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MACFARLANE AUSLEY FERGUSON & McMULLEN

ATTORNEYS AND COUNSELORS AT LAW

**ORIGINAL
FILE COPY**

227 SOUTH CALHOUN STREET
P.O. BOX 391 (ZIP 32302)
TALLAHASSEE, FLORIDA 32301
(904) 224-9115 FAX (904) 222-7560

111 MADISON STREET, SUITE 2300
P.O. BOX 1531 (ZIP 33601)
TAMPA, FLORIDA 33602
(813) 273-4200 FAX (813) 273-4396

400 CLEVELAND STREET
P.O. BOX 1669 (ZIP 34617)
CLEARWATER, FLORIDA 34615
(813) 441-8966 FAX (813) 442-0470

November 17, 1995

IN REPLY REFER TO

HAND DELIVERED

Tallahassee

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Fuel and Purchased Power Cost Recovery Clause
with Generating Performance Incentive Factor;
FPSC Docket No. 950001-EI

Dear Ms. Bayo:

Enclosed for filing in the above docket on behalf of Tampa Electric Company are fifteen (15) copies of each of the following:

11552-95

1. Prepared Direct Testimony of Mary Jo Pennino and Exhibit (MJP-1) entitled Fuel Cost Recovery and Capacity Cost Recovery Final True-Ups, April 1995-September 1995.

15537

2. Prepared Direct Testimony of George A. Keselowsky and Exhibit (GAK-1) entitled April 1995-September 1995 Generating Performance Incentive Factor Results.

K 11534-95

3. Exhibit (WNC/EAT-1) entitled Oil Backout Cost Recovery, Actual, April 1995-September 1995.

AEA _____ 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.

CTR _____

Sincerely,

EAG *Beasley*

James D. Beasley
James D. Beasley

LES 1 _____

RECEIVED & FILED

LHR *01/18/95*

mm
EPSC-BUREAU OF RECORDS

CH _____ JDB/pp
RCH _____ Enclosures

SEC 1 _____ cc: All Parties of Record (w/encls.)

WAS _____

OTH _____

Ms. Blanca S. Bayo
November 17, 1995
Page 2

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing testimony and exhibits, filed on behalf of Tampa Electric Company, has been furnished by hand delivery (*) or U. S. Mail on this 17th day of November, 1995 to the following:

Ms. Martha C. Brown*
Ms. Mary Elizabeth Culpepper
Division of Legal Services
Florida Public Service
Commission
101 East Gaines Street
Tallahassee, FL 32399-0863

Mr. James A. McGee
Senior Counsel
Florida Power Corporation
Post Office Box 14042
St. Petersburg, FL 33733

Mr. Joseph A. McGlothlin
Ms. Vicki Gordon Kaufman
McWhirter, Reeves, McGlothlin,
Davidson & Bakas
117 S. Gadsden Street
Tallahassee, FL 32301

Mr. Jack Shreve
Office of Public Counsel
Room 812
111 West Madison Street
Tallahassee, FL 32399-1400

Mr. Matthew M. Childs
Steel Hector & Davis
Suite 601
215 South Monroe Street
Tallahassee, FL 32301

Mr. John W. McWhirter
McWhirter, Reeves, McGlothlin,
Davidson & Bakas
Post Office Box 3350
Tampa, FL 33601

Ms. Suzanne Brownless
Suzanne Brownless P.A.
1311-B Paul Russell Road
Suite 202
Tallahassee, FL 32301

Mr. Floyd R. Self
Messer, Vickers, Caparello,
Madsen, Lewis, Goldman & Metz
Post Office Box 1876
Tallahassee, FL 32301-1876

Mr. G. Edison Holland, Jr.
Beggs & Lane
Post Office Box 12950
Pensacola, FL 32576

Mr. Barry Huddleston
Destec Energy
2500 CityWest Blvd. Suite 150
Houston, TX 77042

