, and the results of its operations and the changes in its financial position for the years then ended, in conformity with generally accepted accounting principles applied on a consistent basis.

Coopers & Lybrand

Tampa, Florida
March 25, 1988

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**GATLIFF COAL COMPANY
BALANCE SHEETS**

<u>Dec. 31,</u>	<u>ASSETS</u>	<u>1987</u>	<u>1986</u>
Current assets:			
Cash and cash equivalents		\$ 5,003,475	\$ 2,423,762
Receivable from affiliate		3,663,956	4,611,732
Other receivables		551,400	10,689
Inventories			
Coal		2,432,829	1,453,693
Parts and supplies		1,350,407	1,307,112
Prepaid expenses		693,406	397,281
Total current assets		<u>13,695,473</u>	<u>10,204,269</u>
Property and equipment:			
Land and mineral rights (principally mining property)		1,997,958	2,256,154
Mining and other equipment		38,433,074	33,681,773
Unit train loading facility		6,317,650	6,128,889
Other		114,670	239,595
		<u>46,863,352</u>	<u>42,306,411</u>
Less accumulated depreciation		<u>21,431,979</u>	<u>19,594,870</u>
		<u>25,431,373</u>	<u>22,711,541</u>
Deep mine development costs		<u>11,910,732</u>	<u>12,198,945</u>
Other		<u>1,118,889</u>	<u>775,297</u>
		<u>\$52,156,467</u>	<u>\$45,890,052</u>
LIABILITIES AND CAPITAL			
Current liabilities:			
Notes payable		\$ 250,450	\$ 170,170
Accounts payable		1,742,395	1,864,578
Accrued liabilities		3,053,366	3,162,746
Total current liabilities		<u>5,046,211</u>	<u>5,197,494</u>
Long-term debt		6,500,000	4,500,000
Deferred income taxes		10,514,176	9,897,439
Deferred investment tax credits		706,834	878,128
		<u>17,721,010</u>	<u>15,275,567</u>
Commitments and contingencies (Note 8)			
Capital:			
Common stock, no par value, 20 shares authorized and outstanding		151,000	151,000
Additional paid-in capital		18,517,097	14,765,093
Retained earnings		10,721,149	10,500,898
		<u>29,389,246</u>	<u>25,416,991</u>
		<u>\$52,156,467</u>	<u>\$45,890,052</u>

See accompanying notes.

STATEMENTS OF INCOME AND RETAINED EARNINGS

<u>Year ended Dec. 31,</u>	<u>1987</u>	<u>1986</u>
Net revenues	<u>\$93,420,796</u>	<u>\$63,505,996</u>
Costs and expenses:		
Cost of sales	80,301,845	54,110,988
General and administrative expense	6,787,720	4,182,734
Interest expense, net of interest income of \$247,292 and \$245,601 for 1987 and 1986, respectively	<u>271,646</u>	<u>211,171</u>
	<u>87,361,211</u>	<u>58,504,893</u>
Income before income taxes	<u>6,059,585</u>	<u>5,001,103</u>
Allocation in lieu of income taxes:		
Currently payable	1,641,887	2,143,262
Deferred income taxes	616,737	(341,742)
Amortization of deferred investment tax credit	<u>(171,294)</u>	<u>(233,196)</u>
	<u>2,087,330</u>	<u>1,568,324</u>
Net income	3,972,255	3,432,779
Retained earnings, beginning of year	10,500,898	10,426,972
Dividends	<u>(3,752,004)</u>	<u>(3,358,853)</u>
Retained earnings, end of year	<u>\$10,721,149</u>	<u>\$10,500,898</u>

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See accompanying notes.

STATEMENTS OF CHANGES IN FINANCIAL POSITION

<u>Year ended Dec. 31,</u>	<u>1987</u>	<u>1986</u>
Cash provided by:		
Operations:		
Net income	\$ 3,972,255	\$ 3,432,779
Add (deduct) items not requiring use of cash		
Depreciation and amortization	5,105,101	3,625,412
Gain on sale of fixed assets	(194,932)	-
Deferred income taxes	616,737	(341,742)
Deferred investment tax credit, net	(171,294)	(233,196)
	9,327,867	6,483,253
Changes in other balance sheet accounts	(1,486,646)	(927,782)
Dividends	(3,752,004)	(3,358,853)
Cash provided internally	4,089,217	2,196,618
Financing and contributed capital:		
Contributed capital	3,752,004	3,358,853
Notes payable	678,430	168,846
Long-term debt	3,000,000	3,500,000
Proceeds from sales of fixed assets	480,627	-
	12,000,278	9,224,317
Cash applied to:		
Additions to property and equipment	7,822,415	5,635,652
Reduction of notes payable	598,150	402,679
Reduction of long-term debt	1,000,000	4,000,000
	9,420,565	10,038,331
Increase (decrease) in cash and cash equivalents	\$ 2,579,713	\$ (814,014)

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See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

1. Significant Accounting Policies

The more significant accounting policies are as follows:

Inventories - Inventories of coal are stated at average cost. Parts and supplies are stated at first-in, first-out cost.

Property and Equipment - Property and equipment are stated at cost. Depreciation is provided on the basis of the estimated useful lives of assets, using the straight-line and units of production methods.

Deep Mine Development Costs - Deep mine development costs are stated at cost and are amortized at a rate of \$1 per raw ton produced from associated deep mine operations.

Deferred Income Taxes and Investment Tax Credits - Income taxes are provided on transactions included in the determination of financial statement income. Where such transactions are included in the determination of taxable income in a different period, the resulting tax effects are deferred. Deferred income taxes relate primarily to the following timing differences: depreciation, mine development costs, and intercompany profits in the ending inventory as it relates to the consolidated group. Gatliff Coal Company (the Company) recognizes investment tax credits over the lives of the related assets.

In December 1987, the Financial Accounting Standards Board adopted Financial Accounting Standard No. 96 (FAS 96), which changed the requirements for accounting for income taxes, effective for fiscal years beginning after Dec. 15, 1988. Although FAS 96 retains the concept of comprehensive interperiod income tax allocation, it adopts the liability method in the measurement of deferred income taxes, rather than the deferred method. The Company cannot yet determine the impact FAS 96 will have on its financial position.

2. Ownership and Operations

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The Company is a wholly-owned subsidiary of TECO Coal Corporation, which is ultimately a wholly-owned subsidiary of TECO Energy, Inc. (TECO Energy).

Substantially all coal mined by the Company is acquired by Tampa Electric Company (an affiliated company) under the terms of a coal supply agreement dated March 2, 1978, as amended as of Jan. 17, 1980. Under this agreement, Tampa Electric Company has agreed to purchase a minimum of 500,000 tons of coal annually through Dec. 31, 1996, at a price per ton equal to the Company's period and operating costs plus an equity component equal to the rate of return on common equity as allowed by the Florida Public Service Commission. At Dec. 31, 1987 and 1986, this rate was 14.50%.

The operations of the Company are conducted primarily on leased properties; the leases provide for the payment of royalties on the basis of the number of tons produced as well as the sales price of tons sold.

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NOTES TO FINANCIAL STATEMENTS, Continued

3. Income Taxes

The Company joins its parent and other members of the affiliated group in the filing of a consolidated federal income tax return. The provision for income taxes (allocation in lieu of income taxes) is computed on a separate return basis. In 1987 the refundable allocation is classified in the receivables from affiliates captioned on the balance sheet. In 1986 the currently payable allocation was classified with accrued liabilities.

On Oct. 22, 1986, the President signed the Tax Reform Act of 1986 into law. A provision of this legislation repealed the investment tax credit retroactive to Jan. 1, 1986.

The affiliated companies file a consolidated federal income tax return and thus each company is jointly and severally liable for additional liabilities, if any, resulting from Internal Revenue Service adjustments.

The 1987 provision for income taxes was computed using an average 1987 federal statutory rate of 40% which reflects actual rates of 46% for the first six months of the year and 34% for the last six months of the year.

A reconciliation of the provision for income taxes computed at the federal statutory rate to the reported provision for income taxes is as follows:

	1987		1986	
	Amount	Percent of Pretax Income	Amount	Percent of Pretax Income
Expected provision of reported pretax earnings	\$2,423,834	40.0%	\$2,300,508	46.0%
Increase (decrease) in the provision resulting from:				
Benefit of percentage depletion	(311,404)	(5.1)	(578,610)	(11.6)
Amortization of investment tax credit	(171,294)	(2.8)	(233,196)	(4.7)
State income taxes net of federal income taxes	203,608	3.3	104,378	2.1
Other	(57,414)	(1.0)	(24,756)	(.5)
Provision as reported	<u>\$2,087,330</u>	<u>34.4%</u>	<u>\$1,568,324</u>	<u>31.3%</u>

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NOTES TO FINANCIAL STATEMENTS, Continued

4. Long-Term Debt

Long-term debt and current maturities at Dec. 31, 1987, consist of the following:

	<u>Long-Term</u>	<u>Current</u>
Equipment financing, payable in twelve monthly installments without interest, maturing in 1988	-	\$250,450
Term loan	<u>\$6,500,000</u>	<u>-</u>
	<u>\$6,500,000</u>	<u>\$250,450</u>

The Company has a term loan with three banks for a commitment up to \$20,000,000. The credit agreement, effective Sept. 5, 1984, provides for interest at prime, as defined, with a commitment fee of 1/8 to 3/8 of one percent on the unused portion. Borrowings under the agreement will be repaid in quarterly installments beginning Oct. 1, 1989 through July 1, 1992. The agreement is guaranteed by TECO Energy.

Maturities of long-term debt for the four years subsequent to Dec. 31, 1988 are shown below:

Year Ending Dec. 31

1989	SPECIFIED	\$ 541,666
1990	CONFIDENTIAL	\$2,166,167
1991		\$2,166,167
1992		\$1,625,000

5. Pension Plan

During 1985, the Company was a participant in a union-administered, defined contribution pension plan covering certain of its employees. No contributions were made in 1987 or 1986. Information with regard to the Company's portion of actuarial present value of vested and nonvested accumulated plan benefits and plan net assets available for benefits is not available.

In April 1986, the Company reached a final settlement with the Union Pension Fund for the pension portion of the back pay liability assessed in connection with the 1983 deep mine closing, as discussed further in Note 8. The final settlement was for \$33,497.

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

(Continued)

NOTES TO FINANCIAL STATEMENTS, Continued

5. Pension Plan, continued

In December 1985, the Financial Accounting Standards Board adopted Financial Accounting Standard No. 87 (FAS No. 87), which changed the requirements for accounting for pension expense. TECO Energy implemented FAS No. 87 in 1986. TECO Energy's policy is to fund the plan within the guidelines set by ERISA for the minimum annual contribution and the maximum allowable as a tax deduction by the IRS. The Company's share of pension expense for 1987 and 1986 was \$218,371 and \$203,123, respectively. Approximately 65% of plan assets are invested in common stocks and 35% in fixed income investments.

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

Components of net pension expense: (thousands of dollars)

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

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

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

(Continued)

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NOTES TO FINANCIAL STATEMENTS, Continued

5. Pension Plan, continued

Assumptions used in determining actuarial valuations:	Dec. 31 <u>1987</u>	Dec. 31 <u>1986</u>
Discount rate to determine projected benefit obligation	8.0%	7.5%
Rate of increase in compensation levels	4.4-7.3%	4.4-7.3%
Plan asset growth rate through time	8.5%	8.5%

(1) Includes the Company's pension liability recorded of \$31 and \$144 at Dec. 31, 1987 and 1986, respectively.

6. Black Lung Benefits Trust

The Company maintains a Black Lung Benefits Trust plan, the entire cost of which is paid by the Company. Contributions to the plan are designed to provide benefits for mining employees and/or their beneficiaries. The plan is designed to comply with applicable federal and state black lung and workers' compensation laws and the trust is intended to qualify as a tax-exempt organization under Section 501(c)(21) of the Internal Revenue Act of 1954. The expense accrual for the twelve months ended Dec. 31, 1987 and 1986 was \$97,218 and \$162,000, respectively.

7. Contributed Capital

During 1987 and 1986, the Company's parent made equity contributions of \$3,752,004 and \$3,358,853, respectively, which have increased additional paid-in capital.

8. Commitments and Contingencies:

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Deep Mine Development Costs - In December 1982 the Company temporarily curtailed the development of its deep mining operation. This action was the result of market conditions which favored the purchase of coal from outside sources while preserving the Company's underground coal reserves. During 1983 the Company closed its deep mining operation. Coal prices have increased from the depressed level that prevailed at that time; therefore, in April 1986 the Company reopened one of its deep mines. Due to prior deep mining operations, very limited development was required to begin mining. Deep mine development costs previously capitalized are being amortized at a rate of \$1 per raw ton produced from associated deep mine operations. At Dec. 31, 1987 and 1986, unamortized deep mine development costs amounted to \$11,910,732 and \$12,198,945, respectively. Such costs are not estimated to be in excess of their net realizable value.

(Continued)

NOTES TO FINANCIAL STATEMENTS, Continued

8. Commitments and Contingencies, continued:

During the time that the mine was closed the Company continued to recover carrying costs and a return on equity associated with the deep mine costs. In June 1986, the Florida Public Service Commission ruled that all future profits earned and benefits realized on sales, leases or assignments of Gatliff Blue Gem, Jellico, and "By Product" coals to third parties shall be passed through to Tampa Electric's rate payers until such time as the amounts paid by the rate payer (applicable to deep mine costs) while the mines were closed has been refunded.

Litigation - During July 1983, the Company was assessed a back pay liability of \$1,400,000 under a collective bargaining agreement. The decision was appealed. In January 1986, the Eastern District of the United States District Court upheld the back pay assessment. The Company appealed this decision to the Sixth Circuit Court of Appeals.

In March 1987 the Sixth Circuit Court of Appeals upheld the Eastern District Court's ruling on the back pay assessment and referred the case back to the District Court to consider whether interest should be applied to the outstanding claim amount.

In May 1987 the District Court issued a court order for the Company to pay to the union \$1,429,016 in back pay plus \$379,901 accrued interest in full, final and complete settlement of all claims the union had asserted against the Company in this action.

Additionally, the Company was ordered to pay \$24,675 to the Trustees of the Southern Labor Union Pension Plan on behalf of the wrongfully laid off employees as minimum tonnage payments required by the 1982 labor contract.

The above mentioned costs associated with the back pay issue were charged to operations in 1987 and are recoverable under the terms of the coal supply agreement with Tampa Electric Company dated March 2, 1978 as amended as of Jan. 17, 1980.

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FILE COPY

**LIST OF ADDITIONAL DISCLOSURES REQUESTED
BY THE FLORIDA PUBLIC SERVICE COMMISSION**

Disclosure
Number

Answer/Reference

1. Reference - Gatliff Coal Company financial statements for the twelve months ended Dec. 31, 1987, report dated March 25, 1988.
2. Reference - Footnote 2 of financial statements.
3. Footnote 1 of financial statements (if applicable).
4. Information not obtainable by Coopers & Lybrand, to be supplied by Tampa Electric Company.
5. To be supplied by Tampa Electric Company.
6. At Dec. 31, 1987 capitalized deep mine development costs amounted to \$11,910,732, net of accumulated amortization of \$418,771. One of the deep mines was reopened in April 1986. Deep mine development costs are being amortized at a rate of \$1 per raw ton produced from associated deep mining operations. Amortization for the twelve months ended Dec. 31, 1987 was \$288,213.
7. Depreciation policies - Footnote 1.

Depletion - percentage depletion taken for tax purposes only - reference: Footnote 3 of financial statements.

Amortization policies - reference: Footnote 1 of financial statements (if applicable)

For amounts, see the Statement of Changes in Financial Position for the twelve months ended Dec. 31, 1987.
8. Reference - Footnote 1 of financial statements (if applicable).
9. Reference - Footnotes 5 and 6 of financial statements.
10. To be supplied by Tampa Electric Company.
11. Reference - Footnote 3 of financial statements and Schedule 3.
12. Reference - Footnotes 1 and 3 of financial statements and Schedule 3.
13. Reference - Report dated March 25, 1988. All material information as required by generally accepted accounting principles has been disclosed in the report.
14. Reference - Report dated March 25, 1988.

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LIST OF ADDITIONAL DISCLOSURES REQUESTED
BY THE FLORIDA PUBLIC SERVICE COMMISSION

Disclosure
Number

Answer/Reference

15. Schedule 2 attached. The purpose of our audit was to express an opinion on the financial statements taken as a whole. It is impractical to verify each month's transactions individually. However, the twelve-month figures were subject to audit procedures and accounted for accordingly.
16. All sales of coal for the twelve months ended Dec. 31, 1987, were to Tampa Electric Company with the exception of sales of stoker coal to third parties in the amount of \$1,586,103. Costs associated with stoker sales in the amount of \$1,428,573 and related income taxes in the amount of \$69,250 have been classified with cost of sales and allocation in lieu of income taxes, respectively. These costs and expenses associated with stoker coal sales are excluded from amounts allocated to Tampa Electric Company. In addition, royalty income and equipment rental income in the amounts of \$144,602 and \$13,546, respectively, have been classified with sales and the related income taxes classified with the allocation in lieu of income taxes in the financial statements for the twelve months ended Dec. 31, 1987, report dated March 25, 1988. Royalty income and equipment rental income as described above have reduced the costs and expenses allocated to Tampa Electric Company.

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GATLIFF COAL COMPANY
COST PER TON OF COAL SOLD TO TAMPA ELECTRIC COMPANY
for the six months ended Dec. 31, 1987

Costs and expenses for the twelve months ended Dec. 31, 1987, as reported	\$87,792,570
Equity cost for the twelve months ended Dec. 31, 1986	<u>3,883,975</u>
	91,676,545
Less: Total costs, expenses and equity cost for the six months ended June 30, 1987	<u>43,494,751</u>
	<u>\$48,181,794</u>
Tons sold, twelve months ended Dec. 31, 1987	2,324,543
Tons sold, six months ended June 30, 1987	<u>1,118,461</u>
	<u>1,206,082</u>
Cost per ton	<u>\$ 39.95</u>

Note: Above computation excludes net income from sales of stoker coal to third parties of \$88,280 (and related tons sold) as described in item 16 under the List of Additional Disclosures Requested by the Florida Public Service Commission.

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Schedule 2

GATLIFF COAL COMPANY
SCHEDULE OF TONS PRODUCED
for the twelve months ended Dec. 31, 1987
(on a clean coal basis)

	<u>Underground Mine</u>	<u>Strip Mine</u>	<u>Contract Operations</u>	<u>Purchased</u>	<u>Total</u>
January	8,526	35,450	12,523	95,011	151,510
February	8,677	35,411	10,155	133,333	187,576
March	11,985	43,826	9,670	149,860	215,341
April	10,134	44,207	6,093	132,910	193,344
May	11,587	45,098	7,831	147,706	212,222
June	11,398	46,924	6,281	127,021	191,624
July	13,364	43,093	5,664	138,400	200,521
August	15,333	46,426	7,779	138,023	207,561
September	15,303	45,168	7,236	135,172	202,879
October	13,442	49,663	9,352	146,825	219,282
November	15,573	45,949	9,006	123,873	194,401
December	<u>19,905</u>	<u>42,771</u>	<u>13,372</u>	<u>140,629</u>	<u>216,677</u>
Total	<u>155,227</u>	<u>523,986</u>	<u>104,962</u>	<u>1,608,763</u>	<u>2,392,938</u>

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GATLIFF COAL COMPANY
ANALYSIS OF DEFERRED INCOME TAXES
for the twelve months ended Dec. 31, 1987

FEDERAL TIMING DIFFERENCE	Rate	Balance 12/31/86	Current Period	Other Adjustments (1)	Balance 12/31/87
Book/Tax Depreciation:					
Balance 12/31/86		\$ 532,527			
1987 Difference	40.0%	112,824			
Balance 12/31/87		<u>\$ 645,351</u>	\$ 229,230	\$ 45,130	\$ 6,516
Interest Expense:					
Balance 12/31/86		\$ 3,957,614			
1987 Difference	40.0%	-			
Balance 12/31/87		<u>\$ 3,957,614</u>	1,858,430	-	1,858,430
Workers' Compensation Payments:					
Balance 12/31/86		\$ (114,746)			
1987 Difference	40.0%	(9,594)			
Balance 12/31/87		<u>\$ (124,340)</u>	(64,437)	(3,838)	(68,275)
Amortization of Loan Costs:					
Balance 12/31/86		\$ 6,362			
1987 Difference	40.0%	(28,808)			
Balance 12/31/87		<u>\$ (22,446)</u>	10,636	(11,523)	(887)
Pension Costs:					
Balance 12/31/86		\$ 17,784			
1987 Difference	40.0%	(218,371)			
Balance 12/31/87		<u>\$ (200,587)</u>	27,541	(87,348)	77,558
Mine Development Costs:					
Balance 12/31/86		\$10,513,595			
1987 Difference	40.0%	(288,213)			
Balance 12/31/87		<u>\$10,225,382</u>	4,963,327	(115,285)	4,848,042

(Continued)

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GATLIFF COAL COMPANY
ANALYSIS OF DEFERRED INCOME TAXES
for the twelve months ended Dec. 31, 1987

Schedule 3
(Continued)

<u>FEDERAL TIMING DIFFERENCE</u>	<u>Rate</u>	<u>Balance 12/31/86</u>	<u>Current Period</u>	<u>Other Adjustments (1)</u>	<u>Balance 12/31/87</u>
Prep Plant					
Depreciation:					
Balance 12/31/86		\$ 3,249,852			
1987 Difference	40.0%	86,297			
Balance 12/31/87		<u>\$ 3,336,149</u>	\$ 34,519	-	\$1,558,493
Deferred Mining Expenses:					
Balance 12/31/86		\$ 589,035			
1987 Difference	40.0%	8,111			
Balance 12/31/87		<u>\$ 597,146</u>	3,244	-	274,200
Florida State Consolidated Income Tax:					
Balance 12/31/87		147,746	-	-	147,746
Intercompany profit in ending inventory, elimination passed to parent in consolidated tax return:					
Balance 12/31/86		\$ 2,440,785			
1987 Difference	40.0%	1,542,784			
Balance 12/31/87		<u>\$ 3,983,569</u>	617,114	-	1,531,180
Deferred gain:					
Balance 12/31/86		-			
1987 Difference	40.0%	\$ 108,892			
Balance 12/31/87		<u>\$ 108,892</u>	43,557	-	43,557

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(Continued)

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GATLIFF COAL COMPANY
ANALYSIS OF DEFERRED INCOME TAXES
for the twelve months ended Dec. 31, 1987

Schedule 3
(Continued)

<u>FEDERAL TIMING DIFFERENCE</u>	<u>Rate</u>	<u>Balance 12/31/86</u>	<u>Current Period</u>	<u>Other Adjustments (1)</u>	<u>Balance 12/31/87</u>
Severance Tax:					
Balance 12/31/86	-				
1987 Difference	40.0%	\$(58,980)			
Balance 12/31/87		<u>\$(58,980)</u>	\$(23,592)	\$(27,606)	\$ (51,198)
Federal Deduction For Deferred State Income Taxes:					
Balance 12/31/87	40.0%	\$ (17,735)	(52,613)	-	(70,348)
Federal Tax Provision		9,863,734	449,365	56,468	10,369,567
State Tax Provision		38,557	131,533	(20,629)	149,461
Cushion		<u>(4,852)</u>	-	-	<u>(4,852)</u>
Deferred provision per financial statements		<u>\$9,897,439</u>	<u>\$580,898</u>	<u>\$ 35,839</u>	<u>\$10,514,176</u>

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(1) Amounts result from differences between deferred taxes as originally calculated and as subsequently reported on tax returns.

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Prepared by	
Reviewed by	
Approved by	
CAL GROUP	

Gulf Air P.O.
Analysis of Cost Per Ton

Six Months ended
12/31/86 6/30/87 12/31/87

Tons Sold	836691	1118461	1206082	
Cost of Sales	20638993	36724452	41921422	From Page 2
Per Ton	34.23	32.83	34.76	
G & A	2053919	3546067	3241653	From Page 2
Per Ton	2.46	3.17	2.69	
Interest, net	76105	107361	164285	From Page 2
Per Ton	.09	.10	.14	
Income Taxes	710046	1217568	869762	From Page 3
Per Ton	.85	1.09	.72	
Equity (net income)	1759361	1899303	1984672	(From Page 3)
Per Ton	2.10	1.70	1.65	
Total (Revenue from Tampa & others)	33238424	43494751	48181794	
Total Cost Per Ton	39.73	38.89	39.95	

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SOURCE: C+L

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1
1 of 3

Date Prepared
Prepared by
In Charge and
Examined by
Approved by
C & L DIVISION

Gatloff Coal Co
Analysis of Cost for 70d

Cost of Sales

Cost of Sales Per #15

12/31/87

80301845

Less: Other income (granted
with revenue for #15
purposes but reduces costs
to TECO for cost/ton
analysis)

(144602)

(13546)

Less: Costs allocated to Stoker

sales :

Posts

(1422573)

Taxes

(69250)

78145874

Cost of Sales 6/30/87

36724452

41921422

to 1.1

G & A

12/31/87

6787720

6/30/87

3546067

Six Months ended 12/31/87

3241653

to 1.1

Interest net

12/31/87

271646

6/30/87

107361

164285

1.1

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1

2 of 3

Source: C & L

Date Prepared
Prepared by
at C & L
in Charge and
Examined by
Reviewed by
C & L SWSP

Gatliff Coal Co.
Analysis of Cost Per Ton

Income Taxes

12/31/67	2087330
6/30/67	<u>1217568</u>

Six months ended 12/31/67 869762 Tr P.

Equity (Net Income)

12/31/67	3972255
LESS: stock revenues (1586103)	
Plus: stock costs	1428573
taxes	<u>69250</u>
Profits on stock sales	<u>(88200)</u>

Equity YTD 12/31/67	3883975
Equity YTD 6/30/67	<u>1899302</u>

Equity six months 12/31/67 1984672 Tr P.

