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July 15, 1994

HAND DELIVERED

IN REPLY REFER TO:

Tallahassee

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32301

Re: Fuel and Purchased Power Cost Recovery Clause
and Generating Performance Incentive Factor;
FPSC Docket No. 940001-EI

Dear Ms. Bayo:

Enclosed for filing in the above-styled docket are fifteen (15) copies of Tampa Electric Company's Forms 423-1, 423-1(a), 423-1(b), 423-2, 423-2(a), 423-2(b) and 423-2(c) for the month of May 1994. Portions of Forms 423-1(a), 423-2, 423-2(a), 423-2(b) and 423-2(c) have been whited out to delete certain confidential proprietary business information which is the subject of a separate request for specified confidential treatment being simultaneously ACK filed herewith.

AFA Please acknowledge receipt and filing of the above by stamping
APP the duplicate copy of this letter and returning same to this
CAF writer.

CMU Thank you for your assistance in connection with this matter.

Sincerely,

EA *Dudley*

LEG *Brown*

LIT *4 mar*

D JDB/pp
REC encls.

SEC /
cc: All Parties of Record (w/o encls.)

WAS _____

QTH _____

James D. Beasley
James D. Beasley

DOCUMENT NUMBER-DATE

07100 JUL 15 94

FPSC-RECORDS/REPORTING

MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
ORIGIN, VOLUME, DELIVERED PRICE AND AS RECEIVED QUALITY

1. Reporting Month: May Year: 1994
2. Reporting Company: Tampa Electric Company

3. Name, Title & Telephone Number of Contact Person Concerning Data Submitted on this Form: Jeffrey Chronister, Supervisor, Regulatory Accounting (813) - 228 - 1609

4. Signature of Official Submitting Report:  L.L. Linder, Vice Pres. Controller

5. Date Completed: July 15, 1994

Line No. (a)	Plant Name (b)	Supplier Name (c)	Shipping Point (d)	Purchase Type (e)	Delivery Location (f)	Delivery Date (g)	Type Oil (h)	Sulfur Content % (i)	BTU Content (BTU/Gal) (j)	Volume (Bbls) (k)	Delivered Price (\$/Bbl) (l)
1.	Gannon	Coastal Fuels	Tampa	LTC	Gannon	05-04-94	F02	0.14	138,603	4,081.02	\$22.3487
2.	Gannon	Coastal Fuels	Tampa	LTC	Gannon	05-17-94	F02	0.18	138,640	169.95	\$22.6893
3.	Phillips	Coastal Fuels	Tampa	LTC	Phillips	05-23-94	F02	0.18	138,640	345.30	\$23.3565
4.	Phillips	Coastal Fuels	Tampa	LTC	Phillips	05-24-94	F02	0.18	138,330	172.55	\$23.3780
5.	Phillips	Coastal Fuels	Tampa	LTC	Phillips	05-10-94	F02	0.18	151,920	521.80	\$23.2726
6.	Hookers Pt	Coastal Fuels	Tampa	LTC	Hookers Pt	05-11-94	F06	0.93		90,113.40	\$14.4700
7.											
8.											
9.											
10.											
11.											
12.											
13.											
14.											
15.											
16.											
17.											
18.											
19.											
20.											
21.											
22.											
23.											
24.											
25.											

* No analysis taken.
FPSC FORM 423-1 (2/87)

DOCUMENT NUMBER-DATE
07100 JUL 15 94
FPSC-RECORDS/REPORTING

MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
 DETAIL OF INVOICE AND TRANSPORTATION CHARGES

1. Reporting Month: May Year: 1994
 2. Reporting Company: Tampa Electric Company

3. Name, Title & Telephone Number of Contact Person Concerning Data
 Submitted on this Form: Jeffrey Chronister, Supervisor, Regulatory Accounting
 (813) - 228 - 1609

4. Signature of Official Submitting Report:  J. A. Lollar, Vice Pres. Controller

5. Date Completed: July 15, 1994

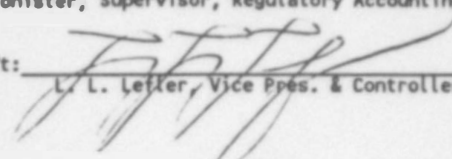
Line No. (a)	Plant Name (b)	Supplier Name (c)	Delivery Location (d)	Delivery Date (e)	Type Oil (f)	Volume (Bbls) (g)	Invoice Price (\$/Bbl) (h)	Invoice Amount \$ (i)	Discount \$ (j)	Net Amount \$ (k)	Net Price (\$/Bbl) (l)	Quality Adjust. (\$/Bbl) (m)	Effective Purchase Price (\$/Bbl) (n)	Transport to Terminal (\$/Bbl) (o)	Adm'l Transport Charges (\$/Bbl) (p)	Other Charges (\$/Bbl) (q)	Delivered Price (\$/Bbl) (r)
1.	Gannon	Coastal Fuels	Gannon	05-04-94	F02	4,081.02											\$22.3487
2.	Gannon	Coastal Fuels	Gannon	05-17-94	F02	169.95											\$22.6893
3.	Phillips	Coastal Fuels	Phillips	05-23-94	F02	345.30											\$23.3565
4.	Phillips	Coastal Fuels	Phillips	05-24-94	F02	172.55											\$23.3780
5.	Phillips	Coastal Fuels	Phillips	05-10-94	F02	521.80											\$23.2726
6.	Hookers Pt	Coastal Fuels	Hookers Pt	05-11-94	F06	90,113.40											\$14.4700
7.																	
8.																	
9.																	
10.																	
11.																	
12.																	
13.																	
14.																	
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16.																	
17.																	
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21.																	
22.																	
23.																	
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25.																	
26.																	

MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
REPORT OF ADJUSTMENTS TO PREVIOUS OIL DELIVERIES

1. Reporting Month: May Year: 1994

2. Reporting Company: Tampa Electric Company

3. Name, Title & Telephone Number of Contact Person Concerning Data
Submitted on this Form: Jeffrey Chronister, Supervisor, Regulatory Accounting
(813) - 228 - 1609

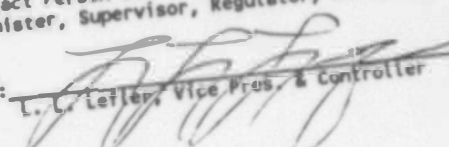
4. Signature of Official Submitting Report: 
L. L. Letter, Vice Pres. & Controller

5. Date Completed: July 15, 1994

Line No. (a)	Month Reported (b)	Form Plant Name (c)	Supplier (d)	Original Line Number (e)	Old Volume (Bbls) (f)	Form No. (g)	Column Designator & Title (h)	Old Value (i)	New Value (j)	New Delivered Price (k)	Reason for Revision (l)
1.	NONE										
2.											
3.											
4.											
5.											
6.											
7.											
8.											
9.											
10.											
11.											
12.											
13.											
14.											
15.											

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
ORIGIN, TONNAGE, DELIVERED PRICE AND AS RECEIVED QUALITY

1. Reporting Month: May Year: 1994
 2. Reporting Company: Tampa Electric Company
 3. Plant Name: Electro-Coal Transfer Facility - Big Bend Station (1)

4. Name, Title & Telephone Number of Contact Person Concerning Data
 Submitted on this form: Jeffrey Chronister, Supervisor, Regulatory Accounting
 (813) - 228 - 1609
 5. Signature of Official Submitting Form: 
 L. C. Leifer, Vice Pres. & Controller
 6. Date Completed: July 15, 1994

Line No. (a)	Supplier Name (b)	Mine Location (c)	Purchase Type (d)	Transport Mode (e)	Tons (f)	Effective Purchase Price (\$/Ton) (g)	Total Transport Charges (\$/Ton) (h)	Delivered Price Transfer Facility (\$/Ton) (i)	As Received Coal Quality			
									Sulfur Content % (j)	BTU Content (BTU/lb) (k)	Ash Content % (l)	Moisture Content % (m)
1.	Peabody Development	9, KY, 225, 233	LTC	RB	41,899.00			\$48.975	2.95	12,698	8.99	6.9
2.	Zeigler Coal	10, IL, 145, 157	LTC	RB	88,313.10			\$42.622	2.96	11,017	9.31	12.89
3.	Mapco	9, KY, 233	LTC	RB	37,926.95			\$44.660	2.89	12,735	7.55	7.24
4.	Consolidation Coal	9, KY, 225	LTC	RB	96,636.40			\$45.192	2.81	11,980	5.85	11.36
5.	Pyramid	9, KY, 101	S	RB	50,610.60			\$29.870	2.51	11,194	8.54	13.55
6.	Zeigler Coal	10, IL, 145, 157	S	RB	47,481.90			\$29.080	2.99	11,062	9.15	12.98
7.	Sugar Camp	10, IL, 059	LTC	RB	21,933.40			\$47.439	2.78	12,775	8.93	6.23
8.	Peabody Development	9, KY, 225, 233	LTC	RB	86,411.00			\$49.622	1.81	12,408	8.35	8.12
9.	Consolidation Coal	3, W. VA., 061	LTC	RB					2.81	13,181	7.63	5.36

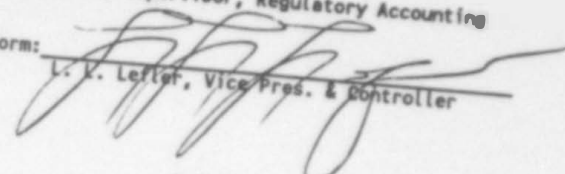
(1) An Electro-Coal Transfer Facility is a central storage site for coal prior to its delivery to the power plant, the coal from suppliers noted on this schedule is usually delivered to Big Bend Station but could ultimately be delivered to Garman Station.