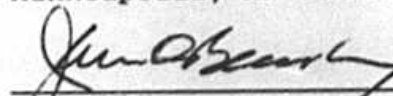
Mr. Eugene M. Trisko
Post Office Box 596
Berkeley Springs, WV 25411

Mr. Roger Yott
Air Products & Chemicals, Inc.
7540 Windsor Drive, Suite 301
Allentown, PA 18195

Mr. Richard J. Salem
Ms. Marian B. Rush
Salem, Saxon & Nielsen, P.A.
Post Office Box 3399
Tampa, FL 33601

Mr. Peter J. P. Brickfield
Brickfield, Burchette & Ritts
1025 Thomas Jefferson St. N.W.
Eighth Floor, West Tower
Washington, D.C. 20007-0805

Mr. Stephen R. Yurek
Dahlen, Berg & Co.
2150 Dain Bosworth Plaza
60 South Sixth Street
Minneapolis, MN 55402



ATTORNEY

EXHIBIT NO. _____
DOCKET NO. 950001-EI
TAMPA ELECTRIC COMPANY
(WNC/EAT-1)
SUBMITTED FOR FILING 11/17/95

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TAMPA ELECTRIC COMPANY
OIL BACKOUT COST RECOVERY
ACTUAL
APRIL 1995 - SEPTEMBER 1995

DOCUMENT NUMBER-DATE
11534 NOV 17 95
FPSC-RECORDS/REPORTING

OIL BACKOUT COST RECOVERY

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TAMPA ELECTRIC COMPANY
OIL BACKOUT VARIANCE ANALYSIS
April 1995 through September 1995