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Sources: C & L

ELECTRO-COAL TRANSFER CORPORATION
STATEMENT OF CHARGE FOR TRANSFER, STORAGE AND STANDBY SERVICES
RENDERED TO TAMPA ELECTRIC COMPANY
for the year ended Dec. 31, 1987

(Under Electro-Coal Agreement dated July 28, 1981, Cost of Transfer and Storage Agreement dated June 1, 1968 and Transportation System Agreement dated Jan. 24, 1985)

	<u>Allocated to</u>		<u>Total</u>
	<u>Tampa Electric Company</u>	<u>Other Customers</u>	
Operating revenues	<u>\$21,660,264</u>	<u>\$11,493,076</u>	<u>\$33,153,340</u>
Costs and Expenses (Income):			
Operating costs			17,575,280
Administrative and general expenses			7,616,291
Provision for depreciation			7,528,822
Interest expense			5,689,772
Interest and other income			<u>(5,494,282)</u>
Total expenses before equity cost	18,466,233	14,449,650	32,915,883
Equity cost	<u>3,194,031</u>	<u>2,122,884</u>	<u>5,316,915</u>
Total expenses and equity cost	<u>21,660,264</u>	<u>16,572,534</u>	<u>38,232,798</u>
Excess of expenses and equity cost over revenues	<u>None</u>	<u>\$(5,079,458)</u>	<u>\$(5,079,458)</u>

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See accompanying notes.

MID-SOUTH TOWING COMPANY
STATEMENT OF CHARGE FOR TRANSPORTATION AND STANDBY SERVICES
RENDERED TO TAMPA ELECTRIC COMPANY
for the year ended Dec. 31, 1987

(Under Transportation Agreements dated May 1, 1960, Oct. 1, 1963, Sept. 10, 1965, Dec. 16, 1966, July 30, 1970, April 1, 1971, May 1, 1972, June 16, 1981, and Dec. 21, 1982, the Cost of Transportation Agreement dated June 1, 1968 and the Transportation System Agreement dated Jan. 24, 1985)

	Allocated to		Total
	Tampa Electric Company	Other Customers	
Operating revenues	<u>\$43,299,088</u>	<u>\$21,028,912</u>	<u>\$64,328,000</u>
Costs and Expenses (Income):			
Cost of operating boats and barges			55,854,676
Administrative and general expenses			2,278,797
Provision for depreciation			2,326,031
Interest expense			1,338,449
Interest income			<u>(315,654)</u>
Total expenses before equity cost	<u>41,897,308</u>	<u>19,584,991</u>	<u>61,482,299</u>
Equity cost	<u>1,401,780</u>	<u>701,942</u>	<u>2,103,722</u>
Total expenses and equity cost	<u>43,299,088</u>	<u>20,286,933</u>	<u>63,586,021</u>
Excess of revenues over expenses and equity cost	<u>None</u>	<u>\$ 741,979</u>	<u>\$ 741,979</u>

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See accompanying notes.

GULFCOAST TRANSIT COMPANY
STATEMENT OF CHARGE FOR TRANSPORTATION AND STANDBY SERVICES
RENDERED TO TAMPA ELECTRIC COMPANY
for the year ended Dec. 31, 1987

(Under Transportation Agreements dated Oct. 1, 1963, Sept. 10, 1965, Dec. 16, 1966, and Jan. 1, 1973, the Cost of Transportation Agreement dated June 1, 1968 and the Transportation System Agreement dated Jan. 24, 1985)

	Allocated to		Total
	Tampa Electric Company	Other Customers	
Operating Revenues	<u>\$22,444,559</u>	<u>\$32,194,534</u>	<u>\$54,639,093</u>
Costs and Expenses (Income):			
Cost of operating boats and barges			36,088,228
Administrative and general expenses			2,167,664
Provision for depreciation			5,820,729
Interest expense			2,254,667
Interest and other income			<u>(347,351)</u>
Total expenses before equity cost	<u>21,034,911</u>	<u>24,949,026</u>	<u>45,983,937</u>
Equity cost	<u>1,409,648</u>	<u>1,836,810</u>	<u>3,246,458</u>
Total expenses and equity cost	<u>22,444,559</u>	<u>26,785,836</u>	<u>49,230,395</u>
Excess of revenues over expenses and equity cost	<u>None</u>	<u>\$ 5,408,698</u>	<u>\$ 5,408,698</u>

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See accompanying notes.

PBC

TAMPA ELECTRIC COMPANY

ADJUSTMENT FOR RANGE TONS -
GROSS ENDS 3-30-88

7-12-88

MEMORANDUM

Subject : April 1988 Fuel Expense
Date : June 6, 1988
From : Carl Himes
To : Fuel Files

**SPECIFIED
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During the month of April 1988, there were 28,494.80 tons loaded at the mine. These tons should have been included in the calculation of the transportation costs allocation to each pile at Electro-Coal. The transportation worksheet did not include these tons in the calculation. The allocation correction is as follows (no correcting entry is required):

File	As Booked	Revised	Difference
7	\$ 112,126.51	\$ 121,671.74	\$ 9,545.23
8	2,394,092.26	2,312,543.23	(81,549.03)
9	1,084,053.11	1,133,390.18	49,337.07
20	209,273.74	227,089.04	17,815.30
52	<u>56,989.07</u>	<u>61,840.50</u>	<u>4,851.43</u>
	\$3,856,534.69	\$3,856,534.69	\$ 0.00

The "Delivered to Tampa" \$/ton (File #2) changed as a result of correcting the worksheet, from \$6.1487700 to \$6.2016894, which is used to calculate the transportation costs at each station.

As a result, the April fuel expense was understated \$7,977.06 (see attached for explanation). The following adjustment will be made in May to correct fuel expense and beginning balances:

Station	As Booked	Revised	Difference
Big Bend 1-3	\$9,902,287.12	\$9,918,239.79	\$15,952.67
Big Bend 4	\$1,616,205.32	\$1,617,263.79	\$1,058.47
Gannon 4	\$10,966,067.90	\$10,957,033.82	(\$9,034.08)
Total	<u>\$22,484,560.34</u>	<u>\$22,492,537.40</u>	<u>\$7,977.06</u>

44, P1

Carl

cc: A.D. Remmers
S.K. Beuris
G.A. Almend

PBC

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1 OF 16
PAGE 2

	April 1900		Big Bend 1 - 3		Big Bend 4		Cannon		Total	
	Tons	\$	Tons	\$	Tons	\$	Tons	\$	Tons	\$
FUEL EXPENSE										
Beginning Balance	312,979.00	13,453,647.02								
Brg Rec-Ect1 F08 ECT	263,093.00	9,764,007.45	140,745.00	6,420,691.22	260,003.00	15,297,349.90	721,717.00	35,371,608.22	390,583.00	16,209,695.34
Trans-Ect1 F08 ECT		1,629,995.09				6,506,207.09	125,490.00	6,506,207.09	0.00	2,401,605.04
Balls Received							771,609.15	771,609.15	0.00	2,401,605.04
Rail Freight							64,079.00	2,331,337.99	64,079.00	2,331,337.99
West & Frit Zephyr							1,164.91	1,443,557.75	1,164.91	1,443,557.75
adjustment							1.09	12,755.65	1.69	12,755.65
Brg Rec-F08 Bavant	01,003.00	3,300,642.40	62,353.00	2,344,067.53	0.00	0.00	144,436.00	5,719,510.01	0.90	800,103.74
Trans-F08 Bavant	0.00	593,079.73	0.00		0.00		0.00		0.00	
Adjustment-Aerial	(1,131.00)	(50,136.13)	1,131.00	50,136.13	0.00	0.00	0.00	0.00	0.00	0.00
Total Available	650,094.00	20,625,116.44	212,449.00	9,420,310.09	451,530.00	26,362,010.41	1,322,811.90	64,162,253.74	(452,131.00)	(22,424,560.34)
Consumed	(227,907.00)	(9,902,207.12)	(36,449.00)	(1,616,205.32)	(107,025.00)	(10,966,067.90)	0.00	0.00	0.90	0.00
Ending Balance	430,917.00	10,722,909.32	176,000.00	7,804,113.57	263,713.00	15,396,750.51	876,639.00	41,925,693.46	42,500,431	
S/Ton		43,4400064		44,3415544		50,304957		42,500431		

① = Amounts which were used to compute coal expense for FAC Filing. Revised June 7, per W/P 44, 10/16, Page 2. Correction made in MTR.

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 10-15
 page 3

PPC

TAMPA ELECTRIC COMPANY

JR 7-18-88

COAL EXPENSE SUMMARY 6 MOS ENDED 9-30-88

AMOUNTS - TONS & DOLLARS NEEDED TO VERIFY
SCH A6 FAC FILING APRIL, 1988

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DECLASSIFIED
11-30-88

JR FPSC - SB TEED

ALL DATA FOR THIS
W/P COMES FROM
44, P1, TOTAL
COLUMN. THE
ADJUSTMENT FOR
BARGE TRANSPORTATION
CHANGES IS
AN EXCEPTION.

① ADJUSTMENT
NECESSARY TO AGREE
REVISED APRIL COAL
EXPENSE REPORT TO
FAC SCH A6. APR.
COAL EXPENSE WAS
REVISED IN JUNE,
FAC HAD ALREADY
BEEN FILED

TONS PURCHASED

390,583.00+
64,879.00+
1,164.91+
1.09+
144,436.00+
005 601,064.00*

DOLLARS

16,209,089.80+
2,422,274.45+
2,331,337.99+
1,443,557.75+
12,755.65+
5,752,369.23+
895,747.21+
30,566.08-①
008 29,036,566.00*

COST PER TON

29,036,566.00÷
601,064.00=
48.31*

TO A6
FAC
FILING

As Noted

44
R-0516

TAMPA ELECTRIC COMPANY

Company Expense Summary
6 mos. ended 5-31-47

ORIGINALS DEPOSITED IN
April 4 Copt. per 6/12/47

44
3 OF 76

FILE NAME: 00JES26A
PREPARED BY: Conn Almond
DATE PREPARED: 6-6-00

May 1940 FUEL EXPENSE	Big Bend 1 - 3		Big Bend 4		Cannon		Total	
	Tons	\$	Tons	\$	Tons	\$	Tons	\$
Beginning Balance	430,917.00	10,752,991.95	176,000.00	7,009,224.59	263,713.00	15,304,066.36	870,630.00	41,946,282.90
Dry Dec-Excl FOB ECT	261,559.00	8,930,632.00			170,470.00	8,300,540.00	431,989.00	17,537,176.26
Trans Excl FOB ECT		1,351,070.70	5.929305			1,010,639.41	0.00	2,561,640.19
Rail Received					10,157.00	725,372.35	10,157.00	725,372.35
Rail Freight						603,993.25	0.00	603,993.25
Limest & Frt Zephyr					1,339.02	14,662.14	1,339.02	14,662.14
Adjustment					0.90	0.00	0.90	0.00
Dry Dec-FOB Duwant	106,393.00	4,300,007.00	50,454.00	2,175,004.27			164,047.00	6,520,303.27
Trans-FOB Duwant		630,900.50	5.929305	306,420.43	5.929305		0.00	977,532.50
Adjustment-Aerial	(22,933.00)	(990,276.39)	(737.00)	(32,945.77)	13,626.00	799,339.19	(10,044.00)	(231,002.97)
Transfer to 004	(3,641.00)	(150,493.19)	3,641.00	150,493.19			0.00	0.00
Total Available	772,295.00	33,061,000.20	237,350.00	10,457,006.91	467,266.00	25,936,616.50	1,476,919.00	70,455,107.77
Consumed	(205,170.00)	(12,207,956.11)	(70,237.00)	(3,446,797.02)	(190,900.00)	(11,466,045.13)	(562,307.00)	(27,120,790.27)
Ending Balance	407,125.00	20,853,520.17	159,121.00	7,010,209.89	268,366.00	15,470,571.45	914,612.00	43,334,309.50
\$/ton		42.8093903		44.0550435		57.6472057		47.7041109

SPECIFIED
ALL CONFIDENTIAL

BARGE COAL IN TRANSIT
RAIL COAL IN TRANSIT
RAIL FREIGHT
BARGE FREIGHT

	TONS	DOLLARS
A	914,612.00+	43,334,309.50+
44-2, P2	957,674.76+	39,994,474.55+
44-3, P1	0.00+	0.00+
46, P2	0.00+	0.00+
45, P2	0.00+	3,131,326.66+
005		
	<u>1,872,286.76*</u>	<u>86,460,110.71*</u>

P.P.C.

TAMPA ELECTRIC COMPANY

jr 7-19-88

COAL Expense Summary

6 MONTHS ENDED 9-30-88

AMOUNTS - TONS & DOLLARS NEEDED TO VERIFY
SCH A6 FAC. FILING MAY, 88

**SPECIFIED
CONFIDENTIAL**

DECLASSIFIED
11-30-88

jr PASC - SB TELC

Tons Purchased

431,989.00+
18,157.00+
1,339.02+
0.98+
164,847.00+
10,044.00-
606,289.00*

006

DOLLARS

17,537,176.26+
2,561,668.19+
725,372.15+
403,993.25+
14,662.14+
6,520,303.27+
977,532.58+
231,882.97-
28,508,824.87*

008

COST per ton

28,508,824.87÷
606,289.00=
47.02*

TO A6
FAC
FILING

ALL DATA FOR THIS
W/P COMES FROM
44, P3, TOTAL
COLUMN

TAMPA ELECTRIC COMPANY

Coal Expense - TAMPA
GMS ENCL 3-30-54

92 - 5-54

* ORIGINAL RECEIPTS IN FULL
April + Sept. PORECHARGED

44
6 of 16

FILE NAME: 007E326A
PREPARED BY: Gene Almond
DATE PREPARED: 6-6-60

June 1950
FUEL EXPENSE

	Big Bend 1 - 3		Big Bend 4		Gunn		Total	
	Tons	\$	Tons	\$	Tons	\$	Tons	\$
Beginning Balance	407,125.00	29,853,528.17	159,121.00	7,010,209.00	268,366.00	15,470,571.45	914,612.00	43,334,309.50
Org Rec-Encl FOB ECT	161,413.00	5,460,165.00			100,110.00	9,173,062.02	341,523.00	14,633,228.22
Trans-Encl FOB ECT		1,006,525.06	6.7313355			1,212,300.00	0.00	2,278,825.06
Rail Received					52,593.00	2,101,090.35	52,593.00	2,101,090.35
Rail Freight						2,170,390.95	0.00	1,170,390.95
Lionel & Frt Zephyr					1,365.29	14,909.79	1,365.29	14,909.79
Adjustment					0.71	0.00	0.71	0.00
Org Rec-FOB Downst	51,191.00	2,092,756.75	124,731.00	4,069,830.74			175,922.00	6,942,587.49
Trans-FOB Downst		304,503.79	6.7313355			839,606.21	0.00	1,104,190.00
Adjustment-Aerial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to BSA	(9,245.00)	(355,364.76)	0,246.00	355,364.76			0.00	0.00
Total Available	491,483.00	29,402,194.01	292,878.00	13,835,011.50	502,435.00	29,142,445.00	1,046,016.00	71,679,652.20
Consumed	(265,804.00)	(11,336,270.54)	(114,599.00)	(5,121,001.27)	(100,370.00)	(10,925,915.02)	(560,853.00)	(27,304,075.63)
					0.00	0.00	0.00	0.00
Ending Balance	425,679.00	18,145,916.27	177,699.00	7,533,139.32	314,065.00	18,216,529.98	917,163.00	44,295,576.57
g/ton		42.636017		44.6379430		50.0021190		40.2361241

ALL SPECIFIED
CONFIDENTIAL

	Tons	Dollars
RANGE COAL IN TRANS.	917,163.00+	44,295,576.57+
RAIL COAL IN TRANS	918,584.39+	38,413,626.59+
RAIL FREIGHT	882.00+	35,235.90+
RANGE FREIGHT	0.00+	19,627.80+
	0.00+	2,861,027.08+
005		
	1,836,629.39*	85,625,093.94*

PAC

TAMPA ELECTRIC COMPANY

COAL Expense Summary
6 MOS ENDING 9-30-88

JL 7-15-88

AMOUNTS - TONS & DOLLARS Needed to Verify
SCH. A6 FAC FILING JUNE 1988

~~SPECIFIED
CONFIDENTIAL~~

DECLASSIFIED

7-30-88

JL EPSC - SB TEO

ALL DATA FOR THIS
WORKSHEET COMES
FROM 44, A6, TOTAL
COLUMN.

TONS PURCHASED

341,523.00+
52,593.00+
1,365.29+
0.71+
175,922.00+
005
571,404.00*

DOLLARS

14,633,228.22+
2,298,905.90+
2,101,090.35+
1,170,390.95+
14,949.79+
6,942,587.49+
1,184,190.00+
007
28,345,342.70*

To A6
FAC
FILING

COST PER TON

28,345,342.70+
571,404.00=
49.61*

Big Bond 1 - 3		Big Bond 4		Common		Total	
Expanding balance	425,509.00	10,145,916.37	314,005.00	10,214,529.90	917,143.00	44,295,516.57	
Orig Inv - first FRO ECI	207,556.00	7,179,508.17	67,470.00	4,391,607.01	297,226.00	11,500,409.00	
Trans-ECI FRO ECI		1,373,008.41	574,708.32	574,708.32	0.00	1,149,416.64	
Ball received			91,001.00	3,452,377.05	91,001.00	5,452,377.05	
Ball freight			643.25	2,606,300.70	643.25	9,541.93	
Interest & ETC Reptyr			(0.23)	(0.23)	(0.23)	(0.23)	
Adjustment	53,005.00	2,123,400.43	0.00	0.00	0.00	0.00	
Orig Inv - FRO amount	870,000.00	307,400.00	0.00	0.00	0.00	0.00	
Trans-FRO amount	0.00	0.00	0.00	0.00	0.00	0.00	
Adjustment - serial	0.00	0.00	0.00	0.00	0.00	0.00	
Total available	608,140.00	29,179,179.20	(122,487.00)	15,453,421.55	1,006,279.00	71,316,307.00	
Committed	(112,193.00)	(111,202,515.74)	(126,111.00)	(12,513,200.64)	(609,991.00)	(21,210,008.42)	
Ending balance	375,947.00	15,742,663.52	881,053.00	4,940,220.91	396,288.00	50,106,308.66	
q/ton		42.417765		47.812177		47.812177	

**SPECIFIED
 CONFIDENTIAL**

SPECIFIED

	Tons	Dollars
BRIKES COAL W-TRAWS. 44-2, P4889, 802.82+	835,308.00+	40,106,343.66+
RAIL COAL IN TRAWS 44-3, P2 17,640.00+	0.00+	36,989,968.96+
RAIL FINE WNT 46, 04	0.00+	663,390.72+
BONCE FINE WNT 45, 04	0.00+	389,312.99+
BONCE FINE WNT 005	0.00+	2,894,150.75+
	1,742,750.82*	81,043,172.08*

TAMPA ELECTRIC COMPANY

PL 10-30-88

Coal Expense Summary
6 mos ended 9-30-88

AMOUNTS TONS & DOLLARS NEEDED TO VERIFY
SEN AG FAC FILING, JULY 1988.

TONS PURCHASED

297,226.00+
91,801.00+
863.23+
0.23-

179,246.00+

005

569,136.00*

DOLLARS

11,592,689.00+
1,948,558.73+
3,452,377.05+
2,026,200.78+
9,561.93+
6,816,319.37+
1,175,103.65+

007

27,020,810.51*

COST per ton

27,020,810.51+
569,136.00=
47.48*

To: AG
FAC
FILING

**SPECIFIED
CONFIDENTIAL**

DECLASSIFIED
11-30-88

PL FSC - SB TECO

ALL DATA FOR THIS
WORKSHEET COMES
FROM 44, P 8 -
TOTAL COLUMN

44
16

As Noted

FILE NAME: DLX 126A
 PREPARED BY: Gene Almond
 DATE PREPARED: 09 07 88

*J. C. ... RETIREMENT ...
 Agency of ...*

44
 10 OF 16

August 1988 FUEL EXPENSE	Big Bend 1 - 3		Big Bend 4		Cannon		Total	
	Tons	\$	Tons	\$	Tons	\$	Tons	\$
Beginning Balance	375,967.00	15,947,663.52	181,053.00	8,019,489.93	270,200.00	16,139,265.21	835,300.00	40,106,340.66
Dry Dec-Excl FOD ECT	300,330.00	11,251,392.31			71,310.00	3,710,768.60	371,640.00	16,970,160.99
Trans-Excl FOD ECT		2,110,656.26				501,151.73	0.00	2,611,807.99
Oil Received					117,031.00	4,630,953.61	117,031.00	4,630,953.61
Oil Freight						1,940,625.22	0.00	1,940,625.22
Lime & Frt Zephyr					125.54	1,370.65	125.54	1,370.65
Adjustment					(0.54)	0.00	(0.54)	0.00
Dry Dec-FOD Duvent	0.00	0.00	50,757.00	2,103,400.20			50,757.00	2,103,400.20
Trans-FOD Duvent		0.00		422,901.07				422,901.07
Adjustment-Aerial	10,832.00	602,779.64	7,325.00	324,901.54	7,097.00	410,020.60	33,254.00	1,570,501.70
Adjustment	0.00	0.00	0.00	0.00			0.00	0.00
Total Available	695,129.00	30,112,491.73	247,135.00	10,940,773.62	473,051.00	27,350,959.70	1,416,115.00	60,404,225.05
Consumed	(310,997.00)	(13,472,167.09)	(825,020.00)	(5,570,105.96)	(211,373.00)	(12,200,574.46)	(640,190.00)	(31,242,840.31)
Ending Balance	384,132.00	16,640,324.64	122,115.00	5,370,667.66	262,478.00	15,150,385.24	767,925.00	37,161,376.74
\$/ton		43.3192852		44.2708336		57.7205909		48.3041455

should not be highlighted

	TONS	DOLLARS
BARGE COAL IN-TRANS	442, PS 905	37,161,376.74+
RAIL COAL IN-TRANS	44.3, PS	38,355,975.29+
RAIL FREIGHT	46, PS	102,298.41+
BARGE FREIGHT	45, PS	40,419.87+
		3,386,621.42+
005		
	1,676,035.11*	79,046,691.73*

**ALL SPECIFIED
 CONFIDENTIAL**

PBC

TAMPA ELECTRIC COMPANY

COAL EXPENSE SUMMARY

9/16 11-11

6 MOS ENDED 9-30-88

AMOUNTS - TONS & DOLLARS NEEDED TO VERIFY
SCH A6 FAC FINING AUGUST, 1988.

TONS

371,640.00+
117,031.00+
125.54+
0.54-
58,757.00+
33,254.00+

006

580,807.00*

DOLLARS

14,970,160.99+
2,611,807.99+
4,634,953.61+
1,944,625.22+
1,374.65+
2,183,440.28+
412,931.87+
1,538,581.78+

008

28,297,876.39*

COST/TON

28,297,876.39+
580,807.00
48.72*

ALL DATA FOR THIS
WORKPAPER COMES
FROM 44, P10,
TOTAL COLUMN

**SPECIFIED
CONFIDENTIAL**

DECLASSIFIED
11-30-88

9/16 FASE-SB TCO

At Merced

September 1988 FUEL EXPENSE	Big Road 1 - 3		Big Road 4		Cannon		Total	
	Tons	\$	Tons	\$	Tons	\$	Tons	\$
Beginning Balance	304,127.00	16,449,323.00						
Byr Inc-Fuel (08 Eq) P/L	44-4	45, P/L						
Tran-Fuel (08 Eq) P/L	44-4	45, P/L						
Ball Sounded	44-4	45, P/L						
Ball Freight								
Least & FRT Tender								
Adjustment	0.00	0.00	44-4	45, P/L				
Byr Inc-Fuel	0.00	0.00	44-4	45, P/L				
Tran-Fuel	0.00	0.00	44-4	45, P/L				
Adjustment-Material	0.00	0.00	44-4	45, P/L				
Adjustment	0.00	0.00	44-4	45, P/L				
Total Available	44-4	45, P/L	44-4	45, P/L	44-4	45, P/L	44-4	45, P/L
Consumed	44-4	45, P/L	44-4	45, P/L	44-4	45, P/L	44-4	45, P/L
Ending Balance	279,449.00	13,061,183.00	117,014.00	5,182,078.59	244,433.00	15,027,907.98	641,136.00	3,023,238.39

BRACE COAL IN-TRANS
 RAIL COAL IN-TRANS
 RAIL FUELWENT
 BRACE FUELWENT

	TONS	DOLLARS
681,136.00+	34,023,250.58+	
44-2, P/L 1,009,132.98+	42,205,391.03+	
44-3, P/L 899.00+	35,906.46+	
46, P/L 0.00+	18,387.17+	
45, P/L 0.00+	3,412,231.70+	
005	1,691,167.98*	79,695,166.74*

✓ = ACCRES to Fuel Subs - LENOVA
 (7/8) = ACCRES to TRAIN BALANCE

ALL-SPECIFIED
 CONFIDENTIAL

Coal Expense Summary
6 MOS ENDED 9-30-88

JLH 11-1-88

AMOUNTS - TONS & DOLLARS NEEDED TO VERIFY
SCH A6 FAC FILING, September, 1988

Tons

283,742.00+
92,478.00+
196.22+
0.22-
93,595.00+
005
470,011.00*

DOLLARS

12,213,466.11+
2,475,942.46+
3,693,612.25+
1,879,034.52+
2,148.95+
3,330,117.15+
816,715.19+
007
28,411,034.63*

COST/TON

24,411,034.63÷
470,011.00=
51.94*

ALL DATA FOR THIS
WORKPAPER COMES
FROM 44, P15 -
TOTAL COLUMN

15-16
P15

**SPECIFIED
CONFIDENTIAL**

DECLASSIFIED
11-31-88
JLH FASL SB 1000

Source: No. Nared

COMPANY: IAWA ELECTRIC COMPANY
 TITLE: ADDITIONS, ACCRUALS, & REVERSALS TO FUEL LEDGER
 PERIOD: MONTH ENDING APRIL 30, 1988

AUDITOR(S): JAMES GAGNON & P. MURPHY
 DATE: JULY 12, 1988
 WORKPAPER NO: 44-1, PAGE 1 OF 6

FILE: 000000 44-1-100
 RELEVANT P: 10-1-27-88
 REVISED BY:

