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(904) 224-9115 FAX (904) 222-7560

July 3, 1997

HAND DELIVERED

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. 970001-EI

Dear Ms. Bayo:

In connection with a routine Commission Staff audit of fuel expense for the period ended March 31, 1997, 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.

| ACK | Enclosed herewith as Exhibit "A" is a confidential version of |
|-----|--|
| AFA | the documents which are the subject of this request. On this confidential version the sensitive information has been highlighted |
| APP | in yellow on those pages where confidential treatment is sought for |
| CAF | bed and the suite suite suite se asserbed publicly but, |
| CMU | instead, be maintained as confidential proprietary business |
| CTR | |
| EAG | Enclosed as Exhibit "B" are two copies of a public version of |
| LEG | the subject documents. The pages in Exhibit "B" have the sensitive information blacked out rather than highlighted. |
| LIN | The england Publish HOW to a second to the state of the s |
| OPC | The enclosed Exhibit "C" is a narrative detailing the nature of the sensitivity of each of these documents with an explanation |
| RCH | of how Tampa Electric can be harmed in the event that Exhibit "A" |
| SEC | is publicly disclosed. |
| WAS | With respect to the period of time during which these |
| OTH | documents will be confidential, Tampa Electric asserts that, at the |

96779 JUL-35

(X-ref 06084-97)

Ms. Blanca S. Bayo July 3, 1997 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,

ames D. Beasley

JDB/pp encls.

Filename: ExpTestA.WK4 Docket: 970001-EI Utility: Tampa Electric Company
Subject Analysis of fuel expense for July, 1996.
Period: Sk months ended 9/30/06. Ronge : O80 . Y158 (1) (1) (11) Auditor: Tom Stambaugh (G) (F) (E) (D) (C) (B) 0 (A) 1 Type test: Subs Percent of sample to population by account and in total 2 3 Purpose: Verify accuracy of recoverable fuel expenses Test Result Sample: 17 (17.35% of population) Percent 5 Population: 98 transactions Acct # Acct # 56 60% 94 34% 62 87% 6 7 8 9 151.10 Acct # 14,098,781.46 151.10 151.11 26,473,305 06 245,886 50 150,228.58 143,432.12 151.10 151.10 151.10 94,441.30 94 55% 151.10 151.11 151.12 151.12 0.00% 151.12 151.12 0.00 11 12 13 151.12 57.21% 13,187.55 Total 151.12 15,460,798.77 Total 14 27,026,034.71 Total 16 Correct Proper Comments 18 Detail of sample: Contract Does unit price Time pd? Invoice \$ price ok? Account Fuel agree to contract? 19 Coal by barge Agree G/L? 20 ٧ Y Coal by rail Coal by rail Amount 7 7 7 7 Number Acct # 21 22 23 24 25 YYYYYYY ٧ Coal by barge and rail ISL944 7777 151.10 Coal by tail Coal by barge Coal by barge Coal by rail GAT400 BAS944 YYY 444 ZE1400 GAT400 YYY PTA900 ISL944 BAS944 14,998,761.46 Total Correct Proper Communits Contract Does unit price Time pd? Account? Invoice \$ price ok? Fuel agree to contract? Agree GA.7 Raicar leasing Vendor Y Y Railcar leasing Number Acct # Y Y NAT030 151.10 NAT030 Tutal Correct Proper Comments Contract Time pd? Does unit price Accor nt? Invoice \$ price ok? Fuel agree to contract? Agree GA.7 #6 oil in barrels Vendor Vouch #6 oil in barrels Amount Y ٧ Acct # Number Y Y Y Y #6 of in barrels ٧ Y #6 oil in barrels COA400 151 11 YYY ٧ Lube of COA400 YYY YYY **COA400 COA400** TEX094 94,441.30 Total Conect Commonts Proper Contract Does unit price Tima pel7 Account? Invoice \$ price ok? agree to contract? Fuel #2 of Аргов GA.7 Vendor Voucher? Number 57 58 Acct # Y Y COA400 151 12 59 60 COA400 WP

65 Conclusion: All invoices selected met the test standards 67 Source: General ledger interface and accounts payable invoices

61

63

Total

DOCUMENT SEPTEMBER

JUL -3 57

06779

FPSC-RECORDS/FEPORTING

48-1A

p 1 of 2



Company: Tampa Electric Company
Subsect; Analysis of inventory to each fuel type...
Shaped: Six months ended \$13056

