

PLACE AT BEGINNING  
OF 970001

TAMPA ELECTRIC COMPANY  
REQUEST FOR SPECIFIED CONFIDENTIAL TREATMENT

June 19, 1989

890001-EI

Confidential Version

Exhibit "A"

PER ORDER  
23943

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06058 JUN 19 1989

FPSC-RECORDS/REPORTING

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GATLIFF COAL COMPANY

REPORT ON EXAMINATION OF FINANCIAL  
STATEMENTS - FOR THE SIX MONTHS ENDED  
JUNE 30, 88 and 87.

Auditors NOTE: ORIGINAL COPY of COVER is Light  
BLUE - CAN NOT REPRODUCE LEGIBLE COPY sent

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To the Stockholder  
Gatliff Coal Company:

We have audited the accompanying balance sheets of Gatliff Coal Company as of June 30, 1988 and 1987, and the related statements of income and retained earnings and changes in financial position for the six months then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Gatliff Coal Company at June 30, 1988 and 1987, and the results of its operations and the changes in its financial position for the six months then ended, in conformity with generally accepted accounting principles.

*Coopers & Lybrand*

Tampa, Florida  
August 26, 1988

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GATLIFF COAL COMPANY

BALANCE SHEETS, June 30, 1988 and 1987

ASSETS

	<u>1988</u>	<u>1987</u>
<b>Current assets:</b>		
Cash and cash equivalents	\$ 2,794,805	\$1,292,931
Receivables from affiliates	3,577,105	4,422,903
Other receivables	253,239	361,815
<b>Inventories:</b>		
Coal	3,923,968	2,526,933
Parts and supplies	1,481,484	1,256,329
Prepaid expenses	677,740	650,808
<b>Total current assets</b>	<u>12,708,341</u>	<u>10,511,719</u>
<b>Property and equipment:</b>		
Land and mineral rights (principally mining property)	1,945,821	2,226,579
Mining and other equipment	38,936,264	39,078,979
Unit train loading facility	6,492,243	6,272,801
Other	307,450	822,196
	<u>47,681,778</u>	<u>48,400,555</u>
Less accumulated depreciation	22,789,462	21,348,321
	<u>24,892,316</u>	<u>27,052,234</u>
Deep mine development costs	11,673,197	12,084,712
Other	1,135,707	1,769,762
	<u>\$50,409,561</u>	<u>\$51,418,427</u>

LIABILITIES AND STOCKHOLDER'S EQUITY

<b>Current liabilities:</b>		
Notes payable	\$ 416,876	\$ 492,799
Accounts payable	2,927,143	2,234,658
Accrued liabilities	4,233,663	3,534,806
<b>Total current liabilities</b>	<u>7,577,682</u>	<u>6,262,263</u>
Long-term debt	-	7,030,000
Deferred income taxes	10,473,278	9,996,162
Deferred investment tax credits	616,834	781,024
	<u>11,090,112</u>	<u>17,807,186</u>
Commitments and contingencies (Note 8)		
<b>Stockholder's equity:</b>		
Common stock, no par value, 20 shares authorized and outstanding	151,000	151,000
Additional paid-in capital	20,701,871	16,551,401
Retained earnings	10,888,896	10,646,577
	<u>31,741,767</u>	<u>27,348,978</u>
	<u>\$50,409,561</u>	<u>\$51,418,427</u>

See accompanying notes.

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STATEMENTS OF INCOME AND RETAINED EARNINGS  
for the six months ended June 30, 1988 and 1987

	<u>1988</u>	<u>1987</u>
Net sales	<u>\$48,828,269</u>	<u>\$43,873,458</u>
Costs and expenses:		
Cost of sales	42,104,375	37,070,477
General and administrative expense	3,260,534	3,546,067
Interest expense, net of interest income of \$193,679 and \$128,917 for 1988 and 1987	39,247	107,361
	<u>45,404,156</u>	<u>40,723,905</u>
Income before income taxes	<u>3,424,113</u>	<u>3,149,553</u>
Allocation in lieu of income taxes:		
Currently payable	1,202,490	1,215,949
Deferred income taxes	(40,898)	98,723
Amortization of investment tax credits	(90,000)	(97,104)
	<u>1,071,592</u>	<u>1,217,568</u>
Net income	2,352,521	1,931,985
Retained earnings, beginning of period	10,721,149	10,500,898
Dividends	<u>(2,184,774)</u>	<u>(1,786,306)</u>
Retained earnings, end of period	<u>\$10,888,896</u>	<u>\$10,646,577</u>

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See accompanying notes.

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STATEMENTS OF CHANGES IN FINANCIAL POSITION  
for the six months ended June 30, 1988 and 1987

	<u>1988</u>	<u>1987</u>
Funds provided by:		
Operations:		
Net income	\$ 2,352,521	\$ 1,931,985
Add (deduct) items not requiring use of cash:		
Depreciation and amortization	2,754,200	2,289,997
Loss on sale of fixed assets	9,010	-
Deferred income taxes	(40,898)	98,723
Amortization of investment tax credits	(90,000)	(97,104)
	4,984,833	4,223,601
Changes in other balance sheet accounts	1,126,692	(1,690,604)
Dividends	(2,184,774)	(1,786,306)
	3,926,751	746,691
Funds provided internally		
Financing and contributed capital:		
Contributed capital	2,184,774	1,786,306
Notes payable	527,004	565,416
Long-term debt	-	2,530,000
Proceeds from sales of fixed assets	203,393	-
	6,841,922	5,628,413
Funds applied to:		
Additions to property and equipment	2,190,014	6,516,457
Reduction of notes payable	360,578	242,787
Reduction of long-term debt	6,500,000	-
	9,050,592	6,759,244
Decrease in cash and temporary cash investments	<u>\$(2,208,670)</u>	<u>\$(1,130,831)</u>

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NOTES TO FINANCIAL STATEMENTS

1. Basis of Presentation:

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 inter-company profits in the ending inventory as it relates to the consolidated group. Gatliff Coal Company (the Company) recognizes investment tax credits over the life of the related asset.

Reclassifications - Certain 1987 amounts have been reclassified to conform to current classifications.

2. Ownership and Operations:

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

All the coal sold by the Company, with the exception of some Stoker coal sold to third parties, 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 January 17, 1980. Under this agreement, Tampa Electric Company has agreed to purchase a minimum of 500,000 tons of coal annually through December 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 June 30, 1988 and 1987, 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. The currently payable allocation is classified in the accrued liabilities caption on the balance sheet.

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 1988 provision for income taxes was computed using the 1988 federal statutory rate of 34%.

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:

	1988		1987	
	<u>Amount</u>	<u>Percent of Pretax Income</u>	<u>Amount</u>	<u>Percent of Pretax Income</u>
Expected provision of reported pretax earnings	\$1,164,198	34.0%	\$1,259,821	40.0%
Increase (decrease) in the provision resulting from:				
Benefit of percentage depletion	(146,030)	(4.2%)	(141,590)	(4.5)
Amortization of investment tax credit	(90,000)	(2.6%)	(97,104)	(3.1)
State income taxes net of federal income taxes	137,348	4.0	191,558	6.1
Other	<u>6,076</u>	<u>.1</u>	<u>4,883</u>	<u>.1</u>
Provision as reported	<u>\$1,071,592</u>	<u>31.3%</u>	<u>\$1,217,568</u>	<u>38.6%</u>

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NOTES TO FINANCIAL STATEMENTS, Continued

4. Long-Term Debt:

Long-term debt and current maturities at June 30, 1987 consisted of the following:

	<u>Long-Term</u>	<u>Current</u>
Equipment financing, payable in installments of twelve to eighteen months without interest, maturing in 1987 and 1988	\$ 30,000	\$492,799
Term loan	<u>7,000,000</u>	<u>-</u>
	<u>\$7,030,000</u>	<u>\$492,799</u>

The Company's term loan was a commitment with three banks for up to \$20,000,000. The credit agreement, effective September 5, 1984, provided for interest at prime, as defined, with a commitment fee of 1/8 to 3/8 of one percent on the unused portion. During 1988, the Company elected to repay their borrowings under this agreement and cancelled the credit facility. The borrowings were originally scheduled to be repaid in quarterly installments beginning October 1, 1989 through July 1, 1992.

5. Pension Plan:

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

TECO Energy's policy is to fund the plan within the guidelines set by ERISA for the minimum annual contribution and the maximum allowable as a tax deduction by the IRS. The Company's share of pension expense for the six months ended June 30, 1988 and 1987, was \$99,767 and \$72,376, respectively. Approximately 51% of plan assets are invested in common stocks and 49% in fixed income investments.

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

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NOTES TO FINANCIAL STATEMENTS, Continued

5. Pension Plan, continued:

	<u>1987</u>	<u>1986</u>
Components of net pension expense (thousands of dollars):		
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)	<u>\$ 3,337</u>	<u>\$ (152)</u>
Accumulated benefits (including vested benefits of \$79,679 for 1987 and \$73,704 for 1986)	<u>\$ 84,765</u>	<u>\$ 80,113</u>

Assumptions used in determining actuarial valuations:

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

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 six months ended June 30, 1988 and 1987 was \$115,624 and \$42,640, respectively.

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NOTES TO FINANCIAL STATEMENTS, Continued

7. Contributed Capital:

During the six months ended June 30, 1988 and 1987, the Company's parent increased additional paid-in capital through cash contributions of \$2,184,774 and \$1,786,306, respectively.

8. Commitments and Contingencies:

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 June 30, 1988 and 1987, unamortized deep mine development costs amounted to \$11,673,197 and \$12,084,712, respectively. Such costs are not estimated to be in excess of their net realizable value.

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 have been refunded.

Litigation - In 1987 the Company settled litigation with the Southern Labor Union, paying approximately \$1.8 million in full, final and complete settlement of all claims the union had asserted against it. These costs were charged to operations in 1987.

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LIST OF ADDITIONAL DISCLOSURES REQUESTED  
BY THE FLORIDA PUBLIC SERVICE COMMISSION

Disclosure  
Number

Answer/Reference

1. Reference - Gatliff Coal Company financial statements for the six months ended June 30, 1988, report dated August 26, 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 June 30, 1988 capitalized deep mine development costs amounted to \$11,673,197, net of accumulated amortization of \$656,306. Deep mine development costs are being amortized at a rate of \$1 per raw ton produced from associated deep mining operations. Amortization for the six months ended June 30, 1988 was \$237,535.
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 six months ended June 30, 1988.
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 August 26, 1988. All material information as required by generally accepted accounting principles has been disclosed in the report.
14. Reference - Report dated August 26, 1988.

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LIST OF ADDITIONAL DISCLOSURES REQUESTED  
BY THE FLORIDA PUBLIC SERVICE COMMISSION

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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 six-month figures were subject to audit procedures and accounted for accordingly.
  
16. Substantially all sales of coal for the six months ended June 30, 1988, were to Tampa Electric Company with the exception of sales of stoker coal to third parties in the amount of \$1,674,918. Costs associated with stoker sales in the amount of \$1,339,781 and related income taxes in the amount of \$130,113 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 to stoker sales, royalty income and other miscellaneous third-party coal sale revenues in the amounts of \$8,858 and \$30,492, 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 six months ended June 30, 1988, report dated August 26, 1988. Royalty income and other miscellaneous third-party coal sale revenues 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**  
for the six months ended June 30, 1988

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Costs and expenses for the six months ended June 30, 1988, as reported	\$44,966,504
Equity cost for the six months ended June 30, 1988	<u>2,147,497</u>
	<u>\$47,114,001</u>
Tons sold, six months ended June 30, 1988	<u>1,250,275</u>
Cost per ton	<u>\$ 37.68</u>

Note: Above computation excludes net income from sales of Stoker coal to third parties of \$205,024 (and related tons sold) as described in item 16 under Additional Disclosures.

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**GATLIFF COAL COMPANY**  
**SCHEDULE OF TONS PRODUCED**  
for the six months ended June 30, 1988  
(on a clean coal basis)

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	<u>Underground Mine</u>	<u>Surface Mine</u>	<u>Contract Operations</u>	<u>Purchased</u>	<u>Total</u>
January	18,696	47,352	11,886	104,546	182,480
February	22,434	48,749	14,281	125,921	211,385
March	21,551	58,272	16,946	152,871	249,640
April	24,347	45,843	13,910	137,328	221,428
May	21,994	67,052	14,879	130,584	234,509
June	<u>18,855</u>	<u>75,375</u>	<u>12,622</u>	<u>122,708</u>	<u>229,560</u>
Total	<u>127,877</u>	<u>342,643</u>	<u>84,524</u>	<u>773,958</u>	<u>1,329,002</u>

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GATLIFF COAL COMPANY  
ANALYSIS OF DEFERRED INCOME TAXES  
for the six months ended June 30, 1988

<u>FEDERAL TIMING DIFFERENCE</u>	<u>Rate</u>	<u>Balance 12/31/87</u>	<u>Current Period</u>	<u>Balance 6/30/88</u>
<b>Book/Tax Depreciation:</b>				
Balance 12/31/87		\$ 645,351		
1988 Difference	34.0%	51,241		
Balance 6/30/88		<u>\$ 696,592</u>	\$17,422	\$ 298,298
<b>Interest Expense:</b>				
Balance 12/31/87		\$ 3,957,614		
1988 Difference	34.0%	-		
Balance 6/30/88		<u>\$ 3,957,614</u>	-	1,858,430
<b>Workers' Compensation Payments:</b>				
Balance 12/31/87		\$ (124,340)		
1988 Difference	34.0%	3,375		
Balance 6/30/88		<u>\$ (120,965)</u>	1,148	(67,127)
<b>Amortization of Loan Costs:</b>				
Balance 12/31/87		\$ (22,446)		
1988 Difference	34.0%	6,085		
Balance 6/30/88		<u>\$ (16,361)</u>	2,069	1,182
<b>Mine Development Costs:</b>				
Balance 12/31/87		\$10,225,382		
1988 Difference	34.0%	(237,534)		
Balance 6/30/88		<u>\$ 9,987,848</u>	(80,762)	4,767,280
<b>Pension Costs:</b>				
Balance 12/31/87		\$ (200,587)		
1988 Difference	34.0%	-		
Balance 6/30/88		<u>\$ (200,587)</u>	-	17,751

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GATLIFF COAL COMPANY  
ANALYSIS OF DEFERRED INCOME TAXES  
for the six months ended June 30, 1988

Schedule 3  
(Continued)

<u>FEDERAL TIMING DIFFERENCE</u>	<u>Rate</u>	<u>Balance 12/31/87</u>	<u>Current Period</u>	<u>Balance 6/30/88</u>
<b>Prep Plant</b>				
<b>Depreciation:</b>				
Balance 12/31/87		\$3,336,149		
1988 Difference	34.0%	(5,220)		
Balance 6/30/88		<u>\$3,330,929</u>	\$ (1,775)	\$ 1,556,718
<b>Deferred Mining</b>				
<b>Expenses:</b>				
Balance 12/31/87		\$ 597,146		
1988 Difference		76,604		
Balance 6/30/88	34.0%	<u>\$ 673,750</u>	26,045	300,245
<b>Florida State</b>				
<b>Consolidated</b>				
<b>Income Tax:</b>				
Balance 6/30/88		147,746	-	147,746
<b>Intercompany profit in ending</b>				
<b>inventory, elimination passed</b>				
<b>to parent in consolidated</b>				
<b>tax return:</b>				
Balance 12/31/87		\$3,983,569		
1988 Difference		-		
Balance 6/30/88	34.0%	<u>\$3,983,569</u>	1,531,180	1,531,180
<b>Deferred Gain:</b>				
Balance 12/31/87		\$ 108,892		
1988 Difference	34.0%	-	43,557	43,557
Balance 6/30/88		<u>\$ 108,892</u>	-	

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GATLIFF COAL COMPANY  
 ANALYSIS OF DEFERRED INCOME TAXES  
 for the six months ended June 30, 1988

Schedule 3  
 (Continued)

<u>FEDERAL TIMING DIFFERENCE</u>		<u>Rate</u>	<u>Balance 12/31/87</u>	<u>Current Period</u>	<u>Balance 6/30/88</u>
<u>Severance Tax:</u>					
Balance 12/31/87	\$ (58,980)	34.0%	\$ (51,198)	-	\$ (51,198)
1988 Difference	-				
Balance 6/30/88	<u>\$ (58,980)</u>				
<u>Federal Deduction For Deferred State Income Taxes:</u>					
Balance 6/30/88		34.0%	<u>(70,348)</u>	<u>2,600</u>	<u>(67,748)</u>
<u>Federal Tax Provision</u>		34.0%	10,369,567	\$(33,253)	10,336,314
<u>State Tax Provision</u>			149,461	(7,645)	141,816
<u>Cushion</u>			(4,852)	-	(4,852)
			<u>\$10,514,176</u>	<u>\$(40,898)</u>	<u>\$10,473,278</u>

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GATLIFF COAL COMPANY  
 ANALYSIS OF COST PER TON  
 6/30/88

	-----SIX MONTHS ENDED-----			
	12/31/86	6/30/87	12/31/87	6/30/88
TONS SOLD	836691	1118461	1206082	1250275
COST OF SALES PER TON	28638993 34.23	36724452 32.83	41921422 34.76	405951311 32.47
GENERAL & ADMIN. EXPENSES PER TON	2053919 2.45	3546067 3.17	3241653 2.69	3260534 2.61
INTEREST, NET PER TON	76105 0.09	107361 0.10	164285 0.14	39247 0.03
INCOME TAXES	710046 0.85	1217568 1.09	869762 0.72	1071592 0.86
EQUITY (NET INCOME)	1759361 2.10	1899303 1.70	1984672 1.65	2147497 1.72
TOTAL (REVENUE FROM TAMPA ELECTRIC)	33238424	43494751	48181794	47114001
TOTAL COST PER TON	39.73	38.89	39.95	37.68

47,114,001  
 9,855  
 31,492  
 1,674,912  
 -----  
 48,826,205 Sales per F15

**Draft**

**SPECIFIED  
 CONFIDENTIAL**

PL

9-4  
 19/82



ELECTRO-COAL TRANSFER CORPORATION

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STATEMENT OF CHARGE FOR TRANSFER, STORAGE AND STANDBY  
SERVICES RENDERED TO TAMPA ELECTRIC COMPANY  
for the six months ended June 30, 1988

**Draft**

**SPECIFIED  
CONFIDENTIAL**

9-2  
1 of 5

FL.

September 26, 1988

Mr. Lester L. Lefler  
Vice President & Controller  
Tampa Electric Company  
P.O. Box 111  
Tampa, Florida 33601

Dear Mr. Lefler:

We have examined the statement of charge for transfer, storage and standby services rendered to Tampa Electric Company (Tampa Electric) by Electro-Coal Transfer Corporation (Electro-Coal) for the six months ended June 30, 1988. Our examination was 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.

Our examination included reviews and tests as follows:

- (1) The Electro-Coal Agreement dated July 28, 1981, the Cost of Transfer and Storage Agreement dated June 1, 1968, and the Transportation System Agreement dated Jan. 24, 1985, were reviewed. These agreements contain provisions relating to the computation of charges by Electro-Coal to Tampa Electric for transfer, storage and standby services.
- (2) Operating expenses were traced to Electro-Coal's general accounting records and tested to vendors' invoices, payroll records and other supporting data.
- (3) We tested the computation of the charge for cost of equipment and cost of money for the six months ended June 30, 1988.
- (4) We tested the computation of the equity cost for the six months ended June 30, 1988.
- (5) The Electro-Coal Agreement, the Cost of Transfer and Storage Agreement, and the Transportation System Agreement provide for a proration of costs between Tampa Electric and other customers. The net tons transferred is used as the principal basis for prorating costs. We tested tonnage records and tested the prorations.

**SPECIFIED  
CONFIDENTIAL**

**Draft**

Mr. Lester L. Lefler  
Tampa Electric Company  
September 26, 1988  
Page 2

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In our opinion, the accompanying statement presents fairly the charge for transfer, storage and standby services rendered to Tampa Electric Company by Electro-Coal Transfer Corporation for the six months ended June 30, 1988, in accordance with the provisions in the Electro-Coal Agreement dated July 28, 1981, the Cost of Transfer and Storage Agreement dated June 1, 1968, and the Transportation System Agreement dated Jan. 24, 1985.

Yours very truly,

Coopers & Lybrand

**Draft**

**SPECIFIED  
CONFIDENTIAL**

ELECTRO-COAL TRANSFER CORPORATION  
 STATEMENT OF CHARGE FOR TRANSFER, STORAGE AND STANDBY SERVICES  
 RENDERED TO TAMPA ELECTRIC COMPANY  
 for the six months ended June 30, 1988

(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)

	Allocated to		Total
	Tampa Electric Company	Other Customers	
Operating Revenues	<u>\$8,936,414</u> <sup>wf</sup>	<u>\$ 7,833,705</u> <sup>wf</sup>	<u>\$16,770,119</u>
Costs and Expenses (Income):			
Operating costs			8,419,240
Administrative and general expenses			2,729,823
Provision for depreciation			3,737,008
Interest expense			3,028,386
Interest income			<u>(2,371,008)</u>
	7,566,798	7,976,651	15,543,449 <sup>wf</sup>
Equity cost	<u>1,369,616</u> <sup>wf</sup>	<u>1,146,635</u>	<u>2,516,251</u>
Total expenses and equity cost	<u>8,936,414</u>	<u>9,123,286</u>	<u>18,059,700</u>
Excess of expenses and equity cost over revenues	<u>None</u>	<u>\$(1,289,581)</u>	<u>\$(1,289,581)</u>

*DF. 1/13/88 - to 24th WORKPAPER*

**SPECIFIED  
CONFIDENTIAL**

See accompanying notes.

Draft

*PK*

*9-2  
11/4/85*

ELECTRO-COAL TRANSFER CORPORATION  
NOTES TO STATEMENT OF CHARGE FOR TRANSFER, STORAGE AND  
STANDBY SERVICES RENDERED TO TAMPA ELECTRIC COMPANY  
for the six months ended June 30, 1988

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1. Article III of the Electro-Coal Agreement dated July 28, 1981 and January 24, 1985 between Electro-Coal Transfer Corporation (a wholly-owned subsidiary of TECO Transport & Trade Corporation) and Tampa Electric Company and the Transportation System Agreement dated January 24, 1985 between TECO Transport & Trade Corporation and Tampa Electric Company, provides that the cost of rendering transfer, storage and standby services shall be the sum of (a) the operating expenses of Electro-Coal, as defined, (b) a level charge for the aggregate cost of the facilities, including interest charged to construction, determined by amortizing the aggregate of the cost of the facilities over the depreciable life of the facilities, (c) financing cost, as defined, and (d) an amount equal to the prorata computed cost of the equity of Electro-Coal Transfer Corporation. Equity cost represents the cost of funds currently retained in Electro-Coal Transfer Corporation's equity accounts. The rate used is Tampa Electric Company's current allowable cost rate for common equity (14.50% for the six months ended June 30, 1988) as determined by the Florida Public Service Commission.

**Draft**

**SPECIFIED  
CONFIDENTIAL**

9-2  
135 of 5

MID-SOUTH TOWING COMPANY

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STATEMENT OF CHARGE FOR TRANSPORTATION AND STANDBY  
SERVICES RENDERED TO TAMPA ELECTRIC COMPANY  
for the six months ended June 30, 1988

**Draft**

**SPECIFIED  
CONFIDENTIAL**

9-3  
12/10/5

102

September 26, 1988

Mr. Lester L. Lefler  
Vice President & Controller  
Tampa Electric Company  
P.O. Box 111  
Tampa, Florida 33601

Dear Mr. Lefler:

We have examined the statement of charge for transportation and standby services rendered to Tampa Electric Company (Tampa Electric) by Mid-South Towing Company (Mid-South) for the six months ended June 30, 1988. Our examination was 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.

Our examination included reviews and tests as follows:

- (1) The Transportation Agreements dated May 1, 1960, Oct. 1, 1963, Sept. 10, 1965, Dec. 16, 1966, July 30, 1970, Apr. 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, were reviewed. These agreements contain provisions relating to the computation of charges by Mid-South to Tampa Electric for transportation and standby services.
- (2) Operating expenses were traced on a test basis to Mid-South's general accounting records and tested to vendor's invoices, payroll records and other supporting data.
- (3) We tested the computation of the charge for cost of equipment and cost of money for the six months ended June 30, 1988.
- (4) We tested the computation of the equity cost for the six months ended June 30, 1988.
- (5) The principal basis of prorating the costs between Tampa Electric and other customers is the length of time that the equipment is devoted to respective movements. We tested time and equipment utilization records and tested the prorations.

**SPECIFIED  
CONFIDENTIAL**

**Draft**

Mr. Lester L. Lefler  
Tampa Electric Company  
September 26, 1988  
Page 2

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In our opinion, the accompanying statement presents fairly the charge for transportation and standby services rendered to Tampa Electric Company by Mid-South Towing Company for the six months ended June 30, 1988, prepared in accordance with the Transportation Agreements dated May 1, 1960, Oct. 1, 1963, Sept. 10, 1965, Dec. 16, 1966, July 30, 1970, Apr. 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.

Yours very truly,

Coopers & Lybrand

**Draft**  
**SPECIFIED**  
**CONFIDENTIAL**



MID-SOUTH TOWING COMPANY  
 STATEMENT OF CHARGE FOR TRANSPORTATION AND STANDBY SERVICES  
 RENDERED TO TAMPA ELECTRIC COMPANY  
 for the six months ended June 30, 1988

(Under Transportation Agreements dated May 1, 1960, Oct. 1, 1963, Sept. 10, 1965, Dec. 16, 1966, July 30, 1970, Apr. 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>\$20,073,286</u>	<u>\$13,760,785</u>	<u>\$33,834,071</u>
Costs and Expense (Income):			
Cost of operating boats and barges			30,178,363
Administrative and general expenses			917,568
Provision for depreciation			1,289,891
Interest expense			355,104
Interest income			(47,781)
	<u>19,307,498</u>	<u>13,385,647</u>	<u>32,693,145</u>
Equity Cost	<u>765,788</u>	<u>369,920</u>	<u>1,135,708</u>
Total expenses and equity cost	<u>20,073,286</u>	<u>13,755,567</u>	<u>33,828,853</u>
Excess of revenues over expenses and equity cost	<u>None</u>	<u>\$ 5,218</u>	<u>\$ 5,218</u>

**SPECIFIED  
CONFIDENTIAL**

See accompanying notes.

**Draft**

9-3  
1-4075

MID-SOUTH TOWING COMPANY  
NOTES TO STATEMENT OF CHARGE FOR TRANSPORTATION AND STANDBY SERVICES  
RENDERED TO TAMPA ELECTRIC COMPANY  
for the six months ended June 30, 1988

---

1. Article III of the 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, between Mid-South Towing Company (a wholly-owned subsidiary of TECO Transport & Trade Corporation) and Tampa Electric Company and the Transportation System Agreement dated January 24, 1985 between TECO Transport and Trade Corporation and Tampa Electric Company, provides that the cost of rendering transportation and standby services shall be the sum of (a) the operating expenses of Mid-South, as defined, (b) a level charge for the cost of equipment and cost of money, determined by amortizing the aggregate of the costs of equipment and money over the depreciable life of the equipment, (c) an amount equal to the computed capital cost of the equipment, as defined and (d) an amount equal to the prorata computed cost of the equity of Mid-South Towing Company. Equity cost represents the cost of funds currently retained in Mid-South Towing Company equity accounts. The rate used is Tampa Electric Company's current allowable cost rate for common equity as determined by the Florida Public Service Commission (14.50% for the six months ended June 30, 1988).

**Draft**

**SPECIFIED  
CONFIDENTIAL**

9-3

Pg 5 of 5

GULFCOAST TRANSIT COMPANY

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STATEMENT OF CHARGE FOR TRANSPORTATION AND STANDBY  
SERVICES RENDERED TO TAMPA ELECTRIC COMPANY  
for the six months ended June 30, 1988

**Draft**

**SPECIFIED  
CONFIDENTIAL**

9-4  
10/5

September 26, 1988

Mr. Lester L. Lefler  
Vice President & Controller  
Tampa Electric Company  
P.O. Box 111  
Tampa, Florida 33601

Dear Mr. Lefler:

We have examined the statement of charge for transportation and standby services rendered to Tampa Electric Company (Tampa Electric) by Gulfcoast Transit Company (Gulfcoast) for the six months ended June 30, 1988. Our examination was 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.

Our examination included reviews and tests as follows:

- (1) The 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, were reviewed. These agreements contain provisions relating to the computation of charges by Gulfcoast to Tampa Electric for transportation and standby services.
- (2) Operating expenses were traced to Gulfcoast's general accounting records and tested to vendors' invoices, payroll records and other supporting data.
- (3) We tested the computation of the charge for cost of equipment and cost of money for the six months ended June 30, 1988.
- (4) We tested the computation of the equity cost for the six months ended June 30, 1988.
- (5) The principal basis of prorating the costs between Tampa Electric and other customers is the length of time that the equipment is devoted to respective movements. We tested time and equipment utilization records and tested the prorations.

**SPECIFIED  
CONFIDENTIAL**

**Draft**

Mr. Lester L. Lefler  
Tampa Electric Company  
September 26, 1988  
Page 2

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In our opinion, the accompanying statement presents fairly the charge for transportation and standby services rendered to Tampa Electric Company by Gulfcoast Transit Company for the six months ended June 30, 1988, prepared in accordance with the 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.

Yours very truly,

Coopers & Lybrand

**SPECIFIED  
CONFIDENTIAL**

**Draft**

GULF COAST TRANSIT COMPANY  
 STATEMENT OF CHARGE FOR TRANSPORTATION AND STANDBY SERVICES  
 RENDERED TO TAMPA ELECTRIC COMPANY  
 for the six months ended June 30, 1988

(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		<u>Total</u>
	<u>Tampa Electric Company</u>	<u>Other Customers</u>	
Operating Revenues	<u>\$12,270,689</u>	<u>\$17,529,660</u>	<u>\$29,800,349</u>
Costs and Expenses (Income):			
Cost of operating boats and barges			18,809,860
Administrative and general expenses			974,620
Provision for depreciation			3,297,943
Interest expense			1,483,447
Interest income			(330,006)
	<u>11,459,767</u>	<u>12,776,097</u>	<u>24,235,864</u>
Equity cost	<u>810,922</u>	<u>1,255,678</u>	<u>2,066,600</u>
Total expenses and equity cost	<u>12,270,689</u>	<u>14,031,775</u>	<u>26,302,464</u>
Excess of revenues over expenses and equity cost	<u>None</u>	<u>\$ 3,497,885</u>	<u>\$ 3,497,885</u>

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SPECIFIED  
CONFIDENTIAL

See accompanying notes.

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4 of 5

GULF COAST TRANSIT COMPANY  
NOTES TO STATEMENT OF CHARGE FOR TRANSPORTATION AND  
STANDBY SERVICES RENDERED TO TAMPA ELECTRIC COMPANY  
for the six months ended June 30, 1988

---

1. Article III of the Transportation Agreements dated Oct. 1, 1963, Sept. 10, 1965, Dec. 16, 1966, and Jan. 1, 1973, between Gulfcoast Transit Company (a wholly-owned subsidiary of TECO Transport & Trade Corporation) and Tampa Electric Company and the Transportation System Agreement dated January 24, 1985 between TECO Transport & Trade Corporation and Tampa Electric Company provides that the cost of rendering transportation and standby services shall be the sum of (a) the operating expenses of Gulfcoast, as defined, (b) a level charge for the cost of equipment and cost of money, determined by amortizing the aggregate of the costs of equipment and money over the depreciable life of the equipment, (c) an amount equal to the computed capital cost of the equipment, as defined and (d) an amount equal to the prorata computed cost of the equity of Gulfcoast Transit Company. Equity cost represents the cost of funds currently retained in Gulfcoast Transit equity accounts. The rate used is Tampa Electric Company's current allowable cost rate for common equity as determined by the Florida Public Service Commission (14.50% for the six months ended June 30, 1988).

**Draft**

SPECIFIC  
CONFIDENTIAL

# Audit Request 21

To BE Booked 2/89

Tampa Electric Company  
 Transportation Adjustment Due to Revised Rates  
 To Be Booked In February Closeout  
 As of January 1, 1989

Prepared By: Carl Hime  
 Checked By:

Supplier	Rate Type	Terminal - River MP	Rate	As Booked Transp. \$	As Revised Transp. \$	Difference
Paddy - Island Creek - Pyro - Gibraltar - Pyro	Base	Hamilton - Ohio 852	\$10.07	\$0.00	\$0.00	0.00
	Base	Caseyville - Ohio 872	\$9.98	\$0.00	\$0.00	0.00
	Base	Gibraltar - Green 86	\$10.89	\$345,675.40	\$274,373.55	(71,301.85)
	Supplemental	Caseyville - Ohio 872	\$2.47	\$0.00	\$0.00	0.00
Pyramid - H&C - Backport	Supplemental	Pyramid - Green 32	\$3.31	\$49,313.04	\$49,313.04	0.00
	Supplemental	Pyramid - Green 94	\$3.38	\$32,993.19	\$32,993.19	0.00
Pittsburg & Midway National Mines Superblock (Zeigler)	Supplemental	BRI - Tennessee 23	\$2.56	\$49,406.46	\$49,406.46	0.00
	Supplemental	KOT - Ohio 351	\$3.47	\$0.00	\$0.00	0.00
	Supplemental	Inland - Ohio 746	\$2.75	\$67,442.46	\$67,442.46	0.00
Coal - Pittsburg - Humphrey	Supplemental	Glassport	\$11.67	\$92,969.25	\$122,593.35	29,624.10
	Supplemental	Humphrey	\$12.77	\$80,310.64	\$103,488.08	23,177.44
Major	Base	Mt. Vernon - Ohio 829	\$10.07	\$312,877.09	\$248,868.27	(64,008.82)
	Supplemental	Mt. Vernon - Ohio 829	\$2.56	\$0.00	\$0.00	0.00
Pyro	Supplemental	Caseyville - Ohio 872	\$2.47	\$6,150.51	\$6,150.51	0.00
Gatliff - Clean Coal	Base	Clean Coal - Ohio 534	\$11.59	\$398,000.00	\$579,500.00	181,500.00
	Supplemental	Clean Coal - Ohio 534	\$4.08	\$196,999.94	\$196,999.94	0.00
- Harriman	Supplemental	Harriman - Emory 11	\$7.72	\$103,273.53	\$103,273.53	0.00
- Mayville	Supplemental	III - 406	\$4.78	\$374,148.05	\$374,148.05	0.00
Totals				\$2,159,559.56	\$2,258,550.43	\$98,990.87

Total Pile 7 0.00  
 Total Pile 48/54 \$52,801.54  
 Total Pile 9 (\$135,310.67)  
 Total Pile 8 \$181,500.00

Check Total \$98,990.87

SPECIFIED CONFIDENTIAL

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# Audit Request 4

Response to FPSC audit request 890001EI #4 concerning adjustments to account 151-10 for December 1988.