44-1
1006

LINE NO.	DESCRIPTION	FET.	GAILIFF COAL				OTHER COAL		RAIL FREIGHT		BARGE FREIGHT		LINESHORE	ADJUSTMENTS	COMMENT
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			
1	TOTAL INVOICES PAID - (MONTH)		3,531,905.91		6,707,877.30			809,131.10				4,744.20			
2															
3															
4															
5	TOTAL ACCOUNTS PAYABLE		3,531,905.91		6,707,877.30			809,131.10				4,744.20			11,329,494.61 ? SUM OF LINES 1-5
6															1-31-88
7															
8	ACCRUAL - COAL	JE-32	1,870,595.67 ?		14,870,543.55 ?			831,504.75 ?		6,970,023.24 ?					
9	ACCRUAL - LINESHORE	JE-32										12,558.00 ?			
10	REVERSAL - COAL	JE-32		0.00	(8,180,648.14) ?			1197,070.10 ?							
11	REVERSAL - LINESHORE	JE-32										(5,547.45) ?			
12	FUEL ISSUE				(10,966,067.90) ?		(11,510,492.44) ?								
13	ADJ: BARGE-1ST QTRD TIME-UP												(857,317.84)		
14	ADJ: RAIL-1ST QTRD TIME-UP												(150,751.26)		
15	ADJ: PMAX COAL REIMPOSEMENT												(2,118.17)		
16	ADJ: TRANSFER TO 004												50,175.13		
17	ADJ: TRANSFER FROM 001-3												(50,175.13)		
18	ADJ: COAL PRICE PDJ 3/88												271,511.75		
19															
20	TOTAL ACCRU/REV/ADJ		(9,007,472.23)		(4,920,777.03)			634,426.65		6,970,023.24		0.011.25		(977,491.44) ?	SUM OF LINES 8 THRU 18
21															
22	(MONTH) TOTALS		15,555,406.72		2,155,056.27			1,443,557.75		6,970,023.24		12,755.65		(977,491.44)	SUM OF LINES 1 AND 20
23															
24															
25	TOTAL COL (C), GAILIFF COAL		15,555,406.72												
26	TOTAL COL (B), OTHER COAL			2,155,056.27											
27	TOTAL COL (E), RAIL FREIGHT				1,443,557.75										
28	TOTAL COL (F), BARGE FREIGHT				6,970,023.24										
29	TOTAL COL (G)				0.00										
30	TOTAL COL (H), LINESHORE				12,755.65										
31	TOTAL COL (I)				0.00										
32	TOTAL COL (J), ADJUSTMENTS				(977,491.44)										
33															
34	NET CHANGE ACCT 151.10				4,036,505.15 ?										
35															
36															
37															
38															
39															
40															
41															
42															
43															
44															
45															
46															
47															

**SPECIFIED
CONFIDENTIAL**

Source: Fuel Ledger

COMPANY: TANPA ELECTRIC COMPANY
 TITLE: ADDITIONS, ACCRUALS, & REVERSALS TO COAL INVENTORY
 PERIOD: MONTH ENDED MAY 31, 1988

AUDITOR(S): JACK GANNON & R. MOORE
 DATE: JULY 12, 1988
 WORKPAPER NO: 44-1, PAGE 2 OF 6

FILE: COLUMBIAN - MOORE 4141..0219
 DEVELOPED BY: JAG 5/27/86
 REVISED BY:

44-1
2056

LINE NO.	DESCRIPTION	FEF.	PER FUEL LEDGER						
			BAYLIFF COAL	OTHER COAL	RAIL FREIGHT	BARGE FREIGHT	LIMESTONE	ADJUSTMENTS	TOTAL
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
1	TOTAL INVOICES PAID -		10,082,685.02	10,367,770.90	851,284.75			14,332.89	
2									
3									
4									
5	TOTAL ACCOUNTS PAYABLE		10,082,685.02	10,367,770.90	851,284.75			14,332.89	21,751,173.67
6									
7									
8	ACCRUAL - COAL	JE-32	775,392.15	11,327,476.90	403,493.95	8,970,863.95			
9	ACCRUAL - LIMESTONE	JE-32						13,588.04	
10	REVERSAL - COAL	JE-32	18,078,593.67	(14,058,553.55)	(1,027,284.75)				
11	REVERSAL - LIMESTONE	JE						(17,558.00)	
12	FUEL ISSUE		(11,466,085.13)	(15,654,753.14)					
13	ADJ: AERIAL SURVEY							(21,882.92)	
14	ADJ: TRANSFER TO 804							158,433.19	
15	ADJ: TRANSFER FROM 801-3							(158,433.19)	
16	ADJ: AFR88 CONSUMER-GANNON							9,024.08	
17	ADJ: AFR88 CONSUMER-801-7							(15,922.67)	
18	ADJ: AFR88 CONSUMER-804							(1,058.47)	
19									
20	TOTAL ACCR/REV/ADJ		(82,819,288.05)	(16,197,329.71)	(427,381.90)	6,970,863.95		429.26	(29,860.03)
21									
22	TOTALS		(2,836,613.63)	(5,034,628.73)	483,993.25	6,970,863.95		14,662.14	(29,860.03)
23									
24									
25	TOTAL COL (C), BAYLIFF COAL		(2,836,613.63)						
26	TOTAL COL (D), OTHER COAL		(5,034,628.73)						
27	TOTAL COL (E), RAIL FREIGHT		483,993.25						
28	TOTAL COL (F), BARGE FREIGHT		6,970,863.95						
29	TOTAL COL (G),		0.00						
30	TOTAL COL (H), LIMESTONE		14,662.14						
31	TOTAL COL (I),		0.00						
32	TOTAL COL (J), ADJUSTMENTS		(29,860.03)						
33									
34	NET CHANGE ACCT 151.10		11,122,383.05						

**SPECIFIED
CONFIDENTIAL**

Source: Fuel, Kencana

COMPANY: IAWFA ELECTRIC COMPANY
 TITLE: ADDITIONS, ACCRUALS, & REVERSALS TO COAL INVENTORY
 PERIOD: MONTH ENDED JUNE 30, 1980

AUDITOR(S): JACQ GARDNER & R. MOORE
 DATE: JULY 15, 1980
 WORKPAPER NO: 44-1, PAGE 3 OF 6

FILE: IAWFA - PAGE: 422, 47, 4
 DEVELOPER: BIL JONES 1022.86
 REVISED BY:

44-1
 2056

LINE NO.	DESCRIPTION	REF.	PER FUEL LEDGER							ADJUSTMENTS	COMMENTS
			BATLFF COAL	OTHER COAL	RAIL FREIGHT	BARGE FREIGHT	LIMESTONE				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
1	TOTAL INVOICES PAID -		8,240,122.90	15,374,889.90	882,867.73			15,789.88			
2											
3											
4											
5	TOTAL ACCOUNTS PAYABLE		8,240,122.90	15,374,889.90	882,867.73			15,789.88		24,437,879.51 ±	
6										SUM OF LINES 15	
7										THRU 25	
8	ACCRUAL - COAL	JE-32	1,423,946.35 ±	7,189,189.46 ±	791,944.25 ±	6,171,296.76 ±		13,147.97 ±			
9	ACCRUAL - LIMESTONE	JE-32						0.00			
10	REVERSAL - COAL	JE-32	4725,372.15 ±	(14,327,976.98) ±	(448,993.28) ±						
11	REVERSAL - LIMESTONE	JE-32									
12	FUEL ISSUE		(18,925,915.82) ±	(16,458,159.81) ±				(13,988.06) ±			
13	ADJ: TRANSFER TO 804								355,344.76		
14	ADJ: TRANSFER FROM 801-3								(355,344.76)		
15	ADJ										
16	ADJ										
17	ADJ										
18	ADJ										
19											
20	TOTAL ACCRU/REV/ADJ		(18,229,347.62)	(21,596,947.33)	387,931.00	6,171,296.76		(848.09)	0.00	SUM OF LINES 8 THRU 19	
21											
22	TOTALS		11,989,224.64	16,222,057.43	1,890,808.73	6,171,296.76		14,949.79	0.00	SUM OF LINES 5 AND 21	
23											
24											
25	TOTAL COL (C), BATLFF COAL		11,989,224.64								
26	TOTAL COL (D), OTHER COAL		16,222,057.43								
27	TOTAL COL (E), RAIL FREIGHT		1,890,808.73								
28	TOTAL COL (F), BARGE FREIGHT		6,171,296.76								
29	TOTAL COL (G),		0.00								
30	TOTAL COL (H), LIMESTONE		14,949.79								
31	TOTAL COL (I),		0.00								
32	TOTAL COL (J), ADJUSTMENTS		0.00								
33											
34	NET CHANGE ACCT 151.10		(835,916.77) ±								
35											
36											
37											
38											
39											
40											
41											
42											
43											
44											
45											
46											
47											

**SPECIFIED
 CONFIDENTIAL**

Source: Fuel Ledger

COMPANY: TAMPA ELECTRIC COMPANY
 TITLE: ADDITIONS, ACCRUALS, & REVERSALS TO COAL INVENTORY
 PERIOD: MONTH ENDED JULY 31, 1980

AUDITOR: JACK GAGNON
 DATE: OCTOBER 24, 1980
 WORKSHEET NO: 44-1, PAGE 4 OF 6

FILE: CD1444 - RANGE: A311..071
 DEVELOPED BY: JMG 5/27/86
 REVISED BY:

44-1
4066

LINE NO.	DESCRIPTION	REF.	PER FUEL LEDGER							ADJUSTMENTS	COMMENTS
			GAILIFF COAL	OTHER COAL	RAIL FREIGHT	BARGE FREIGHT	LIMESTONE	(D)	(E)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
1	TOTAL INVOICES PAID -		61,307,900.62	7,591,539.86	509,037.25			17,281.46			
2											
3											
4											
5	TOTAL ACCOUNTS PAYABLE		61,307,900.62	7,591,539.86	509,037.25			17,281.46		19,706,637.29 * SUM OF LINES 5	
6										THRU 25	
7											
8	ACCRUAL - COAL	JE-32	1,793,942.20	8,800,912.96	2,007,992.07						
9	ACCRUAL - LIMESTONE	JE-32						5,428.44			
10	REVERSAL - COAL	JE-32	(1,421,900.35)	(9,189,189.46)	(991,994.29)						
11	REVERSAL - LIMESTONE	JE-32						(11,147.97)			
12	FUEL ISSUE		(12,533,320.66)	(18,676,717.76)							
13	GAILIFF-BARGE, 2ND QTR TR-UP								(725,741.48)		
14	GAILIFF-RAIL, 2ND QTR TR-UP								(256,490.18)		
15	BARGE COAL, CONSOL.								2,570.78		
16											
17											
18											
19											
20	TOTAL ACCRU/REV/ADJ		(12,139,280.81)	(19,644,994.26)	1,006,048.42	6,317,033.51		(7,719.53)		(1,179,660.68) * SUM OF LINES 8 THRU 19	
21											
22	TOTALS		6651,200.191	(11,473,454.40)	2,319,085.97	6,317,033.51		9,561.93		(1,179,660.68) SUM OF LINES 5 AND 20	
23											
24											
25	TOTAL COL (C), GAILIFF COAL		6651,200.191								
26	TOTAL COL (D), OTHER COAL		(11,473,454.40)								
27	TOTAL COL (E), RAIL FREIGHT		2,319,085.97								
28	TOTAL COL (F), BARGE FREIGHT		6,317,033.51								
29	TOTAL COL (G),		0.00								
30	TOTAL COL (H), LIMESTONE		9,561.93								
31	TOTAL COL (I),		0.00								
32	TOTAL COL (J), ADJUSTMENTS		(1,179,660.68)								
33											
34	NET CHANGE ACCT 151.10		(4,501,921.86)								

**SPECIFIED
CONFIDENTIAL**

Source: Fuel Ledger

COMPANY: TAMPA ELECTRIC COMPANY
 TITLE: ADDITIONS, ACCRUALS, & REVERSALS TO COAL INVENTORY
 PERIOD: MONTH ENDED AUGUST 31, 1998

AUDITOR: JACK GAGNON
 DATE: OCTOBER 24, 1998
 WORKPAPER NO: 44-1, PAGE 5 OF 6

FILE: COINMAP - FAMES: ADDL0210
 DEVELOPED BY: JMG 5/27/98
 REVISED BY:

44-1
5066

LINE NO.	DESCRIPTION	REF.	PER FUEL LEDGER							ADJUSTMENTS	COMMENTS
			BATLFF COAL	OTHER COAL	RAIL FREIGHT	BARGE FREIGHT	LIMESTONE				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
1	TOTAL INVOICES PAID -		7,387,733.66	15,902,147.90	2,507,353.02			5,428.78			
2											
3											
4											
5	TOTAL ACCOUNTS PAYABLE		7,387,733.66	15,902,147.90	2,507,353.02			5,428.78		23,812,867.36 * SUM OF LINES 1-5	
6										THRU 25	
7											
8	ACCRUAL - COAL	JE-32	2,690,858.00 *	6,431,260.93 *	1,686,871.95 *	6,789,589.19 *					
9	ACCRUAL - LIMESTONE	JE-32						1,374.51 *			
10	REVERSAL - COAL	JE-32	(8,795,992.20) *	(8,000,912.96) *	(2,082,992.02) *						
11	REVERSAL - LIMESTONE	JE-32						(5,428.44) *			
12	FUEL ISSUE		(12,200,574.46) *	(19,042,273.85) *							
13	ACR SUR 80 1-3								802,775.64		
14	ACR SUR 80 4								324,991.54		
15	ACR SUR GAGNON								410,820.60		
16	BARGE COAL, CONSOL								(2,500.98)		
17	BARGE COAL, CONSOL								2,500.98		
18											
19											
20	TOTAL ACCR/REV/ADJ		(88,885,768.66)	(21,411,925.90)	(911,929.97)	6,789,589.19		(4,054.13)	1,538,581.78 *	SUM OF LINES 8 THRU 19	
21											
22	TOTALS		(81,497,973.00)	(7,509,775.90)	1,595,732.10	6,789,589.19		1,374.65	1,538,581.78	SUM OF LINES 5 AND 20	
23											
24											
25	TOTAL COL (C), BATLFF COAL		(81,497,973.00)								
26	TOTAL COL (D), OTHER COAL		(7,509,775.90)								
27	TOTAL COL (E), RAIL FREIGHT		1,595,732.10								
28	TOTAL COL (F), BARGE FREIGHT		6,789,589.19								
29	TOTAL COL (G),		0.00								
30	TOTAL COL (H), LIMESTONE							1,374.65			
31	TOTAL COL (I),							0.00			
32	TOTAL COL (J), ADJUSTMENTS							1,538,581.78			
33											
34	NET CHANGE ACCT 151.10		(1,976,480.25) *								

**SPECIFIED
CONFIDENTIAL**

Source Fuel Ledger

COMPANY: TAMPA ELECTRIC COMPANY
 TITLE: ADDITIONS, ACCRUALS, & REVERSALS TO COAL INVENTORY
 PERIOD: MONTH ENDED SEPTEMBER 30, 1960

AUDITOR: JACK GOSSARD
 DATE: OCTOBER 24, 1960
 WORKPAPER NO: 44-1, PAGE 4 OF 4

FILE: COALBAR - BARGE 0044-1030
 DEVELOPED BY: JWG S/27/60
 REVIEWED BY:

LINE NO.	DESCRIPTION	REF.	PER FUEL LEDGER				LIMESTONE	ADJUSTMENTS	COMMENTS
			BAYLIFF COAL	OTHER COAL	RAIL FREIGHT	BARGE FREIGHT			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
1	TOTAL INVOICES PAID -		5,852,958.65	7,318,031.96	2,097,777.00		3,523.26	15,979,690.90	
2									
3									
4									
5	TOTAL ACCOUNTS PAYABLE		5,852,958.65	7,318,031.96	2,097,777.00		3,523.26		
6									
7									
8	ACCRUAL - COAL	JE-32	2,176,436.05	17,127,792.36	777,777.00				
9	ACCRUAL - LIMESTONE	JE-32					0.00		
10	REVERSAL - COAL	JE-32	(2,190,050.00)	(6,431,260.93)	(1,000,000.00)				
11	REVERSAL - LIMESTONE	JE-32							
12	FUEL ISSUE		(11,974,207.00)	(115,574,953.99)			(1,374.31)		
13	BARGE COAL, CONSOL							(2,500.00)	
14	BARGE COAL, CONSOL							2,500.00	
15	RAIL FRT - HELM (PREPAY)							(50,000.00)	
16	CSX REFUND							(100.00)	
17									
18									
19									
20	TOTAL ACCR/REV/ADJ		(10,990,620.95)	(9,978,422.56)	(1,000,000.00)		(1,374.31)	(50,100.00)	SEE OF LINES 8 AND 10
21									
22	TOTALS		16,135,670.30	(2,560,390.60)	1,997,001.02		2,148.95	(50,100.00)	SEE OF LINES 8 AND 10
23									
24									
25	TOTAL COL (C), BAYLIFF COAL		16,135,670.30						
26	TOTAL COL (D), OTHER COAL		(2,560,390.60)						
27	TOTAL COL (E), RAIL FREIGHT		1,997,001.02						
28	TOTAL COL (F), BARGE FREIGHT		7,000,000.00						
29	TOTAL COL (G),		0.00						
30	TOTAL COL (H), LIMESTONE		2,148.95						
31	TOTAL COL (I),		0.00						
32	TOTAL COL (J), ADJUSTMENTS		(50,100.00)						
33									
34	NET CHANGE ACCT 151.10		640,375.01						

* GENERAL LEDGER & FUEL SUB-LEDGER DIFFER BY \$100.00. ACCOUNTS PAYABLE SECTION DID NOT PICK UP THE \$100.00 CREDIT FROM CSX THUS THE DIFFERENCE.

**SPECIFIED
 CONFIDENTIAL**

TAMPA ELECTRIC COMPANY

BARGE COMPANY TRUST

6 MON - - - - - 7-31-77

File 7 - - - - -

FILE NAME: BARGE
 PREPARED BY: OREN ALON
 DATE PREPARED: 5-05-80

4 Revised June 7, 1980

	File 7	File 8	File 9	File 52	File 48	File 54/8	Total							
Beginning Balance	110,697.77	4,255,375.61	707,272.90	10,910,792.75	331,970.65	12,586,155.70	157,039.64	7,412,409.16	69,330.67	2,977,197.12	106,117.02	4,201,635.72	1,075,034.02	44,704,310.70
Field	68,695.50	2,016,356.71	77,477.90	2,010,645.53	77,695.40	2,127,147.79	10,011.32	477,790.79	0.00	0.00	51,629.00	2,119,116.24	202,062.63	9,802,090.65
Accrual	47,783.70	1,753,351.96	130,125.76	5,534,643.53	119,625.90	3,564,090.27	5,590.10	236,004.53	0.00	0.00	72,907.10	3,019,258.75	415,190.86	14,590,505.55
General	(10,144.20)	(747,221.00)	(54,907.60)	(2,215,328.41)	(77,797.40)	(2,166,077.12)	(10,278.24)	(660,570.11)	(24,262.10)	(1,427,260.15)	(28,407.00)	(1,459,706.37)	(236,553.07)	(8,100,500.14)
Net: Net on 1/70 & prior Inc.				(733,415.21)									(73,500)	(733,415.21)
Non-Cat. Deferment														
Transfer to File 54														
Transfer to File 51														
Total Available	200,027.27	7,004,431.66	300,652.56	10,627,623.44	411,251.95	17,297,004.02	162,543.79	7,774,627.90	0.00	0.00	228,657.00	9,597,620.71	1,537,017.56	64,356,204.33
Delivered to Comm	0.00	(175,090.00)	(6,417,600.00)	(4,417,600.00)	(9,721,240.00)	(9,721,240.00)	0.00	0.00	0.00	0.00	(81,000.00)	(3,304,642.00)	(346,976.00)	(15,115,000.00)
Delivered to 1-3	(62,553.00)	(2,342,276.25)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(62,553.00)
Delivered to 00 4	104,270.27	5,358,700.91	235,262.56	12,109,776.43	206,130.95	7,547,061.63	162,543.79	7,774,627.90	0.00	0.00	140,179.69	6,174,008.23	1,002,000.36	57,294,705.30
Ending Balance	137,474.27	4,666,155.41	234,244.56	6,190,023.44	134,463.00	7,774,627.90	162,543.79	7,774,627.90	0.00	0.00	140,179.69	6,174,008.23	1,002,000.36	57,294,705.30
File 70														
Trans	73,070.00	2,310,530.30												
Field	2,497.54	100,337.45												
Accrual	30,270.25	762,972.40												
General	(7,000.53)	(197,000.00)												
Adjustment														
Function														
Transfer to File 54														
Total Available	802,000.30	3,291,000.00												
Delivered to Comm	0.00	0.00												
Delivered to 1-3	0.00	0.00												
Delivered to 00 4	102,000.30	3,291,000.00												
Ending Balance	102,000.30	3,291,000.00												
File 50														
Trans														
Field														
Accrual														
General														
Adjustment														
Function														
Transfer to File 54														
Total Available														
Delivered to Comm														
Delivered to 1-3														
Delivered to 00 4														
Ending Balance														
File 51														
Trans														
Field														
Accrual														
General														
Adjustment														
Function														
Transfer to File 54														
Total Available														
Delivered to Comm														
Delivered to 1-3														
Delivered to 00 4														
Ending Balance														
File 52														
Trans														
Field														
Accrual														
General														
Adjustment														
Function														
Transfer to File 54														
Total Available														
Delivered to Comm														
Delivered to 1-3														
Delivered to 00 4														
Ending Balance														
File 54/8														
Trans														
Field														
Accrual														
General														
Adjustment														
Function														
Transfer to File 54														
Total Available														
Delivered to Comm														
Delivered to 1-3														
Delivered to 00 4														
Ending Balance														

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Call for Transfer
 Annual Report/Field
 Transfer

Based on
 Transfer
 Transfer

PBC

44-2
1066

TAMPA ELECTRIC COMPANY

BAILEY COAL & TRANS -

file 7-15-02

3-10-02

FILE NAME: 00JE32GA
 PREPARED BY: Gene Almond
 DATE PREPARED: 6 6 00

RANGE TO TRANSIT
 May 1900

	File 7		File 8		File 9		File 52		File 20		File 0275		Total	
	Tons	\$	Tons	\$	Tons	\$	Tons	\$	Tons	\$	Tons	\$	Tons	\$
Beginning Balance	146,274.27	5,536,704.91	235,367.56	12,149,776.63	206,150.95	7,567,043.83	162,543.79	7,724,622.90	103,401.30	3,291,020.00	140,174.49	6,124,000.23	1,002,000.36	42,394,705.30
Paid	132,837.70	4,273,795.60	207,049.01	8,313,000.11	119,323.90	3,739,631.96	5,504.10	242,624.25	32,491.75	1,310,392.76	19,297.00	779,045.57	516,904.30	10,664,790.33
Accrual	16,742.40	330,095.00	107,266.30	4,205,200.69	136,679.90	4,076,171.45	0.00	0.00	29,945.01	750,210.65	100,809.10	4,079,003.11	409,022.71	14,327,974.90
Reversal	(47,703.20)	(1,753,351.96)	(130,125.76)	(5,534,563.55)	(119,025.90)	(3,564,070.27)	(5,504.10)	(236,404.53)	(30,370.72)	(762,912.49)	(73,909.10)	(3,019,757.75)	(415,190.06)	(14,870,503.55)
Adjustment Aerial	313.05		15,762.83		17,091.14		142.42				2,251.36		41,702.21	0.00
Adjustment					0.00								0.00	0.00
Adjustment					0.00								0.00	0.00
Transportation		90,035.55		2,365,009.29		700,525.55				200,414.63			0.00	3,527,905.02
Total Available	777,005.02	8,001,679.26	477,720.74	21,579,391.17	359,027.99	17,600,094.52	162,606.21	7,730,042.62	161,767.95	4,007,542.35	214,622.05	8,764,404.16	1,554,510.76	64,051,954.00
Delivered to Cannon		0.00	(170,430.00)	(8,590,544.00)		0.00		0.00		0.00		0.00	0.00	(8,590,544.00)
Delivered to 00 1-3		0.00		0.00	(157,941.00)	(5,534,130.51)	(15,024.00)	(751,955.09)	(87,794.00)	(2,452,545.70)	(106,393.00)	(4,344,697.00)	(357,952.00)	(13,703,329.10)
Delivered to 00 4	(50,454.00)	(2,175,606.27)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(50,454.00)	(2,175,606.27)
Ending Balance	169,431.02	6,306,072.99	257,290.74	12,908,047.09	201,006.99	7,073,964.01	140,082.21	6,978,006.73	73,973.95	2,234,996.57	100,279.05	4,419,707.16	957,674.76	39,994,474.55
g/lm		37.2191172		50.4520570		35.0392267		47.5199626		30.7132922		40.8363050		41.2079310

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 CONFIDENTIAL**

*Original Referenced in Red
 April & Sept Referenced.*

Gulfport In-Transit (59,649.45)
 Cannon Mump/Pitt 43,185.00
 Zeigler 39,003.30

 900,933.41

44-2
 2075

psc

TAMPA ELECTRIC COMPANY

BAKISE COAL IN TRANSIT -
6 NOS. 51125 2-31-22

gr 7-1-22

FILE NO: 001374
PREPARED BY: Gene Alford
DATE PREPARED: 6-6-00

	FILE 7	FILE 8	FILE 9	FILE 12	FILE 20	FILE 40/54	TOTAL
Beginning Balance	169,431.82	527,298.74	12,500,047.89	201,008.99	7,072,944.88	146,002.21	957,424.76
Paid	179,005.90	4,735,643.60	170,271.50	136,577.50	4,006,064.55	0.00	621,653.50
Accrual	1,307.80	(134,208.52)	97,271.20	117,701.20	3,279,007.54	0.00	266,532.20
Reversal	(16,702.00)	(130,495.00)	(107,946.20)	(136,479.90)	(4,076,171.65)	0.00	(4,079,022.71)
Adjustment - aerial	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investigation	333,478.41	479,957.54	1,509,191.93	377,551.49	406,372.00	146,002.21	1,436,027.58
Total Available	703,501.32	11,026,307.60	(100,110.00)	(9,173,602.62)	0.00	0.00	(100,110.00)
Less to Comm	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Less to 00 1 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Believed to be 4	(124,731.00)	(4,009,030.74)	0.00	(153,103.00)	(5,267,003.20)	0.00	(124,731.00)
Ending Balance	158,000.32	4,176,476.86	279,087.54	12,215,515.20	144,029.09	146,002.21	910,304.39
2/100	30,002707	50,930330	31,827053	47,519965	30,417001	09,001514	41,770527

ALL SPECIFIED
CONFIDENTIAL

ORIGINAL REFERENCED IN R00,
Apr & Sept REFERENCED

Calliff Jr Transit
General Receipt
Receipt

(74,270.70)
17,526.00
0.00
594,219.69

PBC

FILE NAME: BURENDA
 PREPARED BY: Don Almond
 DATE PREPARED: 09-03-80

	FILE 7	FILE 8	FILE 9	FILE 12	FILE 20	FILE 40/54	TOTAL
Beginning Balance	139,808.32	6,126,436.86	229,007.54	12,215,515.20	144,428.49	5,383,640.25	146,802.21
Field	47,178.20	1,705,608.43	180,843.39	7,620,910.64	137,420.25	3,743,009.25	0.00
General	45,000.00	1,779,000.00	22,335.00	1,251,017.64	100,632.50	3,703,095.36	0.00
Special	(1,307,000)	14,206.52	(99,711.20)	(1,953,482.04)	(117,700.50)	(3,279,002.54)	0.00
Surplus Carry	11,309.00		(299.74)	15,351.70			0.00
End of 80 Transfer				(725,241.00)			0.00
Adjustment			00.75	2,300.00	15,838.75	497,714.02	1,281,199.51
Transportation			1,027,007.55				
Total Available	261,897.41	9,735,500.16	361,124.00	18,098,608.54	356,419.27	11,251,597.35	146,802.21
Billed to Common	0.00	0.00	(87,420.00)	(4,373,167.01)	0.00	0.00	0.00
Billed to 1-3	(126,241.00)	(4,657,820.94)	0.00	0.00	(177,420.00)	(5,504,707.03)	(21,920.00)
Delivered to 1-3					0.00	0.00	0.00
Ending Balance	135,656.41	5,077,679.22	273,704.00	13,705,441.53	183,999.27	6,066,890.32	124,882.21
Of/From		27,1270033		20,1180730		22,9722730	
							47,5190636 1/2
							31,0755161 1/2
							40,0611344
							809,432.17

1 Billed 15,026.75 tons of Surplus coal (file 20) to file 9 & June of/From plus transportation.
 Note: Surplus coal combined with file 9 as of old-half, 1980 per Facts Dept.
 2 Adjustment for 00.75 tons of Surplus coal loaded into Blounts barge at Harrison terminal
 in error in April from Surplus car 0004230. Coal was intended for Alton Pulp Mill Company.
 Tons loaded in 821 summary in April. Half cutoff in-transit tons will be adjusted to
 reflect receipt of the tons.