Filename: FueltatA Docket: 970001-El Range: A21..R80

| er; Analysis o e: Six moren er; J. W. Ron | 4 ended 9/30/96 | | A | ange: A21R80 | | ********* | *************************************** | | ······ | *************************************** | | N | 0 | p | C. |
|---|---|---------------|----------------------|-----------------|--------------------|-------------------|---|-------------------------------------|------------------------|--|---|-----------------|---|------------------------|---------------|
| A | 8 | С | D | E | F | G | н : | Total of cost rec'd during mon | m: | • | (7) + (8) | (E)+(9)] | otal of cost not yet rec 1 | | K10+(11) |
| Cost G/L acct 1 | | (1) 88 1-3 | (Z) BB4 | (3) Gannon | (4) 88/Pok | (5) Pak | (coi 1-5) (6) Total | Description | (7) In-Transit | (8) Rad Material | (S) Total | (10) Total | Description | (11) Transportation | (12) Total |
| Month | Description | 3.7 | _ | A 358 327 57 | 741,827.59 4 | 64.244.89 28 | 670,575.70 | Beginning inventory 4 | Selection to the least | | 18.967,514.30 | 47,538,090.00 | Pnor Month Trans Chgs Barne Recy-Cost | 2,571,500.60 | 50,209,590,60 |
| July | Beginning inventory Barge Recy-Cosi Barge Transport Expense Rail Received-Cr ai | 0.00 | 8.421,008.38 0.00 | 138,11/3/ | 0.00 | 0.00 | | Paid Accrual Reversal ARMPILE Trans | (8,844,37) | 0.00 | 23.121,931.15 19.670,618.77) 1 (8.844.37) | | Barge Transport Expense Rail Received-Coal Rail Freight | 2.361,652.50 | |
| | Rail Pregnt | 0.00 | G | 0.00 | 0.00 | 0.91) 4 | 5,294.63 | Zegiar/NIPSCO | 931,614.07 | 0.00 | 931,514,07 (539,298,10) | (516,302,05) | Herbor Maint Fee | 0.00 | (ITE 302.0 |
| | Koch Carpon 4/96 Trans Ac | 9.524.17 | 5,294.63 | 6.658.12 | 1,240,32 | 0.00 | 22,998.05 | NIPSCO Resale | (539,298.10) | 0.00 | (539,290,10) | 10,002.00 | Limestone & Freigitt | 0.00 | |
| | Harton Maint Fee June Tonnage Correction | 0.00 | 0.00 | 0.00 | 42.53 | 464.243.98 | 42.53 58.696.961.80 | Total Available | | 100 Miles | | | Total Available | | |
| | Total Avelable | 23,303,723.60 | 14.853,290.13 | 18,104,512.09 | 1,971,192.00 | | | • | 0.00 | 0.00 | 0.00 | 33,107,864.23 | Consumption | 0.00 | 33,107,864.2 |
| | Consumption | 12,176,428.91 | 6,369,259,17 | 12,562,176,20 | 0.00 | 0.00 (92.063.33) | (92,063.33) | Consumption | 0.00 | 2.33 | 0.00 | (92,063.33) | Remove Prior Month Chgs | | (02.003.5 |
| | Palk Preaamen Non-energy | | ee 502 | 0.00 | 0.00 | 0.00 | 0.00 | Transfers | | | (23.306,414.09) | (22,306,414.09) | Transfers | - 0.00 | (23,328,414) |
| | Transfers | 10,127,294.6 | | | 1,971,192.00 | 556.307.31 | 25.681.160.90 | Ending Inventory | | | S | | Ending inventory | | |
| | Ending Invertory | 10.127.234.0 | | | | SECTION . | [cci 1-5] | | | | I(7) • (8) | ((5)+(9)) | | (th) | (12) (13) |
| G/L so | ± 151.10. | (1) 86 1-3 | (2) 854 | (3) Gennon | (4) BB/Pok | (S) Polk | (6) Total | Description | (7) In-Transit | (8) Rad Material | Total | Total | Description | Transportation | Texas |
| 7 Mon | en Description | - 68 | _ | | 9 1,971,192,00 | 556.307.31 | 25,681,160.90 | Beginning Inventory | | | 21,319,368,33 | SHA | Beginning inventory Barge Recy-Coal | 0.00 | |
| B Aug | ust Beginning inventory | 10,127,294 | 69 8,484,021 | 4,542,335.8 | 9 1,971,192.33 | 0.00 | | Paid Accrual | | | 20,462,908.35 | | Barge Transport Expens | | |
| 0 | Barge Recy-Cosi Barge Transport Expens | . 7 | | | 0.00 | 0.00 40,471,16 | | Reversal | (25,220.5 | 1) 60 | (23.121,931,15) | | Rail Received-Coal Rail Freight | | |
| 12 | Rail Received-Con | | | 00 | 0.00 | 2,957.92 | 39.611.72 | ARMPILE Trans Zeigler/NIPSCO | 1,677,094.1 | 8 0.0 | 1,577,094.18 | 1,716,705.9 | | 0.00 | 1,715,70 |
| 13 | Kom Cmow | | 1.00 39.611 | | | | 21,152.29 | NIPSCO Resale | (950,370.5 | 0.0 | | (929.216.2 | Limestone & Freight | 0.00 | |
| 35 | Harner Marx For | 12,541 | | .00 | 00 (42.53 | 0.00 | (42.53 | | 0.0 | 0.0 | 0.00 | 0.0 | | - 0.0 | |
| 36 | Adj July Correction Balance to Station Ageiss survey | | 1.00 | 2.00 | 00 0.00 77 0.00 | | | | - 0. | 00 00 | 0.00 | 1,639,543.1 | 11 Annai survey Total Available | Q.0 | 1,538.54 |
| 35 | | | | 3.38 19,003,292 | 49 2.713.064.95 | 5 599,736.39 | 55,001,667.81 | Total Available | William I | The state of the s | | | | 10/11/14 | |
| 40 | Total Available Consumption | 21,676,37 | | 7.63 12,882,279 | | 0.00 | | | 0 | 00 00 | 0.00 | | | 0.0 | 0 33,323 |
| 43 | Polk Pregamm Non-en | | | | | (348,049,80 | • | | | | C2.249,669.9 | 1) (22,290,141. | | 0.0 | 0 (2230,1 |
| 44 | Transfers | | 0.00 | 0.00 | 0.00 (40,471.1 | (6) 0.00 | (40,471.1 | 6) Transfers | | X/01=430 X | | | Ending Invertory | | |
| 46 | Ending inventory | 7,851,9 | 37.90 5.323.5 | | 3.30 2,672,593.7 | 79 251,686.5 | | | | | | | 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | |
| 48 | | 935453 | | CHANNEL HOLDE | | | | | | | | | | | |



Company: Tampa Electric Company (TEC)
Subject: Analysis of inventory by each fuel type...
Period: Six months ended 9/30/96

Aud

Filename: FueltstA Docket: 970001-EI Range: T81..AA140

| d: Si | x month | 15 ended brooks | | | | c |
|-------|-----------|------------------------------|--------------|--|---|--|
| r: J | . W. Ro | ns ended 9/30/96 hrbacher | | D | E | E. |
| == | Α | В | (, | 200 | | [(1)+(2)+(3)] |
| | 6 Oil | | | | | (4) |
| # | /L acct 1 | 51 11. | *** | (2) | (3) | Total |
| G | L acct | | (1) | Phillips | Lube Oil | 10101 |
| 00 | | Description | Hookers Pt. | | | 2,364,733.83 |
| N | lonth | 1 300 | 470.07 | 166,015.74 | 21,247.22 | 0.00 |
| - | | Beginning Inventory | 2,177,470.87 | 0.00 | 0.00 | 0.00 |
| | July | Derge Recy-Oll | 0.00 | 0.00 | 0.00 | 0.00 |
| | | Barge Transport Expense | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1 | Rall Received-Oil | 0.00 | 0.00 | 0.00 | 0.00 |
| | | Rail Freight | 0.00 | | 27,788.01 | Canada Anna Canada |
| | | Truck Recv-Oil | 0.00 | | 0.00 | A 367 1 A 167 |
| | | Adjustments | 0.00 | 4 | | |
| | | Adjustments | | | 49,035.23 | 2,668,527.29 |
| | | Wahlo | 2,177,470.87 | 442,021.19 | | |
| | | Total Available | | | 13,270.15 | 1,529,616.30 |
| | | 157. | 1,289,685.26 | 226,660.89 | 10,210,10 | |
| | * | Consumption | 1,200,000.2 | | 0.00 | 0.00 |
| | | | 0.00 | 0.00 | (),(),() | |
| | | Transfers | 0.00 | | 705.00 | 1,138,910.99 |
| | | | 887,785.61 | 215,360.30 | 35,765.08 | :========= |
| | | Ending Inventory | B87,763.61 | ======================================= | | |
| | | Lineo | ======== | | | |
| | | | | | | [(1)+(2)+(3)] |
| | | | | | | |
| | | | 20092 | (2) | (3) | (4) |
| | G/L acc | t 151.11. | (1) | Phillips | Lube Oil | Total |
| 5 | | Description | Hookers Pt. | Primpa | | |
| 3 | Month | Description | | 215,360.30 | 35,765.08 | 1,138,910.99 |
| • | _ | - Later Inventory | 887,785.61 | 0.00 | 0.00 | |
| 3 | August | Beginning Inventory | SILVE STREET | | 0.00 | 0.00 |
| 9 | | Barne Recv-Ull | 0.00 | 0.00 | 0.00 | 0.00 |
| Ó | | Barge Transport Expense | 0.00 | 0.00 | 0.00 | 0.00 |
| 1 | | Rail Received-Oil | 0.00 | 0.00 | , 0.00 | |
| | | Rall Freight | 0.00 | | 0.00 | 0.00 |
| 2 | | Truck Recv-Oil | 0.00 | 0.00 | | (890.50 |
| 3 | | Relance to Station | 0.00 | (890.50) | 0.00 | (000,00 |
| 4 | | Adjustment | 0.00 | | | |
| 5 | | | | | 35,765.08 | |
| 6 | | Total Available | | | | |
| 7 | | I Oldi Avania | | | 9,433.87 | San Charles |
| 8 | | Consumption | | Contract of the last of the la | 134 (M 0+025000000) | |
| 39 | | Constitution | _ | 0.00 | 0.00 | 0.00 |
| 10 | | Tourstone | 00.00 | 0.00 | (11500) | |
| 11 | | Transfers | | | 26,331.21 | 2,604,489.70 |
| 12 | | | 2,346,913.70 | 231,244.79 | 20,331.21 | |
| 13 | | Ending Inventory | ======== | | E:: # = = = = = = = = = = = = = = = = = = | 70000 Amin (1927) |
| 14 | | | | | | |
| - | | | | | | |
| 15 | | | | | | |
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| 49 | | | | | | WP 58-2A |
| EO | | | | | | |

