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June 26, 1996

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

Re: Request for Specified Confidential Treatment  
FPSC Docket No. 960001-EI

Dear Ms. Bayo:

In connection with a routine Commission Staff audit of fuel expense for the period ended March 31, 1996, Tampa Electric Company has provided the Commission's local audit staff access to the company's books and records including information pertaining to companies affiliated with Tampa Electric. Transmitted herewith are certain of those documents for which Tampa Electric requests specified confidential treatment pursuant to Section 366.093, Fla. Stat.

Enclosed herewith as Exhibit "A" is a confidential version of the documents which are the subject of this request. On this confidential version the sensitive information has been highlighted in yellow on those pages where confidential treatment is sought for only a portion of the information contained on the page. It is requested that this information not be disclosed publicly but, instead, be maintained as confidential proprietary business information pursuant to Section 366.093, Fla. Stat.

Enclosed as Exhibit "B" are two copies of a public version of the subject documents. The pages in Exhibit "B" have the sensitive information blacked out rather than highlighted.

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

With respect to the period of time during which these documents will be confidential, Tampa Electric asserts that, at the

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*[Signature]*  
EPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE  
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EPSC-RECORDS/REPORTING

Ms. Blanca S. Bayo  
June 26, 1996  
Page Two

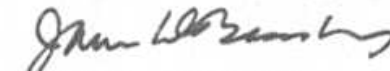
very least, these documents should be classified for a period of two years from the date they are classified confidential by the Commission, after which Tampa Electric requests an opportunity to reevaluate the need for continuing confidential treatment and to make a request at that time if it is warranted. Attached hereto as Exhibit "D" is a written justification for the requested duration of the confidential classification.

This letter will also confirm that all of the material which is the subject of this request for confidential classification is intended to be and is treated by Tampa Electric and its affiliates as private and has not been disclosed publicly.

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

Thank you for your assistance in connection with this matter.

Sincerely,



James D. Beasley

JDB/pp  
encls.

TAMPA ELECTRIC COMPANY

Docket No. 960001-EI

Justification for Confidentiality of Audit Workpapers  
for the Twelve Months Ended March 31, 1996:

Preliminary Comment:

Virtually all of the types of information sought to be protected herein have been recognized on numerous recent occasions by the Commission to constitute proprietary business information the confidentiality of which is entitled to protection under Section 366.093, Fla. Stat. See, for example, Order No. 24043 issued in Docket No. 910001-EI on January 29, 1991; Order No. 24294 issued March 27, 1991 in Docket No. 910001-EI; Order No. 24615 issued in Docket No. 910001-EI on June 5, 1991; Order No. PSC-95-0773-CFO-EI issued June 27, 1995 in Docket No. 950001-EI; and Order PSC-96-0503-CFO-EI issued April 11, 1996 in Docket No. 960001-EI. A copy of the last mentioned order is attached hereto as Exhibit "A" and by reference made a part hereof.

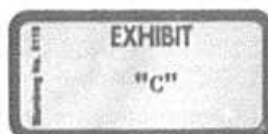
<u>Workpaper No.</u>	<u>Lines</u>	<u>Columns</u>	<u>Rationale</u>
Page 9 (pgs 1-8)	All	All	(1)

Rationale for Confidentiality:

- (1) These are copies of workpapers obtained by FPSC staff auditor from company auditor which contain sensitive information such as internal controls and procedures. Section 366.093(3)(b), Florida Statutes, specifically includes internal auditing controls and reports of internal auditors within the definition of proprietary confidential business information. Public disclosure of the information contained in these audit workpapers would reveal what the company's auditors review when auditing fuel transactions. This could ultimately harm Tampa Electric's interests and those of its customers. Given the textual nature of the information contained in these workpapers, it is not feasible to perform a line and column justification as it would be if the workpapers contained competitive prices or some similar information.

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<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 10-5/1	1-20	(e)	(1)
Page 10-5/1	22-53	(e)	(1)
Page 10-5/2	1-5,7-17	(e)	(1)
Page 10-5/2	23-26,28,30	(e)	(1)



Page 10-5/2	34-50,51	(e)	(1)
Page 10-5/2	6,19,21,32	(f)	(1)
Page 10-5/2	32	(e)	(2)
Page 10-5/3	1,3,5-8,10	(e)	(1)
Page 10-5/3	12-14,16,18,20	(e)	(1)
Page 10-5/3	22,24	(f)	(1)

**Rationale for Confidentiality:**

- (1) The dollar amounts shown in these lines and columns, when used in conjunction with the FPSC Form 423-2, would enable one to determine the segmented river transportation costs and CSX rail lease rate information. This is contractual information the public disclosure of which would impair the efforts of Tampa Electric to contract for goods or services on favorable terms. As such, this information is entitled to confidential protection. This will prevent competitors of Tampa Electric's affiliates in the barge transportation business from obtaining an unfair advantage over these affiliates and thereby driving up the cost of coal transportation to Tampa Electric.
- (2) The information is confidential because the amounts on lines 23-30 of column (e) would easily be computed by subtracting the amount on line 19 or line 21 from the total on line 32. The difference represents the contractual rail car lease amount paid during the month , of which has previously been considered as confidential by the commission. Disclosure of the charges would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.

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<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 10-6/3	6	(a)	(1)
Page 10-6/3	6	(b)	(1)
Page 10-6/3	1-4,7,10	(b)	(2)
Page 10-6/3	1-4,7,10	(c)	(3)
Page 10-6/3	1-4,7,10	(d)	(4)
Page 10-6/3	1-3,6,10	(e)	(5)
Page 10-6/3	7	(a)	(6)

**Rationale for Confidentiality:**

- (1) The dollar amounts shown in these lines and columns, when used in conjunction with the FPSC Form 423-2, would enable one to determine the segmented transportation costs, including transloading and ocean barging. This is contractual information the public disclosure of which would impair the efforts of Tampa Electric to contract for goods or services on favorable terms. As such, this information is entitled to confidential protection. This will prevent competitors of Tampa Electric's affiliates in the barge transportation and

transloading business from obtaining an unfair advantage over these affiliates and thereby driving up the cost of coal transportation to Tampa Electric.

- (2) This information when used with Commission Forms 423 would allow one to derive Electro-Coal Transfer and Gulfcoast Transit charges per ton for deliveries to the station which, in turn, would impair Tampa Electric's ability to contract for goods and services on favorable terms in that it would disclose to competitors the segmented transportation charges paid by Tampa Electric. As discussed above, this type of information is entitled to protection under Section 366.093(3)(d), Fla. Stat.
- (3) This data reflects the costs of rail coal, which involves permissible cost allocation between Tampa Electric and an affiliate, Gatliff Coal Company. This would provide details of Gatliff's costs per ton of coal from information contained on Commission Forms 423. This would adversely affect Tampa Electric's ability to contract for coal supplies on favorable terms and, thus, is entitled to protection under Section 366.093(3)(d), Fla. Stat. In addition, disclosure of the rail rate per ton would ultimately disclose the rail rate per ton paid to CSX as shown on Commission Forms 423 and would impair Tampa Electric's ability to contract for transportation services on favorable terms. In addition, such disclosure would be contrary to the requirements of the Staggers Rail Act.
- (4) This data reflects the costs of rail transportation. Disclosure would provide details of the rail rate per ton paid to CSX as shown on Commission Forms 423 and Gatliff's costs per ton of coal from information contained on Commission Forms 423. This would adversely affect Tampa Electric's ability to contract for coal supplies on favorable terms and, thus, is entitled to protection under Section 366.093(3)(d), Fla. Stat. In addition, disclosure of the rail rate per ton would impair Tampa Electric's ability to contract for transportation services on favorable terms. In addition, such disclosure would be contrary to the requirements of the Staggers Rail Act.
- (5) The information set forth, when used in conjunction with units in column (c) or with units on FPSC Forms 423-2, would enable one to derive the segmented river and transloading and ocean barging transportation costs. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms. This will prevent competitors of Tampa Electric's affiliates in the barge transportation and transloading business from obtaining an unfair advantage over these affiliates and thereby driving up the cost of coal transportation to Tampa Electric.
- (6) The information is confidential because the amount on line 6 of column (a) would easily be computed by adding the other amounts disclosed in column (a) to compute the difference from the total on line 10. The difference represents the contractual segmented transloading and ocean barging transportation costs paid during the month. Disclosure of the charges would impair the efforts of Tampa Electric to contract for goods and services on favorable terms. Higher transportation rates could result in an increase in electric rates.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 10-6/4	7	(c)(f)(i)(l)	(1)
Page 10-6/4	8	(c)(f)(i)(l)	(2)
Page 10-6/4	8	(d)(j)	(2)
Page 10-6/4	9	(i)(l)	(3)
Page 10-6/4	10	(i)(l)	(4)
Page 10-6/4	29-32	(c)(e)(g)(m)(o)(q)	(5)
Page 10-6/4	29	(i)	(5)
Page 10-6/4	29,30,32	(k)	(5)
Page 10-6/4	49-52	(f)	(5)
Page 10-6/4	50-52	(h)	(5)
Page 10-6/4	36	(e)(g)(m)(o)(q)	(6)
Page 10-6/4	54	(f)	(6)
Page 10-6/4	37-44	(c)(e)(g)(i)(k)	(7)
Page 10-6/4	37-44	(m)(o)(q)	(7)
Page 10-6/4	55-61	(f)(h)	(8)
Page 10-6/4	49-60	(c)	(9)
Page 10-6/4	54	(n)	(10)
Page 10-6/4	55	(n)	(11)

**Rationale for Confidentiality:**

- (1) The dollar amounts shown in these lines and columns, when used in conjunction with the FPSC Form 423-2, would enable one to determine the segmented transportation costs, including transloading and ocean barging. This is contractual information the public disclosure of which would impair the efforts of Tampa Electric to contract for goods or services on favorable terms. As such, this information is entitled to confidential protection. This will prevent competitors of Tampa Electric's affiliates in the barge transportation and transloading business from obtaining an unfair advantage over these affiliates and thereby driving up the cost of coal transportation to Tampa Electric.
- (2) The subject information represents the actual rate and amounts for transloading and ocean barging. Disclosure of the total transportation charges would impair the efforts of Tampa Electric to contract for goods and services on favorable terms. Disclosure of the total transportation charges would impair Tampa Electric's contracting ability by enabling a competing provider of transportation services to determine the segmented transportation charges paid by Tampa Electric.
- (3) This data reflects the price per ton of rail coal, which involves permissible cost allocation between Tampa Electric and an affiliate, Gatliff Coal Company. This would provide details of Gatliff's costs per ton of coal from information contained on Commission Forms 423. This would adversely affect Tampa Electric's ability to contract for coal supplies on favorable terms and, thus, is entitled to protection under Section 366.093(3)(d), Fla. Stat.

In addition, disclosure of the rail rate per ton would ultimately disclose the rail rate per ton paid to CSX as shown on Commission Forms 423 and would impair Tampa Electric's ability to contract for transportation services on favorable terms. In addition, such disclosure would be contrary to the requirements of the Staggers Rail Act.

- (4) The dollars in line 10, columns (i) and (l), rail freight, can be divided by the tons in line 9, columns (h) and (k), to derive the rail rate per ton. This would impair the ability of Tampa Electric and its affiliates to negotiate favorable rail rates with the various railroads serving areas in the vicinity of Tampa Electric's coal suppliers. As such, this information is entitled to confidential protection under Section 366.093(3)(d), Fla. Stat.
- (5) The dollars in columns (c),(e),(g),(i),(k),(m),(o) and (q) can be divided by the tons in columns (b),(d),(f),(h),(j),(l),(n) and (p), respectively, to derive the price per ton paid to coal suppliers including Tampa Electric's affiliate, Gatliff Coal. Disclosure would impair Tampa Electric's and its affiliates ability to negotiate favorable coal prices. This information when used with Commission Forms 423 would allow one to derive Electro-Coal Transfer and Gulfcoast Transit charges per ton for deliveries to the station which, in turn, would impair Tampa Electric's ability to contract for goods and services on favorable terms in that it would disclose to competitors the segmented transportation charges paid by Tampa Electric. As discussed above, this type of information is entitled to protection under Section 366.093(3)(d), Fla. Stat.
- (6) These amounts are the segmented river transportation charges. Disclosure would adversely affect the ability of Tampa Electric and its transportation affiliate, Midsouth Towing, from contracting for transportation services on favorable terms. Higher transportation rates could result in an increase in electric rates.
- (7) This information when used in conjunction with Commission Forms 423 would allow one to compute segmented transloading and ocean barging transportation costs per ton. Dollars on line 37, 38, 39, 40 and 42 divided by tons on line 37, 38, 39, 40 and 42, respectively, enables one to compute the chargeout price per ton as shown on line 44. Disclosure of this information would impair Tampa Electric's ability to contract for goods and services on favorable terms. As is discussed above, segmented transportation rates are and have been recognized by the Commission to constitute proprietary confidential business information.
- (8) This information when used in conjunction with Commission Forms 423 would disclose segmented transloading and ocean barging transportation costs per ton. As discussed in rationale (7) for this same workpaper, the dollars from line 55,56 and 59 divided by the tons on line 55,56 and 59, respectively, allows one to compute the chargeout price per ton shown on line 61. Disclosure of this information would impair Tampa Electric's ability to contract for goods and services on favorable terms by enabling competitors to determine segmented transportation charges. As discussed above, segmented transportation rates are and have been recognized by the Commission to constitute proprietary confidential business information.

- (9) This data reflects the price per ton of rail coal, which involves permissible cost allocation between Tampa Electric and an affiliate, Gatliff Coal Company. This would provide details of Gatliff's costs per ton of coal from information contained on Commission Forms 423. This would adversely affect Tampa Electric's ability to contract for coal supplies on favorable terms and, thus, is entitled to protection under Section 366.093(3)(d), Fla. Stat. In addition, disclosure of the rail rate per ton would ultimately disclose the rail freight rate per ton paid to CSX as shown on Commission Forms 423 and would impair Tampa Electric's ability to contract for transportation services on favorable terms. In addition, such disclosure would be contrary to the requirements of the Staggers Rail Act.
- (10) This data is the in-transit water barge transportation dollars associated with the tons shown in line 54, column (p) on the same workpaper and when divided by these tons would enable one to compute the segmented transloading and ocean barging transportation rate per ton between Tampa Electric and its waterborne affiliates, Electro-Coal Transfer and Gulf Coast Transit, which would adversely affect Tampa Electric's ability to contract for goods or services on favorable terms.
- (11) This data is the in-transit rail transportation dollars associated with the tons shown in line 58, column (b) on the same workpaper and when divided by these tons would enable one to compute the CSX rail transportation rate per ton which would adversely affect Tampa Electric's ability to contract for services on favorable terms for the same reasons in rationale (9) above.

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<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 10-6/6	1	(g)	(10)
Page 10-6/6	1	(h)	(6)
Page 10-6/6	2	(b)(c)(d)(e)	(1)
Page 10-6/6	2	(j)(m)	(1)
Page 10-6/6	3	(g)	(10)
Page 10-6/6	3	(h)	(6)
Page 10-6/6	4	(g)	(10)
Page 10-6/6	4	(h)	(8)
Page 10-6/6	5	(b)(c)(d)(e)	(2)
Page 10-6/6	5	(j)(l)	(2)
Page 10-6/6	5	(m)	(9)
Page 10-6/6	6	(d)(e)(j)(m)	(3)
Page 10-6/6	7	(g)	(10)
Page 10-6/6	7	(h)	(6)
Page 10-6/6	8	(d)(e)(j)(m)	(4)
Page 10-6/6	8	(l)	(8)
Page 10-6/6	8	(m)	(9)
Page 10-6/6	13	(g)(i)(j)(m)	(5)



Page 10-6/6	14	(g)	(10)
Page 10-6/6	14	(h)	(6)
Page 10-6/6	14	(i)(j)(l)(m)	(11)
Page 10-6/6	14	(l)	(7)
Page 10-6/6	14	(m)	(9)
Page 10-6/6	15	(g)	(10)
Page 10-6/6	15	(h)	(6)
Page 10-6/6	15	(i)(j)(l)(m)	(11)
Page 10-6/6	15	(l)	(7)
Page 10-6/6	15	(m)	(9)
Page 10-6/6	18	(g)	(10)
Page 10-6/6	18	(h)	(6)
Page 10-6/6	19	(g)	(10)
Page 10-6/6	19	(h)	(6)
Page 10-6/6	20	(g)	(10)
Page 10-6/6	20	(h)	(6)
Page 10-6/6	20	(i)(j)(l)(m)	(11)

#### Rationale for Confidentiality:

- (1) This is the same information on workpaper 10-6/4 discussed in rationale (1). The dollar amounts shown in these lines and columns, when used in conjunction with the FPSC Form 423-2 or the related information on workpaper 10-6/4 columns (b),(c),(h),(k) and (l) would enable one to determine the segmented transportation costs, including transloading and ocean barging. This is contractual information the public disclosure of which would impair the efforts of Tampa Electric to contract for goods or services on favorable terms. As such, this information is entitled to confidential protection. This will prevent competitors of Tampa Electric's affiliates in the barge transportation and transloading business from obtaining an unfair advantage over these affiliates and thereby driving up the cost of coal transportation to Tampa Electric.
- (2) The subject information represents the actual amounts for transloading and ocean barging and used in conjunction with tons on workpaper 10-6/4 would disclose the transloading and ocean barging rate. Disclosure of the total transportation charges would impair the efforts of Tampa Electric to contract for goods and services on favorable terms. Disclosure of the total transportation charges would impair Tampa Electric's contracting ability by enabling a competing provider of transportation services to determine the segmented transportation charges paid by Tampa Electric.
- (3) This data reflects the price per ton of rail coal, which involves permissible cost allocation between Tampa Electric and an affiliate, Gatliff Coal Company. This would provide details of Gatliff's costs per ton of coal from information contained on Commission Forms 423. This would adversely affect Tampa Electric's ability to contract for coal supplies on

favorable terms and, thus, is entitled to protection under Section 366.093(3)(d), Fla. Stat. In addition, disclosure of the rail rate per ton would ultimately disclose the rail rate per ton paid to CSX as shown on Commission Forms 423 and would impair Tampa Electric's ability to contract for transportation services on favorable terms. In addition, such disclosure would be contrary to the requirements of the Staggers Rail Act.

- (4) The dollars are for rail freight and divided by the tons in column (h), line 9, one could derive the rail transportation rate per ton. This would impair the ability of Tampa Electric and its affiliates to negotiate favorable rail rates with the various railroads serving areas in the vicinity of Tampa Electric's coal suppliers. As such, this information is entitled to confidential protection under Section 366.093(3)(d), Fla. Stat.
- (5) These amounts are the segmented river transportation charges. Disclosure would adversely affect the ability of Tampa Electric and its transportation affiliate, Midsouth Towing, from contracting for transportation services on favorable terms. Higher transportation rates could result in an increase in electric rates.
- (6) This data reflects the cost of rail coal, which involves permissible cost allocation between Tampa Electric and an affiliate, Gatliff Coal Company and when used in conjunction with tons on workpaper 10-6/4 column (b) This would provide details of Gatliff's cost per ton from information contained on Commission Forms 423. This would adversely affect Tampa Electric's ability to contract for coal supplies on favorable terms and, thus, is entitled to protection under Section 366.093(3)(d), Fla. Stat. In addition, disclosure of the rail rate per ton would ultimately disclose the rail freight rate per ton paid to CSX as shown on Commission Forms 423 and would impair Tampa Electric's ability to contract for transportation services on favorable terms. In addition, such disclosure would be contrary to the requirements of the Staggers Rail Act.
- (7) This data is the in-transit water barge transportation dollars associated with the tons shown in line 54, column (p) on the same workpaper and when divided by these tons would enable one to compute the segmented transloading and ocean barging transportation rate per ton between Tampa Electric and its waterborne affiliates, Electro-Coal Transfer and Gulf Coast Transit, which would adversely affect Tampa Electric's ability to contract for goods or services on favorable terms.
- (8) This data is the in-transit rail transportation dollars associated with the tons shown in line 58, column (b) on the same workpaper and when divided by these tons would enable one to compute the CSX rail transportation rate per ton which would adversely affect Tampa Electric's ability to contract for services on favorable terms for the same reasons in rationale (9) above.
- (9) This data can be used in conjunction with column (j) to compute the transportation amounts in column (l) which confidential treatment has been requested in rationales (2), (7) and (8) which would adversely affect Tampa Electric's ability to contract for services on favorable

terms.

- (10) This data can be used in conjunction with column (j) to compute the rail material amounts in column (h) which confidential treatment has been requested in rationales (3) and (9) which would adversely affect Tampa Electric's ability to contract for services on favorable terms.
- (11) This data can be used to back-into the amount in column (i), line 13 which confidential treatment has been requested in rationales (6), disclosure of which would adversely affect Tampa Electric's ability to contract for services on favorable terms.

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<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 10-10/4	8-17,21-39	(d)	(1)
Page 10-10/4	8-17,21-36	(j)	(1)
Page 10-10/4	33,34	(m)	(1)
Page 10-10/4	8-17,21-39	(p)	(1)
Page 10-10/4	8-17,21-39	(h)(i)(l)	(2)
Page 10-10/4	8-17,21-39	(o)(q)	(2)

**Rationale for Confidentiality:**

- (1) The subject information represents the actual coal price per ton paid to the coal supplier indicated in the workpaper heading with and without segmented river transportation. Disclosure would adversely affect Tampa Electric's ability to contract for goods or services on favorable terms. When used in conjunction with the Commission Forms 423, one would be able to determine the segmented river transportation rate per ton and segmented transloading and ocean barging transportation rate per ton paid to Tampa Electric's affiliates, Mid-South Towing, Electro-Coal Transfer and Gulf Coast Transit. These amounts have previously been granted confidential treatment by the Commission on Forms 423 during the months previously filed as shown in columns (b) and (c). The twenty-four month declassification period has not expired as of the audit date.
- (2) The information when used in conjunction with tons in column (e) represents the price per ton paid as discussed in rationale (1). This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms for the same reasons discussed in rationale (1).