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
 DETAILED PURCHASED COAL INVOICE INFORMATION

1. Reporting Month: May Year: 1994
2. Reporting Company: Tampa Electric Company
3. Plant Name: Electro-Coal Transfer Facility - Big Bend Station (1)

4. Name, Title & Telephone Number of Contact Person Concerning Data Submitted on this Form: Jeffrey Chronister, Supervisor, Regulatory Accounting (813) - 228 - 1609

5. Signature of Official Submitting Form:


 L. K. Lefler, Vice Pres. & Controller

6. Date Completed: July 15, 1994

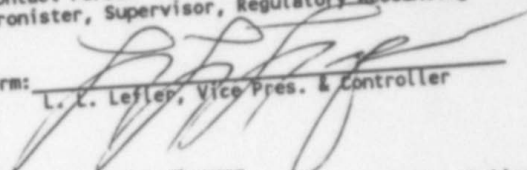
Line No. (a)	Supplier Name (b)	Mine Location (c)	Purchase Type (d)	Tons (e)	F.O.B. (2) Mine Price (\$/Ton) (f)	Shorthaul & Loading Charges (\$/Ton) (g)	Original Invoice Price (\$/Ton) (h)	Retro-active Price Adjustments (\$/Ton) (i)	Base Price (\$/Ton) (j)	Quality Adjust-ments (\$/Ton) (k)	Effective Purchase Price (\$/Ton) (l)
1.	Peabody Development	9, KY, 225, 233	LTC	41,899.00	N/A						
2.	Zeigler Coal	10, IL, 145, 157	LTC	88,313.10	N/A	\$0.00					
3.	Mapco	9, KY, 233	LTC	37,926.95	N/A	\$0.00		\$0.000		\$0.000	
4.	Consolidation Coal	9, KY, 225	LTC	96,636.40	N/A	\$0.00		\$0.000		\$0.000	
5.	Pyramid	9, KY, 101	S	50,610.60	N/A	\$0.00		\$0.000		\$0.000	
6.	Zeigler Coal	10, IL, 145, 157	S	47,481.90	N/A	\$0.00		\$0.000		\$0.000	
7.	Sugar Camp	10, IL, 059	S	10,850.10	N/A	\$0.00		\$0.000		\$0.000	
8.	Peabody Development	9, KY, 225, 233	LTC	21,933.40	N/A	\$0.00		\$0.000		\$0.000	
9.	Consolidation Coal	3, W. VA., 061	LTC	86,411.00	N/A	\$0.00		\$0.000		\$0.000	
10.						\$0.00		\$0.000		\$0.390	
11.						\$0.00		\$0.000		\$0.000	
12.						\$0.00		\$0.000		\$0.000	

- (1) As Electro-Coal Transfer Facility is a central storage site for coal prior to its delivery to the power plant, the coal from suppliers noted on this schedule is usually delivered to Big Bend Station but could ultimately be delivered to Gannon Station.
- (2) Tampa Electric purchases coal F.O.B. shipping point or F.O.B. destination.

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAIL OF TRANSPORTATION CHARGES

1. Reporting Month: May Year: 1994
2. Reporting Company: Tampa Electric Company
3. Plant Name: Electro-Coal Transfer Facility - Big Bend Station (1)

4. Name, Title & Telephone Number of Contact Person Concerning Data Submitted on this Form: Jeffrey Chronister, Supervisor, Regulatory Accounting (813) - 228 - 1609

5. Signature of Official Submitting Form:  L. L. Lefler, Vice Pres. & Controller

6. Date Completed: July 15, 1994

Line No. (a)	Supplier Name (b)	Mine Location (c)	Shipping Point (d)	Transport Mode (e)	Tons (f)	(2) Effective Purchase Price (\$/Ton) (g)	Add'l Shorthaul & Loading Charges (\$/Ton) (h)	Rail Charges		Waterborne Charges				Total Transportation Charges (\$/Ton) (p)	Delivered Price Transfer Facility (\$/Ton) (q)
								Rail Rate (\$/Ton) (i)	Other Rail Charges (\$/Ton) (j)	River Barge Rate (\$/Ton) (k)	Trans-loading Rate (\$/Ton) (l)	Ocean Barge Rate (\$/Ton) (m)	Other Water Charges (\$/Ton) (n)		
1.	Peabody Development	9, KY, 225, 233	Union & Webster Cnty, KY	RB	41,899.00		\$0.000		\$0.000						\$48.975
2.	Zeigler Coal	10, IL, 145, 157	Randolph & Perry Cnty, IL	RB	88,313.10		\$0.000		\$0.000						\$42.622
3.	Mapco	9, KY, 233	Webster Cnty, KY	RB	37,926.95		\$0.000		\$0.000						\$44.660
4.	Consolidation Coal	9, KY, 225	Union Cnty, KY	RB	96,636.40		\$0.000		\$0.000						\$45.192
5.	Pyramid	9, KY, 101	Henderson Cnty, KY	RB	50,610.60		\$0.000		\$0.000						\$23.870
6.	Zeigler Coal	10, IL, 145, 157	Randolph & Perry Cnty, IL	RB	47,481.90		\$0.000		\$0.000						\$23.630
7.	Sugar Camp	10, IL, 059	Gallatin Cnty, IL	RB	10,850.10		\$0.000		\$0.000						\$29.080
8.	Peabody Development	9, KY, 225, 233	Union & Webster Cnty, KY	RB	21,933.40		\$0.000		\$0.000						\$47.439
9.	Consolidation Coal	3, W. VA., 061	Monongalia Cnty, W.Va.	RB	86,411.00		\$0.000		\$0.000						\$49.622
10.															
11.															
12.															

- (1) As Electro-Coal Transfer Facility is a central storage site for coal prior to its delivery to the power plant, the coal from suppliers noted on this schedule is usually delivered to Big Bend Station but could ultimately be delivered to Gannon Station.
- (2) Tampa Electric purchases coal F.O.B. shipping point or F.O.B. destination.