**ALL SPECIFIED
 CONFIDENTIAL**

ORIGINAL REFERENCED IN Prod.
 Apr & Sept REFERENCED

Cutoff by Transit
 Common Surplus/113
 Total
 135,977.63
 54,602.00
 0.00
 809,432.17

FILE NAME: BARTSVA
 PREPARED BY: Owen Almond
 DATE PREPARED: 07-07-88

	File 7	File 8	File 9	File 10	File 11	File 12	File 13	File 14	Total					
NAME OF TRANSACTION														
August 1988														
Beginning Balance	135,634.41	5,047,791.27	773,304.00	13,705,400.73	883,979.27	6,064,630.32	124,534.21	5,936,808.99	71,304.49	2,215,023.68	189,483.64	4,027,494.02	207,002.02	36,997,968.96
Paid	137,202.30	5,371,396.50	93,004.86	3,718,740.16	738,694.66	6,702,412.93	0.00	0.00	0.00	0.00	44,807.00	1,007,300.39	507,150.62	17,620,890.56
Accrual	27,107.00	643,964.29	28,202.10	1,158,673.90	106,904.81	2,792,497.90	0.00	0.00	0.00	0.00	37,686.00	1,640,124.36	201,099.91	6,431,260.93
Reversal	(45,000.00)	(1,779,000.33)	(32,333.64)	(1,791,817.41)	(140,632.80)	(3,923,095.54)	0.00	0.00	0.00	0.00	(44,000.00)	(1,400,971.44)	(382,799.24)	(8,800,912.96)
Net Real Survey	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transaction	794,159.91	9,519,013.74	362,635.90	18,901,832.11	300,965.94	13,305,600.31	124,534.21	5,936,808.99	71,304.49	2,215,023.68	189,483.64	5,470,977.73	1,335,924.11	35,389,526.56
Total Available	0.00	0.00	(71,310.00)	(13,710,248.60)	0.00	(7,302,836.02)	(69,311.00)	(3,793,636.13)	(73,031.00)	(715,700.16)	0.00	0.00	(71,310.00)	(13,710,248.60)
Delivered to Common	(30,252.00)	(2,103,440.20)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(30,252.00)	(2,103,440.20)
Delivered to 00 1 3														
Delivered to 00 4														
Ending Balance	197,402.91	2,335,993.66	791,465.90	15,183,663.43	172,977.96	6,023,000.29	55,623.21	2,644,212.86	69,373.49	1,500,123.52	189,483.64	5,470,977.73	905,527.11	30,355,973.29
8/100		37,1405333		57,1493294		38,8190077		47,5199626		31,8753140		40,4770192		41,5314445

**ALL SPECIFIED
 CONFIDENTIAL**

ORIGINAL REFERENCED IN RED.
 APR. + SEPT REFERENCED.

FILE NAME: 0002300
 REPORTS BY: Don Alford
 DATE RECEIVED: 10-05-80

	File 7	File 8	File 9	File 32	File 20	File 40/54	Total
Original Balance	197,402.91	791,445.90	172,977.96	6,023,004.79	55,623.21	2,644,212.06	140,103.64
Paid	72,609.10	61,811.10	152,974.00	3,714,407.71	0.00	0.00	0.00
Accrual	52,153.00	54,500.70	169,263.00	4,500,905.20	0.00	0.00	100,911.00
Net Total	(27,107.00)	(20,906.90)	(40,263.04)	(1,191,402.72)	0.00	0.00	(37,008.00)
Net Total	170,295.91	770,539.00	132,714.92	4,831,602.07	55,623.21	2,644,212.06	103,095.64
Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Available	170,295.91	770,539.00	132,714.92	4,831,602.07	55,623.21	2,644,212.06	103,095.64
Delivered to Common	11,309,752.15	372,036.60	20,007,664.74	203,311.63	13,253,630.62	55,623.21	40,273.49
Delivered to 1-3	0.00	(107,300.00)	216,179,909.41	0.00	0.00	0.00	0.00
Delivered to 10-4	(93,595.00)	0.00	(150,640.00)	(3,000,542.00)	(17,122.00)	(813,604.20)	(6,437.60)
Ending Balance	771,602.00	393,232.40	182,451.88	3,033,500.37	38,501.21	1,829,607.86	201,220.64
Q/100	35,500,733.00	56,017,977.00	33,640,833.00	47,519,826.00	31,075,541.00	41,100,678.00	11,631,009.00

ALL SPECIFIED
 CONFIDENTIAL

BASED ON
 TOTAL ADMINISTRATION

TAMPA ELECTRIC COMPANY

7-13-88

*RAIL COAL N. TRANSIT
GMS FUND 2-31-88*

FILE NAME: 88JE32GA
PREPARED BY: GWEN ALMAND
DATE PREPARED: 5-05-88

**SPECIFIED
CONFIDENTIAL**

*CH
5-6-88*

April 1988
RAIL MATERIAL

	Tons	\$
Beginning Balance	0.00 ^{TO}	0.00
Paid	18,342.00 ⁴⁶	713,320.38
Accrual	46,537.00	1,878,595.67
Reversal	0.00	0.00
Gatliff 1st Qtr 88 True-up		(336,797.36)
Price Adj. 3/88		76,219.30
Total Available	^{ALWAYS} ^{TO} 64,879.00	2,331,337.99
Delivered to Gannon	^{46, PI} (64,879.00)	(2,331,337.99)
Ending Balance	0.00 ^{TO}	0.00 ^{44 PI}
Rail-\$/Ton	T	35.9336301 ^{PI}

FILE NAME: 88JE32GA
PREPARED BY: Gwen Almand
DATE PREPARED: 6-6-88

**ALL SPECIFIED
CONFIDENTIAL**

May 1988
RAIL MATERIAL

	Tons	\$
Beginning Balance	0.00	0.00
Paid	46,537.00	1,878,595.67
Accrual	18,157.00	725,372.15
Reversal	(46,537.00)	(1,878,595.67)
Adjustment		0.00
Total Available	18,157.00	725,372.15
Delivered to Gannon	(18,157.00) ✓	(725,372.15)
Ending Balance	0.00	0.00
Rail-\$/Ton	=====	39.9500000*

PBC

*44-3
1 of 3*

TAMPA ELECTRIC COMPANY

RAIL COAL IN TRANSIT
 6 MRS ENTER 2-23-88

7-14-88

FILE NAME: 88JE32GA
 PREPARED BY: Gwen Almand
 DATE PREPARED: 7-6-88

4- SPECIFIED
 CONFIDENTIAL

RAIL MATERIAL	Tons	\$
Beginning Balance	0.00	0.00
Paid	36,039.00	1,439,758.05
Accrual	35,593.00	1,421,940.35
Reversal	(18,157.00)	(725,372.15)
Adjustment		0.00
Total Available	53,475.00	2,136,326.25
Delivered to Gannon	(52,593.00)	(2,101,090.35)
Ending Balance	882.00	35,235.90
Rail-\$/Ton		39.9500000

FILE NAME: 88JE32GA
 PREPARED BY: Gwen Almand
 DATE PREPARED: 08-03-88

ALL SPECIFIED
 CONFIDENTIAL

CH
 8-

RAIL MATERIAL	Tons	\$
Beginning Balance	882.00 ✓	35,235.90 ✓
Paid	99,196.00 ✓	3,962,880.20 ✗
Accrual	44,956.00 ✓	1,795,992.20 ✗
Reversal	(35,593.00)	(1,421,940.35) ✓
2nd Qtr 88 True-up		(256,400.18) ✓
Total Available	109,441.00 ✓	4,115,767.77
Delivered to Gannon	(91,801.00) ✓	(3,452,377.05)
Ending Balance	17,640.00 ✓	663,390.72
Rail-\$/Ton		37.6071835

P.E.L.

IAMPA ELECTRIC COMPANY

RAIL COAL IN-TRANSIT
GROSS ENDED 9-30-88

JL 10-27-88

FILE NAME: 88JE32GA
PREPARED BY: Gwen Almand
DATE PREPARED: 09-07-88

ALL SPECIFIED
CONFIDENTIAL

August 1988
RAIL MATERIAL

	Tons	\$
Beginning Balance	17,640.00	663,390.72
Paid	92,090.00	3,678,995.50
Accrual	54,840.00	2,190,858.00
Reversal	(44,956.00)	(1,795,992.20)
Adjustment		0.00
Total Available	119,614.00	4,737,252.02
Delivered to Gannon	44-4 P15 (117,031.00)	4,634,953.61
Ending Balance	2,583.00	102,298.41
Rail-\$/Ton	=====	39.60449464

46
P5

FILE NAME: 88JE32GA
PREPARED BY: Gwen Almand
DATE PREPARED: 10-05-88

ALL SPECIFIED
CONFIDENTIAL

September 1988
RAIL MATERIAL

	Tons	\$
Beginning Balance	2,583.00	102,298.41
Paid	82,694.00	3,303,625.30
Accrual	54,479.00	2,176,436.05
Reversal	(54,840.00)	(2,190,858.00)
Adjustment	8,461.00	338,016.95
Total Available	93,377.00	3,729,518.71
Delivered to Gannon	44-4 P3 (92,478.00)	3,693,612.25
Ending Balance	899.00	35,906.46
Rail-\$/Ton	=====	39.9404426

46, P6

PBC

TAMPA ELECTRIC COMPANY
 BARGE & RAIL TRANSPORTATION COSTS
 SIX MONTHS ENDED: SEPTEMBER 30, 1988
 DATE: JULY 18, 1988 & NOVEMBER 2, 1988

AUDITOR: JACK BRONKHORST, JR.
 FILE: 88-1117-100 RANGE: 88-1117-100
 AUD. NO.: 100-100-100-100-100
 DEVELOPED BY: J. W. BRONKHORST

MONTH/ REF	DESTIN- ATION	TONS DELIVERED	TOTAL TRANSPORTATION COSTS	AVERAGE COST/TON BARGE	RAIL FREIGHT COST/TON	COMMENTS
APRIL, 1988						
44,P1	TAMPA	535,019.00	21,961,459.03	41.05		
45-1	ECT	334,724.44	2,534,476.67	7.57		MID-SOUTH BARGE COSTS
46,P1	TAMPA	BY CONTRACT			22.25	
45-1	ECT	251,340.23	1,322,058.02		5.26	MID-SOUTH RAIL COSTS
MAY, 1988						
44,P3	TAMPA	596,836.00	24,057,479.33	40.31		
45-2	ECT	408,318.49	2,264,316.64	5.54		MID-SOUTH BARGE
46,P2	TAMPA	BY CONTRACT			22.25	
45-2	ECT	154,518.38	1,268,468.38		8.21	MID-SOUTH RAIL
JUNE, 1988						
44,P6	TAMPA	517,445.00	21,575,815.71	41.70		
45-3	ECT	330,469.79	2,084,349.72	6.31		MID-SOUTH BARGE
46,P3	TAMPA	BY CONTRACT			22.25	
45-3	ECT	148,025.55	873,950.72		5.90	MID-SOUTH RAIL
JULY, 1988						
44,P8	TAMPA	476,472.00	19,409,008.37	38.64		
45-4	ECT	312,074.53	2,039,290.78	6.53		MID-SOUTH BARGE
46,P4	TAMPA	BY CONTRACT			22.07	
45-4	ECT	59,895.05	1,120,956.68		18.72	MID-SOUTH RAIL
AUGUST, 1988						
44,P10	TAMPA	430,397.00	17,153,601.27	39.86		
45-5	ECT	257,131.46	2,485,166.61	9.66		MID-SOUTH BARGE
46,P5	TAMPA	BY CONTRACT			18.45	
45-5	ECT	132,462.48	783,292.96		5.91	MID-SOUTH RAIL
SEPTEMBER, 1988						
44,P15	TAMPA	377,337.00	15,543,583.26	41.19		
45-6	ECT	318,554.40	2,324,164.37	7.30		MID-SOUTH BARGE
46,P6	TAMPA	CALCULATED			20.45	
45-6	ECT	163,157.05	1,842,954.84		11.30	MID-SOUTH RAIL

**SPECIFIED
 CONFIDENTIAL**

AUDITOR'S
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AUDITOR'S NOTE: WIDE FLUCTUATIONS IN RAIL COSTS FOR MID-SOUTH TOWING ARE DUE TO RAIL COAL IN TRANSIT FROM BATLIFF COAL CO. ALSO, ALL COAL RECEIVED FROM BATLIFF GOES TO PILE 8 AT ELECTRO-COAL TRANSFER.

Source: As Referenced

WJP
 45-2

TAMPA ELECTRIC COMPANY

MID-SOUTH BAISSE SRA - TRANS. COSTS

3 MSA ENR-2 2-23-88

File - 4-88

APRIL 1988 REVISED JUNE 6, 1988

	Total	File 1	File 8	File 9	File 52	File 20
1. Input Tons delivered in per TT&T	504,294.11	98,134.50	251,340.23	119,323.90	5,504.18	29,991.30
2. Input Less: FOB Bivalent tons delivered	(83,573.50)	(93,573.50)				
3. Input Less: Current FOB Dev. in-transit	0.00	0.00	0.00	0.00	0.00	0.00
4. Plus: Prior FOB Bivalent in-transit	0.00	0.00	0.00	0.00	0.00	0.00
5. Input Less: current loaded at mine	(28,494.00)	0.00	(22,822.50)	(5,672.00)	0.00	0.00
6. Plus: prior loaded at mine	40,204.20	1,500.00	0.00	36,833.20	2,663.00	0.00
7. Input Plus: Current Gatiliff in-transit	37,577.68	0.00	37,577.68	0.00	0.00	0.00
8. Less: Prior Gatiliff in-transit	(135,283.25)	0.00	(135,283.25)	0.00	0.00	0.00
9. Hidsouth tons to ECT	334,724.44	16,069.00	130,811.86	149,685.10	8,167.18	29,991.30
10. Input Hidsouth Costs (excluding rail)	7.5718303 2,534,476.67	121,671.74	990,405.21	1,133,390.18	61,840.50	227,009.04
11. Hidsouth Rail	5.2600335 1,322,050.82		1,322,050.82			

Tons Dollars \$/Ton

Current loaded at mine

28,494.00

Electro-Coal Wg Inventory

963,679.62 3,020,011.71 3.138537

Plus: Hidsouth tons to ECT

334,724.44

Plus: FOB Bivalent tons

138,179.50

Input Electro-Coal Costs

45-1 P1 1,412,636.04 2.9071522

Input Adjustments

Total Available

1,436,583.56 4,432,647.75 3.0855402

Tons Loaded to Gulfcoast

(536,775.00) (1,656,245.14) 44

Electro-Coal Ending Inventory
Delivered To Tampa:

899,808.56 2,776,402.61 3.0855401
3.0956754

Gulfcoast In-Transit Wg

71,941.00 409,969.90 5.6988962

Received from Electro-Coal

536,775.00 1,656,245.14

Input Gulfcoast Costs

45-1 P1 1,700,892.51 3.1835546

Total Available

608,716.00 3,775,067.55 6.2016094 44, P1

Input Delivered to Tampa (File 5)

(535,819.00) (3,318,821.66) 6.2016094

In-Transit Ending

73,697.00 457,045.89 6.2016092 Agree tons to tonnage reconciliation
3.1068140

Total In-Transit Ending

1,082,088.36 3,233,440.50 Agree tons to Barge in Transit (File 4)

Check:

Hidsouth Costs

3,056,534.69

Total Received in Tampa

535,819.00 3,318,821.66

Plus: In-Transit Ending

1,082,088.36 3,233,440.50

Less: In-Transit Beginning

(1,075,824.82) (3,429,901.61)

Less: Adjustments

0.00 0.00

Less: Current Gatiliff In-transit

(37,577.68)

Plus: Prior Gatiliff In-transit

135,283.25

Plus: Current FOB In-transit

34,373.00

Less: Prior FOB In-transit

(16,947.00)

Plus: G.C. Service

346,964.37

Billing to TECO

576,326.11 7,324,987.61 Agree tons and Dollars to TT&T Billing

**SPECIFIED
CONFIDENTIAL**

X = Prior Month's W/P's

PBC

45
1 of 6

TAMPA ELECTRIC COMPANY

MID-COAST BARGE & KE...
5 May 2012

47-11-12

MAY 1988

	Total	File 7	File 8	File 9	File 12	File 20
1. Input Tons delivered to per TTR	444,262.72	121,180.20	141,518.50	136,577.90	0.00	52,066.04
2. Input Less: FOB Barge tons delivered	(65,054.50)	(65,054.50)				
3. Input Less: Current FOB Bur. In-transit	(37,803.30)	(37,803.30)	0.00	0.00	0.00	0.00
4. Plus: Prior FOB Barge In-transit	0.00	0.00	0.00	0.00	0.00	0.00
5. Input Less: current loaded at elson	(1,453.00)	0.00	(1,453.00)	0.00	0.00	0.00
6. Plus: Prior loaded at elson	20,494.00	0.00	0.00	22,822.00	5,672.00	0.00
7. Input Plus: Current Gulliff In-transit	57,649.45	0.00	0.00	57,649.45	0.00	0.00
8. Less: Prior Gulliff In-transit	(37,577.00)	0.00	(37,577.00)	0.00	0.00	0.00
9. Hideouts tons to EST	480,510.49	14,342.40	197,960.15	142,349.90	0.00	52,066.04
10. Input Hideouts Costs (excluding rail)	5,543,941.5	2,264,516.64	90,635.55	1,097,340.91	0.00	280,614.63
11. Hideouts Baji	(1,269,468.30)	1,269,468.30				
	(1,269,468.30 / 154,518.50 tons)					

Tons boilers 9/Ton

Current loaded at elson

1,453.00

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CONFIDENTIAL

Electro-Coal bag Inventory	697,600.56	2,776,482.61	3,065,083		
Plus: Hideouts tons to EST	480,510.49				
Plus: FOB Barge tons	129,251.50				
Input Electro-Coal Costs	41,782.21	1,698,701.16	3,150,706		
Input Adjustments					
Total Available	1,479,349.76	4,475,183.77	3,025,883		
Tons Loaded to Gulliffest	(685,321.00)	(1,031,111.34)			
Electro-Coal Ending Inventory	874,028.76	2,443,992.43	3,025,883		
EST delivered to Tampa:			3,065,083		
EST delivered to Tampa (File 5)			3,065,083		
Gulliffest In-Transit bag received from Electro-Coal	73,487.00	457,045.69	6,281,692		
Input Gulliffest Costs	606,321.00	1,403,111.34	2,678,000		
Less: Adjustments		1,278,277.77			
Total Available	679,010.00	4,684,535.00	5,929,905		
Input delivered to Tampa (File 5)	(996,036.00)	(3,539,280.77)	5,929,905		
In-Transit Ending	82,182.00	467,334.23	5,929,905		
EST delivered to Tampa:			2,843,975		
Total In-Transit Ending	957,674.76	3,121,306.66	Agree tons to Tampa reconciliation		
			2,843,975		
			Agree tons to Tampa In Transit (File 4)		

Debit:					
Hideouts Costs		3,532,905.02			
Total received in Tampa	396,036.00	3,539,280.77			
Plus: In-Transit Ending	957,674.76	3,121,306.66			
Less: In-Transit Beginning	(1,002,600.34)	(3,253,408.50)			
Less: Adjustments	(41,782.21)	0.00			
Less: Current Gulliff In-transit	(39,649.45)				
Plus: Prior Gulliff In-transit	37,577.00				
Plus: Current FOB In-transit	82,500.30				
Less: Prior FOB In-transit	(34,373.00)	272,645.00			
Plus: G.C. Service	0.00				
Billings to TEO	537,191.72	7,342,909.83			
			Agree tons and boilers to TTR Billing		

PRL

TAMPA ELECTRIC COMPANY

MID-SOUTH BARGE & RAIL TRANS COSTS

6 MRS ENDS: 7-5-88

7-8-88

CH 7-8-88

JA 7-8-88

JUNE 1988

	Total	File 7	File 8	File 9	File 52	File 20
Input Tons delivered in per TBT	376,428.00	74,347.29	140,025.55	117,646.50	0.00	34,408.63
Input Less: FOB Barge tons delivered	(61,283.00)	(61,283.00)				
Input Less: Current FOB Barge in-transit	0.00	0.00	0.00	0.00	0.00	0.00
Input Plus: Prior FOB Barge in-transit	39,083.30	39,083.30	0.00	0.00	0.00	0.00
Input Less: current loaded at aine	(40,572.10)	0.00	0.00	(40,572.10)	0.00	0.00
Input Plus: prior loaded at aine	1,453.00	0.00	1,453.00	0.00	0.00	0.00
Input Plus: Current Gatliff intransit	74,290.70	0.00	74,290.70	0.00	0.00	0.00
Input Less: Prior Gatliff in-transit	(59,649.45)	0.00	(59,649.45)	0.00	0.00	0.00
Midmouth tons to ECT	330,469.73	52,866.70	164,119.80	77,074.40	0.00	36,408.63
Input Midmouth Costs (excluding rail)	\$6,307,038.62	\$2,004,549.72	\$3,333,474.61	\$1,685,241.21	\$406,172.00	\$80.00
Input Midmouth Rail	\$5,907,950.72	\$073,950.72	\$073,950.72			\$229,461.02
(9073,950.72 / 140,025.55 tons)						
	Tons	Dollars	t/Ton			
Current loaded at aine	40,572.10					
Electro-Coal Bag Inventory	674,039.76	2,443,992.43	3.0250253			
Plus: Midmouth tons to ECT	330,469.73					
Plus: FOB Barge tons	100,765.00					
Input Electro-Coal Costs		1,242,020.37	2.8276045			
Input Adjustments						
Tons Total Available	1,313,275.29	3,004,022.00	2.9590230			
Tons Loaded to Gulfcoast	(504,973.00)	(1,494,227.13)				
Electro-Coal Ending Inventory	800,302.29	2,391,705.67	2.9590237			
Delivered To Tampa:			2.8877023			
Gulfcoast In-Transit Bag	82,102.00	407,334.23	5.9299300			
Received from Electro-Coal	504,973.00	1,494,227.13				
Input Gulfcoast Costs		1,970,775.95	3.9027353			
Total Available	587,155.00	3,902,337.31	6.7313335			
Input Delivered to Tampa (File 5)	(517,445.00)	(3,403,095.90)	6.7313335			
In-Transit Ending	69,710.00	469,241.41	6.7313357			Agree tons to tonnage reconciliation
ECT Delivered to Tampa:			3.04			
Total In-Transit Ending	910,504.39	2,861,027.00				Agree tons to Barge in Transit (File 4)
Check:						
Midmouth Costs		2,930,500.44				
Total Received in Tampa	517,445.00	3,403,095.90				
Plus: In-Transit Ending	910,504.39	2,861,027.00				
Less: In-Transit Beginning	(957,674.76)	(3,131,326.66)				
Less: Adjustments	0.00	0.00				
Less: Current Gatliff In-transit	(74,290.70)					
Plus: Prior Gatliff In-transit:	59,649.45					
Plus: Current FOB In-transit	49,926.00					
Less: Prior FOB In-transit	(62,900.30)					
Plus: G.C. Service		360,073.60				
Billing to TECO	430,731.00	6,531,370.64				Agree tons and Dollars to TBT Billing

**SPECIFIED
CONFIDENTIAL**

P.P.C.