50 51



Filename: FuelisiA Docket: 970001-El Range: AE141, AJ200

| npany | r: Tampa | Electric Company (TEC) of inventory by each fuel type | 0 | Rai | nge: AB141AJ2 | | | |
|----------------------|-------------|---|--------------|---|---------------|---|--|---------------|
| ect: | Analysis (| s ended 9/30/96 irbacher | | 100000000000000000000000000000000000000 | | ******** | ********** | Н |
| lloc. | . W. Rot | rbacher | | 医双氯物物 计字句 经存货 | C | F | G | |
| mor. | | · 电电子电影 电电影 电电影 电电影 电电影 电影 电影 电影 电影 电影 电影 电影 | C | D | | | 1 | Sum cols 1-5] |
| | A | В | | | | | (5) | (6) |
|) | #2 Oll | | | | (3) | (4) | (5) Polk | Total |
| G | A. noct 1 | 31.12. | (1) | (2) | Big Bend | Phillips | POIN | |
| , , | | | Hookers Pt. | Gannon | Dig Dame | | | |
| 4 | Month | Description | | | | 000000000000000000000000000000000000000 | 51,347.13 | 96,079.96 |
| 5 | | - Indian | | | 43,055.20 | 580.18 | 25.1256 | |
| 6 | July | Beginning Inventory Barrets | 68.02 | 1,049.45 | 25,4040 | 26.9765 | 25.1250 | |
| 7 | | Barrels | 25,4040 | 25.4040 | | | 126 82 | 2,427,399.18 |
| 8 | | Price per Barrel | | | 1,093,773.06 | 15,111.13 | 1,290,126.82 | 1,590,070.05 |
| 9 | | | 1,727.98 | 26,660.20 | 1,003,170 | CHARLES | Contract of the last of the la | 20,960 64 |
| 10 | | Beginning Inventory Cost | | | 4900 | | SARIES COL | |
| 11 | | Oll Received | and the same | | | | 127 01 | 4,038,429 87 |
| 12 | | Adjustments | | | 1,449,048.84 | | 2,337,127.91 1,289,443.62 | 1,610,308 62 |
| 13 | | 1 | 4,738.62 | 218,999.02 | 297,798 47 | 0.00 | 1,289,443.02 | 157,793.39 |
| 14 | | Total Available | 0.00 | 23,066 53 | 42.718.23 | 13,006.65 | 75,996.17 | 80,181.86 |
| | | Consumption | 1,511.49 | 100,557.02 | 0.00 | 4,185.69 | 0.00 | 11,499.2 |
| 15 16 | | ignition | 0.00 | 0.00 | 4,639.62 | 26.65 | 0,00 | |
| | | Aux Boller | 0.00 | 6,833.00 | 4,030.02 | | | 2,178,646.7 |
| 17 | | Other Usage | 0.00 | ****** | | 11,298.50 | 971,688.12 | 2,170,040. |
| 18 | | | 3,227.13 | 88,542.47 | 1,103,890.52 | ***** | ****** | Same |
| 19 | | Ending Inventory | 3,227.13 | ********* | ******* | | | |
| 20 | | Citating in | ******* | | | | | |
| 21 | | | | | | | | (Sum cols 1-5 |
| 22 | | | | | | (4) | (5) | (6) Total |
| 23 | G/L soct | 151 12 | | (2) | (3) | Phillips | Polk | LOTHI |
| 24 | G/L BCC | 101.12. | (1) | Gamon | Big Bend | | | |
| 25 | | Description | Hookers Pt. | | | | | 86,446.2 |
| 26 | Month | | | | | 428.22 | 39,393.71 | 00,440.2 |
| 27 | | Beginning Inventory | 127.05 | 3,343.72 | 43,153.51 | 26,3848 | | |
| 28 | August | Barren | | 25.6446 | 25.6446 | 20.00 | | |
| 29 | | Price per Barre | 25.0440 | | | 11,298.50 | 971,688,12 | 2,178,646. |
| 30 | | | - | 85,748.30 | 1,106,653.67 | 11,200,00 | | 1.501,570 |
| 31 | | Beginning Inventory Cost | 3,258.14 | | | 400 | | 110,632 |
| 32 | | Oil Received | Shaaan | | AREACTER. | , | | 3,870,855 |
| 33 | | Adjustments | Millery | - Contract | | 25,798.30 | 2,068,515.47 | |
| 34 | | | 0.400.36 | 159,644.26 | 1,610,711.42 | 0.00 | | 1,591,107 |
| 35 | | Total Available | 6,186.36 | 7,205.73 | 162,043.61 | 11,762.3 | 0.00 | 125,173 |
| 36 | | Consumption | 0.00 | 52,739.24 | 58,484.62 | 3,474.10 | 152,112.69 | 155,586 |
| 37 | | ignition | 2,186.86 | 0.00 | 0.00 | 34.90 | 0.00 | 13,034 |
| 38 | | Aux Boller | 0.00 | | 5,984.50 | 34.90 | | |
| 39 | | Other Usage | 0.00 | 7,013.22 | | | 1 493,944.9 | 1,985,354 |
| 40 | | Other Cando | | 92,684.07 | 1,384,198.69 | 10,526.9 | | |
| 41 | | Ending Inventory | 3,999.50 | 92,004.07 | ********* | ********* | | |
| 42 | | Evalua mating, | ********* | ********* | | | | |
| 43 | | | | | | | | |
| 44 | | | | | | | | |
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| 47 48 49 | , | | | | | | | 1470 ER 14 |
| 47 48 49 50 |))) | | | | | | | WP 58-3A |
| 47 48 49 |))) | e: Fuel expense reports by fo | al tunn | | | | | WP 58-3A |