1. & 2.            Transfer from pile 8 inventory at Electro-Coal  
                    (ECT - File 4) to rail coal in-transit (File 3)

In August 1988 train # GT-215 was originally loaded to be shipped to Clean Coal Terminal to be transported by barge to ECT. Due to the drought condition of the river, the Fuels department had the coal shipped by direct rail to Gannon station. Fuels accounting was not aware of this until December 1988 closeout. A transfer was made from pile 8 to rail coal at the 3rd quarter true-up price of \$37.68 per ton.

3. - 8.            Adjustment to Consumed for Gannon, Big Bend 1-3,  
                    Big Bend 4 Fuel Expense for October and November 1988

See attached memo titled "ECT In-Transit Costs".

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43-2/1  
Page 4

Response to FPSC audit request 89001E1 concerning adjustments to fuel expense of (\$90,628.94) for Gatliff average pricing and \$11,865.42 for ECT/GCT correction.

The (\$90,628.94) adjustment for Gatliff average pricing is a result of computing an average price per ton for Gatliff shipments each month of barge and rail coal to determine a chargeout price for deliveries to Gannon station. Once the average price was computed each month, it was applied to the tons to calculate the dollars to be added to pile 8 and rail coal. This was done for November 1988 through February 1989 with the difference in fuel expense being booked in March 1989.

The \$11,865.42 adjustment for ECT/GCT is due to correcting the Midsouth tons delivered to ECT which are used to determine the chargeout price for deliveries out of ECT. The 23,639 tons of Consol coal-Pile 54 that were loaded at the mine in February were not entered on the transportation worksheet. The correction changed the \$/ton for deliveries to the stations from \$7.0088875 to \$7.0895956 that resulted in additional transportation costs being added to each station.

**SPECIFIED CONFIDENTIAL**

43-2  
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TAMPA ELECTRIC COMPANY  
 DOCKET 890001-E1 FAC  
 ANALYSIS OF CHANGES DUE TO GATLIFF PRICE REVISION  
 6 MONTHS ENDED MARCH 31, 1989

-----  
 BARGE COAL CHANGES TO PILE 8 AT DAVANT  
 -----

PER REVISED SCHEDULES

	NOVEMBER		DECEMBER		JANUARY		FEBRUARY	
	TONS	\$	TONS	\$	TONS	\$	TONS	\$
1 BEGINNING BALANCE	280,057.47	15,151,284.01	242,977.70	13,176,545.15	162,976.19	9,264,943.53	134,394.12	7,147,123.26
2 PAID	143,824.57	5,458,652.22	72,080.00	2,451,419.35	229,689.86	8,831,270.92	97,300.72	3,822,965.71
3 GATLIFF AVG PR. ADJ.				195,632.48				249,330.42
4 DELIVERED TO GANNON	(182,250.00)	(9,881,815.71)	(206,940.00)	(11,764,217.91)	(195,140.00)	(10,377,609.01)	(175,070.00)	(8,271,538.87)
5 ENDING BALANCE	242,977.70	13,176,545.15	162,976.19	9,264,943.53	134,394.12	7,147,123.26	152,431.72	7,201,947.21
6								
7 AS ORIGINALLY RECORDED								
8								
9 BEGINNING BALANCE	280,057.47	15,151,284.01	242,977.70	12,995,139.38	162,976.19	9,099,710.68	134,394.12	7,017,538.30
10 PAID	143,824.57	5,144,679.78	72,080.00	2,451,419.35	229,689.86	8,678,761.71	97,300.72	3,822,965.71
11 GATLIFF AVG PR. ADJ.								
12 DELIVERED TO GANNON	(182,250.00)	(9,747,249.04)	(206,940.00)	(11,554,412.51)	(195,140.00)	(10,189,451.90)	(175,070.00)	(8,068,985.09)
13 ENDING BALANCE	242,977.70	12,995,139.38	162,976.19	9,099,710.68	134,394.12	7,017,538.30	152,431.72	7,025,585.61
14								
15 VARIANCE								
16								
17 BEGINNING BALANCE				179,405.77		165,232.85		129,584.96
18 PAID		313,972.44				152,509.21		
19 GATLIFF AVG PR. ADJ.				195,632.48				249,330.42
20 DELIVERED TO GANNON		(134,566.67)		(209,805.40)		(188,157.11)		(202,553.78)
21 ENDING BALANCE		179,405.77		165,232.85		129,584.96		176,361.60
22								
23 RAIL COAL								
24								
25 PER REVISED SCHEDULES								
26								
27 BEGINNING BALANCE	9,365.00	284,158.77	737.45	28,829.77	0.00	0.00	8,918.40	339,083.76
28 PAID	62,258.00	1,704,608.74	27,344.45	1,071,974.19	27,283.35	1,264,132.90	18,724.40	1,042,272.40
29 GATLIFF AVG PR. ADJ.						(152,509.21)		(249,330.42)
30 DELIVERED TO GANNON	(45,501.00)	(1,778,809.94)	(36,123.00)	(1,617,398.25)	(9,374.00)	(355,405.98)	(27,713.00)	(1,041,212.76)
31 ENDING BALANCE	737.45	28,829.77	0.00	0.00	8,918.40	339,083.76	9,122.40	342,740.20
32								
33 AS ORIGINALLY RECORDED								
34								
35 BEGINNING BALANCE	9,365.00	284,158.77	737.45	33,837.27	0.00	0.00	8,918.40	413,439.12
36 PAID	62,258.00	2,018,581.18	27,344.45	1,267,606.67	27,283.35	1,264,132.90	18,724.40	1,042,272.40
37 GATLIFF AVG PR. ADJ.								
38 DELIVERED TO GANNON	(45,501.00)	(2,087,774.88)	(36,123.00)	(1,818,038.23)	(9,374.00)	(434,559.83)	(27,713.00)	(1,284,736.76)
39 ENDING BALANCE	737.45	33,837.27	0.00	0.00	8,918.40	413,439.12	9,122.40	422,901.98
40								
41 VARIANCE								
42								
43 BEGINNING BALANCE				(5,007.50)				(74,355.36)
44 PAID		(313,972.44)		(195,632.48)				
45 GATLIFF AVG PR. ADJ.						(152,509.21)		(249,330.42)
46 DELIVERED TO GANNON		308,964.94		200,639.98		78,153.85		243,524.00
47 ENDING BALANCE		(5,007.50)				(74,355.36)		(80,161.78)

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**SPECIFIED  
CONFIDENTIAL**

43-2/2-1  
Pg 1 of 2

Source  
As Notated

48 FUEL EXPENSE		NOVEMBER		DECEMBER		JANUARY		FEBRUARY	
49 *****		TONS	\$	TONS	\$	TONS	\$	TONS	\$
50 PER REVISED SCHEDULES		SOURCE		SOURCE		SOURCE		SOURCE	
51 -----									
52	BEGINNING BALANCE	230,397.00	13,586,534.02	257,569.00	15,341,260.63	270,374.00	16,718,748.21	238,971.00	14,525,203.52
53	BARGE RECEIVED	182,250.00	9,081,815.71	206,940.00	11,784,217.90	195,140.00	10,377,609.01	175,070.00	8,271,538.87
54	RAIL RECEIVED	45,501.00	1,778,809.94	36,123.00	1,617,398.25	9,374.00	356,405.98	27,713.00	1,041,212.76
55	CONSUMED	(205,223.00)	(12,323,441.23)	(231,216.00)	(14,256,870.05)	(235,917.00)	(14,339,574.21)	(190,026.00)	(11,085,505.26)
56	ENDING BALANCE	257,569.00	15,341,260.63	270,374.00	16,671,368.68	238,971.00	14,525,203.52	272,417.00	15,891,931.03
57	AS ORIGINALLY RECORDED								
59	BEGINNING BALANCE	230,397.00	13,586,534.02	257,569.00	15,438,322.79	270,374.00	16,671,368.88	238,971.00	14,493,689.97
61	BARGE RECEIVED	182,250.00	9,747,249.04	206,940.00	11,554,412.51	195,140.00	10,189,451.90	175,070.00	8,060,985.09
62	RAIL RECEIVED	45,501.00	2,087,774.88	36,123.00	1,818,038.23	9,374.00	434,559.83	27,713.00	1,284,736.76
63	CONSUMED	(705,223.00)	(12,300,777.34)	(231,216.00)	(14,297,388.37)	(235,917.00)	(14,306,463.63)	(190,026.00)	(11,088,585.16)
64	ENDING BALANCE	257,569.00	15,438,322.79	270,374.00	16,718,748.21	238,971.00	14,493,689.97	272,417.00	15,899,178.44
66	VARIANCE								
68	BEGINNING BALANCE			(97,062.16)		47,379.33		31,513.55	
69	BARGE RECEIVED		134,566.67	289,805.39		188,157.11		202,553.78	
70	RAIL RECEIVED		(308,964.94)	(200,639.98)		(78,153.85)		(243,524.00)	
71	CONSUMED		77,336.11	40,517.42		(31,110.58)		(1,920.10)	
72	ENDING BALANCE		(97,062.16)	(47,379.53)		31,513.55		2,752.59	
74	RECONCILIATION								
77	TOTAL CHANGE IN FUEL EXPENSE (SUM OF LINE 71, CONSUMED)			84,822.85					
78	EFFECT OF FEBRUARY TRANSPORTATION ADJUSTMENT								
79	TRANSPORTATION AS ORIGINALLY RECORDED FOR GAMBON (WP44-1P5)			1,227,045.94					
80	TRANSPORTATION AS REVISED FOR GAMBON STATION (WP44-1P5A)			1,241,175.50					
82	NET CHANGE (LINE 80 MINUS LINE 79)			14,129.56					
83	EFFECT OF NET CHANGE ON COST PER TON CONSUMED (LINE 82/462,443)			0.038554166					
85	AMOUNT ATTRIBUTABLE TO TRANSPORTATION CHANGE (LINE 83*190,026)			5,806.09					
86	VARIANCE IN FEBRUARY CONSUMPTION PER ABOVE SCHEDULE (LINE 71)			(1,920.10)					
88	CHANGE ATTRIBUTABLE TO GATLIFF PRICE ADJUSTMENT (LINE 86 - LINE 85)			3,885.99					
89	TOTAL EFFECT OF GATLIFF PRICE ADJUSTMENT (LINE 77 - LINE 86 + LINE 88)			90,628.94					

**Draft**

42-2/2-1  
Pp 20/22

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CONFIDENTIAL**

Source  
AS IN SCHEDULE

# TAMPA ELECTRIC COMPANY

ORDER 89 0001 - 1 - FAC  
 TOTAL EXPENSE SUMMARY - OCTOBER 1959  
 Final No. 111 1959

201 109

## PURCHASES:

	<u>TONS</u>	<u>DOLLARS</u>
BARGE-Exc. FOB. ECT 41-1A	361 138 -	14 262 838 13
RAIL	62 094 -	1 884 095 56
LIME STONE	464 49	5 086 12
BARGE- FOB DAVANT	134 585 -	5 065 719 98
ADJUSTMENT- INVENTORY	-	-
BARGE TRAN-Exc FOB DAV.	-	2 247 749 72
BARGE TRAN- FOB DAVANT	-	837 729 26
RAIL TRANS.	-	1 249 148 01
	✓ 151	-

Total @ 558 293 - 2-1 P 12 @ 25 551 766 72 2-1 P 12

Cost per Ton @ = 45.77

PER A/G 558 293 25 551 766 72

45.77

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SECC

As Reference

WP 40

191 of 7

# TAMPA ELECTRIC COMPANY

DOCKET 89-0001 - E I - FAC  
 COAL EXPENSE SUMMARY - OCTOBER - REVISED  
 For the Period 10/1/88 - 9/31/89

224 3/89

## PER REVISED FUEL EXPENSE REPORT

### PURCHASES:

	TONS	DOLLARS	
BARGE	44-1 561 138 00	44-1 14 262 828 13	
RAIL	19' 62 094 00	19' 1 881 095 56	
LIMESTONE	464 49	5 086 12	
	1 51	- 0 -	
BARGE	134 595 00	5 065 119 98	
TRANS-Exc FODDER	- 0 -	2 788 464 77	
RAIL FREIGHT	- 0 -	1 249 148 01	
TRANS-FODD DWT	- 0 -	1 037 388 58	
	558 293 - 1	26 287 141 09 1	47,084,48 ①
PER 46	558 293 -	25 551 767	45.99
		735 374	

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SOURCE

AS REFERENCED

WP 44

Pg 1A of 7



# TAMPA ELECTRIC COMPANY

DOCKET 890001 E1 - FAC

TOTAL EXPENSE CONTRACTS NOVEMBER 1988

for the Period 10/1/88 - 11/30/88

JP 11-1-88  
sent 1/89

## PURCHASES

	TONS	DOLLARS
BARGE - Exc FOB ECT 44-11	587 888	17 519 220 98
RAIL	45 501	2 087 774 88
LIMESTONE	890 41	9 749 90
BARGE - FOB DAVANT	134 934	5 805 912 28
RE-UNITMINT - INVENTORY	(22 984)	(986 777 45)
BARGE TRANS - Exc FOB ECT	-	2 781 443 87
BARGE TRANS - FOB DAVANT	-	1 196 836 89
RAIL TRANS	-	990 136 63
	<u>161</u>	<u>-</u>

TOTAL  $\textcircled{a}$  585 231 2-2/912  $\textcircled{b}$  29 504 297 98 2-2/912

COST PER TON  $\textcircled{c} = \frac{\textcircled{a}}{\textcircled{b}}$  54 11

PER A 6 585 231 29 504 298

COST PER TON 54 11

# Draft

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S. LITE  
As Reference

DP 11/1  
Pg 2 of 7



# TAMPA ELECTRIC COMPANY

DOCKET # 89 001.51. FAC

COAL EXPENSE SUMMARY - NOVEMBER

For the Month 11/88 11/89

11/28/89  
2:24 3/199

AMOUNTS - TONS + Dollars Needed to Verify  
SCH AG FAC Filing - NOVEMBER 1989

PURCHASES:	44-1 TONS	44-1 Dollars	
BARGE - EXCL FOB ECT	192 387 888 00	192 16 909 087 26	
RAIL - RECEIVED	45 561 00	2 087 774 88	
LIMESTONE	890 41	9 749 90	
" ADJUSTMENT	1 59	- 0 -	
BARGE REC - FOB DAVINT	134 934 00	5 527 775 46	
ADJUSTMENT - AERIAL	(23 984 00)	( 986 777 45)	
TRANS PCT - EXC FOB ECT	-	2 335 485 79	
" - RAIL FREIGHT	-	98 136 63	
" FOB DAVINT	-	812 445 21	
	<u>545 231 00</u>	<u>27 685 687 38</u>	50.77790 Ⓞ

PER AG

545 231

29 504 276

54 11

( 1 818 611 )

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SOURCE

AS REFERENCED

WP 44

Pg 2A of 7

# TAMPA ELECTRIC COMPANY

DOCKET 20,000 E1 FAC

CORP. EXPENSE SUMMARY - NOVEMBER REVISED 7/23/89

FOR THE PERIOD 10/1/88 TO 10/31/88

501 4/89

## PURCHASES:

	TONS		DOLLARS	
BARGE - EXCL FOB ECT	44.12B	357,888	44.12B	17,043,653.93
RAIL		45,501		1,778,209.94
LIMESTONE		890.41		9,749.90
BARGE - FOB DAVANT		134,934		5,527,775.46
ADJUSTMENTS - INVENTORY		(22,984)		(986,777.45)
BARGE TRANS - EXCL. FOB DAVANT				2,335,445.49
BARGE TRANS - FOB DAVANT				812,445.21
RAIL TRANS -				990,126.62
ADJ LIMESTONE		159		- 0 -
<b>Total</b>		<u>545,231 (A)</u>		<u>(B) 27,511,289.11</u>

Cost Per Ton (B) ÷ (A) 50.45

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Source:

As Referenced

WP44

Pg 2 B of 7

# TAMPA ELECTRIC COMPANY

DOCKET 890001-E1 FAC  
 COAL EXPENSE SUMMARY - DISBURSAS AS FILED  
 For the Period 10/1/88 - 3/31/89

47- - - - -  
 SEM 3/89

## PURCHASES

	<u>TONS</u>	<u>Dollars</u>
BARRE-Exc FOB ECT	14-1401190	19062829.91
RAIL	192A 36123	1818038.22
LIMESTONE	95996	10511.47
BARRE-FOB DAYANT	216198	8862139.83
ADJUSTMENT- INVENTORY		
BARRE TRANS-Exc FOB ECT		2767223.92
BARRE TRANS FOB DAYANT		1491234.26
RAIL TRANS		778371.69
COAL LIMESTONE	(101)	

TOTAL 654469 @ 2-3A @ 34789809.21 2-3 Pg 12

COST PER TON  $\text{②} \div \text{①}$  53.16

PER A-6 654469 34789809

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SOURCE

As referenced

19 4/4  
 3 of 7

# TAMPA ELECTRIC COMPANY

DOCKET 89-0001 E1 - FAC

COAL EXPENSE SUMMARY - DECEMBER 1988

FOR THE MONTH OF 12/10/88

WIC  
S243/89

AMOUNTS - TONS AND DOLLARS - NEEDED TO VERIFY  
SCH A6 FAC FILING - DECEMBER

PURCHASES :	Tons	Dollars
BARGE - Exc FOB ECT 44-1	401 190 00	44-1 19 062 289 91
RAIL P93	36 123 00	P93 1 818 038 23
LIMESTONE + FREIGHT	959 96	10 511 47
ADJUSTMENT	( 196 )	- 0 -
BARGE REC PAYANT	216 198 00	8 862 139 83
Transport. - Exc FOB ECT	-	2 746 098 22
RAIL FREIGHT	-	778 371 19
Transport. FOB PAYANT	-	1 479 849 86
	654 169 -1	24 750 299 124 S243/89
<u>A-6</u>	654 469	34 789 809
		( 32 510 )

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Source

HS Referenced

WP 44

P90A 77

# TAMPA ELECTRIC COMPANY

DOCKET 890001 E1 FAC  
 COAL EXPENSE SUMMARY - SEPTEMBER 1989  
 For the Period 9/1/89 - 9/30/89

SEP 4/89

## PURCHASES:

	TONS	DOLLARS
BARGE - EXCL FOB ECT	44-38 401 190	44-38 19 272 095 30
RAIL -	36 123	1 617 298 25
LIMESTONE	959 96	10 511 47
BARGE FOB DAVANT	216 198	8 862 129 82
ADJUSTMENTS INVENTORY		
BARGE TRANS - EXCL FOB DAVANT		2 746 098 22
BARGE TRANS - FOB DAVANT		1 479 819 80
RAIL TRANS		778 271 69
ADJ - LIMESTONE	( 196 )	
<b>TOTAL</b>	<b>654 469 (A)</b>	<b>34 766 464 56 (B)</b>

Cost Per Ton (B) ÷ (A) 53.12

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~~Source~~  
 As Referenced

44  
 Pg 3B of 7

# TAMPA ELECTRIC COMPANY

DOC NET 893001-E1 FAC  
 COAL EXPENSE SUMMARY - JANUARY 1989  
 FOR THE PERIOD 10/1/88 - 31/1/89

1/12 4-12-89  
 SEM 3/89

AMOUNTS - TONS + DOLLARS - NEEDED TO VERIFY  
 SCH A6 - FAC FILING - JANUARY

<u>PURCHASES</u>	<u>TONS</u>	<u>DOLLARS</u>
BARGE REC - Exc FOB ECT 44-1 Pg 4	838 00	15 984 689 17
RAIL REC.	9 274 00	434 559 83
LIMESTONE + FREIGHT	87	64 25
" ADJUSTMENT	(07)	-
BARGE REC - FOB DAVANT	325 414 00	12 813 953 18
TRANSP - Exc FOB ECT	-	2 312 928 81
RAIL FREIGHT	-	222 218 89
TRANSP - FOB DAVANT	-	2 062 996 22
<b>TOTAL</b>	<b>699 626</b> $\times 2.411^{\text{H}}$	<b>24 831 410 35</b> $\times 2.411^{\text{H}}$
	Cost Per Ton $(B) \div (A)$	49.79 $(D)$
<b>FEL A-6</b>	<b>699 626</b>	<b>24 831 410</b>
	Cost Per Ton	49.79

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As referenced

WP 44  
 Pg 4 of 7

TAMPA ELECTRIC COMPANY

DOCKET 890001-1 FAC  
 COAL EXPENSE SUMMARY - JANUARY 89 - REV. 2/23/89  
 For the Period 10/1/88 7/31/89

SMH 4/89

PURCHASES:

	<u>TONS</u>		<u>DOLLARS</u>	
BARGE-EXC FOB ECT	44-1	364,828	44-1	16,172,846.28
RAIL		9,374		356,405.98
LIMESTONE				64.25
BARGE-FOB DAVANT		325,414		13,813,955.18
ADJUSTMENT - INVENTORY				
CHARGE TRANS. - EXC FOB DAVANT				2,312,928.81
BARGE TRANS - FOB DAVANT				2,062,996.22
RAIL TRANS				222,218.89
ADJ. LIMESTONE		(07)		-0-
<u>TOTAL</u>		<u>699,626</u>		<u>34,941,413.61</u>

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As Referenced

44  
 Pg 4A of 7







**TAMPA ELECTRIC COMPANY**

DOCKET 890001E1 FAC

COAL EXPENSE SUMMARY - FEBRUARY 20 - FEBRUARY 23/89  
 For the Period 10/1/88 - 2/31/89

sent 4/89

PURCHASES:

	<u>Tons</u>		<u>Dollars</u>	
BARGE - Excl. FOB ECT	44-1 PSA	330,558	44-1 PSA	14,307,292.91
RAIL		27713		1,041,212.76
LIMESTONE		-0-		-0-
BARGE - FOB DAVANT		68,882		2,551,336.48
ADJUSTMENTS - INVENTORY		96,803		4,648,649.11
BARGE TRANS - Excl. FOB DAVANT				2,344,230.04
RAIL TRANS.				639,699.15
TRANS.: FOB DAVANT				486,218.64
<u>TOTAL</u>		<u>492,716</u>		<u>21,518,629.09</u>
		Cost Per Ton (B) ÷ (A)		49.68

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 As Referenced

44  
 Pg 5A of 7A

# TAMPA ELECTRIC COMPANY

DOCKET 892001 21 FAC  
 COST EXPENSE SUMMARY - MAR 1966  
 For the Period 10/1/65 to 3/31/66

## PURCHASES:

	<u>TONS</u>	<u>DOLLARS</u>
BARGE EXC FOB ECT 44-1 Pg 6	268 696 00	44-1 Pg 6 1 743 575 25
RAIL	27 444 00	1 024 414 04
LIMESTONE		- 0 -
BARGE FOB DAVANT	96 949 00	2 618 445 19
ADJUSTMENT - INVENTORY		- 5 -
BARGE TRANS. EXCL FOB DAVANT		1 924 537 63
BARGE TRANS. FOB DAVANT		698 006 23
RAIL TRANS		756 289 82
		- 0 -
<b>TOTAL</b>	<u>393 089</u>	<u>19 785 268 06</u>

Cost Per Ton  $\text{③} \div \text{②}$

50.33  
 2-6-66  
 7-6-66

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 CONFIDENTIAL**

Source

As Referenced

44  
 Pg 6 of 7

October 1998  
 FUEL EXPENSE

	Big Band 1 - 3		Big Band 4		Cannon		Total	
	Tons	\$	Tons	\$	Tons	\$	Tons	\$
Beginning Balance	299,449.00	13,011,181.01	117,014.00	5,182,078.59	244,453.00	15,829,787.78	441,136.00	24,021,756.38
Brig Mac-Exc'l Fuel ECT	299,700.00	8,205,275.67			111,230.00	6,017,612.46	341,130.00	14,267,828.13
Team-Exc'l Fuel ECT		8,708,181.50		7,707,024	637,303.27		0.00	2,703,664.77
Mail Receipts					42,094.00	1,804,095.50	42,094.00	1,804,095.50
Mail Freight					444.49	1,289,148.01	0.00	1,289,148.01
License & Frit. copy					1.51	5,006.12	0.00	5,006.12
Adjustment						0.00	1.51	0.00
Brig Mac-Fuel Overst	15,911.00	654,828.35	110,484.00	4,410,201.43			124,395.00	5,065,119.78
Team-Fuel Overst		122,433.75		914,794.88		0.00		1,037,308.58
Adjustment-Debit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment-Credit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Available	545,400.00	23,540,941.08	235,498.00	10,507,115.65	430,743.00	25,045,233.34	1,229,429.00	40,110,301.47
Consumed	(130,674.00)	(7,570,517.30)	(125,447.00)	(5,592,266.44)	(207,304.00)	(12,754,699.22)	(511,507.00)	(23,019,483.34)
Ending Balance	206,814.00	16,309,525.78	110,051.00	4,914,849.41	220,377.00	13,586,534.02	727,442.00	34,090,900.13
R/ton		42.370557		44.370716		50.7700716		48.6598195

SPECIFIED CONFIDENTIAL

October 1988  
 FUEL EXPENSE

	Big Band 1 - J		Big Band 4		Cannon		Total	
	Tons	\$	Tons	\$	Tons	\$	Tons	\$
Beginning Balance	299,649.00	13,011,183.81	117,614.00	5,187,078.59	264,453.00	15,829,587.98	681,136.00	34,023,259.38
Big Rec-Fuel FOM ECI	249,908.00	8,265,275.67			111,230.00	6,017,632.46	581,130.00	14,282,838.13
Trans-Fuel FOM ECI							0.00	2,261,749.72
Ball Encashed		1,555,445.94			62,094.00	1,884,095.50	62,094.00	1,884,095.50
Ball Freight							0.00	1,749,148.81
Least & Frt (only)					444.49	5,086.12	444.49	5,086.12
Adjustment					1.51	0.00	1.51	0.00
Big Rec-FOM Devalt	15,911.00	654,838.35	118,644.00	4,410,281.63			134,595.00	5,065,119.98
Trans-FOM Devalt							0.00	837,729.76
Adjustment-Merrial	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
Total Available	565,488.00	23,565,275.81	235,698.00	10,331,658.24	438,243.00	25,678,233.85	1,239,429.00	59,575,017.10
Consumed	(178,674.00)	(7,445,928.97)	(125,447.00)	(5,499,562.83)	(207,846.00)	(12,178,444.82)	(511,967.00)	(25,122,934.62)
Ending Balance	386,814.00	16,119,346.84	110,251.00	4,832,095.41	230,397.00	14,999,789.03	727,462.00	34,452,082.48
8/100		41,612539		43,831963		58,595973		48,9665925

SPECIFIED CONFIDENTIAL



FILE NAME 88/232CA  
 REPORT : Owen Almond  
 DATE PAPER: 12-02-68

	Big Bend 1 - 3		Big Bend 4		Gannett		Total	
	Tons	\$	Tons	\$	Tons	\$	Tons	\$
Beginning Balance	386,814.00	16,119,798.04	110,281.00	4,822,495.41	230,397.00	13,499,789.03	727,462.00	34,452,082.48
Bal. Rec-E. 1 POB ECT	205,838.00	7,510,534.92			182,250.00	10,100,688.06	387,888.00	17,619,220.98
Trans-Exc. POB ECT					1,250,415.11	6,202,899	0.00	2,781,443.87
Bal. Received		1,530,628.76		6,202,899	45,501.00	2,087,774.88	45,501.00	2,087,774.88
Bal. Freight					990,136.63	990,136.63	0.00	990,136.63
Client & 1st Zephyr					880.41	9,749.90	880.41	9,749.90
Adjustment					1.59	0.00	1.59	0.00
Gr. Rec-R. Dwyant	9,382.00	428,289.79	125,552.00	5,377,642.49			134,934.00	5,805,932.28
Trans-POB Grant		181,523.73		1,015,213.16			0.00	1,196,736.89
Trans-POB Aerial	(13,043.00)	(558,737.07)	(14,683.00)	(648,358.53)	3,752.00	220,318.15	(23,984.00)	(986,777.45)
Trans-POB Aerial		0.00		0.00			0.00	0.00
Total Available	588,791.00	25,212,018.17	221,110.00	10,577,092.53	462,792.00	28,167,289.76	1,272,693.00	62,956,280.16
Consumed	(200,618.00)	(8,591,743.13)	(118,392.00)	(5,063,439.65)	(205,223.00)	(12,490,647.22)	(524,261.00)	(28,745,839.00)
					0.00	0.00	0.00	0.00
Ending Balance	388,173.00	16,620,275.04	102,718.00	4,913,652.88	257,569.00	15,676,642.54	748,430.00	37,210,550.16
/Ton		42.8199789		47.8363373		60.8637785		50.2527950

SPECIFIED CONFIDENTIAL

44-1  
 Pg 2A of 6

FILE NAME: B12326A  
 PREPARED BY: Ken Almond  
 DATE PREPARED: 12-02-88

Revised 3-23-89 G. Almond for Gatliff average price.

44-1  
 of 2 B of 7

November 1988

FUEL EXPENSE	Big Bend 1 - 3		Big Bend 4		Gannon		Total	
	Tons	\$	Tons	\$	Tons	\$	Tons	\$
Beginning Balance	386,814.00	16,389,525.70	110,251.00	4,914,848.41	230,397.00	13,586,534.02	727,462.00	34,890,908.13
Buy Rec'd Fuel B ECT	205,638.00	7,161,838.22			182,250.00	9,081,815.71	387,888.00	17,043,653.93
Trans Fuel FDE ECT		1,238,157.98	6.0210563			1,097,337.51	6.0210563	0.00
Fuel Received					45,501.00	1,778,009.94	45,501.00	1,778,009.94
Pril Freight						990,136.63	0.00	990,136.63
Lines A Fuel 2 phyr					890.41	9,749.90	890.41	9,749.90
Adjustment					1.57	0.00	1.59	0.00
Buy Rec'd Fuel D Unit	9,382.00	405,173.14	125,552.00	5,122,602.32			134,934.00	5,527,775.46
Trans-Fuel Dava		56,489.55	6.0210563	755,955.66	6.0210563		0.00	812,445.21
Adjustment-Merch	(13,043.00)	(558,737.07)	(14,693.00)	(648,358.53)	3,752.00	220,318.15	(23,984.00)	(986,777.45)
Adjustment	0.00	0.00	0.00	0.00			0.00	0.00
Total Available	588,791.00	24,692,447.52	221,110.00	10,145,047.86	462,792.00	27,564,701.86	1,272,693.00	62,402,197.24
Contract	(200,648.00)	(8,414,684.01)	(118,392.00)	(5,432,103.96)	(205,223.00)	(12,223,441.23)	(524,263.00)	(26,070,229.20)
					0.00	0.00	0.00	0.00
Ending Balance	388,143.00	16,277,763.51	102,718.00	4,712,943.90	257,569.00	15,341,260.63	748,430.00	36,331,968.04
Tons		41.9375424		45.8823566		59.5617510		49.0316182

SPECIFIED CONFIDENTIAL

- Revised transcription to the stations 2-7-89

	Big Bend 1 - 3		Big Bend 4		Gannon		Total	
	Tons	\$	Tons	\$	Tons	\$	Tons	\$
Beginning Balance	388,143.00	16,277,763.51	102,718.00	4,712,943.90	257,569.00	15,438,322.79	748,430.00	36,429,030.20
Trans-Excl F & ECT	194,250.00	7,507,877.40			206,940.00	11,554,412.51	401,190.00	19,062,289.91
Trans-Excl FOR ECT		1,379,618.33					0.00	2,746,098.22
Rail Received				6,844,820	36,123.00	1,818,038.23	36,123.00	1,818,038.23
Freight					778,371.69	778,371.69	778,371.69	778,371.69
West & Fret (phyr)					959.96	10,511.47	959.96	10,511.47
Adjustment					(1.96)	0.00	(1.96)	0.00
Org Rec-FOR Du Int	70,537.00	3,038,532.13	145,641.00	5,823,607.70			216,198.00	8,862,139.83
Trans-FOR Du Int		482,954.34		996,895.46			0.00	1,479,849.80
Adjustment-Mar 11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to 88	(19,381.00)	(874,921.98)	19,381.00	824,921.98			0.00	0.00
Trans-Excl (liab)	633,569.00	27,811,823.73	267,740.00	12,358,369.04	501,590.00	31,016,136.58	1,402,899.00	71,186,329.35
Trans-Excl (liab)	(224,709.00)	(9,864,067.06)	(125,233.00)	(5,781,440.20)	(231,216.00)	(14,297,388.37)	(581,178.00)	(29,942,895.63)
Ending Balance	408,860.00	17,947,756.67	142,487.00	6,576,928.84	270,374.00	16,718,748.21	821,721.00	41,243,433.72
\$/Ton		43.8970716		46.1580976		61.8353538		50.7423053

SPECIFIED CONFIDENTIAL



December 31st TRUL 637 638	Big Bend 1 - 2		Big Bend 4		Cannon		Total	
	Trans	\$	Trans	\$	Trans	\$	Trans	\$
Beginning Balance	388,143.00	18,217,183.51						
Big Bend - cl PDB OCT	194,288.00	1,507,087.40	182,718.00	4,712,561.80	287,569.00	15,438,122.70	748,435.00	36,425,038.30
Trans-Ex - PDB OCT					298,948.00	11,856,412.51	481,188.00	19,665,589.51
Mail Received		1,339,887.07			1,487,376.85		0.00	2,767,222.82
Sheet 8 - cl Lopez					36,122.00	1,818,028.22	36,122.00	1,818,028.22
Adjuster					993.96	778,371.83	993.96	18,511.47
Big Bend - 8 Avail	79,357.00	3,038,532.13	145,611.00	5,822,007.70	(1.96)	0.00	218,188.00	8,682,132.82
Trans-Ex Avail		488,668.70		1,006,564.56		0.00	0.00	1,491,224.56
Adjuster - Avail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer - 800	(13,281.00)	(824,321.93)	19,281.00	824,321.93				
Total Av. Avail	62,076.00	21,825,187.43	287,760.00	12,368,828.14	591,589.00	31,027,032.54	1,482,899.00	11,318,839.51
Consumed	(224,709.00)	(9,869,012.64)	(125,283.00)	(5,785,037.92)	(221,216.00)	(16,788,411.51)	(381,178.00)	(23,756,432.07)
Ending Balance	408,668.00	17,956,175.19	162,487.00	6,583,810.22	270,374.00	16,778,622.03	821,721.00	41,282,387.44
1/78a		43.3180004		66.1887814		61.6815807		58.7884788

SPECIFIED CONFIDENTIAL

FILE NO: 44-1  
 PREPARED BY: Wm. A. ...  
 DATE PREPARED: 01-20-68

REVISION: 3/22/69 FOR GALLIFF AVERAGE PRICE.