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
ORIGIN, TONNAGE, DELIVERED PRICE AND AS RECEIVED QUALITY

- 1. Reporting Month: May Year: 1994
- 2. Reporting Company: Tampa Electric Company
- 3. Plant Name: Electro-Coal Transfer Facility - Gannon Station (1)

4. Name, Title & Telephone Number of Contact Person Concerning Data Submitted on this Form: Jeffrey Chronister, Supervisor, Regulatory Accounting (813) - 228 - 1609

5. Signature of Official Submitting Form:  Jeffrey Chronister, Supervisor, Regulatory Accounting

6. Date Completed: July 15, 1994

Line No. (a)	Supplier Name (b)	Mine Location (c)	Purchase Type (d)	Transport Mode (e)	Tons (f)	Effective Purchase Price (\$/Ton) (g)	Total Transport Charges (\$/Ton) (h)	Delivered Price Transfer Facility (\$/Ton) (i)	As Received Coal Quality			
									Sulfur Content % (j)	BTU Content (BTU/lb) (k)	Ash Content % (l)	Moisture Content % (m)
1.	Getliff Coal	9,KY,235	LTC	R&B	32,702.39			\$62.198	1.11	12,445	8.65	7.71
2.	Getliff Coal	8,TN,013	LTC	R&B	24,629.61			\$51.885	1.11	12,445	8.65	7.71
3.	Getliff Coal	19,WV,5	S	R&B	57,748.88			\$22.529	0.24	8,770	4.76	27.49
4.	Sugar Camp	10,IL,059	S	R&B	3,043.70			\$29.080	2.86	12,868	8.65	6.08

(1) As Electro-Coal Transfer Facility is a central storage site for coal prior to its delivery to the power plant, the coal from suppliers noted on this schedule is usually delivered to Gannon Station but could ultimately be delivered to Big Bend Station.

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
 DETAILED PURCHASED COAL INVOICE INFORMATION


1. Reporting Month: May Year: 1994

2. Reporting Company: Tampa Electric Company

3. Plant Name: Electro-Coal Transfer Facility - Gannon Station (1)

4. Name, Title & Telephone Number of Contact Person Concerning Data
 Submitted on this Form: Jeffrey Chronister, Supervisor, Regulatory Accounting
 (813) - 228 - 1609

5. Signature of Official Submitting Form:



L. L. Leffler, Vice Pres. & Controller

6. Date Completed: July 15, 1994


Line No. (a)	Supplier Name (b)	Mine Location (c)	Purchase Type (d)	Tons (e)	F.O.B. (2) Mine Price (\$/Ton) (f)	Shorthaul & Loading Charges (\$/Ton) (g)	Original Invoice Price (\$/Ton) (h)	Retro-active Price Adjustments (\$/Ton) (i)	Base Price (\$/Ton) (j)	Quality Adjustments (\$/Ton) (k)	Effective Purchase Price (\$/Ton) (l)
1.	Gatliff Coal	9,KV,235	LTC	32,702.39	N/A	\$0.000		\$0.000		\$0.000	
2.	Gatliff Coal	8,TN,013	LTC	24,629.61	N/A	\$0.000		\$0.000		\$0.000	
3.	Gatliff Coal	19,WV,5	S	57,748.88	N/A	\$0.000		\$0.000		\$0.000	
4.	Sugar Camp	10,IL,059	S	3,043.70	N/A	\$0.000		\$0.000		\$0.390	

(1) As Electro-Coal Transfer Facility is a central storage site for coal prior to its delivery to the power plant, the coal from suppliers noted on this schedule is usually delivered to Gannon Station but could ultimately be delivered to Big Bend Station.

(2) Tampa Electric purchases coal F.O.B. shipping point or F.O.B. destination.

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAIL OF TRANSPORTATION CHARGES

1. Reporting Month: May Year: 1994
2. Reporting Company: Tampa Electric Company
3. Plant Name: Electro-Coal Transfer Facility - Gannon Station (1)

4. Name, Title & Telephone Number of Contact Person Concerning Data Submitted on this Form: Jeffrey Chronister, Supervisor, Regulatory Accounting (813) - 228 - 1609
5. Signature of Official Submitting Form:  L. L. Lefler, Vice Pres. & Controller
6. Date Completed: July 15, 1994

Line No. (a)	Supplier Name (b)	Mine Location (c)	Shipping Point (d)	Transport Mode (e)	Tons (f)	(2) Effective Purchase Price (\$/Ton) (g)	Add'l Shorthaul & Loading Charges (\$/Ton) (h)	Rail Charges		Waterborne Charges				Total Transportation Charges (\$/Ton) (p)	Delivered Price Transfer Facility (\$/Ton) (q)
								Rail Rate (\$/Ton) (i)	Other Rail Charges (\$/Ton) (j)	River Barge Rate (\$/Ton) (k)	Trans-loading Rate (\$/Ton) (l)	Ocean Barge Rate (\$/Ton) (m)	Other Water Charges (\$/Ton) (n)		
															\$62.198
							\$0.000		\$0.000						\$51.885
1.	Getliff Coal	9,KY,235	Union & Webster Cnty, KY	R&B	32,702.39		\$0.000		\$0.000						\$22.529
2.	Getliff Coal	B,TN,013	Campbell Cnty, TN	R&B	24,629.61		\$0.000		\$0.000						\$29.080
3.	Getliff Coal	19,WV,5	Campbell Cnty, WV	R&B	57,748.88		\$0.000		\$0.000						
4.	Sugar Camp	10,IL,059	Gallatin Cnty, IL	R&B	3,043.70		\$0.000		\$0.000						

- (1) As Electro-Coal Transfer Facility is a central storage site for coal prior to its delivery to the power plant, the coal from suppliers noted on this schedule is usually delivered to Gannon Station but could ultimately be delivered to Big Bend Station.
- (2) Tampa Electric purchases coal F.O.B. shipping point or F.O.B. destination.