Finname: FuetstB Company: Tampa Electric Company Docket: 970001-Ei Subject: Analysis of inventory by each fuci type. Range: A21_R80 Penor: Six months ended 3/31/97 -----C Auditor: J. W. Ronsbecher Total of cost not yet rec's F 3 Total of cost rec'd during month: C 0 E10+(11) (7) + (8) (E)+(9) (12) (11) lood 1-5] Cost Total of cost on-site Total (6) Description Transportation (5) Total GJL acct 151.10. Rad Material Total to-Tranes. (3) (1) Pole Total 88/Pok Gannon 884 45.290,576.28 Prior Month Trans Chgs 4.381,163.96 52,571,842,24 88 1-3 35,105,404,15 Description Month Segment inversory 0.00 428.913.35 12.185.274.13 Barge Recy-Coal 606,145,09 24,548,659.44 1,732,983.98 4,672,568.27 Pad 1,579,185,81 4 744 863 46 Barge Transport Expense 0.00 18,641,250.32 Beginning inventory Accrusi Rad Received-Cos 0.00 0.00 Barge Recy-Cos. (27,227,021.90) Reversal Ref Freight 0.00 Barge Transport Expense 934.678.60 576,927.40 0.00 576,927.40 Outside Sale Accrual (1.375.105.49) 0.00 (1,375,105,49 Rail Received-Cost 68,900,42 (1,375,105,49) 0.00 0.00 (1,375,105.49) A'IM Outside said 14 323 07 0.00 0.00 0.00 Harbor Mant Fee 0.00 0.00 (14.596.96) 14 323 07 Rad Freight (14,596.96) 0.00 0.00 0.00 ARM 2.00 6.00 28,920.03 Limestone & Freight 0.00 Limestone & Frex 717.78 0.00 5.468.80 8,105.07 14,628.38 5,130.00 Transporter on 0.00 Harbor Marrt Fee 5,130.00 0.00 0.00 0.00 Total Available Tires 19.373.899.66 9.609.857.22 15.826.258.11 1.315.618.89 1.432.492.37 Tottai Avesitabi 47 508, 125 05 25,411,524.37 25.411,924.37 Consumption 0.00 Total Available 0.00 0.00 0.00 0.00 1,107,663.91 25,411,924.37 Consumption 0.00 0.00 9.972,703.87 5,456.905.58 9,874,660.91 (4.321,183.96) 14.381,163.960 0.00 Remove Prior Month Chas Consumption 0.00 (27.843.435.91) (25,908,757.31) (27.543,435.91) Transfera Polk Precomm Non-energy 18 Transfers (934,678.50) 0.00 (934.578.60) 0.00 (412,598.50) 412,558.50 19 **Ending Investory** 0.00 Transfers 20 20,161,523.08 Ending inventory 224 835.46 5.951,597.20 380,940.09 21 8,938,597.29 4,565,550,04 Enting inventory 22 8103+(11)8 ((5)+(9)) 1(7) + (8) (11) (12) loof 1-5] (101) (\$) (33) 3 24 Total Description Transportation (6) Total Total (2) GFL sect 151.10. Rail Materia 25 (3) In-Transt Description (4) Peix Total **BBPok** 25 884 Gannon Beginning Inversory 88 1-3 0.00 27 Month Description Barge Recy-Cosi Beginning Inventor 0.00 224,838,48 20,161,523.08 4.565.550.04 5.951.597.20 380,940.09 0.00 0.00 28 Paul ne Transport Expense 8,938,597,29 0.00 15 524 129 22 Beginning Inversory 0.00 16,524,129.22 29 Account Rail Received-Coal 0.00 (15,829,060,58) Barge Recy-Cost (15,829,060,58) 0.00 Revertal Rail Freight Barge Transport Expense 0.00 2.295.653.19 (576,927,40) (576,927.40) 0.00 161,594,41 31 Cutarde Sale Reversal 0.00 Rail in Transit 0.00 Rad Received-Coni 166,774.40 (7,739.08) 0.00 0.00 32 0.00 (7,739,08) 0.00 32,752,58 6.540.00 ARM Harbor Maint Fee 0.00 2,119.83 32,752,98 Rad Freight 0.00 0.00 0.00 6,540.00 2,119.83 33 0.00 0.00 Cost Trade ARM 0.00 30,633,15 Limestone & Freight 0.00 0.00 Tires 2.987.88 34 8 543.77 0.00 2,963.57 Transportation **Balance to Station** 16,137.95 Herbor Maint Fee 0.00 0.00 0.00 0.00 404.75 0.00 0.00 35 Balance to Station 404.75 Aerial survey 0.00 0.00 0.00 0.00 Pet Coke-Almoor 0.00 0.00 0.00 0.00 36 Acroi survey Trans-Pet mes 0.00 0.00 404.75 0.00 37 0.00 0.00 404.75 **Total Available** 101,865,189,80 MMF Fees-Pet Cous-Airmon 0.00 38 7,938,920.60 18,350,135.05 3,372,567.60 2,767,271.05 57,677,616.29 Total Available 30,437,276,97 39 49 0.00 25,227,701.99 Consumption 0.00 30,437,276,97 Total Aveletie 0.00 0.00 0.00 Consumption 0.00 2.511,735.44 30,437,276.97 0.00 0.00 12,137,230.41 4,883,780.29 10,904,530.83 41 Remove Bon, Invi 0.00 Consumption 42 (25,802,169,77 0.00 (24.508.531.58) (25.802.189.77) Polk Precomm Non-energy 43 (2,295,658.19) Transfers 0.00 0.00 (2.216.514.90) 44 0.00 (79,143.29) Transfers 45 **Ending invertory** 24 944 661.13 7,445,604,22 1,156,072,70

Conclusion: Accept Utility cauculation of coal inventory

Enging Invertory

47

13,011,328.29

3,056,140,31

Source: Fuel expense reports by fuel type.