	December 1968		Big Bend 1 - 3		Big Bend 4		Canon		Total	
	Loans	\$	Loans	\$	Loans	\$	Loans	\$	Loans	\$
Beginning Balance	388,143.00	16,277,763.51	102,718.00	4,712,943.90					748,430.00	36,311,968.64
Big Rec. End 1968	194,250.00	7,587,877.40					206,940.00	11,764,212.50	401,190.00	18,272,992.50
Transfer to 1968 ECT							1,416,478.80		0.00	2,746,698.22
Ball Received		1,299,418.33		6,844,820			36,123.00	1,617,398.25	36,123.00	1,617,398.25
Ball Freight							939.96	10,511.47	0.00	778,271.69
Limit & Frl (Exp.)							(1.96)	0.00	0.00	10,511.47
Adjustment	70,557.00	3,038,532.13	145,641.00	5,823,607.70					216,198.00	8,862,139.83
Big Rec-1968 Debit		482,954.34		996,875.46					0.00	1,479,849.80
Transfer-1968 Debit	0.00	0.00							0.00	0.00
Adjustment-Debit	(19,381.00)	(824,921.98)	0.00	0.00			0.00		0.00	0.00
Transfer to 1968	433,585.00	27,811,823.73	19,381.00	824,921.98			591,590.00	20,928,239.83	1,482,899.00	71,098,432.60
Total Available	(224,709.00)	(9,884,067.06)	(125,253.00)	(5,781,440.20)			(231,216.00)	(14,256,878.95)	(581,178.00)	(29,902,378.21)
Consumer							0.00	0.00	0.00	0.00
Ending Balance	408,860.00	17,947,756.47	142,467.00	6,516,928.64			278,374.00	16,671,368.88	821,721.00	41,196,654.39
\$/ton		43.8970716		46.1580976				61.6683996		50.6796516

SPECIFIED CONFIDENTIAL

FILE NAME: P0125CA  
 PROGRAM: A1: Gas Alarm  
 DATE PREPARED: 02-06-89

Revised 2/21/89 for new Cannon consumption

January 1989 FUEL EXPENSE	Big Bend 1 - 3		Big Bend 4		Cannon		Total	
	Tons	\$	Tons	\$	Tons	\$	Tons	\$
Beginning Balance	400,840.00	17,941,756.47	142,487.00	6,576,970.84	270,374.00	14,748,748.21	821,721.00	41,241,413.72
Orig Rec-Exp: FOM ECI	149,670.00	5,795,237.22			195,140.00	10,189,451.90	344,810.00	15,904,689.12
Trans-Exp: FOM ECI					1,237,110.52		0.00	2,312,928.11
Rail Received		1,075,818.79		6,319,650	9,374.00	434,559.43	9,374.00	434,559.43
Rail Freight					0.02	222,210.49	0.00	222,210.49
Limbs & Frt Limbs					0.07	64.25	0.07	64.25
Adjustment					(0.07)	0.00	(0.07)	0.00
Orig Rec-FOM Barant	195,215.00	8,012,488.32	130,199.00	4,996,284.86				
Trans-FOM Barant		1,237,385.99		825,410.23				
Adjustment-Merial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to B04	(10,720.00)	(458,482.74)	10,720.00	458,482.74				
Total Available	243,055.00	24,415,643.80	281,406.00	12,857,686.47	474,608.00	28,002,153.40	1,521,347.00	36,014,844.72
Consumed	(282,332.00)	(11,831,831.65)	(86,525.00)	(3,925,320.63)	(235,912.00)	(14,300,463.43)	(384,774.00)	(20,065,415.33)
Ending Balance	500,723.00	22,583,772.15	194,881.00	8,931,766.82	238,696.00	14,491,689.97	954,573.00	46,009,228.41
9/7ton		45.1825077		45.3641738		60.6584134		59.0049371

SPECIFIED CONFIDENTIAL

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January 1979

FUEL EXPENSE

	Big Road 1		Big Road 4		Canon		Total	
	Loss	\$	Loss	\$	Loss	\$	Loss	\$
Beginning Balance	408,840.00	17,947,726.47	142,482.00	6,376,928.84	270,374.00	10,710,708.21	821,721.00	41,743,432.72
Brg Rec-Exp-100 (1)	109,680.00	5,395,237.27			175,140.00	10,189,451.90	344,820.00	15,994,689.17
Trans-Exp-100 E-1					1,237,110.52		0.00	2,312,708.81
Bal Received		1,075,818.79		6,139,605.00	9,374.00	434,559.83	9,374.00	434,559.83
Bal Forward					0.07	222,718.89	0.00	222,718.89
Limbs & Frt (C-1)					(0.07)	64.25	(0.07)	64.25
Adjustment	195,315.00	8,817,688.22	130,199.00	4,996,264.86	0.00	0.00	325,414.00	11,813,953.18
Brg Rec-100 Prev-1		1,237,585.99		6,139,605.00	0.00	0.00	0.00	2,602,991.22
Trans-100 Prev-1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustment-Net-1	(10,720.00)	(458,462.74)	10,720.00	458,462.74	474,808.00	20,807,153.60	1,521,347.00	70,074,844.07
Transfer to 804	743,653.00	34,415,483.80	283,406.00	12,637,698.47	(235,193.00)	(4,264,552.23)	(304,056.00)	(30,071,794.43)
Total Available	(262,337.00)	(11,831,831.95)	(80,525.00)	(3,925,208.63)	0.00	0.00	0.00	0.00
Continued								
Ending Balance	506,721.00	22,543,772.75	196,081.00	8,351,746.02	239,495.00	14,537,600.87	932,297.00	46,933,119.64
\$/Ton		45.1025077		45.3661178		60.6504134		50.0049259

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	January 1989		Big Band 1 - 3		Big Band 4		Cannon		Total	
	Tons	\$	Tons	\$	Tons	\$	Tons	\$	Tons	\$
Beginning Balance	400,000.00	37,947,756.67	142,487.00	6,576,928.64	270,214.00	16,671,568.88	821,721.00	41,196,054.39	1,534,472.00	71,312,282.00
Brg Rec-Ext FOB E.C.	149,698.00	5,795,237.27			195,168.00	10,317,699.81	340,838.00	16,112,866.20	685,906.00	32,542,631.29
Trans-Ext FOB E.C.										
Ball Received		1,075,818.29		6,339,650	9,314.00	356,405.98	9,314.00	356,405.98	18,628.00	712,811.96
Ball Freight										
Least & Fri Emphs										
Adjustment										
Brg Rec-FOB Dvamt	195,215.00	8,817,688.32	130,199.00	4,996,264.66	0.07	64.25	0.07	64.25	265,414.07	10,884,017.53
Trans-FOB Dvamt		1,237,585.99		6,339,650						
Adjustment-Derivat	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to B&A	(10,720.00)	(458,482.74)	10,720.00	458,482.74						
Total Available	703,063.00	36,413,663.80	280,307.00	12,831,686.67	474,888.00	28,864,771.53	1,521,347.00	76,137,468.00	2,980,578.00	148,613,395.00
Commod	(282,532.00)	(11,831,831.95)	(86,525.00)	(3,375,320.65)	(235,917.00)	(14,379,576.21)	(584,774.00)	(30,096,725.91)	0.00	0.00
Ending Balance	500,721.00	22,581,772.75	196,882.00	8,351,766.82	238,971.00	14,525,208.32	936,573.00	46,040,742.09	50,000.00	248,616.09
\$/Ton		45.1025077		45.3643178		40.7022045		50.0460894		

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SPECIFIED CONFIDENTIAL

February 1989  
 FUEL EXPENSE

	Big band 1 - 3		Big band 4		Bancro		Total	
	Tons	\$	Tons	\$	Tons	\$	Tons	\$
Beginning Balance	500,721.00	27,583,772.75	196,001.00	8,523,766.02	228,971.00	14,413,609.97	926,513.00	46,009,228.74
Big Rec-Fuel FIB ECI	155,408.00	6,035,756.04	0.00	0.00	175,070.00	8,648,985.09	220,538.00	10,104,739.13
Trans-fuel FIB ECI		1,099,505.00				1,227,045.94	0.00	2,317,551.34
Ball Freight					27,713.00	1,204,736.76	27,713.00	1,204,736.76
Liast & Frt Tonbr					0.00	639,699.15	0.00	639,699.15
Adjustment	0.00	0.00			0.00	0.00	0.00	0.00
Big Rec-FIB Durant			68,582.00	2,551,326.48			68,582.00	2,551,326.48
Trans-FIB Durant							0.00	0.00
Adjustment-Durant	48,701.00	2,132,097.84	27,413.00	1,257,949.58	20,609.00	1,250,604.69	96,043.00	4,640,649.11
Adjustment	0.00	0.00	0.00	0.00			0.00	0.00
Total Available	704,910.00	31,842,125.83	292,926.00	13,221,725.59	642,643.00	26,917,763.60	1,640,209.00	77,026,628.22
Consumed	(221,264.00)	(9,994,915.59)	(112,212.00)	(5,064,715.14)	(190,026.00)	(11,003,505.16)	(523,502.00)	(20,143,215.89)
Ending Balance	483,646.00	21,847,209.44	180,714.00	8,157,010.45	272,617.00	15,009,178.44	916,707.00	45,093,408.33
E/ton		45.179014		45.1302663		58.1304772		49.1302889

SPECIFIED CONFIDENTIAL

FILE NO: N-22  
 PREPARED BY: Owen  
 DATE PREPARED: 01-1-89

Revised 7/23/89 for ballist average price  
 Revised 6/6/89 for C/I/OCT transportation

February 1989 FUEL EXPENSE	Big Band 1 - 3		Big Band 4		Canon		Total	
	Tons	\$	Tons	\$	Tons	\$	Tons	\$
Beginning Balance	500,721.00	22,583,772.75						
Big Rec-Excl FOM (C)	155,488.00	4,025,754.04	196,881.00	8,531,766.02	238,971.00	14,525,203.32	936,521.00	46,040,742.09
Trans-Excl FOM (C) + E			0.00	0.00	173,070.00	8,271,338.87	238,538.00	10,507,292.91
Ball Received		1,103,054.54				1,701,175.50	0.00	2,344,228.04
Ball Freight					27,713.00	1,041,212.76	27,713.00	1,041,212.76
Least & Frt (copy)					0.00	639,699.15	0.00	639,699.15
Adjustment					0.00	0.00	0.00	0.00
Big Rec-FOM Durant	0.00	0.00	68,582.00	2,551,336.48	29,689.00	1,258,686.69	68,582.00	2,551,336.48
Trans-FOM Durant	48,701.00	2,132,092.84	27,471.00	488,218.64			0.00	488,218.64
Adjustment-Material	0.00	0.00	0.00	1,257,949.58			96,863.00	4,648,649.11
Adjustment	704,918.00	31,854,674.17	292,936.00	13,227,270.72	462,442.00	26,977,436.29	1,660,289.00	32,059,381.18
Total Available	(221,264.00)	(9,798,854.44)	(112,212.00)	(5,066,835.43)	(190,026.00)	(11,085,365.26)	(523,502.00)	(26,151,193.33)
Continued					0.00	0.00	0.00	0.00
Ending Balance	483,646.00	21,855,819.53	180,794.00	8,160,435.29	272,417.00	15,871,931.03	936,787.00	45,908,185.85
E/I/oa		45,187039		45,158117		58,1367816		49,369727
* E/I-3 include \$100.50 for OCT demurrage.								

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FILE NO: 11-  
 PREPARED BY: wmm/afm  
 DATE PREPARED: 4/1/79

March 1979  
 FUEL EXPENSE

	Big Band 1-3		Big Band 4		Cannon		TOTAL	
	Tons	\$	Tons	\$	Tons	\$	Tons	\$
Beginning Balance	483,446.00	21,855,819.51						
Big Rec-Fuel FOB 1-1	103,530.00	3,533,644.49	180,724.00	6,160,435.79	143,148.00	8,209,910.56	208,606.00	11,742,575.25
Trans-Fuel FOB 1-1		745,372.21			27,444.00	1,034,414.04	27,444.00	1,034,414.04
Ball Freight						756,289.82		756,289.82
Least & Frt Embly						0.00		0.00
Adjustment						0.00		0.00
Big Rec-Fuel Duxant	0.00	0.00	96,949.00	3,618,445.19				
Trans-Fuel Duxant	0.00	0.00				698,006.23		698,006.23
Adjustment-Merital	0.00	0.00				0.00		0.00
Adj	0.00	0.00				0.00		0.00
Total Available	587,174.00	26,134,037.43	277,433.00	12,478,886.71	445,879.00	27,081,709.77	1,329,876.00	45,431,453.91
Consumed	(186,316.00)	(8,297,842.52)	(141,896.00)	(5,375,918.14)	(241,428.00)	(14,059,946.83)	(564,640.00)	(28,728,788.51)
Ending Balance	400,858.00	17,842,013.91	135,537.00	6,100,968.57	222,451.00	13,021,762.92	765,236.00	26,702,665.40
\$/Ton		44.5079618		44.5327412		59.2366041		49.2881799

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131 0001 001254  
 REPORTED BY: Carl Karm  
 DATE REPORTED: 11/7/88

	File 7	File 8	File 9	File 12	File 20	File 20A	File 20B	Total
Beginning balance	71,462.81	7,207,425.89	263,336.48	14,282,555.32	282,471.83	6,161,116.45	36,388.23	1,007,328.34
Paid	(121,276.20)	(4,622,356.95)	(307,388.19)	(4,288,211.82)	(232,288.26)	(4,211,153.36)	0.00	(9,483,974.84)
Reversal	32,168.89	988,484.34	78,482.22	2,287,462.65	148,796.43	3,943,388.82	0.00	7,648,623.31
Qualify for fee 1/9	(32,113.88)	(1,257,529.82)	(34,288.28)	(2,188,488.97)	(127,363.88)	(4,268,983.28)	0.00	(8,967,817.21)
Qualify for fee 1/9 adjustment - benefit			(88,731)	(2,288,983)	0.00	0.00	0.00	(2,377,714)
Reconciliation			24,713.23	(2,288,272.42)	291,292.47	21,188,985.47	0.00	(2,004,266.72)
Total Qualifiable			0.00	0.00	(111,238,888)	(6,887,427.44)	0.00	(118,126,316)
Balance on hand			0.00	0.00	0.00	0.00	0.00	0.00
Balance on file 1-3			(118,126,316)	(4,488,288.42)	0.00	0.00	0.00	(122,614,604.42)
Ending balance	79,187.21	7,628,580.29	388,432.47	13,154,284.61	228,279.57	7,411,497.89	36,388.23	1,027,328.34
OT/ten	37	138,848	54	188,816	31	219,872	47	319,763

Qualify for benefit  
 General 88 (38,796.37)  
 General 89 68,366.88  
 General 90 11,244.88  
 General 91 (7,889)

1,007,328.34

SPECIFIED CONFIDENTIAL

Account Name	File 1		File 4		File 8		File 22		File 28		File 4254		File 4255	
	YTD	B	YTD	B	YTD	B	YTD	B	YTD	B	YTD	B	YTD	B
Beginning Balance	08,143.21	7,645,190.71	208,057.67	15,141,290.61	228,792.92	7,612,497.00	24,500.21	1,202,520.54	9,419.43	282,719.47	605,600.64	16,270,115.47	1,342,232.36	42,421,122.18
Food	(1,074.10)	6,287,182.41	642,820.47	5,164,479.79	109,220.52	5,128,192.43	0.00	0.00	0.00	0.00	61,226.00	2,507,500.12	506,232.19	17,090,877.16
Medical	41,811.00	1,209,495.00	78,478.13	2,519,429.00	109,220.66	5,021,428.99	0.00	0.00	0.00	0.00	124,217.90	5,587,618.48	437,207.41	14,422,551.82
General	12,180,000.00	(300,484,134)	(79,382,221)	(2,307,807.63)	(100,799.43)	(2,942,170.82)	0.00	0.00	0.00	0.00	(122,870.00)	(5,114,846.15)	(371,598.63)	(12,877,527.26)
Medical Center	14,000,000.00	0.00	(108,427)	2,262,519.43	(22,120.71)	1,514,790.47	(12,248.87)	0.00	9,770.31	0.00	(14,816.11)	0.00	(62,457,941)	0.00
Transportation	0.00	0.00	(22,227.79)	22,192,200.41	427,602.14	13,201,200.96	24,112.14	1,202,520.54	19,193.00	282,719.49	200,278.43	(1,100,871.72)	1,515,228.43	62,877,720.66
Telephone	0.00	0.00	(102,200.00)	(3,197,232.84)	(177,000.00)	(4,201,142.12)	(4,124.00)	(631,373.22)	(19,118.00)	(282,719.49)	(3,202,000)	(461,172,141)	(270,620,000)	(3,387,817,361)
Utilities	0.00	0.00	0.00	0.00	(177,000.00)	(4,201,142.12)	(4,124.00)	(631,373.22)	(19,118.00)	(282,719.49)	(3,202,000)	(461,172,141)	(270,620,000)	(3,387,817,361)
Depreciation	(1,512,212.00)	(5,122,602.21)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other	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	
Ending Balance	(7,378.64)	1,201,162.42	202,977.70	12,905,119.28	200,600.14	9,150,101.23	15,718.14	1,503,503.02	9,409.43	282,719.47	200,278.43	12,202,000.39	996,516.43	42,600,251.26
YTD	0.00	67,600,420	0.00	51,420,670	0.00	24,070,041	0.00	60,207,655	0.00	14,200,007	0.00	42,100,225	0.00	42,200,007

SPECIFIED CONFIDENTIAL

	November 1988	Plane 1	Plane 8	Plane 9	Plane 52	Plane 20	Plane 40/54	Total
Beginning balance	206,109.21	7,458,996.79	200,657.47	15,151,284.01	228,792.92	7,615,497.88	28,505.21	1,029,528.54
Paid	41,154.10	4,271,922.81	143,624.57	5,458,652.22	184,220.52	5,139,782.42	0.00	61,726.00
Accrual	42,414.60	1,578,495.88	76,416.15	2,510,425.48	184,759.86	5,034,458.99	0.00	133,212.00
General	(32,148.00)	(985,444.54)	(75,852.22)	(2,827,867.45)	(46,794.42)	(3,943,278.82)	0.00	(221,828.00)
General calliff 1/0				518,357.78				518,357.78
Correct calliff 1/0				(11,560.83)				(11,560.83)
General Savings	(24,000.07)		(218.27)					(24,218.34)
Transportation		0.00		2,265,349.45		(21,150.21)		2,244,199.24
Total Available	207,294.64	12,445,764.94	425,227.70	23,056,360.86	437,828.14	15,359,259.94	28,152.14	1,829,528.54
Delivered to Gann	0.00	0.00	(182,250.00)	(9,081,815.71)	0.00	0.00	0.00	(182,250.00)
Delivered to M-1	0.00	0.00	0.00	0.00	(177,009.00)	(6,709,147.21)	(9,454.00)	(659,755.22)
Delivered to M-4	(125,352.60)	(5,122,462.22)	0.00	0.00	0.00	0.00	0.00	(125,352.60)
Ending Balance	819,938.04	7,343,162.62	242,977.70	13,174,545.15	260,049.14	9,150,102.73	16,718.14	1,169,553.02
M/Ton		46.8006429		54.2212110		35.0781441		69.9511255

- E - Includes adjustment of \$420,455.00 for 10/21/88 in-transit transportation 8.
- F - Includes adjustment of \$840,200.00 for 10/21/88 in-transit transportation 8.
- G - Includes adjustment of \$600,941.00 for 10/21/88 in-transit transportation 8.
- H - Includes adjustment of \$28,345.94 for 10/21/88 in-transit transportation 8.
- I - Includes adjustment of \$751,777.92 for 10/21/88 in-transit transportation 8.
- J - Includes adjustment of \$115,951.00 for 10/21/88 in-transit transportation 8.

Calliff in-Transit  
 Control  
 Control #4  
 Control adj.  
 999,358.04

SPECIFIED CONFIDENTIAL

	Page 1		Page 8		Page 9		Page 10		Page 12		Page 13		Page 14		Page 15/14		TOTAL	
		Total		Total		Total		Total		Total		Total		Total		Total		Total
Beginning Balance	(13,315.64)	3,203,383.83	512,077.73	12,991,123.29	889,803.14	1,134,943.73	16,719.14	1,109,632.83	6.00	6.00	325,891.83	12,792,698.48	896,632.43	64,649,837.34	6.00	2,362,473.14		
Field	18,305.80	3,453,889.63	17,403.48	2,461,627.48	17,403.48	3,202,791.69	18,719.26	3,202,791.69	6.00	6.00	12,617.86	6,201,822.22	617,202.39	17,506,879.48	6.00	4,023,681.16		
Normal	61,641.70	2,102,535.23	5,202,312.43	1,202,312.43	101,264.26	2,452,792.49	6.00	6.00	6.00	6.00	86,799.88	1,202,629.56	682,686.54	13,506,822.49	6.00	1,202,629.56		
Debitals	(62,617.40)	(1,739,498.88)	(79,016.13)	(2,288,203.17)	(99,799.88)	(6,202,792.01)	282.88	6.00	6.00	6.00	(132,437.88)	(6,202,792.01)	(377,287.41)	(16,282,792.01)	6.00	(132,437.88)		
Adjustments:			(207,581.41)															
October 1979 7/9	0.00		312,351.14															
Aerial Survey		0.00		2,271,628.43		1,027,001.14		6.00	6.00									
Transportation		0.00		20,656,122.13		16,487.88		6.00	6.00									
Hotel Available	237,391.54	11,753,376.49	303,616.13	20,656,122.13	628,802.23	16,487,394.25	16,487.88	1,109,632.83	6.00	6.00	304,311.23	12,202,207.82	1,471,202.13	64,678,662.87	6.00	2,804,400.17		
Delivered to Goose		0.00	(281,964.81)	(17,556,412.11)		6.00		6.00	6.00									
Delivered to M-1-1		0.00		6.00		(177,282.88)	(4,328,251.28)	6.00	6.00									
Delivered to M-1	(118,641.54)	(3,422,887.79)		6.00		6.00		6.00	6.00									
Field Balance	(18,316.54)	4,331,267.43	182,578.13	9,209,775.49	217,796.23	4,217,433.47	(8.00)	6.00	6.00									
4/79a		29,280,000.00		18,250,873		25,758,624		62,800,000										

SPECIFIED CONFIDENTIAL

	December 1988	File 7	File 8	File 9	File 52	File 20	File 48/54	Total
Beginning Balance	1,318,976.44	7,343,342.42	242,977.70	13,371,545.15	240,849.14	9,150,031.73	16,718.14	1,649,553.02
Paid	5,988.00	3,815,992.92	22,000.00	2,451,419.35	214,344.35	5,726,975.88	0.00	0.00
Accrual	1,944.70	2,164,915.55	139,437.64	5,318,114.91	144,625.40	3,995,822.47	0.00	0.00
General	(27,814.40)	(1,750,495.88)	(76,416.15)	(2,390,793.17)	(184,759.86)	(5,034,458.99)	0.00	0.00
Adjustment				(307,548.84)			248.86	0.00
Gallitf 10/00 1/0				313,155.14			0.00	0.00
Aerial Survey	0.00	0.00	0.00	195,432.48	0.00	0.00	0.00	0.00
Transportation		0.00	2,274,649.42	0.00	1,707,801.16	16,787.00	1,149,553.02	0.00
Total Available	271,991.74	11,755,575.19	349,916.19	21,029,161.44	435,059.23	15,554,244.25	16,787.00	3,902,479.58
Delivered to Cannon	0.00	0.00	(206,940.00)	(11,764,217.91)	0.00	0.00	(16,787.00)	(206,940.00)
Delivered to 88 1-5	(147,641.00)	(5,823,647.70)	0.00	0.00	(177,263.00)	(6,338,274.38)	(16,787.00)	(1,149,553.02)
Delivered to 88 4				0.00	0.00	0.00	0.00	0.00
Ending Balance	144,350.74	5,931,927.49	142,976.19	9,244,943.53	257,796.23	9,217,919.87	(0.00)	284,794.83
\$/Ton		29,7804458		56,8484484		35,7564124		48,8498844
								0.0000000
								(312.00)
								41,0649781
								853,918.19
								36,479,499.78
								44,0518332

SPECIFIED CONFIDENTIAL

	File 9	File 7	File 6	File 5	File 4	File 3	File 2	File 1
182,250.34	5,179,972.49	152,916.19	9,098,710.46	257,796.23	7,212,917.87	0.00	0.00	284,794.87
152,916.01	4,143,171.89	227,489.66	6,818,261.71	164,619.80	4,006,829.67	0.00	0.00	34,688.00
43,352.31	1,148,825.71	67,996.20	2,978,242.26	152,929.50	1,977,693.50	0.00	0.00	55,439.00
457,647.20	12,111,915.52	1,137,437.64	15,431,270.05	1,164,435.60	13,995,822.47	0.00	0.00	158,790.00
		0.02	312,155.14	1.10	0.00	0.00	0.00	0.00
114,768.53	3,142,425.46	156,490.52	1,704,689.26	2,519.16	804,415.69	0.00	0.00	122,166.20
251,179.63	1,113,321.52	177,514.12	12,706,990.20	413,279.09	14,112,230.06	0.00	0.00	316,213.57
0.00	0.00	1,195,140.00	1,189,451.90	0.00	0.00	0.00	0.00	0.00
1,120,199.00	14,766,264.86	0.00	169,539.00	15,795,232.27	0.00	0.00	0.00	1,195,215.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
4,218,960.63	4,177,256.80	174,194.12	7,017,538.26	242,541.09	6,317,000.79	0.00	0.00	122,098.37
376,648			52,216,110		34,150,790	0.000000		45,169,176

\* File 6 aerial survey includes a 29 ton adjustment from November 1988 received at the station  
 \*\* File 9 includes an adjustment of 3 tons to be adjusted by FTR February, 1989.  
 \*\*\* File 7 aerial survey includes a 159 ton adjustment from December 1988.  
 # File 6/54 aerial survey includes a 1598 ton adjustment from December 1988

Calliff in Transit 14,004.00  
 Zaigler 23,707.30  
 Const 0.00  
 45,711.30

SPECIFIED CONFIDENTIAL

FILE NAME: 071110  
 PREPARED BY: Gene Alton  
 DATE PREPARED: 02-01-84

Revised 2/22/89 for callier average price

	File 7	File 8	File 9	File 52	File 48/54	Total
	tons	\$	tons	\$	tons	\$
Beginning Balance	148,350.94	5,511,967.49	142,719.19	9,264,942.54	297,796.22	9,217,919.87
Paid	125,878.61	4,179,171.89	229,489.86	8,821,728.78	144,619.80	4,966,079.47
Accrual	43,252.21	1,403,045.51	82,796.29	2,979,742.26	152,979.59	5,977,695.10
Reversal	(39,641.70)	(2,166,915.51)	(139,437.64)	(5,621,270.05)	(144,425.40)	(5,795,822.47)
Adjustment			0.03	1.10	0.00	0.00
Callier 10/88 T/O					311,155.14	1.10
Aerial Survey (A)	(14,760.52)	(6,490.52)			2,519.18	844,415.49
Transportation					0.00	0.00
Total Available	233,179.43	9,715,531.52	229,524.12	17,524,742.27	413,219.99	14,112,238.64
Delivered to Cannon	0.00	0.00	(195,140.00)	(10,277,469.01)	0.00	0.00
Delivered to 88 1-3	0.00	0.00	0.00	0.00	0.00	0.00
Delivered to 88 4	(120,199.00)	(4,996,264.86)	0.00	0.00	0.00	0.00
Ending Balance	122,980.43	4,719,266.66	134,384.12	7,247,123.26	243,541.09	8,217,000.79
\$/ton		38,3766448		53,1882279		34,1582980

(A) Aerial survey for files 7 and 48/54 include an adjustment of 1,508 and (1,508) tons, respectively for correction of Cannon 54 and Cannon contract which was put in the wrong file.

File 8 aerial survey includes a 20 ton adjustment related to Nov. 1988 delivered to Cannon which was adjusted on Dec. 1988 JEC2 worksheet for delivered out to Cannon.

Callier In-Transit (9,200.40)  
 Callier (21,787.20)  
 Cannon 0.00

428,441.21

42,404,221.0

SPECIFIED CONFIDENTIAL

FILE NAME: 00J256  
 PREPARED BY: Gena Alford  
 DATE PREPARED: 02-06-89

	File 7		File 8		File 9		File 48/54		Total	
	Tons	\$	Tons	\$	Tons	\$	Tons	\$		
Beginning Balance	122,980.43	4,219,264.66	134,394.12	2,012,238.30	242,941.09	8,317,000.79	121,098.57	5,568,253.17	714,014.41	25,514,058.92
PAID	106,337.56	3,679,213.56	97,200.72	1,022,968.71	200,979.81	5,100,368.59	55,505.00	1,965,169.76	460,153.09	14,597,717.42
Receival	50,503.17	1,097,368.05	170,007.11	4,437,207.30	116,473.49	3,433,103.20	42,610.00	1,422,903.60	580,100.77	12,590,642.33
Adjustment	0.00	(43,252.31)	0.00	(82,796.20)	0.00	(132,929.50)	0.00	(159,637.00)	0.00	(480,607.44)
Carrier Price Adj				(0.03)		(1.10)				(1.10)
Transportation		97,542.12		1,109,717.94		903,339.82		730,250.04		2,970,849.97
Total Available		236,269.05		327,261.72		15,094,510.70		400,014.89		13,456,117.10
Delivered to Cannon		0.00		(175,010.00)		(8,068,905.09)		0.00		(8,068,905.09)
Delivered to 00 1-3		0.00		0.00		0.00		(97,594.00)		(97,594.00)
Delivered to 00 4		146,562.00		(2,551,336.48)		0.00		0.00		(1,404,774.48)
Ending Balance	167,487.05	6,220,168.75	152,431.72	7,025,280.61	310,420.89	10,501,354.63	99,760.57	4,664,402.47	730,300.75	20,429,500.86
8/1ton		37,2012932		46,0906502		22,9794750		46,7563744		59,6370335

Carrier In Transit

(44,716.94)

693,583.79

44 2

Pg 5 of 6

SPECIFIED CONFIDENTIAL



FILE NO: 6-154  
 PREPARED BY: Sam Alamo  
 DATE PREPARED: 02-06-79  
 Revised 1/22/89 for Kalifer average price

	File 7	File 8	File 9	File 48/54	Total
February 1979					
Beginning Balance	127,800.63	4,219,266.66	154,794.12	7,147,123.26	245,541.99
Paid	106,237.56	3,679,212.56	97,200.72	3,822,985.71	200,929.81
Accrual	50,303.17	1,697,248.05	170,202.11	6,437,207.20	116,473.49
Reversal	(43,252.31)	(1,483,865.21)	(82,996.20)	(3,292,897.40)	(132,929.50)
Adjustment	0.00		1.00	29.95	0.00
Adjustment			(0.03)	(1.10)	0.00
Transportation		97,542.17		249,120.42	903,239.82
Total Available	230,389.05	8,789,595.23	227,581.72	13,473,686.08	400,014.89
Delivered to Cannon	0.00	0.00	(175,070.00)	(8,271,528.87)	0.00
Delivered to 88 1-3	(68,582.00)	(2,551,358.48)	0.00	0.00	(99,596.00)
Delivered to 88 4					(45,894.00)
Ending Balance	161,807.05	6,238,236.75	152,511.72	7,201,947.21	310,420.89
8/78a		37,202,252		47,267,876	22,979,176
					44,758,744
					39,979,834

\* File 9 includes adjustment of 3 tons that were delivered out in January 1979 on ZEEZ worksheets.