Line No.	Units	Witness	Source	April	May	June	July	August	September	Total		
Sales												
1.	Actual	MWH	Cantrell	Document 5, Line 1	1,038,604	1,245,215	1,370,322	1,382,861	1,344,508	1,407,033	7,789,143	
2.	Projection	MWH	Cantrell	OBO Filing 1/17/95	1,057,521	1,120,044	1,324,569	1,375,194	1,368,852	1,389,150	7,635,330	
3.	Variance	MWH	Cantrell	Line 1 - Line 2	(18,917)	125,171	45,753	7,667	(24,344)	18,483	153,813	2.01%
4.	Revenue variance	\$	Cantrell								\$159,517	
Fuel Savings												
5.	Actual	\$	Cantrell	Document 5, Line 4	\$583,148	\$1,604,164	\$1,038,444	\$42,740	\$26,426	\$600,752	\$3,895,674	
6.	Projection	\$	Cantrell	OBO Filing 1/17/95	(2,058,500)	451,970	563,410	449,220	470,300	390,130	266,530	
7.	Variance	\$	Cantrell	Line 5 - Line 6	\$2,641,648	\$1,152,194	\$475,034	(\$406,480)	(\$443,874)	\$210,622	\$3,629,144	1361.63%
Straight-line Depreciation												
8.	Actual	\$	Townes	Document 5, Line 5	\$584,605	\$584,605	\$584,605	\$584,605	\$584,605	\$584,607	\$3,507,632	
9.	Projection	\$	Townes	OBO Filing 1/17/95	584,605	584,605	584,605	584,605	584,606	584,605	3,507,632	
10.	Variance	\$	Townes	Line 8 - Line 9	(\$1)	\$0	\$0	\$0	(\$1)	\$2	\$0	0.00%
Interest Expense												
11.	Actual	\$	Townes	Document 5, Line 6	\$115,432	\$127,469	\$117,501	\$90,632	\$102,005	\$111,202	\$664,232	
12.	Projection	\$	Townes	OBO Filing 1/17/95	146,365	143,867	146,352	138,872	136,375	137,926	849,757	
13.	Variance	\$	Townes	Line 11 - Line 12	(\$30,933)	(\$16,407)	(\$28,851)	(\$48,240)	(\$34,370)	(\$26,724)	(\$185,525)	-21.83%
Income Tax Expense												
14.	Actual	\$	Townes	Document 5, Line 7	(\$51,961)	(\$51,961)	(\$51,961)	(\$71,729)	(\$32,192)	(\$51,962)	(\$311,766)	
15.	Projection	\$	Townes	OBO Filing 1/17/95	(\$1,961)	(\$1,961)	(\$1,961)	(\$1,961)	(\$1,961)	(\$1,961)	(\$11,766)	
16.	Variance	\$	Townes	Line 14 - Line 15	\$0	\$0	\$0	(\$19,768)	\$19,769	(\$1)	\$0	0.00%
Taxes Other than Income Taxes												
17.	Actual	\$	Townes	Document 5, Line 8	\$39,000	\$38,000	\$38,000	\$38,000	\$39,000	\$38,000	\$230,000	
18.	Projection	\$	Townes	OBO Filing 1/17/95	38,000	38,000	39,000	38,000	38,000	39,000	230,000	
19.	Variance	\$	Townes	Line 17 - Line 18	\$1,000	\$0	(\$1,000)	\$0	\$1,000	(\$1,000)	\$0	0.00%
O&M Differential												
20.	Actual	\$	Cantrell	Document 5, Line 9	\$241,523	\$245,928	\$331,355	\$278,039	\$381,346	\$377,148	\$1,855,339	
21.	Projection	\$	Cantrell	OBO Filing 1/17/95	266,812	264,043	367,000	308,036	401,177	450,367	2,057,435	
22.	Variance	\$	Cantrell	Line 20 - Line 21	(\$25,289)	(\$18,115)	(\$35,645)	(\$29,997)	(\$19,831)	(\$73,219)	(\$202,096)	-9.82%
Net Savings												
23.	Actual	\$		Lines 5-8-11-14-17-20	(\$345,451)	\$660,132	\$18,944	(\$876,807)	(\$1,048,338)	(\$458,243)	(\$2,049,763)	
24.	Projection	\$		Lines 6-9-12-15-18-21	(3,042,322)	(526,584)	(521,586)	(568,332)	(637,897)	(769,807)	(6,066,528)	
Additional Depreciation												
25.	Actual	\$	Townes	Document 5, Line 13	\$0	\$0	\$222,416	(\$222,416)	\$0	\$0	\$0	
26.	Projection	\$	Townes	OBO Filing 1/17/95	0	0	0	0	0	0	0	
27.	Variance	\$	Townes	Line 25 - Line 26	\$0	\$0	\$222,416	(\$222,416)	\$0	\$0	\$0	0.00%

TAMPA ELECTRIC COMPANY

PLANT IN SERVICE INVESTMENT

April 1995 through September 1995

Line No.	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September
1. Beginning Net Plant Balance	\$35,772,282	\$35,187,677	\$34,603,072	\$33,796,051	\$33,433,862	\$32,849,257
2. Additions to Plant in Service	0	0	0	0	0	0
3. Cost of Removal / Salvage	0	0	0	0	0	0
4. Balance (Lines 1 + 2 + 3)	\$35,772,282	\$35,187,677	\$34,603,072	\$33,796,051	\$33,433,862	\$32,849,257
5. Straight - line Depreciation	(584,605)	(584,605)	(584,605)	(584,605)	(584,605)	(584,607)
6. Additional Depreciation	0	0	(222,416)	222,416	0	0
7. Ending Net Plant Balance (Lines 4 + 5 + 6)	\$35,187,677	\$34,603,072	\$33,796,051	\$33,433,862	\$32,849,257	\$32,264,650
8. Projected Net Plant Balance						0
9. Variance						0.00%
10. \$ Variance						0.00%