Filename: FueltstB Docket: 970001-El Range: T81..AA140

| | w Tami | ba Electric Company (TEC) s of inventory by each fuel ty | ne | Dan | ame: FueltstB ket: 970001-El ge: T81AA140 | |
|--------|-----------|---|---|---|---|---|
| ject: | Cly mon | s of inventory by each tue type the ended 3/31/97 ohrbacher | | | | ======================================= |
| 100: | I W R | ohrbacher | ======================================= | ======== | E | F |
| ditor. | J. VV. IV | | C | D | 777 | |
| ==== | Α | В | | | [(| 1)+(2)+(3)] |
| D | #G OII | | | 3322 | (3) | (4) |
| • | Cu acci | 151.11. | (1) | (2) | Lube Oil | Total |
| | G/L acci | | Hookers Pl. | Phillips | Lube | |
| 3 | anth | Description | Hookers | | 31,863.40 | 1,647,795.13 |
| | Month | | 1,533,771.93 | 82,159.80 | 0.00 | 0.00 |
| 5 | | Beginning Inventory | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 | Dec | Dorge Recy-Ull | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | | Darge Transport Expense | 0.00 | 0.00 | 0.00 | 0.00 |
| 8 | | Rail Received-Oil | 0.00 | 0.00 | | |
| 9 | | Rail Freight | | | 29,641.01 | |
| 10 | | Truck Recv-Oil | 0.00 | | 0.00 | |
| 11 | | Adjustments | 0.00 | - | | 1,786,131.59 |
| 12 | | Adjustitions | | 190,855.25 | 61,504.41 | 1,700, |
| 13 | | Total Available | 1,533,771.93 | 100,000 | | 219,758.21 |
| 14 | | Total Available | | 81,948.03 | 4,217.55 | 218,100.2 |
| 15 | | | 133,592.63 | 81,940.05 | | 0.00 |
| 16 | | Consumption | 355000A | 0.00 | 0.00 | 0.00 |
| 33.00 | | | 0.00 | 0.00 | | |
| 17 | | Transfers | | | 57,286.86 | 1,566,373.38 |
| 18 | | | 1,400,179.30 | 108,907.22 | | ========= |
| 19 | | Ending Inventory | 1,400,11 | ======================================= | | |
| 20 | | | | | | 3000 |
| 21 | | | | | | [(1)+(2)+(3)] |
| 22 | | ur | | | (3) | (4) |
| 23 | 01. | cct 151.11. | (1) | (2) | Lube Oll | Total |
| 24 | | | Hookers Pt. | Phillips | Lune On | |
| 25 | | b Description | Hookers | | | 1,566,373.38 |
| 26 | Mon | | 1,400,179.30 | 108,907.22 | 57,286.86 0.00 | 0.00 |
| 27 | - | Beginning Inventory | 0.00 | 0.00 | | 0.00 |
| 28 | Jan | Darge Recy-Ull | 0.00 | 0.00 | 0.00 | 0.00 |
| 29 |) | Barge Transport Expense | 0.00 | 0.00 | 0.00 | 0.00 |
| 30 |) | Rail Received-Oil | | 0.00 | 0.00 | 0.00 |
| 31 | 1 | Rall Freight | 0.00 | 0.00 | 0.00 | 0.00 |
| 32 | 2 | Truck Recv-Oil | 0.00 | 0.00 | 0.00 | 0.00 |
| 33 | | Balance to Station | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | | Balance to Station | 0.00 | 0.00 | | |
| 3 | | Adjustment | | 100 007 22 | 57,286.86 | 1,566,373.38 |
| 3 | | 400 | 1,400,179.30 | 108,907.22 | | |
| 3 | | Total Available | | | 3,375.81 | 156,037.76 |
| | | 1 Company | 96,560.36 | 56,101.59 | U 10 | |
| | 8 | Consumption | | 0.00 | 0.00 | 0.00 |
| | 19 | | 0.00 | 0.00 | | |
| | 10 | Transfers | | | 53,911.05 | 1,410,335.63 |
| | 11 | | 1,303,618.94 | 52,805.63 | | |
| | 42 | Ending Inventory | 1,303,010.01 | ======== | 22222222 | |
| | 43 | Marsa at Sala | 555555 | | | |
| | 44 | | | | | |
| | 45 | | | | | |
| - 0 | 46 | | | | | |
| | 47 | | | | | |
| | 48 | | | | | WP 58-2B |
| | 49 | | | | | VVI- 00-20 |
| | 50 | urce: Fuel expense reports b | y fuel type. | | | |
| | 51 So | rice: Fuel exhelise reporte | | | | |

Company: Tampa Electric Company (TEC)
Subject: Analysis of inventory by each fuel type.
Period: Bix months ended 3/31/87
Auditor: J. W. Rohrbacher