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<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 41-3A	1-10	(A)	(1)
Page 41-3A	1-10	(B)	(1)

**Rationale for Confidentiality:**

- (1) This data is confidential Tampa Electric Customer information pertaining to specific energy usage for a specific period. This information should be granted confidential for the protection of each Customer listed.

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<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 48B	1,4	(f)	(1)
Page 48B	1,4	(h)	(2)
Page 48B	1,4	(j)	(3)

**Rationale for Confidentiality:**

- (1) The dollar amounts shown in these lines and columns is the same information on workpaper 10-6/4, column (l), line 9 and is confidential for the same rationale as provided for that workpaper. This is contractual information between Tampa electric and an affiliate, Gatliff Coal Company, the public disclosure of which would ultimately disclose the rail transportation rate per ton, and impair the efforts of Tampa Electric to contract for goods or services on favorable terms. As such, this information is entitled to confidential protection.
- (2) The dollar amounts shown in these lines and columns when used in conjunction with workpaper 10-6/4, column (b), line 55, would disclose the contractual CSX rail transportation rate per ton , and impair the efforts of Tampa Electric to contract for goods or services on favorable terms. As such, this information is entitled to confidential protection.
- (3) This amount is the segmented river transportation charges discussed on workpaper 10-6/4 and is confidential for the same reasons provided for 10-6/4 rationale (6). Disclosure would adversely affect the ability of Tampa Electric and its transportation affiliate, Midsouth Towing, from contracting for transportation services on favorable terms. Higher transportation rates could result in an increase in electric rates.

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<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 48-1B (2 of 2)	1-8,10-12	(b)	(1)
Page 48-1B (2 of 2)	13-18,19-21	(b)	(1)
Page 48-1B (2 of 2)	1-8,10-11	(d)(e)	(2)
Page 48-1B (2 of 2)	13-17,19-20	(d)(e)	(2)
Page 48-1B (2 of 2)	22-27	(c)	(3)

**Rationale for Confidentiality:**

- (1) The subject information represents the actual dollars paid to the fuel supplier indicated by the vendor number in column (a) and when divided by the units in column (c) would disclose the rate per ton. Disclosure would adversely affect Tampa Electric's ability to contract for goods or services on favorable terms. When used in conjunction with the Commission Forms 423, one would be able to determine the segmented river transportation rate per ton and segmented transloading and ocean barging transportation rate per ton paid to Tampa Electric's affiliates, Mid-South Towing, Electro-Coal Transfer and Gulf Coast Transit.
- (2) The information when represents the price paid for fuel purchases as discussed in rationale (1). This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms for the same reasons discussed in rationale (1).
- (3) The information is a detailed listing of the contractual components for coal prices between Tampa Electric and a coal supplier. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms for the same reasons discussed in rationale (1) and disclose segmented transportation costs.

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<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 48-1B/1 (pg 1 of 3)	1-20	(e)	(1)
Page 48-1B/1 (pg 1 of 3)	22-53	(e)	(1)
Page 48-1B/1 (pg 2 of 3)	1-5,7-17	(e)	(1)
Page 48-1B/1 (pg 2 of 3)	23-26,28,30	(e)	(1)
Page 48-1B/1 (pg 2 of 3)	34-50,51	(e)	(1)
Page 48-1B/1 (pg 2 of 3)	6,19,21,32	(f)	(1)
Page 48-1B/1 (pg 2 of 3)	32	(e)	(2)
Page 48-1B/1 (pg 3 of 3)	1,3,5-8,10	(e)	(1)
Page 48-1B/1 (pg 3 of 3)	12-14,16,18,20	(e)	(1)
Page 48-1B/1 (pg 3 of 3)	22,24	(f)	(1)

**Rationale for Confidentiality:**

- (1) This workpaper is the same information contained on workpapers 10-5/1, 10-5/2 and 10-5/3 and is confidential for the same rationale. The dollar amounts shown in these lines and columns, when used in conjunction with the FPSC Form 423-2, would enable one to determine the segmented river transportation costs. This is contractual information the public disclosure of which would impair the efforts of Tampa Electric to contract for goods or services on favorable terms. As such, this information is entitled to confidential protection. This will prevent competitors of Tampa Electric's affiliates in the barge

transportation business from obtaining an unfair advantage over these affiliates and thereby driving up the cost of coal transportation to Tampa Electric.

- (2) The information is confidential because the amounts on lines 23-30 of column (e) would easily be computed by subtracting the amount on line 19 or line 21 from the total on line 32. The difference represents the contractual rail car lease amount paid during the month , of which has previously been considered as confidential by the commission. Disclosure of the charges would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.

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<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 48-1B/2	13,14,17,21	(b)	(1)
Page 48-1B/2	13,14,17,21	(c)	(1)
Page 48-1B/2	33	(c)	(2)
Page 48-1B/2	35-39	(a)	(2)

**Rationale for Confidentiality:**

- (1) This information is contractual rail car lease rates and costs. Dividing the dollars in column (c) by the information in column (a) would produce the rate per ton in column (b). This is contractual information the public disclosure of which would impair the efforts of Tampa Electric to contract for goods or services on favorable terms with CSX rail. As such, this information is entitled to confidential protection.
- (2) This is contractual rail car lease costs in these lines and columns. This is contractual information the public disclosure of which would impair the efforts of Tampa Electric to contract for goods or services on favorable terms with CSX rail. As such, this information is entitled to confidential protection.

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<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 48-2B (pg 1 of 2)	1	(a)(b)	(1)
Page 48-2B (pg 1 of 2)	4	(a)(b)	(2)
Page 48-2B (pg 1 of 2)	5	(a)(b)	(3)
Page 48-2B (pg 1 of 2)	6	(a)(b)	(4)
Page 48-2B (pg 1 of 2)	10	(a)(b)	(5)

**Rationale for Confidentiality:**

- (1) The information on this workpaper is the same as workpaper 10-6/6 and is confidential for the same rationale. The dollar amounts shown in these lines and columns, when used in

conjunction with the FPSC Form 423-2, would enable one to determine the segmented transportation costs, including transloading and ocean barging. This is contractual information the public disclosure of which would impair the efforts of Tampa Electric to contract for goods or services on favorable terms. As such, this information is entitled to confidential protection. This will prevent competitors of Tampa Electric's affiliates in the barge transportation and transloading business from obtaining an unfair advantage over these affiliates and thereby driving up the cost of coal transportation to Tampa Electric.

- (2) The information on this workpaper is the same as workpaper 10-6/6 and is confidential for the same rationale. This information is contractual segmented transportation, the public disclosure of which would impair the efforts of Tampa Electric to contract for goods or services on favorable terms. As such, this information is entitled to confidential protection. This will prevent competitors of Tampa Electric's affiliates in the barge transportation and transloading business from obtaining an unfair advantage over these affiliates and thereby driving up the cost of coal transportation to Tampa Electric.
- (3) The information on this workpaper is the same as workpaper 10-6/6 and is confidential for the same rationale. The dollar amounts shown in these lines and columns is the same information on workpaper 10-6/4, column (l), line 9 and is confidential for the same rationale as provided for that workpaper. This is contractual information between Tampa electric and an affiliate, Gatliff Coal Company, the public disclosure of which would ultimately disclose the rail transportation rate per ton, and impair the efforts of Tampa Electric to contract for goods or services on favorable terms. As such, this information is entitled to confidential protection.
- (4) The information on this workpaper is the same as workpaper 10-6/6 and is confidential for the same rationale. The dollar amounts shown in these lines and columns when used in conjunction with workpaper 10-6/4, column (b), line 55, would disclose the contractual CSX rail transportation rate per ton , and impair the efforts of Tampa Electric to contract for goods or services on favorable terms. As such, this information is entitled to confidential protection.
- (5) The information on this workpaper is the same as workpaper 10-6/6 and is confidential for the same rationale. This amount is the segmented river transportation charges discussed on workpaper 10-6/4 and is confidential for the same reasons provided for 10-6/4 rationale (6). Disclosure would adversely affect the ability of Tampa Electric and its transportation affiliate, Midsouth Towing, from contracting for transportation services on favorable terms. Higher transportation rates could result in an increase in electric rates.

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<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 48-2B/1	6	(a)	(1)
Page 48-2B/1	6	(b)	(1)

Page 48-2B/1	1-4,6,7,11	(b)	(2)
Page 48-2B/1	1-4,7,8,11	(c)	(3)
Page 48-2B/1	1-4,7,8,11	(d)	(4)
Page 48-2B/1	1-3,6,7,11	(e)	(5)
Page 48-2B/1	8	(a)	(6)

**Rationale for Confidentiality:**

- (1) This workpaper is the same information as workpaper 10-6/3 with additional amounts entered by the audit staff on line 7 and is confidential for the same rationale. The dollar amounts shown in these lines and columns, when used in conjunction with the FPSC Form 423-2, would enable one to determine the segmented transportation costs, including transloading and ocean barging. This is contractual information the public disclosure of which would impair the efforts of Tampa Electric to contract for goods or services on favorable terms. As such, this information is entitled to confidential protection. This will prevent competitors of Tampa Electric's affiliates in the barge transportation and transloading business from obtaining an unfair advantage over these affiliates and thereby driving up the cost of coal transportation to Tampa Electric.
- (2) This workpaper is the same information as workpaper 10-6/3 with additional amounts entered by the audit staff on line 7 and is confidential for the same rationale. This information when used with Commission Forms 423 would allow one to derive Electro-Coal Transfer and Gulfcoast Transit charges per ton for deliveries to the station which, in turn, would impair Tampa Electric's ability to contract for goods and services on favorable terms in that it would disclose to competitors the segmented transportation charges paid by Tampa Electric. As discussed above, this type of information is entitled to protection under Section 366.093(3)(d), Fla. Stat.
- (3) This workpaper is the same information as workpaper 10-6/3 with additional amounts entered by the audit staff on line 7 and is confidential for the same rationale. This data reflects the costs of rail coal, which involves permissible cost allocation between Tampa Electric and an affiliate, Gatliff Coal Company. This would provide details of Gatliff's costs per ton of coal from information contained on Commission Forms 423. This would adversely affect Tampa Electric's ability to contract for coal supplies on favorable terms and, thus, is entitled to protection under Section 366.093(3)(d), Fla. Stat. In addition, disclosure of the rail rate per ton would ultimately disclose the rail rate per ton paid to CSX as shown on Commission Forms 423 and would impair Tampa Electric's ability to contract for transportation services on favorable terms. In addition, such disclosure would be contrary to the requirements of the Staggers Rail Act.
- (4) This workpaper is the same information as workpaper 10-6/3 with additional amounts entered by the audit staff on line 7 and is confidential for the same rationale. This data reflects the costs of rail transportation. Disclosure would provide details of the rail rate per ton paid to CSX as shown on Commission Forms 423 and Gatliff's costs per ton of coal



from information contained on Commission Forms 423. This would adversely affect Tampa Electric's ability to contract for coal supplies on favorable terms and, thus, is entitled to protection under Section 366.093(3)(d), Fla. Stat. In addition, disclosure of the rail rate per ton would impair Tampa Electric's ability to contract for transportation services on favorable terms. In addition, such disclosure would be contrary to the requirements of the Staggers Rail Act.

- (5) This workpaper is the same information as workpaper 10-6/3 with additional amounts entered by the audit staff on line 7 and is confidential for the same rationale. The information set forth, when used in conjunction with units in column (c) or with units on FPSC Forms 423-2, would enable one to derive the segmented river transportation costs. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms. This will prevent competitors of Tampa Electric's affiliates in the barge transportation and transloading business from obtaining an unfair advantage over these affiliates and thereby driving up the cost of coal transportation to Tampa Electric.
- (6) This workpaper is the same information as workpaper 10-6/3 with additional amounts entered by the audit staff on line 7 and is confidential for the same rationale. The information is confidential because the amount on line 6 of column (a) would easily be computed by adding the other amounts disclosed in column (a) to compute the difference from the total on line 11. The difference represents the contractual segmented transloading and ocean barging transportation costs paid during the month. Disclosure of the charges would impair the efforts of Tampa Electric to contract for goods and services on favorable terms. Higher transportation rates could result in an increase in electric rates.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 48-2B/3	1	(g)	(11)
Page 48-2B/3	1	(h)	(7)
Page 48-2B/3	2	(b)(c)(d)(e)	(1)
Page 48-2B/3	2	(j)(m)	(1)
Page 48-2B/3	3	(g)	(11)
Page 48-2B/3	3	(h)	(7)
Page 48-2B/3	4	(g)	(11)
Page 48-2B/3	4	(h)	(7)
Page 48-2B/3	5	(b)(c)(d)(e)	(2)
Page 48-2B/3	5	(j)(l)	(2)
Page 48-2B/3	5	(m)	(10)
Page 48-2B/3	6	(d)(e)(j)(m)	(3)
Page 48-2B/3	7	(g)	(7)
Page 48-2B/3	7	(h)	(7)
Page 48-2B/3	8	(d)(e)(j)(m)	(4)
Page 48-2B/3	8	(l)	(9)

Page 48-2B/3	8	(m)	(10)
Page 48-2B/3	13	(g)(i)(j)(m)	(6)
Page 48-2B/3	14	(g)	(11)
Page 48-2B/3	14	(h)	(7)
Page 48-2B/3	14	(i)(j)(l)(m)	(12)
Page 48-2B/3	14	(l)	(8)
Page 48-2B/3	14	(m)	(10)
Page 48-2B/3	15	(g)	(11)
Page 48-2B/3	15	(h)	(7)
Page 48-2B/3	15	(i)(j)(l)(m)	(12)
Page 48-2B/3	15	(l)	(8)
Page 48-2B/3	15	(m)	(10)
Page 48-2B/3	18	(g)	(11)
Page 48-2B/3	18	(h)	(7)
Page 48-2B/3	19	(g)	(11)
Page 48-2B/3	19	(h)	(7)
Page 48-2B/3	20	(g)	(11)
Page 48-2E/3	20	(h)	(7)
Page 48-2B/3	20	(i)(j)(l)(m)	(12)

**Rationale for Confidentiality:**

- (1) This is the same information on workpaper 10-6/6 and is confidential for the same rationale. The dollar amounts shown in these lines and columns, when used in conjunction with the FPSC Form 423-2 or the related information on workpaper 10-6/4 columns (b),(e),(h),(k) and (l) would enable one to determine the segmented transportation costs, including transloading and ocean barging. This is contractual information the public disclosure of which would impair the efforts of Tampa Electric to contract for goods or services on favorable terms. As such, this information is entitled to confidential protection. This will prevent competitors of Tampa Electric's affiliates in the barge transportation and transloading business from obtaining an unfair advantage over these affiliates and thereby driving up the cost of coal transportation to Tampa Electric.
- (2) This is the same information on workpaper 10-6/6 and is confidential for the same rationale. The subject information represents the actual amounts for transloading and ocean barging and used in conjunction with tons on workpaper 10-6/4 would disclose the transloading and ocean barging rate. Disclosure of the total transportation charges would impair the efforts of Tampa Electric to contract for goods and services on favorable terms. Disclosure of the total transportation charges would impair Tampa Electric's contracting ability by enabling a competing provider of transportation services to determine the segmented transportation charges paid by Tampa Electric.

- (3) This is the same information on workpaper 10-6/6 and is confidential for the same rationale. This data reflects the price per ton of rail coal, which involves permissible cost allocation between Tampa Electric and an affiliate, Gatliff Coal Company. This would provide details of Gatliff's costs per ton of coal from information contained on Commission Forms 423. This would adversely affect Tampa Electric's ability to contract for coal supplies on favorable terms and, thus, is entitled to protection under Section 366.093(3)(d), Fla. Stat. In addition, disclosure of the rail rate per ton would ultimately disclose the rail rate per ton paid to CSX as shown on Commission Forms 423 and would impair Tampa Electric's ability to contract for transportation services on favorable terms. In addition, such disclosure would be contrary to the requirements of the Staggers Rail Act.
- (4) This is the same information on workpaper 10-6/6 and is confidential for the same rationale. The dollars in line 10, columns (i) and (l), rail freight, can be divided by the tons in line 9, columns (h) and (k), to derive the rail rate per ton. This would impair the ability of Tampa Electric and its affiliates to negotiate favorable rail rates with the various railroads serving areas in the vicinity of Tampa Electric's coal suppliers. As such, this information is entitled to confidential protection under Section 366.093(3)(d), Fla. Stat.
- (5) This is the same information on workpaper 10-6/6 and is confidential for the same rationale. The dollars in columns (c),(e),(g),(i),(k),(m),(o) and (q) can be divided by the tons in columns (b),(d),(f),(h),(j),(l),(n) and (p), respectively, to derive the price per ton paid to coal suppliers including Tampa Electric's affiliate, Gatliff Coal. Disclosure would impair Tampa Electric's and its affiliates ability to negotiate favorable coal prices. This information when used with Commission Forms 423 would allow one to derive Electro-Coal Transfer and Gulfcoast Transit charges per ton for deliveries to the station which, in turn, would impair Tampa Electric's ability to contract for goods and services on favorable terms in that it would disclose to competitors the segmented transportation charges paid by Tampa Electric. As discussed above, this type of information is entitled to protection under Section 366.093(3)(d), Fla. Stat.
- (6) This is the same information on workpaper 10-6/6 and is confidential for the same rationale. These amounts are the segmented river transportation charges. Disclosure would adversely affect the ability of Tampa Electric and its transportation affiliate, Midsouth Towing, from contracting for transportation services on favorable terms. Higher transportation rates could result in an increase in electric rates.
- (7) This is the same information on workpaper 10-6/6 and is confidential for the same rationale. This data reflects the cost of rail coal, which involves permissible cost allocation between Tampa Electric and an affiliate, Gatliff Coal Company. This would provide details of Gatliff's costs per ton of coal from information contained on Commission Forms 423 and when used in conjunction with workpaper 10-6/4 column (b), lines 49-58. This would adversely affect Tampa Electric's ability to contract for coal supplies on favorable terms and, thus, is entitled to protection under Section 366.093(3)(d), Fla. Stat. In addition, disclosure of the rail rate per ton would ultimately disclose the rail freight rate per ton paid

to CSX as shown on Commission Forms 423 and would impair Tampa Electric's ability to contract for transportation services on favorable terms. In addition, such disclosure would be contrary to the requirements of the Staggers Rail Act.

- (8) This is the same information on workpaper 10-6/6 and is confidential for the same rationale. This data is the in-transit water barge transportation dollars associated with the tons shown in line 54, column (p) on the same workpaper and when divided by these tons would enable one to compute the segmented transloading and ocean barging transportation rate per ton between Tampa Electric and its waterborne affiliates, Electro-Coal Transfer and Gulf Coast Transit, which would adversely affect Tampa Electric's ability to contract for goods or services on favorable terms.
- (9) This is the same information on workpaper 10-6/6 and is confidential for the same rationale. This data is the in-transit rail transportation dollars associated with the tons shown in line 58, column (b) on the same workpaper and when divided by these tons would enable one to compute the CSX rail transportation rate per ton which would adversely affect Tampa Electric's ability to contract for services on favorable terms for the same reasons in rationale (9) above.
- (10) This is the same information on workpaper 10-6/6 and is confidential for the same rationale. This data can be used in conjunction with column (j) to compute the transportation amounts in column (l) which confidential treatment has been requested in rationales (2), (10) and (11) which would adversely affect Tampa Electric's ability to contract for services on favorable terms.
- (11) This is the same information on workpaper 10-6/6 and is confidential for the same rationale. This data can be used in conjunction with column (j) to compute the rail material amounts in column (h) which confidential treatment has been requested in rationales (3) and (9) which would adversely affect Tampa Electric's ability to contract for services on favorable terms.
- (12) This data can be used to back-into the amount in column (i), line 13 which confidential treatment has been requested in rationales (6), disclosure of which would adversely affect Tampa Electric's ability to contract for services on favorable terms.