TAMPA ELECTRIC COMPANY
COMPUTATION OF OIL BACKOUT INCOME TAXES

April 1995 through September 1995

Line No.	Source	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September
1.	Revenue- base	\$928,599	\$944,032	\$1,019,500	\$919,547	\$1,074,764	\$1,058,995
	- add. deprec.	0	0	222,416	(222,416)	0	0
2.	Depreciation-straight	(584,605)	(584,605)	(584,605)	(584,605)	(584,605)	(584,607)
	-add.	0	0	(222,416)	222,416	0	0
3.	Interest Expense	(115,432)	(127,460)	(117,501)	(90,632)	(102,005)	(111,202)
4.	Taxes Other Than Income Taxes	(39,000)	(38,000)	(38,000)	(38,000)	(39,000)	(38,000)
5.	O & M Differential	(241,523)	(245,928)	(331,355)	(278,039)	(381,346)	(377,148)
6.	Subtotal	(551,961)	(551,961)	(551,961)	(571,729)	(532,192)	(551,962)
7.	Depreciation of AFUDC Equity	2,958	2,958	2,958	4,084	1,833	2,958
8.	Income Before Income Taxes	<u>(549,003)</u>	<u>(549,003)</u>	<u>(549,003)</u>	<u>(567,645)</u>	<u>(530,359)</u>	<u>(549,004)</u>
9.	Income Taxes	(518,903)	(518,903)	(518,903)	(526,094)	(511,711)	(518,903)
10.	Amortization of ITC	(33,058)	(33,058)	(33,058)	(45,635)	(20,481)	(33,059)
11.	Income Tax Expense	<u>(551,961)</u>	<u>(551,961)</u>	<u>(551,961)</u>	<u>(571,729)</u>	<u>(532,192)</u>	<u>(551,962)</u>

TAMPA ELECTRIC COMPANY
OIL BACKOUT TRUE-UP COMPUTATION

April 1995 through September 1995

Line No.	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Total
1. Oil-Backout Cost Recovery Revenue (Net of Revenue Taxes)	\$840,568	\$1,007,784	\$1,109,036	\$1,119,184	\$1,088,144	\$1,139,233	\$6,303,949
2. Adjustment not Applicable to this period (Prior true-up)	25,523	25,523	25,523	25,523	25,523	25,523	153,138
3. Oil-Backout Revenue Applicable to this period (Line 1 + 2)	866,091	1,033,307	1,134,559	1,144,707	1,113,667	1,164,756	6,457,087
4. Jurisdictional Oil-Backout Cost Recovery Authorized (Document 5, Line 14)	(928,599)	(944,032)	(1,241,916)	(697,131)	(1,074,764)	(1,058,995)	(5,945,437)
5. True-up Provision for the Month Over(Under) Collection (Line 3 + 4)	(62,508)	89,275	(107,357)	447,576	38,903	105,761	511,650
6. True-up and Interest Provision for the Month Beginning of the Month	375,548	289,201	354,578	223,159	647,374	663,946	375,548
7. True-up Collected/(Refunded)	(25,523)	(25,523)	(25,523)	(25,523)	(25,523)	(25,523)	(153,138)
8. End of the Period Net True-up Before Interest (Line 5 + 6 + 7)	287,517	352,953	221,698	645,212	660,754	744,184	734,060
9. Interest Provision for the Month Interest (Document 6, Line 10)	1,684	1,625	1,461	2,162	3,192	3,457	13,581
10. End of the Period Net True-up Over/(Under) Recovery (Line 8 + 9)	\$289,201	\$354,578	\$223,159	\$647,374	\$663,946	\$747,641	\$747,641