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
ORIGIN, TONNAGE, DELIVERED PRICE AND AS RECEIVED QUALITY

- 1. Reporting Month: May Year: 1994
- 2. Reporting Company: Tampa Electric Company
- 3. Plant Name: Big Bend Station

4. Name, Title & Telephone Number of Contact Person Concerning Data
Submitted on this Form: Jeffrey Chronister, Supervisor, Regulatory Accounting
(813) - 228 - 1609

5. Signature of Official Submitting Form: 


~~J. Chronister, Vice Pres. & Controller~~

6. Date Completed: July 15, 1994

Line No. (a)	Supplier Name (b)	Mine Location (c)	Purchase Type (d)	Transport Mode (e)	Tons (f)	Effective Purchase Price (\$/Ton) (g)	Total Transport Charges (\$/Ton) (h)	FOB Plant Price (\$/Ton) (i)	As Received Coal Quality			
									Sulfur Content % (j)	BTU Content (BTU/lb) (k)	Ash Content % (l)	Moisture Content % (m)
1.	Transfer Facility	N/A	N/A	OB	511,473.00			\$47.079	2.70	11,870	8.07	10.53

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAILED PURCHASED COAL INVOICE INFORMATION


- 1. Reporting Month: May Year: 1994
- 2. Reporting Company: Tampa Electric Company
- 3. Plant Name: Big Bend Station

- 4. Name, Title & Telephone Number of Contact Person Concerning Data Submitted on this Form: Jeffrey Chronister, Supervisor, Regulatory Accounting (813) - 228 - 1609
- 5. Signature of Official Submitting Form:  L. V. Latta, Vice Pres. & Controller
- 6. Date Completed: July 15, 1994

Line No. (a)	Supplier Name (b)	Mine Location (c)	Purchase Type (d)	Tons (e)	F.O.B. Mine Price (\$/Ton) (f)	Shorthaul & Loading Charges (\$/Ton) (g)	Original Invoice Price (\$/Ton) (h)	Retro-active Price Adjustments (\$/Ton) (i)	Base Price (\$/Ton) (j)	Quality Adjustments (\$/Ton) (k)	Effective Purchase Price (\$/Ton) (l)
1.	Transfer Facility	N/A	N/A	511,473.00	N/A	\$0.000		\$0.000		\$0.000	

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
 DETAIL OF TRANSPORTATION CHARGES


1. Reporting Month: May Year: 1994
2. Reporting Company: Tampa Electric Company
3. Plant Name: Big Bend Station

4. Name, Title & Telephone Number of Contact Person Concerning Data Submitted on this Form: Jeffrey Chronister, Supervisor, Regulatory Accounting (813) - 228 - 1609
5. Signature of Official Submitting Form:  L. L. Collier, Vice Pres. Controller
6. Date Completed: July 15, 1994

Line No. (a)	Supplier Name (b)	Mine Location (c)	Shipping Point (d)	Transport Mode (e)	Tons (f)	Effective Purchase Price (\$/Ton) (g)	Add'l Shorthaul & Loading Charges (\$/Ton) (h)	Rail Charges				Waterborne Charges				Total Transportation Charges (\$/Ton) (p)	FOB Plant Price (\$/Ton) (q)
								Rail Rate (\$/Ton) (i)	Other Rail Charges (\$/Ton) (j)	River Barge Rate (\$/Ton) (k)	Trans-loading Rate (\$/Ton) (l)	Ocean Barge Rate (\$/Ton) (m)	Other Water Charges (\$/Ton) (n)	Other Related Charges (\$/Ton) (o)			
1.	Transfer Facility	N/A	Davant, La.	OB	511,473.00		\$0.000		\$0.000								947.079

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
ORIGIN, TONNAGE, DELIVERED PRICE AND AS RECEIVED QUALITY


1. Reporting Month: May Year: 1994
2. Reporting Company: Tampa Electric Company
3. Plant Name: Gannon Station

4. Name, Title & Telephone Number of Contact Person Concerning Data Submitted on this Form: Jeffrey Chronister, Supervisor, Regulatory Accounting (813) - 228 - 1609
5. Signature of Official Submitting Form:  L. L. Colson, Vice President, Controller
6. Date Completed: July 15, 1994