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<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 48-2B/4	7	(c)(f)(i)(l)	(1)
Page 48-2B/4	8	(c)(f)(i)(l)	(2)
Page 48-2B/4	8	(d)(j)	(2)
Page 48-2B/4	9	(i)(l)	(3)
Page 48-2B/4	10	(i)(l)	(4)
Page 48-2B/4	29-32	(c)(e)(g)(m)(o)(q)	(5)

Page 48-2B/4	29	(i)	(5)
Page 48-2B/4	29,30,32	(k)	(5)
Page 48-2B/4	49-52	(f)	(5)
Page 48-2B/4	50-52	(h)	(5)
Page 48-2B/4	36	(e)(g)(m)(o)(q)	(6)
Page 48-2B/4	54	(f)	(6)
Page 48-2B/4	37-44	(c)(e)(g)(i)(k)	(7)
Page 48-2B/4	37-44	(m)(o)(q)	(7)
Page 48-2B/4	55-61	(f)(h)	(8)
Page 48-2B/4	49-60	(c)	(9)
Page 48-2B/4	54	(n)	(10)
Page 48-2B/4	55	(n)	(11)

**Rationale for Confidentiality:**

- (1) This workpaper is the same as workpaper 10-6/4 and confidential for the same rationale. The dollar amounts shown in these lines and columns, when used in conjunction with the FPSC Form 423-2, would enable one to determine the segmented transportation costs, including transloading and ocean barging. This is contractual information the public disclosure of which would impair the efforts of Tampa Electric to contract for goods or services on favorable terms. As such, this information is entitled to confidential protection. This will prevent competitors of Tampa Electric's affiliates in the barge transportation and transloading business from obtaining an unfair advantage over these affiliates and thereby driving up the cost of coal transportation to Tampa Electric.
- (2) This workpaper is the same as workpaper 10-6/4 and confidential for the same rationale. The subject information represents the actual rate and amounts for transloading and ocean barging. Disclosure of the total transportation charges would impair the efforts of Tampa Electric to contract for goods and services on favorable terms. Disclosure of the total transportation charges would impair Tampa Electric's contracting ability by enabling a competing provider of transportation services to determine the segmented transportation charges paid by Tampa Electric.
- (3) This workpaper is the same as workpaper 10-6/4 and confidential for the same rationale. This data reflects the price per ton of rail coal, which involves permissible cost allocation between Tampa Electric and an affiliate, Gatliff Coal Company. This would provide details of Gatliff's costs per ton of coal from information contained on Commission Forms 423. This would adversely affect Tampa Electric's ability to contract for coal supplies on favorable terms and, thus, is entitled to protection under Section 366.093(3)(d), Fla. Stat. In addition, disclosure of the rail rate per ton would ultimately disclose the rail rate per ton paid to CSX as shown on Commission Forms 423 and would impair Tampa Electric's ability to contract for transportation services on favorable terms. In addition, such disclosure would be contrary to the requirements of the Staggers Rail Act.

- (4) This workpaper is the same as workpaper 10-6/4 and confidential for the same rationale. The dollars in line 10, columns (i) and (l), rail freight, can be divided by the tons in line 9, columns (h) and (k), to derive the rail rate per ton. This would impair the ability of Tampa Electric and its affiliates to negotiate favorable rail rates with the various railroads serving areas in the vicinity of Tampa Electric's coal suppliers. As such, this information is entitled to confidential protection under Section 366.093(3)(d), Fla. Stat.
- (5) This workpaper is the same as workpaper 10-6/4 and confidential for the same rationale. The dollars in columns (c),(e),(g),(i),(k),(m),(o) and (q) can be divided by the tons in columns (b),(d),(f),(h),(j),(l),(n) and (p), respectively, to derive the price per ton paid to coal suppliers including Tampa Electric's affiliate, Gatliff Coal. Disclosure would impair Tampa Electric's and its affiliates ability to negotiate favorable coal prices. This information when used with Commission Forms 423 would allow one to derive Electro-Coal Transfer and Gulfcoast Transit charges per ton for deliveries to the station which, in turn, would impair Tampa Electric's ability to contract for goods and services on favorable terms in that it would disclose to competitors the segmented transportation charges paid by Tampa Electric. As discussed above, this type of information is entitled to protection under Section 366.093(3)(d), Fla. Stat.
- (6) This workpaper is the same as workpaper 10-6/4 and confidential for the same rationale. These amounts are the segmented river transportation charges. Disclosure would adversely affect the ability of Tampa Electric and its transportation affiliate, Midsouth Towing, from contracting for transportation services on favorable terms. Higher transportation rates could result in an increase in electric rates.
- (7) This workpaper is the same as workpaper 10-6/4 and confidential for the same rationale. This information when used in conjunction with Commission Forms 423 would allow one to compute segmented transloading and ocean barging transportation costs per ton. Dollars on line 37, 38, 39, 40 and 42 divided by tons on line 37, 38, 39, 40 and 42, respectively, enables one to compute the chargeout price per ton as shown on line 44. Disclosure of this information would impair Tampa Electric's ability to contract for goods and services on favorable terms. As is discussed above, segmented transportation rates are and have been recognized by the Commission to constitute proprietary confidential business information.
- (8) This workpaper is the same as workpaper 10-6/4 and confidential for the same rationale. This information when used in conjunction with Commission Forms 423 would disclose segmented transloading and ocean barging transportation costs per ton. As discussed in rationale (7) for this same workpaper, the dollars from line 55,56 and 59 divided by the tons on line 55,56 and 59, respectively, allows one to compute the chargeout price per ton shown on line 61. Disclosure of this information would impair Tampa Electric's ability to contract for goods and services on favorable terms by enabling competitors to determine segmented transportation charges. As discussed above, segmented transportation rates are and have been recognized by the Commission to constitute proprietary confidential business information.

- (9) This workpaper is the same as workpaper 10-6/4 and confidential for the same rationale. This data reflects the price per ton of rail coal, which involves permissible cost allocation between Tampa Electric and an affiliate, Gatliff Coal Company. This would provide details of Gatliff's costs per ton of coal from information contained on Commission Forms 423. This would adversely affect Tampa Electric's ability to contract for coal supplies on favorable terms and, thus, is entitled to protection under Section 366.093(3)(d), Fla. Stat. In addition, disclosure of the rail rate per ton would ultimately disclose the rail freight rate per ton paid to CSX as shown on Commission Forms 423 and would impair Tampa Electric's ability to contract for transportation services on favorable terms. In addition, such disclosure would be contrary to the requirements of the Staggers Rail Act.
- (10) This workpaper is the same as workpaper 10-6/4 and confidential for the same rationale. This data is the in-transit water barge transportation dollars associated with the tons shown in line 54, column (p) on the same workpaper and when divided by these tons would enable one to compute the segmented transloading and ocean barging transportation rate per ton between Tampa Electric and its waterborne affiliates, Electro-Coal Transfer and Gulf Coast Transit, which would adversely affect Tampa Electric's ability to contract for goods or services on favorable terms.
- (11) This workpaper is the same as workpaper 10-6/4 and confidential for the same rationale. This data is the in-transit rail transportation dollars associated with the tons shown in line 58, column (b) on the same workpaper and when divided by these tons would enable one to compute the CSX rail transportation rate per ton which would adversely affect Tampa Electric's ability to contract for services on favorable terms for the same reasons in rationale (9) above.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 52-1B/1-1	8-17,21-39	(d)	(1)
Page 52-1B/1-1	8-17,21-36	(j)	(1)
Page 52-1B/1-1	33,34	(m)	(1)
Page 52-1B/1-1	8-17,21-39	(p)	(1)
Page 52-1B/1-1	8-17,21-39	(h)(i)(l)	(2)
Page 52-1B/1-1	8-17,21-39	(o)(q)	(2)

**Rationale for Confidentiality:**

- (1) This workpaper is the same as workpaper 10-10/4 and confidential for the same reasons. The subject information represents the actual coal price per ton paid to the coal supplier indicated in the workpaper heading with and without segmented river transportation. Disclosure would adversely affect Tampa Electric's ability to contract for goods or services on favorable terms. When used in conjunction with the Commission Forms 423, one would be able to determine the segmented river transportation rate per ton and segmented

transloading and ocean barging transportation rate per ton paid to Tampa Electric's affiliates, Mid-South Towing, Electro-Coal Transfer and Gulf Coast Transit. These amounts have previously been granted confidential treatment by the Commission on Forms 423 during the months previously filed as shown in columns (b) and (c). The twenty-four month declassification period has not expired as of the audit date.

- (2) This workpaper is the same as workpaper 10-10/4 and confidential for the same reasons. The information when used in conjunction with tons in column (e) represents the price per ton paid as discussed in rationale (1). This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms for the same reasons discussed in rationale (1).

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 52-1B/1-2	1,8	(b)(c)(d)(e)	(1)
Page 52-1B/1-2	3	(b)(c)(d)(e)	(2)
Page 52-1B/1-2	4,5,7,9,11,13,14	(b)(c)(d)(e)	(3)

**Rationale for Confidentiality:**

- (1) The subject information represents the actual coal price per ton paid to a Tampa Electric coal supplier. Disclosure would adversely affect Tampa Electric's ability to contract for goods or services on favorable terms. When used in conjunction with the Commission Forms 423, one would be able to determine the segmented river transportation rate per ton and segmented transloading and ocean barging transportation rate per ton paid to Tampa Electric's affiliates, Mid-South Towing, Electro-Coal Transfer and Gulf Coast Transit.
- (2) The information would allow one to back-into the rate per ton on line 1 by adding the amount on line 2 to the amount on line 3. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms for the same reasons discussed in rationale (1).
- (3) The information would allow one to back-into the rate per ton on lines 1 and 8. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms for the same reasons discussed in rationale (1).

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<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 52-1B/1-3 (1 of 2)	32-35	(d)(e)	(1)



**Rationale for Confidentiality:**

- (1) The information is the contractual coal price per ton between Tampa Electric and a coal supplier. Disclosure would adversely affect Tampa Electric's ability to contract for goods or services on favorable terms. When used in conjunction with the Commission Forms 423, one would be able to determine the segmented river transportation rate per ton and segmented transloading and ocean barging transportation rate per ton paid to Tampa Electric's affiliates, Mid-South Towing, Electro-Coal Transfer and Gulf Coast Transit. This type of information is entitled to protection under Section 366.093(3)(d), Fla. Stat.

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<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 52-1B/1-3 (2 of 2)	1	(b)(c)	(1)
Page 52-1B/1-3 (2 of 2)	5	(a)	(1)
Page 52-1B/1-3 (2 of 2)	2	(b)(c)	(2)
Page 52-1B/1-3 (2 of 2)	5	(b)	(2)

**Rationale for Confidentiality:**

- (1) The subject information represents the actual coal price per ton paid to the coal supplier indicated in the workpaper heading. Disclosure would adversely affect Tampa Electric's ability to contract for goods or services on favorable terms. When used in conjunction with the Commission Forms 423, one would be able to determine the segmented river transportation rate per ton and segmented transloading and ocean barging transportation rate per ton paid to Tampa Electric's affiliates, Mid-South Towing, Electro-Coal Transfer and Gulf Coast Transit.
- (2) The subject information represents the actual coal transportation price per ton paid to the coal supplier indicated in the workpaper heading. This is contractual data the disclosure of which would impair the efforts of Tampa Electric to contract for goods and services on favorable terms.

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<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 56-1A	2,13	(b)(c)(d)(e)	(1)
Page 56-1A	3,14	(b)(c)(d)(e)	(2)
Page 56-1A	3,14	(l)	(6)
Page 56-1A	3,8,14	(m)	(9)
Page 56-1A	21,25	(m)	(9)
Page 56-1A	1-4,8,10-15	(g)	(10)
Page 56-1A	21,24,25	(g)	(10)
Page 56-1A	1-4,10-15	(h)	(6)

Page 56-1A	21,24,25	(h)	(6)
Page 56-1A	4,15	(d)(e)	(3)
Page 56-1A	5,16	(d)(e)(j)(l)(m)	(4)
Page 56-1A	7,18	(g)(i)(j)(m)	(5)
Page 56-1A	8,11,21,25	(i)(j)(l)	(10)
Page 56-1A	14	(i)(j)	(11)

**Rationale for Confidentiality:**

- (1) The dollar amounts shown in these lines and columns, when used in conjunction with the FPSC Form 423-2, would enable one to determine the segmented transportation costs, including transloading and ocean barging. This is contractual information the public disclosure of which would impair the efforts of Tampa Electric to contract for goods or services on favorable terms. As such, this information is entitled to confidential protection. This will prevent competitors of Tampa Electric's affiliates in the barge transportation and transloading business from obtaining an unfair advantage over these affiliates and thereby driving up the cost of coal transportation to Tampa Electric.
- (2) The subject information represents the actual amounts for transloading and ocean barging transportation costs and when used with the Commission Forms 423-2 one could easily compute the contractual rate per ton. Disclosure of the total transportation charges would impair the efforts of Tampa Electric to contract for goods and services on favorable terms. Disclosure of the total transportation charges would impair Tampa Electric's contracting ability by enabling a competing provider of transportation services to determine the segmented transportation charges paid by Tampa Electric.
- (3) This data reflects the cost of rail coal, which involves permissible cost allocation between Tampa Electric and an affiliate, Gatliff Coal Company. This would provide details of Gatliff's costs per ton of coal from information contained on Commission Forms 423. This would adversely affect Tampa Electric's ability to contract for coal supplies on favorable terms and, thus, is entitled to protection under Section 366.093(3)(d), Fla. Stat. In addition, disclosure of the rail rate per ton would ultimately disclose the rail rate per ton paid to CSX as shown on Commission Forms 423 and would impair Tampa Electric's ability to contract for transportation services on favorable terms. In addition, such disclosure would be contrary to the requirements of the Staggers Rail Act.
- (4) The dollars are for rail freight and used with workpaper 10-6/4 column (h), line 9, one could derive the rail transportation rate per ton. This would impair the ability of Tampa Electric and its affiliates to negotiate favorable rail rates with the various railroads serving areas in the vicinity of Tampa Electric's coal suppliers. As such, this information is entitled to confidential protection under Section 366.093(3)(d), Fla. Stat.
- (5) These amounts are the segmented river transportation charges. Disclosure would adversely affect the ability of Tampa Electric and its transportation affiliate, Midsouth Towing, from contracting for transportation services on favorable terms. Higher transportation rates could result in an increase in electric rates.

- (6) This data reflects the cost of rail coal, which involves permissible cost allocation between Tampa Electric and an affiliate, Gatliff Coal Company. This would provide details of Gatliff's costs per ton of coal from information contained on Commission Forms 423. This would adversely affect Tampa Electric's ability to contract for coal supplies on favorable terms and, thus, is entitled to protection under Section 366.093(3)(d), Fla. Stat. In addition, disclosure of the rail rate per ton would ultimately disclose the rail freight rate per ton paid to CSX as shown on Commission Forms 423 and would impair Tampa Electric's ability to contract for transportation services on favorable terms. In addition, such disclosure would be contrary to the requirements of the Staggers Rail Act.
- (7) This data is the in-transit water barge transportation dollars associated with the tons shown in line 54, column (p) on the same workpaper and when divided by these tons would enable one to compute the segmented transloading and ocean barging transportation rate per ton between Tampa Electric and its waterborne affiliates, Electro-Coal Transfer and Gulf Coast Transit, which would adversely affect Tampa Electric's ability to contract for goods or services on favorable terms.
- (8) This data is the in-transit rail transportation dollars associated with the tons shown in line 58, column (b) on the same workpaper and when divided by these tons would enable one to compute the CSX rail transportation rate per ton which would adversely affect Tampa Electric's ability to contract for services on favorable terms for the same reasons in rationale (9) above.
- (9) This data can be used in conjunction with column (j) to compute the transportation amounts in column (l) which confidential treatment has been requested in rationales (2), (7) and (8) which would adversely affect Tampa Electric's ability to contract for services on favorable terms.
- (10) This data can be used in conjunction with column (j) to compute the rail material amounts in column (g) which confidential treatment has been requested in rationales (3) and (9) which would adversely affect Tampa Electric's ability to contract for services on favorable terms.
- (11) This data can be used to back-into the amount in column (i), line 13 which confidential treatment has been requested in rationales (6) disclosure of which would adversely affect Tampa Electric's ability to contract for services on favorable terms.

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<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 58-1A	2,13	(b)(c)(d)(e)	(1)
Page 58-1A	3,14	(b)(c)(d)(e)	(2)
Page 58-1A	3,14	(l)	(6)
Page 58-1A	3,8,14	(m)	(9)
Page 58-1A	21,25	(m)	(9)
Page 58-1A	1-4,8,10-15	(g)	(10)
Page 58-1A	21,24,25	(g)	(10)

Page 58-1A	1-4,10-15	(h)	(6)
Page 58-1A	21,24,25	(h)	(6)
Page 58-1A	4,15	(d)(e)	(3)
Page 58-1A	5,16	(d)(e)(j)(l)(m)	(4)
Page 58-1A	7,18	(g)(i)(j)(m)	(5)
Page 58-1A	8,11,21,25	(i)(j)(l)	(10)
Page 58-1A	14	(i)(j)	(11)

#### Rationale for Confidentiality:

- (1) The dollar amounts shown in these lines and columns, when used in conjunction with the FPSC Form 423-2, would enable one to determine the segmented transportation costs, including transloading and ocean barging. This is contractual information the public disclosure of which would impair the efforts of Tampa Electric to contract for goods or services on favorable terms. As such, this information is entitled to confidential protection. This will prevent competitors of Tampa Electric's affiliates in the barge transportation and transloading business from obtaining an unfair advantage over these affiliates and thereby driving up the cost of coal transportation to Tampa Electric.
- (2) The subject information represents the actual amounts for transloading and ocean barging transportation costs and when used with the Commission Forms 423-2 one could easily compute the contractual rate per ton. Disclosure of the total transportation charges would impair the efforts of Tampa Electric to contract for goods and services on favorable terms. Disclosure of the total transportation charges would impair Tampa Electric's contracting ability by enabling a competing provider of transportation services to determine the segmented transportation charges paid by Tampa Electric.
- (3) This data reflects the cost of rail coal, which involves permissible cost allocation between Tampa Electric and an affiliate, Gatliff Coal Company. This would provide details of Gatliff's costs per ton of coal from information contained on Commission Forms 423. This would adversely affect Tampa Electric's ability to contract for coal supplies on favorable terms and, thus, is entitled to protection under Section 366.093(3)(d), Fla. Stat. In addition, disclosure of the rail rate per ton would ultimately disclose the rail rate per ton paid to CSX as shown on Commission Forms 423 and would impair Tampa Electric's ability to contract for transportation services on favorable terms. In addition, such disclosure would be contrary to the requirements of the Staggers Rail Act.
- (4) The dollars are for rail freight and used with workpaper 10-6/4 column (h), line 9, one could derive the rail transportation rate per ton. This would impair the ability of Tampa Electric and its affiliates to negotiate favorable rail rates with the various railroads serving areas in the vicinity of Tampa Electric's coal suppliers. As such, this information is entitled to confidential protection under Section 366.093(3)(d), Fla. Stat.
- (5) These amounts are the segmented river transportation charges. Disclosure would adversely affect the ability of Tampa Electric and its transportation affiliate, Midsouth Towing, from contracting for transportation services on favorable terms. Higher transportation rates could result in an increase in electric rates.

- (6) This data reflects the cost of rail coal, which involves permissible cost allocation between Tampa Electric and an affiliate, Gatliff Coal Company. This would provide details of Gatliff's costs per ton of coal from information contained on Commission Forms 423. This would adversely affect Tampa Electric's ability to contract for coal supplies on favorable terms and, thus, is entitled to protection under Section 366.093(3)(d), Fla. Stat. In addition, disclosure of the rail rate per ton would ultimately disclose the rail freight rate per ton paid to CSX as shown on Commission Forms 423 and would impair Tampa Electric's ability to contract for transportation services on favorable terms. In addition, such disclosure would be contrary to the requirements of the Staggers Rail Act.
- (7) This data is the in-transit water barge transportation dollars associated with the tons shown in line 54, column (p) on the same workpaper and when divided by these tons would enable one to compute the segmented transloading and ocean barging transportation rate per ton between Tampa Electric and its waterborne affiliates, Electro-Coal Transfer and Gulf Coast Transit, which would adversely affect Tampa Electric's ability to contract for goods or services on favorable terms.
- (8) This data is the in-transit rail transportation dollars associated with the tons shown in line 58, column (b) on the same workpaper and when divided by these tons would enable one to compute the CSX rail transportation rate per ton which would adversely affect Tampa Electric's ability to contract for services on favorable terms for the same reasons in rationale (9) above.
- (9) This data can be used in conjunction with column (j) to compute the transportation amounts in column (l) which confidential treatment has been requested in rationales (2), (7) and (8) which would adversely affect Tampa Electric's ability to contract for services on favorable terms.
- (10) This data can be used in conjunction with column (j) to compute the rail material amounts in column (g) which confidential treatment has been requested in rationales (3) and (9) which would adversely affect Tampa Electric's ability to contract for services on favorable terms.
- (11) This data can be used to back-into the amount in column (i), line 13 which confidential treatment has been requested in rationales (6) disclosure of which would adversely affect Tampa Electric's ability to contract for services on favorable terms.

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Fuel and Purchased Power ) DOCKET NO. 960001-EI  
Cost Recovery Clause and ) ORDER NO. PSC-96-0503-CFO-EI  
Generating Performance Incentive ) ISSUED: April 11, 1996  
Factor. )  
\_\_\_\_\_ )

ORDER GRANTING TAMPA ELECTRIC COMPANY'S REQUEST FOR CONFIDENTIAL  
TREATMENT OF PORTIONS OF ITS DECEMBER 1995, FORM 423  
(IN DOCUMENT NO. 01829-96)

Tampa Electric Company (TECO) has requested specified confidential treatment of its FPSC forms 423-1(a), 423-2, 423-2(a), 423-2(b) and 423-2(c) for the month of December 1995.

DATE	FORM	DOCUMENT NO.
December 1995	423-1(a), 423-2, 423-2(a), 423-2(b), 423-2(c)	1829-96

TECO argues, pursuant to Section 366.093(3)(d), Florida Statutes, that lines 1-9 of column H, Invoice Price, on Form 423-1(a) contain contractual information which, if made public, would impair the efforts of TECO to contract for goods or services on favorable terms. The information indicates the price which TECO has paid for No. 2 fuel oil per barrel for specific shipments from specific suppliers. If disclosed, this information would allow suppliers to compare an individual supplier's price with the market for that date of delivery and thereby determine the contract pricing formula between TECO and that supplier. Disclosure of the Invoice Price would allow suppliers to determine the contract price formula of their competitors. Knowledge of each other's prices would give suppliers information with which to actually control the pricing in No. 2 oil by either all quoting a particular price or adhering to a price offered by a major supplier. This could reduce or eliminate any opportunity for a major buyer, like TECO, to use its market presence to gain price concessions from any individual supplier. The result of such disclosure, TECO argues, is reasonably likely to be increased No. 2 fuel oil prices and increased electric rates.