45
3 OF 6

Tampa Electric Co.
 Mid-South Branch & Mail Trans Cost:
 6 nos KNOOD 9-30-52

Dr 10-25-52

2017 1950

	Total	File 7	File 8	File 9	File 12	File 20
1. Input tons delivered in per TRF	312,309.20	91,672.00	59,095.05	174,599.00	0.00	(15,026.75)
2. Input Less: FIB Transit tons delivered	(91,672.00)	(91,672.00)	0.00	0.00	0.00	0.00
3. Input Less: Current FIB Dev. In-Transit	0.00	0.00	0.00	0.00	0.00	0.00
4. Input Plan: Fiver FIB Transit In-Transit	0.00	0.00	0.00	(10,026.90)	0.00	0.00
5. Input Less: current loaded at also	(10,026.90)	0.00	0.00	40,572.10	0.00	0.00
6. Input Plan: Fiver loaded at also	40,572.10	0.00	0.00	0.00	0.00	0.00
7. Input Plan: Current Gulliff In-Transit	126,972.65	0.00	126,972.65	0.00	0.00	0.00
8. Input Less: Fiver Gulliff In-Transit	(74,290.70)	0.00	(74,290.70)	0.00	0.00	0.00
9. Midmonth tons to EST	312,074.53	0.00	121,577.00	206,534.20	0.00	(15,026.75)
10. Midmonth Gests (including rail)	2,037,500.70	0.00	756,091.27	1,281,199.51	0.00	0.00
11. Midmonth bill (9112090,497090,60)	10,7130478	-1,120,964.40	1,120,964.40			
	5,726041					
Current loaded at also	-10,026.90					
Electric-Coal by Inventory	600,302.27	2,291,700.67	2,590027			
Plan: Midmonth tons to EST	312,074.53					
Plan: FIB Transit tons	126,702.00					
Input Electric-Coal Costs	27,597.10	-1,629,110.31	1,660437			
Input adjustments						
Total Available	1,205,777.92	-4,020,006.01	-1,120,001			
Tons loaded to outfront	(407,290.00)	(1,402,177.10)				
Electric-Coal Ending Inventory	630,477.92	2,620,770.91	1,120,001			
believed to have:			2,900021			
outfront In-Transit ton	49,710.00	40,501.41	6,720207			
received from Electric-Coal	407,290.00	1,402,177.10	1,393090			
Input outfront costs	1,517,073.71					
Total Available	516,960.00	3,209,094.22	6,500022			
Input delivered to Tampa (File 5)	(476,472.00)	(1,123,662.00)	6,500022			
Electric-Coal Ending Inventory	49,488.00	255,431.64	6,500021			
believed to have:			1,6129021			
outfront In-Transit ton	679,002.02	2,094,120.75				
received from Electric-Coal						

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Check:

Midmonth Gests
 Total delivered to Tampa
 Plan: In-Transit Ending
 Less: In-Transit Beginning
 Less: adjustments
 Less: Current Gulliff In-Transit
 Plan: Fiver Gulliff In-Transit
 Plan: Current FIB In-Transit
 Less: Fiver FIB In-Transit
 Plan: C.C. Service

	File 7	File 8	File 9	File 12	File 20
476,472.00	2,123,662.00				
679,002.02	2,094,120.75				
(127,597.10)					
(126,972.65)					
74,290.70					
54,002.00					
(49,500.00)					
	291,300.32				

Billing to TSP

	File 7	File 8	File 9	File 12	File 20
341,000.20	6,720,594.03				

Agree tons and bills to TRF Billing

PL

45
 4 of 6

Tampa Electric Co.
 MID SOUTH BARGE & RAIL TRANS. COSTS
 6 MUS ENDRAN 9-30-22

JR 10-27-22

AUGUST 1928		Total	(93,401.50) Pile 7	Pile 8	Pile 9	Pile 52	Pile 20
1. Input	Tons delivered in per TT&T	474,372.47	144,943.30	132,462.48	196,966.69	0.00	0.00
2. Input	Less: FOB Davant tons delivered	(120,508.50)	(120,508.50)				
3. Input	Less: Current FOB Dev. in-transit	(24,434.00)	(24,434.00)	0.00	0.00	0.00	0.00
4.	Plus: Prior FOB Davant in-transit	0.00	0.00	0.00	0.00	0.00	0.00
5. Input	Less: current loaded at mine	(39,615.23)	0.00	0.00	(39,615.23)	0.00	0.00
6.	Plus: prior loaded at mine	18,836.90	0.00	0.00	18,836.90	0.00	0.00
7. Input	Plus: Current Gatiliff in-transit	92,453.27	0.00	92,453.27	0.00	0.00	0.00
8.	Less: Prior Gatiliff in-transit	(135,972.65)	0.00	(135,972.65)	0.00	0.00	0.00
9.	Midmonth tons to ECT	257,131.46	(0.00)	89,943.10	168,188.36	0.00	0.00
10. Input	Midmonth Costs (excluding rail)	9.6649652 2,485,166.61	0.00	859,631.97	1,625,534.64	0.00	0.00
11.	Midmonth Rail <i>Tows - 134, VC 2.4P</i>	5.9126400 783,202.96		783,202.96			

	Tons	Dollars	\$/Ton
Current loaded at mine	39,615.23		
Electro-Coal Bay Inventory	838,477.92	2,628,718.91	3.1351061
Plus: Midmonth tons to ECT	257,131.46		
Plus: FOB Davant tons	168,194.50		
Input Electro-Coal Costs		1,809,194.92	4.3328202
Input Adjustments	17.00		
Total Available	1,255,820.00	4,437,913.83	3.5338749
Tons Loaded to Gulfcoast	(483,385.00)	(1,708,222.12)	
Electro-Coal Ending Inventory Delivered to Tampa:	772,435.00	2,729,691.71	3.5338748
			3.9689452
Gulfcoast In-Transit Bay Received from Electro-Coal	48,488.00	265,431.84	6.5508151
Input Gulfcoast Costs	483,385.00	1,708,222.12	
		1,708,815.61	3.5334477
Total Available	523,873.00	3,481,669.57	7.0277903
Input Delivered to Tampa (File 5)	(430,397.00)	(3,024,739.86)	7.0277903
In-Transit Ending	93,476.00	656,929.71	7.0277901
			3.0588451
Total In-Transit Ending	905,527.11	3,386,621.42	Agree tons to tonnage reconciliation
			Agree tons to barge in transit (File 4)
Check:			
Midmonth Costs		3,268,369.57	
Total Received in Tampa	430,397.00	3,024,739.86	
Plus: In-Transit Ending	905,527.11	3,386,621.42	
Less: In-Transit Beginning	(809,882.82)	(2,894,118.75)	
Less: Adjustments	(17.00)	0.00	
Less: Current Gatiliff In-transit	(92,453.27)		
Plus: Prior Gatiliff In-transit	135,972.65		
Plus: Current FOB In-transit	163,638.00		
Less: Prior FOB In-transit	(54,682.00)		
Plus: G.C. Service		374,914.23	
Billing to TECO	538,660.47	7,168,494.33	Agree tons and Dollars to TT&T Billing

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PBC

45
5 OF 6

TAMPA ELECTRIC CO.
MID-SOUTH BARGE & RAIL TRANS. COSTS JR 10-27-88
6 MOS ENDED 9-30-88

SEPTEMBER 1988

	Total	Pile 7	Pile 8	Pile 9	Pile 52	Pile 20
1. Input Tons delivered in per T&T	402,225.42	70,735.30	163,157.05	220,333.07	0.00	0.00
2. Input Less: FOB Duvent tons delivered	(117,654.10)	(117,654.10)				
3. Input Less: Current FOB Du. in-transit	(5,516.00)	(5,516.00)	0.00	0.00	0.00	0.00
4. Plus: Prior FOB Duvent in-transit	24,434.00	24,434.00	0.00	0.00	0.00	0.00
5. Input Less: current loaded at mine	(23,124.60)	0.00	0.00	(23,124.60)	0.00	0.00
6. Plus: prior loaded at mine	39,615.23	0.00	0.00	39,615.23	0.00	0.00
7. Input Plus: Current Gatliff in-transit	19,495.92	0.00	19,495.92	0.00	0.00	0.00
8. Less: Prior Gatliff in-transit	(100,922.27)	0.00	(100,922.27)	0.00	0.00	0.00
9. Hidsouth tons to ECT	310,554.40	(0.00)	0.00	236,023.70	0.00	0.00
10. Input Hidsouth Costs (excluding rail)	7.2959732 2,304,164.37	0.00	596,305.00	1,727,859.37	0.00	0.00
11. Hidsouth Rail Tons 163,159.05 11.2955001	1,042,954.04		1,042,954.04			

	Tons	Dollars	\$/Ton
Current loaded at mine	23,124.60		
Electro-Coal Buy Inventory	772,435.00	12,729,691.71	3.5338740
Plus: Hidsouth tons to ECT	310,554.40		
Plus: FOB Duvent tons	170,679.10		
Input Electro-Coal Costs	45-1,664,804.07	3.3469400	
Input Adjustments			
Total Available	1,269,869.30	4,394,573.70	3.4606510
Tons Loaded to Gulfcoast	(283,061.00)	(902,304.00)	
Electro-Coal Ending Inventory	906,808.30	3,412,231.70	3.4606510
Delivered to Tampa:			2.6833601
Gulfcoast In-Transit Buy	93,476.00	656,929.71	7.0277901
Received from Electro-Coal	283,061.00	902,304.00	
Input Gulfcoast Costs	45-1,653,381.86	5.0206175	
Total Available	377,337.00	3,292,655.65	8.7260344
Input Delivered to Tampa (File 5)	(377,337.00)	(3,292,655.65)	8.7260344
In-Transit Ending	0.00	0.00	0.00
Total In-Transit Ending	1,009,132.90	3,412,231.70	6.1226743
Check:			
Hidsouth Costs	45-1,167,119.21		
Total Received in Tampa	377,337.00	3,292,655.65	
Plus: In-Transit Ending	1,009,132.90	3,412,231.70	
Less: In-Transit Beginning	(905,527.11)	(3,306,621.42)	
Less: Adjustments	0.00	0.00	
Less: Current Gatliff In-transit	(19,495.92)		
Plus: Prior Gatliff In-transit	100,922.27		
Plus: Current FOB In-transit	45,196.00		
Less: Prior FOB In-transit	(103,630.00)		
Plus: G.C. Service		392,712.91	
Billing to TECO	503,926.42	7,070,090.05	

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44, P15

44, P15 (Tons to ...)

44, P15

45
6053

PPC

X = Prior Month's W/P's

Agree tons and Dollars to T&T Billing
 Access to 45-1, PG

TAMPA ELECTRIC COMPANY

7/14-88

RAIL FREIGHT

6 MOS ENDED 9-30-78

FILE NAME: 88JE32GA
 PREPARED BY: GWEN ALMAND
 DATE PREPARED: 5-05-88

*CH
5-6-88*

April 1988 RAIL FREIGHT	Tons	\$/Ton	Total \$
Beginning Bal	8,999.00	21.90	197,078.10
Gatliff	64,879.00	22.25	1,443,557.75
Other			
Adj.	0.00	0.00	0.00
Detention			0.00
"			0.00
"			0.00
"			0.00
"			0.00
"			0.00
"			0.00

**SPECIFIED
CONFIDENTIAL**

Total Available	73,878.00		1,640,635.85
Less: Pd/Accr	(36,507.00)		(809,131.10)
Manual Accrual	37,371.00	22.25	831,504.75
Current Month	64,879.00	$\times 22.25 =$	1,443,557.75
Prior Month	0.00		0.00
Charged to Plan	64,879.00		1,443,557.75
In-Transit	0.00		0.00

46-1, P1

To 44, P1

To 44, P1

TAMPA ELECTRIC COMPANY

4/2 7-14-88

RAIL FREIGHT
6 mos ended 6-30-88

FILE NAME: 88JE32GA
BACK UP DISK:
PREPARED BY: Gwen Almand
DATE PREPARED: 6-6-88

May 1988 RAIL FREIGHT	Tons	\$/Ton	Total \$
Beginning Bal	37,371.00	22.25	831,504.75
Gatliff	18,157.00	22.25	403,993.25
Other			
Adj.	0.00	0.00	0.00
Detention			0.00
"			0.00
"			0.00
"			0.00
"			0.00
"			0.00
"			0.00
"			0.00
"			0.00

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CONFIDENTIAL**

Total Available	55,528.00		1,235,498.00
Less: Pd/Accr	(37,371.00)		(831,504.75)
Manual Accrual	18,157.00	22.25	403,993.25
Current Month	18,157.00		403,993.25
Prior Month	0.00		0.00
Charged to Plant	18,157.00		403,993.25
In-Transit	0.00		0.00

TAMPA ELECTRIC CO.

7/2 7-10-88

RAIL FREIGHT

6 MOS ENDED 2-32-88

40
7-6-88
2
7

June 1988
RAIL FREIGHT

	Tons	\$/Ton	Total \$
Beginning Bal	18,157.00	22.25	403,993.25
Gatliff	53,475.00	22.25	1,189,818.75
Other			
Adj.	0.00	0.00	0.00
Detention			200.00
"			0.00
"			0.00
"			
"			
"			
"			
"			
"			
"			
"			
"			
"			

Completion of Rate
= 22.2537401

**SPECIFIED
CONFIDENTIAL**

Total Available	71,632.00		1,594,012.00
Less: Pd/Accr	(36,039.00)		(802,067.75)
Manual Accrual	35,593.00	22.25	791,944.25
Current Month	52,593.00	$\times 22.2537401 =$	1,170,390.95
Prior Month	0.00		0.00
Charged to Plan	52,593.00		1,170,390.95
In-Transit	882.00	$\times 22.2537401$	19,627.80

53,475
- (52,593)

882

443
P22
A

Pd
DEL GN
A

TAMPA ELECTRIC CO.
RAIL FREIGHT
6 MOS ENDD 9-30-88

JW 10-25-88
CH
8-4-88

FILE NAME: 88JE32GA
PREPARED BY: Gwen Almond
DATE PREPARED: 08-03-88

July 1988 RAIL FREIGHT	Tons	\$/Ton	Total \$
Beginning Bal	35,593.00	22.25	791,944.25
Gatliff	108,621.00	22.07	2,397,265.47
Other			
Adj.	(62.00)	22.25	(1,379.50)
Detention			0.00
"			0.00
"			0.00
"			
"			
"			
"			
"			
"			
"			
"			
"			
"			
"			
"			

**SPECIFIED
CONFIDENTIAL**

Total Available	144,152.00		3,187,830.22
Less: Pd/Accr	(26,583.00)		(589,837.35)
Manual Accrual	117,569.00	22.10	2,597,992.87
Current Month	90,919.00		2,006,572.98
Prior Month	882.00		19,627.80
Charged to Plan	91,801.00		2,026,200.78
In-Transit	17,640.00		389,312.99

TAMPA ELECTRIC CO
RAIL FREIGHT
6 MOS ENDOR: 9-30-88

JR 10-27-88

CA
9-8-88

FILE NAME: 88JE32GA
PREPARED BY: Gwen Almand
DATE PREPARED: 09-07-88

August 1988
RAIL FREIGHT

	Tons	\$/Ton	Total \$
Beginning Bal	117,569.00	22.10	2,597,992.87
Gatliff	101,393.00	18.45	1,870,490.63
Other	581.00	18.94	11,003.71
Adj.	0.00	0.00	0.00
Adjustment			(285,762.24)
Adjustment			0.00
Detention			0.00

**SPECIFIED
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Total Available	219,543.00		4,193,724.97
Less: Pd/Accr	(127,898.00)		(2,507,553.02)

Manual Accrual	91,645.00	18.40	1,686,171.95
Current Month	99,391.00		1,555,312.23
Prior Month	17,640.00		389,312.99
Charged to Plan	117,031.00		1,944,625.22
In-Transit	2,583.00		40,419.87

TAMPA ELECTRIC CO
RAIL FREIGHT
6 MOS ENDED 9-30-88

JR 11-1-88

FILE NAME: 88JE32GA
PREPARED BY: Gwen Almand
DATE PREPARED: 10-05-88

September 1988
RAIL FREIGHT

	Tons	\$/Ton	Total \$	
Beginning Bal	91,645.00	18.40	1,686,171.95	
Gatliff	64,223.00	20.07	1,288,955.61	} 1,257,001.25 ÷ 90,794 20.4529134 Completed Fr- Rate
Other	8,461.00	19.91	168,458.51	
Adj.	18,110.00	22.07	399,687.70	
CSX Refund			(100.00)	
Rail Car Rental			0.00	
			0.00	

Detention

"
"
"
"
"
"
"

**SPECIFIED
CONFIDENTIAL**

Total Available	182,439.00	3,543,173.77
Less: Pd/Accr	(136,923.00)	(2,755,177.03)

Manual Accrual	45,516.00	17.31	787,996.74
Current Month	89,895.00	X 20.4529134	= 1,838,614.65
Prior Month	2,583.00	X	40,419.87

Charged to Plant	92,478.00	1,879,034.52
In-Transit	899.00	18,387.17

✓ Prior month's w/p's

TAMPA ELECTRIC COMPANY

Mail: FRT - Accrued Admin: NT
 For JE 32

7-5-58

UT#	TONS	Accrued	PAID	Diff	\$
1206 ✓	9004000	2207	2207	000	000
1207 ✓	4573000	2207	2207	000	000
1207 ✓	4798000	2207	1791	<416	(1995968)
1208 ✓	8995000	2207	1991	<216	(1942920)
1209 ✓	8975000	2207	1791	<416	(3733600)
1212 ✓	9041000	2207	1791	<416	(3760640)
1213 ✓	9073000	2207	1991	<216	(1959768)
1215 ✓	8820000	2207	1991	<216	(1905120)
1216 ✓	8820000	2207	1791	<416	(3669120)
Not Paid - 1210 ✓	9036000	2207	1991	<216	(1951776)
Not Paid - 1211 ✓	9204000	2207	1791	<416	(3828864)
Not Paid - 1214 ✓	9203000	2207	1791	<416	(3828448)
					(28576224)

	TONS	PAID	\$
ADD 1215 ✓	299000	1991	5953091
ADD 1216 ✓	282000	1791	5050626
TONS + \$ ADDED TO FRT	581000		11003717

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Current Month	TONS	PAID	\$
UT 1217 ✓	9228000	1991	118072948
UT 1218 ✓	9443000	1791	16912413
UT 1219 ✓	9273000	1791	16607943
UT 1220 ✓	9247000	1991	184110777
UT 1221 ✓	9362000	1791	16767342
UT 1222 ✓	9112000	1791	16319592
UT 1223 ✓	9237000	1791	16543467
UT 1224 ✓	9035000	1791	161181685
UT 1225 ✓	8796000	1991	117912836
UT 1226 ✓	9314000	1791	16681374
UT 1227 ✓	9346000	1791	16738686
	110139300		137049065

46, P5 46

PBL

COMPANY: TAMPA ELECTRIC COMPANY
 TITLE: RAIL FREIGHT & RAIL COAL PAID
 PERIOD: SIX MONTHS ENDED: SEPTEMBER 30, 1968

AUDITORS: JACK BARNON & P. MOORE & N. GAFFNEY
 DATE: JULY 15, 1968 & NOV. 4, 1968
 WORKPAPER NO: 46-1, PAGE 1 OF 2

FILENAME: RAILFRT RAIER: A01.0113
 DEVELOPED BY: JWG B'S
 REVISED BY:

46-1
1 of 2

PER FUEL LEDGER

LINE NO.	VENDOR/PAYEE (B)	VOUCHER/ J.E. (C)	GATLIFF COAL (D)	GATLIFF COAL TONS (E)	RAIL FREIGHT (F)	VENDOR/PAYEE (G)	VOUCHER/ J.E. NO. (H)	GATLIFF COAL (I)	GATLIFF COAL TONS (J)	RAIL FREIGHT (K)
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1 APRIL, 1968
 2 RAIL FREIGHT-CSI 414041
 3 GATLIFF COAL CO. 418745 353,860.11 9,099.00 197,078.10
 4 GATLIFF COAL CO. 418749 359,460.27 9,241.00
 5 RAIL FREIGHT-CSI 419970 205,656.75
 6 RAIL FREIGHT-CSI 419972 202,852.73
 7 RAIL FREIGHT-CSI 419973 203,742.50
 8

9 TOTAL 713,320.38 18,342.00 809,131.10

10 MAY, 1968
 11 RAIL FREIGHT-CSI 422901 217,160.00
 12 RAIL FREIGHT-CSI 425713 292,896.75
 13 RAIL FREIGHT-CSI 425714 206,925.00
 14 RAIL FREIGHT-CSI 425715 205,323.00
 15 GATLIFF COAL CO. 427312 359,876.82 9,228.00
 16 GATLIFF COAL CO. 427313 341,477.00 9,300.00
 17 GATLIFF COAL CO. 427321 379,566.40 9,760.00
 18 GATLIFF COAL CO. 427327 356,465.74 9,166.00
 19 GATLIFF COAL CO. 427348 353,237.87 9,025.00
 20 GATLIFF COAL CO. -PRICE ADJ 429193 68,771.74 0.00

21 TOTAL 1,679,595.67 46,537.00 831,504.75

22 JUNE, 1968
 23 RAIL FREIGHT RETENTION 433197 100.00
 24 RAIL FREIGHT-CSI 433634 200,984.25
 25 GATLIFF COAL CO. 434512 360,868.35 9,033.00
 26 GATLIFF COAL CO. 434526 344,503.00 9,124.00
 27 RAIL FREIGHT-CSI 437473 203,007.00
 28 GATLIFF COAL CO. 437537 365,222.90 9,142.00
 29 RAIL FREIGHT RETENTION 441001 100.00
 30 RAIL FREIGHT-CSI 441125 194,465.00
 31 RAIL FREIGHT-CSI 441689 203,409.50
 32 GATLIFF COAL CO. 441747 349,162.00 8,740.00

33 TOTAL 1,439,758.95 36,039.00 802,067.75

JULY, 1968
 GATLIFF COAL CO. 443708 351,839.65 9,807.00
 RAIL FREIGHT-CSI 445193 195,952.75
 GATLIFF COAL CO. 445914 347,405.29 9,676.00
 GATLIFF COAL CO. 445916 208,506.40 7,472.00
 RAIL FREIGHT-CSI 446573 193,486.00
 GATLIFF COAL CO. 450830 336,333.73 9,925.00
 GATLIFF COAL CO. 450811 32,399.45 811.00
 GATLIFF COAL CO. 450844 16,819.93 401.00
 GATLIFF COAL CO. 450890 3,935.05 99.00
 GATLIFF COAL CO. 450891 362,746.00 9,886.00
 GATLIFF COAL CO. 450892 6,789.90 228.00
 GATLIFF COAL CO. 451793 3,993.00 100.00
 GATLIFF COAL CO. 451794 339,709.00 9,964.00
 GATLIFF COAL CO. 451797 374,571.45 9,371.00
 GATLIFF COAL CO. 451799 339,336.23 9,375.00
 GATLIFF COAL CO. 451800 358,551.25 9,975.00
 RAIL FREIGHT-CSI 452356 206,355.60
 GATLIFF COAL CO. 452348 367,699.90 9,204.00
 GATLIFF COAL CO. 452349 360,988.20 9,816.00

34 TOTAL 3,962,800.20 97,176.00 539,537.33

35 AUGUST 1968
 RAIL FREIGHT-CSI 452873 200,316.75
 RAIL FREIGHT-CSI 457603 190,718.29
 RAIL FREIGHT-CSI 457608 160,747.25
 RAIL FREIGHT-CSI 457609 209,866.25
 RAIL FREIGHT-CSI 457611 179,690.45
 RAIL FREIGHT-CSI 457613 161,996.60
 GATLIFF COAL CO. 457660 366,304.05 9,119.00
 GATLIFF COAL CO. 457661 363,624.90 9,102.00
 GATLIFF COAL CO. 457666 361,148.00 9,040.00
 GATLIFF COAL CO. 457688 362,466.35 9,873.00
 GATLIFF COAL CO. 457689 367,639.85 9,207.00
 RAIL FREIGHT-CSI 459650 169,124.13
 RAIL FREIGHT-CSI 459652 163,016.82
 RAIL FREIGHT-CSI 459654 182,728.48
 RAIL FREIGHT-CSI 459655 180,443.43
 RAIL FREIGHT-CSI 459656 181,559.29
 RAIL FREIGHT-CSI 459657 177,712.29
 GATLIFF COAL CO. 460230 369,417.65 9,247.00
 GATLIFF COAL CO. 460233 377,247.65 9,443.00
 GATLIFF COAL CO. 460234 368,659.60 9,228.00
 RAIL FREIGHT-CSI 464520 184,107.77
 RAIL FREIGHT-CSI 464522 166,479.47
 GATLIFF COAL CO. 462907 370,456.33 9,273.00
 GATLIFF COAL CO. 462909 374,011.90 9,362.00

36 TOTAL 3,678,995.50 92,049.00 2,507,353.02

SPECIFIED
CONFIDENTIAL

Agrees to 46, P1

Agrees to 46, P2

Agrees to 46, P3

Agrees to 46, P1

Agrees to 46, P3

Source: Fuel Ledger

COMPANY: TAMPA ELECTRIC COMPANY
 TITLE: RAIL FREIGHT & RAIL COAL PAID
 PERIOD: SIX MONTHS ENDED: SEPTEMBER 30, 1958

AUDITOR: JACOB BARNON & W. GAFFNEY
 DATE: NOVEMBER 7, 1958
 WORKPAPER NO: 45-1, PAGE 2 OF 2

FILENAME: RAILFR1 40-WE 4141..F003
 DEVELOPED BY: JAS B-55
 REVISED BY:

46-1
 2 of 2

LINE NO	VENDOR/PAYEE	VOUCHER/ J.E. (C)	BATLIFF COAL			RAIL FREIGHT			PER FUEL LEDGER	VENDOR/PAYEE	VOUCHER/ JE NO (S)	BATLIFF COAL			RAIL FREIGHT				
			\$ (D)	TONS (E)	\$ (F)	\$ (G)	TONS (H)	\$ (I)				\$ (J)	TONS (K)	\$ (L)					
1	SEPTEMBER 1958																		
									(MONTH & YEAR)										
									(VENDOR)										
3	BATLIFF COAL CO.	464670	364,024.00		9,112.00														
4	BATLIFF COAL CO.	464675	269,018.15		9,237.00														
5	BATLIFF COAL CO.	464676	260,948.25		9,835.00														
6	RAIL FREIGHT-CSX	464967				164,863.64													
7	RAIL FREIGHT-CSX	464969				161,125.92													
8	RAIL FREIGHT-CSX	464617				162,154.62													
9	RAIL FREIGHT-CSX	464613				167,673.42													
10	BATLIFF COAL CO.	469460	351,400.20		8,796.00														
11	BATLIFF COAL CO.	469461	373,372.70		9,346.00														
12	BATLIFF COAL CO.	469462	372,094.30		9,314.00														
13	BATLIFF COAL CO.	469467	377,128.90		9,460.00														
14	BATLIFF COAL CO.	469467	373,712.90		9,342.00														
15	RAIL FREIGHT-RCL 9/58	469472				45,000.00													
16	RAIL FREIGHT-RCL 7-8/58	469473				69,678.90													
17	RAIL FREIGHT-CSX	469726				179,128.36													
18	RAIL FREIGHT-CSX	469730				179,906.76													
19	RAIL FREIGHT-CSX	472298				200,219.04													
20	RAIL FREIGHT-CSX	472289				187,492.94													
21	RAIL FREIGHT-CSX	472290				161,816.85													
22	RAIL FREIGHT-CSX	472291				166,813.74													
23	RAIL FREIGHT-CSX	472292				189,466.80													
24	RAIL FREIGHT-CSX	472293				167,386.86													
25	RAIL FREIGHT-HELM RCL 10/58	472460				50,000.00													
26	BATLIFF COAL CO.	472577	362,426.40		9,072.00														
27	RAIL FREIGHT-CSX	473362				199,446.99													
28	RAIL FREIGHT-CSX	473363				183,219.83													
	RAIL FREIGHT-CSX	473365				168,430.51													
	RAIL FREIGHT-HELM ADJ 10/58	473322				150,600.00													
	TOTAL		3,383,625.30		87,694.00	2,755,177.83													