Line No. (a)	Supplier Name (b)	Mine Location (c)	Purchase Type (d)	Transport Mode (e)	Tons (f)	Effective Purchase Price (\$/Ton) (g)	Total Transport Charges (\$/Ton) (h)	FOB Plant Price (\$/Ton) (i)	As Received Coal Quality			
									Sulfur Content % (j)	BTU Content (BTU/lb) (k)	Ash Content % (l)	Moisture Content % (m)
1.	Transfer Facility	N/A	N/A	OB	217,150.00			\$61.382	1.29	12,371	7.92	8.33
2.	Gatliff Coal	8, KY, 235	LTC	UR	106,495.00			\$57.563	1.20	12,682	7.39	7.62
3.	AK Steel Corp	N/A	N/A	TR	262.00			\$105.000	N/A	N/A	N/A	N/A

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
 DETAILED PURCHASED COAL INVOICE INFORMATION


- 1. Reporting Month: May Year: 1994
- 2. Reporting Company: Tampa Electric Company
- 3. Plant Name: Gannon Station

- 4. Name, Title & Telephone Number of Contact Person Concerning Data Submitted on this Form: Jeffrey Chronister, Supervisor, Regulatory Accounting (813) - 228 - 1609
- 5. Signature of Official Submitting Form:  Controller
- 6. Date Completed: July 15, 1994

Line No. (a)	Supplier Name (b)	Mine Location (c)	Purchase Type (d)	Tons (e)	F.O.B. Mine Price (\$/Ton) (f)	Shorthaul & Loading Charges (\$/Ton) (g)	Original Invoice Price (\$/Ton) (h)	Retro-active Price Adjustments (\$/Ton) (i)	Base Price (\$/Ton) (j)	Quality Adjust-ments (\$/Ton) (k)	Effective Purchase Price (\$/Ton) (l)
1.	Transfer Facility	N/A	N/A	217,150.00	N/A	\$0.000		\$0.000		\$0.000	
2.	Gatliff Coal	B, KY, 235	LTC	106,495.00	N/A	\$0.000		\$0.000		\$0.000	
3.	AK Steel Corp	N/A	N/A	262.00	N/A	\$0.000		\$0.000		\$0.000	

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
 DETAIL OF TRANSPORTATION CHARGES

1. Reporting Month: May Year: 1994
2. Reporting Company: Tampa Electric Company
3. Plant Name: Garrison Station

4. Name, Title & Telephone Number of Contact Person Concerning Data Submitted on this Form: Jeffrey Chronister, Supervisor, Regulatory Accounting (813) - 228 - 1609
5. Signature of Official Submitting Form:  L. L. Lett, Vice Pres. & Controller
6. Date Completed: July 15, 1994

Line No. (a)	Supplier Name (b)	Mine Location (c)	Shipping Point (d)	Transport Mode (e)	Tons (f)	Effective Purchase Price (\$/Ton) (g)	Add'l Shorthaul & Loading Charges (\$/Ton) (h)	Rail Charges		Waterborne Charges				Total Transportation Charges (\$/Ton) (p)	FOB Plant Price (\$/Ton) (q)
								Rail Rate (\$/Ton) (i)	Other Rail Charges (\$/Ton) (j)	River Barge Rate (\$/Ton) (k)	Trans-loading Rate (\$/Ton) (l)	Ocean Barge Rate (\$/Ton) (m)	Other Water Charges (\$/Ton) (n)		
1.	Transfer Facility	N/A	Devant, La.	OB	217,150.00		\$0.000		\$0.000						\$61.382
2.	Gatliff Coal	B, KY, 235	Whitley Cnty, KY	UR	106,495.00		\$0.000		\$0.000						\$57.563
3.	AK Steel Corp	N/A	Ashville Cnty, KY	TR	262.00		\$0.000		\$0.000						\$105.000

FPSC Form 423-2(c)

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
REPORT OF ADJUSTMENTS TO PREVIOUS COAL DELIVERED

1. Reporting Month: May Year: 1994
2. Reporting Company: Tampa Electric Company

3. Name, Title & Telephone Number of Contact Person Concerning Data Submitted on this Form: Jeffrey Chronister, Supervisor, Regulatory Accounting (813) - 228 - 1609