44-2  
 Pg SA of 6

SPECIFIED CONFIDENTIAL

	Pile 7		Pile 8		Pile 9/11		Pile 54		Pile 40		Total	
	Tons	\$	Tons	\$	Tons	\$	Tons	\$	Tons	\$	Tons	\$
Beginning Balance	167,487.95	6,238,168.75	152,431.72	7,201,967.21	318,420.89	10,591,354.83	99,768.57	4,664,482.47	0.00	728,300.23	28,665,952.46	
Field	115,386.48	4,437,542.77	178,479.83	6,677,188.69	161,380.69	4,521,572.69	42,558.00	1,516,081.36	0.00	479,723.10	17,174,386.51	
Receival	19,932.28	528,780.32	174,758.58	6,583,695.84	95,562.50	2,435,734.26	46,983.00	1,621,991.75	37,108.07	949,966.59	374,342.39	11,958,077.96
Adj - Mater. Receipts	(58,303.17)	(1,497,348.65)	(178,807.11)	(6,437,287.20)	(116,432.49)	(3,635,183.28)	(42,618.09)	(1,422,983.68)	0.00	(208,188.77)	(12,598,642.23)	
Adj - Super Transfer	0.00	0.00	0.00	(249,328.42)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Adjustment		71,554.54		2,471,854.27		(189,913.80)		302,372.11	7,418.51	189,913.80	0.00	(249,328.42)
Transportation		252,427.48		9,428,479.53		16,437,347.29		451,472.08		15,409,809.97		146,689.57
Total Available	0.00	0.00	328,866.15	16,437,347.29	451,472.08	15,409,809.97	146,689.57	6,761,854.09	44,528.58	1,558,355.21	1,222,176.98	49,688,085.89
Delivered to Canon	0.00	0.00	(185,168.00)	(8,209,910.56)	0.00	0.00	0.00	0.00	0.00	0.00	(165,168.00)	(8,209,910.56)
Delivered to B-1-3	(96,949.00)	(3,618,445.19)	0.00	0.00	(101,528.00)	(3,531,644.69)	0.00	0.00	0.00	0.00	(96,949.00)	(3,618,445.19)
Ending Balance	155,673.68	5,818,234.14	141,698.15	6,537,436.73	347,944.08	11,878,185.28	146,689.57	6,761,854.09	44,528.58	1,558,355.21	856,531.98	34,844,805.45
8/ton		37.221822		49.706425		34.120453		46.076322		34.988134		

FILE NAME: 88JE32GA  
 PREPARED BY: Carl Himes  
 DATE PREPARED: 11-4-88

*Hi*  
 11-7-88

October 1988  
 RAIL MATERIAL

	Tons	\$
	-----	-----
Beginning Balance	899.00	35,906.46
Paid	72,333.00	2,889,703.35
Accrual	52,706.00	1,985,962.08
Reversal	(54,479.00)	(2,176,436.05)
Gatliff 3rd Qtr T/U		(339,457.08)
Gatliff Price Adj.		(227,424.49)
Total Available	71,459.00	2,168,254.27
Delivered to Gannon	(62,094.00)	(1,884,095.50)
	-----	-----
Ending Balance	9,365.00	284,158.77
	=====	=====
Rail-\$/Ton		30.3426338

SPECIFIED CONFIDENTIAL

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Pg 1 of 6

FILE NAME: 88JE32GA  
PREPARED BY: Gwen Almand  
DATE PREPARED: 12-02-88

CM  
12-6-88

November 1988  
RAIL MATERIAL

	Tons	\$
Beginning Balance	9,365.00	284,158.77
Paid	62,258.00	2,018,581.18
Accrual	27,321.45	1,266,540.46
Reversal	(52,706.00)	(1,985,962.08)
Reverse Gatliff T/U		526,352.99
Correct Gatliff T/U		11,940.83
Total Available	46,238.45	2,121,612.15
Delivered to Gannon	(45,501.00)	(2,087,774.88)
Ending Balance	737.45	33,837.27
Rail-\$/Ton		45.8841538

SPECIFIED CONFIDENTIAL

44-3

Pg 2 of 3

FILE NAME: 88JE32GA  
 PREPARED BY: Gwen Almand  
 DATE PREPARED: 12-02-88  
 ! Revised 3/23/89 for Gatliff average price.

November 1988		
RAIL MATERIAL	Tons	\$
Beginning Balance	9,365.00	284,158.77
Paid	62,258.00	1,704,608.74 !
Accrual	27,321.45	1,266,540.46
Reversal	(52,706.00)	(1,985,962.08)
Reverse Gatliff T/U		526,352.99
Correct Gatliff T/U		11,940.83
Total Available	46,238.45	1,807,639.71
Delivered to Gannon	(45,501.00)	(1,778,809.94)
Ending Balance	737.45	28,829.77
Rail-\$/Ton		39.0938647

SPECIFIED CONFIDENTIAL

FILE NAME: 88JE32GA  
 PREPARED BY: Gwen Almand  
 DATE PREPARED: 1-6-89

December 1988  
 RAIL MATERIAL

	Tons	\$
	-----	-----
Beginning Balance	737.45	33,837.27
Paid	27,344.45	1,267,606.67
Accrual	27,291.55	1,264,434.34
Reversal	(27,321.45)	(1,226,011.88)
Adjustment	8,163.00	307,581.84
Adj - CSX derailment	(92.00)	(3,675.40)
Gatliff 10/88 T/U		174,265.39
Total Available	36,123.00	1,818,038.23
Delivered to Gannon	(36,123.00)	(1,818,038.23)
	-----	-----
Ending Balance	0.00	0.00
	=====	=====
Rail-\$/Ton		50.3291042

SPECIFIED CONFIDENTIAL

44-3  
 Pg 3 of 6

FILE NAME: 88JE324A  
 PREPARED BY: Gwen Almand  
 DATE PREPARED: 1-6-89

! Revised 3/23/89 for Gatliff average price.

December 1988

RAIL MATERIAL	Tons	\$
	-----	-----
Beginning Balance	737.45	28,829.77
Paid	27,344.45	1,071,974.19 !
Accrual	27,291.55	1,264,434.34
Reversal	(27,321.45)	(1,226,011.88)
Adjustment	8,163.00	307,581.84
Adj - CSX derailment	(92.00)	(3,675.40)
Gatliff 10/88 T/U		174,265.39
Total Available	36,123.00	1,617,398.25
Delivered to Gannon	(36,123.00)	(1,617,398.25)
	-----	-----
Ending Balance	0.00	0.00
	=====	=====
Rail-\$/Ton		44.7747488

SPECIFIED CONFIDENTIAL

44-3

Pg 3A of 6

FILE NAME: 89JE32GA  
 PREPARED BY: Gwen Almand  
 DATE PREPARED: 02-06-89

January 1989  
 RAIL MATERIAL

	Tons	\$
	-----	-----
Beginning Balance	0.00	0.00
Paid	27,283.55	1,264,132.90
Accrual	18,300.40	848,300.39
Reversal	(27,291.55)	(1,438,699.73)
Adjustment	0.00	0.00
Gatliff Oct 88 T/U		174,265.39
Total Available	18,292.40	847,998.95
Delivered to Gannon	(9,374.00)	(434,559.83)
	-----	-----
Ending Balance	8,918.40	413,439.12
	=====	=====
Rail-\$/Ton		46.3579929

SPECIFIED CONFIDENTIAL

44-3

Pg 4 of 6



FILE NAME: 89JE32GA  
PREPARED BY: Gwen Almand  
DATE PREPARED: 02-06-89

! Revised 3/23/89 for Gatliff average price.

January 1989

RAIL MATERIAL

	Tons	\$
Beginning Balance	0.00	0.00
Paid	27,283.55	1,264,132.90
Accrual	18,300.40	848,300.39
Reversal	(27,291.55)	(1,438,699.73)
Adjustment	0.00	(152,509.21)
Gatliff Oct 88 T/U		174,265.39
Total Available	18,292.40	695,489.74
Delivered to Gannon	(9,374.00)	(356,405.98)
Ending Balance	8,918.40	339,083.76
Rail-\$/Ton		38.0206938

SPECIFIED CONFIDENTIAL

44-3

Pg 4A of 6

FILE NAME: 60JE32GA  
PREPARED BY: Gwen Almand  
DATE PREPARED: 03-06-89

February 1989

RAIL MATERIAL

	Tons	\$
Beginning Balance	8,918.40	413,439.12
Paid	18,724.40	1,042,272.40
Accrual	27,493.00	1,274,493.00
Reversal	(18,300.40)	(1,022,565.78)
Adjustment		0.00
Adjustment		0.00
Total Available	36,835.40	1,707,638.74
Delivered to Gannon	(27,713.00)	(1,284,736.76)
Ending Balance	9,122.40	422,901.98
Rail-\$/Ton		46.3586316

SPECIFIED CONFIDENTIAL

44-3

Pg 5 of 6

FILE NAME: 88JE32GA  
 PREPARED BY: Gwen Almand  
 DATE PREPARED: 03-06-89  
 ! Revised 3/23/89 for Gatliff average price.

February 1989 RAIL MATERIAL	Tons	\$
Beginning Balance	8,918.40	339,083.76
Paid	18,724.40	1,042,272.40
Accrual	27,493.00	1,274,493.00
Reversal	(18,300.40)	(1,022,565.78)
Adj-Gatliff Avg. Price Adjustment		(249,330.42) 0.00
Total Available	36,835.40	1,383,952.96
Delivered to Gannon	(27,713.00)	(1,041,212.76)
Ending Balance	9,122.40	342,740.20
Rail-\$/Ton	=====	=====
		37.5712755

SPECIFIED CONFIDENTIAL

44-3

Pg 5A of 6

FILE NAME: 89JE32GA  
 Prepared By: Carl Himes  
 Date Prepared: 4/5/89

March 1989

RAIL MATERIAL	Tons	\$
	-----	-----
Beginning Balance	9,122.40	342,740.20
Paid	27,494.00	1,026,164.56
Accrual	18,320.60	690,671.86
Reversal	(27,493.00)	(1,274,493.00)
Adj-Gatliff avg. price		249,330.42
Total Available	27,444.00	1,034,414.04
Delivered to Gannon *	(27,444.00)	(1,034,414.04)
	-----	-----
Ending Balance	0.00	0.00
	=====	=====
Rail-\$/Ton		37.6918102

\* 2 tons to be adjusted on April station report.

SPECIFIED CONFIDENTIAL

44-3

Pg 6 of 6

JE 4 5/89

LINE NO.	DESCRIPTION (A)	REF. (B)	GATLIFF COAL (C)	OTHER COAL (D)	RAIL FREIGHT (E)	PER FUEL LEDGER BARGE FREIGHT (F)	LIMESTONE (H)	ADJUSTMENTS (I)	ADJUSTMENTS (J)	COMMENTS (K)
1	TOTAL INVOICES PAID - (MONTH)		7,175,513.39	12,344,600.63	3,957.34	0.00	2,131.54		0.00	
2										
3										
4										
5	TOTAL ACCOUNTS PAYABLE		7,175,513.39	12,344,600.63	3,957.34	0.00	2,131.54		0.00	19,526,202.90
6										
7										
8	ACCRUAL - COAL	JE-32	1,419,080.51	12,241,347.07	2,143,369.46	6,659,815.96				
9	ACCRUAL - LIMESTONE	JE-32								
10	REVERSAL - COAL	JE-32	(2,176,436.05)	(12,130,293.34)	(787,996.74)		2,954.58			
11	REVERSAL - LIMESTONE	JE-32								
12	FUEL ISSUE		(12,178,444.82)	(12,944,489.80)						
13	ADJ - HELM RAIL REIGHT	JE-32								
14	ADJ								59,880.73	
15	ADJ									
16	ADJ									
17	ADJ									
18	ADJ									
19										
20	TOTAL ACCRU/REV/ADJ		(12,935,800.36)	(12,833,436.07)	1,355,372.72	6,659,815.96	2,954.58		59,880.73	SUM OF LINES 8 THRU 18
21										
22	(MONTH) TOTALS		(5,760,286.97)	(488,835.44)	1,359,330.06	6,659,815.96	5,086.12		59,880.73	SUM OF LINES 5 AND 20
23										
24										
25	TOTAL COAL (C), GATLIFF COAL		(5,760,286.97)							
26	TOTAL COAL (D), OTHER COAL			(488,835.44)						
27	TOTAL COAL (E), RAIL FREIGHT				1,359,330.06					
28										
29	TOTAL COAL (F), BARGE FREIGHT				6,659,815.96					
30	TOTAL COAL (G),				0.00					
31	TOTAL COAL (H), LIMESTONE					5,086.12				
32	TOTAL COAL (I),					0.00				
33	TOTAL COAL (J), ADJUSTMENTS							59,880.73		
34	NET CHANGE ACCT 151.10								1,834,990.46	
35										
36										
37	GENERAL LEDGER TOTAL		1,781,990.46							
38	VARIANCE		53,000.00							NOTE: CORRECTED IN DECEMBER
39										
40										
41										
42										
43										
44										
45										
46										
47										

59,880.73

NOTE: SEE TO  
 TRAIL BALANCE SHEET  
 12-88

Draft

44-5-1  
 Pg 1 of 6

SPECIFIED  
 CONFIDENTIAL

W. B. ...  
 As per ...

Jan 3/89

LINE NO.	DESCRIPTION (A)	REF. (B)	GATLIFF COAL (C)	OTHER COAL (D)	RAIL FREIGHT (E)	PER FUEL LEDGER BARGE FREIGHT (F)	LIMESTONE (G)	ADJUSTMENTS (I)	ADJUSTMENTS (J)	COMMENTS (K)
1	TOTAL INVOICES PAID -		8,199,971.73	11,882,297.36	1,335,535.84	0.00	4,588.15		0.00	
5	TOTAL ACCOUNTS PAYABLE		8,199,971.73	11,882,297.36	1,335,535.84	0.00	4,588.15		0.00	21,422,393.08
8	ACCRUAL - COAL	JE-32	1,226,011.88	14,502,758.52	1,572,982.86	7,023,046.51				
9	ACCRUAL - LIMESTONE	JE-32					8,116.33			
10	REVERSAL - COAL	JE-32	(1,419,080.51)	(12,241,347.07)	(2,090,369.66)	0.00				
11	REVERSAL - LIMESTONE	JE-32					(2,954.58)			
12	FUEL ISSUE		(12,490,647.22)	(14,255,182.78)						
13	ADJ-BARGE TRUE UP GAT. 3RD QTR							(522,298.61)		
14	ADJ-RAIL TRUE UP GAT. 3RD QTR							(514,412.16)		
15	ADJ-AERIAL SURVEY - BIG BEND 1-3							(558,737.07)		
16	ADJ-AERIAL SURVEY - BIG BEND 4							(648,358.53)		
17	ADJ-AERIAL SURVEY - GANNON							220,318.15		
18	ADJ									
20	TOTAL ACCRU/REV/ADJ		(12,683,715.85)	(11,993,771.33)	(517,386.60)	7,023,046.51	5,161.75	(2,023,488.22)		SUM OF LINES 8 THRU 18
22	TOTALS		(4,483,744.12)	(111,473.97)	818,149.24	7,023,046.51	9,749.90	(2,023,488.22)		SUM OF LINES 5 AND 20
25	TOTAL COL (C), GATLIFF COAL		(4,483,744.12)							
26	TOTAL COL (D), OTHER COAL		(111,473.97)							
27	TOTAL COL (E), RAIL FREIGHT			818,149.24						
28	TOTAL COL (F), BARGE FREIGHT				7,023,046.51					
29	TOTAL COL (G),					0.00				
30	TOTAL COL (H), LIMESTONE					9,749.90				
31	TOTAL COL (I),					0.00				
32	TOTAL COL (J), ADJUSTMENTS					(2,023,488.22)				
34	NET CHANGE ACCT 151.10		1,232,239.34							

Draft

44-5  
 1/2/89

SPECIFIED  
 CONFIDENTIAL

7 - All items to Total Balance  
 WP 12-2/2

As referenced

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

AUDITOR(S): S. R. MAYES  
 DATE: FEB. 1989  
 WORKPAPER NO: 44-5 PAGE 3 OF 6

FILE: COINVAR - RANGE: A2  
 DEVELOPED BY: JWG 5/27/86  
 REVISED BY:

1/2  
 Ser 3/89

LINE NO.	DESCRIPTION (A)	REF. (B)	GATLIFF COAL (C)	OTHER COAL (D)	RAIL FREIGHT (E)	PER FUEL LEDGER BARGE FREIGHT (F)	LIMESTONE (G)	ADJUSTMENTS (I)	COMMENTS (K)
1	TOTAL INVOICES PAID -		3,719,026.02	15,154,251.13	467,431.92	0.00	15,384.20	0.00	
2									
3									
4	TOTAL ACCOUNTS PAYABLE		3,719,026.02	15,154,251.13	467,431.92	0.00	15,384.20	0.00	19,356,093.27 ?
5									
6									
7									
8	ACCRUAL - COAL	JE-32	1,438,699.73 ?	14,220,038.63 ?	1,917,560.07 ?	7,631,065.10 ?			
9	ACCRUAL - LIMESTONE	JE-32							
10	REVERSAL - COAL	JE-32	(1,226,011.88) ?	(14,502,758.52) ?	(1,572,982.86) ?		3,243.60 ?	17 3/4 1/1	
11	REVERSAL - LIMESTONE	JE-32							
12	FUEL ISSUE		(14,302,411.51) ?	(15,654,040.56) ?			(8,116.33) ?		
13	ADJ-RAIL FRT. - SALES TAX	JE-90033							
14	ADJ-REVERSE FRT. LEASE-JAN.							3,000.00	
15	ADJ-HELMS LEASE OCTOBER							(53,000.00)	
16	ADJ-CSX REFUND							53,000.00	
17	ADJ-RAIL COAL TRNSFR FR PILE B							(3,675.40)	
18	ADJ-BARGE COAL-TRNSFR TO RAIL							307,581.84	
19	ADJ-FUEL USAGE 881-3 NOV							(307,581.84)	
20	ADJ-FUEL USAGE 881-3 OCT							177,059.12	
21	ADJ-FUEL USAGE 884 NOV							(124,590.41)	
22	ADJ-FUEL USAGE 884 OCT							231,335.69	
23	ADJ-FUEL USAGE GARRON NOV							(93,703.81)	
24	ADJ-FUEL USAGE GARRON OCT							189,869.88	
25	ADJ-RAIL FREIGHT ACCRUAL							(78,254.50)	
26								53000.00	
27	TOTAL ACCRU/REV/ADJ		(14,089,723.66)	(15,936,760.45)	344,577.21	7,631,065.10	(4,872.73)	354,040.57	SUM OF LINES 8 THRU 24
28									
29	TOTALS		(10,370,697.64)	(782,509.32)	812,009.13	7,631,065.10	10,511.47	354,040.57	SUM OF LINES 5 AND 26
30									
31									
32	TOTAL COL (C), GATLIFF COAL		(10,370,697.64)						
33	TOTAL COL (D), OTHER COAL		(782,509.32)						
34	TOTAL COL (E), RAIL FREIGHT				812,009.13				
35	TOTAL COL (F), BARGE FREIGHT				7,631,065.10				
36	TOTAL COL (G),				0.00				
37	TOTAL COL (H), LIMESTONE				10,511.47				
38	TOTAL COL (I),				0.00				
39	TOTAL COL (J), ADJUSTMENTS				354,040.57				
40									
41	NET CHANGE ACCT 151.10		(2,345,580.69) ?						
42									
43	PER GENERAL LEDGER		(2,398,580.69)						
44	VARIANCE		(53,000.00)						NOTE: CORRECTS OCTOBER VARIANCE
45									
46									
47									

? ALL ITEMS TO 12-3/2

Draft

44-5  
 12/3/86

SPECIFIED  
 CONFIDENTIAL

11/7/89  
 MED  
 11/16

Source  
 At reference

LINE NO.	DESCRIPTION (A)	REF. (B)	GATLIFF COAL (C)	OTHER COAL (D)	RAIL FREIGHT (E)	PER FUEL LEDGER BARGE FREIGHT (F)	LIMESTONE (H)	ADJUSTMENTS (I)	ADJUSTMENTS (J)	COMMENTS (K)
1	TOTAL INVOICES PAID -		9,880,567.94	11,040,368.31	2,195,697.10	0.00	3,307.85		0.00	
2										
3										
4	TOTAL ACCOUNTS PAYABLE		9,880,567.94	11,040,368.31	2,195,697.18	0.00	3,307.85		0.00	23,119,941.28 ?
5										
6										
7										
8	ACCRUAL - COAL	JE-32	1,335,720.92 ?	10,294,485.98 ?	205,666.22 ?	7,042,346.85 ?				
9	ACCRUAL - LIMESTONE	JE-32								
10	REVERSAL - COAL	JE-32	(1,438,699.73) ?	(14,220,038.63) ?	(1,970,560.37) ?		0.00			
11	REVERSAL - LIMESTONE	JE-32								
12	FUEL ISSUE		(14,264,552.73) ?	(15,757,151.70) ?			(3,243.60) ?			
13	ADJ-SALES TAX-HELM FREIGHT							3,000.00		
14	ADJ-RAIL FREIGHT-HELM							53,000.00		
15	ADJ-RAIL FREIGHT-HELM-FEB-89							(53,000.00)		
16	ADJ-CONSUMED 881-3-DEC-88							4,945.58		
17	ADJ-CONSUMED 884-DEC-88							3,587.72		
18	ADJ-CONSUMED GAMBON-DEC-88							5,023.14		
19	ADJ-BARGE COAL AMERICAN METALS							1.10		
20										
21	TOTAL ACCRU/REV/ADJ		(14,367,531.54)	(19,682,704.35)	(1,764,893.85)	7,042,346.85	(3,243.60)		16,557.54	SUM OF LINES 8 THRU 18
22	TOTALS		(4,486,963.60)	(8,642,336.04)	430,803.33	7,042,346.85	64.25		16,557.54	SUM OF LINES 5 AND 20
23										
24										
25										
26	TOTAL COL (C), GATLIFF COAL		(4,486,963.60)							
27	TOTAL COL (D), OTHER COAL		(8,642,336.04)							
28	TOTAL COL (E), RAIL FREIGHT			430,803.33						
29	TOTAL COL (F), BARGE FREIGHT				7,042,346.85					
30	TOTAL COL (G),				0.00					
31	TOTAL COL (H), LIMESTONE				64.25					
32	TOTAL COL (I),				0.00					
33	TOTAL COL (J), ADJUSTMENTS				16,557.54					
34										
35	NET CHANGE ACCT 151.10		(5,639,527.67)							
36										
37	GENERAL LEDGER TOTAL		(5,642,528.77)							
38	VARIANCE				3,001.10					

42  
 200 219

Draft

44-5  
 PJ 4/6

COAL  
 3,556.64

CONFIDENTIAL

7 - To Trial Balance 7-4/8 Pg 1

12 4/2 Pg 2

ADJUSTMENTS FOR HELM SALES TAX AND AMERICAN METALS BARGE COAL NOT RECORDED ON G. L. - TO BE CORRECTED IN FEB.

Source  
 Atty General



COMPANY: TAMPA ELECTRIC COMPANY  
 TITLE: ADDITIONS, ACCOUNTS, & REVERSALS TO COAL INVENTORY  
 PERIOD: MONTH ENDED FEBRUARY 28, 1989

ADDITION(S):  
 DATE: 4-8  
 WORKORDER NO: 44-8  
 PAGE 5 OF 6

FILE: COINMAR - RANGE: A3  
 DEVELOPED BY: JAC 5/27/86  
 REVISED BY:

8247/89

LINE NO.	DESCRIPTION (A)	REF. (B)	GATLIF COAL (C)	OTHER COAL (D)	RAIL FREIGHT (E)	PER RAIL LEDGER BRIDGE FREIGHT (F)	LIMESTONE (G)	ADJUSTMENTS (J)	COMMENTS (K)
1	TOTAL INVOICES PAID		4,046,127.37	11,564,570.15	439,646.44	0.00	0.00	0.00	
2	TOTAL ACCOUNTS PAYABLE		4,046,127.37	11,564,570.15	439,646.44	0.00	0.00	0.00	16,050,343.96
8	ACCUAL - COAL	EE-32	1,274,493.00	12,590,641.13	458,246.07	7,641,943.83		53,000.00	
9	REVERSAL - LIMESTONE	EE-32	(1,022,565.70)	(10,607,641.12)	(205,646.22)	0.00	0.00	(33,000.00)	
10	REVERSAL - LIMESTONE	EE-32	(11,003,585.16)	(15,029,620.74)				2,132,092.84	
11	RAIL ISSUE	EE-32						1,257,949.56	
12	ADJ-REVERSAL NEWS	EE-32						1,258,606.69	
13	ADJ-REVERSAL NEWS	EE-32						52,801.54	
14	ADJ-MERIAL SURVEY-881-3	EE-32						(135,310.67)	
15	ADJ-MERIAL SURVEY-884	EE-32						181,500.00	
16	ADJ-MERIAL SURVEY-GAMON	EE-32						(58,971.60)	
17	ADJ-TRAMP - PILE 48/54	EE-32						(43,910.90)	
18	ADJ-TRAMP - PILE 9	EE-32						39.55	
19	ADJ-TRAMP - PILE 8	EE-32							
20	ADJ-RAIL FRT. CSX REFUND	EE-32							
21	ADJ-CONSIGNED GAMON-JAM.	EE-32							
22	ADJ-GAMON COAL - GATLIF	EE-32							
23	ADJ-TRANS. REFUND MIDSCOTT	EE-32							
24	ADJ-WEIH SALES TAX-WARCH	EE-900033						(1,886,458.00)	
25	TOTAL ACBL/REV/ADJ		(10,831,637.94)	(13,076,620.73)	252,599.85	7,641,943.83	0.00	2,761,339.43	
26	TOTALS		(6,785,530.57)	(1,512,040.58)	692,246.29	7,641,943.83	0.00	2,761,339.43	
27	TOTAL COAL (C), GATLIF COAL		(6,785,530.57)						
28	TOTAL COAL (D), OTHER COAL		(1,512,040.58)						
29	TOTAL COAL (E), RAIL FREIGHT		692,246.29						
30	TOTAL COAL (F), BRIDGE FREIGHT		7,641,943.83						
31	TOTAL COAL (G), LIMESTONE		0.00						
32	TOTAL COAL (H), LIMESTONE		0.00						
33	TOTAL COAL (I), ADJUSTMENTS		2,761,339.43						
34	TOTAL COAL (J), ADJUSTMENTS		2,761,339.43						
35	NET CHANGE ACCT 151.10		2,797,938.40						
36	PER GENERAL LEDGER		2,800,939.50						
37	VARIANCE		(3,001.10)						

7 - Adjustments 12-5

53,000.00  
 (33,000.00)  
 2,132,092.84  
 1,257,949.56  
 1,258,606.69  
 52,801.54  
 (135,310.67)  
 181,500.00  
 (58,971.60)  
 (43,910.90)  
 39.55  
 (1,886,458.00)  
 3,000.00

16,050,343.96

Draft

445  
 5 of 6

SPECIFIED CONFIDENTIAL

Ms Reference

COMPANY: TAMPA ELECTRIC COMPANY  
 TITLE: ADDITIONS, ACCRUALS & REVERSALS TO COAL INVENTORY  
 PERIOD: NORTH ENDED MARCH 31, 1989

ADDITION(S):  
 DATE: WORKSHEET NO: 44-1, PAGE 6 OF 5

FILE: COLLUMAR RANGE: A461..0540  
 DEVELOPED BY: MAC 5/27/85  
 REVISED BY:

LINE NO.	DESCRIPTION (A)	REF. (B)	GATLIFF COAL (C)	OTHER COAL (D)	RAIL FREIGHT (E)	PER RAIL LEDGER BARGE FREIGHT (F)	LIMESTONE (H)	ADJUSTMENTS (J)	COMMENTS (K)
1	TOTAL INVOICES PAID		7,439,473.89	10,762,076.98	1,006,235.35	0.00	0.00	0.00	
2	TOTAL ACCOUNTS PAYABLE		7,439,473.89	10,762,076.98	1,006,235.35	0.00	0.00	0.00	
3	ACCRUAL - COAL	JE-32		690,671.86	7,304,905.09	160.56	11,990,077.96		
4	ACCUMUL - LIMESTONE	JE-32					0.00		
5	REVERSAL - COAL	JE-32		(1,274,493.00)	(12,590,641.13)	(458,266.07)			
6	REVERSAL - LIMESTONE	JE-32				0.00	0.00		
7	FUEL ISSUE			(14,059,946.05)	(14,668,761.66)			53,000.00	
8	ADJ-RAIL FRT - HELM FREIGHT							(53,000.00)	
9	ADJ-CARRIER CHARGE-GATLIFF AVG PRICE 11/28-2/89							90,628.94	
10	ADJ-CARRIER-FEB. NON FOB							(5,806.09)	
11	ADJ-816 BARGE 1-3-NON FOB-FEB.							(3,599.05)	
12	ADJ-816 BARGE 4-NON FOB-FEB.							(2,120.28)	
13	ADJ-NATIONAL MINES-PILE B							-1.10	
14	TOTAL ACCR/REV/ADJ		(14,643,767.99)	(19,954,497.70)	(458,165.51)	11,990,077.96	0.00	78,762.42	SUM OF LINES 8 THRU 18
15	TOTALS		(7,205,294.10)	(9,192,420.72)	548,129.84	11,990,077.96	0.00	78,762.42	SUM OF LINES 5 AND 20
16	TOTAL COAL (C), GATLIFF COAL		(7,205,294.10)						
17	TOTAL COAL (D), OTHER COAL			(9,192,420.72)					
18	TOTAL COAL (E), RAIL FREIGHT			548,129.84					
19	TOTAL COAL (F), BARGE FREIGHT			11,990,077.96					
20	TOTAL COAL (G), LIMESTONE			0.00					
21	TOTAL COAL (H), LIMESTONE			0.00					
22	TOTAL COAL (I), ADJUSTMENTS			78,762.42					
23	NET CHANGE ACCT 151.10			(3,020,744.60)					

ALL ITEM AGREE TO TERMS AND

W/P 12-6-89

SPECIFIED CONFIDENTIAL

Draft

44-5  
Pg 6

SERVICE AS INDICATED

TAMPA ELECTRIC COMPANY  
 BARGE & RAIL TRANSPORTATION COSTS  
 SIX MONTHS ENDED MARCH 31, 1989  
 DATE: MAY 1989

AUDITOR: S. R. MAYES  
 FILE: TRAMANT2

MONTH/ REF	SOURCE	DESTIN- ATION	TONS DELIVERED	TOTAL COST	AVERAGE COST PER TON			TOTAL
					COAL	BARGE FREIGHT	RAIL FREIGHT	
JANUARY 1989								
44-1pg4B	EXC FOB ECT	TAMPA	364,838.00	16,172,846.28	44.33			
	FOB DAVANT	TAMPA	325,414.00	13,813,953.18	42.45			
	TOTAL		690,252.00	29,986,799.46	43.44			
	EXC FOB ECT	TAMPA	364,838.00	2,312,928.81		6.34		50.67
	FOB DAVANT	TAMPA	325,414.00	2,062,996.22		6.34		48.79
	TOTAL		690,252.00	4,375,925.03		6.34		49.78
	RAIL	TAMPA	9,374.00	356,405.98	38.02			
	FREIGHT		9,374.00	222,218.89			23.71	
	TOTAL		9,374.00	578,624.87				61.73
AFFILIATED TRANSPORTION COST								
45-1-P3A	MIDSOUTH BARGE	DAVANT	349,669.61	2,258,550.43		6.46		
	MIDSOUTH RAIL	DAVANT		694,467.84				
	TOTAL		349,669.61	2,953,018.27		8.45		
45-2-P2	ECT/GULFCOAST	TAMPA	690,252.00	4,188,319.45		6.07		
	TOTAL			7,141,337.72				
FEBRUARY								
SEE NOTE (2)								
44-1pg5A	EXC FOB ECT	TAMPA	330,558.00	14,307,292.91	43.28			
	FOB DAVANT	TAMPA	68,582.00	2,551,336.48	37.20			
	TOTAL		399,140.00	16,858,629.39	42.24			
	EXC FOB ECT	TAMPA	330,558.00	2,344,230.04		7.09		50.37
	FOB DAVANT	TAMPA	68,582.00	486,218.64		7.09		44.29
	TOTAL		399,140.00	2,830,448.68		7.09		49.33
	RAIL	TAMPA	27,713.00	1,041,212.76	37.57			
	FREIGHT		27,713.00	639,699.15			23.08	
	TOTAL		27,713.00	1,680,911.91				60.65
AFFILIATED TRANSPORTION COST								
45-1-P4	MIDSOUTH BARGE	DAVANT	451,575.49	3,024,750.07		6.70		
	MIDSOUTH RAIL	DAVANT	247,745.28	1,683,567.03		6.80		
	TOTAL		451,575.49	4,708,317.10		10.43		
45-2-P4	ECT/GULFCOAST	TAMPA	399,140.00	2,933,626.73		7.35		
	TOTAL			7,641,943.83				
MARCH 1989								
44-1pg6	EXC FOB ECT	TAMPA	268,296.00	11,743,575.25	43.77			
	FOB DAVANT	TAMPA	96,949.00	3,618,445.19	37.32			
	TOTAL		365,245.00	15,362,020.44	42.06			
	EXC FOB ECT	TAMPA	268,296.00	1,934,537.53		7.21		50.98
	FOB DAVANT	TAMPA	96,949.00	698,006.23		7.20		44.52
	TOTAL		365,245.00	2,632,543.76		7.21		49.27
	RAIL	TAMPA	27,444.00	1,034,414.04	37.69			
	FREIGHT		27,444.00	756,289.82			27.56	
	TOTAL		27,444.00	1,790,703.86				65.25
AFFILIATED TRANSPORTION COST								
45-1-P5	MIDSOUTH BARGE	DAVANT	417,493.85	3,271,129.58		7.84		
	MIDSOUTH RAIL	DAVANT	173,214.43	1,264,512.23		7.18		
	TOTAL		417,493.85	4,535,641.81		10.32		
45-2-P4	ECT/GULFCOAST	TAMPA	365,645.00	2,789,263.28		7.63		
	TOTAL			7,304,905.09				

**DRAFT**

NOTES: (1) EFFECTIVE NOVEMBER 1, 1989 THE COMPANY CHANGED ITS PRICING ARRANGEMENTS WITH ITS AFFILIATED COMPANIES FROM A COST PLUS CONCEPT TO ONE THAT WAS BASED ON CURRENT MARKET CONDITIONS. THIS WAS APPROVED BY THE COMMISSION.  
 (2) EFFECTIVE IN FEBRUARY 1989 THE COMPANY BEGAN ACCRUING FOR RAIL CHARGES ASSOCIATED WITH THE MID SOUTH TOWING COMPANY'S COST OF GETTING COAL FROM THE MINE TO THE BARGES. THE TONS ASSOCIATED WITH THAT SERVICE ARE NOT AVAILABLE PRIOR TO FEBRUARY.