Filename: FuelistB Docket: 970001-EI Range: AB141. AJ200

| _ | J. W. Rol | | • | L) | | | | C COIS 1.01 |
|----|------------|----------------------------------|-------------|--|--|-------------------|--|----------------------|
| - | A | s ended 3/31/9/ irbacher B | U | | | | | Sum cols 1-5) (6) |
| | #2 Oll | | | | | (4) | (5) | Total |
| | /L acct 1 | 11 12 | *** | (2) | (3) | Phillips | Polk | |
| G | M. acct is | ,,,,,, | (1) | Gamon | Blo Bend | 1 111111 | | |
| | | Description | Hookers Pt. | ********** | ******** | | | 93,461.7 |
| | Month | | | | | 334.47 | 36,401.01 | p3,401.1 |
| | - | Beginning Inventory | 63.22 | 8,636.59 | 48,028.44 | 33.1802 | 32.0242 | |
| | Dec | Ballois | | 27.9552 | 27.9552 | | | - 700 ADE 7 |
| | | Price per Barrel | 27.9552 | | ********* | 11,097.77 | 1,165,713.67 | 2,762,605.7 |
| | | I flee I | | 241,437.70 | 1,342,589.31 | 11,007.77 | A STATE OF THE PARTY OF THE PAR | 1,400,401.7 |
| | | Beginning Inventory Cost | 1,767.33 | 241,407.70 | CHARLES TO SERVICE STATE OF THE PARTY OF THE | CHARLES THE PARTY | | 51,103.0 |
| | | Oil Received | | Charles and the Control of the Contr | | - Andrew | | |
| | | Oll Received | | SEED OF PRINCES | 4 | | 1,781,256.68 | 4,214,110 |
| | | Adjustments | | | 1,926,932.26 | | 312,147.24 | 338,003 |
| | | | 5,484.00 | 472,431.99 | 21,250.20 | 0 00 | 312,147.24 | 301,094. |
| | | Total Available | 0.00 | 2,606.12 | 127,570.57 | 7,231.23 | (3,488.72) | 101,673 |
| | | Consumption | 568.19 | 169,213.48 | 0.00 | 2,324.91 | 99,348.50 | 15,209. |
| | | Ignition | 0.00 | 0.00 | | 0.00 | 0.00 | 15,200 |
| | | Aux Boller | | 6,909.38 | 8,299.95 | | | |
| | | Other Usage | 0.00 | 0,0 | | 18,449.36 | 1,373,249.88 | 3,460,129 |
| 1 | | Ollidi Galla | | 293,703.01 | 1,769,811.54 | 10,440.30 | | |
| • | | Ending Inventory | 4,915.81 | 293,765.61 | BESTERRES | ********* | | |
|) | | Flight memory | | BERRET | | | | 11 14 |
| 1 | | | | | | | | [Sum cols 1 |
| 2 | | | | | | 9923 | (5) | (6) |
| 3 | | | | 100 | (3) | (4) | Polk | Total |
| 4 | G/L acct | 151.12. | (1) | (2) | Big Bend | Phillips | 1 3316 | |
| 5 | | | Hookers Pt. | Gannon | ********** | | | |
| 6 | Month | Description | | ********* | | 88.78792 | 42,954.55 | 113,011 |
| 7 | | | | | 60,486.65 | 562.47 | 31.9698 | |
| 8 | Jan | Beginning Inventory Barrels | 163.25 | 8,844.80 | 29.7639 | 32.8006 | 31,8080 | |
| 9 | | Barreis | | 29.7639 | 20,100 | | | 3,460,129 |
| 0 | | Price per Barre | | | 1,800,316.04 | 18,449.36 | 1,373,249.86 | 218,91 |
| | | | 4,858.95 | 263,255.37 | 0.00 | 0.00 | | (23,59 |
| 1 | | Beginning Inventory Cost | 0.00 | | | 0.00 | 40120 | (23,55 |
| 2 | | Oll Received | 0.00 | | (1,943.80) | | | 3,655,45 |
| 3 | | Adjustments | 0.00 | | | 18,449.36 | 1,479,138.43 | |
| 34 | | | | 354,636.77 | 1,798,367.24 | 0.00 | 674 01 | 3/5,/4 |
| 35 | | Total Available | 4,858.95 | 13,864.74 | 161,325.35 | 5,544.62 | 0.00 |) 240,23 |
| 38 | | Consumption | 0.00 | 159,390.05 | 79,804.74 | 2,160.58 | 32,518.54 | 34,67 |
| 37 | | ignition | 1,499.11 | 0.00 | 0.00 | 0.98 | 0.00 | 17,78 |
| 38 | | Aux Boller | 0.00 | 8,235.20 | | U.Bu | | |
| 39 | | Other Usage | 0.00 | 0,255.25 | | | 1,246,048 8 | 2,980,98 |
| 40 | | Office Cardia | | 173,146.78 | 1,547,687.75 | 10,743.16 | | |
| 41 | | Ending Inventory | 3,359.84 | 1/3,140.70 | | ******* | | |
| 42 | | Flound magnery | | 21222222 | | | | |
| 43 | | | | | | | | |
| 44 | | | | | | | | |
| 45 | | | | | | | | |
| | | | | | | | | |
| 46 | | | | | | | | |
| 47 | | | | | | - | | |
| 48 | | | | | | | | |
| 48 | | | | | | | | |
| 50 | | | | _ | - Address of the last of the l | STANDARD F | | WP 58-3B |
| 51 | | | | | | | | |
| 52 | 2 | e: Fuel expense reports by fu | iel type. | | The same of the last of the la | the marked | | |
| 53 | | | | | | | | |





| ject / | Analysis (| | | - | lename: ExpTocket: 970001 ange : O80Y | -E1 156 | (2) | (11) | (1) | (J) |
|----------|-------------|------------------------|---|---------------|--|---------------------------------------|--------------|------------------|-------------|------------------------------------|
| lor. T | om Stan | ennetanese Dogođe | (C) | (D) | (E) | (F) | (G) | V.11 | | |
| 1 Ty | pe test: | (B) Substantive, no | | der der | | | | inte | | |
| 2 | | with accuracy | of recoverable firel | exbenses | 100 | P | population t | w account or | id in total | Test |
| | | | | ample: 17 to | onsactions. | | population | | | Result |
| 5 Pc | opulation | : 98 transaction | ns. 8 | ampro (| 17,35% of pop | outation). | | Acct # | Percent | _ |
| 6 | ., | | Amount | | Acct # | Amount | | | 50 66% | |
| 7 | | Acct # | | | 151.10 | 14,008,781.46 | | 151.10 151.10 | 04.34% | Pass |
| В | | 151.10 | 26,473,305.06 | | 151.10 | GENERAL PROPERTY. | | 151.11 | 62.87% | Pess |
| 10 | | 151.10 | 245,880 50 | | 151.11 | 64,441.30 | | 151.12 | 94.55% | Not sampled, immaterial s |
| 11 | | 151.11 | 150,228.58 143,432.12 | | 151.12 | 0.00 | | 151.12 | 0.00% | 110.10 |
| 12 | | 151.12 | 13,187.55 | | 151.12 | | | Total | 57.21% | |
| 13 | | 151.12 | | | Total | 15,460,798.77 | | 1 Otto | _ | |
| 14 | | Total | 27,026,034.71 | | 1010 | | | | | |
| 15 | | 1010 | | | | | | | | |
| 16 17 | * | | | | | | | | 20 | |
| 18 C | Detail of s | ample: | | | | - andee | Contract | Proper | Correct | Comments |
| 19 | | 100 | | Fuel | Invoice \$ | Does unit price agree to contract? | price ok? | Account? | Time pd? | |
| 20 | | Vendor | Amount | Voucher? | Agree G/L? | agree to comment. | | | Y | Coal by barge |
| | Acct # | Number | Amoun | _ | Y | Y | Y | Y | Ý | Coal by rail |
| 22 | - | ISL944 | THE REAL PROPERTY. | Y | Ÿ | Y | Y | Ý | Y | Coal by rail Coal by barge and rai |
| | 151.10 | GAT400 | | Y | Y | Y | Y | Ÿ | Y | Coal by rail |
| 24 25 | | BAS944 | CONTRACT. | Y | Y | Y | Ý | Y | Y | Coal by barge |
| 26 | | ZE1400 | | Ý | Y | Ť. | Y | Y | Y | Coal by barge |
| 27 | | GAT400 | · Marie Control | Y | Y | Ý | Y | ¥ | Ÿ | Coal by rail |
| 28 | | PTA900 ISL944 | | Y | Y | Y | Y | | | |
| 29 | | BAS944 | | Y | | | | | | |
| 30 | | BAGGTT | | | | | | | | |
| 31 | | Total | 14,998,781.46 | | | | | | Correct | |
| 33 | | | - 17 | | | Does unit price | Contract | Proper 12 | Tune pd? | Comments |
| 34 | | dat | | Fuel | Invoice \$ Agree GA.? | agree to contract? | price ok? | Account? | | Raicar leasing |
| 35 | | Vendor | Amount | Vouctior? | Villeo Cit. | | Y | Y | Y | Ratical leasing |
| 36 37 | Acct # | | | Y | Y | Y | Ý | Y | Y | 112000 |
| 38 | | NATO30 | | Ý | Y | 1 | | | | |
| 40 | | Total | 45.000 | • | | | | | | |
| 41 | | Total | - | | | | Contract | Proper | Correct | Comments |
| 42 | | | | Fuel | Invoice \$ | Does unit price | price ok? | Acces nt? | Time pd? | |
| 43 | | Vendor | | Voucher? | Apres GA.? | agree to contract? | | | Y | #6 oil in barrels |
| 45 | | Number | Amount | - | Y | Y | Y | Y | Ý | #6 oil in barrels |
| 46 | | COA400 | | Y | Ý | Y | Y | Ý | Y | #6 oil in barrels |
| 47 | | COA400 | | Y | Ý | Y | Y | Y | Y | Lube of |
| 48 | | COA400 | | Y | Y | Y | Ý | Y | Y | |
| 50 | | COA400 | | Ý | Y | Y | - 5 | | | |
| 51 | | TEX094 | 1 | | | | | | | |
| 53 | | | 94,441.3 | 0 | | | | | | |
| 53 | | Total | | | | | Contract | Proper | Correct | Commonts |
| 5 | | | | Fuel | Invoice \$ | Does unit price | | | Tune pal? | |
| 5 | | Vendor | | Voucher | 7 Apres GA.7 | agree to contract? | - | | Y | #2 oil |
| | 7 April | Number | Amount | _ | - | Y | Y | Y | Ý | #2 ol |
| 5 | 8 - | 2 COA400 | 100000 | Y | Y | Y | Y | • | | |
| | 9 151.1 | 2 COA400 | | Y | | | | | | |
| | 50 | Control | - | | | | | | | WP |
| - 6 | 31 | Total | | | | | | | | 48-1B |
| 6 | | | A TATUL OF STREET, COLOR | | | | | | | p 1 of 2 |
| 6 | 53 | | | | | | | | | |
| 6 | 54 | A P Invest | ices selected met th | e test standa | ords. | | | 8 | | |
| 6 | 54 | usion: All invo | ices selected met th iger interface and ac | e test standa | ards. | | | | | |