4. Signature of Official Submitting Form:  L. L. Lefler, Vice Pres. & Controller

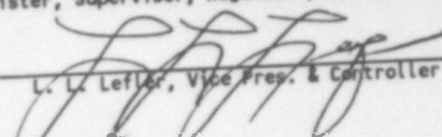
5. Date Completed: July 15, 1994

Line No. (a)	Month Reported (b)	Form Plant Name (c)	Intended Generating Plant (d)	Supplier (e)	Original Line Number (f)	Old Volume Tons (g)	Form No. (h)	Column Designator & Title (i)	Old Value (j)	New Value (k)	Delivered Price Transfer Facility (\$/Ton) (l)	Reason for Revision (m)
									\$0.229	\$0.442	\$55.135	Retroactive Price Adjustment
1.	December, 1991	Transfer Facility	Big Bend	Consol	5.	6,364.00	423-2(a)	Col. (i), Retro Price Adj.	\$0.182	\$0.180	\$54.842	Black Lung Excise Tax
2.	January, 1992	Transfer Facility	Big Bend	Consol	5.	39,109.00	423-2(a)	Col. (i), Retro Price Adj.	\$0.182	\$0.180	\$54.842	Black Lung Excise Tax
3.	February, 1992	Transfer Facility	Big Bend	Consol	5.	54,437.00	423-2(a)	Col. (i), Retro Price Adj.	\$0.182	\$0.180	\$54.842	Black Lung Excise Tax
4.	March, 1992	Transfer Facility	Big Bend	Consol	5.	64,745.00	423-2(a)	Col. (i), Retro Price Adj.	\$0.246	\$0.244	\$54.289	Black Lung Excise Tax
5.	April, 1992	Transfer Facility	Big Bend	Consol	5.	53,501.00	423-2(a)	Col. (i), Retro Price Adj.	\$0.246	\$0.244	\$54.289	Black Lung Excise Tax
6.	May, 1992	Transfer Facility	Big Bend	Consol	5.	37,327.00	423-2(a)	Col. (i), Retro Price Adj.	\$0.246	\$0.244	\$54.289	Black Lung Excise Tax
7.	June, 1992	Transfer Facility	Big Bend	Consol	4.	45,202.00	423-2(a)	Col. (i), Retro Price Adj.	\$0.064	\$0.014	\$54.167	Black Lung Excise Tax
8.	July, 1992	Transfer Facility	Big Bend	Consol	4.	28,828.00	423-2(a)	Col. (i), Retro Price Adj.	\$0.064	\$0.014	\$54.167	Black Lung Excise Tax
9.	August, 1992	Transfer Facility	Big Bend	Consol	4.	12,790.00	423-2(a)	Col. (i), Retro Price Adj.	\$0.064	\$0.014	\$54.167	Black Lung Excise Tax
10.	September, 1992	Transfer Facility	Big Bend	Consolidation Coal	4.	46,457.00	423-2(a)	Col. (i), Retro Price Adj.	(\$7.411)	(\$7.506)	\$48.366	Retroactive Price Adj
11.	January, 1993	Transfer Facility	Big Bend	Consolidation Coal	4.	22,323.30	423-2(a)	Col. (i), Retro Price Adj.	(\$0.055)	(\$0.719)	\$55.263	Retroactive Price Adj
12.	February, 1993	Transfer Facility	Big Bend	Consolidation Coal	4.	39,465.00	423-2(a)	Col. (i), Retro Price Adj.	(\$0.055)	(\$0.721)	\$55.261	Retroactive Price Adj
13.	March, 1993	Transfer Facility	Big Bend	Consolidation Coal	4.	75,936.83	423-2(a)	Col. (i), Retro Price Adj.	(\$0.051)	(\$0.691)	\$54.823	Retroactive Price Adj
14.	April, 1993	Transfer Facility	Big Bend	Consolidation Coal	4.	46,412.36	423-2(a)	Col. (i), Retro Price Adj.	(\$0.051)	(\$0.691)	\$54.823	Retroactive Price Adj
15.	May, 1993	Transfer Facility	Big Bend	Consolidation Coal	4.	29,314.00	423-2(a)	Col. (i), Retro Price Adj.	(\$0.051)	(\$0.691)	\$54.823	Retroactive Price Adj

FPSC Form 423-2(c)

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
REPORT OF ADJUSTMENTS TO PREVIOUS COAL DELIVERED

1. Reporting Month: May Year: 1994
2. Reporting Company: Tampa Electric Company

3. Name, Title & Telephone Number of Contact Person Concerning Data
Submitted on this Form: Jeffrey Chronister, Supervisor, Regulatory Accounting
(813) - 228 - 1609
4. Signature of Official Submitting Form:  L. L. Lefler, Vice Pres. & Controller
5. Date Completed: July 15, 1994