Source  
 As Indicated

**SPECIFIED  
 CONFIDENTIAL**

45  
 Pg 1 of 2

TAMPA ELECTRIC COMPANY  
 BARGE & RAIL TRANSPORTATION COSTS  
 SIX MONTHS ENDED MARCH 31, 1989  
 DATE: MAY 1989

AUDITOR: S. R. MAYES  
 FILE: TRANAMT2

MONTH/ REF	SOURCE	DESTIN- ATION	TONS DELIVERED	TOTAL COST	AVERAGE COST PER TON		
					COAL	BARGE FREIGHT	RAIL FREIGHT
OCTOBER, 1988							
44-1-pg1	EXC FOB ECT	TAMPA	361,138.00	14,262,838.13	39.49		
	FOB DAVANT	TAMPA	134,595.00	5,065,119.98	37.63		
	TOTAL		495,733.00	19,327,958.11	38.99		
	EXC FOB ECT	TAMPA	361,138.00	2,783,464.77		7.71	47.20
	FOB DAVANT	TAMPA	134,595.00	1,037,388.58		7.71	45.34
	TOTAL		495,733.00	3,820,853.35		7.71	46.70
	RAIL FREIGHT	TAMPA	62,094.00	1,884,095.50	30.34		
	TOTAL		62,094.00	1,249,148.01		20.12	
	TOTAL		62,094.00	3,133,243.51			50.46
45-2-P1	MIDSOUTH BARGE	DAVANT	311,629.66	1,862,506.46			
	MIDSOUTH RAIL	DAVANT	99,999.47	1,339,728.40			
	TOTAL		311,629.66	3,202,234.86		10.28	
NOVEMBER (SEE NOTE (1))							
44-1pg2B	EXC FOB ECT	TAMPA	387,888.00	17,043,653.93	43.94		
	FOB DAVANT	TAMPA	134,934.00	5,527,775.46	40.97		
	TOTAL		522,822.00	22,571,429.39	43.17		
	EXC FOB ECT	TAMPA	387,888.00	2,335,495.49		6.02	49.96
	FOB DAVANT	TAMPA	134,934.00	812,445.21		6.02	46.99
	TOTAL		522,822.00	3,147,940.70		6.02	49.19
	RAIL FREIGHT	TAMPA	45,501.00	1,778,809.94	39.09		
	TOTAL		45,501.00	990,136.63		21.76	
	TOTAL		45,501.00	2,768,946.57			60.85
AFFILIATED TRANSPORTION COST							
45-1-P1	MIDSOUTH BARGE	DAVANT	352,761.32	2,245,905.81		6.37	
	MIDSOUTH RAIL	DAVANT		1,534,234.31			
	TOTAL		352,761.32	3,780,140.12		10.72	
45-2-P2	ECT/GULFCOAST	TAMPA	522,822.00	3,242,906.39		6.20	
	TOTAL			7,023,046.51			
DECEMBER 1988							
44-1pg3B	EXC FOB ECT	TAMPA	401,190.00	19,272,095.30	48.04		
	FOB DAVANT	TAMPA	216,198.00	8,862,139.83	40.99		
	TOTAL		617,388.00	28,134,235.13	45.57		
	EXC FOB ECT	TAMPA	401,190.00	2,746,098.22		6.84	54.88
	FOB DAVANT	TAMPA	216,198.00	1,479,849.80		6.84	47.84
	TOTAL		617,388.00	4,225,948.02		6.84	52.41
	RAIL FREIGHT	TAMPA	36,123.00	1,617,398.25	44.77		
	TOTAL		36,123.00	778,371.69		21.55	
	TOTAL		36,123.00	2,395,769.94			66.32
AFFILIATED TRANSPORTION COST							
45-1-P2	MIDSOUTH BARGE	DAVANT	377,665.64	2,568,066.54		6.80	
	MIDSOUTH RAIL	DAVANT		1,414,404.04			
	TOTAL		377,665.64	3,982,470.58		10.54	
	ECT/GULFCOAST	TAMPA	617,388.00	3,648,594.52		5.91	
	TOTAL			7,631,065.10			

**DRAFT**

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*Source  
 As Indicated*

*45  
 Pg 2 of 2*

File Name: V01.0000 (300.00)  
 Prepared by: [redacted]  
 Date Prepared: 11/11/2015

For the month of November, 1998

(LWR1)

(LWR1)

Total Completed by Mileage

Tranap 8

ECT File 8

Comulative Over/(Under) Base Tons Base Tons

Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value
Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value
Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value

Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value
Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value

Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value
Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value

Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value
Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value

Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value
Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value

Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value
Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value

Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value
Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value

Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value
Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value

Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value
Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value

Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value
Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value

Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value
Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value

Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value
Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value

Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value
Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value

Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value
Supplier	Material	Unit	Price	Quantity	Value	Cost	Price	Quantity	Value	Price	Quantity	Value

SPECIFIED CONFIDENTIAL

File No: 10011008 - 001  
 Prepared by: Carl Bue  
 Date Prepared: 1-8-79

For the Month of December, 1968

Product	Location	Rate	Tons Shipped	Less Current Inventory	Plus Prior Inventory	Tons Completed	Trans. \$	LCI Pile #	Cumulative Base Tons	Over/Under Base Tons
Rocky Gibraltar	Green 86	\$1.19	45,852.47	(25,195.00)	46,800.00	67,265.67	\$906,687.52	Pile 9	116,666.67	0.00
Rocky Gibraltar	Green 86	\$1.31	18,000.33	0.00	0.00	18,000.33	\$55,749.09	Pile 9		
Rocky Gibraltar	Green 94	\$1.24	13,675.60	(10,715.90)	7,827.60	10,279.30	\$54,925.58	Pile 9		
Rocky Gibraltar	Green 94	\$1.31	8,204.90	(6,137.00)	14,766.00	18,314.70	\$60,421.66	Pile 9		
Pittsburg & Moberg	Rocky 23	\$2.49	40,009.70	(19,299.40)	21,110.60	61,820.90	\$55,924.04	Pile 9		
Pittsburg & Moberg	Rocky 24	\$2.45	0.00	0.00	0.00	0.00	\$0.00	Pile 9		
Rocky	Green 879	\$12.66	20,040.70	(1,368.00)	0.00	21,500.00	\$614,750.00	Pile 9	75,000.00	0.00
Rocky	Green 879	\$2.49	6,008.14	0.00	0.00	6,008.14	\$15,059.87	Pile 9		
Rocky	Catsville - Ohio 872	\$2.49	0.00	0.00	13,344.00	13,344.00	\$32,873.60	Pile 9		
Wentz - Clean Coal	Clean Coal - Ohio 514	\$7.83	29,752.50	(41,482.10)	71,649.60	50,000.00	\$391,500.00	Pile 8	100,000.00	0.00
Wentz - Clean Coal	Clean Coal - Ohio 514	\$4.71	90,289.90	0.00	0.00	90,289.90	\$300,129.48	Pile 8		
Wentz - Clean Coal	Warren - Emory 11	\$7.72	11,804.00	(11,804.00)	11,482.50	11,482.50	\$88,644.90	Pile 8		
Wentz - Clean Coal	Warren - Emory 11	\$5.27	17,633.75	(17,633.75)	0.00	0.00	\$0.00	Pile 8		
Wentz - Clean Coal	Warren - Emory 11	\$5.27	334,812.39	(151,433.15)	195,206.40	377,645.64	\$2,568,666.54 (A)	Pile 8		

Agree to file change in inventory  
 Mar-700 not completed tons (file 4)

Total Pile 9 \$1,707,801.16  
 Total Pile 8 \$2,274,669.62  
 Check Total \$3,982,470.78

Total Month Charges

\$1,982,430.58 (A) + (B)

LCI & WLLT Transportation Charges

Rate Tons Delivered Rate / Ton

\$1.29 \$2,430,000.00

Cumulative Over/Under Base Tons

Total Tons Delivered to Stations

Supplemental 294,054.67

\$1.29 \$1,218,594.52

Base Tons 105,666.67

Total for a well charge to be allocated

\$1,648,594.52

Delivered to Station - Allam

LCI TONS PER STATIONS

617,200.00 (1) 5,909,720.8

\$1,648,594.52

Agree tons to station receipts

W Service Charges (Mar-71)

385,592.40 (D)

Total Transportation Charges

\$8,016,457.50 (A)(B)(C)(D)

(1) Includes 50 ton adjustment for Cannon station receipts in November 1968  
 (B) Inventory to reflect adjustment in January 1969 per 1.0 provision

SPECIFIED CONFIDENTIAL

For the Month of: January, 1989

Supplier	Rate Type	Location	Rate	IBPOT	IBPOT	Pile Prior	Tons Completed	IBPOT	Tons	Rate / Ton	IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	
				Tons Shipped	Less Current	In-Transit	By Minehead	IBPOT			IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	
Prestoby - Island Creek	Base	Hamilton - Ohio 832	\$12.98	16,916.70	(16,916.70)	0.00	0.00	10,773.90	14,891.20	\$49,313.04	Pile 9								
	Base	Casperville - Ohio 872	\$12.81	22,311.00	(22,311.00)	0.00	0.00	4,137.00	9,761.30	\$12,993.19	Pile 9								
	Base	Casperville - Green 86	\$13.72	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	Pile 9								
Pyrald - Lake	Supplemental	Casperville - Ohio 872	\$2.47	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	Pile 9								
	Supplemental	Pyrald - Green 32	\$3.31	11,218.00	(7,093.70)	0.00	0.00	10,773.90	14,891.20	\$49,313.04	Pile 9								
	Supplemental	Pyrald - Green 94	\$3.30	11,458.50	(5,834.20)	0.00	0.00	4,137.00	9,761.30	\$12,993.19	Pile 9								
Pittsburg & Midway	Supplemental	OH - Leanssee 23	\$2.54	0.00	0.00	0.00	0.00	19,799.40	19,799.40	\$19,404.44	Pile 9								
	Supplemental	OH - Ohio 351	\$5.26	7,259.55	(7,259.55)	0.00	0.00	0.00	0.00	\$0.00	Pile 8								
	Supplemental	Ireland - Ohio 746	\$2.75	46,272.42	(21,698.09)	0.00	0.00	24,574.33	60,427.46	\$67,427.46	Pile 7								
National Rivers	Supplemental	Pittsburg	\$8.83	10,505.00	0.00	0.00	0.00	0.00	10,505.00	\$87,869.75	Pile 8/54								
	Supplemental	Hamlet	\$9.91	42,217.00	(54,131.00)	0.00	0.00	0.00	0.00	\$80,310.44	Pile 8/54								
	Base	W. Vernon - Ohio 879	\$12.64	36,558.50	(13,232.42)	0.00	0.00	1,380.00	24,713.83	\$112,877.09	Pile 9								
Mingo	Supplemental	W. Vernon - Ohio 879	\$2.49	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	Pile 9								
	Supplemental	Casperville - Ohio 872	\$2.47	54,381.00	(31,648.00)	0.00	0.00	22,733.00	85,150.51	\$58,150.51	Pile 9								
	Base	Clean Coal - Ohio 534	\$7.96	22,744.00	(22,744.00)	0.00	0.00	50,000.00	50,000.00	\$100,000.00	Pile 8								
Gallit - Clean Coal	Supplemental	Clean Coal - Ohio 534	\$4.00	36,882.20	0.00	0.00	0.00	11,402.10	48,284.30	\$196,999.94	Pile 8								
	Supplemental	Harrison - Emory 11	\$7.72	11,882.55	(10,209.15)	0.00	0.00	11,804.00	13,377.40	\$103,273.53	Pile 8								
	Supplemental	TTI - 600	\$4.78	103,452.55	(42,812.45)	0.00	0.00	17,433.75	78,273.45	\$376,148.05	Pile 8								
Midmonth - Direct Rate Charges (IBPOT)										\$694,467.84 (B)	Pile 8								
Total Midmonth Charge										\$2,854,027.40 (A) + (B)									
ECI & Galt Transportation Charges																			
Total Tons Delivered to Stations										335,333.33									
Total ECI & Galt Charges to be Allocated										\$4,188,319.45									
Delivered to Stations: \$/ton										\$12.50									
IBPOT TONS										690,232.00									
PER DELIVERIES										6.00/8121*									
GC Service Charges (IBPOT)										\$18,980.12 (D)									
Total Transportation Charge										\$7,381,326.97 (A+B+C+D)									

IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	IBPOT	
433,610.97*	(235,576.31)*	131,433.15*	349,649.61*	82,159,539.56 (A)*	894,467.84 (B)	17,433.75	78,273.45	8376,148.05	82,854,027.40 (A) + (B)	67,442.46	8173,279.89	8846,415.49	81,766,889.36	82,854,027.40	67,442.46	8173,279.89	8846,415.49	81,766,889.36	82,854,027.40	
Agree tons to coal purchase section																				
Cumulative Over/Under										0.00										
Base Tons										335,333.33										
Rate Tons										(0.00)										

SPECIFIED CONFIDENTIAL

Order # 1000000000  
 Date Filed: 02-02-03

4 Month Order 2/1/03  
 For the Month of: January, 1993

Order #	Order Date	Order Type	Location	Rate	Unit Shipped	Unit Current	Price	Item Completed	Usage	ECT Price	Cumulative Over/Under
					Per Ton, Inc.	Inventory	Per Ton	By Inventory		Per Ton	Base Tons
1000000000	02-02-03	Standard	Green 12	53.31	11,210.00	(7,002.70)	10,712.70	14,096.20	\$49,312.64	Price 9	0.00
			Green 16	53.20	11,636.50	(5,020.20)	4,127.00	9,261.20	\$27,912.19	Price 9	0.00
			Green 23	52.56	0.00	0.00	19,299.40	19,299.40	\$49,484.44	Price 9	0.00
			Green 25	53.47	7,239.55	(7,239.55)	0.00	0.00	\$0.00	Price 8	0.00
			Green 26	52.75	46,227.42	(21,690.00)	0.00	24,538.53	\$47,447.44	Price 7	(33,138.22)
			Green 27	51.67	10,505.00	0.00	0.00	10,505.00	\$27,592.55	Price 6/24	10,505.00
			Green 28	52.72	42,227.00	(4,122.00)	0.00	0.00	\$20,000.00	Price 6/24	0.00
			Green 29	52.56	36,558.50	(12,222.47)	1,248.00	24,713.43	\$24,648.27	Price 9	(12,786.17)
			Green 30	52.56	0.00	0.00	0.00	0.00	\$0.00	Price 9	0.00
			Green 31	52.47	54,302.00	(31,648.00)	0.00	22,713.00	\$54,136.51	Price 9	0.00
			Green 32	51.59	22,204.00	(22,204.00)	50,000.00	50,000.00	\$37,500.00	Price 8	0.00
			Green 33	54.00	56,002.20	0.00	11,402.10	44,301.20	\$156,799.94	Price 8	0.00
			Green 34	52.72	11,002.55	(10,200.15)	11,004.00	13,217.40	\$105,273.53	Price 8	0.00
			Green 35	54.70	102,452.55	(42,422.43)	12,423.75	70,273.45	\$274,144.05	Price 8	47,442.44
			Green 36	53.418.97	(235,516.53)	151,632.15	247,649.43	\$2,258,538.43 (4)			1226,001.45
			Green 37	52.75	82,650.00	0.00	0.00	82,650.00	\$711,105.87		11,548,309.56
			Green 38	54.21	81,510.45	0.00	0.00	81,510.45	\$2,952,018.27		0.00
			Green 39	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 40	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 41	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 42	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 43	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 44	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 45	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 46	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 47	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 48	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 49	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 50	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 51	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 52	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 53	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 54	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 55	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 56	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 57	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 58	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 59	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 60	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 61	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 62	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 63	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 64	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 65	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 66	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 67	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 68	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 69	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 70	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 71	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 72	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 73	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 74	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 75	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 76	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 77	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 78	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 79	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 80	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 81	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 82	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 83	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 84	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 85	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 86	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 87	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 88	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 89	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 90	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 91	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 92	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 93	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 94	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 95	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 96	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 97	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 98	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 99	54.100,219.45	0.00	0.00	0.00	0.00			0.00
			Green 100	54.100,219.45	0.00	0.00	0.00	0.00			0.00

SPECIFIED CONFIDENTIAL



Supplier	Site Type	Location	Rate	Tons Shipped	Less Current In-transit	Piles Prior In-transit	Tons Completed by Mileage	Tramp	ECI Pile #	Cumulative Base Tons	Over/(Under) Base Tons	For the Month of: FEBRUARY, 1989	
												Location	Rate
Rebody - Island Creek	Base	Hamilton - Ohio 832	\$10.07	16,446.10	(16,446.10)	16,976.70	16,976.70	\$170,955.37	Pile 9	16,976.70	(97,489.97)		
Pyramid - Pyro	Base	Cheerilee - Ohio 872	\$9.90	43,521.00	(43,521.00)	22,331.00	22,331.00	\$272,863.30	Pile 9				
Pyramid - male	Supplemental	Pyramid - Green 32	\$3.31	0.00	0.00	7,093.70	7,093.70	\$23,480.15	Pile 9				
Pyramid - Rockport	Supplemental	Pyramid - Green 94	\$3.38	11,063.90	(11,477.20)	5,884.20	16,279.90	\$54,826.64	Pile 9				
National Hines	Supplemental	001 - Ohio 351	\$3.47	21,840.85	(232.05)	7,259.55	20,588.35	\$100,113.17	Pile 8				
Spechtel (Langier)	Supplemental	Island - Ohio 746	\$2.75	25,901.82	(12,210.03)	21,680.09	35,469.80	\$97,542.17	Pile 7				
Concol - Pitsberg	Base	Elasport	\$11.67	0.00	0.00	0.00	0.00	\$0.00	Pile 48/54				
Hambery	Base	Hambery	\$12.77	42,556.00	(23,639.00)	34,133.00	51,059.00	\$477,448.50	Pile 48/54				
Mingo	Base	W. Vernon - Ohio 829	\$10.07	37,035.00	(7,418.51)	13,327.67	42,849.96	\$431,499.10	Pile 9				
Pyro	Supplemental	W. Vernon - Ohio 829	\$2.56	0.00	0.00	0.00	0.00	\$0.00	Pile 9				
Galliff - Clean Coal	Supplemental	Cheerilee - Ohio 872	\$2.47	55,407.00	0.00	31,648.00	87,055.00	\$215,025.85	Pile 9				
Barrisan	Base	Clean Coal - Ohio 534	\$11.59	27,754.00	0.00	22,246.00	50,000.00	\$379,500.00	Pile 8	100,000.00	0.00		
Myrtleville	Supplemental	Clean Coal - Ohio 534	\$4.00	79,233.10	(54,936.00)	0.00	24,297.10	\$99,132.17	Pile 8				
Barrisan	Supplemental	Barrisan - Feory 11	\$7.72	13,540.56	(13,540.56)	10,309.15	10,309.15	\$79,506.64	Pile 8				
Midmonth - Direct Rail Charges		Myrtleville	\$4.78	15,294.55	(1,033.25)	42,812.45	57,053.75	\$272,716.93	Pile 8				
Clean Coal (M Car)	N/A		7.72	61,836.70		61,836.70	61,836.70	\$477,379.94	Total Pile 48/54	677,448.50			
Clean Coal (C Car)	N/A		7.17	85,761.50		85,761.50	85,761.50	\$614,918.53	Total Pile 7	97,542.17			
Clean Coal (TCCO)	N/A		6.64	12,541.00		12,541.00	12,541.00	\$84,272.24	Total Pile 9	81,118,650.49			
Barrisan	N/A		8.85	60,603.72		60,603.72	60,603.72	\$415,135.40	Total Pile 8	82,814,675.94			
III	N/A		5.39	27,002.20		27,002.20	27,002.20	\$165,541.06	Check Total	\$4,708,317.10			
Prior Pairs	N/A												
Roading	N/A												

Total Midmonth Charges \$4,708,317.10 (A) + (B)

ECI & Galt Transportation Charges	Type	Tons	Rate / Ton	Delivered	Over/(Under)
Total Tons Delivered to Station	Base	333,333.33	\$7.95	\$2,659,000.00	
	Supplemental	65,006.67	\$4.31	\$283,626.73	
				\$2,942,626.73	

Tons Delivered to Stations	HRWU TONS	PER DELIVERIES	3.2486690	\$2,935,626.73	Agree tons to station deliveries
GC Service Charges (HRWU)	399,160.00			\$2,935,626.73	
Total Transportation Charges				\$2,942,626.73	

Total Transportation Charges \$2,942,626.73 (C) Agree tons to station deliveries

SPECIFIED CONFIDENTIAL

For the Month of: March 1989

(Input)

(Output)

Cumulative over/under

Client	Station	Rate Type	Terminal - River MP	Rate	Tons Shipped	Tons Current	Piles Price	Tons Completed	Temp. \$	ECT Pile #	Base Tons	Over/Under
Merriman	Merriman	Base	Hamilton - Ohio 852	\$9.90	16,135.00	(1,475.70)	16,616.10	31,909.40	\$321,327.44	Pile 9/11	117,344.10	2,341.10
		Supplemental	Caryville - Ohio 872	\$9.90	41,830.00	(4,639.00)	43,531.00	80,332.00	\$807,701.36	Pile 9/11		
		Supplemental	Pyramid - Green 92	\$3.31	0.00	0.00	0.00	0.00	\$0.00	Pile 9/11		
		Supplemental	Pyramid - Green 94	\$3.30	25,935.70	(1,934.90)	1,437.20	7,648.00	\$25,241.84	Pile 9/11		
		Supplemental	EDI - Ohio 531	\$3.47	1,320.00	0.00	232.05	1,452.05	\$5,038.41	Pile 8		
		Supplemental	Inland - Ohio 746	\$2.75	19,833.25	(6,030.22)	12,210.43	26,012.56	\$21,534.54	Pile 7		
		Base	Classport	\$11.47	0.00	0.00	0.00	0.00	\$0.00	Pile 54	10,585.00	
		Base	Roanoke	\$12.77	0.00	0.00	23,639.00	29,943.00	\$322,572.11	Pile 54	91,097.00	
		Base	RI - Vernon - Ohio 829	\$10.07	0.00	0.00	7,418.51	7,418.51	\$74,784.49	Pile 48		
		Base	RI - Vernon - Ohio 829	\$10.07	0.00	0.00	31,108.07	34,138.07	\$343,270.36	Pile 48		
Caryville	Caryville	Supplemental	RI - Vernon - Ohio 829	\$2.49	0.00	(2,970.00)	0.00	0.00	(\$802.15)	Pile 9/11		
		Supplemental	Caryville - Ohio 872	\$2.47	55,921.00	(40,135.00)	0.00	7,586.00	\$18,237.42	Pile 9/11		
		Base	Clean Coal - Ohio 534	\$11.59	50,000.00	0.00	0.00	50,000.00	\$379,500.00	Pile 8	150,000.00	0.00
Merriman	Merriman	Supplemental	Clean Coal - Ohio 534	\$4.00	113,458.90	(46,444.70)	54,936.00	121,722.20	\$496,426.58	Pile 8		
		Supplemental	Merriman - Leary 11	\$2.72	10,496.75	(5,869.35)	13,540.56	10,175.96	\$140,318.41	Pile 8		
Merriman	Merriman	Supplemental	111 - 406	\$4.70	5.00	0.00	1,053.75	1,658.75	\$5,058.44	Pile 8		
		Supplemental	111 - 406	\$4.70	419,190.52	(176,378.37)	174,681.70	417,493.85	\$1,271,129.58 (4)	Pile 8		
Merriman	Merriman	Direct Basis Charges	N/A	2.72	10,151.00			10,151.00	\$140,125.72			
		Clean Coal - Car	N/A	7.17	76,698.30			76,698.30	\$349,926.81			
		Clean Coal - Car	N/A	6.44	54,248.00			54,248.00	\$340,206.72			
		Clean Coal - Car	N/A	8.34	12,165.30			12,165.30	\$79,026.19			
		Prior Est. - 1988	N/A	6.25	11,951.75			11,951.75	\$74,690.44			
Merriman	Merriman	Base Tons									1,000,000.00	0.00
		Base Tons										

Total Merriman Charges

Rate / Ton

Base Tons

Base Tons

Total Station Charges

Rate / Ton

Base Tons

Base Tons

Total Station Charges

Rate / Ton

Base Tons

Base Tons

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TAMPA ELECTRIC COMPANY  
 NOVEMBER 29, 1988  
 PAGE THREE

GULF/TERMINAL BASE	BASE RATE	ADJUSTMENT FACTOR	RATE EFFECTIVE 11/01/88
FUEL	\$0.58	0.89125 ✓	\$0.52 ✓
VARIABLE	4.31	1.00000	4.31
OTHER	2.46	1.00000	2.46
TOTAL	\$7.35		\$7.29 ✓

GULF/TERMINAL INCR.	BASE RATE	ADJUSTMENT FACTOR	RATE EFFECTIVE 11/01/88
FUEL	\$0.34	0.89125	\$0.30 ✓
VARIABLE	3.99	1.00000	3.99
OTHER	0.00	1.00000	0
TOTAL	\$4.33		\$4.29 ✓

RIVER BASE RATES

GIBRALTAR BASE M.P. 86

GIBRALTAR BASE M.P. 86	BASE RATE	ADJUSTMENT FACTOR	RATE EFFECTIVE 11/01/88
FUEL	\$1.42	0.89125	\$1.27 ✓
VARIABLE	9.76	1.00000	9.76
OTHER	2.36	1.00000	2.36
TOTAL	\$13.54		\$13.39 ✓

MT. VERNON BASE M.P. 829

MT. VERNON BASE M.P. 829	BASE RATE	ADJUSTMENT FACTOR	RATE EFFECTIVE 11/01/88
FUEL	\$1.29	0.89125	\$1.15 ✓
VARIABLE	9.21	1.00000	9.21
OTHER	2.30	1.00000	2.30
TOTAL	\$12.80		\$12.66 ✓

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TAMPA ELECTRIC COMPANY  
 JEMBER 29, 1988  
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CLEANCOAL BASE M.P. 534

FUEL	\$1.02	0.89125	\$0.91 ✓
VARIABLE	5.14	1.00000	5.14
OTHER	1.78	1.00000	1.78
TOTAL	\$7.94		\$7.83 ✓

INCREMENTAL RATES

CLEANCOAL M.P. 534

FUEL	\$1.02	0.89125	\$0.91 ✓
VARIABLE	3.30	1.00000	3.30
OTHER	0.00	1.00000	0.00
TOTAL	\$4.32		\$4.21 ✓

HARRIMAN M.P. 11

FUEL	\$0.00	0.89125	\$0.00 ✓
VARIABLE	7.72	1.00000	7.72
OTHER	0.00	1.00000	0.00
TOTAL	\$7.72		\$7.72 ✓

PYRAMID M.P. 32

FUEL	\$1.42	0.89125	\$1.27 ✓
VARIABLE	1.97	1.00000	1.97
OTHER	0.00	1.00000	0.00
TOTAL	\$3.39		\$3.24 ✓

PYRAMID M.P. 94

FUEL	\$1.42	0.89125	\$1.27 ✓
VARIABLE	2.04	1.00000	2.04
OTHER	0.00	1.00000	0.00
TOTAL	\$3.46		\$3.31 ✓

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TAMPA ELECTRIC COMPANY  
 VEMBER 29, 1988  
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GIBRALTAR M.P. 86

FUEL	\$1.42	0.89125	\$1.27 ✓
VARIABLE	2.04	1.00000	2.04
OTHER	0.00	1.00000	0.00
TOTAL	\$3.46		\$3.31 ✓

BRT M.P. 23

FUEL	\$1.29	0.89125	\$1.15 ✓
VARIABLE	1.34	1.00000	1.34
OTHER	0.00	1.00000	0.00
TOTAL	\$2.63		\$2.49 ✓

SOUTHERN IN. M.P. 784

FUEL	\$1.29	0.89125	\$1.15 ✓
VARIABLE	1.65	1.00000	1.65
OTHER	0.00	1.00000	0.00
TOTAL	\$2.94		\$2.80 ✓

MT. VERNON M.P. 829

FUEL	\$1.29	0.89125	\$1.15 ✓
VARIABLE	1.34	1.00000	1.34
OTHER	0.00	1.00000	0.00
TOTAL	\$2.63		\$2.49 ✓

CASEYVILLE M.P. 872

FUEL	\$1.29	0.89125	\$1.15 ✓
VARIABLE	1.25	1.00000	1.25
OTHER	0.00	1.00000	0.00
TOTAL	\$2.54		\$2.40 ✓

NEW HOPE M.P. 734

FUEL	\$1.29	0.89125	\$1.15 ✓
VARIABLE	1.34	1.00000	1.34
OTHER	0.00	1.00000	0.00
TOTAL	\$2.63		\$2.49 ✓

TAMPA ELECTRIC COMPANY  
 VEMBER 29, 1988  
 PAGE SIX

HAMILTON M.P. 852

FUEL	\$1.29	0.89125	\$1.15 ✓
VARIABLE	1.34	1.00000	1.34
OTHER	0.00	1.00000	0.00
TOTAL	\$2.63		\$2.49 ✓

KOT M.P. 351

FUEL	\$1.29	0.89125	\$1.15 ✓
VARIABLE	2.25	1.00000	2.25
OTHER	0.00	1.00000	0.00
TOTAL	\$3.54		\$3.40 ✓

TTI M.P. 406

FUEL	\$1.29	0.89125	\$1.15 ✓
VARIABLE	2.12	1.00000	2.12
OTHER	0.00	1.00000	0.00
TOTAL	\$3.41		\$3.27 ✓

KENTUCKY LAKE M.P. 24

FUEL	\$1.29	0.89125	\$1.15 ✓
VARIABLE	1.30	1.00000	1.30
OTHER	0.00	1.00000	0.00
TOTAL	\$2.59		\$2.45 ✓

KELLOGG M.P. 125

FUEL	\$1.29	0.89125	\$1.15 ✓
VARIABLE	2.05	1.00000	2.05
OTHER	0.00	1.00000	0.00
TOTAL	\$3.34		\$3.20 ✓

CORA DOCK M.P. 99

FUEL	\$1.29	0.89125	\$1.15 ✓
VARIABLE	2.05	1.00000	2.05
OTHER	0.00	1.00000	0.00
TOTAL	\$3.34		\$3.20 ✓

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TAMPA ELECTRIC COMPANY  
JEMBER 28, 1988  
PAGE SEVEN

GLASSPORT M.P. 97

FUEL	\$1.29	0.89125	\$1.15 ✓
VARIABLE	4.55	1.00000	4.55
OTHER	0.00	1.00000	0.00
TOTAL	<u>\$5.84</u>		<u>\$5.70 ✓</u>

CATOOSA M.P. 445

FUEL	\$1.29	0.89125	\$1.15 ✓
VARIABLE	1.98	1.00000	1.98
OTHER	0.00	1.00000	0.00
TOTAL	<u>\$3.27</u>		<u>\$3.13 ✓</u>

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AMPA ELECTRIC COMPANY  
 FEBRUARY 1, 1989  
 AGF THREE

*\* Rates are subject to change  
 Upon final approval.*

*Received 2-3-89  
 from Hugh Smith  
 used for 1-89 close*

ULF/TERMINAL BASE	BASE RATE	ADJUSTMENT FACTOR	AUTOMATIC RATE ADJUSTMENT	RATE EFFECTIVE 01/01/89
UEL	\$0.58	0.94245	\$0.00	\$0.55
ARIABLE	4.31	1.00000	0.00	4.31
THER	2.46	0.00000	0.63	3.09
<b>TOTAL</b>	<b>\$7.35</b>			<b>\$7.95</b>

ULF/TERMINAL INCR.	BASE RATE	ADJUSTMENT FACTOR	AUTOMATIC RATE ADJUSTMENT	RATE EFFECTIVE 01/01/89
UEL	\$0.34	0.94245	\$0.00	\$0.32
ARIABLE	3.99	1.00000	0.00	3.99
THER	0.00	0.00000	0.00	0.00
<b>TOTAL</b>	<b>\$4.33</b>			<b>\$4.31</b>

IVER BASE RATES

EABODY BASE RATES

ARTWICK BASE M.P. 86

UL	\$1.42	0.94245	\$0.00	\$1.34
ARIABLE	9.76	1.00000	0.00	9.76
THER	2.36	0.00000	0.26	2.62
<b>TOTAL</b>	<b>\$13.54</b>			<b>\$13.72</b>

S. CREEK/HAMILTON BASE M.P. 852

UEL	\$1.29	0.94245	\$0.00	\$1.22
ARIABLE	9.06	1.00000	0.00	9.06
THER	2.36	0.00000	0.26	2.62
<b>TOTAL</b>	<b>\$12.71</b>			<b>\$12.90</b>

YRO/CASEYVILLE BASE M.P. 872

UEL	\$1.29	0.94245	\$0.00	\$1.22
ARIABLE	8.97	1.00000	0.00	8.97
THER	2.36	0.00000	0.26	2.62
<b>TOTAL</b>	<b>\$12.62</b>			<b>\$12.81</b>

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TAMPA ELECTRIC COMPANY  
 FEBRUARY 1, 1989  
 PAGE FOUR

OVERLAND TERM. BASE M.P. 841.5

FUEL	\$1.29	0.94245	\$0.00	\$1.22
VARIABLE	9.06	1.00000	0.00	9.06
OTHER	2.36	0.00000	0.26	2.62
TOTAL	\$12.71			\$12.90

OTHER RIVER BASE RATES

MT. VERNON BASE M.P. 829

FUEL	\$1.29	0.94245	\$0.00	\$1.22
VARIABLE	9.21	1.00000	0.00	9.21
OTHER	2.30	0.00000	0.26	2.56
TOTAL	\$12.80			\$12.99

CLEANCOAL BASE M.P. 534

FUEL	\$1.02	0.94245	\$0.00	\$0.96
VARIABLE	4.96	1.00000	0.00	4.96
OTHER	1.78	0.00000	0.26	2.04
TOTAL	\$7.76			\$7.96

*only chg from previous approval*

INCREMENTAL RATES

CLEANCOAL M.P. 534

FUEL	\$1.02	0.94245	\$0.00	\$0.96
VARIABLE	3.12	1.00000	0.00	3.12
OTHER	0.00	0.00000	0.00	0.00
TOTAL	\$4.14			\$4.08

HARRIMAN M.P. 11

FUEL	\$0.00	0.94245	\$0.00	\$0.00
VARIABLE	7.72	1.00000	0.00	7.72
OTHER	0.00	0.00000	0.00	0.00
TOTAL	\$7.72			\$7.72

INLAND -

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Summary 969  
 Support 19.3

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Le Narzissenfeld  
Robin Hastings  
January Market Prices

DATE: February 21, 1989

The following is a summary of the market rates to be used for the month of January 1989.