Se .



Finneme: FueltstA Docket: 970001-El Ranue: A21_R80

| e: Stun or: J. V | nonths end /. Robits | ed 9/30/96 ther | | Ran | a: A21R80 | ********* | ********* | | J | | | | N | 0 | P | <u> </u> |
|---------------------|-------------------------|---|--------------------------|----------------------|------------------|---------------------------|----------------------------------|--|--|----------------------------|----------------------|--|----------------|--|---|--|
| | | | С | D | E | F | | | Total of coal rec'd during month | | • | (7) + (8) | ((6)+(91) | Total of coel not yet rec'd | | E(10)+(11)) |
| GL. | ool Tota occi 151.1 | i of coal on-site). | m | (2) | (20) | (4) | (S) Polk | (6) Total | Description | (7) in-Transit | (8) Rail Material | (S) Total | (10) Total | Description | (11) Transportation | (12) Total |
| Mo | onth | Description | BB 1-3 | 884 | Gannon | | | | | | - CONTRACTION | 18.967.514.30 | 47 538 090 00 | Prior Month Trans Chgs | 2,571,500.60 | 50,209,560,60 |
| | | Barge Recy-Coal | 3,685,137.17 | 421,038.38 | 394,327.57 | 41,827.88 46 | 0.00 | 1,670.575.70 | Beginning Inventory Paid Accrual | | | 16.933.045.63 4 23.121.931.15 4 19.670.616.77) 5 | | Barge Recy-Cost Barge Transport Expense Rail Received-Cost | 0.00 2.361,652.50 0.00 | |
| | Ba | rue Transcort Expense Rail Received-Cosi | 0.00 | 0.00 | | 0.00 | (0.91) | | ARMPLE Trans | (8,844.37) | 0.00 | (8,844.37) | 936 908 70 | Rail Freight | | 931,501,70 |
| 1 | Ko | Rad Freight th Carbon 456 Trans Ac Harbor Mark Fee | 0.00 0.00 9.524.17 | 5.254.63 5.573.44 | 0.00 6,658.12 | 0.00 1,240.32 42.53 | 0.00 | 5,294.63 22,996.05 42.63 | Zeigler/NIPSCO NIPSCO Resaire Transportation | 931,614.07 (539,298.10) | 0.00 | (539,298.10) | (516,302.05) | Hartor Maint Fee Limestone & Freight | 0.00 20.0 | (516.302.05 |
| | ۵ | one Tunnage Correction | 0.00 | | 0.00 | | | 98 696 961 80 | Total Available . 48 | | | | 10 m | Total Available | | |
| | | I COLD ATTENDED | | | 8,104,512.09 1 | ,311,102.00 | | | Consumption | 0.00 | 0.00 | 0.00 | 33,107,664.23 | | 0.00 | 32,107,864.23 |
| 5 7 8 | | Consumption alk Precomm Non-energy | 13,176,428.91 | 6.369.259.12 1 | 2,562,176.20 | 0.00 | (92.053.33) | 33,107,864.23 (92,063.33) | Сэминрия | | | 0.00 | (92,063.33 | Remove Prior Month Chg | | (92,083.31 |
| 9 | | Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Transfers | | | (23,306,414.09) | (23,306,414.0) | Ending Inventory | | (22,300,414) |
| 1 2 | | Ending Invertory | | | | 1,971,192.00 | | 25.681,160.90 | Ending Inversory | ********* | | | [(5)+(9)] | | | (10)+(11)) |
| 4 | /L soct 15 | | | | | | _ | (cot 1-5) | | m | (8) | (7) • (8) (9) | (10) | 2000 | (11) | (12) |
| 15 G 16 27 | Month | Description | (1) BB 1-3 | (Z) 884 | (3) Gennon | 88.Pok | (5) Paik | Total | Description | to-Transit | Ret Masonal | Total | Total | Description Beginning inversory | Transportation | Total |
| 28 29 | August | Security inventory | 10,127,294 69 | 8.484.031.01 | 4,542,335.89 | 1,971,152.00 | 556.307.31 | 25,681,160.90 | Beginning Inventory 9 | | | 21,319.368.32 | | Barge Rece-Coal Barge Transport Espens | 0.00 2.865.043.12 | |
| 30 | ~~yum | Barga Recy-Cosi Barga Transport Expense | 7 | | | 3 | 0.00 | | Accrual Reversal | | | 20,462,906.35 (23,121,931.15) | | Rail Received-Coss | 0.00 | |
| 31 32 | | Rad Received-Coal Rad Freight | 0.00 | 0.00 | | 0.00 | 40,471,16 2,967.92 | | ARMPILE Trans Zeigler/NIPSCO | 1,577,094.1 | | | 1,716,705 | | | 1,716,705 |
| 33 34 | | Keen Casew | 12.541.30 | 39.611.72 | | | 0.00 | 39.611.72 21,152.29 | NIPSCO Resale | (950,370.5 | | | (929,218 | 22) Harbor Maint Fes IIIIb Limentone & Freight | 0.0 | |
| 35 36 37 | | Harbor Maint Fee Adj July Correction Belance to Station | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 0.00 | 0.00 1,639,543.11 | Baiance to Station | 0.0 | 0.00 | 0.00 | | | . 00 | |
| 38 39 | | Aerial survey | | | | 2,713,064.95 | 599,735.39 | 56,001,667.81 | Total Available | COLUMN TO A | | | ALC: UNITED IN | Total Available | | The state of the s |
| 41 42 | | Total Available Consumption | 13,824,432,70 | | 12,862,279.1 | | | | | 0.0 | 20 0.0 | 0 0.00 | | | | DATO |
| 43 | | Polk Presonna Non-ener | 9.00 | | 0.0 | 0 (40,471.16 | elini in | | 6) Transfers | (2) (A) (G2) | | (22.249,669.9 | (22.290,14 | | 0 | 0 (22.290,14 |
| | | Transfers | | | | | THE R. LEWIS CO., LANSING, MICH. | The second secon | | | _ | AND RESIDENCE AND ADDRESS OF THE PARTY OF TH | 10.7 | Ending Inventory | 100000000000000000000000000000000000000 | |