TECO argues that lines 1-9 of columns I, Invoice Amount; J, Discount; K, Net Amount; L, Net Price; M, Quality Adjustment; N, Effective Purchase Price; and O, Transport to Terminal, on Form 423-1(a) are entitled to confidential treatment because the contract information therein are algebraic functions of column H,

Invoice Price. The publication of these columns together or independently, therefore, TECO argues, could allow a supplier to derive the Invoice Price of No. 2 oil paid by TECO. As to lines 1-9 of column M, TECO further argues that for fuel that does not meet contract requirements, TECO may reject the shipment, or accept the shipment and apply a quality adjustment. This, TECO argues, is a pricing term as important as the price itself rendering the rationale to classify relating to price concessions applicable. As to lines 1-9 of column N, TECO further argues that the information in this column is as entitled to confidential treatment as the invoice price due to the relatively few times quality or discount adjustments are applied. In other words, column N, Effective Purchase Price, will typically equal column H, Invoice Price.

TECO has requested confidential treatment of lines 1-10 of column G, Effective Purchase Price, on Form 423-2 relating to Electro-Coal Transfer Facility - Big Bend Station, arguing disclosure would impair TECO's efforts to contract for goods or services on favorable terms. Additionally, one could ascertain the Total Transportation Charges by subtracting a disclosed Effective Purchase Price, column I, from the Delivered price at the Transfer Facility. A competitor with knowledge of the Total Transportation Charges could use that information in conjunction with the published Delivered Price at the Electro-Coal Transfer facility to determine the segmented transportation costs, i.e., the breakdown of transportation charges for river barge transport and for deep water transportation across the Gulf of Mexico from the transfer facility to Tampa. TECO argues it is this segmented transportation cost data which is entitled to confidential treatment in that disclosure would adversely affect TECO's future fuel and transportation contracts by informing potential bidders of current prices paid for services provided. Disclosure of fuel oil prices would indirectly affect bidding suppliers. Suppliers would be reluctant to provide significant price concessions to an individual utility if prices were disclosed because other purchasers would seek similar concessions. TECO further argues the information would inform other potential suppliers as to the price TECO is willing to pay for coal. This would provide present and potential coal suppliers information which could adversely affect TECO's ability to negotiate coal supply agreements.

TECO requests confidential treatment of lines 1-10 of column H, Total Transport Charges, on Form 423-2, relating to Electro-Coal Transfer Facility - Big Bend Station, arguing that their disclosure would also impair its efforts to contract for goods or services on favorable terms because, as discussed above, both columns G and H, if disclosed, would enable competitors to determine segmented transportation charges.

TECO requests confidential treatment of lines 1-10 of column H, Original Invoice Price, on Form 423-2(a) relating to Electro-Coal Transfer Facility - Big Bend Station, because disclosure would enable one to subtract that price from the publicly disclosed Delivered Price at the Electro-Coal Transfer Facility and thereby determine the segmented river transportation cost. Such disclosure, TECO argues, would impair its efforts to contract for goods or services on favorable terms due to rationale similar to that offered for confidential treatment of column G, Effective Purchase Price, of Form 423-2 (Electro-Coal Transfer Facility - Big Bend Station).

TECO similarly requests confidential treatment of lines 1-10 of column J, Base Price, on Form 423-2(a), relating to Electro-Coal Transfer Facility - Big Bend Station, in that disclosure would enable a competitor to "back-into" the segmented transportation cost using the publicly disclosed Delivered Price at the transfer facility; one could subtract column J, Base Price Per Ton, from the Delivered Price at the transfer facility, to obtain the River Barge Rate. Such disclosure, TECO argues, would impair its efforts to contract for goods or services on favorable terms due to rationale similar to that offered for confidential treatment of column G, Effective Purchase Price, of Form 423-2 (Electro-Coal Transfer Facility - Big Bend Station).

TECO also contends that lines 1-10 of column L, Effective Purchase Price, on Form 423-2(a), relating to Electro-Coal Transfer Facility - Big Bend Station, are entitled to confidentiality since, if disclosed, they would enable a competitor to back into the segmented waterborne transportation costs using the already disclosed Delivered Price of coal at the transfer facility. Such disclosure, TECO argues, would impair its efforts to contract for goods or services on favorable terms for the reasons discussed in relation to column G, Form 423-2 (Electro-Coal Transfer Facility - Big Bend Station).

TECO requests confidential treatment of lines 1-10 of columns G, Effective Purchase Price; I, Rail Rate; K, River Barge Rate; L, Transloading Rate; M, Ocean Barge Rate; N, Other Water Charges; O, Other Related Charges; and P, Total Transportation Charges on Form 423-2(b) relating to the Electro-Coal Transfer Facility - Big Bend Station. TECO argues that disclosure of the Effective Purchase Price per ton would impair its ability to contract for goods or services on favorable terms by enabling a competitor to back into the segmented transportation costs by using the publicly disclosed Delivered Price for coal at the transfer facility; one could obtain the River Barge Rate by subtracting the Effective Purchase Price per ton from the price per ton delivered at Electro-Coal. TECO



argues that columns K through P provide specific information on TECO's segmented costs. TECO argues it is this segmented transportation cost data which is entitled to confidential treatment in that disclosure would adversely affect TECO's future fuel and transportation contracts by informing potential bidders of current prices paid for services provided.

TECO also requests confidential treatment of lines 1-2 of columns G, Effective Purchase Price, and H, Total Transportation Charges on Form 423-2; lines 1-2 of columns H, Original Invoice Price; J, Base Price, and L, Effective Purchase Price, on Form 423-2(a); and lines 1-2 of columns G, Effective Purchase Price; I, Rail Rate; K, River Barge Rate; L, Transloading Rate; M, Ocean Barge Rate; N, Other Water Charges; O, Other Related Charges; and P, Total Transportation Charges, on Form 423-2(b), all relating to the Electro-Coal Transfer Facility - Gannon Station. TECO offers rationale identical to that offered in relation to those columns on Forms 423-2, 2(a), and 2(b) relating to the Electro-Coal Transfer Facility - Big Bend Station.

TECO requests confidential treatment of line 1 of columns G, Effective purchase Price; and H, Total Transportation Charges on Form 423-2 relating to the Big Bend Station and lines 1-3 of the same columns on the same form relating to the Gannon Station. TECO contends that disclosure of the Effective Purchase Price in both cases would impair its efforts to contract for goods and services on favorable terms, because if one subtracts the information in this column from that in column I, F.O.B. Plant Price, one can obtain the segmented transportation cost, including transloading and ocean barging. TECO also argues that disclosure of the Total Transport Charges would similarly impair its contracting ability by enabling a competitor to determine segmented transportation charges.

TECO similarly argues that line 1 of columns H, Original Invoice Price; J, Base Price; and L, Effective Purchase price of Forms 423-2(a) relating to the Big Bend Station and lines 1-3 of the same columns of the same form relating to Gannon Station are entitled to confidential treatment in that disclosure would allow a competitor to deduce the segmented terminating and ocean barge transportation cost and terminating and ocean barge rate on rail rate, respectively.

TECO also requests confidential treatment of line 1 of columns G, Effective Purchase Price; I, Rail Rate; K, River Barge Rate; L, Transloading Rate; M, Ocean Barge Rate; N, Other Water Charges; O, Other Related Charges; and P, Total Transportation Charges, on Form 423-2(b), relating to Big Bend Station, and

lines 1-3 of the same columns for the same form relating to Gannon Station. TECO argues that disclosure of either Effective Purchase Price per ton would enable a competitor to back into the segmented transportation cost of termination and Ocean Barge Rates by subtracting that price per ton from the F.O.B. Plant Price per ton. The information presented in these columns relating to Gannon Station simply involves permissible cost allocation between TECO and an affiliate, Gatliff Coal.

TECO further argues that disclosure of its Rail Rate per ton in column I on all its Forms 423-2(b) would impair the ability of TECO and its affiliate to negotiate favorable rail rates with the various railroads serving areas in the vicinity of TECO's coal suppliers. Gatliff has other coal buying customers with other railway options; disclosure of railrates, therefore, would impair the contracting ability of a TECO affiliate and could ultimately adversely affect TECO's ratepayers.

In addition, TECO requests confidential treatment for lines 8-15 of columns J-K for Page 1 of Form 423-2(c). TECO argues that disclosure of this information would impair its efforts to contract for goods or services on favorable terms due to rationale similar to that offered for confidential treatment of Column G, line 1 of form 423-2, relating to the Big Bend Station. TECO also asserts that disclosure of the direct rail rate would allow one to derive the rate paid for Gatliff coal by subtracting the direct rail rate from the total delivered price of the coal. Disclosure of this information would allow one to determine the F.O.B. mine price, thereby informing potential bidders of current prices paid. As such, disclosure of this information would have a direct impact on TECO's future fuel contracts.

An examination of TECO's documents numbered DN-01829-96 relating to December, 1995, show that they contain confidential information which, if released, could affect the company's ability to contract for fuel on favorable terms. Therefore, as discussed above, the information for which confidentiality is sought is granted confidential classification.

DECLASSIFICATION

TECO further requests the following proposed declassification dates:

FORMS	LINES	COLUMNS	DATE
423-1(a)	1 - 9	H - O	02-15-98
423-2	1 - 10	G, H	02-15-96
423-2(a)	1 - 10	H, J, L	02-15-98
423-2(b)	1 - 10	G, I, K, L, M, N, O, P	02-15-98
423-2(c) (Page 1 of 2)	8 - 15	J, K	02-15-98

366.093(4), Florida Statutes, provides that:

[a]ny finding by the commission that records contain proprietary confidential business information is effective for a period set by the commission not to exceed 18 months, unless the commission finds, for good cause, that the protection from disclosure shall be for a specified longer period.

As to the fuel oil contract data in DN-01829-96, TECO explains that its interests would be best protected by classifying the material until at least six months after the contracts expire, because future contract negotiations would be impaired if such material, which contains pricing information, were disclosed prior to the negotiation of a new contract. TECO states negotiations are normally completed within six months. TECO further indicates that a two year classification period generally will account for this six month negotiation period.

As to the coal and coal transportation information contained in DN-01829-96, TECO explains that the disclosure of that information before the passage of two years could affect the viability of its affiliates which provide those services to TECO and to outside non-regulated customers, which in turn could affect the price TECO ultimately pays for those services. TECO further explains this potential effect as follows:

An analyst for an outside customer of Gatliff or TECO Transport who reads the written transcripts of public fuel hearings or reads the written orders of the FPSC can easily discover that until November 1, 1988, Tampa

Electric paid cost for coal from Gatliff and for coal transportation from TECO Transport. Further, the publication of the stipulation agreement between the parties in 1988 indicated that the initial benchmark price was close to cost and subsequent testimony indicates the revised contract escalates from cost.

As long as an outside customer does not know how such an escalation clause changes price, the cost cannot be calculated. However, publicizing the price of coal or coal transportation services will tell an outside customer how much the escalation has been and make it easy for him to calculate cost. Because of the seasonality of costs in both businesses, a full year's cost data is necessary for an accurate cost measurement.

A second year must pass before one full year can be compared with a second year to measure the escalation accurately. So a perceptive vendor seeks two years of data to make his cost estimates. The competitive industries recognize that data beyond two years is not helpful to them, as enough factors may change in that time frame for costs to be much different from what was incurred. Any data less than two full years old is extremely valuable to outside customers in contracting for services with Gatliff or TECO Transport. The difference of small amounts per ton can mean millions of dollars' difference in cost.

A loss of outside business by Gatliff or TECO Transport will affect not only Gatliff or TECO Transport, but, if large enough, it could affect the credibility of the companies. The prices negotiated with Tampa Electric by these vendors took into consideration their costs and revenues at the time of negotiation, including the revenues from outside customers. A significant loss of outside business could cause Gatliff or TECO Transport to fail, since under market pricing regulation Tampa Electric will not make up the difference to them in cost. In turn, a failure of these vendors would leave Tampa Electric and its customers with only higher cost alternatives for Blue Gem coal and for coal transportation to Tampa, a higher cost that would be paid by Tampa Electric's ratepayers. So the continued credibility of Gatliff and TECO Transport is important to protect Tampa Electric's ratepayers from higher cost alternatives.

ORDER NO. PSC-96-0503-CFO-EI  
DOCKET NO. 960001-EI  
PAGE 8

TECO has shown good cause for an extended period of classification. The material in DN-01829-96 as discussed above, will remain classified until two years from the dates of the respective requests for classification, as listed in the chart.

In consideration of the foregoing, it is

ORDERED that Tampa Electric Company's request for confidential treatment of the above specified information in Forms 423-1(a), 423-2, 423-2(a), 423-2(b), and Form 423-2(c), for the Big Bend Station and the Gannon Station, as discussed in the body of this Order is granted. It is further

ORDERED that the declassification dates requested for Forms 423-1(a), 423-2, 423-2(a), 423-2(b) and Form 423-2(c), as discussed in the text of this Order, are hereby granted. It is further

ORDERED that this Order will be the only notification by the Commission to the parties concerning the expiration of the confidentiality time period.

By ORDER of Commissioner J. Terry Deason, as Prehearing Officer, this 11th day of April, 1996.

/s/ J. Terry Deason  
J. TERRY DEASON, Commissioner and  
Prehearing Officer

This is a facsimile copy. A signed copy of the order may be obtained by calling 1-904-413-6770.

( S E A L )

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NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by this order, which is preliminary, procedural or intermediate in nature, may request: 1) reconsideration within 10 days pursuant to Rule 25-22.038(2), Florida Administrative Code, if issued by a Prehearing Officer; 2) reconsideration within 15 days pursuant to Rule 25-22.060, Florida Administrative Code, if issued by the Commission; or 3) judicial review by the Florida Supreme Court, in the case of an electric, gas or telephone utility, or the First District Court of Appeal, in the case of a water or wastewater utility. A motion for reconsideration shall be filed with the Director, Division of Records and Reporting, in the form prescribed by Rule 25-22.060, Florida Administrative Code. Judicial review of a preliminary, procedural or intermediate ruling or order is available if review of the final action will not provide an adequate remedy. Such review may be requested from the appropriate court, as described above, pursuant to Rule 9.100, Florida Rules of Appellate Procedure.

**JUSTIFICATION FOR REQUESTED  
DURATION OF CONFIDENTIAL CLASSIFICATION**

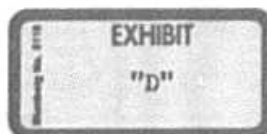
Set forth below is Tampa Electric's justification for the company's request that the fuel and fuel transportation data in question be treated as confidential for a period of at least two years after the date on which it is declared to be confidential:

Coal and Coal Transportation Data

1. Tampa Electric seeks protection of the coal and coal transportation contract information specified as confidential for a minimum period of two years. The need for two or more years of confidentiality is vital not only to Tampa Electric and its ratepayers, but to the vendors of coal and coal transportation services as well.

2. Bidders for the sale of coal will always seek to optimize their profit margin. Full knowledge of the prices paid by the utility for coal enables the bidder to increase the price bid and thereby optimize the bid from the viewpoint of the seller and to the detriment of the ratepayer. Tampa Electric firmly believes that the disclosure of information on prices paid within the last two years will increase the price Tampa Electric will be required to pay for coal and will be detrimental to ratepayers.

3. Recent bids received by Tampa Electric contained a \$4.17 per ton spread between the bids. The low bid undoubtedly would have been higher had the bidders had full knowledge of prices paid by Tampa Electric. Bidders will always seek to optimize their profits by submitting bids that are as high as the market will bear. If market data is disclosed which discourages suppliers from



bidding competitively, they will increase their bids to the level of past payments to other suppliers by the buyer.

4. Gatliff Coal and TECO Transport and Trade sell coal and bulk commodity transportation services in the open non-regulated marketplace. The prices at which their goods and services are sold are not publicly disclosed anywhere by publication or voluntary dissemination because it would materially lessen their competitive posture with customers other than Tampa Electric. Outside customers who negotiate for coal or coal transportation services are placed at a competitive advantage for these goods or services if they know the cost of the goods or services.

5. An analyst for an outside customer of Gatliff or TECO Transport who reads the written transcripts of public fuel hearings or reads the written orders of the FPSC can easily discover that until November 1, 1988, Tampa Electric paid cost for coal from Gatliff and for coal transportation from TECO Transport. Further, the publication of the stipulation agreement between the parties in 1988 indicated that the initial benchmark price was close to cost and subsequent testimony indicates the revised contract escalates from cost.

6. As long as an outside customer does not know how such an escalation clause changes price, the cost cannot be calculated. However, publicizing the price of coal or coal transportation services will tell an outside customer how much the escalation has been and make it easy for him to calculate cost.

7. Because of the seasonality of costs in both businesses,



a full year's cost data is necessary for an accurate cost measurement. A second year must pass before one full year can be compared with a second year to measure the escalation accurately. So a perceptive vendor seeks two years of data to make his cost estimates. The competitive industries recognize that data beyond two years is not helpful to them, as enough factors may change in that time frame for costs to be much different from what was incurred. Any date less than two full years old is extremely valuable to outside customers in contracting for services with Gatliff or TECO Transport. The difference of small amounts per ton can mean millions of dollars' difference in cost.

8. A loss of outside business by Gatliff or TECO Transport will affect not only Gatliff or TECO Transport but, if large enough, it could affect the credibility of the companies. The prices negotiated with Tampa Electric by these vendors took into consideration their costs and revenues at the time of negotiation, including the revenues from outside customers. A significant loss of outside business could cause Gatliff or TECO Transport to fail, since under market pricing regulation Tampa Electric will not make up the difference to them in cost. In turn, a failure of these vendors would leave Tampa Electric and its Customers with only higher cost alternatives for Blue Gem coal and for coal transportation to Tampa, a higher cost that would be paid by Tampa Electric's ratepayers. So the continued credibility of Gatliff and TECO Transport is important to protect Tampa Electric's ratepayers from higher cost alternatives.

### Fuel Oil Contract Data

9. Tampa Electric requests that the confidential information relating to fuel oil contract data also not be declassified until at least two years after it is classified confidential. Ideally, Tampa Electric's interests would be best protected by adopting a declassification date which is at least six months beyond the expiration of the contract pursuant to which the prices in question were determined.

10. Tampa Electric's ability to negotiate future contracts for No. 2 and No. 6 oil would reasonably likely be impaired if pricing information as described above were disclosed during the contract period or prior to the negotiation of a new contract.

11. Tampa Electric typically renegotiates its No. 2 and No. 6 fuel oil contracts and fuel related services contracts prior to the end of such contracts. On occasion some contracts are renegotiated after the end of the current contract period. In this situation, renegotiations are normally completed within six months. Therefore, it is necessary to maintain the confidentiality of the information identified as confidential in workpaper No. 49 for six months after the end of the individual contract period to which the information relates.

12. Tampa Electric's No. 2 contract was renegotiated effective October 1, 1990 and its No. 6 contract was renegotiated effective September 1, 1990.

13. In many instances the declassification date proposed above would be beyond two years from the date the information is

classified. Therefore, and in order to simplify the determination of a date of declassification date, Tampa Electric is willing to settle for a declassification date within two years from the date the material in question is initially classified. This will avoid having to refer to contract expiration dates which vary from contract to contract. At the same time, it will afford Tampa Electric some minimum period of protection from having this sensitive information disclosed publicly.

TAMPA ELECTRIC COMPANY

NOTES FROM READING CPA WORKPAPERS

Jgm 1/13/96

12-31-95

EXHIBIT  
"B"

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TAMPA ELECTRIC COMPANY  
CPA W/P REVIEW OF FYE 12-31-95  
FYE 12-31-95

RTM 4-23-96

Jgm 4/24/96

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TAMPA ELECTRIC COMPANY

RTM, 4-23-96

CPA w/p REVIEW OF FYE 12-31-95

Jan 4/4/96

FYE 12-31-95

Tampabay Electric Co.

Permanent File -1996 FEB 4/23/16

Reading of CPA Work papers

Jan 4/14/16

As of 12/31/95

Tampa Electric Co.

Permanent File - 1996 JED 1/25/96

Reading of CPA work papers

JGM 4/27/96

JED 11/31/95





Tampa Electric Co.