TAMPA ELECTRIC COMPANY

SUMMARY OF OIL BACKOUT
COST RECOVERY COMPUTATION

April 1995 through September 1995

Line No.	Units	Witness	Source	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Total
1.	Sales	MWH	Cantrell	1,038,604	1,245,215	1,370,322	1,382,861	1,344,508	1,407,633	7,789,143
Fuel Savings:										
2.	Fuel and Net Power Transactions without Conversion	\$	Cantrell	\$26,329,838	\$35,839,096	\$33,016,101	\$33,855,463	\$35,050,432	\$31,782,988	\$195,873,918
3.	Fuel and Net Power Transactions with Conversion	\$	Cantrell	25,786,680	34,234,932	31,977,657	33,812,723	35,024,006	31,182,236	191,978,244
4.	Fuel Savings	\$	Cantrell	\$583,168	\$1,604,164	\$1,038,444	\$42,740	\$26,426	\$600,752	\$3,895,674
Revenue Requirements:										
5.	Straight-Line Depreciation	\$	Townes	\$584,605	\$584,605	\$584,605	\$584,605	\$584,605	\$584,607	\$2,507,632
6.	Interest Expense	\$	Townes	115,432	127,460	117,501	90,632	102,005	111,202	664,232
7.	Income Tax Expense	\$	Townes	(51,961)	(51,961)	(51,961)	(71,729)	(82,192)	(51,962)	(311,766)
8.	Taxes Other Than Income Taxes	\$	Townes	39,000	38,000	38,000	38,000	39,000	38,000	230,000
9.	O & M Differential	\$	Cantrell	241,523	245,928	311,355	278,032	381,346	377,148	1,855,332
10.	Revenue Requirements	\$	Townes	\$928,592	\$944,032	\$1,019,500	\$919,547	\$1,074,764	\$1,058,995	\$5,945,437
Additional Depreciation:										
11.	Net Savings	\$	Townes	(3545,451)	\$660,132	\$18,944	(3876,807)	(31,048,338)	(3458,243)	(32,049,763)
12.	Customer Retained Savings	\$	Townes	345,451	(660,132)	203,472	654,391	1,048,338	458,243	\$2,049,763
13.	Additional Depreciation	\$	Townes	\$0	\$0	\$222,416	(322,416)	\$0	\$0	\$0
14.	Cost Recovery for the Period	\$	Townes	\$928,599	\$944,032	\$1,241,916	\$697,131	\$1,074,764	\$1,058,995	\$5,945,437
15.	Prior Period Net True-Up	\$	Townes	(62,591)	(62,591)	(62,591)	(62,591)	(62,591)	(62,591)	(375,548)
16.	Total Cost Recovery	\$	Townes	\$866,008	\$881,441	\$1,179,325	\$634,540	\$1,012,172	\$996,402	\$5,569,889

TAMPA ELECTRIC COMPANY

CALCULATION OF OIL BACKOUT INTEREST PROVISION

April 1995 through September 1995

Line No.		Actual April	Actual May	Actual June	Actual July	Actual August	Actual September
1.	Beginning True-up Amount	\$375,548	\$289,201	\$354,578	\$223,159	\$647,374	\$663,946
2.	Ending True-up Amount Before Interest	287,517	352,953	221,658	645,212	660,754	744,184
3.	Total True-up Amount	\$663,065	\$642,154	\$576,226	\$868,371	\$1,308,128	\$1,408,130
4.	Average True-up Amount	\$131,513	\$127,077	\$118,138	\$171,486	\$254,064	\$270,065
5.	Interest Rate - First Day of Month	6.120%	6.070%	6.070%	6.100%	5.860%	5.840%
6.	Interest Rate - First Day of Subsequent Month	6.07%	6.07%	6.10%	5.86%	5.84%	5.94%
7.	Total Beginning and Ending Interest Rate	12.190%	12.140%	12.170%	11.960%	11.700%	11.780%
8.	Average Interest Rate	6.085%	6.070%	6.085%	5.980%	5.850%	5.890%
9.	Monthly Average Interest Rate	0.508%	0.506%	0.507%	0.498%	0.488%	0.491%
10.	Monthly Interest Provision	\$1,684	\$1,625	\$1,461	\$2,162	\$3,192	\$3,457
							13,581