LOCATION	MARKET RATE
Gulfcoast Transit- Base	\$3.46
Gulfcoast Transit- Incremental	2.65
Electro-Coal Transfer- Base	4.49
Electro-Coal Transfer- Incremental	1.66
Mid-South Base Rates	
Peabody Base Rates	
Wartwick	10.89
Hamilton	10.07
Caseyville	9.98
Overland Terminal	10.07
Other Base Rates	
St. Vernon	10.07
Cleancoal	11.59
CONSOL	
Lack's Run	11.67
Glassport	11.67
Lumphrey	12.77
Arkwright	12.77
Mid-South Incremental Rates	
Cleancoal	4.08
Arriman	7.72
Pyramid MP 32	3.31
Pyramid MP 94	3.38
Wartwick	3.38
Overland Terminal	2.56
RT	2.56
Southern In.	2.87
St. Vernon	2.56
Caseyville	2.47
New Hope	2.56
Hamilton	2.56
ST	2.47
TT	4.78
Kentucky Lake	2.52
Bllogg	3.27
Orin Dock	3.27
Itosa	3.20
Island (Owensboro)	2.75
Lack's Run	9.17
Glassport	9.17
Lumphrey	10.27
Arkwright	10.27

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March 10, 1989

Mr. Timothy M. Bresnahan  
Vice President-Controller  
TECO Transport & Trade  
P.O. Box 22048  
Tampa, FL 33622-2048

SUBJECT: Price Revision Effective January 1, 1989  
Between Tampa Electric Company and TECO  
Transport & Trade

Dear Tim:

The Fuels Department has received your letter of February 21, 1989 reflecting an adjustment to the Base Price as a result of the "Other" component increase and a decrease in the published price for #2 fuel oil as reported in the Platt's OilGram Price Report.

After a review of the calculations submitted, the Fuels Department finds the adjustment to be in accordance with the terms of the Transportation Agreement and the terms of the First Amendment to the Agreement under Section 6.4.3. Therefore, effective January 1, 1989, please adjust the fuel component for Terminal/Gulf and River barge movements by the amount calculated using the adjustment factor of 0.94245.

This price revision approval is contingent upon a thorough review of documentation needed to substantiate changes in the cost components. As outlined in Section 14.2 of the Transportation Agreement, Tampa Electric Company reserves the right to audit or have an independent audit performed by a nationally recognized auditing firm to verify the accuracy of any revisions.

Sincerely,

*D.E. Pless*

D.E. Pless, P.E.  
Director, Fuels

lll

cc: S.D. Jenkins  
H.W. Smith

**SPECIFIED CONFIDENTIAL**

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OCTOBER 1958

	Total	Pile 7	Pile 8	Pile 9	Pile 51	Pile 10
Input Tons delivered in per IT&T	413,473.51	109,659.20	19,999.42	33,814.29	0.00	0.00
1. Input Less: FOB Davant tons delivered	(103,331.20)	(103,331.20)	0.00	0.00	0.00	0.00
2. Input Less: Current FOB Dav. in-transit	(11,844.00)	(11,844.00)	0.00	0.00	0.00	0.00
4. Plus: Prior FOB Davant in-transit	5,516.00	5,516.00	0.00	0.00	0.00	0.00
5. Input Less: current loaded at mine	(43,060.70)	0.00	0.00	(43,060.70)	0.00	0.00
6. Plus: prior loaded at mine	23,124.60	0.00	0.00	23,124.60	0.00	0.00
7. Input Plus: Current Gatliff intransit	38,786.37	0.00	38,786.37	0.00	0.00	0.00
8. Less: Prior Gatliff in-transit	(11,034.92)	0.00	(11,034.92)	0.00	0.00	0.00
9. Widsouth tons to ECT	311,629.66	0.00	127,750.87	183,878.79	0.00	0.00
10. Input Widsouth Costs (excluding rail)	\$9766602 1,862,506.46	0.00	763,524.31	1,098,982.15	0.00	0.00
11. Widsouth Rail	13.3973617 1,339,728.40		1,339,728.40			

	Tons	Dollars	\$/Ton
Current loaded at mine	43,060.70		
Electro-Coal Beg Inventory	986,008.38	3,412,231.70	3.4606518
Plus: Widsouth tons to ECT	311,629.66		
Plus: FOB Davant tons	167,574.20		
Input Electro-Coal Costs		1,835,294.77	3.8298831
Input Adjustments			
Total Available	1,465,212.24	5,247,526.47	3.5814105
Tons Loaded to Gulfcoast	(613,883.00)	(2,198,567.02)	
Electro-Coal Ending Inventory	851,329.24	3,048,959.45	3.5814105
Delivered To Tampa:			4.4349822
Gulfcoast In-Transit Beg	0.00	0.00	0.0000000
Received from Electro-Coal	613,883.00	2,198,567.02	
Input Gulfcoast Costs		1,622,286.33	2.6426637
Total Available	613,883.00	3,820,853.35	6.2240742
Input Delivered to Tampa (File 5)	(495,733.00)	(3,820,853.35)	7.7074824
In-Transit Ending	118,150.00	0.00	0.0000000
Delivered To Tampa:			1.2725002
Total In-Transit Ending	1,012,539.94	3,048,959.45	Agree tons to Barge in Transit (File 4)

Check:

Widsouth Costs	3,202,234.86
Total Received in Tampa	495,733.00
Plus: In-Transit Ending	1,012,539.94
Less: In-Transit Beginning	(1,009,132.78)
Less: Adjustments	0.00
Less: Current Gatliff In-transit	(38,786.37)
Plus: Prior Gatliff In-transit	11,034.92
Plus: Current FOB In-transit	72,210.00
Less: Prior FOB In-transit	(45,196.00)
Plus: G.C. Service	342,699.21

Billing to TECO

498,407.51 7,002,515.17

Agree tons and Dollars to IT&T Billing

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OCTOBER 1968

	Total	File 7	File 11	File 9	File 52	File 20
1. Input Tons delivered in per TT&T	413,473.51	109,659.20	19,999.42	203,014.09	0.00	0.00
2. Input Less: FOB Bayant tons delivered	(103,331.20)	(103,331.20)	0.00	0.00	0.00	0.00
3. Input Less: Current FOB Bay. in-transit	(11,044.00)	(11,044.00)	0.00	0.00	0.00	0.00
4. Plus: Prior FOB Bayant in-transit	5,516.00	5,516.00	0.00	0.00	0.00	0.00
5. Input Less: current loaded at mine	(43,060.70)	0.00	0.00	(43,060.70)	0.00	0.00
6. Plus: prior loaded at mine	23,124.60	0.00	0.00	23,124.60	0.00	0.00
7. Input Plus: Current Gatiliff intransit	30,706.37	0.00	30,706.37	0.00	0.00	0.00
8. Less: Prior Gatiliff in-transit	(11,034.92)	0.00	(11,034.92)	0.00	0.00	0.00
9. Midsouth tons to ECT	311,629.66	0.00	127,750.87	183,878.79	0.00	0.00
10. Input Midsouth Costs (excluding rail)	\$ 9,976,666.62	1,862,506.46	0.00	763,524.31	1,090,982.15	0.00
11. Midsouth Rail	13,397,361.7	1,339,720.40		1,339,720.40		

	Tons	Dollars	\$/ton
Current loaded at mine	43,060.70		
Electro-Coal Beg Inventory	906,000.30	3,412,231.70	3.4606518
Plus: Midsouth tons to ECT	311,629.66		
Plus: FOB Bayant tons	167,574.20		
Input Electro-Coal Costs		1,835,294.77	5.0290831
Input Adjustments			
Total Available	1,465,212.24	5,247,526.47	3.5814105
Loaded to Gulfcoast	(613,003.00)	(2,190,567.02)	
Electro-Coal Ending Inventory	851,329.24	3,048,939.45	3.5814105
Delivered To Tampa:		4,434,982.22	
Gulfcoast In-transit Beg	0.00	0.00	0.0000000
Received from Electro-Coal	613,003.00	2,190,567.02	
Input Gulfcoast Costs		1,622,206.33	2.6426637
Total Available	613,003.00	3,820,853.35	6.2240742
Input Delivered to Tampa (File 5)	(495,733.00)	(3,005,470.90)	6.2240742
In-Transit Ending	118,150.00	725,373.37	6.2240742
Delivered To Tampa:		1,709,920	
Total In-Transit Ending	1,012,539.94	3,704,333.82	

Agree tons to tonnage reconciliation

1.709920  
Agree tons to Barge in Transit (File 4)

Check:

Midsouth Costs		3,202,234.06
Total Received in Tampa	495,733.00	3,005,470.90
Plus: In-Transit Ending	1,012,539.94	3,704,333.82
Less: In-Transit Beginning	(1,009,132.90)	(3,412,231.70)
Less: Adjustments	0.00	0.00
Less: Current Gatiliff In-transit	(30,706.37)	
Plus: Prior Gatiliff In-transit	11,034.92	
Plus: Current FOB In-transit	72,210.00	
Less: Prior FOB In-transit	(45,196.00)	
Plus: G.C. Service		342,699.21

Billing to TECO

490,402.51 7,002,515.17

Agree tons and Dollars to TT&T Billing

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Pg 1 of 6

NOVEMBER 1988

Revised 12/4/88

	Total	Pile 7	Pile 8	Pile 9	Pile 52	Pile 20
Input Tons delivered in per T&T	477,994.91	14,452.50	22,354.46	20,125.95	0.00	0.00
Input Less: FOB Davant tons delivered	(123,500.50)	(123,500.50)	0.00	0.00	0.00	0.00
Input Less: Current FOB Dav. in-transit	(2,788.00)	(2,788.00)	0.00	0.00	0.00	0.00
Plus: Prior FOB Davant in-transit	11,844.00	11,844.00	0.00	0.00	0.00	0.00
Input Less: current loaded at mine	(38,279.80)	0.00	0.00	(38,279.80)	0.00	0.00
Plus: prior loaded at mine	43,060.70	0.00	0.00	43,060.70	0.00	0.00
Input Less: Current Gatliff in-transit	50,818.41	0.00	50,818.41	0.00	0.00	0.00
Plus: Prior Gatliff in-transit	(38,786.37)	0.00	(38,786.37)	0.00	0.00	0.00
Widsouth tons to ECT	380,355.35	0.00	145,388.50	134,966.85	0.00	0.00
Input Widsouth Costs (excluding rail)	0.000000	0.00	0.00	0.00	0.00	0.00
Widsouth Rail	0.000000	0.00	0.00	0.00	0.00	0.00

	Tons	Dollars	\$/Ton
Current loaded at mine	38,279.80		
Electro-Coal Bag Inventory	851,329.24	3,048,959.45	3.5814105
Plus: Widsouth tons to ECT	380,355.35		
Plus: FOB Davant tons	194,090.50		
Input Electro-Coal Costs		1,718,740.39	2.9919972
Input Adjustments	(62,866.44)		
Total Available	1,362,908.65	4,767,699.84	3.4981800
Tons Loaded to Gulfcoast	(464,177.00)	(1,623,774.70)	
Electro-Coal Ending Inventory	898,731.65	3,143,925.14	3.4981801
Delivered To Tampa:			6.0210563
			(83,147,940.70 / 522,822 tons)
Gulfcoast In-Transit Beg	118,150.00	0.00	0.0000000
Received from Electro-Coal	464,177.00	0.00	0.0000000
Input Gulfcoast Costs		0.00	0.0000000
Total Available	582,327.00	0.00	0.0000000
Input Delivered to Tampa (File 5)	(522,822.00)	0.00	0.0000000
In-Transit Ending	59,505.00	0.00	0.0000000
Delivered To Tampa:			0.0000000
Total In-Transit Ending	996,516.45	3,143,925.14	Agree tons to Barge in Transit (File 4)

Check:

Widsouth Costs		3,780,140.12
Total Received in Tampa	522,822.00	3,147,940.70
Plus: In-Transit Ending	996,516.45	3,143,925.14
Less: In-Transit Beginning	(1,012,539.94)	(3,048,959.45)
Less: Adjustments	62,866.44	0.00
Less: Current Gatliff In-transit	(50,818.41)	
Plus: Prior Gatliff In-transit	38,786.37	
Plus: Current FOB In-transit	53,660.00	
Less: Prior FOB In-transit	(72,210.00)	
Plus: G.C. Service		388,788.02

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Billing to TECO

529,882.91 3,411,834.53

Agree tons and Dollars to T&T Billing

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DECEMBER 1988

\* Revised 2-7-89

	Total	Pile 7	Pile 8	Pile 9	Pile 51	Pile 20
Input Tons delivered in per IT&T	446,837.65	112,825.33	159,802.33	174,210.07	0.00	0.00
Input Less: FOB Davant tons delivered	(115,613.30)	(115,613.30)	0.00	0.00	0.00	0.00
Input Less: Current FOB Dav. in-transit	0.00	0.00	0.00	0.00	0.00	0.00
Plus: Prior FOB Davant in-transit	2,788.00	2,788.00	0.00	0.00	0.00	0.00
Input Less: current loaded at mine	(7,022.90)	0.00	(2,850.70)	(4,172.20)	0.00	0.00
Plus: prior loaded at mine	38,279.80	0.00	0.00	38,279.80	0.00	0.00
Input Plus: Current Gatliff in-transit *	17,954.40	0.00	17,954.40	0.00	0.00	0.00
Less: Prior Gatliff in-transit	(50,818.41)	0.00	(50,818.41)	0.00	0.00	0.00
Midsouth tons to ECT	332,405.48	0.00	124,087.79	208,317.69	0.00	0.00

	Tons	Dollars	\$/ton	
Current loaded at mine	7,022.90			
Electro-Coal Beg Inventory	898,731.65	3,143,925.14	3.4981801	
Plus: Midsouth tons to ECT *	332,405.48			
Plus: FOB Davant tons	174,299.30			
Input Electro-Coal Costs		1,933,755.18	3.8163348	(\$3,648,594.52 * 53%)
Input Adjustments	(658.14)			
Total Available	1,404,778.29	5,077,680.24	3.6145777	
Tons Loaded to Gulfcoast	(494,717.00)	(2,511,108.58)		
Electro-Coal Ending Inventory	710,061.29	2,566,571.66	3.6145776	
Delivered to Tampa: Total *			6.8448820	(\$4,225,948.00 / 617,388 tons)
: ECT *			4.0673103	(\$2,511,108.58 / 617,388 tons)
Gulfcoast In-transit Beg	59,505.00	0.00	0.0000000	
Received from Electro-Coal	694,717.00	0.00	0.0000000	
Input Gulfcoast Costs		0.00	0.0000000	
Total Available	754,222.00	0.00	0.0000000	
Input Delivered to Tampa (File 5)	(617,388.00)	0.00	0.0000000	
In-transit Ending	136,834.00	0.00	0.0000000	Agree tons to tonnage reconciliation
Delivered to Tampa: GCT			2.7775717	(\$1,714,839.47 / 617,388 tons)
Total In-transit Ending	853,918.19	2,566,571.66		Agree tons to Barge in Transit (File 4)

Check:

Midsouth Costs	3,982,470.58
Total Received in Tampa	617,388.00
Plus: In-transit Ending	853,918.19
Less: In-transit Beginning	(996,516.45)
Less: Adjustments	658.14
Less: Current Gatliff In-transit	(17,954.40)
Plus: Prior Gatliff In-transit	50,818.41
Plus: Current FOB In-transit	2,788.00
Less: Prior FOB In-transit	(32,648.01)
Plus: G.C. Service	585,592.40

Billing to TECO

457,524.67

3,046,657.50

Agree tons and Dollars to IT&T Billing

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DECEMBER 1988

	Total	Pile 7	Pile 8	Pile 9	Pile 10	Pile 11
Input Tons delivered in per TT&T	446,837.69	112,825.30	139,802.30	174,210.09	0.00	0.00
Input Less: FOB Davant tons delivered	(115,613.30)	(115,613.30)	0.00	0.00	0.00	0.00
Input Less: Current FOB Dav. in-transit	0.00	0.00	0.00	0.00	0.00	0.00
Plus: Prior FOB Davant in-transit	2,788.00	2,788.00	0.00	0.00	0.00	0.00
Input Less: current loaded at mine	(7,022.90)	0.00	(2,850.70)	(4,172.20)	0.00	0.00
Plus: prior loaded at mine	18,279.80	0.00	0.00	18,279.80	0.00	0.00
Input Plus: Current Gatliff intransit	0.00	0.00	0.00	0.00	0.00	0.00
Less: Prior Gatliff in-transit	(50,818.41)	0.00	(50,818.41)	0.00	0.00	0.00
Midsouth tons to ECT	314,450.88	0.00	106,133.19	208,317.69	0.00	0.00

	Tons	Dollars	\$/Ton	
Current loaded at mine	7,022.90			
Electro-Coal Beg Inventory	898,731.65	3,143,925.14	3.4981801	
Plus: Midsouth tons to ECT	314,450.88			
Plus: FOB Davant tons	174,299.30			
Input Electro-Coal Costs		1,933,755.10	3.9565307	(\$3,648,594.52 ÷ 53%)
Input Adjustments	(658.14)			
Total Available	1,386,823.69	5,077,680.24	3.6613740	
Tons Loaded to Gulfcoast	(694,717.00)	(2,543,618.76)		
Electro-Coal Ending Inventory	692,106.69	2,534,061.48	3.6613741	
Delivered To Tampa: Total		6.8975396		(\$4,258,363.52 / 617,388 tons)
: ECT		4.1199679		(\$2,543,618.76 / 617,388 tons)
Gulfcoast In-Transit Beg	59,505.00	0.00	0.0000000	
Received from Electro-Coal	694,717.00	0.00		
Input Gulfcoast Costs		0.00	0.0000000	
Total Available	754,222.00	0.00	0.0000000	
Input Delivered to Tampa (File 5)	(617,388.00)	0.00	0.0000000	
In-Transit Ending	136,834.00	0.00	0.0000000	Agree tons to tonnage reconciliation
Delivered To Tampa: GCT		2.7775717		(\$1,714,839.42 / 617,388 tons)
Total In-Transit Ending	835,963.59	2,534,061.48		Agree tons to Barge in Transit (File 4)

Check:

Midsouth Costs	3,982,470.58
Total Received in Tampa	617,388.00
Plus: In-Transit Ending	835,963.59
Less: In-Transit Beginning	(996,516.45)
Less: Adjustments	658.14
Less: Current Gatliff In-transit	0.00
Plus: Prior Gatliff In-transit	50,818.41
Plus: Current FOB In-transit	2,883.00
Less: Prior FOB In-transit	(53,660.00)
Plus: G.C. Service	385,592.40

Billing to TECO

07,004.00 0.0014,687.00 Agree tons to tonnage reconciliation

SPECIFIED CONFIDENTIAL

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Pg 3A of 6



JANUARY, 1989  
 Prepared by: Carl Nimes  
 Date Prepared: 02-07-89

	Total	Pile 7	Pile 8	Pile 9	Pile 48/54	Pile 20
1. Input Tons delivered in per TT&T	530,684.87	143,296.52	181,722.65	152,923.70	52,742.00	0.00
2. Input Less: FOB Davant tons delivered	(99,956.90)	(97,073.90)	0.00	0.00	(2,883.00)	0.00
3. Input Less: Current FOB Dav. in-transit	(23,707.30)	(23,707.30)	0.00	0.00	0.00	0.00
4. Input Plus: Prior FOB Davant in-transit	2,883.00	0.00	0.00	0.00	2,883.00	0.00
5. Input Less: current loaded at mine	(11,750.70)	0.00	0.00	(8,609.70)	(3,141.00)	0.00
6. Plus: prior loaded at mine	7,922.90	0.00	2,850.70	4,172.20	0.00	0.00
7. Plus: Current Gatliff intransit	9,280.40	0.00	9,280.40	0.00	0.00	0.00
8. Input Less: Prior Gatliff in-transit	(17,954.60)	0.00	(17,954.60)	0.00	0.00	0.00
9. Midsouth tons to ECT	396,501.67	22,515.32	175,899.15	148,486.20	49,601.00	0.00
10. Input						
11.						

	Tons	Dollars	\$/Ton	
Current loaded at mine	11,750.70			
Electro-Coal Bag Inventory	710,061.29	2,566,571.66	3.6145776	
Plus: Midsouth tons to ECT	396,501.67			
Plus: FOB Davant tons	99,956.90			
Input Electro-Coal Costs		2,219,809.31	4.4712881	
Input Adjustments	(40,868.15)			
Total Available	1,165,651.71	4,786,380.97	4.1061845	
Tons Loaded to Gulfcoast	(586,290.00)	(2,407,414.91)		
Electro-Coal Ending Inventory	579,361.71	2,378,966.06	4.1061845	
Delivered to Tampa: Total		6.3396050		(\$4,375,925.05 / 690,252 tons)
: GCT		3.4877333		(\$2,407,414.91 / 690,252 tons)
Gulfcoast In-Transit Bag	136,864.00	0.00	0.0000000	
Received from Electro-Coal	586,290.00	0.00	0.0000000	
Input Gulfcoast Costs	0.00	0.00	0.0000000	
Total Available	723,154.00	0.00	0.0000000	
Input Delivered to Tampa (File 5)	(690,252.00)	0.00	0.0000000	
In-Transit Ending	32,902.00	0.00	0.0000000	Agree tons to tonnage reconciliation
Delivered to Tampa: GCT			2.8518717	(\$1,968,510.14 / 690,252 tons)
Total In-Transit Ending	624,014.41	2,378,966.06		Agree tons to Barge in Transit (File 4)
Check:				
Midsouth Costs		2,854,027.40		
Total Received in Tampa	690,252.00	4,375,925.05		
Plus: In-Transit Ending	624,014.41	2,378,966.06		
Less: In-Transit Beginning	(853,948.19)	(2,566,571.66)		
Less: Adjustments	40,868.15	0.00		
Less: Current Gatliff In-transit	(9,280.40)			
Input Plus: Prior Gatliff In-transit	17,954.60			
Plus: Current FOB In-transit	23,707.30			
Less: Prior FOB In-transit	(2,883.00)			
Plus: G.C. Service		338,980.12		
Billing to TECO	530,684.87	7,381,326.97		Agree tons and Dollars to TT&T Billing

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 Pg 4 of 6

FEBRUARY, 1989  
 Prepared by: Carl Hines  
 Date Prepared: 3-7-89

	Total	Pile 7	Pile 8	Pile 9	Pile 48/54
1. Input Tons delivered in per TT&T	454,281.98	89,581.12	157,671.06	164,473.80	42,556.00
2. Input Less: FOB Davant tons delivered	(63,599.30)	(63,599.30)			
3. Input Less: Current FOB Dav. in-transit	0.00	0.00	0.00	0.00	0.00
4. Plus: Prior FOB Davant in-transit	23,707.30	23,707.30	0.00	0.00	0.00
5. Input Less: current loaded at mine	(39,817.77)	(7,642.26)	0.00	(32,175.51)	0.00
6. Plus: prior loaded at mine	11,750.70	0.00	0.00	8,609.70	3,141.00
7. Input Plus: Current Gatliff intransit	44,716.94	0.00	44,716.94	0.00	0.00
8. Less: Prior Gatliff in-transit	(9,280.40)	0.00	(9,280.40)	0.00	0.00
9. Hidsouth tons to ECT	421,759.45	42,046.86	193,107.60	140,907.99	45,697.00
10. Input	117,122.64				
11.					

	Tons	Dollars	\$/Ton	
Current loaded at mine	39,817.77			
Electro-Coal Beg Inventory	579,361.71	2,378,966.06	4.1061845	
Plus: Hidsouth tons to ECT	421,759.45			
Plus: FOB Davant tons	63,599.30			
Input Electro-Coal Costs		1,554,822.17	3.2834493	
Input Adjustments	0.00			
Total Available	1,064,720.46	3,933,788.23	3.6946676	
Tons Loaded to Gulfcoast	(383,992.00)	(1,418,722.00)		
Electro-Coal Ending Inventory	680,728.46	2,515,065.43	3.6946677	
Delivered to Tampa: Total			7.0000075	(\$2,797,527.36 / 399,140 tons)
: ECT			3.5544491	(\$1,418,722.00 / 399,140 tons)
Gulfcoast In-Transit Beg	32,982.00	0.00	0.0000000	
Received from Electro-Coal	383,992.00	0.00		
Input Gulfcoast Costs		0.00	0.0000000	
Total Available	416,894.00	0.00	0.0000000	
Input Delivered to Tampa (File 5)	(399,140.00)	0.00	0.0000000	
In-Transit Ending	17,754.00	0.00	0.0000000	Agree tons to tonnage reconciliation
Delivered to Tampa: GCT			3.4544304	(\$1,378,884.56 / 399,140 tons)
Total In-Transit Ending	738,300.23	2,515,065.43		Agree tons to Barge in Transit (File 4)
Check:				
Hidsouth Costs		4,708,317.10		
Total Received in Tampa	399,140.00	2,797,527.36		
Plus: In-Transit Ending	738,300.23	2,515,065.43		
Less: In-Transit Beginning	(624,014.41)	(2,378,966.06)		
Less: Adjustments	0.00	0.00		
Less: Current Gatliff In-transit	9,280.40			
input Plus: Prior Gatliff In-transit	9,280.40			
Plus: Current FOB In-transit	0.00			
Less: Prior FOB In-transit	(23,707.30)			
Plus: G.C. Service		247,908.13		

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Billing to TECO

454,281.98 7,889,851.94 Agree tons and Dollars to TT&T Billing

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Pg 5 of 6

FEBRUARY, 1989

Prepared by: Carl Himes

Date Prepared: 3-7-89

(A) & (B) - Revised 4/6/89 for Pile 48/54 prior loaded at mine tons

	Total	Pile 7	Pile 8	Pile 9	Pile 48/54 (A)&(B)
Input Tons delivered in per TT&T	454,281.98 ✓	89,581.12 ✓	157,671.06 ✓	164,473.80 ✓	42,556.00 ✓
2. Input Less: FOB Davant tons delivered	(63,599.30) ✓	(63,599.30) ✓			
3. Input Less: Current FOB Dav. in-transit	0.00	0.00	0.00	0.00	0.00
4. Plus: Prior FOB Davant in-transit	23,707.30 ✓	23,707.30 ✓	0.00	0.00	0.00
5. Input Less: current loaded at mine	(63,456.77) ✓	(7,642.26) ✓	0.00	(32,175.51) ✓	(23,639.00) ✓
6. Plus: prior loaded at mine	11,750.70 ✓	0.00	0.00	8,609.70 ✓	3,141.00 ✓
7. Input Plus: Current Gatliff intransit	44,716.94 ✓	0.00	44,716.94 ✓	0.00	0.00
8. Less: Prior Gatliff in-transit	(9,280.40) ✓	0.00	(9,280.40) ✓	0.00	0.00
9. Midsouth tons to ECT	398,120.45 ✓	42,046.86 ✓	193,107.60 ✓	140,907.99 ✓	22,058.00 ✓
10. Input					
11.					

	Tons	Dollars	\$/Ton	
Current loaded at mine	63,456.77 ✓			
Electro-Coal Beg Inventory	579,361.71 ✓	2,378,966.06 ✓	4.1061845	
Plus: Midsouth tons to ECT	398,120.45 ✓			
Plus: FOB Davant tons	63,599.30 ✓			
Input Electro-Coal Costs		1,554,822.17 ✓	3.3674587	
Input Adjustments	0.00			
Total Available	1,041,081.46 ✓	3,933,788.23 ✓	3.7785595 ✓	
Tons Loaded to Gulfcoast	(383,992.00) ✓	(1,450,936.62) ✓		
Electro-Coal Ending Inventory	657,089.46 ✓	2,482,851.61 ✓	3.7785595 ✓	
Delivered to Tampa: Total (A)			7.0895956	(\$2,829,741.18 / 399,140 tons)
: ECT (B)			3.6351572	(\$1,450,936.62 / 399,140 tons)
Gulfcoast In-Transit Beg	32,902.00 ✓	0.00	0.0000000	
Received from Electro-Coal	383,992.00 ✓	0.00		
Input Gulfcoast Costs		0.00	0.0000000	
Total Available	416,894.00 ✓	0.00	0.0000000	
Input Delivered to Tampa (File 5)	(399,140.00) ✓	0.00	0.0000000	
In-Transit Ending	17,754.00 ✓	0.00	0.0000000	Agree tons to tonnage reconciliation
Delivered to Tampa: GCT		3.45	3.4544384	(\$1,378,804.56 / 399,140 tons)
Total In-Transit Ending	738,300.23 ✓	2,482,851.61 ✓		Agree tons to Barge in Transit (File 4)
Check:				
Midsouth Costs		4,708,317.10		
Total Received in Tampa	399,140.00	2,829,741.18		
Plus: In-Transit Ending	738,300.23	2,482,851.61		
Less: In-Transit Beginning	(624,014.41)	(2,378,966.06)		
Less: Difference	0.00			
Less: Current Gatliff In-transit	(44,716.94)			
Plus: Prior Gatliff In-transit	9,280.40			
Plus: Current FOB In-transit	0.00			
Less: Prior FOB In-transit	(23,707.30)			
Plus: G.C. Service		247,908.13		
Billing to TECO	454,281.98	7,889,851.96		Agree tons and Dollars to TT&T Billing

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MARCH, 1989  
 Prepared By: Carl Himes  
 Date Prepared: 4/6/89

	Total	Pile 7	Pile 8	Pile 9/11	Pile 54 (Consol)	Pile 48 (Mapco)
1. Input Tons delivered in per TT&T	526,923.67	127,244.25	175,172.65	133,051.19	46,929.00	44,526.58
2. Input Less: FOB Davant tons delivered	(107,411.00)	(107,411.00)				
3. Input Less: Current FOB Dav. in-transit	(42,308.70)	(42,308.70)	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	(52,128.80)	0.00	0.00	(24,186.80)	(27,942.00)	0.00
6. Plus: prior loaded at mine	63,456.77	7,642.26	0.00	32,175.51	23,639.00	0.00
7. Input Plus: Current Gatliff intransit	43,978.72	0.00	43,978.72	0.00	0.00	0.00
8. Less: Prior Gatliff in-transit	(44,716.94)	0.00	(44,716.94)	0.00	0.00	0.00
9. Midsouth tons to ECT	387,793.72	(14,833.19)	174,434.43	141,039.90	42,626.00	44,526.58
10. Input						
11.						