Permanent File - 1996

VLF 4/23/96

Reading of CPA Workpapers

NM 4/24/96

AS of 12/31/95



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A I B C D E I F  
MULTIPLE COMPANIES -- COMBINED COMPANY 000 REPORT APR81-1  
GENERAL LEDGER INTERFACE BY LOCATION - BY7  
REPORT DATE 10/31/95 PAGE 2502  
RUN DATE 10/31/95

DISTRIBUTION						VOUCHER	S	VENDOR		INVOICE	PURCHASE	AMOUNTS				
ORI	A	NA	SU	SD	BEN	NUMBER	LNE	C	NUMBER	NAME	NUMBER	DATE	ORDER	DESCRIPTN	DEBIT	CREDIT
897	1	51	10	26	897	402046	001	I	BUR920	BURLINGTON	633887	08/30/95				
897	1	51	10	26	897	402047	001	I	TI1951	TI1	006981	09/08/95				
897	1	51	10	26	897	402048	001	I	TI1951	TI1	006988	09/11/95				
897	1	51	10	26	897	403327	001	I	ISL944	ISLAND CRE	067404H	08/31/95				
897	1	51	10	26	897	403329	001	I	ISL034	ISLAND CRE	067425H	08/31/95				
897	1	51	10	26	897	403560	001	I	PYR900	PYRAMID MI	3840	09/05/95				
897	1	51	10	26	897	404498	001	I	ZE1400	OLD BEN CO	0000761R	09/11/95				
897	1	51	10	26	897	404535	001	I	CSX901	CSX TRANSP	7664000	09/20/95				
897	1	51	10	26	897	404536	001	I	CSX901	CSX TRANSP	7556349	09/06/95				
897	1	51	10	26	897	404537	001	I	CSX901	CSX TRANSP	7577607	09/10/95				
897	1	51	10	26	897	404538	001	I	CSX901	CSX TRANSP	7742842	09/18/95				
897	1	51	10	26	897	404539	001	I	CSX901	CSX TRANSP	7692746	09/21/95				
897	1	51	10	26	897	404540	001	I	CSX901	CSX TRANSP	7600009	09/14/95				
897	1	51	10	26	897	404544	001	I	CSX901	CSX TRANSP	7600090	09/13/95				
897	1	51	10	26	897	404669	001	I	GAT400	GATLIFF CO	04295	09/21/95				
897	1	51	10	26	897	404672	001	I	GAT400	GATLIFF CO	04297	09/21/95				
897	1	51	10	26	897	404674	001	I	GAT400	GATLIFF CO	04294	09/21/95				
897	1	51	10	26	897	404675	001	I	GAT400	GATLIFF CO	04301	09/21/95				
897	1	51	10	26	897	404682	001	I	BA5944	BASIN RESO	199017	08/31/95				
897	1	51	10	26	897	404683	001	I	PEA911	PEABODY CO	C5C0085115	09/18/95				
897	1	51	10	26	897	405509	001	I	PYR900	PYRAMID MI	3758CM	09/05/95				
897	1	51	10	26	897	405510	001	I	CSX901	CSX TRANSP	7748950	09/25/95				
897	1	51	10	26	897	405512	001	I	CSX901	CSX TRANSP	7780511	09/30/95				
897	1	51	10	26	897	405515	001	I	CSX901	CSX TRANSP	7788577	10/01/95				
897	1	51	10	26	897	405517	001	I	CSX901	CSX TRANSP	7788579	10/02/95				
897	1	51	10	26	897	405518	001	I	TI1951	TI1	007045	08/25/95				
897	1	51	10	26	897	405791	001	I	COO900	COOK COAL	08521	09/11/95				
897	1	51	10	26	897	405792	001	I	BUR920	BURLINGTON	535499	09/21/95				
897	1	51	10	26	897	405794	001	I	BUR920	BURLINGTON	535982	09/20/95				
897	1	51	10	26	897	405795	001	I	BUR920	BURLINGTON	536597	09/26/95				
897	1	51	10	26	897	405796	001	I	BUR920	BURLINGTON	536676	09/12/95				
897	1	51	10	26	897	406187	001	I	BUR920	BURLINGTON	71595	09/15/95				
897	1	51	10	26	897	406351	001	I	CSX901	CSX TRANSP	758433	09/29/95				
897	1	51	10	26	897	406352	001	I	CSX901	CSX TRANSP	7577601	09/29/95				
897	1	51	10	26	897	407941	001	I	PEA911	PEABODY CO	1201	08/31/95				
897	1	51	10	26	897	407962	001	I	ZE1400	OLD BEN CO	0000798	09/18/95				
897	1	51	10	26	897	407963	001	I	ZE1400	OLD BEN CO	0000797	09/18/95				
897	1	51	10	26	897	407972	001	I	KER901	KERR MCGEE	2208899601	09/05/95				
897	1	51	10	26	897	407976	001	I	KER901	KERR MCGEE	2208899601	09/05/95				
897	1	51	10	26	897	408404	001	I	TI1951	TI1	107045	10/02/95				
897	1	51	10	26	897	408406	001	I	CSX901	CSX TRANSP	785374	10/08/95				
897	1	51	10	26	897	409736	001	I	BA5944	BASIN RESO	199018	09/22/95				
897	1	51	10	26	897	409835	001	I	PLA911	PLAABODY CO	C5C0085120	09/25/95				
897	1	51	10	26	897	410239	001	I	ZE1400	OLD BEN CO	0000009	09/30/95				
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897	1	51	10	26	897	410369	001	I	CSX901	CSX TRANSP	7799199	10/12/95				
897	1	51	10	26	897	410370	001	I	PYR900	PYRAMID MI	3840	09/20/95				
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897	1	51	10	26	897	410838	001	I	GAT400	GATLIFF CO	04328	10/18/95				
897	1	51	10	26	897	411483	001	I	PLA911	PLAABODY CO	1204	09/19/95				
897	1	51	10	26	897	411485	001	I	PLA911	PLAABODY CO	1204	09/18/95				
897	1	51	10	26	897	411497	001	I	GAT400	GATLIFF CO	04327	10/18/95				
897	1	51	10	26	897	411499	001	I	GAT400	GATLIFF CO	04327ADJ	10/18/95				



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DISTRIBUTION				VOUCHER		VENDOR		INVOICE		PURCHASE		AMOUNTS			
ORI	HA	SU	SO	BEH	NUMBER	LNE	C	NUMBER	NAME	NUMBER	DATE	ORDER	DESCRIPTN	DEBIT	CREDIT
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897	1	51	10	26	897	411547	002	I	NAT030	NATIONAL C 950851	08/31/95				
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897	1	51	10	26	897	412634	001	I	PTA900	PT ADARO I 100795	10/07/95				
897	1	51	10	26	897	412636	001	I	PTA900	PT ADARO I CREDIT	10/17/95				
897	1	51	10	26	897	413036	001	I	ISL034	ISLAND CRE 86594511	09/18/95				
897	1	51	10	26	897	413038	001	I	COU980	COU COAL 095118	10/05/95				
897	1	51	10	26	897	413109	001	I	BA5944	BASIN RESO 195-019	09/30/95				
897	1	51	10	26	897	413193	001	I	KER901	KERR MCGEE 220989961	09/20/95				
897	1	51	10	26	897	413196	001	I	KER901	KERR MCGEE 2209899616	10/20/95				
897	1	51	10	26	897	413793	001	I	PEA911	PEABODY CO CSC0085130	10/18/95				
897	1	51	10	26	897	413795	001	I	CSX901	CSX TRANSP 7743843	10/02/95				
897	1	51	10	26	897	413798	001	I	CSX901	CSX TRANSP 7875334	10/30/95				
897	1	51	10	26	897	413797	001	I	CSX901	CSX TRANSP 7958769	10/27/95				
897	1	51	10	26	897	413798	001	I	CSX901	CSX TRANSP 7980471	10/27/95				
897	1	51	10	26	897	413890	001	I	BUR920	BURLINGTON 535588	10/06/95				
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SORC 26														26,661,183.04	
897	1	51	10	33	897	411546	001	I	NAT030	NATIONAL C 950957	09/25/95				
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SORC 33															
SUBA 10															
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897	1	51	11	25	381	407968	001	I	COA400	COASTAL FU A14452	09/22/95				
897	1	51	11	25	381	407969	001	I	COA400	COASTAL FU A13780	09/20/95				
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897	1	51	11	25	381	407954	001	I	COA400	COASTAL FU A14340	09/21/95				
897	1	51	11	25	381	407955	001	I	COA400	COASTAL FU A15130	09/25/95				
897	1	51	11	25	381	407956	001	I	COA400	COASTAL FU A15131	09/25/95				
897	1	51	11	25	381	407957	001	I	COA400	COASTAL FU A13797	09/20/95				
897	1	51	11	25	381	407966	001	I	COA400	COASTAL FU A13299	09/18/95				
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897	1	51	11	25	381	411489	001	I	COA400	COASTAL FU A14854	09/21/95				
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897	1	51	11	25	381	412526	001	I	TEX894	TEXACO RFF KG673021	10/11/95				
897	1	51	11	25	381	413789	001	I	COA400	COASTAL FU A18303	10/07/95				
BEHF 381															

TAMPA ELECTRIC COMPANY

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MULTIPLE COMPANIES -- COMBINED  
COMPANY 000 REPORT APR81-1

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REPORT DATE 10/31/95  
RUN DATE 10/31/95

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PAGE 2504

DISTRIBUTION		VOUCHER	S	VENDOR	INVOICE	PURCHASE	AMOUNTS	
ORI	NA SU SO BEN	NUMBER	LNE	NUMBER	NAME	NUMBER	DATE	
							DEBIT	CREDIT
1	SORC	25						
2	SUBA	11						
3								
4								
5	897 1 51 12 25 359	404651	001	1	COA400	COASTAL FU A11813	09/12/95	
6	897 1 51 12 25 359	407950	001	1	COA400	COASTAL FU A12672	09/14/95	
7	897 1 51 12 25 359	407953	001	1	COA400	COASTAL FU A14491	09/22/95	
8	897 1 51 12 25 359	412620	001	1	COA400	COASTAL FU A18191	10/06/95	
9								
10	BENF	359						
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12	897 1 51 12 25 384	410240	001	1	COA400	COASTAL FU A15320	09/25/95	
13	897 1 51 12 25 384	410242	001	1	COA400	COASTAL FU A15327	09/25/95	
14	897 1 51 12 25 384	411495	001	1	COA400	COASTAL FU A17532	10/04/95	
15								
16	BENF	384						
17								
18	SORC	25						
19								
20	SUBA	12						
21								
22	NARU	51						
23								27,213,911.79
24	ACCT	1						
25								27,213,911.79
26	897 2 32 03 99 897	405886	001	1	USC910	US CUSTOMS 101095	10/10/95	
27								71,283.00
28	BENF	897						71,283.00
29								
30	SORC	99						71,283.00
31								
32	SUBA	03						71,283.00
33								
34	NARU	32						71,283.00
35								
36	897 2 34 02 99 000	413784	001	1	GCS005	GC SERVICE G0995	10/05/95	
37								564,028.39
38	BENF	000						564,028.39
39								
40	SORC	99						564,028.39
41								
42	SUBA	02						564,028.39
43								
44	NARU	34						564,028.39
45								
46	ACCT	2						635,311.39
47								
48	DRIG	897						27,849,223.18
49								
50	CRCO-NO	000						240,084,021.92
51								240,084,021.92

TAMPA ELECTRIC COMPANY

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	A	B	C	D	E	F
	Stations	ECT	Rail Material	Rail Freight	Transportation	Total

1 Beginning Bal	25,834,087.52	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	60,624,839.27
2 Paid		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	26,719,186.46 C
3 Accrual		[REDACTED] I	[REDACTED] G	[REDACTED] H	[REDACTED] D	29,550,892.31
4 Reversal		[REDACTED] K	[REDACTED] J	[REDACTED] L		(27,663,394.13)
5 ARM		(3,827.56) B		(13,733.00) A		(17,560.56)
6 Transportation	[REDACTED]	[REDACTED]			[REDACTED]	0.00
7 Transfer	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		0.00
8 HMF	28,842.27					28,842.27 E
9 Consumed	(29,961,109.66)					(29,961,109.66) F
10	32,251,138.23	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	59,281,695.96

[REDACTED]

[REDACTED]

TAMPA ELECTRIC COMPANY

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[REDACTED]

[REDACTED]

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q)  
 Prepared by: Jay McCloud  
 Reg Bond #  
 Current  
 Run Date: 11/11/95 AM  
 doc reg

	Total	\$	Total	\$	Total	\$	Total	\$
6 Beginning Balance	343,379.00	11,386,944.47	139,127.00	7,430,613.37	143,167.00	7,214,727.48	344,431.00	23,824,807.33
7 Dry Run - Cost	311,322.00		311,433.00		70,895.00		412,347.00	
8 Trans - Purp								
9 Bal Forward			0.00	0.00	134,498.00		134,498.00	
10 Bal Prev								
11 Licenses & Fee		13,716.23		10,176.04	0.00	0.00	0.00	0.00
12 Harbor Mole Fee					0.00	3,309.30	0.00	10,843.27
13 Truck Delivery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 Adjment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Transfer from SSB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16 Transfer to SSB-3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17 Total Available	373,341.00	34,407,340.27	373,779.00	17,496,210.23	338,750.00	18,308,444.09	1,341,370.00	43,213,347.09
18 Consumed	(123,960.00)	(4,930,403.43)	(134,804.00)	(3,929,844.00)	(178,200.00)	(9,871,829.33)	(120,344.00)	(29,961,109.64)
19								
20 Ending Balance	249,381.00	11,476,936.84	243,773.00	11,566,366.23	160,550.00	8,436,614.76	470,854.00	31,231,138.33
21								
22 S/Tax		44,817,618		47,607,922		34,031,049		47,437,083

	Pile 7		Pile 8		Pile 9		Pile 14		Pile PT Adm		Pile 14		Pile 10		Total	
	Total	\$	Total	\$	Total	\$	Total	\$	Total	\$	Total	\$	Total	\$	Total	\$
29 Beginning Balance	234,394.20		79,433.42		222,739.60		1,739.77		83,953.34		43,793.44		87,343.00		799,340.30	
30 Paid	113,804.10		52,870.00		142,320.00		0.00		49,314.00		134,973.33		32,800.00		618,802.47	
31 Accrued	30,847.00		146,343.20		214,931.36		0.00		0.00		87,818.33		14,843.00		313,343.66	
32 Reversed	(109,308.70)		(43,482.70)		(239,011.20)		0.00		(49,813.00)		(94,341.12)		(18,344.30)		(711,133.70)	
33 Transfer/Keydown	0.00	0.00	0.00	0.00	(3,827.34)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,827.34)
34 Zero Out Pile	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,714.41)	0.00	0.00	0.00	(7,714.41)	0.00
35 Aerial Survey	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36 Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37 Total Available	125,333.20		143,854.01		344,213.76		1,739.77		83,953.34		178,314.77		146,853.00		1,304,330.40	
38 Del. to Consum	0.00		(78,092.00)		0.00		0.00		0.00		0.00		0.00		(78,092.00)	
39 Del. to SSB-3	0.00		0.00		(173,347.00)		0.00		(42,433.00)		(61,844.00)		(72,454.00)		(331,322.00)	
40 Del. to SSB-4	(173,393.00)		0.00		0.00		0.00		0.00		0.00		0.00		(173,393.00)	
41																
42 Ending Balance	37,340.20		66,342.01		210,644.76		1,739.77		41,477.34		107,244.77		33,809.00		542,803.40	
43																
44 S/Tax																

	Total	\$	Total	\$	Total	\$	Total	\$
49 Beginning Balance	27,113.20		33,941.31		0.00		0.00	
50 Paid	137,528.00		14,794.70		22,814.44			
51 Accrued	136,343.00		1,467.75		34,800.30			
52 Reversed	(144,844.20)		(18,454.93)		(22,914.44)			
53 Adjustment	0.00	0.00	0.00	0.00	0.00	0.00		
54 Adjustment	0.00	0.00	0.00	0.00	0.00	0.00		
55 Total Available	174,931.00		31,421.01		34,800.30			
56 Del. to Consum	(138,498.00)		0.00		(14,437.00)			
57					0.00			
58 Ending Balance	36,433.00		31,421.01		7,343.30			
59								
60 Bal S/Tax								

[Redacted]  
 [Redacted]

7-10-95  
 128

Total Inventory Total		1,304,814.40
Total (this schedule) inventory	\$	66,001,802.71
Barge (included) Transportation	\$	
Total Bal (included) inventory	\$	66,001,802.71
Total	\$	66,001,802.71



wp  
10-6  
6

Provided to utility with doc/rec req #6

Utility: Tampa Electric Company  
 Subject: Analysis of fuel expense for October, 1995  
 Period: Six months ended 3/31/96  
 Auditor: Tom Stambaugh

Filename: ExpTestB  
 Docket: 990001 E1  
 Range: AD181

TAMPA ELECTRIC COMPANY

Coal	Total of coal on-site	Total of coal in inventory			
Oct. acid 151 10	A	B	C	D	E
Month	Description	(11) BB 1-3	(12) BB4	(13) Gannon	(14) Total
1.	Beginning Inventory	11,186,948.47	7,430,413.37	7,216,727.68	25,834,089.52
2.	Barge Recv - Coal				
3.	Paid	0.00	0.00	0.00	0.00
4.	Accrual	0.00	0.00	0.00	0.00
5.	Barge Transport Expense				
6.	Rail Received - Coal	0.00	0.00		
7.	Reversal	0.00	0.00	0.00	0.00
8.	Rail Freight	0.00	0.00		
9.	Adj CSX Refund	0.00	0.00	0.00	0.00
10.	Harbor Maint Fee	15,276.27	10,176.66	3,369.38	28,842.27
11.	Transfers/Royalties	0.00	0.00	0.00	0.00
12.	Limestone & Freight	0.00	0.00	0.00	0.00
13.	Transportation	0.00	0.00	0.00	0.00
14.	Total Additions	15,220,822.80	10,065,797.18	11,001,740.41	36,378,100.37
15.	Total Available	26,407,569.27	17,496,210.53	18,308,468.09	62,212,247.89
16.	Consumption	(14,958,403.63)	(5,929,846.90)	(9,072,856.23)	(29,961,106.76)
17.	Remove Bgn Inv	0.00	0.00	0.00	0.00
18.	Transfers	0.00	0.00	0.00	0.00
19.	Total Removals	(14,958,403.63)	(5,929,846.90)	(9,072,856.23)	(29,961,106.76)
20.	Ending Inventory	11,446,165.64	11,566,363.73	9,235,611.86	32,251,138.23

Description	F		G		H		I		J		K		L		M.	
	(5) In Transit	(6) Fuel Material	(5) In Transit	(6) Fuel Material	(5) In Transit	(6) Fuel Material	(5) In Transit	(6) Fuel Material	(5) In Transit	(6) Fuel Material	(9) Transportation	(10) Total	(9) Transportation	(10) Total		
Beginning Inventory					30,958,319.14		58,792,406.66								60,824,829.27	
Barge Recv - Coal	0.00	0.00	0.00	0.00											0.00	
Paid					23,413,472.63		23,413,472.63								23,413,472.63	
Accrual					19,823,698.55		19,823,698.55								19,823,698.55	
Barge Transport Expense	0.00	0.00	0.00	0.00												
Rail Received - Coal	0.00	0.00	0.00	0.00											0.00	
Reversal					(25,298,720.35)		(25,298,720.35)								(25,298,720.35)	
Rail Freight	0.00	0.00	0.00	0.00											0.00	
Adj CSX Refund	0.00	0.00	0.00	0.00			0.00								0.00	
Harbor Maint Fee	0.00	0.00	0.00	0.00			28,842.27								28,842.27	
Transfers/Royalties	(3,627.56)	0.00	(3,627.56)	0.00			(3,627.56)								(3,627.56)	
Limestone & Freight	0.00	0.00	0.00	0.00			0.00								0.00	
Transportation															0.00	
Total Additions																
Total Available																
Consumption	0.00	0.00	0.00	0.00			(29,961,106.76)								(29,961,106.76)	
Remove Bgn Inv	0.00	0.00	0.00	0.00			0.00								0.00	
Transfers							(28,369,804.03)								(28,369,804.03)	
Total Removals							(28,369,804.03)								(28,369,804.03)	
Ending Inventory															32,251,138.23	

Conclusion: Detail from Utility workpapers leads from general ledger beginning inventory to ending inventory  
 Source: Utility fuel expense report

Draft

[Redacted signature]