Agrees to 4-3, P3
 Agrees to 46, P5

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CODES:
 RCL - RAIL CAR LEASE
 ADJ - ADJUSTMENT

Source: Fuel Ledger

ACCOUNT	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.	NO.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
WPTC	408001								1,407.51	388,377.45				
WPTC	408002								11,415.50	236,282.40				
LAFRETTE	408044	11,344.20		287,856.33										
DEGRASS-NOISTURE	408048	2.00		14,888.13										
DEGRASS	408070	41,444.43		1,629,282.47										
WPTC	408094								34,451.24	687,842.71				
PITTSBURGH	408095												8,472.75	345,374.31
WPTC	408124												2,772.24	112,482.87
GATLIFF	408126			6,556.00		254,862.84								
GATLIFF	408128			9,415.00		368,843.85								
GATLIFF	408141			6,048.90		233,741.72								
GATLIFF	408142			6,587.00		254,246.21								
GATLIFF	408143			9,615.00		365,760.45								
CONSL. WPTC	408152													
CONSL. FITT	408154													
CONSL. FITT: FC	408154								24,777.00	1,635,604.95				
CONSL. WPTC: ADD	408154								0.00	11,238.65				
CONSL. FITT: ADD	408154								0.70	10,154.45				0.00
CONSL. WPTC: ADD	408154								2.78	404.34				0.00
CONSL. FITT: ADD	408154								0.00	112,368.50				
CONSL. WPTC: BLT	408154	0.00		17,548.50										0.00
CONSL. WPTC: BLT	408154													17,548.50
GATLIFF	408154			9,157.00		350,015.71								
GATLIFF	408154			9,331.60		362,889.50								
GATLIFF	408154			6,661.00		259,844.98								
GATLIFF	408154			9,267.00		358,315.05								
PERMAN	408170								22,421.38	1,004,288.55				
WPTC: BITO ADD	408188													
DEGRASS: ADD	408188	0.00		34,728.00										
DEGRASS: FC	408188	0.00		100.00										
LAFRETTE: FC	408188	8,716.70		178,899.85										
PITTSBURGH	408188								18,154.20	225,964.45				

FILE TOTALS	61,495.50	2,864,286.75	72,477.90	2,812,665.55	79,645.40	2,132,382.79	7,477.51	388,377.45	24,777.00	1,635,604.95	24,811.72	477,994.79	24,652.00	1,495,288.55
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TOTAL TONS (ALL PILES)
 TOTAL \$ (ALL PILES)

287,606.63
 9,892,476.83

ADJUSTMENT CODES:
 ADD - QUANTITY, QUALITY, AND PRICE
 BITO - BRITISH THERMAL UNITS
 FC - FREEZE CONDITIONING

BLT - BLACK LONG TAX
 FC - PORT CHARGES
 DEN - DEGRASS
 NGT - NOISTURE

NOTE: FOR APRIL, 1968 PILES 48 WAS COMBINED INTO PILE 54 BY TCCO
 FILE 48
 TONS 24,777.00
 DOLLARS 1,635,604.95

FILE 54
 25,652.00
 1,973,511.37

TOTAL
 \$1,629,000
 2,129,116.34

**SPECIFIED
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Source: Foxhoven

COMPANY: TAMPA ELECTRIC COMPANY
 TITLE: COAL FILE ADJUSTMENTS AT ELECTRO-COAL TRANSFER
 PERIOD: MONTH ENDED MAY 31, 1958

AUDITORS: JACK GARDNER & B. MOORE
 DATE: JULY 14, 1958
 WORKPAPER NO. 47, page 2 of 6

FILE: CLASSIC RANGE 4137-7221
 DEVELOPED BY: JACK GARDNER
 REFILED BY:

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2066

VENDOR	VOU. NO.	TONS	FILE 7 \$	TONS	FILE 8 \$	TONS	FILE 9 \$	TONS	FILE 20 \$	PILE 40 DELETED 4/69 TONS	TONS	FILE 52 \$	TONS	FILE 43/54 \$
ZEIGLER	422587	41,929.10	1,632,467.56											
RAFPC	422993							14,992.14	376,692.56					
ZEIGLER:MOISTURE ADJ	422994	0.00	(12,332.11)											
ZEIGLER	425153	23,831.60	927,859.51											
ZEIGLER: PC	425154	0.00	819.26											
BARINE	425580										5,504.18	236,404.53		
RAFPC	426445							14,992.14	376,778.90					
ZEIGLER	426850	41,222.90	1,604,972.39											
LAFAYETTE	426881	5,854.10	20,009.05											
PITTSBURGH	426884					30,449.00	677,794.74							
CONSOL	427275												67.00	2,585.64
CONSOL: FC	427275												0.00	39.32
CONSOL	427276												7,204.00	299,874.77
CONSOL	427277												10,226.00	419,726.17
CONSOL: FC	427277												0.00	4,607.70
CONSOL: FC	427277													
PIERCE (L) BTU ADJ	427278			0.00	9,020.76									
PIERCE (S) BTU ADJ	427279							0.00	15,375.57					
PEABODY	427291						28,425.00	1,000,616.65						
PEABODY: BTU ADJ	427290							0.00	160,643.01					
PEABODY: ADJ	427300							0.00	17,970.27					
CONSOL	427302												1,702.00	70,799.60
CONSOL: ADJ	427304												0.00	2,049.13
CONSOL: ADJ	427305												0.00	(11,677.33)
CONSOL: ADJ	427307												0.00	(8,009.13)
CONSOL: ADJ	427308												0.00	(6,095.73)
GATLIFF	427309			4,439.60	250,443.82									
GATLIFF	427310			9,228.00	358,876.92									
GATLIFF	427311			9,354.00	363,777.06									
GATLIFF	427314			4,636.55	238,095.43									
GATLIFF	427317			4,740.00	262,429.72									
GATLIFF	427318			9,251.00	359,771.39									
GATLIFF	427319			9,132.50	355,155.15									
GATLIFF	427320			4,612.00	227,183.68									
GATLIFF	427322			9,183.00	357,010.20									
GATLIFF	427323			9,571.00	372,216.19									
GATLIFF	427330			4,040.21	235,992.67									
GATLIFF	427331			9,454.00	367,666.06									
GATLIFF	427333			9,627.00	374,394.63									
PEABODY	427334					30,067.00	1,050,408.98							
PEABODY: BTU ADJ	427330						0.00	(86.13)						
GATLIFF	427336			9,421.00	366,382.69									
GATLIFF	427337			9,180.00	357,321.32									
GATLIFF	427332			4,466.75	251,491.91									
PITTSBURGH	428392					30,380.90	676,270.83							
BARINE: BTU ADJ	428007									0.00		6,219.72		
RAFPC	428010							22,500.45	543,211.30					
GATLIFF	429192			5,748.15	223,545.55									
GATLIFF: ADJ	429193			0.00	162,852.74									
GATLIFF	429195			9,291.00	371,175.43									
GATLIFF	429197			4,670.00	266,466.50									
GATLIFF	429199			9,289.00	371,093.53									
GATLIFF	429200			4,250.00	250,007.10									
GATLIFF	429224			9,216.00	368,179.20									
GATLIFF	429226			4,791.00	267,204.95									
GATLIFF	429228			4,069.95	242,430.53									
GATLIFF	429230			9,177.00	366,621.13									
GATLIFF	429432			4,653.00	265,787.53									
CONSOL: ADJ	429430												0.00	(416.56)
ZEIGLER: ADJ	429514	(23,831.60)	(927,859.51)											
ZEIGLER: PC	429514	0.00	(819.26)											
ZEIGLER	429794	23,831.60	927,859.51											
ZEIGLER: PC	429795	0.00	819.26											
PEABODY: ADJ	429796						0.00	156,359.59						
PEABODY: BTU ADJ	429797						0.00	2,150.83						
CONSOL: ADJ	429800												0.00	614.34

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FILE TOTALS	112,637.70	4,273,795.68	297,449.91	6,315,080.11	119,325.90	3,739,651.96	52,491.75	1,318,592.76	0.00	0.00	5,504.18	242,624.25	19,297.00	779,045.57
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TOTAL TONS (ALL FILES) 516,904.34
 TOTAL \$ (ALL FILES) 18,666,799.33

ADJUSTMENT CODES:
 AD - QUANTITY, QUALITY, AND PRICE
 BLT - BLACK LUNG TAX
 FC - PORT CHARGE
 BTU - BRITISH THERMAL UNITS
 FC - FREEZE CONDITIONING
 DEM - DEMURAGE
 MST - MOISTURE

Source Fuel Ledger

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3086

VENDOR	VOL. NO.	TONS	FILE 7	FILE 8	FILE 9	FILE 10	FILE 11	FILE 12	FILE 13	FILE 14	FILE 15	FILE 16	FILE 17		
ZEISLER: DEMURRAGE	001024		148,821.00												
ZEISLER: DEMURRAGE	001024	31,807.30	1,549,701.89												
LAFAYETTE	431824	9,856.70	181,152.35												
PITTSBURGHWAY	433653				30,451.20	677,943.71									
ZEISLER: BTU ADJ	433771	0.00	77,852.56												
CONSOL	434499										15,464.00	634,719.88			
CONSOL: DEM	434500										0.00	5,738.00			
CONSOL	434502										15,827.00	648,389.32			
CONSOL	434503										23,525.70	965,994.88			
CONSOL	434509										19,148.30	785,929.66			
GATLFF	434511			8,929.00	357,413.05										
GATLFF	434514			8,972.00	358,431.60										
PEARSBY	434518					29,838.00	1,072,379.93								
PEARSBY: ADJ	434518					0.00	41,762.00								
GATLFF	434523			5,525.30	220,735.74										
GATLFF	434525			8,982.00	358,876.85										
GATLFF	434528			7,337.00	301,182.15										
GATLFF	434529			8,864.00	354,116.80										
GATLFF	434530			8,867.00	354,236.65										
ZEISLER	437478	30,816.20	1,168,650.73												
ZEISLER: ADJ	437482	0.00	39.68												
LAFAYETTE	437483	7,485.70	151,816.85												
WPCO	437487														
PEARSBY	438745					45,817.00	1,445,563.37	29,945.01	752,218.65						
PEARSBY: BLT	438747					0.00	16,676.82								
GATLFF	438768			8,941.00	357,192.95										
GATLFF	438769			8,608.00	343,987.50										
GATLFF	438731			9,972.00	382,686.35										
GATLFF	438732			9,160.00	365,982.00										
GATLFF	438734			8,254.50	349,867.23										
GATLFF	438736			8,136.00	336,993.20										
GATLFF	438738			9,431.00	376,768.45										
GATLFF	438739			6,646.00	265,507.70										
CONSOL	438760											100.00	4,194.50		
CONSOL	438761											18,570.00	762,285.45		
CONSOL	438762											17,471.00	717,877.20		
CONSOL	438766											8,979.00	369,363.96		
GATLFF	438767			2,862.23	116,346.99										
GATLFF	438768			3,995.00	159,600.25										
GATLFF	438769			1,938.77	77,853.86										
GATLFF	438770			3,087.00	123,403.33										
PITTSBURGHWAY	440457					30,451.70	677,854.84								
PITTSBURGHWAY: BTU ADJ	440462					0.00	121,801.44								
LAFAYETTE	441854	11,676.40	239,364.20					36,468.83	914,589.81						
WPCO	441867														
GATLFF	441730			5,796.70	231,578.17										
GATLFF	441731			5,632.90	225,074.31										
GATLFF	441741			8,893.00	355,275.35										
GATLFF	441743			6,408.50	256,019.58										
GATLFF	441744			8,668.00	354,276.60										
ZEISLER	001029	31,267.60	1,218,060.63												
PILE TOTALS		129,605.90	4,735,861.60	170,221.90	4,800,366.93	136,577.90	4,086,865.59	66,353.84	1,666,908.66	0.00	0.00	0.00	0.00	113,894.00	4,805,729.25

TOTAL TONS (ALL PILES) 621,053.54
 TOTAL \$ (ALL PILES) 22,179,254.83

ADJUSTMENT CODES:
 ADJ - QUANTITY, QUALITY, AND PRICE
 BTU - BRITISH THERMAL UNITS
 FC - FREEZE CONDITIONING

BLT - BLACK LUNG TAX
 PC - PORT CHARGES
 DEM - DEMURRAGE
 NSI - MOISTURE

**SPECIFIED
 CONFIDENTIAL**

Source: Fuel Accounting

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 HOF6

VENDOR	VOUL NO.	TONS	FILE 1	TONS	FILE B	TONS	FILE 9	TONS	FILE 20	FILE 46 DELETED 4 65	TONS	FILE 50	TONS	FILE 40/54	
LAFAYETTE	807835	1,387.00	28,433.50												
PITT & MIDWAY	801834					50,447.40	677,803.64								
NATL. MINES BTU ADJ	442876			0.00	49,461.66										
NATL. MINES BTU ADJ	442878			0.00	29,348.56										
GATLIFF	443901			5,646.85	226,150.96										
GATLIFF	443902			2,870.00	119,456.50										
GATLIFF	443903			9,049.00	361,148.00										
GATLIFF	443905			9,041.00	361,187.25										
GATLIFF	443907			5,869.05	234,448.20										
GATLIFF	443909			4,193.75	247,449.30										
PEARBODY	443906					42,471.00	1,526,106.76								
CONSOL	443908											7,448.00	305,315.86		
CONSOL	443909											24,643.00	1,010,170.50		
GATLIFF	443910			6,174.20	246,663.28										
GATLIFF	443911			308.70	12,332.57										
GATLIFF	443912			8,048.00	321,917.60										
GATLIFF	443913			7,562.00	302,181.90										
GATLIFF	443915			8,995.00	359,350.25										
GATLIFF	443917			8,786.00	351,000.70										
GATLIFF	443918			4,319.55	252,426.07										
CONSOL 1ST QTR GL A	443919												0.00	28,745.51	
CONSOL 1ST QTR GL A	443920												0.00	39,473.11	
CONSOL 1ST QTR BLT	443921												0.00	12,167.23	
CONSOL 1ST QTR BLT	443922												0.00	12,586.48	
CONSOL PRICE ADJ	443923												0.00	12,608.46	
CONSOL PRICE ADJ	443924												0.00	13,577.03	
GATLIFF	443925			3,041.00	121,519.91										
GATLIFF	443926			2,084.00	83,255.89										
GATLIFF	443927			1,438.20	57,456.69										
ZEJBLER PRICE ADJ	446415	0.00	(47,445.87)												
ZEJBLER PRICE ADJ	446417	0.00	4,805.85												
ZEJBLER	446572	22,994.60	891,408.66												
ZEJBLER	450490	22,798.60	885,733.09												
PCPC	450492					20,221.75	508,221.56								
PITT & MIDWAY	450494					21,198.10	649,969.70								
ZEJBLER PC	450497	0.00	1,423.62												
ZEJBLER PRICE ADJ	450498	0.00	3,509.67												
PEARBODY	450834					15,508.00	542,842.83								
PEARBODY PRICE ADJ	450835					0.00	(161,113.94)								
GATLIFF	450838			8,973.00	358,471.35										
GATLIFF	450839			4,447.00	257,637.35										
GATLIFF	450841			8,887.00	355,835.65										
GATLIFF	450843			8,149.00	325,302.55										
CONSOL 2-3/68 DEN	450867												0.00	11,000.00	
GATLIFF	450983			6,406.00	263,909.70										
CONSOL	451783												7,271.00	308,046.10	
CONSOL	451784												4,129.00	250,877.16	
GATLIFF	451793			7,069.00	282,406.55										
GATLIFF	451796			7,572.00	302,501.40										
GATLIFF	451798			8,742.00	349,242.90										
GATLIFF	451801			7,198.00	287,560.10										
GATLIFF	452546			7,185.00	283,784.85										
GATLIFF	452547			7,070.00	282,446.50										
GATLIFF	452550			8,910.14	355,969.09										
GATLIFF	452551			4,784.25	187,934.79										
FILE TOTALS		47,178.20	1,765,048.43	188,863.59	7,620,910.64	157,878.25	3,743,809.75	0.00	0.00	0.00	0.00	0.00	0.00	47,482.00	2,008,051.46

TOTAL TONS (ALL FILES) 421,402.04
 TOTAL \$ (ALL FILES) 15,136,640.28

ADJUSTMENT CODES:
 ADJ - QUANTITY, QUALITY, AND PRICE
 BTU - BRITISH THERMAL UNITS
 FC - FREEZE CONDITIONING

BLT - BLACK LUNG TAX
 PC - PORT CHARGES
 DEN - DEMURRAGE
 NMT - MOISTURE

**SPECIFIED
 CONFIDENTIAL**

Source: Fuel Ledger

COMPANY: TAMPA ELECTRIC COMPANY
 TITLE: COAL FILE ADJUSTMENTS AT ELECTRO-COAL TRANSFER
 PERIOD: MONTH ENDED AUGUST 31, 1968

AUDITORS: JACK BRADON & SALLY BAFFNEY
 DATE: NOVEMBER 4, 1968
 WORKSHEET NO.: 47, PAGE 5 OF 6

FILE# 0400001 RANGE 4500..14500
 DEVELOPED BY: JACK BRADON
 REVISED BY:

47
5066

VENDOR	VOL. NO.	TONS	FILE 7	TONS	FILE 8	TONS	FILE 9	TONS	FILE 10	FILE 45 DELETED 4/98	TONS	FILE 52	TONS	FILE 48 54
ZEIGLER PR ADJ JLY	453867	0.00		136.79										
ZEIGLER	453865	25,191.50		879,173.00										
ZEIGLER	453866	22,627.50		879,717.27										
PEARBODY	454549						12,901.00		436,590.60					
ZEIGLER HST ADJ	457540	0.00		19,287.25										
ZEIGLER PC	457541	0.00		293.72										
ZEIGLER	457542	22,545.00		874,114.74										
PITT & MIDWAY	457543						19,700.80		422,409.81					
PITT & MIDWAY DL ADJ	457543						0.00		19,540.52					
GATLIFF	457667			6,050.86		273,491.86								
GATLIFF	457663			2,670.00		195,868.50								
GATLIFF	457664			7,560.00		302,822.90								
GATLIFF	457666			9,118.00		344,284.10								
PEARBODY 2-QTR BTU ADJ	457667						0.00		199,547.25					
CONSOL	457669											6,155.00		252,311.92
CONSOL	457670											12,541.00		514,095.21
GATLIFF	457667			7,008.00		279,989.60								
GATLIFF	457699			7,901.00		279,889.95								
GATLIFF	457671			8,782.00		328,850.90								
PYRAMID	457672						16,041.30		401,532.50					
ZEIGLER	459220	25,040.90		894,117.21										
PITT & MIDWAY	459648						18,476.70		416,188.54					
NAPCO	459649						26,812.68		673,534.52					
PEARBODY	460228						35,522.00		1,263,412.09					
GATLIFF	460229			5,641.00		225,337.95								
GATLIFF	460231			7,522.00		300,503.90								
ZEIGLER	462044	25,319.00		904,124.27										
NAPCO	462082						26,805.98		673,315.98					
PITT & MIDWAY	462822						27,947.90		622,120.25					
CONSOL	462900												7,322.00	156,508.68
CONSOL	462901												22,052.50	905,877.64
CONSOL	462906												9.00	368.98
PEARBODY	462994						7,544.00		301,382.80					
GATLIFF	462988						7,391.00		295,276.45					
GATLIFF	462911						7,376.00		294,671.29					
PYRAMID	462912								8,987.10		224,677.50			
PYRAMID 7/88 DL ADJ	462914								0.00		28,761.33			
ZEIGLER	463098	24,476.60		949,006.74										
GATLIFF	460232					8,461.00		328,016.95						
PILE TOTALS		139,282.30	5,391,386.58	93,064.86	3,718,740.16	250,694.46	6,703,412.93	0.00	0.00	0.00	0.00	0.00	44,087.00	1,897,368.79

TOTAL TONS (ALL FILES) 507,150.62
 TOTAL \$ (ALL FILES) 17,620,899.05

ADJUSTMENT CODES:
 AGJ - QUANTITY, QUALITY, AND PRICE
 BTU - BRITISH THERMAL UNITS
 FC - FREEZE CONDITIONING

BLT - BLACK LUNG TAX
 PC - PORT CHARGES
 DEN - DEMURRAGE
 HST - MOISTURE

**SPECIFIED
 CONFIDENTIAL**

Source: Fuel Ledger

COMPANY: TAMPA ELECTRIC COMPANY
 TITLE: COAL PILE ADDITIONS AT ELECTRO-COAL TRANSFER
 PERIOD: MONTH ENDED SEPTEMBER 30, 1968

AUDITORS: JACK GASHON & LARRY GAFFNEY
 DATE: NOVEMBER 4, 1968
 WORKPAPER NO.: 47, page 6 of 6

FILE: CLASSIC RANGE A422..F472
 DEVELOPED BY: JACK GASHON
 REVISED BY:

47
60F6

VENDOR	WHL NO.	TONS	PILE 7	TONS	PILE 8	TONS	PILE 9	TONS	PILE 10	TONS	PILE 11	TONS	PILE 12	TONS	PILE 13	TONS	PILE 14	TONS
FRIG	464204					10.00	248.00											
GATLEFF	464642			7,616.00	264,259.20													
GATLEFF	464649			7,557.00	261,982.15													
GATLEFF	464671			7,452.72	298,186.90													
GATLEFF	464672				19.43													
GATLEFF	464674			5,097.10	200,833.65													
ZEISLER FC	464966	0.00	884.07															
ZEISLER	465050	24,424.89	947,386.06															
CONSOL BTR 2 DL ADJ	467027																0.00	26,342.42
CONSOL BTR 2 DL ADJ	467031																0.00	20,643.42
CONSOL 7-12/67 BTR	466783																0.00	17,237.91
CONSOL 7-12/67 BTR	466785																0.00	12,742.33
NAPCO	468288					31,449.21	840,746.56											
GATLEFF	469643			7,076.00	282,766.10													
GATLEFF	469664			7,407.00	303,979.55													
GATLEFF	469666			435.00	18,177.25													
GATLEFF	469470			7,456.00	277,947.10													
GATLEFF	469478			7,567.00	302,101.90													
ZEISLER FRIG ADJ	469716																0.00	
ZEISLER	469719	23,449.60	883,956.50															
PITT & MIDWAY	469734							(214.50)	(4,374.77)									
PITT & MIDWAY	469737							(456.00)	(10,130.56)									
PITT & MIDWAY DL ADJ	469741							0.00	(149.38)									
ZEISLER	472294	23,232.30	868,260.75															
GATLEFF	472309			6,001.00	239,739.95													
PYRAMID	472680						10,913.70		272,842.50									
PEABODY	474682						13,774.00		482,145.10									
PEABODY BTR-1 PR ADJ	472684						0.00		(299,688.00)									
FRIG	473326						8,175.00		282,814.40									
PITT & MIDWAY	473328						28,051.40		629,424.17									
ZEISLER	473340	21,291.40	793,723.43															
PITT & MIDWAY	473341						37,401.00		832,566.26									
NAPCO	473344						26,847.27		674,403.43									

PILE TOTALS 92,698.10 3,588,598.93 63,813.10 2,549,333.35 157,974.00 3,714,407.71 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 85,025.32

TOTAL TONS (ALL PILES)
 TOTAL \$ (ALL PILES)

314,375.28
 9,867,365.31

ADJUSTMENT CODES:
 ADJ - QUANTITY, QUALITY, AND PRICE
 BTU - BRITISH THERMAL UNITS
 FC - FREEZE CONDITIONING

BLT - BLACK LING TAI
 PC - PORT CHARGES
 DEN - DEMURRAGE
 HST - HOISTURE

**SPECIFIED
 CONFIDENTIAL**

Source: Fuel Ledger

COMPANY: TAMPA ELECTRIC COMPANY
 TITLE: RELATED PARTY COAL TRANSACTIONS
 PERIOD: SIX MONTH PERIOD ENDED: SEPTEMBER 30, 1968

AUDITOR(S): JACK GASHON & R. MOSAE
 DATE: JULY 15, 1968 & OCTOBER 24, 1968
 WORKPAPER NO: 48

FILE: COINBAR RANGE: A541..0570
 DEVELOPED BY: DJF 4-4-68
 REVISED BY: MF 9-9-68

w/p 48

LINE NO.	DESCRIPTION (A)	APR 1968 (B)	MAY 1968 (C)	JUN 1968 (D)	JUL 1968 (E)	AUG 1968 (F)	SEP 1968 (G)	6 MO. TOTAL (H)	REFERENCE (I)
1	RELATED PARTY TRANSACTIONS:								
2									
3	GATLIFF COAL INVOICES PAID	3,531,985.91	10,182,655.02	8,240,122.98	11,507,980.62	7,397,735.66	5,852,958.65	46,713,438.84	48-1/3, PAGES 1 THRU 6, LINE 1 COL (C)
4	BARGE FREIGHT INVOICE PAID	6,978,023.24	6,979,063.95	6,171,296.76	6,317,033.51	6,785,580.10	7,495,385.14	40,707,382.70	48-1/3, PAGES 1 THRU 6, LINE 8 COLS (G)(H)
5									
6	TOTAL RELATED PARTY PAID	10,510,009.15	17,162,718.97	14,411,419.74	17,825,014.13	14,183,315.76	13,348,343.79	87,420,821.54	
7									
8									
9									
10	TOTAL TRANSACTIONS:								
11									
12	GATLIFF COAL INVOICES PAID	3,531,985.91	10,182,655.02	8,240,122.98	11,507,980.62	7,397,735.66	5,852,958.65	46,713,438.84	48-1/3, PAGES 1 THRU 6, COL (C)
13	BARGE FREIGHT INVOICE PAID	6,978,023.24	6,979,063.95	6,171,296.76	6,317,033.51	6,785,580.10	7,495,385.14	40,707,382.70	48-1/3, PAGES 1 THRU 6, COL (H)
14	NONRELATED COAL INVOICES PAID	6,983,833.30	10,362,730.98	15,374,889.90	7,591,539.86	13,902,149.90	7,318,031.96	61,533,175.90	48-1/3, PAGES 1 THRU 6, COL (F)
15	RAIL FREIGHT INVOICES PAID	809,131.10	831,504.75	802,067.75	589,837.33	2,507,353.02	2,905,177.83	8,345,271.00	48-1/3, PAGES 1 THRU 6, COL (G)
16	LINESTONE INVOICES PAID	6,744.30	14,232.88	15,789.88	17,281.46	5,428.78	3,523.26	61,000.56	48-1/3, PAGES 1 THRU 6, COL (J)
17	LINESTONE FRT PAID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48-1/3, PAGES 1 THRU 6, COL (K)
18	BARGE FREIGHT FOB DAVANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48-1/3, PAGES 1 THRU 6, COL (L)
19									
20	TOTAL PAID TRANSACTIONS	18,307,717.85	28,361,187.58	30,604,167.27	26,023,672.80	30,598,447.46	23,465,076.04	157,360,269.00	
21									
22									
23									
24	PERCENT OF RELATED PARTY COAL TRANSACTIONS	57.41	60.48	47.09	68.50	46.35	56.04	55.55	

All SPECIFIED
 CONFIDENTIAL

Source: w/p 44-1

Note: This two page document identifies certain of the numbers on the accompanying workpaper 49 (pages 1 of 6 through 6 of 6) which are illegible on the only copies we have available.