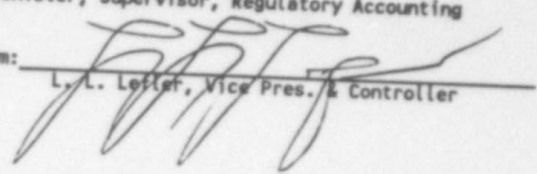
Line No. (a)	Month Reported (b)	Form Plant Name (c)	Intended Generating Plant (d)	Supplier (e)	Original Number (f)	Old Volume Tons (g)	Form No. (h)	Column Designator & Title (i)	Old Value (j)	New Value (k)	Delivered Price Facility (\$/Ton) (l)	Reason for Revision (m)
									15,927.17	3,172.78	\$55.463	Tonnage Adj.
1.	June, 1993	Transfer Facility	Big Bend	Consolidation Coal	4.	15,927.17	423-2	Col. (f), Tonnage Adj.	0.00	12,754.39	\$55.463	Tonnage Adj.
2.	June, 1993	Transfer Facility	Big Bend	Consolidation Coal	4.	0.00	423-2	Col. (f), Tonnage Adj.	\$0.000	(\$0.760)	\$54.703	Retroactive Price Adjustment
3.	June, 1993	Transfer Facility	Big Bend	Consolidation Coal	4.	12,754.39	423-2(a)	Col. (i), Retro Price Adj.	\$0.000	(\$0.041)	\$54.442	Black Lung Excise Tax
4.	July, 1993	Transfer Facility	Big Bend	Consolidation Coal	4.	22,452.94	423-2(a)	Col. (i), Retro Price Adj.	\$0.000	(\$0.041)	\$54.442	Black Lung Excise Tax
5.	August, 1993	Transfer Facility	Big Bend	Consolidation Coal	6.	46,709.00	423-2(a)	Col. (i), Retro Price Adj.	\$0.000	(\$0.041)	\$54.442	Black Lung Excise Tax
6.	September, 1993	Transfer Facility	Big Bend	Consolidation Coal	6.	19,692.50	423-2(a)	Col. (i), Retro Price Adj.	(\$18.466)	(\$19.064)	\$28.271	Retroactive Price Adjustment
7.	August, 1993	Transfer Facility	Big Bend	Zeigler	2.	35,234.00	423-2(a)	Col. (i), Retro Price Adj.	\$0.000	(\$0.598)	\$45.251	Retroactive Price Adjustment
8.	August, 1993	Transfer Facility	Big Bend	Zeigler	2.	41,862.00	423-2(a)	Col. (i), Retro Price Adj.	\$0.000	(\$0.598)	\$44.896	Retroactive Price Adjustment
9.	August, 1993	Transfer Facility	Big Bend	Zeigler	3.	36,335.88	423-2(a)	Col. (i), Retro Price Adj.	(\$0.201)	(\$0.799)	\$42.030	Retroactive Price Adjustment
10.	August, 1993	Transfer Facility	Big Bend	Zeigler	4.	40,113.60	423-2(a)	Col. (i), Retro Price Adj.	\$0.000	(\$0.598)	\$45.079	Retroactive Price Adjustment
11.	September, 1993	Transfer Facility	Big Bend	Zeigler	2.	33,782.85	423-2(a)	Col. (i), Retro Price Adj.	(\$0.146)	(\$0.744)	\$42.085	Retroactive Price Adjustment
12.	September, 1993	Transfer Facility	Big Bend	Zeigler	3.	40,277.25	423-2(a)	Col. (i), Retro Price Adj.	\$0.000	(\$0.598)	\$42.989	Retroactive Price Adjustment
13.	October, 1993	Transfer Facility	Big Bend	Zeigler	2.	27,609.97	423-2(a)	Col. (i), Retro Price Adj.	\$0.000	(\$0.598)	\$42.191	Retroactive Price Adjustment
14.	October, 1993	Transfer Facility	Big Bend	Zeigler	3.	29,886.60	423-2(a)	Col. (i), Retro Price Adj.	\$0.000	(\$0.598)	\$36.693	Retroactive Price Adjustment
15.	October, 1993	Transfer Facility	Big Bend	Zeigler	4.	79,429.53	423-2(a)	Col. (i), Retro Price Adj.				

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
REPORT OF ADJUSTMENTS TO PREVIOUS COAL DELIVERED

1. Reporting Month: May Year: 1994
2. Reporting Company: Tampa Electric Company

3. Name, title & Telephone Number of Contact Person Concerning Data
Submitted on this Form: Jeffrey Chronister, Supervisor, Regulatory Accounting
(813) - 228 - 1609

4. Signature of Official Submitting Form:


L. L. Lester, Vice Pres. & Controller

5. Date Completed: July 15, 1994

Line No. (a)	Month Reported (b)	Form Plant Name (c)	Intended Generating Plant (d)	Supplier (e)	Original Line Number (f)	Old Volume Tons (g)	Form No. (h)	Column Designator & Title (i)	Old Value (j)	New Value (k)	Delivered Price Transfer Facility (\$/Ton) (l)	Reason for Revision (m)
1.	October, 1993	Transfer Facility	Big Bend	Zeigler	4.	74,803.18	423-2(a)	Col. (i), Retro Price Adj.	(\$2.267)	(\$2.865)	\$34.176	Retroactive Price Adjustment
2.	November, 1993	Transfer Facility	Big Bend	Zeigler	2.	28,975.55	423-2(a)	Col. (i), Retro Price Adj.	\$0.000	(\$0.598)	\$37.038	Retroactive Price Adjustment
3.	November, 1993	Transfer Facility	Big Bend	Zeigler	2.	28,975.55	423-2(a)	Col. (i), Retro Price Adj.	(\$0.598)	(\$0.671)	\$36.965	Retroactive Price Adjustment
4.	December, 1993	Transfer Facility	Big Bend	Zeigler	2.	89,519.10	423-2	Col. (f), Tonnage Adj.	89,519.10	42,552.90	\$42.507	Tonnage Adj.
5.	December, 1993	Transfer Facility	Big Bend	Zeigler	2.	0.00	423-2	Col. (f), Tonnage Adj.	0.00	46,966.20	\$42.507	Tonnage Adj.
6.	December, 1993	Transfer Facility	Big Bend	Zeigler	2.	46,966.20	423-2(a)	Col. (k), Quality Adj.	\$0.000	\$1.500	\$44.007	Quality Adj.
7.	March, 1994	Transfer Facility	Big Bend	American Coal	10.	13,803.20	423-2(a)	Col. (k), Quality Adj.	\$0.000	\$0.380	\$28.350	Quality Adj.
8.	April, 1994	Gannon	Gannon	AK Steel Corp	3.	141.00	423-2(a)	Col. (i), Retro Price Adj.	\$0.000	(\$15.000)	\$105.000	Retroactive Price Adjustment
9.	April, 1994	Gannon	Gannon	AK Steel Corp	3.	141.00	423-2	Col. (h), Total Transportation Charges			\$105.000	Transportation Cost Adj.
10.												
11.												
12.												
13.												
14.												
15.												