Tons Dollars \$/Ton

Current loaded at mine

52,128.80

Electro-Coal Beg Inventory  
 Plus: Midsouth tons to ECT  
 Plus: FOB Davant tons

657,089.46 2,482,851.61 3.7785595  
 387,793.72  
 107,411.00

Input Electro-Coal Costs  
 Input Adjustments

1,478,309.54 2.9852493  
 0.00

Tons Total Available  
 Loaded to Gulfcoast

1,152,294.18 3,961,161.15 3.4376301  
 (384,448.00) (1,321,590.02)

Electro-Coal Ending Inventory  
 Delivered to Tampa: Total  
 : GCT

767,846.18 2,639,571.13 3.4376301  
 7.1997259 (82,632,543.76 / 365,645 tons)  
 3.6144075 (\$1,321,590.02 / 365,645 tons)

Input Gulfcoast In-Transit Beg  
 Received from Electro-Coal  
 Input Gulfcoast Costs

17,754.00 0.00 0.0000000  
 384,448.00 0.00  
 0.00 0.0000000

Total Available

402,202.00 0.00 0.0000000

Input Delivered to Tampa (File 5)

(365,645.00) 0.00 0.0000000

In-Transit Ending  
 Delivered to Tampa: GCT

36,557.00 0.00 0.0000000 Agree tons to tonnage reconciliation  
 3.5853184 (\$1,310,953.74 / 365,645 tons)

Total In-Transit Ending

856,531.98 2,639,571.13 Agree tons to Barge in Transit (File 4)

Check:

Midsouth Costs

4,515,641.81

Total Received in Tampa

365,645.00 2,632,543.76

Plus: In-Transit Ending

856,531.98 2,639,571.13

Less: In-Transit Beginning

(738,300.23) (2,482,851.61)

Less: Adjustments

0.00 0.00

Less: Current Gatliff In-transit

(43,978.72)

Input Plus: Prior Gatliff In-transit

44,716.94

Plus: Current FOB In-transit

42,308.70

Less: Prior FOB In-transit

0.00

Plus: G.C. Service

382,437.76

Billing to TECO

526,923.67 7,687,342.85 Agree tons and Dollars to TT&T Billing

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FILE NAME: 88JE32GA  
 PREPARED BY: Carl Himes  
 DATE PREPARED: 11-7-88

October 1988 RAIL FREIGHT	Tons	\$/Ton	Total \$
Beginning Bal	45,516.00	17.31	787,996.74
Gatliff	70,560.00	20.07	1,416,139.20
Rail Car Rental			59,880.73
Rail Car Rental			3,357.34
CSX Credit Accrual			(60,966.48)
CSX Correction			100.00
Detention			600.00
"			
"			
"			
"			
"			
"			
"			
"			
"			
"			
<b>Total Available</b>	<b>116,076.00</b>		<b>2,207,107.53</b>
Less: Pd/Accr	0.00		(63,738.07)
<b>Manual Accrual</b>	<b>116,076.00</b>	<b>18.47</b>	<b>2,143,369.46</b>
Current Month	61,195.00		1,230,760.84
Prior Month	899.00		18,387.17
Charged to Plan	62,094.00		1,249,148.01
In-Transit	9,365.00		188,349.95

FILE NAME: 88JE32GA  
 PREPARED BY: Gwen Almand  
 DATE PREPARED: 12-02-88

C-14  
 1-7-85

November 1988			
RAIL FREIGHT			
	Tons	\$/Ton	Total \$
Beginning Bal	116,076.00	18.47	2,143,369.46
Gatliff	36,331.45	20.08	729,535.52
Helm lease cars			53,000.00
Adj.	542.00	20.08	10,883.36
Adj.			23,530.36
Demurrage			1,200.00
Detention			0.00
"			
"			
"			
"			
"			
"			
"			
"			
"			
"			
"			
"			
<b>Total Available</b>	<b>152,949.45</b>		<b>2,961,518.70</b>
<b>Less: Pd/Accr</b>	<b>(62,684.00)</b>		<b>(1,388,535.84)</b>
Annual Accrual			2.86
Current Month	36,136.00		801,786.68
Prior Month	9,365.00		188,349.95
Charged to Plan	45,501.00		990,136.63
In-Transit	737.45		16,362.56

SPECIFIED CONFIDENTIAL

FILE NAME: 88JE32GA  
 PREPARED BY: Gwen Almand  
 DATE PREPARED: 1-6-89

December 1988  
 RAIL FREIGHT

	Tons	\$/Ton	Total \$
	-----	-----	-----
Beginning Bal	90,265.45	17.43	1,572,982.86
Gatliff	27,306.55	20.08	548,315.52
Helm lease cars			53,000.00
Gatliff-Aug GT215	8,163.00	19.91	162,525.33
Adj.-CSX Derail	(92.00)	19.91	(1,831.72)
Demurrage			0.00
Detention			0.00
"			
"			
"			
"			
"			
"			
"			
"			
-----	-----		-----
Total Available	125,643.00		2,334,991.99
Less: Pd/Accr	(18,149.00)		(364,431.92)
-----	-----		-----
Manual Accrual	107,494.00	18.33	1,970,560.07
===== Current Month	35,385.55		762,009.13
Prior Month	737.45		16,362.59
-----	-----		-----
Charged to Plant	36,123.00		778,371.69
n-Transit	0.00		(0.00)

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FILE NAME: 89JE32GA  
 PREPARED BY: Gwen Almand  
 DATE PREPARED: 02-06-89

January 1989

RAIL FREIGHT	Tons	\$/Ton	Total \$
Beginning Bal	107,494.00	18.33	1,970,560.07
Gatliff	18,292.40	20.81	380,664.84
Helm Lease			53,000.00
Adj. UT1236	8.00	20.07	160.56
Adj. UT1233	(1.00)	22.07	(22.07)
Detention			0.00
"			0.00
"			
"			
"			
"			
"			
"			
"			
"			
"			
"			
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"			
-----	-----	-----	-----
Total Available	125,793.40		2,404,363.40
Less: Pd/Accr	(107,493.00)		(2,198,697.18)
-----	-----	-----	-----
Manual Accrual	18,300.40	11.24	205,666.22
Current Month	9,374.00		222,218.89
Prior Month	0.00		0.00
-----	-----	-----	-----
Charged to Plan	9,374.00		222,218.89
In-Transit	8,918.40		211,584.44

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FILE NAME: 03-06-89  
 PREPARED BY: Gwen Almand  
 DATE PREPARED: 03-06-89

February 1989

RAIL FREIGHT	Tons	\$/Ton	Total \$
Beginning Bal	18,300.40	11.24	205,666.22
Gatliff	27,493.00	20.81	572,129.33
Helm Lease - Feb 89			53,000.00
Adj. UT1253	432.00	20.81	8,989.92
CSX Refund Adj.			1,994.88
Adj. UT1236	8.00	20.07	160.56
Detention			0.00
"			0.00
"			
"			
"			
"			
"			
"			
"			
"			
"			
"			
<b>Total Available</b>	<b>46,233.40</b>		<b>841,940.91</b>
<b>Less: Pd/Accr</b>	<b>(18,724.00)</b>		<b>(383,674.84)</b>
<b>Manual Accrual</b>	<b>27,509.40</b>	<b>16.66</b>	<b>458,266.07</b>
<b>Current Month</b>	<b>18,794.60</b>		<b>428,114.71</b>
<b>Prior Month</b>	<b>8,918.40</b>		<b>211,584.44</b>
<b>Charged to Plan</b>	<b>27,713.00</b>		<b>639,699.15</b>
<b>In-Transit</b>	<b>9,122.40</b>		<b>208,159.98</b>

FILE NAME: 89JE32GA  
 Prepared By: Carl Himes  
 Date Prepared: 4/5/89

March 1989

RAIL FREIGHT	Tons	\$/Ton	Total \$
Beginning Bal	27,509.40	16.66	458,266.07
Gatliff	18,312.60	20.81	381,085.21
Helm Lease Trnfr			53,000.00
Adj. UT1253	1.00	20.81	20.81
Adj. UT1236-Feb	(8.00)	20.07	(160.56)
Adj. UT1252	(0.40)	20.81	(8.32)
Detention			0.00
Adj. 7/88-9/88 Helm			114,678.90
Adj UT1207			(9,146.00)
Adj UT1239			885.80
Rail Car Insur.			7,874.00
Adj. 10/88 pymnt.			(100.00)

Total Available	45,814.60	29.9439416	1,006,395.91
Less: Pd/Accr	(45,806.60)		(1,006,235.35)
Manual Accrual	8.00		160.56
Current Month	18,321.60	29.9439416	548,620.92
Prior Month	9,122.40		208,159.98
Adj. for rounding			(491.08)
Charged to Plant	27,444.00		756,289.82
In-Transit	0.00		0.00

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COMPANY: TAMPA ELECTRIC COMPANY  
 TITLE: RAIL FREIGHT & RAIL COAL PAID  
 PERIOD: SIX MONTHS ENDED: MARCH 31, 1989

AUDITORS: S. R. MAYES  
 DATE: MARCH 1989  
 WORKPAPER 46-1,

FILENAME: RAILFRT RANGE A61..P140  
 DEVELOPED BY: JMG 8/85  
 REVISED BY:

Sen 3/89

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LINE NO.	VENDOR/PAYEE (B)	VOUCHER/ J.E. (C)	GATLIFF COAL \$ (D)	GATLIFF COAL TONS (E)	RAIL FREIGHT \$ (F)	PER FUEL	LINE NO.	VENDOR/PAYEE (G)	VOUCHER/ JE NO (H)	GATLIFF COAL \$ (I)	GATLIFF COAL TONS (J)	RAIL FREIGHT \$ (K)	
1	OCTOBER 1988							1	DECEMBER 1988				
2							2						
3	FREIGHT - CSX	475859			600.00		3	FREIGHT - CSX	496377			180,920.80	
4	GATLIFF COAL	476056	361,068.10	9,038.00			4	FREIGHT - CSX	495210			183,511.12	
5	GATLIFF COAL	476057	364,703.55	9,129.00			5	GATLIFF COAL	503882	1,267,606.67	27,344.45		
6	GATLIFF COAL	476058	370,496.30	9,274.00			6	FREIGHT - HELM	499465			50,000.00	
7	GATLIFF COAL	479288	358,671.10	8,978.00			7						
8	GATLIFF COAL	479290	363,145.50	9,090.00			8			1,267,606.67	27,344.45	414,431.92	
9	GATLIFF COAL	484560	358,471.35	8,973.00			9						
10	GATLIFF COAL	484561	354,795.95	8,881.00			10	JANUARY 1989					
11	GATLIFF COAL	484587	358,351.50	8,970.00			11						
12	FREIGHT - HELM	475860			3,167.30		12	FREIGHT - CSX	508887			178,973.04	
13	FREIGHT - HELM	472293			190.04		13	FREIGHT - CSX	508888			181,523.20	
14	FREIGHT - HELM	JE-32			50,000.00		14	FREIGHT - CSX	508889			183,270.16	
15	FREIGHT - HELM	JE-32			9,880.73		15	FREIGHT - CSX	508891			188,009.04	
16	REFUND - CSX				(100.00)		16	FREIGHT - CSX	508892			179,595.52	
17							17	FREIGHT - INSURANCE-CARS	509236			7,874.00	
18	TOTAL		2,809,703.35	72,333.00	63,738.07		18	GATLIFF COAL	511495	414,617.01	8,944.00		
19							19	GATLIFF COAL	511497	4,056.92	101.55		
20	NOVEMBER 1988							20	GATLIFF COAL	511515	865,458.97	18,238.00	
21							21	FREIGHT - CSX	513022			180,027.90	
22	GATLIFF COAL	486639	340,374.00	8,520.00			22	FREIGHT - CSX	513023			183,611.52	
23	GATLIFF COAL	486942	353,877.10	8,858.00			23	FREIGHT - CSX	513024			170,754.44	
24	FREIGHT - CSX	488675			171,933.60		24	FREIGHT - CSX	513025			180,188.46	
25	FREIGHT - CSX	488677			186,129.18		25	FREIGHT - CSX	513026			178,350.56	
26	FREIGHT - CSX	489697			182,436.30		26	FREIGHT - CSX	513028			164,825.73	
27	FREIGHT - CSX	491061			181,075.14		27	FREIGHT - CSX	513029			160,693.61	
28	FREIGHT - CSX	491062			179,218.58		28	FREIGHT - HELM	513021			50,000.00	
29	FREIGHT - CSX	491067			179,595.52		29						
30	GATLIFF COAL	491365	359,629.90	9,002.00			30	TOTAL		1,264,132.90	27,283.55	2,195,697.18	
31	GATLIFF COAL	491366	354,835.90	8,882.00			31						
32	FREIGHT - CSX	492202			1,200.00		32	FEBRUARY 1989					
33	FREIGHT - CSX	492481			180,760.16		33						
34	FREIGHT - CSX	492483			20,187.36		34	FREIGHT - CSX	518554			195,072.94	
35	FREIGHT - HELM	485808			53,000.00		35	FREIGHT - CSX	520093			194,573.50	
36	GATLIFF COAL	492675	357,312.80	8,944.00			36	GATLIFF	522522	868,007.01	18,724.40		
37	GATLIFF COAL	492676	361,227.90	9,062.00			37	GATLIFF-TRUE UP 10/88	522620	174,265.39			
38	GATLIFF COAL	492680	417,676.57	9,010.00			38	FREIGHT - HELM LEASE	520090			50,000.00	
39	3RD QTR. TRUEUP	JE-32	(514,412.16)				39	REFUND - CSX	JE-32			(58,971.60)	
40	CORRECT 3RD QTR. TRUEUP	JE-32	(11,940.83)				40						
41	TOTAL		2,018,581.18	62,258.00	335,535.84		41	TOTAL		1,042,272.40	18,724.40	380,674.84	
42							42						
43							43						
44							44						
45							45						

PER 1/11  
92  
200.00

Draft

188 46 Pg  
2178 18  
100.00

PER 1/11 Pg  
388 18  
2007

188 46 Pg 2  
1388535.84  
DIFF (-3,000)

Source  
True up addition

COMPANY: TAMPA ELECTRIC COMPANY  
 TITLE: RAIL FREIGHT & RAIL COAL PAID  
 PERIOD: SIX MONTHS ENDED: MARCH 31, 1989

AUDITOR: S. R. MAYES  
 DATE: APRIL 1989  
 WORKPAPER 46-1, PAGE 2 OF 2

FILENAME: RAILFRT RANGE A141..P220  
 DEVELOPED BY: JMG 8/85  
 REVISED BY:

LINE NO	VENDOR/PAYEE	VOUCHER/ J.E.	GATLIFF COAL \$	GATLIFF COAL TONS	RAIL FREIGHT \$	PER FUEL	LINE NO.	VENDOR/PAYEE	VOUCHER/ JE NO	GATLIFF COAL \$	GATLIFF COAL TONS	RAIL FREIGHT \$
	(B)	(C)	(D)	(E)	(F)			(G)	(H)	(I)	(J)	(K)
1	MARCH 1989						1					
2							2					
3	FREIGHT-CSX	524008			189,412.62		3					
4	FREIGHT-CSX	525969			192,721.41		4					
5	GATLIFF	528595	342,971.16	9,102.00			5					
6	FREIGHT-CSX	527542			190,016.11		6					
7	GATLIFF	529607	683,193.40	18,392.00			7					
8	FREIGHT-CSX	531659			190,819.38		8					
9	FREIGHT-HELM LEASE	531662			53,000.00		9					
10	FREIGHT-CSX	532082			190,265.83		10					
11							11					
12	TOTAL		1,026,164.56	27,494.00	1,006,235.35	46 Ag	12					
13							13					
14							14					

44-3 Ag  
 44-2 Ag

SPECIFIED  
 CONFIDENTIAL

Draft  
 46-1  
 49 of 2

Source  
 Fuel Ledger

COMPANY: TAMPA ELECTRIC COMPANY  
 TITLE: COAL PILE ADDITIONS AT ELECTRO-COAL TRANSFER  
 PERIOD: MONTH ENDED OCTOBER 31, 1968

AUDITORS: S. R. MAYES  
 DATE: MARCH 1969  
 WORKPAPER NO.: 47, page 1 of

FILE: CLADDECT RANGE A61..P113  
 DEVELOPED BY: JACK GAGNON  
 REVISED BY:

VENDOR	VOU. NO.	PILE 7 TONS \$	PILE 8 TONS \$	PILE 9 TONS \$	PILE 20 TONS \$	PILE 48/54 TONS \$	PILE 52 TONS \$
NORFOLK	474731		88.75	2,500.48			
GATLIFF	476054		7,478.00	298,746.10			
GATLIFF	476060		7,571.00	302,461.45			
GATLIFF	476061		7,394.00	295,390.30			
GATLIFF	476062		7,337.00	293,113.15			
PYRAMID	476064			16,599.30	414,982.50		
PYRAMID-BTU	476064			0.00	19,417.36		
PEABODY	476074			34,198.00	1,201,991.30		
PEABODY-PRICE ADJ.	476074			0.00	(43,577.00)		
PEABODY-PRICE ADJ.	476078			0.00	14,395.96		
PEABODY-BLT	476079			0.00	352.92		
PEABODY-BLT	476081			0.00	(6,365.34)		
CONSOLIDATED	476094					13,206.00	544,707.88
CONSOLIDATED	476100	4,025.00	117,610.50				
CONSOLIDATED	476102	5,969.00	196,260.72				
CONSOLIDATED	476104						
CONSOLIDATED-PR ADJ	476105					10,006.00	412,717.48
CONSOLIDATED-PR ADJ	476108					0.00	2,409.70
CONSOLIDATED-BLT	476109					0.00	8,786.62
CONSOLIDATED-BLT	476112					0.00	(2,523.24)
PITTMIDWAY-QUAL ADJ	476176			0.00	19,944.48	0.00	(4,085.04)
PYRO	478767			5,276.00	130,864.80		
GATLIFF	479291		8,319.00	332,344.05			
GATLIFF	479292		6,431.00	256,918.45			
PYRO	479739			7,946.00	197,060.80		
PITT & MIDWAY	479803			28,052.40	624,446.43		
MAPCO	479810			33,511.90	841,818.93		
ZIEGLER	479814	23,662.40	884,334.87				
PYRO	479821			5,352.00	132,729.60		
ZIEGLER	481056	24,969.90	933,200.07				
ZIEGLER	483723	24,265.90	907,636.94				
ZIEGLER	483725	24,897.00	930,475.58				
PYRO	483727			7,259.00	180,023.20		
GATLIFF	484563		7,437.00	297,108.15			
GATLIFF	484564		6,099.00	243,695.05			
GATLIFF	484565		6,377.00	234,761.15			
GATLIFF	484567		8,927.00	356,633.65			
GATLIFF	484568		8,927.00	356,633.65			
GATLIFF	484570		1,838.00	73,428.10			
PYRAMID	484574			9,792.80	244,820.00		
PEABODY	484576			21,909.00	769,444.08		
PEABODY-PR. ADJ.	484577			0.00	(14,016.65)		
GATLIFF	484582		5,483.65	227,061.82			
GATLIFF	484583		168.45	679.58			
GATLIFF	484584		88.88	359.76			
GATLIFF	484585		2,133.12	85218.14			
GATLIFF	484586		5,910.25	236114.49			
GATLIFF	484588		1,659.00	66,277.05			
GATLIFF	484690		7,501.00	299,664.95			
CONSOLIDATED	484699	15,515.00	453,348.30				
CONSOLIDATED	484707					4,299.00	177,320.85
CONSOLIDATED	484708					13,775.00	568,094.93

Draft

17  
 1/9/69

SPECIFIED  
 CONFIDENTIAL

COAL  
 Fuel Gas Ledger

COMPANY: TAMPA ELECTRIC COMPANY  
 TITLE: COAL PILE ADDITIONS AT ELECTRO-COAL TRANSFER  
 PERIOD: MONTH ENDED OCTOBER 31, 1988

AUDITORS: S. R. MAYES  
 DATE: MARCH 1989  
 WORKPAPER NO.: 47, page 1 of

FILE: CLADDECI RANGE A61..P113  
 DEVELOPED BY: JACK GAGNON  
 REVISED BY:

VENDOR	VOL. NO.	PILE 7		PILE 8		PILE 9		PILE 20		PILE 48/54		PILE 52	
		TONS	\$	TONS	\$	TONS	\$	TONS	\$	TONS	\$	TONS	\$
PYRD	485506					4,347.00	107,805.60						
PYRD	485509					1,366.00	33,876.80						
PETT & MIDWAY	485513					28,850.60	642,214.36						
ZIEGLER-PC	485517	0.00	649.95										
MAPCO	485523					27,824.26	698,945.41						
PERADDY-PRICE ADJ	478118						(200,688.00)						
PERADDY-PRICE ADJ	475859					0.00	200,688.00						
<b>PILE TOTALS</b>		<b>123,324.20</b>	<b>4,423,516.93</b>	<b>107,368.10</b>	<b>4,288,311.02</b>	<b>232,284.25</b>	<b>6,211,153.54</b>	<b>0.00</b>	<b>0.00</b>	<b>41,284.00</b>	<b>1,707,429.18</b>	<b>0.00</b>	<b>0.00</b>

To 472 Pg 1

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

504,260.56 } AGA  
 16,630,410.67 } -0  
 44 219

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

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

Draft

SPECIFIED  
 CONFIDENTIAL

47  
 Draft

COAL  
 Fuel Co. Invoice

COMPANY: TAMPA ELECTRIC COMPANY  
 TITLE: COAL PILE ADDITIONS AT ELECTRO-COAL TRANSFER  
 PERIOD: MONTH ENDED NOVEMBER 30, 1988

AUDITORS: S. R. MAYES  
 DATE: MARCH 1989  
 WORKPAPER NO.: 47, page of

FILE: CLADDECT  
 DEVELOPED BY: JACK GAGNON  
 REVISED BY:

VENDOR	VOU. NO.	PILE 7 TONS \$	PILE 8 TONS \$	PILE 9 TONS \$	PILE 20 TONS \$	PILE 48/54 TONS \$	PILE 52 TONS \$
ZIEGLER	ND1084	31,368.10	1,172,320.00				
GATLIFF	486831		2,033.00	81,218.35			
GATLIFF	486832		7,222.00	288,518.90			
GATLIFF	486833		5,776.72	230,779.96			
GATLIFF	486834		7,340.00	293,233.00			
GATLIFF	486835		293.00	11,705.35			
GATLIFF	486838		7,349.00	293,592.55			
GATLIFF	486841		4,911.00	196,194.45			
GATLIFF	486246		7,350.00	293,632.50			
GATLIFF	486847		76.00	3,036.20			
GATLIFF	486849		7,366.50	294,291.68			
PEABODY	486851				28,838.00	1,000,419.06	
PEABODY-PR ADJ	486853				0.00	(166,308.08)	
CONSOLIDATED	489720					28,856.00	1,190,223.43
CONSOLIDATED	489721					7,073.00	291,740.03
CONSOLIDATED	489723	4,246.00	139,608.48				
CONSOLIDATED	489727	2,736.00	79,945.92				
PYRAMID	489729				11,440.20	286,005.00	
ZIEGLER	491063	25,220.60	942,569.48				
PITT & MIDWAY	491064				29,553.50	657,860.91	
WADCO	491608				14,202.33	356,762.53	
CONSOLIDATED	491358						
CONSOLIDATED	491359	16,875.00	493,087.50			23,864.00	984,318.41
CONSOLIDATED	491360	1,189.00	39,094.32				
CONSOLIDATED	491361						
PYRAMID	491362				13,254.40	331,360.00	1,433.00
PYRAMID-BTU	491362				0.00	13,410.21	
GATLIFF	491363		7,373.00	294,551.35			
GATLIFF	491364		7,318.00	292,354.10			
ZIEGLER-PRICE ADJ	492190	0.00	144,998.44				
ZIEGLER	492200	31,419.40	1,174,237.23				
ZIEGLER-PC	492201	0.00	1,012.98				
PYRO	492482				7,157.00	177,493.60	
PITT & MIDWAY	492484				9,819.40	219,247.64	
ZIEGLER-HST	492647	0.00	(11,579.38)				
WADCO	492648				28,419.69	713,902.61	
GATLIFF	492674		8,930.00	356,753.50			
GATLIFF	492677		1,536.00	61,363.20			
GATLIFF	492680		36,823.00	1,707,003.81			
GATLIFF	492680		32,027.35	952,813.66			
PEABODY	492681				31,861.00	1,105,289.95	
PEABODY-BTU	492682				0.00	138,351.62	
GATLIFF	492713		100.00	3,995.00			
PYRAMID	492717				11,645.00	291,125.00	
PYRAMID-ADJ Q/LAL	492717				0.00	14,862.37	
CONSOL-ADJ Q/LAL	492726	0.00	2,934.90				
CONSOL-ADJ Q/LAL	492728	0.00	43,692.94				
CONSOL-DEP	492729						
CONSOL-DEP	492730					0.00	(3,288.61)
GATLIFF-3RD QTR TU	JE-32					0.00	(1,508.08)
ADJ-3RD QTR TU	JE-32						
				(522,298.61)			
				11,940.83			

Draft

SPECIFIED  
 CONFIDENTIAL

47  
 10349

WORKING  
 FILE IN 116611

62/1128  
12/4/92

COMPANY: IAWA ELECTRIC COMPANY  
 TITLE: COAL PILE ADDITION, AT ELECTRO-COAL TRANSFER  
 PERIOD: MONTH ENDED NOVEMBER 30, 1988  
 ADITORS: S. R. WATTS  
 DATE: MARCH 1989  
 LINED PAPER NO.: 47 PAGE 9 of  
 FILE: CLADOCI  
 DEVELOPED BY: JACK GARDIN  
 REVISED BY:

VENDOR	VOL. NO.	TONS	PILE 7	\$	TONS	PILE 8	\$	TONS	PILE 9	\$	TONS	PILE 20	\$	TONS	PILE 4A/5A	\$	TONS	PILE 52	\$
		113,054.10	4,221,922.81	143,824.57	5,144,679.78	186,220.52	5,139,782.42	0.00	0.00	61,226.00	2,520,592.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL TONS (ALL PILES)		504,325.19																	
TOTAL \$ (ALL PILES)		17,026,977.16																	

ADJUSTMENT CODES:  
 ADJ - QUANTITY, QUALITY, AND PRICE  
 BTU - BRITISH THERMAL UNITS  
 FC - FREEZE CONDITIONING  
 BLT - BLACK LUNG TAX  
 PC - PORT CHARGES  
 DEN - DENSURAGE  
 HST - HOISTURE  
 DEP - DEPLETION ALLOWANCE  
 TU - TUREUP

*(A) 5,144,679.78 was increased by 315,072.44 to 5,459,752.22*  
*Adjustment of 62,000.00 was added on 4/3-2/89*  
*in March, 1989. (SEE CP 43-2/89)*

**Draft**

CONFIDENTIAL

Source  
 Fuel Sub Ledger

47  
 2048  
 0



COMPANY: TAMPA ELECTRIC COMPANY  
 TITLE: COAL PILE ADJUSTIONS AT ELECTRO-COAL TRANSFER  
 PERIOD: MONTH ENDED DECEMBER 31, 1988

AUDITORS: S.R. HAYES  
 DATE: MARCH 1989  
 WORKPAPER NO.: 47, page of

FILE: CLADDECT  
 DEVELOPED BY: JACK GAGNON  
 REVISED BY:

3/89

VENDOR	VOL. NO.	PILE 7		PILE 8		PILE 9		PILE 20		PILE 48/54		PILE 52	
		TONS	\$	TONS	\$	TONS	\$	TONS	\$	TONS	\$	TONS	\$
ZIEGLER	495216	26,441.40	988,306.56										
PITT & MIDWAY	495222												
PYRO	499641					29,547.70	657,731.80						
ZIEGLER	499644	33,491.50	1,251,789.95			13,364.00	331,427.20						
CONSOL-PRICE ADJ	500696									0.00	(841.66)		
CONSOL-PRICE ADJ	500697									0.00	(136.10)		
CONSOLIDATED	500698									19,678.00	813,606.59		
CONSOLIDATED	500699									10,433.00	431,362.82		
CONSOLIDATED	500700	5,516.00	181,366.08										
CONSOL-QUAL ADJ	500702									0.00	42,860.76		
CONSOL-QUAL ADJ	500703									0.00	30,423.21		
CONSOL-BLT	500704									0.00	(2,716.05)		
CONSOL-BLT	500705									0.00	(3,452.23)		
CONSOL-REFUND	500706									(928.00)	(38,379.29)		
PEABODY	500707					23,242.00	806,288.22						
CONSOLIDATED	500708									13,697.00	566,316.16		
CONSOLIDATED	500709									17,288.00	714,789.65		
ZIEGLER	503086	31,533.10	1,185,991.42										
ZIEGLER	503086	0.00	150,000.00										
PITT & MIDWAY	503087												
PYRAMID	503581					40,809.30	908,415.02						
GATLIFF	503582			18,488.55	857,073.71	14,748.00	368,700.00						
GATLIFF	503582			53,591.45	1,594,345.64								
PEABODY	503584					35,259.00	1,223,169.97						
HAPCO	504608					35,766.69	898,459.25						
HAPCO	504609					21,607.66	542,784.42						
ZIEGLER-PRICE ADJ	504410	0.00	75,694.76										
ZIEGLER-PRICE ADJ	504411	0.00	(17,203.35)										
ZIEGLER-PC	507059	0.00	47.50										
CONSOLIDATED	507166									15,579.00	644,129.33		
CONSOLIDATED	507167									32,924.00	1,361,275.70		
CONSOLIDATED	507168									20,058.00	854,125.67		
CONSOLIDATED	507169									4,545.00	187,917.57		
<b>PILE TOTALS</b>		<b>96,988.00</b>	<b>3,815,992.92</b>	<b>72,080.00</b>	<b>2,451,419.35</b>	<b>214,344.35</b>	<b>5,756,975.88</b>	<b>0.00</b>	<b>0.00</b>	<b>133,874.00</b>	<b>5,601,282.33</b>	<b>0.00</b>	<b>0.00</b>

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

517,286.35 } AGREE'S  
 17,605,670.48 } TO  
 44-2A3  
 44-2A3A

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

BLT - BLACK LBRG TAX  
 PC - PORT CHARGES  
 DEM - DEMURRAGE  
 MST - MOISTURE

To 44-2  
 193

Draft

CONFIDENTIAL

Source  
 Fuel Sup Libor

47  
 89 578

COMPANY: TAMPA ELECTRIC COMPANY  
 TITLE: COAL PILE ADJUSTMENTS AT EL CINDO-COAL TRANSFER  
 PERIOD: MONTH ENDED JANUARY 31, 1989  
 ADDITONS: S. R. HAYES  
 DATE: MARCH 1989  
 WORKPAPER NO.: 47, page of  
 FILE: CLASPECT  
 DEVELOPED BY: JACK GAGNON  
 REVIEWED BY:

VENDOR	QUANTITY	PILE 7	PILE 8	PILE 9	PILE 20	PILE 48/54	PILE 52
	TONS	\$	\$	\$	\$	\$	\$
ZIEGLER	5007548	43,521.70	1,636,857.05				
PITT & MIDWAY	5008995			19,289.40			
PEABODY	5092771			30,693.40			
GATLIFF	5114688			13,992.00			
GATLIFF	5114695						
GATLIFF	5114695						
GATLIFF	5114696						
GATLIFF	5114696						
CONSOLIDATED	5115002	2,788.00	91,669.44				
CONSOLIDATED	5115002						
PREARID-QAL. ADJ.	5115002			14,545.30			
PEABODY	5115102			0.00			
PEABODY	5115112			1,403.00			
PEABODY-RLT	5115113			42,466.00			
GATLIFF	5115114			0.00			
GATLIFF	5115115						
CONSOLIDATED	5115117	2,905.00	95,516.40				
CONSOLIDATED	5115118	6,151.00	202,244.88				
ZIEGLER	5115119	22,247.20	874,559.48				
ZIEGLER	5115199	21,861.10	859,381.70				
AMERICAN METALS	5133660						
CONSOLIDATED	5146933						
CONSOLIDATED	5146934	4,277.00	140,627.76				
PREARID	5146935			10,620.20			
PREARID-ADJ. QAL.	5146935			0.00			
GATLIFF	5146936			11,360.50			
GATLIFF	5146937						
ZIEGLER	5146939	12,115.38	218,076.84				
ZIEGLER	5146940			45,833.00			
CONS.-ADJ. QAL.	5146941			44,541.40			
CONS.-ADJ. QAL.	5152776	9,325.94	147,866.92	2,124,400.38			
ZIEGLER	5152777	10,687.29	192,371.22	1,325,106.65			
ZIEGLER							
PILE TOTALS		135,878.61	4,479,171.89	229,689.86	8,678,761.71	144,619.80	4,066,829.67
TOTAL TONS (ALL PILES)							
TOTAL \$ (ALL PILES)							

ADJUSTMENT CODES:  
 ADJ - QUANTITY, QUALITY, AND PRICE  
 BTU - BRITISH THERMAL UNITS  
 FC - FREEZE CONDITIONING  
 BLT - BLACK LUNG TAX  
 PC - PORT CHARGES  
 DEN - DENRAGE  
 MST - MOISTURE

44-2  
 pg 4

10/11/89

Draft

SPECIFIED  
 CONFIDENTIAL

Source  
 Tampa Electric

17  
 2/6/89

COMPANY: TAMPA ELECTRIC COMPANY  
 TITLE: COAL PILE ADDITIONS AT ELECTRO-COAL TRANSFER  
 PERIOD: MONTH ENDED FEBRUARY 28, 1989

AUDITORS: S.R.HAYES  
 DATE:  
 WORKPAPER NO.: 47, page of

FILE: CLADDECT  
 DEVELOPED BY: JACK GAGNON  
 REVISED BY:

102 8-1-89  
 20-14

VENDOR	VOL. NO.	PILE 7		PILE 8		PILE 9		PILE 20		PILE 48/54		PILE 52	
		TONS	\$	TONS	\$	TONS	\$	TONS	\$	TONS	\$	TONS	\$
Zeigler	516499	29,254.30	1,150,173.03										
Pyro	517593					8,945.00	207,255.65						
Pyro	517597					33,483.00	775,801.11						
Pyro	517600					11,953.00	276,951.01						
Zeigler PC	517613		1,070.97										
American Metals	518463			1,707.58	62,326.67								
Pyramid	518487					1,130.00	278,250.00						
Consol	518488									2,883.00	119,200.52		
Zeigler	518555	23,701.30	931,957.67										
Hapco	518930					29,157.61	746,434.82						
Zeigler	520086	13,991.22	251,913.96										
Peabody	520160					39,307.70	1,232,296.41						
Consol FC	520161											7,878.75	
Consol	520161									10,505.00	367,822.07		
Consol	520162									20,306.00	710,994.28		
American Metals	521547			(1,707.58)	(62,326.67)								
Zeigler PC	522101		591.97										
Zeigler	522102	31,770.90	1,268,945.84										
Pyro	522119					22,280.00	516,227.60						
Gatliff	522522			48,202.57	1,434,026.46								
Gatliff	522522			27,108.60	1,256,673.37								
Gatliff 1/U adj.	522620				313,155.14								
Pyro	522739					7,438.00	172,338.46						
National Mines	522741			14,059.55	523,718.24								
National Mines	522742			7,930.00	295,392.50								
Pyro	522743					25,689.00	595,214.13						
Zeigler	522747	7,605.84	136,905.12										
Consol	523546									21,891.00	766,491.47		
Consol Qual Adj.	523547										2,395.04		
Cons 1/86-7/86 ADJ.	523548		(42,345.00)										
Consol BLT	523549										(6,737.41)		
Consol BLT	523550										(2,874.96)		
Pyramid	523551					11,546.50	288,662.50						
Pyramid Qual Adj.	523551						10,936.90						
<b>PILE TOTALS</b>		<b>106,337.56</b>	<b>3,679,213.56</b>	<b>97,300.72</b>	<b>3,822,965.71</b>	<b>200,929.81</b>	<b>5,100,368.59</b>	<b>0.00</b>	<b>0.00</b>	<b>55,585.00</b>	<b>1,965,169.76</b>	<b>0.00</b>	<b>0.00</b>