NOT  
PBC



A B C D E F G

H I J K L M N O P Q R

TAMPA ELECTRIC CO  
CONSOLIDATION COAL CO  
INVOICES PAID SINCE LAST PRICE REVISION  
FOR PERIOD 12/16/93 - 6/95

AJCONSINV.WK3  
updated: 29-Sep-95

INV QCE	PAID	UNIT	INVOICE	AMOUNT	ADD'L	ADD'L	TOTAL	ADD'L	ADD'L	TOTAL	FINAL	FINAL	FINAL
DATE	DATE	PRICE	AMOUNT	PAID	TRUE-UP	TRUE-UP	PAYMENT	TRUE-UP	TRUE-UP	PAYMENT	PRICE	BLING	TRUE-UP
DATE	DATE				PRICE	(TE/CONSOL)	THRU 1/95	PRICE	(TE/CONSOL)	THRU 8/95			(TE/CONSOL)
1 A94052A	19-Jan-94	09-Mar-94	\$39,5190	30,015.00	CON	POST 12/16/93 SHIPMENTS	\$1,186,162.79	\$40,3630	\$25,332.66	\$1,211,495.45	\$1,211,495.45	\$40,6380	\$1,219,749.57
2 A00653A	31-Jan-94	00-Feb-94	\$38,4720	7,679.00	CON	JANUARY SHIPMENTS	\$303,120.88	\$39,8310	\$10,707.56	\$313,828.44	\$313,828.44	\$38,8100	\$313,662.68
3 A01215B	15-Feb-94	21-Feb-94	\$38,4720	9,407.00	CON	FEBRUARY 1994 SHIPMENTS	\$361,908.10	\$39,8310	\$12,784.11	\$374,692.20	\$374,692.20	\$38,8100	\$374,492.67
4 A01807B	28-Feb-94	14-Mar-94	\$38,4720	16,012.00	CON	FEBRUARY 1994 SHIPMENTS	\$618,013.68	\$39,8310	\$21,760.31	\$639,773.97	\$639,773.97	\$38,8100	\$637,437.72
5 A94326F	29-Apr-94	25-May-94	\$38,4720	12,788.76	CON	APRIL SHIPMENTS W/O TRANSP	\$492,009.17	\$39,7410	\$16,228.94	\$508,238.11	\$508,238.11	\$38,7200	\$507,969.25
6 A94326F	29-Apr-94	25-May-94	\$39,5190	12,631.00	CON	APRIL SHIPMENTS W/ TRANSP	\$499,164.49	\$40,7880	\$18,028.74	\$515,193.23	\$515,193.23	\$40,7670	\$514,927.98
7 A02486C	15-Mar-94	15-Apr-94	\$39,5190	6,319.00	CON	MARCH 1994 SHIPMENTS	\$249,720.58	\$39,8310	\$1,971.53	\$251,692.09	\$251,692.09	\$39,8100	\$251,539.39
8 A94377E	16-May-94	09-Jun-94		17,255.00	CON	APRIL SHIPMENTS W/ TRANSP			\$21,896.59				\$362.35
9 A94377E	16-May-94	09-Jun-94		11,197.55	CON	APRIL SHIPMENTS W/O TRANSP			\$14,209.69				\$635.13
10 A94410E	31-May-94	20-Jun-94		17,630.09	CON	APRIL SHIPMENTS W/O TRANSP			\$22,372.58				\$370.23
11 A94410E	31-May-94	20-Jun-94		29,093.00	CON	APRIL SHIPMENTS W/ TRANSP			\$36,919.02				\$610.95
12 A94461F	15-Jun-94	21-Jun-94		3086.11	CON	MAY 1994 SHIPMENTS W/O TRANSP			\$129.82				\$64.81
13 A94461F	15-Jun-94	21-Jun-94		18,240.00	CON	MAY 1994 SHIPMENTS W/ TRANSP			\$766.08				\$363.04
14 A07651F	30-Jun-94	07-Jul-94		16,639.00	CON	JUNE 1994 SHIPMENTS			\$598.84				\$4,576.15
15 A08820G	29-Jul-94	08-Aug-94		9,799.00	CON	JULY 1994 SHIPMENTS			\$0.00				\$4,934.79
16 A09491H	15-Aug-94	30-Aug-94		10,567.00	CON	JULY 1994 SHIPMENTS			\$0.00				\$4,078.31
17 A94741I	30-Sep-94	25-Oct-94		8,733.00	CON	AUG 1994 SHIPMENTS							
18 J03249C	29-Mar-94	07-Apr-94	\$37,5450	8,153.40	IC	MARCH 1994 SHIPMENTS	\$306,119.40	\$37,4030	(\$1,157.78)	\$304,961.63	\$304,961.63	\$37,3840	\$304,806.71
19 J04145D	15-Apr-94	21-Apr-94	\$37,5450	8,031.10	IC	MARCH 1994 SHIPMENTS	\$301,527.65	\$37,4030	(\$1,140.42)	\$300,387.23	\$300,387.23	\$37,3640	\$300,234.84
20 J04782D	29-Apr-94	10-May-94	\$37,5450	25,865.90	IC	APRIL 1994 SHIPMENTS	\$963,626.22	\$37,3210	(\$5,749.16)	\$957,877.05	\$957,877.05	\$37,3020	\$957,569.40
21 J05500E	16-May-94	26-May-94		44,675.90	IC	APRIL & MAY 1994 SHIPMENTS			(\$10,007.40)				\$948.84
22 J06270E	31-May-94	16-Jun-94		50,145.40	IC	MAY 1994 SHIPMENTS			\$294.04				\$922.70
23 J06840F	13-Jun-94	21-Jun-94		12,784.40	IC	MAY & JUNE 1994 SHIPMENTS			\$1,574.75				\$242.90
24 J07712F	30-Jun-94	15-Jul-94		41,440.70	IC	JUNE 1994 SHIPMENTS			\$606.68				\$787.37
25 J08265G	18-Jul-94	08-Aug-94		21,228.30	IC	JUNE 1994 SHIPMENTS			(\$7,994.66)				\$403.34
26 J08265G	18-Jul-94	08-Aug-94		24,448.50	IC	JULY 1994 SHIPMENTS			\$0.00				\$12,962.15
27 J09002G	29-Jul-94	24-Aug-94		42,603.50	IC	JULY 1994 SHIPMENTS			(\$19,171.58)				\$22,622.46
28 J09498H	15-Aug-94	30-Aug-94		32,118.50	IC	JULY & AUG 1994 SHIPMENTS			\$0.00				\$17,054.92
29 J10379H	31-Aug-94	13-Sep-94		28,134.00	IC	AUG 1994 SHIPMENTS			\$0.00				\$13,877.15
30 J10928I	16-Sep-94	26-Sep-94		20,577.60	IC	AUG & SEPT 1994 SHIPMENTS			\$0.00				\$10,926.71
31 J11859I	30-Sep-94	12-Oct-94		54,336.40	IC	SEPT 1994 SHIPMENTS			\$0.00				\$28,853.62
J12352J	14-Oct-94	25-Oct-94		14,196.50	IC	SEPT 1994 SHIPMENTS			\$22,355.46		\$1,260.23		\$7,538.36
33 J13240J	31-Oct-94	10-Nov-94		54,792.80	IC	OCT 1994 SHIPMENTS			\$15,730.98		\$943.17		\$9,753.12
34 J13799K	16-Nov-94	01-Dec-94		41,007.30	IC	NOV 1994 SHIPMENTS			\$578.36				\$7,299.30
35 J14669K	30-Nov-94	20-Dec-94		25,146.00	IC	NOV 1994 SHIPMENTS			\$1,045.70				\$4,675.99
36 J15406L	16-Dec-94	20-Dec-94		45,465.20	IC	NOV & DEC 1994 SHIPMENTS							\$8,092.81
37 J16640L	31-Dec-94	11-Jan-95		47,346.00	IC	DECEMBER 1994 SHIPMENT							\$6,427.59
38 000845A	17-Jan-95	14-Feb-95		16,183.40	IC	JANUARY 1995 SHIPMENT							\$2,880.65
39 003615A	31-Jan-95	14-Feb-95		13,463.50	IC	JANUARY 1995 SHIPMENT							\$2,396.50

40 TOTALS 907,235.81 \$34,317,269.76 \$34,317,268.75 \$192,210.63 \$34,509,479.38 \$144,074.10

ISLAND CREEK REBATE INVOICES

41 J11293R	25-Sep-94	12-Oct-94	(\$1,0000)	131,631.70	IC	REBATE 7 & 8/94 TONS	(\$131,631.70)	(\$131,631.70)
42 J15008L	08-Dec-94	20-Dec-94	(\$1,0000)	203,729.40	IC	REBATE 9-12/94 TONS	(\$203,729.40)	(\$203,729.40)
43 J16378L	31-Dec-94	10-Jan-95	(\$1,0000)	92,811.20	IC	CREDIT FOR PRICE ADJUST	(\$92,811.20)	(\$92,811.20)
44 J00587A	31-Jan-95	14-Feb-95	n/a	n/a	IC	REBATE ON CHO #11	(\$1,827.70)	(\$1,827.70)
							(\$430,000.00)	

OTHER PRICE ADJUSTMENTS

45 J14384K	29-Nov-94	20-Dec-94	\$0.4080	95,800.10	IC	PRICE INCREASE EFF 10/1/94	\$39,086.44	\$39,086.44
							\$3,827.46	\$3,827.46

Company: Tampa Electric Company  
Audit: Fuel Adjustment Clause  
Period: 12 Months Ended 3/31/96

FileName: BILLTEST  
Auditor: J. McPherson  
Docket: 950001-EI

Jan 1/22/96

PB  
6/15/96

PURPOSE: To recompute a sample of customer bills using PSC approved Fuel Revenue rates. Sample was selected from April 1995, cycle 21 Billing Register.

judgementally

Customer No.	NAME	Rate Class	<sup>(A)</sup> KWH USED	<sup>(B)</sup> FPSC Rate <sup>★</sup>	<sup>(A) x (B)</sup> Calculated Fuel Revenue	<sup>(D)</sup> Fuel Revenue Per Bill	<sup>(C) - (D)</sup> Difference
[REDACTED]	[REDACTED]	110	933	0.02401	22.40	22.40	0.00
[REDACTED]	[REDACTED]	110	1,744	0.02401	41.87	41.87	0.00
[REDACTED]	[REDACTED]	200	1,723	0.02401	41.37	41.37	(0.00)
[REDACTED]	[REDACTED]	290	10,480	0.02258	236.64	236.64	(0.00)
[REDACTED]	[REDACTED]	360	24,640	0.02389	588.65	588.65	(0.00)
[REDACTED]	[REDACTED]	364	3,680	0.02389	87.92	87.92	(0.00)
[REDACTED]	[REDACTED]	370	1,622,055	0.02319	37,615.46	37,615.46	(0.00)
[REDACTED]	[REDACTED]	380	131,409	0.02319	3,047.37	3,047.37	0.00
[REDACTED]	[REDACTED]	464	110	0.02258	2.48	2.48	0.00
[REDACTED]	[REDACTED]	364	5,440	0.02389	129.96	129.96	0.00

CONCLUSION - All customer bills tested were recomputed without error using FPSC authorized Fuel Factors for the particular rate class tested.

★ - RATE FROM COMPANY SCHEDS W/P 41-4A APPROVED BY PSC.

SOURCE Sample was chosen judgementally from the April Billing Register.

A B C D E F G H I J K

48B

Utility: Tampa Electric Company  
 Subject: Analysis of fuel expense for October, 1995. Filename: ExpTestB  
 Period: Six months ended 3/31/96. Docket: 960001-EI  
 Auditor: Tom Stambaugh. Range: A21..077.  
*Set 4/24/96* *Jan 4/26/96*

For October

Additions by Inventory Account:

Composed of:

Acct #	Fuel Type	Amount	(1) Fuel Received	(2) Transport Expense	(3) Fuel Received	(3) Prev Mo Reversal	(3) Rail Freight	(3) Maint Fee and Other	(3) Barge Transport	(4) [(1)+(2)+(3)] Total
1. 151.10	Coal	60,820,302.99	46,487,283.47	28,079,106.95		(25,298,720.36)		25,014.71		60,820,302.99
2. 151.11	#6 Oil	30,038.71	29,859.83	0.00	0.00	0.00	0.00	178.88	0.00	30,038.71
3. 151.12	#2 Oil	244,808.89	239,393.72	0.00	0.00	0.00	0.00	5,415.17	0.00	244,808.89
4. Total		61,095,150.59	46,756,537.02	28,079,106.95		(25,298,720.36)		30,608.76		61,095,150.59

From 59B

1.  
2.  
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4.

Inventory additions to test:

For Coal:

Acct #	Transaction	Amount
151.10	A/P-JE5050	26,473,305.96
151.10	A/P-JE5050	245,880.50
151.10	JE32-Accrual	423,556.00
151.10	JE32-Accrual	5,448,357.69
151.10	JE32-Accrual	1,687,677.45
151.10	JE32-Accrual	13,951,774.86
151.10	JE32-Hbr Maint	28,840.27
151.10	Barge Tran Liab	8,043,766.45

From 48-B

48-2B

G/L Total

From fuel expense report:	56,303,161.18
Utility worksheet total:	4,517,141.81
	60,820,302.99 (A)

From 48-2B p1

For #6 Oil:

Acct #	Transaction	Amount
151.11	A/P-JE5050	150,228.58
151.11	A/P-JE5050	0.00
151.11	JE32-Accrual	33,963.86
151.11	JE32-Reversal	(154,153.73)
Total		30,038.71 (B)

From 48-B

For #2 Oil:

Acct #	Transaction	Amount
151.12	A/P-JE5030	143,432.12
151.12	A/P-JE5050	13,187.55
151.12	JE32-Accrual	246,199.16
151.12	JE32-Reversal	(158,009.94)
Total		244,808.89 (C)

From 48-B

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From 48-2B p2

Note: Gross additions and removals to and from account 151.10 are each \$4,517,141.81 larger on the utility fuel expense report than on the general ledger. Effect of additions to, and removals from, beginning inventory still yield the same ending inventory.

Conclusion: Accept the additions to account 151.10 for October 1995.

WP  
48-B  
48-3B  
Substantive test of selected invoices affirms that the transactions were fuel in nature, pertained to the audited period and were stated in compliance with contracts.

Source: As referenced.



Utility: Tampa Electric Company  
 Subject: Analysis of fuel expense for October, 1995.  
 Period: Six months ended 3/31/96.  
 Auditor: Tom Stambaugh

Filename: ExpTestB  
 Docket: 960001 - EI  
 Range: AD161..AM230

*Ref 4/29/96 / sm 4/11/96*  
*48-1B/1*

Analysis of unit price per ton and comparison to contract

LN #	Acct #	A Vendor Number	B Amount	C Units per Invoice	D Invoice Price per unit	E Contract Price per unit	F Difference	Comments
1	151.10	ISL944	[REDACTED]	53,107.70	[REDACTED]	[REDACTED]	0.00	By amendment dated 8/18/94
2		GAT400	[REDACTED]	35,557.00	[REDACTED]	[REDACTED]	0.00	By amendment dated 2/14/95
3		BAS944	[REDACTED]	49,754.28	[REDACTED]	[REDACTED]	0.00	By amendment dated 7/1/95
4		ZEI400	[REDACTED]	94,633.90	See (A)	See (A)	0.00	See item (A)
5		GAT400	[REDACTED]	68,202.40	[REDACTED]	[REDACTED]	0.00	By amendment dated 2/14/95
6		PTA900	[REDACTED]	69,814.00	[REDACTED]	[REDACTED]	0.00	
7		ISL944	[REDACTED]	44,834.80	[REDACTED]	[REDACTED]	0.00	By amendment dated 8/18/94
8		BAS944	[REDACTED]	50,063.05	[REDACTED]	[REDACTED]	0.00	By amendment dated 7/1/95
9		Total	14,998,781.46					
10	151.10	NAT030	[REDACTED]	250.00	[REDACTED]	[REDACTED]	(1.35)	Credit for time in repair shop
11		NAT030	[REDACTED]	255.00	[REDACTED]	[REDACTED]	0.00	
12		Total	[REDACTED]					
13	151.11	COA400	[REDACTED]	736.74	[REDACTED]	[REDACTED]	0.0700	Differences is local taxes
14		COA400	[REDACTED]	930.54	[REDACTED]	[REDACTED]	0.0700	Differences is local taxes
15		COA400	[REDACTED]	903.43	[REDACTED]	[REDACTED]	0.0692	Differences is local taxes
16		COA400	[REDACTED]	1,639.11	[REDACTED]	[REDACTED]	0.0700	Differences is local taxes
17		TEX094	[REDACTED]	6,307.00	[REDACTED]	[REDACTED]	(0.0097)	Prompt payment discount
18		Total	[REDACTED]					
19	151.12	COA400	[REDACTED]	110,750.84	[REDACTED]	[REDACTED]	0.0207	Differences is local taxes
20		COA400	[REDACTED]	126,493.92	[REDACTED]	[REDACTED]	0.0207	Differences is local taxes
21		Total	[REDACTED]					

*From 48-1B 2*

*From 48-1B 3*

*Purchase Order*

(A) Contract rates effective 7/1/95 for mine price, rail rate, car cost, freight dock cost and barge rate were printed on the invoice

LN #	Per Ton:	Value
22	Coal price:	[REDACTED]
23	Loading dock cost	[REDACTED]
24	Rail freight:	[REDACTED]
25	Barge freight:	[REDACTED]
26	Car rate:	[REDACTED]
27	Total	[REDACTED]

*wp 48-3B* *Traced to contract*  
 (B) Filing of the accounting department copy of the Gatiff contract includes a page titled "Price Revision Calculator" and dated 8/1/89. The document shows calculations based on Consumer Price Indexes (CPI) for various months. The presence of this document indicates that Gatiff prices are based on CPI changes as provided in contract.

Conclusion: Invoices were satisfactorily rendered by supplier in compliance with contract

Source: Fuel invoices and accounting department copies of contracts

Tampa Electric Co.  
 DKT 96001 EI-Fuel Aud'it  
 Substantive Test - October 1995  
 Six Months Ended 3/31/96

DISTRIBUTION					VOUCHER			VENDOR		INVOICE		PURCHASE		AMOUNTS	
ORI	NA	SU	SO	REN	NUMBER	LNE	C	NUMBER	NAME	NUMBER	DATE	ORDER	DESCRIPTN	DEBIT	CREDIT
1	897	1	51	10	26	897		402046	001	BUR920	BURLINGTON	633887		08/30/95	
2	897	1	51	10	26	897		402047	001	TT1951	TTI	006901		09/08/95	
3	897	1	51	10	26	897		402048	001	TT1951	TTI	006900		09/11/95	
4	897	1	51	10	26	897		403327	001	ISL944	ISLAND CRE	06240511		08/31/95	
5	897	1	51	10	26	897		403329	001	ISL034	ISLAND CRE	06242511		08/31/95	
6	897	1	51	10	26	897		403560	001	PYR900	PYRAMID MI	3848		09/05/95	
7	897	1	51	10	26	897		404698	001	ZE1400	OLD BEN CO	0000761R		09/11/95	
8	897	1	51	10	26	897		404535	001	CSX901	CSX TRANSP	7664001		09/20/95	
9	897	1	51	10	26	897		404536	001	CSX901	CSX TRANSP	7556349		09/06/95	
10	897	1	51	10	26	897		404537	001	CSX901	CSX TRANSP	7577402		09/10/95	
11	897	1	51	10	26	897		404538	001	CSX901	CSX TRANSP	7743844		09/10/95	
12	897	1	51	10	26	897		404539	001	CSX901	CSX TRANSP	7692744		09/21/95	
13	897	1	51	10	26	897		404540	001	CSX901	CSX TRANSP	7600009		09/14/95	
14	897	1	51	10	26	897		404544	001	CSX901	CSX TRANSP	7600070		09/13/95	
15	897	1	51	10	26	897		404649	001	GAT400	GATLIFF CO	062997		09/21/95	
16	897	1	51	10	26	897		404672	001	GAT400	GATLIFF CO	062997		09/21/95	
17	897	1	51	10	26	897		404674	001	GAT400	GATLIFF CO	062996		09/21/95	
18	897	1	51	10	26	897		404675	001	GAT400	GATLIFF CO	06301		09/21/95	
19	897	1	51	10	26	897		404682	001	BAS944	BASIH RESO	195017		08/31/95	
20	897	1	51	10	26	897		404683	001	PEA911	PEABODY CO	CSC00H5115		09/18/95	
21	897	1	51	10	26	897		405510	001	PYR900	PYRAMID MI	37508M		09/05/95	
22	897	1	51	10	26	897		405511	001	CSX901	CSX TRANSP	7780511		09/25/95	
23	897	1	51	10	26	897		405512	001	CSX901	CSX TRANSP	7780511		09/30/95	
24	897	1	51	10	26	897		405515	001	CSX901	CSX TRANSP	7780577		10/01/95	
25	897	1	51	10	26	897		405517	001	CSX901	CSX TRANSP	7780579		10/02/95	
26	897	1	51	10	26	897		405518	001	TT1951	TTI	007045		09/25/95	
27	897	1	51	10	26	897		405791	001	COO900	COOK COAL	08921		09/11/95	
28	897	1	51	10	26	897		405792	001	BUR920	BURLINGTON	535499		09/21/95	
29	897	1	51	10	26	897		405794	001	BUR920	BURLINGTON	535492		09/20/95	
30	897	1	51	10	26	897		405795	001	BUR920	BURLINGTON	535497		09/26/95	
31	897	1	51	10	26	897		405796	001	BUR920	BURLINGTON	535476		09/12/95	
32	897	1	51	10	26	897		406187	001	BUR920	BURLINGTON	71595		07/15/95	
33	897	1	51	10	26	897		406351	001	CSX901	CSX TRANSP	7550633		09/29/95	
34	897	1	51	10	26	897		406352	001	CSX901	CSX TRANSP	7577601		09/29/95	
35	897	1	51	10	26	897		407941	001	PEA911	PEABODY CO	1201		08/31/95	
36	897	1	51	10	26	897		407942	001	ZE1400	OLD BEN CO	0000798		09/18/95	
37	897	1	51	10	26	897		407943	001	ZE1400	OLD BEN CO	0000797		09/28/95	
38	897	1	51	10	26	897		407972	001	KER901	KERR MCGEE	2200099401		09/05/95	
39	897	1	51	10	26	897		407974	001	KER901	KERR MCGEE	2200099401		09/05/95	
40	897	1	51	10	26	897		408404	001	TT1951	TTI	007043		10/06/95	
41	897	1	51	10	26	897		408406	001	CSX901	CSX TRANSP	7053574		10/08/95	
42	897	1	51	10	26	897		409736	001	BAS944	BASIH RESO	195018		09/22/95	
43	897	1	51	10	26	897		409885	001	PEA911	PEABODY CO	CSC00H5120		09/25/95	
44	897	1	51	10	26	897		410239	001	ZE1400	OLD BEN CO	0000805		09/30/95	
45	897	1	51	10	26	897		410368	001	CSX901	CSX TRANSP	7826149		10/12/95	
46	897	1	51	10	26	897		410369	001	CSX901	CSX TRANSP	7799192		10/12/95	
47	897	1	51	10	26	897		410370	001	PYR900	PYRAMID MI	3849		09/20/95	
48	897	1	51	10	26	897		410371	001	TT1951	TTI	007000		10/06/95	
49	897	1	51	10	26	897		410038	001	GAT400	GATLIFF CO	04528		10/10/95	
50	897	1	51	10	26	897		411483	001	PEA911	PEABODY CO	1205		09/19/95	
51	897	1	51	10	26	897		411484	001	PEA911	PEABODY CO	1206		09/18/95	
52	897	1	51	10	26	897		411487	001	GAT400	GATLIFF CO	04527		10/10/95	
53	897	1	51	10	26	897		411499	001	GAT400	GATLIFF CO	0432/ABJ		10/10/95	

[REDACTED]

To 48-1B p2

To 48-1B p2

To 48-1B p2

To 48-1B p2

PBC

Net totals  
 First page of first account are on following page

WP  
 48-1B  
 1  
 p/1 of 3

[REDACTED]

-Doc Rec 5

PBC

Source!