	COL B	COL E
<u>PAGE 49 (1 OF 6)</u>		
	418774	81,009.17
	418776	3,490.20
		(309.87)
		426,802.07

TOTAL ADDITIONS		511,791.57
REVERSAL		(77,733.85)
<u>PAGE 49 (2 OF 6)</u>		
	427288	3,631.28
	427295	85,906.91
	427293	170,901.60
	427316	169,794.68
		81,747.49

TOTAL ADDITIONS		511,981.96
REVERSAL		(426,802.07)
<u>PAGE 49 (3 OF 6)</u>		
	438744	81,747.49
		0.00
	438763	4,821.65
	438764	3,507.71
	438765	157,777.40
		79,962.53

TOTAL ADDITIONS		33,945.00
REVERSAL		(2,185.38)

TOTAL ADDITIONS		359,576.40
REVERSAL		(81,747.49)

PAGE 49 (4 OF 6)

COL B

COL E

445903
450873
450828
JE32

76,799.75
3,162.78
149,625.25
226,745.05

TOTAL ADDITIONS
REVERSAL

456,332.83
(79,962.53)

PAGE 49 (5 OF 6)

454537
460227
457694

78,020.91
3,229.45
148,724.14

457657
JE32

5,362.08
221,662.97

TOTAL ADDITIONS
REVERSAL

456,999.55
(226,745.05)

PAGE 49 (6 OF 6)

466064
467842
472594
472601
469459
472596
JE32

147,376.28
74,286.69
70,655.28
3,158.22
145,124.47
135,860.54
142,956.38
(0.16)

TOTAL ADDITIONS
REVERSAL

719,417.70
(221,662.97)

LINE	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL	ACCOUNT	REPORTING PERIOD	REPORTING OFFICE	REPORTING PERSON	REPORTING TITLE
1	1ST QTR MONTH BAL PER PERIOD W/F	45,212.11	22.572487	1,012,273.41	YES				
2	ADDITIONAL ACCOUNTS:								
3	REVENUE - ON	2,891.78							
4	REVENUE - ON	18,241.11							
5	REVENUE - ON	19,341.11							
6	TOTAL ADDITIONS			39,474.00					
7	REVENUE - JE-22	1,410,324.13			YES				
8	TOTAL AVAILABLE			1,449,798.13					
9	THIS MONTH'S CHANGE-OVER PRICE			22,450,019					
10	CHANGE: LAST MONTH TO THIS MONTH			-6,163,249					
11	PERCENT CHANGE			-0.41					
12	LESS: END OF MONTH BALANCE			(1,045,035.14)	YES				
13	TO BE ACCOUNTED FOR			348,760.99					
14	GENERATION:			14,278.13					
15	COMMON			181,417.93					
16	BIG BEND			135,454.65					
17	TOTAL GENERATION			327,149.71					
18	IDENTIFICATION:			93,064.98					
19	BIG BEND 1, 2, & 3			32.58					
20	BIG BEND 4			107,187.09					
21	WORKERS PAYMENT			0.00					
22	TOTAL IDENTIFICATION			201,142.65					
23	CON. MONTHLY EQUIP:			4,027.19					
24	BIG BEND 1, 2, & 3			2,453.15					
25	BIG BEND 4			0.00					
26	TOTAL MONTHLY EQUIP			4,480.34					
27	OTHER:			0.00					
28	BIG BEND-PLT MATH. EQUIP			658.82					
29	BIG BEND 3 - TESTING			1,193.05					
30	TOTAL OTHER			1,851.87					
31	TOTAL ACCOUNTED FOR			348,760.99	YES				

SPECIFIED CONFIDENTIAL

COMPANY: TOWER ELECTRIC COMPANY
 PERIOD: 12/01/80 TO 12/31/80
 REPORT: MONTH END BALANCE SHEET
 REPORT NO: 1000
 REPORT DATE: 12/31/80
 REPORT TIME: 11:45 AM
 REPORT BY: J. J. [REDACTED]

LINE	DESCRIPTION	AMOUNT	DATE	DEBIT	CREDIT	BALANCE	PERIOD	ACCOUNT	REMARKS
1	1ST OF MONTH BAL FROM M/P	54,274.24	12/01/80			54,274.24		1000	
2	ADDITIONS: FUEL	1,840.00				56,114.24		1000	
3	REPAIRS	1,200.00				57,314.24		1000	
4	REPAIRS - 80	1,200.00				58,514.24		1000	
5	REPAIRS - 80	1,200.00				59,714.24		1000	
6	REPAIRS - 80	1,200.00				60,914.24		1000	
7	REPAIRS - 80	1,200.00				62,114.24		1000	
8	REPAIRS - 80	1,200.00				63,314.24		1000	
9	REPAIRS - 80	1,200.00				64,514.24		1000	
10	REPAIRS - 80	1,200.00				65,714.24		1000	
11	REPAIRS - 80	1,200.00				66,914.24		1000	
12	REPAIRS - 80	1,200.00				68,114.24		1000	
13	REPAIRS - 80	1,200.00				69,314.24		1000	
14	REPAIRS - 80	1,200.00				70,514.24		1000	
15	REPAIRS - 80	1,200.00				71,714.24		1000	
16	REPAIRS - 80	1,200.00				72,914.24		1000	
17	REPAIRS - 80	1,200.00				74,114.24		1000	
18	REPAIRS - 80	1,200.00				75,314.24		1000	
19	REPAIRS - 80	1,200.00				76,514.24		1000	
20	REPAIRS - 80	1,200.00				77,714.24		1000	
21	REPAIRS - 80	1,200.00				78,914.24		1000	
22	REPAIRS - 80	1,200.00				80,114.24		1000	
23	REPAIRS - 80	1,200.00				81,314.24		1000	
24	REPAIRS - 80	1,200.00				82,514.24		1000	
25	REPAIRS - 80	1,200.00				83,714.24		1000	
26	REPAIRS - 80	1,200.00				84,914.24		1000	
27	REPAIRS - 80	1,200.00				86,114.24		1000	
28	REPAIRS - 80	1,200.00				87,314.24		1000	
29	REPAIRS - 80	1,200.00				88,514.24		1000	
30	REPAIRS - 80	1,200.00				89,714.24		1000	
31	REPAIRS - 80	1,200.00				90,914.24		1000	
32	REPAIRS - 80	1,200.00				92,114.24		1000	
33	REPAIRS - 80	1,200.00				93,314.24		1000	
34	REPAIRS - 80	1,200.00				94,514.24		1000	
35	REPAIRS - 80	1,200.00				95,714.24		1000	
36	REPAIRS - 80	1,200.00				96,914.24		1000	
37	REPAIRS - 80	1,200.00				98,114.24		1000	
38	REPAIRS - 80	1,200.00				99,314.24		1000	
39	REPAIRS - 80	1,200.00				100,514.24		1000	
40	REPAIRS - 80	1,200.00				101,714.24		1000	
41	REPAIRS - 80	1,200.00				102,914.24		1000	
42	REPAIRS - 80	1,200.00				104,114.24		1000	
43	REPAIRS - 80	1,200.00				105,314.24		1000	
44	REPAIRS - 80	1,200.00				106,514.24		1000	
45	REPAIRS - 80	1,200.00				107,714.24		1000	
46	REPAIRS - 80	1,200.00				108,914.24		1000	
47	REPAIRS - 80	1,200.00				110,114.24		1000	
48	REPAIRS - 80	1,200.00				111,314.24		1000	
49	REPAIRS - 80	1,200.00				112,514.24		1000	
50	REPAIRS - 80	1,200.00				113,714.24		1000	
51	REPAIRS - 80	1,200.00				114,914.24		1000	
52	REPAIRS - 80	1,200.00				116,114.24		1000	
53	REPAIRS - 80	1,200.00				117,314.24		1000	
54	REPAIRS - 80	1,200.00				118,514.24		1000	
55	REPAIRS - 80	1,200.00				119,714.24		1000	
56	REPAIRS - 80	1,200.00				120,914.24		1000	
57	REPAIRS - 80	1,200.00				122,114.24		1000	
58	REPAIRS - 80	1,200.00				123,314.24		1000	
59	REPAIRS - 80	1,200.00				124,514.24		1000	
60	REPAIRS - 80	1,200.00				125,714.24		1000	
61	REPAIRS - 80	1,200.00				126,914.24		1000	
62	REPAIRS - 80	1,200.00				128,114.24		1000	
63	REPAIRS - 80	1,200.00				129,314.24		1000	
64	REPAIRS - 80	1,200.00				130,514.24		1000	
65	REPAIRS - 80	1,200.00				131,714.24		1000	
66	REPAIRS - 80	1,200.00				132,914.24		1000	
67	REPAIRS - 80	1,200.00				134,114.24		1000	
68	REPAIRS - 80	1,200.00				135,314.24		1000	
69	REPAIRS - 80	1,200.00				136,514.24		1000	
70	REPAIRS - 80	1,200.00				137,714.24		1000	
71	REPAIRS - 80	1,200.00				138,914.24		1000	
72	REPAIRS - 80	1,200.00				140,114.24		1000	
73	REPAIRS - 80	1,200.00				141,314.24		1000	
74	REPAIRS - 80	1,200.00				142,514.24		1000	
75	REPAIRS - 80	1,200.00				143,714.24		1000	
76	REPAIRS - 80	1,200.00				144,914.24		1000	
77	REPAIRS - 80	1,200.00				146,114.24		1000	
78	REPAIRS - 80	1,200.00				147,314.24		1000	
79	REPAIRS - 80	1,200.00				148,514.24		1000	
80	REPAIRS - 80	1,200.00				149,714.24		1000	
81	REPAIRS - 80	1,200.00				150,914.24		1000	
82	REPAIRS - 80	1,200.00				152,114.24		1000	
83	REPAIRS - 80	1,200.00				153,314.24		1000	
84	REPAIRS - 80	1,200.00				154,514.24		1000	
85	REPAIRS - 80	1,200.00				155,714.24		1000	
86	REPAIRS - 80	1,200.00				156,914.24		1000	
87	REPAIRS - 80	1,200.00				158,114.24		1000	
88	REPAIRS - 80	1,200.00				159,314.24		1000	
89	REPAIRS - 80	1,200.00				160,514.24		1000	
90	REPAIRS - 80	1,200.00				161,714.24		1000	
91	REPAIRS - 80	1,200.00				162,914.24		1000	
92	REPAIRS - 80	1,200.00				164,114.24		1000	
93	REPAIRS - 80	1,200.00				165,314.24		1000	
94	REPAIRS - 80	1,200.00				166,514.24		1000	
95	REPAIRS - 80	1,200.00				167,714.24		1000	
96	REPAIRS - 80	1,200.00				168,914.24		1000	
97	REPAIRS - 80	1,200.00				170,114.24		1000	
98	REPAIRS - 80	1,200.00				171,314.24		1000	
99	REPAIRS - 80	1,200.00				172,514.24		1000	
100	REPAIRS - 80	1,200.00				173,714.24		1000	

SPECIFIED CONFIDENTIAL

Source: Fuel Ledger & w/p 49-1

COMPANY: FORD ELECTRIC COMPANY
 LINE: 4011 REPAIRS/REPAIRS
 PERIOD: MONTH ENDING 30 SEP 1958

DATE: 10 OCT 1958
 TIME: 10 00 AM
 FROM: NEW YORK
 TO: NEW YORK

REMARKS: (1) (2) (3) (4) (5) (6) (7) (8) (9) (10)

LINE	DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT	REMARKS
1	101 OF MAIN BAL FOR PERIOD 8/1	4,310.57	22.36	96,270.22	YES
2	ADDITIONS/ACCOUNTS:				
3	REPAIRS - 24	2,918.75			
4	REPAIRS - 24	1,151.72			
5	REPAIRS - 24	1,151.72			
6	REPAIRS - 24	1,151.72			
7	REPAIRS - 24	1,151.72			
8	REPAIRS - 24	1,151.72			
9	REPAIRS - 24	1,151.72			
10	REPAIRS - 24	1,151.72			
11	REPAIRS - 24	1,151.72			
12	REPAIRS - 24	1,151.72			
13	REPAIRS - 24	1,151.72			
14	REPAIRS - 24	1,151.72			
15	REPAIRS - 24	1,151.72			
16	REPAIRS - 24	1,151.72			
17	REPAIRS - 24	1,151.72			
18	REPAIRS - 24	1,151.72			
19	REPAIRS - 24	1,151.72			
20	REPAIRS - 24	1,151.72			
21	REPAIRS - 24	1,151.72			
22	REPAIRS - 24	1,151.72			
23	REPAIRS - 24	1,151.72			
24	REPAIRS - 24	1,151.72			
25	REPAIRS - 24	1,151.72			
26	REPAIRS - 24	1,151.72			
27	REPAIRS - 24	1,151.72			
28	REPAIRS - 24	1,151.72			
29	REPAIRS - 24	1,151.72			
30	REPAIRS - 24	1,151.72			
31	REPAIRS - 24	1,151.72			
32	REPAIRS - 24	1,151.72			
33	REPAIRS - 24	1,151.72			
34	REPAIRS - 24	1,151.72			
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36	REPAIRS - 24	1,151.72			
37	REPAIRS - 24	1,151.72			
38	REPAIRS - 24	1,151.72			
39	REPAIRS - 24	1,151.72			
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41	REPAIRS - 24	1,151.72			
42	REPAIRS - 24	1,151.72			
43	REPAIRS - 24	1,151.72			
44	REPAIRS - 24	1,151.72			
45	REPAIRS - 24	1,151.72			
46	REPAIRS - 24	1,151.72			
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54	REPAIRS - 24	1,151.72			
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56	REPAIRS - 24	1,151.72			
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59	REPAIRS - 24	1,151.72			
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61	REPAIRS - 24	1,151.72			
62	REPAIRS - 24	1,151.72			
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64	REPAIRS - 24	1,151.72			
65	REPAIRS - 24	1,151.72			
66	REPAIRS - 24	1,151.72			
67	REPAIRS - 24	1,151.72			
68	REPAIRS - 24	1,151.72			
69	REPAIRS - 24	1,151.72			
70	REPAIRS - 24	1,151.72			
71	REPAIRS - 24	1,151.72			
72	REPAIRS - 24	1,151.72			
73	REPAIRS - 24	1,151.72			
74	REPAIRS - 24	1,151.72			
75	REPAIRS - 24	1,151.72			
76	REPAIRS - 24	1,151.72			
77	REPAIRS - 24	1,151.72			
78	REPAIRS - 24	1,151.72			
79	REPAIRS - 24	1,151.72			
80	REPAIRS - 24	1,151.72			
81	REPAIRS - 24	1,151.72			
82	REPAIRS - 24	1,151.72			
83	REPAIRS - 24	1,151.72			
84	REPAIRS - 24	1,151.72			
85	REPAIRS - 24	1,151.72			
86	REPAIRS - 24	1,151.72			
87	REPAIRS - 24	1,151.72			
88	REPAIRS - 24	1,151.72			
89	REPAIRS - 24	1,151.72			
90	REPAIRS - 24	1,151.72			
91	REPAIRS - 24	1,151.72			
92	REPAIRS - 24	1,151.72			
93	REPAIRS - 24	1,151.72			
94	REPAIRS - 24	1,151.72			
95	REPAIRS - 24	1,151.72			
96	REPAIRS - 24	1,151.72			
97	REPAIRS - 24	1,151.72			
98	REPAIRS - 24	1,151.72			
99	REPAIRS - 24	1,151.72			
100	REPAIRS - 24	1,151.72			

SPECIFIED CONFIDENTIAL

COMPANY: SOURCE FUEL COMPANY
 LINE NO.: 48110
 DATE: 10/1/66
 FROM: NEW YORK
 TO: NEW YORK
 BY: 48110
 48110
 48110

LINE DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL	DATE	STATUS	REMARKS
127 OF MONTH BAL PER PERIOD N/F	21,549.22	21.549222	463,685.17		YES	
ADDITIONS: ACQUISITION						
RECEIVED 10 - 68	3,794.13					
RECEIVED 11 - 68	6,120.54					
RECEIVED 12 - 68	11,784.51					
TOTAL ADDITIONS	21,699.18				YES	TO REVERSE PERIOD MONTH ACCOUNTING, SOURCE FUEL COMPANY
REGULAR	4,125.54				YES	SOURCE FUEL COMPANY
TOTAL AVAILABLE	28,429.21					
THIS MONTH'S CHANGE-OUT PRICE	20,555.68					CHANGE LAST MONTH TO THIS MONTH
CHANGE LAST MONTH TO THIS MONTH	-1,652.716					
PERCENT CHANGE	-4.57					
LESS: END OF MONTH BALANCE	(15,018.78)				YES	IN COLS (C) & (E), LINE 19 LESS: LINE 27
TO BE ACCOUNTED FOR	13,757.71					
REGENERATION:						
CHARGE	346.21					SOURCE: NO. 2 FUEL OIL, REPORTS TO COL. (E), LINE 21, COL. (D) FOR SOURCE AND B19 FUEL
B19 FUEL	6,117.59					IN COL. (E), COL. (D) TIMES LINE 21, COL. (D)
TOTAL REGENERATION	6,463.80					SOURCE LINES 22 AND 33 IN COLS (C) & (E)
REGENERATION:						
B19 FUEL 1, 2, & 3	5,917.46					SOURCE: NO. 2 FUEL OIL, REPORTS TO COL. (E), LINE 21, COL. (D) FOR SOURCE AND B19 FUEL
B19 FUEL 4	2,125.92					IN COL. (E), COL. (D) TIMES LINE 21, COL. (D)
WORKERS PAYROLL	321.42					IN COL. (E), COL. (D) TIMES LINE 21, COL. (D)
TOTAL REGENERATION	8,364.80					SOURCE LINES 28, 37 AND 40 IN COLS (C) & (E)
REGENERATION:						
TOTAL REGENERATION	8,364.80					
CENTRAL MANUFACTURING EQUIP:						
CHARGE	146.19					SOURCE: NO. 2 FUEL OIL, REPORTS TO COL. (E), LINE 21, COL. (D) FOR SOURCE AND B19 FUEL
B19 FUEL 1, 2, & 3	55.76					IN COL. (E), COL. (D) TIMES LINE 21, COL. (D)
B19 FUEL 4	0.00					IN COL. (E), COL. (D) TIMES LINE 21, COL. (D) NOT RESPONSIBLE IN THE F.A.C.I.
TOTAL CENTRAL EQUIP	201.95					SOURCE LINES 41, 45, & 49 IN COLS (C) & (E)
OFFICE:						
CHARGE	0.00					SOURCE: NO. 2 FUEL OIL, REPORTS TO COL. (E), LINE 21, COL. (D) FOR SOURCE AND B19 FUEL
B19 FUEL 1, 2, & 3	0.00					IN COL. (E), COL. (D) TIMES LINE 21, COL. (D)
B19 FUEL 4, PLANT USE & TEST	19.21					IN COL. (E), COL. (D) TIMES LINE 21, COL. (D)
TOTAL OFFICE	19.21					SOURCE LINES 51, 52, & 53 IN COLS (C) & (E)
TOTAL ACCOUNTED FOR	17,441.71				YES	SOURCE LINES 25, 41, AND 47 IN COLS (C) & (E)

SPECIFIED CONFIDENTIAL

Source Fuel Leases & W/P 40-1

LINE	DESCRIPTION	DEBITS	CREDITS	CHANGE-OUT	AMOUNT	AMOUNT	PERCENT	REMARKS
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	EST OF MONTH BAL FEB PERIOD 8 7	45,012.75	20,953.48		59,277.35			SOURCE: FUEL, ACCT. W.P.
2	ADDITIONS/ACQUIS:							SOURCE: FUEL, LINES
3	RECEIVED OIL - EN	2,952.91						
4	RECEIVED OIL - EN	1,153.21						
5	RECEIVED OIL - EN	7,782.21						
6	RECEIVED OIL - EN	11,574.90						
7	TOTAL ADDITIONS	22,463.23						
8	REVERSAL		26-32	(11,755.20)				TO REVERSE PRIOR MONTH ACCTG.
9	TOTAL AVAILABLE	54,769.57			1,173,451.57			SOURCE: REVENUE, LINES
10	THIS MONTH'S CHANGE-OUT PRICE			20,582.64				CHANGE-OUT PRICE
11	CHANGED LAST MONTH TO THIS MONTH			-0.25944				
12	PERCENT CHANGE			-1.24				
13	LESS: END OF MONTH BALANCE		(13,852.41)		(150,188.19)			
14	TO BE ACCOUNTED FOR		23,942.38		437,442.79			
15	GENERATION:							
16	GENCO	231.95		5,239.17				SOURCE: NO. 2 FUEL OIL, REPORTS
17	GENCO	17,437.54		333,023.44				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
18	GENCO			359,262.61				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
19	TOTAL GENERATION	17,669.49		338,262.61				SOURCE: NO. 2 FUEL OIL, REPORTS
20	INITIATION:							INITIATION:
21	BIS REVD 1-2, 4, 3	2,954.24		61,124.55				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
22	BIS REVD 1-2, 4, 3	2,954.24		61,124.55				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
23	BIS REVD 1-2, 4, 3	2,954.24		61,124.55				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
24	BIS REVD 1-2, 4, 3	2,954.24		61,124.55				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
25	BIS REVD 1-2, 4, 3	2,954.24		61,124.55				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
26	BIS REVD 1-2, 4, 3	2,954.24		61,124.55				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
27	BIS REVD 1-2, 4, 3	2,954.24		61,124.55				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
28	BIS REVD 1-2, 4, 3	2,954.24		61,124.55				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
29	BIS REVD 1-2, 4, 3	2,954.24		61,124.55				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
30	BIS REVD 1-2, 4, 3	2,954.24		61,124.55				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
31	BIS REVD 1-2, 4, 3	2,954.24		61,124.55				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
32	BIS REVD 1-2, 4, 3	2,954.24		61,124.55				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
33	BIS REVD 1-2, 4, 3	2,954.24		61,124.55				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
34	BIS REVD 1-2, 4, 3	2,954.24		61,124.55				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
35	BIS REVD 1-2, 4, 3	2,954.24		61,124.55				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
36	BIS REVD 1-2, 4, 3	2,954.24		61,124.55				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
37	BIS REVD 1-2, 4, 3	2,954.24		61,124.55				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
38	BIS REVD 1-2, 4, 3	2,954.24		61,124.55				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
39	BIS REVD 1-2, 4, 3	2,954.24		61,124.55				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
40	BIS REVD 1-2, 4, 3	2,954.24		61,124.55				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
41	BIS REVD 1-2, 4, 3	2,954.24		61,124.55				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
42	BIS REVD 1-2, 4, 3	2,954.24		61,124.55				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
43	TOTAL INITIATION	4,182.72		133,040.44				
44	CON. ACCOUNTING EQUIP:							
45	BIS REVD 1-2, 4, 3	134.59		2,738.48				SOURCE: NO. 2 FUEL OIL, REPORTS
46	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
47	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
48	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
49	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
50	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
51	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
52	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
53	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
54	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
55	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
56	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
57	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
58	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
59	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
60	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
61	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
62	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
63	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
64	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
65	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
66	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
67	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
68	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
69	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
70	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
71	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
72	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
73	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
74	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
75	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
76	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
77	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
78	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
79	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
80	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
81	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
82	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
83	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
84	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
85	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
86	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
87	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
88	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
89	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
90	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
91	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
92	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
93	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
94	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
95	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
96	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
97	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
98	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
99	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)
100	BIS REVD 1-2, 4, 3	134.59		2,738.48				IN COL. (E), COL. (C) TIMES LINE 21, COL. (D)

SPECIFIED CONFIDENTIAL

CONTRACT LINE ESTIMATED
 CONTRACT NO. 10000000000000000000
 CONTRACT LINE NO. 00000000000000000000
 CONTRACT LINE DESCRIPTION
 CONTRACT LINE ESTIMATED
 CONTRACT LINE NO. 00000000000000000000
 CONTRACT LINE DESCRIPTION
 CONTRACT LINE ESTIMATED
 CONTRACT LINE NO. 00000000000000000000
 CONTRACT LINE DESCRIPTION

LINE NO.	DESCRIPTION	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED
1	TOTAL ACQUISITION	37,927.47			
2	REVENUE	(11,524.50)			
3	TOTAL AVAILABLE	26,402.97			
4	THIS MONTH'S CHANGE-OUT PRICE	1,177,502.52			
5	CHANGE LAST MONTH TO THIS MONTH	(1,151,100.00)			
6	PERCENT CHANGE	-4.35			
7	LESS: END OF MONTH BALANCE	(24,432.60)			
8	TO BE ACCOUNTED FOR	24,924.18			
9	REVENUE	5.00			
10	BIG EQUIP	11,208.47			
11	TOTAL REVENUE	11,208.47			
12	REVENUE	101,445.31			
13	BIG EQUIP 1, 2, 3	4,044.52			
14	BIG EQUIP 4	2,164.07			
15	WORKERS PAYROLL	0.00			
16	TOTAL REVENUE	107,653.90			
17	COAL, MINING EQUIP	146.65			
18	BIG EQUIP 1, 2, 3	1,786.81			
19	BIG EQUIP 4	0.00			
20	TOTAL COAL EQUIP	259.16			
21	OTHERS	1.11			
22	BIG EQUIP 1, 2, 3	6.00			
23	BIG EQUIP 4	724.52			
24	TOTAL OTHERS	731.63			
25	TOTAL ACCOUNTED FOR	24,924.18			

(7/2) - Changes to Train Browsers

**SPECIFIED
 CONFIDENTIAL**

Source: Fuel Ledger 4/1/10

49
 6060

TAMPA ELECTRIC COMPANY

Pyramid Coal Contract
6 mos ended 9-30-88

JR 11-4-88

READ TPA. Elect. Co.'s. Coal Supply Agreement
WITH PYRAMID MINING, Inc. Agreement WAS
A STANDARD COAL SUPPLY CONTRACT, SPELLING
OUT THE QUALITY SPECIFICATIONS, PRICE, BTU
PRICE ADJUSTMENT, AND ALL OTHER PROVISIONS
GERMAIN TO THE CONTRACT. PRICE RANGES FROM
\$ 25./TON TO \$ 27.50/TON AND INCLUDES
PROFIT AND ALL APPLICABLE TAXES. NOTHING
OUT OF THE ORDINARY. ① JR

**SPECIFIED
CONFIDENTIAL**

① CONTRACT Returns to Company

PHONE-O-GRAM® for: Frank

M. Jack Gagnon of at TECO
 Telephoned Returned your call Came In
 Will call again Please return the call See me

Message:

Phone (813) 228-1734 Date 3/7 Time 10:31 By [Signature]

Source: Pyramid Coal Supply Agreement

n/p
50

TAMPA ELECTRIC COMPANY

File 11-17-88

LEASE OF RAILROAD EQUIPMENT
6 HAS ENDED 9-30-88

LEASE FOR RAIL CARS WAS ENTERED INTO BY
TECO AND HELM FINANCIAL CORP. ON JULY 13, 1988.