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

460,153.09  
 14,567,717.62  
 ABAT-1  
 TO  
 44-2  
 Pg 5

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

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

} To 114-2  
 Pg 5

Draft

47  
 Pg 7 of 1

UNRECORDED  
 UNINDEXED  
 CONFIDENTIAL

UNRECORDED  
 FULL INDEXED

COMPANY: TAMPA ELECTRIC COMPANY  
 TITLE: COAL PILE ADDITIONS AT ELECTRO-COAL TRANSFER  
 PERIOD: MONTH ENDED MARCH 31, 1969

AUDITORS: S. R. HAYES  
 DATE: APRIL 1969  
 WORKPAPER NO.: 47, page 8 of 8

FILE: CLADDECT  
 DEVELOPED BY: JACK GAGNON  
 REVISED BY:

VENDOR	VOL. NO.	PILE 7		PILE 8		PILE 9		PILE 20		PILE 48/54		PILE 52	
		TONS	\$	TONS	\$	TONS	\$	TONS	\$	TONS	\$	TONS	\$
Zeigler	524607	31,821.40	1,251,206.23										
National Mines	525970			7,110.85	264,879.16								
Rapco	526538					29,617.29	750,202.62						
Rapco	526539					7,400.89	189,462.78						
Consol Hump	526594									22111	774194.55		
Gatliff	526595					531.55	20,454.63						
Gatliff	526595			86,312.13	3,252,315.07								
Zeigler (spot)	526619	10,733.52	193,203.36										
Zeigler	527536	31,560.70	1,240,918.54										
Zeigler	527540		(15,161.50)										
Zeigler (spot)	527541	7,642.26	137,560.68										
Consol Hump	529602									14,180.00	484,587.32		
Consol Hump	529604									6,265.00	219,362.71		
Gatliff	529607			84,518.40	3,139,539.63								
Peabody	529609					54,148.10	1,697,562.94						
Pyramid	529612					11,863.90	296,597.50						
Zeigler	530151	33,533.60	1,342,027.64										
Pyro	530153					7,586.00	175,767.62						
Zeigler	530155		238.64										
Zeigler	531205		171,636.56										
Rapco	531667					7,418.51	189,913.86						
Zeigler	532081		135,913.62										
Consol Hump	532267										(59,281.32)		
Consol Pitt	532268										29,725.34		
Consol Hump	532269										65,318.22		
Consol Pitt	532270										2,174.54		
Peabody	532279					43,346.00	1,358,897.10						
Peabody	AR001583						(142,811.73)						

PILE TOTALS 115,306.48 4,457,543.77 178,479.93 6,677,188.49 161,380.69 4,523,572.69 0.00 0.00 42,556.00 1,516,081.36 0.00 0.00

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

497,723.10  
 17,174,386.31

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

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

AGREES TO 44-2 Pg 6

**Draft**

**SPECIFIED  
 CONFIDENTIAL**

Source  
 Fuel Ledger

47  
 Pg 8 of 8

COMPANY: TAMPA ELECTRIC COMPANY  
 TITLE: RELATED PARTY COAL TRANSACTIONS  
 PERIOD: SIX MONTH PERIOD ENDED 3-31-89

AUDITOR: S. R. MAYES  
 DATE: MARCH 1989

DEVELOPED BY: IJF 4-4-85  
 REVISED BY: MF 9-9-86

LINE NO.	DESCRIPTION (A)	OCT 1988 (B)	NOV 1988 (C)	DEC 1988 (D)	JAN 1989 (E)	FEB 1989 (F)	MAR 1989 (G)	6 MO. TOTAL (H)	REFERENCE (I)	
1	RELATED PARTY TRANSACTIONS:									
2										
3	GATLIFF COAL INVOI	7,175,513.39	8,199,971.73	3,719,026.02	9,880,567.94	4,046,127.37	7,438,473.89	40,459,680.34	43-173, PAGES 1 THRU 6, LINE 1 COL (C)	
4	BARGE FREIGHT INVO	6,659,815.96	7,023,046.51	7,631,065.10	7,042,346.85	7,641,943.83	11,950,077.96	47,948,296.21	43-173, PAGES 1 THRU 6, LINE 8 COLS (6)&(7)	
5										
6	TOTAL RELATED PA	13,835,329.35	15,223,018.24	11,350,091.12	16,922,914.79	11,688,071.20	19,388,551.85	88,407,976.55		
7										
8										
9										
10	TOTAL TRANSACTIONS:									
11										
12	GATLIFF COAL INVOI	7,175,513.39	8,199,971.73	3,719,026.02	9,880,567.94	4,046,127.37	7,438,473.89	40,459,680.34	43-173, PAGES 1 THRU 6, COL (C)	
13	BARGE FREIGHT INVO	6,659,815.96	7,023,046.51	7,631,065.10	7,042,346.85	7,641,943.83	11,950,077.96	47,948,296.21	43-173, PAGES 1 THRU 6, COL (6)	
14	NONRELATED COAL IN	12,344,600.63	11,882,297.36	15,154,251.13	11,040,368.31	11,564,570.15	10,762,076.98	72,748,164.56	43-173, PAGES 1 THRU 6, COL (6)	
15	RAIL FREIGHT INVOI	3,957.34	1,335,535.84	467,431.92	2,199,697.18	439,646.44	1,006,235.35	5,448,504.07	43-173, PAGES 1 THRU 6, COL (6)	
16	LIMESTONE INVOICES	2,131.54	4,588.15	15,384.20	3,307.85	0.00	0.00	25,411.74	43-173, PAGES 1 THRU 6, COL (6)	
17	LIMESTONE FRT PAID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43-173, PAGES 1 THRU 6, COL (6)	
18	BARGE FREIGHT FOB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43-173, PAGES 1 THRU 6, COL (6)	
19										
20	TOTAL RELATED TRANS	26,186,018.86	28,445,439.59	26,987,158.37	30,162,288.13	23,692,287.79	31,156,864.18	166,630,056.92		
21										
22										
23										
24	PERCENT OF RELATED PARTY COAL TRANS	52.83	53.52	42.06	56.11	49.33	62.23	53.06		

**Draft**

WR 48

**SPECIFIED CONFIDENTIAL**

John -  
 115, 116, 117, 118, 119, 120

*Da*  
11-7-88

File Name: 1988\_OIL  
 Back-up Disk:  
 Date Prepared: 11-04-88  
 Prepared By: Carl Himes

TANPA ELECTRIC COMPANY

Summary of Fuel Oil Issued During the Month of October, 1988 for Manual Journal Entry #32

I. #2 Oil	No. of Bbls.	Rate/Bbl.	\$ Amount
BEGINNING INVENTORY	34,403.96	\$19.8513622	\$682,965.47
Oil received at Gannon	3,909.98	18.1845713	71,101.31
Oil received at Big Bend	7,775.99	19.2165962	149,428.06
Other receipts - 3rd Qtr. BTU			0.00
<b>Total Available</b>	<b>46,089.93</b>	<b>19.6028686</b>	<b>903,494.84</b>
Consumed - Gannon	8.21	19.6028686	160.94
Consumed - Big Bend	4,194.60	19.6028686	82,226.19
Ignition - Gannon	4,758.40	19.6028686	93,278.29
Ignition - Big Bend 1-3	3,053.70	19.6028686	59,861.28
Ignition - Big Bend 4	62.19	19.6028686	1,219.10
Ignition - Hookers Point		19.6028686	0.00
Other Usage - Big Bend	102.19	19.6028686	2,003.22
Other Usage - Gannon	119.49	19.6028686	2,342.35
BB #2 CT Test	1.57	19.6028686	30.78
<b>ENDING INVENTORY</b>	<b>33,789.58</b>	<b>19.6028686</b>	<b>\$662,372.69</b>
	=====	=====	=====
	<b>Barrels</b>		
Ending inventory - Hookers	82.65		
Ending inventory - Gannon	2,683.33		
Ending inventory - Big Bend	31,023.60		
<b>Total per station reports</b>	<b>33,789.58</b>		
<b>Ending inventory per books</b>	<b>33,789.58</b>		
<b>Difference</b>	<b>0.00</b>		
	=====		

ALL SPECIFIED CONFIDENTIAL

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pg 1 of 6

Ma  
12-6-88

Date Prepared: December 5, 1988  
Prepared By: Carl Himes

TAMPA ELECTRIC COMPANY

Summary of Fuel Oil Issued During the Month of November, 1988 for Manual Journal Entry #32.

I. #2 Oil	No. of Bbls.	Rate/Bbl.	\$ Amount
BEGINNING INVENTORY	33,789.58	\$19.6028684	\$662,372.69
Oil received at Gannon	4,003.98	19.6701582	78,758.92
Oil received at Big Bend	7,708.60	19.4055952	149,551.16
3rd Qtr. BTU Adj.			7,792.91
<b>Total Available</b>	<b>45,500.16</b>	<b>19.7466488</b>	<b>898,475.68</b>
Consumed - Gannon	5.67	19.7466488	111.96
Consumed - Big Bend	3,379.72	19.7466488	66,738.14
Ignition - Gannon	3,252.53	19.7466488	64,226.57
Ignition - Big Bend 1-3	5,032.21	19.7466488	99,369.28
Ignition - Big Bend 4	45.50	19.7466488	898.47
Ignition - Hookers Point		19.7466488	0.00
Other Usage - Big Bend	101.77	19.7466488	2,009.62
Other Usage - Gannon	174.71	19.7466488	3,449.94
BB CT#2 Test	14.33	19.7466488	282.97
	0.00	19.7466488	0.00
<b>ENDING INVENTORY</b>	<b>33,493.72</b>	<b>19.7466488</b>	<b>\$661,388.73</b>
	<b>Barrels</b>		
Ending inventory - Hookers	82.65		
Ending inventory - Gannon	3,254.40		
Ending inventory - Big Bend	30,156.67		
Total per station reports	33,493.72		
Ending inventory per books	33,493.72		
Difference	0.00		

ALL SPECIFIED CONFIDENTIAL

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pg 2 of 6

File Name: 1988\_OIL  
 Backup Disk:  
 Date Prepared: 01-10-89  
 Prepared By: Carl Himes

TAMPA ELECTRIC COMPANY

Summary of Fuel Oil Issued During the Month of December, 1988 for Manual Journal Entry #32.

1. #2 Oil	No. of Bbls.	Rate/Bbl.	\$ Amount
BEGINNING INVENTORY	33,493.72	\$19.7466489	\$661,388.73
Oil received at Gannon	3,991.43	21.2486878	84,812.65
Oil received at Big Bend	23,198.24	22.0959189	512,586.43
Other receipts			45,000.00
<b>Total Available</b>	<b>60,683.39</b>	<b>21.4850853</b>	<b>1,303,787.81</b>
Consumed - Gannon		21.4850853	0.00
Consumed - Big Bend	10,750.42	21.4850853	230,973.69
Ignition - Gannon	3,773.83	21.4850853	81,081.06
Ignition - Big Bend 1-3	8,646.00	21.4850853	185,760.05
Ignition - Big Bend 4	27.59	21.4850853	592.77
Ignition - Hookers Point		21.4850853	0.00
Other Usage - Big Bend	136.18	21.4850853	2,925.84
Other Usage - Gannon	207.85	21.4850853	4,465.67
Other		21.4850853	0.00
<b>ENDING INVENTORY</b>	<b>37,141.52</b>	<b>21.4850853</b>	<b>\$797,988.73</b>
	<b>Barrels</b>		
Ending inventory - Hookers	82.65		
Ending inventory - Gannon	3,264.15		
Ending inventory - Big Bend	33,794.72		
<b>Total per station reports</b>	<b>37,141.52</b>		
<b>Ending inventory per books</b>	<b>37,141.52</b>		
Difference	0.00		

ALL SPECIFIED CONFIDENTIAL

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Pg 3 of 6



File Name: 1989\_OIL  
 Back-up Disk:  
 Date Prepared: 02-06-89  
 Prepared By: Carl Hines

*Ha*  
 2-7-89

TAMPA ELECTRIC COMPANY

Summary of Fuel Oil Issued During the Month of January, 1989 for Manual Journal Entry #32.

I. #2 Oil	No. of Bbls.	Rate/Bbl.	\$ Amount
BEGINNING INVENTORY	37,141.52	\$21.4850854	\$797,988.73
Oil received at Gannon	4,227.97	23.3574789	\$98,754.72
Oil received at Big Bend	0.00	ERR	\$0.00
Other receipts			
<b>Total Available</b>	<b>41,369.49</b>	<b>21.6764444</b>	<b>\$896,743.45</b>
Consumed - Gannon	0.00	21.6764444	\$0.00
Consumed - Big Bend	1,553.95	21.6764444	\$33,684.11
Ignition - Gannon	4,455.11	21.6764444	\$96,570.94
Ignition - Big Bend 1-3	3,491.10	21.6764444	\$75,674.64
Ignition - Big Bend 4	1,529.86	21.6764444	\$33,161.93
Ignition - Hookers Point	0.00	21.6764444	\$0.00
Other Usage - Big Bend	178.93	21.6764444	\$3,878.57
Other Usage - Gannon	284.21	21.6764444	\$6,160.66
Other -	0.00	21.6764444	\$0.00
	0.00	21.6764444	\$0.00
<b>ENDING INVENTORY</b>	<b>29,876.33</b>	<b>21.6764444</b>	<b>\$647,612.60</b>
	Barrels		
Ending inventory - Hookers	82.65		
Ending inventory - Gannon	2,752.80		
Ending inventory - Big Bend	27,040.88		
<b>Total per station reports</b>	<b>29,876.33</b>		
<b>Ending inventory per books</b>	<b>29,876.33</b>		
Difference	0.00		

ALL SPECIFIED CONFIDENTIAL

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 pg 4 of 6

File Name: 1989\_OIL  
 Back-up Disk:  
 Date Prepared: 03-06-89  
 Prepared By: Gwen Almand

TAMPA ELECTRIC COMPANY

Summary of Fuel Oil Issued During the Month of February, 1989 for Manual Journal Entry #32.

I. #2 Oil	No. of Bbls.	Rate/Bbl.	\$ Amount
-----	-----	-----	-----
BEGINNING INVENTORY	29,876.33	\$21.6764442	\$647,612.60
Oil received at Gannon	8,364.10	21.7963021	182,306.45
Oil received at Big Bend	7,843.99	21.9507967	172,181.83
Adjustment			0.02
	-----	-----	-----
Total Available	46,084.42	21.7448956	1,002,100.90
Consumed - Gannon	0.00	21.7448956	0.00
Consumed - Big Bend	3,216.87	21.7448956	69,950.50
Ignition - Gannon	5,345.70	21.7448956	116,241.69
Ignition - Big Bend 1-3	2,966.55	21.7448956	64,507.32
Ignition - Big Bend 4	51.88	21.7448956	1,128.13
Ignition - Hookers Point	0.00	21.7448956	0.00
Other Usage - Big Bend	141.93	21.7448956	3,086.25
Other Usage - Gannon	224.76	21.7448956	4,887.38
Other -	0.00	21.7448956	0.00
	-----	-----	-----
ENDING INVENTORY	34,136.73	21.7448956	\$742,299.63
	-----	-----	-----
	Barrels		
	-----		
Ending inventory - Hookers	82.65		
Ending inventory - Gannon	5,546.44		
Ending inventory - Big Bend	28,507.64		
	-----		
Total per station reports	34,136.73		
Ending inventory per books	34,136.73		
	-----		
Difference	0.00		
	-----		

ALL SPECIFIED CONFIDENTIAL

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 pg 5 of 6

File Name: 1989\_OIL  
 Back-up Disk:  
 Date Prepared: Carl Hines  
 Prepared By: 4/5/89

c-11/89

TANPA ELECTRIC COMPANY

Summary of Fuel Oil Issued During the Month of March, 1989 for Manual Journal Entry 832.

I. #2 Oil	No. of Bbls.	Rate/Bbl.	\$ Amount
BEGINNING INVENTORY	34,136.73	\$21.7448956	\$742,299.63 ✓
Oil received at Gannon	332.40 ✓	23.3071300	7,747.29 ✓
Oil received at Big Bend	7,746.73 ✓	22.9587955	177,855.59 ✓
Other receipts			
<b>Total Available</b>	<b>42,215.86 ✓</b>	<b>21.9799504 ✓</b>	<b>927,902.51 ✓</b>
Consumed - Gannon	0.00 ✓	21.9799504	0.00
Consumed - Big Bend	5,538.75 ✓	21.9799504	121,741.45
Ignition - Gannon	3,174.78 ✓	21.9799504	69,781.51
Ignition - Big Bend 1-3	2,088.48 ✓	21.9799504	45,904.69
Ignition - Big Bend 4	15.47 ✓	21.9799504	340.03
Ignition - Hookers Point	0.00	21.9799504	0.00
Other Usage - Big Bend	140.89 ✓	21.9799504	3,096.76
Other Usage - Gannon	232.40 ✓	21.9799504	5,108.14
Other - BB CT#2 Test	21.69 ✓	21.9799504	476.75
Other - Gannon CT Test	4.95 ✓	21.9799504	108.80
<b>ENDING INVENTORY</b>	<b>30,998.45</b>	<b>21.9799504</b>	<b>\$681,344.38</b>
	Barrels		
Ending inventory - Hookers	82.65		
Ending inventory - Gannon	2,466.71		
Ending inventory - Big Bend	28,449.09		
<b>Total per station reports</b>	<b>30,998.45</b>		
<b>Ending inventory per books</b>	<b>30,998.45</b>		
Difference	0.00		

NOTE: ALL FPSC FORM 423 REFERENCES REFER TO PARTS FOR INDIVIDUAL STATIONS  
 RCDATA98/PYR6.WK1

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

LN NO	DESCRIPTION	REFERENCE	OCTOBER 1988	NOVEMBER 1988	DECEMBER 1988	JANUARY 1989	FEBRUARY 1989	MARCH 1989
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	\$55.09	\$52.52	\$53.41	\$53.18	\$54.10	\$54.44
3	BTU's PER LB	PYRAMID AGREEMENT	11300	11300	11300	11300	11300	11300
4	c/MMBTU	CALCULATED - SEE NOTES	244	232	236	235	239	241
5	\$ x 1000	LN 1 X LN 2	\$3,443	\$3,283	\$3,338	\$3,324	\$3,301	\$3,403
6	MMBTU'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	23.085	29.293	21.981	22.677	11.864	25.940
8	\$ PER TON	CALCULATED - SEE NOTES	\$40.48	\$35.02	\$35.65	\$35.17	\$35.47	\$35.58
9	BTU's PER LB	FPSC FORM 423-2 COL K	11591	11625	11545	11518	11750	11758
10	c/MMBTU	CALCULATED - SEE NOTES	175	151	154	153	151	151
11	\$ x 1000	LN 7 X LN 8	\$934	\$1,026	\$784	\$798	\$421	\$923
12	MMBTU's X 1000	CALCULATED - SEE NOTES	535	681	508	522	279	610
MAPCO STANDARD								
13	TONS x1000	FPSC FORM 423-2 COL F	34.825	29.064	35.950	35.453	45.151	31.987
14	\$ PER TON	CALCULATED - SEE NOTES	\$39.09	\$38.99	\$43.00	\$42.01	\$42.76	\$42.87
15	BTU's PER LB	FPSC FORM 423-2 COL K	12606	12593	12587	12566	12558	12552
16	c/MMBTU	CALCULATED - SEE NOTES	155	155	171	167	170	171
17	\$ x 1000	LN 13 X LN 14	\$1,361	\$1,133	\$1,546	\$1,489	\$1,931	\$1,371
18	MMBTU's X 1000	CALCULATED - SEE NOTES	878	732	905	891	1134	803
SPOT STANDARD								
19	TONS x1000	CALCULATED - SEE NOTES	0.000	0.000	0.000	0.000	0.000	0.000
20	\$ PER TON	CALCULATED - SEE NOTES	\$36.23	\$30.77	\$31.60	\$31.98	\$32.73	\$32.84
21	BTU's PER LB	FPSC FORM 423-2 COL K	12071	11961	11960	12504	12577	12560
22	c/MMBTU	CALCULATED - SEE NOTES	150	129	132	128	130	131
23	\$ x 1000	LN 19 X LN 20	\$0	\$0	\$0	\$0	\$0	\$0
24	MMBTU's X 1000	CALCULATED - SEE NOTES	0	0	0	0	0	0
25	SS REPLACEMENT COST	LN 11 + LN 17 + LN 23	\$2,295	\$2,159	\$2,330	\$2,287	\$2,352	\$2,294
26	SS REPLACEMENT MMBTU'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	\$1,148	\$1,124	\$1,008	\$1,037	\$1,029	\$1,109

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

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

LN	DESCRIPTION	REFERENCE	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
NO	OLD AGREEMENT		1988	1988	1988	1989	1989	1989
PYRAMID LOW SULFUR								
28	TONS x1000	PYRAMID AGREEMENT	25.000	25.000	25.000	25.000	25.000	25.000
29	\$ PER TON	CALCULATED - SEE NOTES	\$61.78	\$59.22	\$60.12	\$59.92	\$60.86	\$61.25
30	BTU's PER LB	PYRAMID AGREEMENT	12300	12300	12300	12300	12300	12300
31	c/HMBTU	CALCULATED - SEE NOTES	251	241	244	244	247	249
32	\$ x 1000	CALCULATED - SEE NOTES	\$1,545	\$1,481	\$1,503	\$1,498	\$1,522	\$1,531
33	HMBTU's X 1000	CALCULATED - SEE NOTES	615	615	615	615	615	615
SUPPLEMENTAL COAL								
GATLIFF LOW SULFUR (EXCLUDE THE ALL-RAIL PORTION)								
34	TONS x1000	CALCULATED - SEE NOTES	23.895	23.852	23.712	24.054	24.038	23.747
35	\$ PER TON	INFO FROM FUELS DEPT - SEE NOTES	\$54.63	\$50.60	\$51.37	\$44.35	\$47.93	\$48.22
36	BTU's PER LB	INFO FROM FUELS DEPT - SEE NOTES	12869	12892	12968	12784	12792	12949
37	c/HMBTU	CALCULATED - SEE NOTES	212	196	198	173	187	186
38	\$ x 1000	CALCULATED - SEE NOTES	\$1,305	\$1,207	\$1,218	\$1,067	\$1,152	\$1,145
39	HMBTU's X 1000	CALCULATED - SEE NOTES	615	615	615	615	615	615
40	LS REPLACEMENT COST	LN 38	\$1,305	\$1,207	\$1,218	\$1,067	\$1,152	\$1,145
41	LS REPLACEMENT HMBTU's	LN 39	615	615	615	615	615	615
42	TOTAL LOW SULFUR SAVINGS	LN 32 - LN 38	\$240	\$274	\$285	\$431	\$370	\$386
43	TOTAL FUEL CONTRACT SAVINGS	LN 27 + LN 42	\$1,388	\$1,398	\$1,293	\$1,468	\$1,399	\$1,495

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

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 CALCULATION OF REPLACEMENT COAL COSTS AND SAVINGS  
 FOR OKLAHOMA COAL

LN NO	DESCRIPTION	REFERENCE	OCTOBER 1988	NOVEMBER 1988	DECEMBER 1988	JANUARY 1989	FEBRUARY 1989	MARCH 1989
OKLAHOMA LOW SULFUR								
44	TONS x1000	PYRAMID FILING	33.333	33.333	33.333	33.333	33.333	33.333
45	\$ PER TON	CALCULATED - SEE NOTES	\$59.41	\$51.31	\$52.14	\$47.54	\$48.29	\$48.40
46	BTU's PER LB	PYRAMID FILING	12700	12700	12700	12700	12700	12700
47	c/MMBTU	CALCULATED - SEE NOTES	234	202	205	187	190	191
48	\$ x 1000	CALCULATED - SEE NOTES	\$1,980	\$1,710	\$1,738	\$1,585	\$1,610	\$1,613
49	MMBTU's X 1000	CALCULATED - SEE NOTES	847	847	847	847	847	847
SUPPLEMENTAL COAL PITTSBURG NO. 8 (CONSOL - SPOT)								
50	TONS x1000	FPSC FORM 423-2 COL F	0.000	0.000	0.000	0.000	0.000	0.000
51	\$ PER TON	CALCULATED - SEE NOTES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
52	BTU's PER LB	FPSC FORM 423-2 COL K	0	0	0	0	0	0
53	c/MMBTU	CALCULATED - SEE NOTES	0	0	0	0	0	0
54	\$ x 1000	CALCULATED - SEE NOTES	\$0	\$0	\$0	\$0	\$0	\$0
55	MMBTU's X 1000	CALCULATED - SEE NOTES	0	0	0	0	0	0
SPOT STANDARD								
56	TONS x1000	CALCULATED - SEE NOTES	35.084	35.407	35.410	33.869	33.673	33.718
57	\$ PER TON	CALCULATED - SEE NOTES	\$36.23	\$30.77	\$31.60	\$31.98	\$32.73	\$32.84
58	BTU's PER LB	FPSC FORM 423-2 COL K	12071	11961	11960	12504	12577	12560
59	c/MMBTU	CALCULATED - SEE NOTES	150	129	132	128	130	131
60	\$ x 1000	CALCULATED - SEE NOTES	\$1,271	\$1,089	\$1,119	\$1,083	\$1,102	\$1,107
61	MMBTU's X 1000	CALCULATED - SEE NOTES	847	847	847	847	847	847
62	OKLA. REPLACEMENT COST	LN 54 + LN 60	\$1,271	\$1,089	\$1,119	\$1,083	\$1,102	\$1,107
63	OKLA. REPLACEMENT MMBTU's	LN 55 + LN 61	847	847	847	847	847	847
64	OKLA. COAL QUALITY SAVINGS	LN 48 - LN 62	\$709	\$621	\$619	\$502	\$508	\$506
TOTAL PYRAMID BUYOUT SAVINGS:								
65	STANDARD SULFUR SAVINGS (PAGE 1, LINE 27)		\$1,148	\$1,124	\$1,008	\$1,037	\$1,029	\$1,109
66	LOW-SULFUR SAVINGS (PAGE 2, LINE 42)		\$240	\$274	\$285	\$431	\$370	\$386
67	QUALITY SAVINGS (PAGE 3, LINE 64)		\$709	\$621	\$619	\$502	\$508	\$506
68	TOTAL		\$2,097	\$2,019	\$1,912	\$1,970	\$1,907	\$2,001
69	TOTAL FOR 6 MONTHS FUEL PERIOD							

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

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NO SPECIFIED CONFIDENTIAL INFORMATION

		OCTOBER 1988	NOVEMBER 1988	DECEMBER 1988	JANUARY 1989	FEBRUARY 1989	MARCH 1989
NEW CONTRACT COAL PYRAMID STANDARD							
70	PRICE TO TRANS FACIL	\$32.774	\$29.000	\$28.808	\$28.827	\$28.380	\$28.380
71	TRANSPORTATION	\$7.707	\$6.021	\$6.845	\$6.340	\$7.090	\$7.200
72	TOTAL \$ PER TON	\$40.481	\$35.021	\$35.653	\$35.167	\$35.470	\$35.580
REFERENCE FPSC FORM 423-2 COL I FORM 423-2(B) COL P LN 70 + LN 71							
MAPCO STANDARD							
73	PRICE TO TRANS FACIL	\$31.380	\$32.964	\$36.152	\$35.670	\$35.670	\$35.670
74	TRANSPORTATION	\$7.707	\$6.021	\$6.845	\$6.340	\$7.090	\$7.200
75	TOTAL \$ PER TON	\$39.087	\$38.985	\$42.997	\$42.010	\$42.760	\$42.870
REFERENCE FPSC FORM 423-2 COL I FORM 423-2(B) COL P LN 73 + LN 74							
SPOT STANDARD (PITTSBURG-MIDWAY FOR 1988)							
76	PRICE TO TRANS FACIL	\$28.520	\$24.750	\$24.750	\$25.640	\$25.640	\$25.640
77	TRANSPORTATION	\$7.707	\$6.021	\$6.845	\$6.340	\$7.090	\$7.200
78	TOTAL \$ PER TON	\$36.227	\$30.771	\$31.595	\$31.980	\$32.730	\$32.840
REFERENCE FPSC FORM 423-2 COL I FORM 423-2(B) COL P LN 76 + LN 77							
SUPPLEMENTAL COAL GATLIFF							
79	PRICE TO TRANS FACIL	\$46.920	\$44.578	\$44.527	\$38.008	\$40.839	\$41.015
80	TRANSPORTATION	\$7.707	\$6.021	\$6.845	\$6.340	\$7.090	\$7.200
81	TOTAL \$ PER TON	\$54.627	\$50.599	\$51.372	\$44.348	\$47.929	\$48.215
REFERENCE INFO FROM FUELS DEPT FORM 423-2(B) COL P LN 79 + LN 80							
REPLACEMENTS FOR OKLAHOMA COAL							
SUPPLEMENTAL COAL PITTSBURG NO. 8 (CONSOL - SPOT)							
82	PRICE TO TRANS FACIL	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
83	TRANSPORTATION	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
84	TOTAL \$ PER TON	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
REFERENCE FPSC FORM 423-2 COL I FORM 423-2(B) COL P LN 82 + LN 83							
SPOT STANDARD (PITTSBURG-MIDWAY FOR 1988)							
85	PRICE TO TRANS FACIL	\$28.520	\$24.750	\$24.750	\$25.640	\$25.640	\$25.640
86	TRANSPORTATION	\$7.707	\$6.021	\$6.845	\$6.340	\$7.090	\$7.200
87	TOTAL \$ PER TON	\$36.227	\$30.771	\$31.595	\$31.980	\$32.730	\$32.840
REFERENCE FPSC FORM 423-2 COL I FORM 423-2(B) COL P LN 85 + LN 86							

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

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LINE #

	ACTUAL OCTOBER 1988	ACTUAL NOVEMBER 1988	ACTUAL DECEMBER 1988	ACTUAL JANUARY 1989	ACTUAL FEBRUARY 1989	ACTUAL MARCH 1989
1 CURRENT MO. CPI-U INDEX	120.2	120.3	120.5	121.1	121.6	122.3
2 DEC. 1987 CPI-U INDEX	115.4	115.4	115.4	115.4	115.4	115.4
3 CPI-U RATIO FACTOR (Line 1 / Line 2)	1.04159	1.04246	1.04419	1.04939	1.05373	1.05979
4 PYRAMID SS PRICE @ 12/31/87	38.650	38.650	38.650	38.650	38.650	38.650
5 INFLATED PYRAMID SS PRICE (Line 3 * Line 4)	40.257	40.291	40.358	40.559	40.727	40.961
6 PYRAMID LS PRICE @ 12/31/87	45.070	45.070	45.070	45.070	45.070	45.070
7 INFLATED PYRAMID LS PRICE (Line 3 * Line 6)	46.944	46.984	47.062	47.296	47.492	47.765
8 OKLAHOMA FOB BARGE PRICE	42.160	42.160	42.160	38.000	38.000	38.000
9 ECT TRANSPORTATION COST	4.435					
10 GCT TRANSPORTATION COST	3.272					
11 ECT & GCT TRANSPORTATION	7.707	6.021	6.045	6.340	7.090	7.200
12 a) MST TRANSP. COST FOR OHIO & GR	7.130	6.210	6.210	6.200	6.200	6.200
b) MST TRANSP. COST FOR OKLAHOMA	9.540	3.130	3.130	3.200	3.200	3.200
13 TONNAGES:						
PYRAMID (NEW CONTRACT)	23,085	29,293	21,981	22,677	11,864	25,940
MAPCO	42,027	50,027	35,767	36,559	37,036	37,108
PITTMID (OCT-DEC) PYRO (JAN-MAR)	58,404	70,357	60,010	54,381	55,407	55,921
GATLIFF (barge only)	127,751	143,681	133,858	165,789	170,831	129,003
CONSOL SPOT	0	0	0	0	0	0
14 BTU's:						
PYRAMID (NEW CONTRACT)	11,591	11,625	11,545	11,518	11,750	11,758
MAPCO	12,606	12,593	12,587	12,566	12,558	12,552
PITTMID (OCT-DEC) PYRO (JAN-MAR)	12,071	11,961	11,960	12,504	12,577	12,560
GATLIFF (barge only)	12,869	12,892	12,968	12,784	12,792	12,949
CONSOL SPOT	0	0	0	0	0	0
15 DELIVERED TO TRANSFER FAC. \$/TON						
PYRAMID (NEW CONTRACT)	32.774	29.000	28.808	28.827	28.380	28.380
MAPCO	31.380	32.964	36.152	35.670	35.670	35.670
PITTMID (OCT-DEC) PYRO (JAN-MAR)	28.520	24.750	24.750	25.640	25.640	25.640
CONSOL SPOT	0.000	0.000	0.000	0.000	0.000	0.000
16 GATLIFF SUPPLEMENTAL PRICE:						
INCREMENTAL SALES PRICE	31.290	29.750	29.750	29.750	29.750	29.750
MST COST (Rail & River Barge)	15.630	14.828	14.777	8.258	11.089	11.265
DELIVERED TO TRANSFER FAC \$/TON	46.920	44.578	44.527	38.008	40.839	41.015
17 PYRAMID DEL. TO THE STATION \$:						
PYRAMID STANDARD (Line 5 + Line 11 + Line 12a)	55.094	52.522	53.413	53.179	54.097	54.441
PYRAMID LOW SULFUR (Line 7 + Line 11 + Line 12a)	61.781	59.215	60.117	59.916	60.862	61.245
18 OKLAHOMA DEL. TO THE STATION \$:						
PYRAMID STANDARD	50.407	51.711	50.175	52.510	50.290	48.400

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