Tampa Electric Co.  
 DE 1960001 EI-Fuel Audit  
 Substantive Testing - October 1995 - Jan 1996  
 Six Months Ended 3/31/96  
 Feb 14/96

A DISTRIBUTION			B VOUCHER		C VENDOR		D INVOICE		E PURCHASE		F AMOUNTS		
ORI	NA	SU	SO	BEN	NUMBER	LINE	NUMBER	NAME	NUMBER	DATE	ORDER	DEBIT	CREDIT
SORC		25											
SUBA		11											
897 1	51	12	25	359	404651	001	1	COA400	COASTAL FU A11813	09/12/95			
897 1	51	12	25	359	407950	001	1	COA400	COASTAL FU A12672	09/14/95			
897 1	51	12	25	359	407953	001	1	COA400	COASTAL FU A14451	09/22/95			
897 1	51	12	25	359	412620	001	1	COA400	COASTAL FU A18191	10/06/95			
BENF		359											
897 1	51	12	25	384	410240	001	1	COA400	COASTAL FU A15328	09/25/95			
897 1	51	12	25	384	410242	001	1	COA400	COASTAL FU A15327	09/25/95			
897 1	51	12	25	384	411495	001	1	COA400	COASTAL FU A17532	10/04/95			
BENF		384											
SORC		25											
SUBA		12											
NARU		51											
ACCT		1											
897 2	32	03	99	897	405886	001	1	USC910	US CUSTOMS 101095	10/10/95			
BENF		897											
SORC		99											
SUBA		03											
NARU		32											
897 2	34	02	99	000	413784	001	1	GC5005	GC SERVICE G0995	10/05/95			
BENF		000											
SORC		99											
SUBA		02											
NARU		34											
ACCT		2											
ORIG		897											
CRCO-WO		000											
												27,213,911.79	
												27,213,911.79	
												71,283.00	
												71,283.00	
												71,283.00	
												71,283.00	
												71,283.00	
												564,028.39	
												564,028.39	
												564,028.39	
												564,028.39	
												564,028.39	
												635,311.39	
												27,849,223.18	
												240,084,021.92	240,084,021.92-

To 48-18 P2  
 48-18 P1

48-18  
 1  
 P3-7

PBC

PBC

Doc REQ #5

Source



A B

Utility: Tampa Electric Company  
 Subject: Analysis of fuel expense for October, 1995.  
 Period: Six months ended 3/31/96.  
 Auditor: Tom Stambaugh *JEA 4/24/96 Jgm 4/11/96*

Filename: ExpTestB  
 Docket: 960001-EI  
 Range: BF300..BK3625.

Comparison of Utility Fuel Expense Report and Utility response to Document/record request #6.

LN #	Debit Transaction	(1) Utility response to doc/rec #6	(2) Utility Fuel Expense Report-Oct	(3) [(1)-(2)] Difference
1	Barge Received-Coal	0.00	[REDACTED]	[REDACTED]
2	Paid	26,719,186.46	23,413,472.63	3,305,713.83
3	Accrual	29,550,892.31	19,823,688.55	9,727,203.76
4	Barge Transport Expense	0.00	[REDACTED]	[REDACTED]
5	Rail Recv-Coal	0.00	[REDACTED]	[REDACTED]
6	Rail Freight	0.00	[REDACTED]	[REDACTED]
7	A/R Misc-Harbor Maint Fee	28,842.27	28,842.27	0.00
8	Add back barge correction(cr.)	4,240.14	0.00	4,240.14
9	Reversal	0.00	(25,298,720.36)	25,298,720.36
10	Transportation	0.00	[REDACTED]	[REDACTED]
11	A/R Misc-Transfers/Royalties	0.00	(3,827.56)	3,827.56
12	Debit Total	56,303,161.18	60,820,302.99	(4,517,141.81)

(Col. 1 = G/L debits)  
 (Col. 2 = WP 48-4B/4 additions)

Credit Transaction	(1) Utility response to doc/rec #6	(2) Utility Fuel Expense Report-Oct	(3) [(1)-(2)] Difference
Reversal	(27,663,394.13)	0.00	(27,663,394.13)
Consumption	(29,961,109.66)	(29,961,109.66)	0.00
Transfers: in-transit to stations	0.00	(28,369,904.03)	28,369,904.03
A/R Misc	(3,827.56)	0.00	(3,827.56)
A/R Misc	(13,733.00)	0.00	(13,733.00)
A/R Misc	(4,240.14)	0.00	(4,240.14)
Remove Beginning Inventory	0.00	(3,832,432.61)	3,832,432.61
Debit Total	(57,646,304.49)	(62,163,446.30)	4,517,141.81

(Col. 1 = G/L credits)  
 (Col. 2 = WP 48-4B/4 removals)

Auditor's Note: The Utility fuel expense report and the utility general ledger agree at beginning and ending inventory points. The difference between gross debits and gross credits is \$4,517,141.81 in each direction.

Audit Opinion: The general ledger and the fuel expense report are traceable to company documentation, particularly those invoices tested in WP 48-1B.

Conclusion: Accept the differences between report and general ledger as a Net effect in posting the journal entry, not as a material difference.

Source as referenced.

**[REDACTED]**

*48-2B  
p1 of 2*

Tamped Electric Co.  
 Dkt 96001 E1 - Fuel  
 Activity in Coal Int Acct. Jan 96  
 Six Months ended 3/31/96

HE	A	B	C	D	E	F
Oct 95	Stations	ECT	Rail Material	Rail Freight	Barge Fuel Transportation	From 48-2B Total
1. Beginning Bal	25,834,087.52	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	60,624,839.27
2. Paid	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	26,719,186.46
3. Accrual	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	29,550,892.31
4. Reversal	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	(27,663,394.13)
5. ARM	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	(17,560.56)
6. Transportation	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	0.00
7. FPIC Auditor Totals	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	28,589,244.18
8. Transfer	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	0.00
9. HMF	28,842.27	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	28,842.27
10. Consumed	(29,961,109.66)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	(29,961,109.66)
11.	32,251,138.23	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	59,281,695.96

PBC

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43

Fuel Issue re expenses  
 Accrual  
 507,159 4,072,859.237 Prev Fuel Cost  
 507,249 14,958,463.13 Prev Fuel Cost  
 507,471 5,929,846.86 Prev Fuel Cost  
 29,961,709.66

To 48-2B  
 P2  
 1/16 35

Adjusted Items  
 from 48-2B

To 48-2B  
 P1

Utility reversals in red.

48-2B

[REDACTED]

PBC

Source: Dkt REG # 6

Tampa Electric Co.  
 DK# 96 000 LE 1 - Fuel *Self 4/21/96*  
 Substantive Test - Supporting Analysis *from 4/21/96*  
 Six Months Ended 3/31/96

16-16-95

National Car Systems, Inc.  
 222 West Gregory Blvd.  
 Suite 231  
 Kansas City, MO 64114-1127

Invoice

DATE	INVOICE #
9/25/95	950957

BILL TO:  
 Tampa Electric  
 Attn: Ms. Lisa Williamson  
 Accounts Payable Department  
 P.O. Box 111  
 Tampa, FL 33601-0111

RECEIVED  
 GEN. ACCT.

OCT 16 1995

TAMPA  
 ELECTRIC CO.

411516  
 10-16-95

COL  
 B  
 =

COL  
 C  
 =

COL  
 A  
 =

Invoice Paid  
 OCT 25 1995

P.O. NUMBER	TERMS	PROJECT
1/11/94 Lea	Due on Receipt	

QUANTITY	DESCRIPTION	RATE	AMOUNT
258	Lease of Railcars for the detailed time period-Oct. 95		
8	Lease of Railcars for the detailed time period-Oct. 95		
	GGPX 76209, 76007, 76050, 76112, 76028, 76054, GUEX 75204, 75144	0.00	0.00
57	Car # Into Shop Out of Shop Total Days Credit for days in repair shop over 10 days		
	76007 9/5/95 15 days		
	76050 9/14/95 6 days		
	76112 9/14/95 6 days		
	76028 9/25/95 15 days		
	75205 9/5/95 15 days		
	75144 9/25/95 15 days		
	76209 9/5/95 15 days		
35	Credit for days in repair shop over 10 days		
	76242 9/14/95 17		
	75189 9/13/95 18		
	Charges per contract for late payment 9/20-9/30/95 on \$120,405.37	602.03	602.03

114662-74 (E) 89715110 33057 029  
 602.03 (E) 89715110 26859 028

RECEIVED  
 GEN. ACCT. 158  
 OCT 25 1995  
 TAMPA  
 ELECTRIC CO.

INVOICE APPROVAL  
 Date Rec'd: 10/17/95  
 Initials Date Function  
 [Signature] 10/17/95 Process Review  
 [Signature] 10/17/95 Approve  
 PAR Number - If Applicable



Call 816-444-6663 if you have any questions. THANK YOU FOR YOUR BUSINESS!

TOTAL [REDACTED]

[REDACTED]	✓ Traced to contract	
[REDACTED]	12040537	
[REDACTED]	X .012%	
[REDACTED]	180608	
[REDACTED]	X 1/3 mo (9/20-9/30)	up
[REDACTED]	602.03	48-1B
Conclusion:	Difference in price per car is the effect of time in repair shop.	2



A B C D E F

From G  
48-28 (In-Transit)  
4  
From A  
48-25 (Rail Matl.)  
4  
I  
J

From fuel  
expense  
report  
K L

M  
48-25  
3

Ln #	Coal Total of coal on-site				Total of coal rec'd during month				Total of coal not yet rec'd					
	Month	Description	(1) BB 1-3	(2) BB4	(3) Gannon	(4) Total	Description	(5) In-Transit	(6) Rail Material	(7) Total	(8) Total	Description	(9) Transportation	(10) Total
1	October	Beginning Inventory	11,106,948.47	7,430,413.37	7,218,727.88	25,834,089.52	Beginning Inventory			30,858,319.14	58,792,408.68	Beginning Inventory	3,832,432.61	60,624,829.27
2		Barge Recv - Coal					Barge Recv - Coal	0.00	0.00	0.00		Barge Recv - Coal	0.00	
3		Paid	0.00	0.00	0.00	0.00	Paid		23,413,472.63	23,413,472.63		Paid	0.00	23,413,472.63
4		Accrual	0.00	0.00	0.00	0.00	Accrual		19,823,688.56	19,823,688.56		Accrual	0.00	19,823,688.56
5		Barge Transport Expense					Barge Transport Expense	0.00	0.00	0.00		Barge Transport Expense		
6		Rail Received - Coal	0.00	0.00			Rail Received - Coal	0.00	0.00	0.00		Rail Received - Coal	0.00	
7		Reversal	0.00	0.00	0.00	0.00	Reversal		(25,298,720.36)	(25,298,720.36)		Reversal	0.00	(25,298,720.36)
8		Rail Freight	0.00	0.00			Rail Freight	0.00	0.00	0.00		Rail Freight		
9		Adj CSX Refund	0.00	0.00	0.00	0.00	Adj CSX Refund		0.00	0.00	0.00	Adj CSX Refund	0.00	0.00
10		Harbor Maint Fee	15,276.23	10,178.86	3,389.38	28,842.27	Harbor Maint Fee	0.00	0.00	0.00	28,842.27	Harbor Maint Fee	0.00	28,842.27
11		Transfers/Royalties	0.00	0.00	0.00	0.00	Transfers/Royalties	(3,827.56)	0.00	(3,827.56)	(3,827.56)	Transfers/Royalties	0.00	(3,827.56)
12		Limestone & Freight	0.00	0.00	0.00	0.00	Limestone & Freight	0.00	0.00	0.00	0.00	Limestone & Freight	0.00	0.00
13		Transportation	0.00	0.00	0.00	0.00	Transportation		0.00			Transportation	0.00	
14		Total Additions	15,220,622.00	10,068,797.16	11,091,740.41	36,378,160.37	Total Additions					Total Additions		
15		Total Available	26,407,569.27	17,496,210.53	18,308,468.09	62,212,247.89	Total Available					Total Available		
16		Consumption	(14,958,403.83)	(5,929,846.80)	(9,072,859.23)	(29,961,109.86)	Consumption	0.00	0.00	0.00	(29,961,109.86)	Consumption	0.00	(29,961,109.86)
17		Remove Bgn. Inv	0.00	0.00	0.00	0.00	Remove Bgn. Inv	0.00	0.00	0.00	0.00	Remove Bgn. Inv	(3,832,432.61)	(3,832,432.61)
18		Transfers	0.00	0.00	0.00	0.00	Transfers			(28,369,904.03)	(28,369,904.03)	Transfers	0.00	(28,369,904.03)
19		Total Removals	(14,958,403.83)	(5,929,846.80)	(9,072,859.23)	(29,961,109.86)	Total Removals			(28,369,904.03)	(58,331,013.99)	Total Removals	(3,832,432.61)	(62,163,446.30)
20		Ending Inventory	11,449,165.64	11,566,383.73	9,235,608.86	32,251,158.23	Ending Inventory					Ending Inventory		

Conclusion: Detail from Utility workpapers leads from general ledger beginning inventory to ending inventory  
Source: Utility fuel expense report

From  
48-28  
4  
To  
48-28  
P1  
col. 2



Tampa Electric Co.  
 DKT 960001E1 - Fuel Feb 4/24/96  
 Fuel Exp Report - Oct 1995 Jan 4/14/96  
 Six Months Ended 7/31/96

	D		E		F		G		H		K		M	N	O	P
	Big Item 1 - 3		Big Item 4		Chassis		Total		Total		Total					
	Total	\$	Total	\$	Total	\$	Total	\$	Total	\$	Total	\$				
1 October 1995																
2 FUEL EXPENSE																
3																
4 Beginning Balance	342,337.00	11,186,946.47	139,127.00	7,430,413.37	143,167.00	7,214,727.68	544,633.00	25,834,087.52								
5																
6																
7	311,522.00		212,612.00		78,891.00		622,367.00									
8																
9			0.00	0.00	138,498.00		138,498.00									
10																
11																
12		15,274.23		10,176.64		0.00	0.00	0.00	3,389.38							
13	0.00	0.00	0.00	0.00												
14	0.00	0.00	0.00	0.00												
15	0.00	0.00	0.00	0.00												
16	0.00	0.00	0.00	0.00												
17	573,861.00	36,467,369.27	371,779.00	17,496,210.53	339,758.00	16,988,468.89	1,305,398.00	62,212,447.89								
18	(323,868.00)	(14,958,483.63)	(136,804.00)	(5,939,846.80)	(178,288.00)	(8,872,839.23)	(629,344.00)	(29,961,189.66)								
19																
20	348,861.00	11,649,183.64	343,773.00	11,566,363.73	181,478.00	9,233,608.96	676,034.00	32,231,138.23								
21																
22		46,817,961.8		47,860,782.2		30,891,863.9		47,437,082.9								
23																
24																
25 BARGE IN TRANSIT																
26																
27																
28																
29	236,398.38		79,425.42		223,739.68		1,739.77		83,553.54		43,793.46		87,343.28		799,348.38	
30	115,686.18		83,876.88		141,529.30		0.00		49,814.80		134,972.33		22,889.30		43,802.47	
31	38,847.68		146,343.38		218,938.30		0.00		0.00		87,818.53		14,843.88		313,343.66	
32	(689,588.70)		(143,682.79)		(239,811.39)		0.00		(69,815.80)		(98,542.12)		(18,346.30)		(711,635.70)	
33	0.00	0.00	0.00	0.00	0.00	(3,827.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,827.50)
34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7,736.41)	0.00	0.00	0.00	(7,736.41)	0.00
35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.00
37	253,333.20		143,804.81		344,215.78		1,739.77		83,952.54		178,314.79		194,853.88		1,384,358.48	
38	0.00	0.00	(78,893.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(78,893.80)	0.00
39	0.00	0.00	0.00	0.00	(153,547.00)	0.00	0.00	0.00	(42,433.80)	0.00	(63,846.80)	0.00	(72,454.80)	0.00	(331,322.80)	0.00
40	(191,995.80)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(311,612.80)	0.00
41																
42	37,348.38		86,943.81		210,648.78		1,739.77		41,497.54		187,268.79		33,881.88		582,883.48	
43																
44																
45																
46																
47																
48																
49	37,112.38		33,941.51		0.00	0.00	0.00	0.00								
50	137,528.00		16,796.79		22,014.44		0.00	0.00								
51	134,341.88		1,467.73		34,800.30		0.00	0.00								
52	(146,866.38)		(18,434.93)		(22,914.44)		0.00	0.00								
53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00								
54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00								
55	174,933.88		35,621.81		34,800.30		0.00	0.00								
56	(138,498.80)		0.00	0.00	(14,637.80)		0.00	0.00								
57					0.00	0.00	0.00	0.00								
58	34,437.80		36,881.01		7,543.30		0.00	0.00								
59																
60																
61																

To 48-2B  
3  
col. 4

In-Transit Total

UP 48-2B  
4

[REDACTED]