LEASE RUNS FOR 26 MONTHS @ \$500/MO/CAR FOR
100 OPEN TOP HOOPER CARS.

TECO MUST PAY AN ADDITIONAL 2.5 CENTS/MILE/UNIT
FOR EACH MILE A UNIT TRAVELS OVER 97,500 MILES
PER ANNUM.

LESSOR PAYS PERSONAL PROPERTY TAXES.

LEASE SPELLS OUT ALL TERMS AND CONDITIONS AND
CONTAINS NOTHING OUT OF THE ORDINARY.

A COPY OF THIS LEASE HAS BEEN FURNISHED TO
DIV. OF ELECTRIC & GAS, TALLAHASSEE

**SPECIFIED
CONFIDENTIAL**

Source: Lease Agreement

W/R
52

TAMPA ELECTRIC COMPANY

	Big Bend 1 - 1		Big Bend 4		Gannon		Total	
	tons	\$	tons	\$	tons	\$	tons	\$
Beginning Balance	430,917.00	18,752,991.95	176,000.00	7,809,274.59	263,713.00	15,304,866.36	870,630.00	41,946,282.90
Big Rec Encl 100 ECI	761,559.00	8,930,637.18			170,430.00	8,590,544.00	431,509.00	17,537,176.26
Trans Encl 100 ECI		1,551,078.78			1,010,639.41		0.00	9,541,668.19
Rail Received		5,979,385			18,157.00	725,372.15	18,157.00	725,372.15
Rail Freight					403,993.25		0.00	403,993.25
Livestock & Fri / other					1,339.02	14,662.14	1,339.02	14,662.14
Adjustment					0.98	0.00	0.98	0.00
Big Rec 100 Barant	106,393.00	4,544,697.00	58,454.00	2,175,606.27			164,847.00	6,520,303.27
Trans 100 Barant		630,903.95		346,628.63			0.00	977,532.58
Adjustment Aerial	(22,933.00)	(990,276.39)	(737.00)	(32,945.77)	13,626.00	799,339.19	0.00	(231,082.97)
Transfer to 884	(3,641.00)	(150,493.19)	3,641.00	150,493.19			(10,044.00)	(21,082.97)
Total Available	772,295.00	33,061,404.28	237,358.00	10,457,006.91	467,266.00	26,936,616.58	1,476,919.00	70,455,187.77
Consumed	(205,170.00)	(17,207,956.11)	(70,237.00)	(3,446,797.03)	(190,900.00)	(11,466,045.13)	(562,307.00)	(27,170,798.27)
Ending Balance	467,125.00	20,053,528.17	159,121.00	7,010,209.88	268,366.00	15,470,571.45	914,612.00	43,334,389.50
\$/ton		47.8073903		44.0550435		57.6472857		47.7041109

① = Acres to w/p 57-2

ALL SPECIFIED
CONFIDENTIAL

57-2
1

PBC

TAMPA ELECTRIC COMPANY

August
FUEL EXPENSE

	Big Bend 1 - 3		Big Bend 4		Gannon		Total	
	Tons	\$	Tons	\$	Tons	\$	Tons	\$
Beginning Balance	375,967.00	15,947,663.52	181,053.00	8,019,419.93	270,200.00	16,139,265.21	835,308.00	40,106,348.66
Brq Rec-Excl FOB ECT	300,350.00	11,251,392.31			71,310.00	3,710,768.68	371,640.00	14,970,160.99
Trans-Excl FOB ECT		2,110,656.26	7.0277903			501,151.73	0.00	2,611,807.99
Rail Received					117,031.00	4,634,953.61	117,031.00	4,634,953.61
Rail Freight						1,944,625.22	0.00	1,944,625.22
Limest & Frt Zephyr					125.54	1,374.65	125.54	1,374.65
Adjustment					(0.54)	0.00	(0.54)	0.00
Brq Rec-FOB Davant	0.00	0.00	58,757.00	2,183,440.20			58,757.00	2,183,440.20
Trans-FOB Davant		From 0.00		From 12,931.87				
Adjustment-Aerial	18,832.00	578,002,779.64	7,325.00	324,981.54	7,097.00	575,410,820.60	33,254.00	1,538,581.70
Adjustment	0.00	0.00	0.00	0.00			0.00	0.00
Total Available	695,129.00	30,112,491.73	247,135.00	10,940,773.62	473,851.00	27,350,959.70	1,416,115.00	68,404,225.05
Consumed	(310,997.00)	(13,472,167.89)	(125,020.00)	(5,570,105.96)	(211,373.00)	(12,200,574.46)	(640,190.00)	(31,242,848.31)
Ending Balance	384,132.00	16,640,323.84	121,315.00	5,370,667.66	262,478.00	15,150,385.24	767,925.00	37,161,376.74
\$/ton		43.3192857		44.2704336		57.7205909		48.3841455

7.0277903
7.0277903
7.0277903
should not be highlighted

① = Agrees to w/p 57-5

57-5

ALL SPECIFIED
CONFIDENTIAL

PDC

Tampa Electric Company 11/11/82
 Pyramid Energy Dept 9/21-30-82
 Worksheet to Cost Savings Calculations
 For P. and 11/1/82 9/20/82

10-NOV-82
 11:40 AM

ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL
 APRIL MAY JUNE JULY AUGUST SEPTEMBER

Q. Total of T₂
 Consumer Price
 Index & Energy PBC

LINE #

1 CURRENT NO. CPI-U INDEX 117.1 117.5 118.0 118.5 119.0 119.8
 2 DEC. 1987 CPI-U INDEX 115.4 115.4 115.4 115.4 115.4 115.4

3 CPI-U RATIO FACTOR 1.01473 1.01820 1.02253 1.02686 1.03120 1.03813
 (Line 1 / Line 2) *****

@ Inflated Price

4 PYRAMID SS PRICE @ 12/31/87 38.650 38.650 38.650 38.650 38.650 38.650

Price Index & Consumer Price

5 INFLATED PYRAMID SS PRICE 39.219 39.353 39.521 39.688 39.856 40.124
 (Line 3 * Line 4)

6 PYRAMID LS PRICE @ 12/31/87 45.070 45.070 45.070 45.070 45.070 45.070

Price Index & Consumer Price

7 INFLATED PYRAMID LS PRICE 45.734 45.890 46.085 46.281 46.476 46.709
 (Line 3 * Line 6)

8 OKLAHOMA FOD BARGE PRICE 42.160 42.160 42.160 42.160 42.160 42.160

Price Index & Consumer Price

9 ECT TRANSPORTATION COST 3.096 3.068 2.888 2.943 3.969 2.603

10 GCT TRANSPORTATION COST 3.106 2.862 3.844 3.613 3.059 6.123

11 ECT & GCT TRANSPORTATION 6.202 5.930 6.732 6.556 7.028 8.726

12 a) MST TRANSP. COST FOR OHIO & GR 6.400 5.870 7.840 10.240 7.760 7.200
 b) MST TRANSP. COST FOR OKLAHOMA 9.130 9.130 9.130 9.760 9.640 9.540

Notes to Main from Time
 Transport & Truck Rates
 9/22/82

13 TONNAGES:
 PYRAMID (NEW CONTRACT) 0 0 0 25,048 27,513 23,047
 MAPCO 29,991 52,445 36,409 47,044 60,273 60,359
 PITTSBURG-HIDWAY 60,830 60,903 59,192 37,683 65,349 56,104
 GATLIFF (barge only) 153,635 176,590 162,667 121,496 80,482 90,200
 CONSOL SPOT 0 0 0 0 0 0

wa 5-19 9/21/84
 wa 5-19 9/21/84
 wa 5-19 9/21/84

**SPECIFIED
 CONFIDENTIAL**

14 BTU's:
 PYRAMID (NEW CONTRACT) 0 0 0 11,319 11,619 11,563
 MAPCO 12,553 12,573 12,599 12,573 12,625 12,579
 PITTSBURG-HIDWAY 11,872 11,972 12,117 12,108 12,109 12,076
 GATLIFF (barge only) 12,772 12,909 13,060 12,975 12,945 12,737
 CONSOL SPOT 0 0 0 0 0 0

wa 5-19 9/21/84
 wa 5-19 9/21/84
 wa 5-19 9/21/84

15 DELIVERED TO TRANSFER FAC. \$/TON
 PYRAMID (NEW CONTRACT) 0.000 0.000 0.000 36.388 33.466 32.200
 MAPCO 30.490 30.160 32.280 34.270 31.640 31.490
 PITTSBURG-HIDWAY 27.272 27.300 29.748 31.410 29.085 28.630
 CONSOL SPOT 0.000 0.000 0.000 0.000 0.000 0.000

5-17 9/21/84

16 GATLIFF SUPPLEMENTAL PRICE:
 INCREMENTAL SALES PRICE 27.800 27.910 29.330 26.080 28.610 28.290
 MST COST (Rail & River Barge) 11.920 11.680 14.990 15.490 16.540 14.200

9/21/82 coal Company
 2-17 monthly from monthly
 9/21/82

DELIVERED TO TRANSFER FAC \$/TON 39.720 39.590 44.320 42.370 45.150 42.490

5-17 9/21/84

17 PYRAMID DEL. TO THE STATION \$:
 PYRAMID STANDARD (Line 5 + Line 11 + Line 12a) 51.821 51.153 54.093 56.484 54.644 56.050
 PYRAMID LOW SULFUR (Line 7 + Line 11 + Line 12a) 58.336 57.690 60.657 63.075 61.264 62.715

wa 5-17 9/21/84

wa 5-17 9/21/84

18 OKLAHOMA DEL. TO THE STATION \$:
 (Line 8 + Line 11 + Line 12b) 57.492 57.220 58.022 58.476 58.828 60.426

wa 5-17 9/21/84

PBC

① Transfer to F.P.C. from 423-216
 ✓ Transfer to Monthly F.P.C. 423-216

PBC

5-18

✓ W/P 58-17 By Line

6-25 W/P

NOTE: ALL FPSC FORM 423 REFERENCES REFER TO PAGES FOR INDIVIDUAL STATIONS
RCDATA00/PTR6.W3

PAGE 1
CALCULATION OF REPLACEMENT COAL COSTS AND SAVINGS
FOR PYRAMID STANDARD SULFUR CONTRACT

LN NO	DESCRIPTION	REFERENCE	APRIL 1988	MAY 1988	JUNE 1988	JULY 1988	AUGUST 1988	SEPTEMBER 1988
OLD AGREEMENT								
PYRAMID STANDARD SULFUR								
1	TONS x1000	PYRAMID AGREEMENT	62,500	62,500	62,500	62,500	62,500	62,500
2	\$ PER TON	CALCULATED - SEE NOTES	\$51.82	\$51.15	\$54.09	\$56.48	\$54.64	\$56.05
3	BTU's PER LB	PYRAMID AGREEMENT	11300	11300	11300	11300	11300	11300
4	c/HBTU	CALCULATED - SEE NOTES	229	226	239	250	247	248
5	\$ x 1000	LN 1 X LN 2	\$3,239	\$3,197	\$3,381	\$3,530	\$3,115	\$3,503
6	HBTU's x 1000	CALCULATED - SEE NOTES	1413	1413	1413	1413	1413	1413
NEW CONTRACT								
PYRAMID STANDARD								
7	TONS x1000	FPSC FORM 423-2 COL F	0,000	0,000	0,000	25,048	27,513	23,047
8	\$ PER TON	CALCULATED - SEE NOTES	\$0.00	\$0.00	\$0.00	\$42.94	\$40.49	\$40.93
9	BTU's PER LB	FPSC FORM 423-2 COL E	0	0	0	11819	11619	11563
10	c/HBTU	CALCULATED - SEE NOTES	0	0	0	182	174	177
11	\$ x 1000	LN 7 X LN 8	0	0	0	11,076	11,114	1943
12	HBTU's x 1000	CALCULATED - SEE NOTES	0	0	0	592	639	533
NAPCO STANDARD								
13	TONS x1000	FPSC FORM 423-2 COL F	29,991	32,445	36,409	32,649	30,653	34,979
14	\$ PER TON	CALCULATED - SEE NOTES	\$36.69	\$36.09	\$39.01	\$40.83	\$38.67	\$40.22
15	BTU's PER LB	FPSC FORM 423-2 COL E	12553	12573	12597	12573	12625	12579
16	c/HBTU	CALCULATED - SEE NOTES	146	144	155	162	153	160
17	\$ x 1000	LN 13 X LN 14	\$1,100	\$1,893	\$1,420	\$1,333	\$1,185	\$1,407
18	HBTU's x 1000	CALCULATED - SEE NOTES	753	1319	917	821	774	880
SPOT STANDARD								
19	TONS x1000	CALCULATED - SEE NOTES	27,794	3,926	20,467	0,000	0,000	0,000
20	\$ PER TON	CALCULATED - SEE NOTES	\$33.47	\$33.23	\$36.48	\$37.97	\$36.11	\$37.36
21	BTU's PER LB	FPSC FORM 423-2 COL E	11872	11972	12117	12108	12109	12076
22	c/HBTU	CALCULATED - SEE NOTES	141	139	151	157	149	155
23	\$ x 1000	LN 19 X LN 20	\$930	\$130	\$747	0	0	0
24	HBTU's x 1000	CALCULATED - SEE NOTES	660	94	496	0	0	0
25	SS REPLACEMENT COST	LN 11 + LN 17 + LN 23	\$2,030	\$2,023	\$2,167	\$2,409	\$2,299	\$2,350
26	SS REPLACEMENT HBTU's	LN 12 + LN 18 + LN 24	1,413	1,413	1,413	1,413	1,413	1,413
27	STD SULFUR FUEL SAVINGS	LN 5 - LN 25	\$1,209	\$1,174	\$1,214	\$1,121	\$1,116	\$1,153

NOTE: ROW OR COLUMN TOTALS MAY NOT FOOT OR CROSSFOOT DUE TO ROUNDING

SPECIFIED
CONFIDENTIAL

5/21/88

PAGE 2
 CALCULATION OF REPLACEMENT COAL COSTS AND SAVINGS
 FOR PYRAMID LOW SULFUR CONTRACT

Page 2

WP 58-19

LN	DESCRIPTION	REFERENCE	APRIL 1968	MAY 1968	JUNE 1968	JULY 1968	AUGUST 1968	SEPTEMBER 1968
PYRAMID LOW SULFUR								
28	TONS x 1000	PYRAMID AGREEMENT	25,000	25,000	25,000	25,000	25,000	25,000
29	\$ PER TON	CALCULATED - SEE NOTES	\$58.34	\$57.69	\$60.64	\$63.08	\$61.24	\$62.72
30	BTU'S PER LB	PYRAMID AGREEMENT	12300	12300	12300	12300	12300	12300
31	c/HBTU	CALCULATED - SEE NOTES	237	235	247	256	249	255
32	\$ x 1000	CALCULATED - SEE NOTES	\$1,459	\$1,442	\$1,517	\$1,577	\$1,532	\$1,568
33	HBTU'S x 1000	CALCULATED - SEE NOTES	615	615	615	615	615	615
SUPPLEMENTAL COAL								
GATLIFF LOW SULFUR (EXCLUDE THE ALL-RAIL PORTION)								
34	TONS x 1000	CALCULATED - SEE NOTES	28,076	23,020	23,331	23,499	23,754	24,142
35	\$ PER TON	INFO FROM FUELS DEPT - SEE NOTES	\$45.92	\$45.32	\$51.05	\$48.93	\$52.18	\$51.22
36	BTU'S PER LB	INFO FROM FUELS DEPT - SEE NOTES	12772	12909	13068	12975	12945	12737
37	c/HBTU	CALCULATED - SEE NOTES	180	176	195	189	202	201
38	\$ x 1000	CALCULATED - SEE NOTES	\$1,306	\$1,084	\$1,201	\$1,160	\$1,239	\$1,237
39	HBTU'S x 1000	CALCULATED - SEE NOTES	615	615	615	615	615	615
40	LS REPLACEMENT COST	LN 30	\$1,106	\$1,084	\$1,201	\$1,160	\$1,239	\$1,237
41	LS REPLACEMENT HBTU'S	LN 39	615	615	615	615	615	615
42	TOTAL LOW SULFUR SAVINGS	LN 32 - LN 38	\$353	\$358	\$316	\$417	\$293	\$331
43	TOTAL FUEL CONTRACT SAVINGS	LN 27 + LN 42	\$1,562	\$1,532	\$1,530	\$1,530	\$1,409	\$1,464

6452
6452

6452
6452

6452

NOTE: ROW OR COLUMN TOTALS MAY NOT FOOT OR CROSSFOOT DUE TO ROUNDING

WP 58-19 By Line

**SPECIFIED
 CONFIDENTIAL**

PAGE 3
CALCULATION OF REPLACEMENT COAL COSTS AND SAVINGS
FOR OKLAHOMA COAL

Price
23

W/P 58-17

LN	DESCRIPTION	REFERENCE	APRIL 1968	MAY 1968	JUNE 1968	JULY 1968	AUGUST 1968	SEPTEMBER 1968
44	OKLAHOMA LOW SULFUR							
45	TONS x1000	PYRAMID FILING	33,333	33,333	33,333	33,333	33,333	33,333
46	\$ PER TON	CALCULATED - SEE NOTES	\$57.49	\$57.22	\$56.02	\$56.48	\$56.83	\$60.43
47	BTU's PER LB	PYRAMID FILING	12700	12700	12700	12700	12700	12700
48	c/HBTU	CALCULATED - SEE NOTES	226	225	220	230	232	238
49	\$ x 1000	CALCULATED - SEE NOTES	\$1,916	\$1,907	\$1,934	\$1,949	\$1,961	\$2,014
50	HBTU's x 1000	CALCULATED - SEE NOTES	847	847	847	847	847	847
SUPPLEMENTAL COAL								
MITSUBISHI NO. 8 (CONROL - SPOT)								
51	TONS x1000	FPSC FORM 423-2 COL F	0.000	0.000	0.000	0.000	0.000	0.000
52	\$ PER TON	CALCULATED - SEE NOTES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
53	BTU's PER LB	FPSC FORM 423-2 COL I	0	0	0	0	0	0
54	c/HBTU	CALCULATED - SEE NOTES	10	10	10	10	10	10
55	\$ x 1000	CALCULATED - SEE NOTES	0	0	0	0	0	0
56	TONS x1000	CALCULATED - SEE NOTES	35,672	35,374	34,951	34,977	34,974	35,070
57	\$ PER TON	CALCULATED - SEE NOTES	\$33.67	\$33.23	\$36.48	\$37.97	\$36.11	\$37.36
58	BTU's PER LB	FPSC FORM 423-2 COL I	11872	11972	12117	12108	12109	12076
59	c/HBTU	CALCULATED - SEE NOTES	141	139	151	157	149	155
60	\$ x 1000	CALCULATED - SEE NOTES	\$1,194	\$1,175	\$1,275	\$1,320	\$1,263	\$1,310
61	HBTU's x 1000	CALCULATED - SEE NOTES	847	847	847	847	847	847
62	OKLA. REPLACEMENT COST	LN 54 + LN 60	\$1,194	\$1,175	\$1,275	\$1,320	\$1,263	\$1,310
63	OKLA. REPLACEMENT HBTU's	LN 55 + LN 61	847	847	847	847	847	847
64	OKLA. COAL QUALITY SAVINGS	LN 48 - LN 62	\$722	\$732	\$659	\$621	\$698	\$704
TOTAL PYRAMID OUYOUT SAVINGS:								
65	STANDARD SULFUR SAVINGS (PAGE 1, LINE 27)		\$1,209	\$1,174	\$1,214	\$1,121	\$1,116	\$1,153
66	LOW-SULFUR SAVINGS (PAGE 2, LINE 42)		\$353	\$358	\$316	\$417	\$293	\$331
67	QUALITY SAVINGS (PAGE 3, LINE 64)		\$722	\$732	\$659	\$621	\$698	\$704
68	TOTAL		\$2,284	\$2,264	\$2,189	\$2,159	\$2,107	\$2,188
69	TOTAL FOR 6 MONTHS FUEL PERIOD							

REFER TO ATTACHED NOTES FOR MORE DETAIL ON THE CALCULATIONS FOR EACH LINE

NOTE: BOTH THE COLUMN TOTALS MAY NOT FOOT OR CROSSFOOT DUE TO ROUNDING
IN APRIL 1968, THE TOTAL MITSUBISHI-HIGHWAY COAL USED AS REPLACEMENT COAL EXCEEDS THE TOTAL APRIL
PURCHASES PER THE FPSC FORM 423 BY 1206 TONS. THERE HERE, HOWEVER, SUFFICIENT TONS PURCHASED IN
MARCH TO ADEQUATELY MAKE UP FOR THIS SHORTAGE.

W/P 58-17 By Line

**SPECIFIED
CONFIDENTIAL**

2948
H

6-1-85
w/p

IN PAGE 4
NO SPECIFIED CONFIDENTIAL INFERENCE

DESCRIPTION		APRIL 1980	MAY 1980	JUNE 1980	JULY 1980	AUGUST 1980	SEPTEMBER 1980
70 NEW CONTRACT COAL	FPSC FORM 423-2 COL I ✓	\$0.000	\$0.000	\$0.000	\$36.300	\$33.444	\$32.200
71 PYRAMID STANDARD	FORM 423-2(B) COL P ✓	\$0.000	\$0.000	\$0.000	\$6.556	\$7.020	\$8.726
72 NINE PRICE TRANSPORTATION	LN 70 + LN 71	\$0.000	\$0.000	\$0.000	\$42.944	\$40.494	\$40.926
TOTAL \$ PER TON							
73	FPSC FORM 423-2 COL I ✓	\$30.490	\$30.160	\$32.200	\$34.270	\$31.640	\$31.490
74 WPCO STANDARD	FORM 423-2(B) COL P ✓	\$6.202	\$5.930	\$6.732	\$6.556	\$7.020	\$8.726
75 PRICE TO TRANS FACIL TRANSPORTATION	LN 70 + LN 74	\$36.692	\$36.090	\$39.012	\$40.826	\$38.660	\$40.216
TOTAL \$ PER TON							
76	FPSC FORM 423-2 COL I ✓	\$27.272	\$27.300	\$29.740	\$31.410	\$29.005	\$28.630
77 SPOT STANDARD (PITTSBURGH-HI) FORM 423-2(B) COL P ✓		\$6.202	\$5.930	\$6.732	\$6.556	\$7.020	\$8.726
78 PRICE TO TRANS FACIL TRANSPORTATION	LN 76 + LN 77	\$33.474	\$33.230	\$36.480	\$37.966	\$36.113	\$37.356
TOTAL \$ PER TON							
79 SUPPLEMENTAL COAL	INFO FROM FUELS DEPT ✓	\$39.720	\$39.590	\$44.320	\$42.370	\$45.150	\$42.490
80 GALLIFF	FORM 423-2(B) COL P ✓	\$6.202	\$5.930	\$6.732	\$6.556	\$7.020	\$8.726
81 PRICE TO TRANS FACIL TRANSPORTATION	LN 79 + LN 80	\$45.922	\$45.520	\$51.052	\$48.926	\$52.170	\$51.216
TOTAL \$ PER TON							
REPLACEMENTS FOR DELANDIA COAL							
82 SUPPLEMENTAL COAL	FPSC FORM 423-2 COL I	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
83 PITTSBURGH HD. # (CONSOL - SPOT) FORM 423-2(B) COL P		\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
84 PRICE TO TRANS FACIL TRANSPORTATION	LN 82 + LN 83	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
TOTAL \$ PER TON							
85	FPSC FORM 423-2 COL I ✓	\$27.272	\$27.300	\$29.740	\$31.410	\$29.005	\$28.630
86 SPOT STANDARD (PITTSBURGH-HI) FORM 423-2(B) COL P ✓		\$6.202	\$5.930	\$6.732	\$6.556	\$7.020	\$8.726
87 PRICE TO TRANS FACIL TRANSPORTATION	LN 85 + LN 86	\$33.474	\$33.230	\$36.480	\$37.966	\$36.113	\$37.356
TOTAL \$ PER TON							

✓ w/ 58-12 Byline

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to ref. b