To 48-2B/3

TO 48-2B  
3 col. 5

PBC

To 48-2B  
3 col. 10

Total Inventory Total  
1,284,574.40  
56,001,882.71  
56,387,457.11

Flt # 7  
5/19/95  
Form 2  
5/1/95

TAMPA ELECTRIC CO  
CONSOLIDATION COAL CO  
INVOICES PAID SINCE LAST PRICE REVISION  
FOR PERIOD 12/16/93 - 6/95

A:CONSNV.WK3  
Updated: 29-Sep-95

RE  
52-1B  
-1

INVOICE #	INVOICE DATE	PAID DATE	UNIT PRICE	TONS	MINE	DESCRIPTION	INVOICE AMOUNT	AMOUNT PAID	ADD'L TRUE-UP PRICE	ADD'L TRUE-UP PAYMENT (TE/CONSOL)	TOTAL PAYMENT THRU 1/95	ADD'L TRUE-UP PRICE	ADD'L TRUE-UP PAYMENT (TE/CONSOL)	TOTAL PAYMENT THRU 6/95	FINAL PRICE	FINAL BILLING	FINAL TRUE-UP PAYMENT (TE/CONSOL)
1 A94052A	19-Jan-94	09-Mar-94	\$32.5199	30,015.00	CON	POST 12/16/93 SHPMENTS	\$1,186,162.79	\$1,186,162.79	\$40.3630	\$25,332.66	\$1,211,495.45			\$1,211,495.45	\$40.6380	\$1,219,749.57	\$8,254.13
2 A00653A	31-Jan-94	09-Feb-94	\$38.4720	7,879.00	CON	JANUARY 1994 SHPMENTS	\$303,120.89	\$303,120.89	\$39.8310	\$10,707.56	\$313,828.44			\$313,828.44	\$39.8100	\$313,662.99	(\$165.45)
3 A01215B	15-Feb-94	21-Feb-94	\$38.4720	9,407.00	CON	FEBRUARY 1994 SHPMENTS	\$361,906.10	\$361,906.09	\$39.8310	\$12,784.11	\$374,690.20			\$374,690.20	\$39.8100	\$374,492.61	(\$197.53)
4 A01807B	28-Feb-94	14-Mar-94	\$38.4720	16,012.00	CON	FEBRUARY 1994 SHPMENTS	\$616,013.66	\$616,013.66	\$39.8310	\$17,760.31	\$633,773.97			\$633,773.97	\$39.8100	\$633,437.72	(\$336.25)
5 A94326F	29-Apr-94	25-May-94	\$38.4720	12,788.76	CON	APRIL SHPMENTS W/O TRANSP	\$492,009.17	\$492,009.17	\$39.7410	\$16,228.94	\$508,238.11			\$508,238.11	\$39.7200	\$507,969.95	(\$268.56)
6 A94326F	29-Apr-94	25-May-94	\$39.5190	12,631.00	CON	APRIL SHPMENTS W/ TRANSP	\$499,164.49	\$499,164.49	\$40.7860	\$16,028.74	\$515,193.23			\$515,193.23	\$40.7870	\$514,927.96	(\$265.25)
7 A02496C	15-Mar-94	15-Apr-94	\$39.5190	6,319.00	CON	MARCH 1994 SHPMENTS	\$249,720.56	\$249,720.56	\$39.8310	\$1,971.53	\$251,692.09			\$251,692.09	\$39.8100	\$251,559.39	(\$132.70)
8 A94377E	16-May-94	09-Jun-94		17,355.00	CON	APRIL SHPMENTS W/ TRANSP				\$21,896.59							(\$362.35)
9 A94377E	16-May-94	09-Jun-94		11,197.55	CON	APRIL SHPMENTS W/O TRANSP				\$14,209.89							(\$235.15)
10 A94410E	31-May-94	20-Jun-94		17,630.09	CON	APRIL SHPMENTS W/O TRANSP				\$22,372.58							(\$370.23)
11 A94410E	31-May-94	20-Jun-94		29,093.00	CON	APRIL SHPMENTS W/ TRANSP				\$36,919.02							(\$610.95)
12 A94461F	15-Jun-94	21-Jun-94		3086.11	CON	MAY 1994 SHPMENTS W/O TRANSP				\$129.62							(\$64.81)
13 A94461F	15-Jun-94	21-Jun-94		18,240.00	CON	MAY 1994 SHPMENTS W/ TRANSP				\$766.08							(\$383.04)
14 A07651F	30-Jun-94	07-Jul-94		16,639.00	CON	JUNE 1994 SHPMENTS				\$698.84							(\$349.42)
15 A08820G	29-Jul-94	08-Aug-94		9,799.00	CON	JULY 1994 SHPMENTS				(\$3,498.24)							(\$4,576.13)
16 A09491H	15-Aug-94	30-Aug-94		10,567.00	CON	JULY 1994 SHPMENTS				\$0.00							(\$4,934.79)
17 A34741I	30-Sep-94	25-Oct-94		8,733.00	CON	AUG 1994 SHPMENTS				\$0.00							(\$4,078.31)
18 J03249C	29-Mar-94	07-Apr-94	\$37.5450	8,153.40	IC	MARCH 1994 SHPMENTS	\$306,119.40	\$306,119.41	\$37.4030	(\$1,157.78)	\$304,961.63			\$304,961.63	\$37.3840	\$304,806.71	(\$154.92)
19 J04145D	15-Apr-94	21-Apr-94	\$37.5450	8,031.10	IC	MARCH 1994 SHPMENTS	\$301,527.65	\$301,527.65	\$37.4030	(\$1,140.42)	\$300,387.23			\$300,387.23	\$37.3840	\$300,234.64	(\$152.59)
20 J04782D	29-Apr-94	10-May-94	\$37.5450	25,865.90	IC	APRIL 1994 SHPMENTS	\$963,626.22	\$963,626.22	\$37.3210	(\$5,749.16)	\$957,877.05			\$957,877.05	\$37.3020	\$957,369.40	(\$487.85)
21 J05500E	16-May-94	26-May-94		44,675.90	IC	APRIL & MAY 1994 SHPMENTS				(\$10,007.40)							(\$948.84)
22 J06270E	31-May-94	16-Jun-94		50,145.40	IC	MAY 1994 SHPMENTS				\$4,262.36							(\$952.76)
23 J06840F	13-Jun-94	21-Jun-94		12,784.40	IC	MAY & JUNE 1994 SHPMENTS				\$294.04							(\$242.90)
24 J07715F	30-Jun-94	15-Jul-94		41,440.70	IC	JUNE 1994 SHPMENTS				\$1,574.75							(\$787.37)
25 J08265G	18-Jul-94	08-Aug-94		21,228.30	IC	JUNE 1994 SHPMENTS				\$806.68							(\$403.34)
26 J08265G	18-Jul-94	08-Aug-94		24,448.50	IC	JULY 1994 SHPMENTS				(\$7,994.66)							\$12,962.15
27 J09002G	29-Jul-94	24-Aug-94		42,603.50	IC	JULY 1994 SHPMENTS				(\$19,171.56)							\$22,622.46
28 J09498H	15-Aug-94	30-Aug-94		32,118.50	IC	JULY & AUG 1994 SHPMENTS				\$0.00							\$17,054.92
29 J10379H	31-Aug-94	13-Sep-94		26,134.00	IC	AUG 1994 SHPMENTS				\$0.00							\$13,877.15
30 J10928I	16-Sep-94	26-Sep-94		20,577.80	IC	AUG & SEPT 1994 SHPMENTS				\$0.00							\$10,926.71
31 J11859I	30-Sep-94	12-Oct-94		54,336.40	IC	SEPT 1994 SHPMENTS				\$0.00							\$28,853.62
32 J12352J	14-Oct-94	25-Oct-94		14,196.50	IC	SEPT 1994 SHPMENTS				\$0.00							\$7,538.34
33 J13240J	31-Oct-94	10-Nov-94		54,792.80	IC	OCT 1994 SHPMENTS				\$22,355.48			\$37,3670	\$1,260.23			\$9,753.12
34 J13795K	18-Nov-94	01-Dec-94		41,007.30	IC	NOV 1994 SHPMENTS				\$18,730.98			\$37,3670	\$943.17			\$7,299.30
35 J14660K	30-Nov-94	20-Dec-94		25,146.00	IC	NOV 1994 SHPMENTS				\$578.36							\$4,475.99
36 J15406L	18-Dec-94	20-Dec-94		45,465.20	IC	NOV & DEC 1994 SHPMENTS				\$1,045.70							\$8,092.81
37 J16640L	31-Dec-94	11-Jan-95		47,348.00	IC	DECEMBER 1994 SHPMENT											\$8,427.59
38 000845A	17-Jan-95	14-Feb-95		18,183.40	IC	JANUARY 1995 SHIPMENT											\$2,880.65
39 003615A	31-Jan-95	14-Feb-95		13,463.50	IC	JANUARY 1995 SHIPMENT											\$2,396.50

TOTALS

907,235.81      \$34,317,269.78      \$34,317,268.75      \$192,210.63      \$34,509,479.38

\$144,074.10

ISLAND CREEK REBATE INVOICES

1 J11293I	26-Sep-94	12-Oct-94	(\$1,0000)	131,631.70	IC	REBATE 7 & 8/94 TONS	(\$131,631.70)	(\$131,631.70)									
2 J15008L	08-Dec-94	20-Dec-94	(\$1,0000)	203,729.40	IC	REBATE 9-12/94 TONS	(\$203,729.40)	(\$203,729.40)									
3 J16378L	31-Dec-94	10-Jan-95	(\$1,0000)	92,811.20	IC	CREDIT FOR PRICE ADJUST	(\$92,811.20)	(\$92,811.20)									
4 J00597A	31-Jan-95	14-Feb-95	n/a	n/a	IC	REBATE ON OHO #11	(\$1,827.70)	(\$1,827.70)									
							(\$430,000.00)										

OTR PRICE ADJUSTMENTS

1 J14394K	29-Nov-94	20-Dec-94	\$0.4080	95,800.10	IC	PRICE INCREASE EFF 10/1/94	\$39,086.44	\$39,086.44									
2 J16377L	31-Dec-94	10-Jan-95	\$0.0230	166,411.30	IC	PR ADJ OF TONS FROM 10/1/94	\$3,827.46	\$3,827.46									

To 52-1B  
PBC

Tampa Electric Co. (TEC)  
 DT# 66001 EI-Fuel FEB 5/10/96  
 Analysis of Coal Transaction  
 Six Months Ended 3/31/96

Purpose: Analyze severance tax portion of contract next 12 months between TEC and Carolina Power & Light

	A	B	C	D	E	
		BLACKSVILLE #2 GLASSPORT MLD-OK	LOVERIDGE	HUMPHREY		TOTAL
		PA 100.00%	WVA 100.00%	PA 100.00%	WVA 0.00%	
1. B & O TAX CALCULATION FOB MINE CONTRACT PRICE						
2. BLACK LUNG EXCISE TAX		(1,052)	(1,052)	(1,052)	(1,052)	
3. TAX RATE						
4. WASHED TONS DELIVERED		3,321	146,530	(1) 56,681	0 (2)	
5. 2. SEVERANCE TAX CALCULATION FOB MINE CONTRACT PRICE						
6. ADDED VALUE BY WASHING				3,727		
7. SEVERANCE TAX		5.00%	5.00%	5.00%	5.00%	
8. TONS DELIVERED		3,321	146,530	56,681	0	
9. 3. NET EFFECT OF (1) AND (2)						
10. 4. AMOUNT INCLUDED IN THE BASE MINE PRICE			206,631.51 TONS * .08			
11. TONS DELIVERED						
12. TOTAL COST/TON:						
		\$57,172 (A) 206,632 (B)	\$0.277 PER TON			

JUL 13 '95 11:55AM CONSOL INC

(A) \$57,172 T  
 16,531 T  
 \$40,641.88 T

To 52-18  
 1

EXHIBIT I

52-18  
 1-2-96  
 Conclusion: Severance tax is appropriate and calculated correctly. Source: (Fuels Dept - Mr. Wehler)



Tampa Electric Co.  
 Dkt 960001 EI-Fuel  
 Analysis of Coal Transaction - Consol  
 Six Months Ended 3/31/96

FEB 5/10/96

6m 5/10/96



**CONSOL Inc.**  
 Consol Plaza  
 1800 Washington Road  
 Pittsburgh, PA 15241-1421  
 412-831-4366  
 FAX: 412-831-4916

**Barbara A. Meyers**  
 Sales Contract Administrator

June 9, 1995

A B C D E

Mr. Hugh Smith  
 Director - Fuels Department  
 Tampa Electric Company  
 P. O. Box 111  
 Tampa, FL 33601

Re: Contract Quality - 3rd Qtr. 1994 - Northern W. Va.

Dear Mr. Smith:

For your review, provided below are the actual average third quarter 1994 Commercial Testing & Engineering Btu analysis for coal delivered to Tampa Electric from CONSOL's Loveridge and Humphrey Mines.

Month	Loveridge		Humphrey		Total	
	Tons Delivered	Average Btu	Tons Delivered	Average Btu	Tons Delivered	Average Btu
July	20366.00 ✓	13353 ✓	-	-	20366.00	13353
August	7132.00 ✓	13388	1601.00 ✓	13000 / 13388	8733.00	13317 / 88
Sept.	-	-	-	-	-	-
Total	27498.00 T	13362	1601.00	13000 / 328	29099.00 (A) T	13312 / 13363

Calculated in accordance with Section 9.3.4 of our Coal Supply Agreement, the weighted average price for the second <sup>third</sup> quarter 1994 Northern West Virginia Shipments is shown below:

Mine	Month	Tons Delivered	Selling Price (In Barge)
Humphrey	August	1601.00	[REDACTED]
Loveridge/Blacksville	July	20366.00	[REDACTED]
Loveridge/Blacksville	August	7132.00	[REDACTED]
Total Weight Average		(A) 29099.00 T	[REDACTED]

(PRC)

(A)

Provided by Utility - original numbers from Consol - revised numbers calculated by Utility based on their determination of selling prices.

Source: (PBC) (Fuels Dept) (John Weller)

52-1B  
 1-3  
 Plot B



A      B      C

Tampa Electric Co (TEC)

DIKT 96 0001 EI-Fuel

Feb 5/10/96

Analysis of Coal Transaction - (bn col.)

JAM 5/6/96

Six Months Ended 3/31/96

Mr. Hugh Smith

- 2 -

June 9, 1995

W  
H

- 1 Average Selling Price Per Ton
- 2 Average TECO Transportation Cost
- 3 Average Cost Per Ton

[REDACTED]  
\$60.875    61.455  
T

The actual quality adjustment for the third quarter is as follows:

4  
5  
6

- Coal Quality Price Adjustment = [REDACTED] x  $\frac{13,363}{13,342 - 13,000}$
- = 61.455 x .026 = 1.721
- Coal Quality Price = \$1,583 x 29,099.00 tons delivered
- Adjustment Due CONSOL = ~~\$46,863.72~~ 50,079.38

Re-calc on 52-18  
1-3  
P3

We would appreciate your review and approval of the adjusted calculations shown. Should you have any questions or require additional information, please call.

Sincerely,

*Barbara A. Meyers*

Barbara A. Meyers

BAM\TECO\10:amg  
Attachments

Date Rec'd: 6/19/95		
QUALITY ADJUSTMENTS		
Initials	Date	Function
JAW	8/18/95	Process
		Review
		Review
CY	8/26/95	Approve



[REDACTED]

52-18  
1-3  
P20/2

Source: PBC (TEC Fuels Dept)  
John W. White

A B C D E F G H I J K L M WP 56-1A 1/10/1

Company: Tampa Electric Company, TECI  
 Subject: Analysis of Inventory by each fuel type.  
 Period: Six months ended 9/30/95  
 Auditor: Tom Stambaugh

Filename: FuelSSA  
 Dataset: 950001-31  
 Range: A21:U36

Coal: Total of coal on-hand

GL acc 151 10

Month	Description	(1) BB 1-3	(2) B54	(3) Gannon	(4) Total
August	Beginning Inventory	17,704,319.47	6,309,579.75	4,878,651.76	31,892,550.98
	Barge Recv - Coal				
	Barge Transport Expense				
	Rail Received - Coal	0.00	0.00		
	Rail Freight	0.00	0.00		
	Harbor Maint Fee	6,719.25	3,898.46	6,539.23	17,157.02
	Limestone & Freight	0.00	0.00	978.89	978.89
	Total Available	24,639,833.91	10,311,442.78	17,954,167.29	55,802,443.98
	Consumption	15,730,453.78	6,543,558.45	12,216,617.93	35,490,730.19
	Transfers	0.00	0.00	0.00	0.00
	Ending Inventory	8,908,280.13	6,767,784.33	4,837,549.36	20,311,713.79

Total of coal rec'd during month.

Total of coal not-stored

Description	Total In-Transit (5) - (6)		Total (4) - (7)		Description	Transportation (9)	Total (8) - (10)
	(5) In-Transit	(6) Rail Material	(7) Total	(8) Total			
Beginning Inventory			29,402,214.08	61,294,785.54	Beginning Inventory	3,961,627.47	65,246,262.11
Paid			15,211,557.27	29,017,281.34	Barge Recv - Coal	0.00	29,017,281.34
Accrual			19,255,419.86	33,232,965.62	Barge Transport Expense		
Reversal			(15,056,645.83)	(10,833,054.14)	Rail Received - Coal	0.00	(10,833,054.14)
Adj CSX Refund	(9,529.68)	0.00	(9,529.68)		Rail Freight		
Transfers Royalties	(11,746.68)	(35,542.83)	(47,289.51)	(30,032.49)	Harbor Maint Fee	0.00	(30,032.48)
Transportation		0.00			Limestone & Freight	0.00	
Total Available					Total Available		
Consumption	0.00	0.00	0.00	35,490,730.19	Consumption	0.00	35,490,730.19
Transfers			(18,029,215.76)	(18,029,215.76)	Remove Bgn Inv Transfers	(3,961,627.47)	(3,961,627.47)
Ending Inventory					Ending Inventory	0.00	(18,029,215.76)

GL acc 151 10

Month	Description	(1) BB 1-3	(2) B54	(3) Gannon	(4) Total
Sept	Beginning Inventory	8,908,280.13	6,767,784.33	4,837,549.36	20,311,713.79
	Barge Recv - Coal				
	Barge Transport Expense				
	Rail Received - Coal	0.00	0.00		
	Rail Freight	0.00	0.00		
	Harbor Maint Fee	15,961.30	6,910.83	4,513.43	27,385.56
	Limestone & Freight	0.00	0.00	(25,342.37)	(25,342.37)
	Swaps to Station	0.00	0.00	(31.67)	(31.67)
	Aerial survey	0.00	0.00	1,706,799.90	1,706,799.90
	Total Available	24,471,168.64	12,555,985.30	19,154,797.32	57,181,971.46
	Consumption	10,284,042.17	6,125,572.13	11,928,069.64	31,347,683.94
	Transfers	0.00	0.00	0.00	0.00
	Ending Inventory	11,186,946.47	7,425,413.27	7,216,727.68	25,829,087.52

Total In-Transit

Total

Description	Total In-Transit (5) - (6)		Total (4) - (7)		Description	Transportation (9)	Total (8) - (10)
	(5) In-Transit	(6) Rail Material	(7) Total	(8) Total			
Beginning Inventory			33,829,123.69	54,140,837.48	Beginning Inventory	3,916,955.77	58,057,822.25
Paid			15,865,831.86	27,894,080.44	Barge Recv - Coal	0.00	27,894,080.44
Accrual			23,296,720.36	30,293,289.54	Barge Transport Expense		
Reversal			(19,255,419.86)	(13,821,887.27)	Rail Received - Coal	0.00	(13,821,887.27)
Adj CSX Refund	7,335.92	26,946.58	34,282.50		Rail Freight		
Transfers Royalties	(12,239.47)	0.00	(12,239.47)		Harbor Maint Fee	0.00	14,846.09
Transportation		0.00			Limestone & Freight	0.00	14,846.09
Allowance	52,542.59	0.00	52,542.59	52,510.92	Swaps to Station	0.00	52,510.92
Not Used	0.00	0.00	0.00	1,706,799.90	Aerial survey	0.00	1,706,799.90
Total Available					Total Available		
Consumption	0.00	0.00	0.00	31,347,683.94	Consumption	0.00	31,347,683.94
Transfers			(27,661,981.37)	(27,661,981.37)	Remove Bgn Inv Transfers	(3,916,955.77)	(3,916,955.77)
Ending Inventory					Ending Inventory	0.00	(27,661,981.37)

Conclusion: Accret Utility calculation of inventory of coal.

Source: Fuel expense reports by fuel type.

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Company Tampa Electric Company (TEC)  
 Subject Analysis of inventory by fuel type  
 Period Six months ended 3/31/90  
 Auditor Tom Stambaugh

Fluorine Fuels/B  
 Docket 900001-E1  
 Range A21\_U79

Coal Total of coal on-site

Total of coal rec'd during month

Total of coal not yet rec'd

Month	Description	Total of coal on-site			Total
		(1) BB 1-3	(2) BB4	(3) Gannon	
October	Beginning Inventory	11,180,940.47	7,430,413.37	7,215,727.08	25,827,080.92
	Barge Recv - Coal				
	Barge Transport Expense				
	Rail Received - Coal	0.00	0.00		
	Rail Freight	0.00	0.00		
	Harbor Maint Fee	15,276.23	10,176.08	3,300.36	28,752.67
	Limestone & Freight	0.00	0.00	0.00	0.00
	Total Available	26,407,569.27	17,490,210.52	16,308,408.08	60,212,247.87
	Consumption	14,958,403.53	9,929,846.80	9,072,856.23	29,961,106.56
	Transfers	0.00	0.00	0.00	0.00
	Ending Inventory	11,449,165.64	11,560,363.72	9,235,608.86	32,251,138.22

Month	Description	Total of coal rec'd during month			Total
		(5) In-Transit	(6) Rail Material	(7) Total	
October	Beginning Inventory			30,958,319.14	30,958,319.14
	Received			29,413,472.83	29,413,472.83
	Accrual			19,823,008.56	19,823,008.56
	Reversal			(25,208,720.00)	(25,208,720.00)
	Adj CSX Refund	0.00	0.00	0.00	0.00
	Transfers/Royalties	(3,827.56)	0.00	(3,827.56)	(3,827.56)
	Transportation			0.00	0.00
	Total Available				
	Consumption	0.00	0.00	0.00	0.00
	Transfers			(28,359,004.00)	(28,359,004.00)
	Ending Inventory				

Month	Description	Total of coal not yet rec'd		Total
		(8) Transportation	(9) Total	
October	Beginning Inventory	3,832,432.81	3,832,432.81	3,832,432.81
	Barge Recv - Coal	0.00	48,487,283.27	48,487,283.27
	Barge Transport Expense			
	Rail Received - Coal	0.00	(20,002,827.17)	(20,002,827.17)
	Rail Freight			
	Harbor Maint Fee	0.00	25,014.71	25,014.71
	Limestone & Freight	0.00		0.00
	Total Available			
	Consumption	0.00	29,961,106.56	29,961,106.56
	Remove Bgn Inv	(3,832,432.81)	(3,832,432.81)	(3,832,432.81)
	Transfers	0.00	(28,359,004.00)	(28,359,004.00)
	Ending Inventory			

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Month	Description	Total of coal on-site			Total
		(1) BB 1-3	(2) BB4	(3) Gannon	
November	Beginning Inventory	11,449,165.64	11,560,363.72	9,235,608.86	32,251,138.22
	Barge Recv - Coal				
	Barge Transport Expense				
	Rail Received - Coal	0.00	0.00		
	Rail Freight	0.00	0.00		
	Harbor Maint Fee	17,130.41	4,912.86	1,444.83	23,488.10
	Limestone & Freight	0.00	0.00	0.00	0.00
	Balance to Station	0.00	0.00	0.00	0.00
	Aerial survey	0.00	0.00	0.00	0.00
	Total Available	28,641,576.75	16,472,331.16	19,308,220.36	64,437,138.27
	Consumption	12,149,000.52	6,763,031.87	7,085,236.41	24,997,278.80
	Transfers	0.00	0.00	0.00	0.00
	Ending Inventory	16,492,576.23	10,654,299.29	12,222,983.95	39,439,863.47

Month	Description	Total of coal rec'd during month			Total
		(5) In-Transit	(6) Rail Material	(7) Total	
November	Beginning Inventory			23,750,854.48	23,750,854.48
	Received			19,064,803.00	19,064,803.00
	Accrual			21,831,080.10	21,831,080.10
	Reversal			(19,020,808.00)	(19,020,808.00)
	Adj CSX Refund	0.00	0.00	0.00	0.00
	Transfers/Royalties	(10,327.88)	0.00	(10,327.88)	(10,327.88)
	Transportation			0.00	0.00
	Allowance	0.00	0.00	0.00	0.00
	Not Used	0.00	0.00	0.00	0.00
	Total Available				
	Consumption	0.00	0.00	0.00	0.00
	Transfers			(24,976,906.06)	(24,976,906.06)
	Ending Inventory				

Month	Description	Total of coal not yet rec'd		Total
		(8) Transportation	(9) Total	
November	Beginning Inventory	3,279,703.25	3,279,703.25	3,279,703.25
	Barge Recv - Coal	0.00	37,554,833.03	37,554,833.03
	Barge Transport Expense			
	Rail Received - Coal	0.00	(13,630,949.41)	(13,630,949.41)
	Rail Freight			
	Harbor Maint Fee	0.00	13,158.84	13,158.84
	Limestone & Freight	0.00		0.00
	Balance to Station	0.00		0.00
	Aerial survey	0.00		0.00
	Total Available			
	Consumption	0.00	24,997,278.80	24,997,278.80
	Remove Bgn Inv	(3,279,703.25)	(3,279,703.25)	(3,279,703.25)
	Transfers	0.00	(24,976,906.06)	(24,976,906.06)
	Ending Inventory			

Conclusion: Accept Utility calculation of inventory of coal

Source: Fuel expense reports by fuel type.

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