Conclusion: Accept Utility calculation of coal Inventor

Source: Fuel expense reports by fuel type



ompany: Tampa Electric Company (TEC)
ubject: Analysis of inventory by each fuel type...
eriod: Six months ended 9/30/96

Filename: FueltstA Docket: 970001-El Range: TB1..AA140

| | hs ended 9/30/96 hrbacher | C | D | 1. | |
|--------------------|-----------------------------------|--------------|--|-----------------|--------------------|
| Α | В | | | | [(1)+(2)+(3)] |
| #6 Oil G/L acct | | (1) | (2) Phillips | (3) Lube Oil | (4) Total |
| Month | Description | Hookers Pt. | | | 2,364,733.83 |
| World | | 2,177,470.87 | 166,015.74 | 21,247.22 | 0.00 |
| July | Beginning Inventory | 0.00 | 0.00 | 0.00 | 0.00 |
| | Barge Recv-Oil | 0.00 | 0,00 | 0.00 | 0.00 |
| - (1 | Barge Transport Expense | 0.00 | 0.00 | 0.00 | 0.00 |
| | Rall Received-Oil Rall Freight | 0.00 | 0.00 | 27,788.01 | Colombian Colombia |
| | Rail Freight | 0.00 | | 0.00 | William Control |
| | Truck Recv-Oil Adjustments | 0.00 | | | |
| | Adjustitions | | 442,021.19 | 49,035.23 | 2,668,527.29 |
| | Total Available | 2,177,470.87 | 442,021.10 | | 046 30 |
| | Total Available | | 226,660.89 | 13,270.15 | 1,529,616.30 |
| | Consumption | 1,289,685.26 | 220,000.00 | | 0.00 |
| | Collegan | 0.00 | 0.00 | 0.00 | 0.00 |
| | Transfers | 0.00 | | | 1,138,910.99 |
| | | 207 705 61 | 215,360.30 | 35,765.08 | 1,130,510.00 |
| | Ending Inventory | 887,785.61 | | | |
| | | 2555555555 | | | |
| | | | | | [(1)+(2)+(3)] |
| | | | | 124 | (4) |
| C/I acc | t 151.11. | (1) | (2) | (3) | Total |
| GIL BOO | | Hookers Pt. | Phillips | Lube Oil | |
| Month | Description | HOOKETST | | 35,765.08 | 1,138,910.99 |
| | 1 24 | 887,785.61 | 215,360.30 | 0.00 | |
| August | Beginning Inventory | | 0.00 | 0.00 | 0.00 |
| 590.50 | Barge Recv-Oil | 0.00 | 0.00 | 0.00 | 0.00 |
| | Barge Transport Expense | 0.00 | 0.00 | 0.00 | 0.00 |
| | Rail Received-Oil | 0.00 | 0.00 | , 0.00 | 20032031231 |
| | Rail Freight | 0.00 | | 0.00 | 0.00 |
| | Truck Recv-Oil | 0.00 | 0.00 | 0.00 | (890.50 |
| | Balance to Station | 0.00 | (890.50) | 0.00 | |
| | Adjustment | | | 35,765.08 | 20 (20) |
| 3 | Total Available | | The state of the s | 30,100.00 | |
| 18 | Total Available | | | 9,433.87 | |
| 3 | Consumption | | Children (by all the | | |
| 9 | Constantant | | 0.00 | 0.00 | 0.00 |
|) | Transfers | 0.00 | UAK | | |
| 1 | Hansion | | 231,244.79 | 26,331.21 | 2,604,489.70 |
| 2 | Ending Inventory | 2,346,913.70 | 231,244.70 | | ============== |
| 3 | Eliquid array | | | | |
| | | | | | |
| | | | | | |
| 5 | | | | | |
| 4 5 6 | | | | | |
| 5 6 7 | | | | | |
| 5 6 | | | | | WP 58-2A |

34.96

10,526.91

493,944.97

5,984.50

1,384,198.69

Filename: FueltstA Docket: 970001-EI Company: Tampa Electric Company (TEC) Range: AB141..AJ200 Subject: Analysis of inventory by each fuel type... Period: Six months ended 9/30/98 H Auditor: J. W. Rohrbacher a F E D (Sum cols 1-5) C B (6) 0 (5) #2 OII (4) Total 1 (3) Polk G/L acct 151.12. (2) Gannon Phillips (1) Hookers Pl. Blg Bend 2 3 Description Month 96 079.96 51,347.13 580.18 5 Beginning Inventory 1,049.45 43,055.20 25.1256 26.9765 July 68.02 6 Barrels 25,4040 25,4040 2,427,399.18 25,4040 1,290,126.82 7 Price per Barrel 15,111.13 1,093,773.06 1,590,070.05 8 26,660.20 1,727.98 20,960,64 9 Beginning Inventory Cost 10 Oll Received 4,038,429.87 11 Adjustments 2,337,127.91 28,517.49 1,449,048.84 1,610,308 62 12 218,999.02 1,289,443.62 4,738.62 0.00 157,793.39 13 297,798.47 Total Available 23,006.53 0.00 13,006.65 0.00 80,181.86 42,718.23 14 100,557.02 75,996.17 Consumption 1,511.49 4,185.69 11,499.27 15 0.00 Ignition 0.00 0.00 0.00 26.65 16 4.639.62 Aux Boller 6,833.00 0.00 17 2.178,646.73 Other Usage 971,688.12 11,298.50 18 1,103,890.52 88,542.47 3,227.13 **Ending Inventory** 20 21 22 23 24 25 26 27 28 29 30 31 32 33 (Sum cols 1-5) (6) (5) (4) (3) Total Polk G/L acct 151.12. (2) (1) Hookers Pt. Dig Bend Gannon Description 86.446.21 Month 39,393.71 428.22 43,153.51 Beginning Inventory 24.6661 3,343.72 26.3848 August 127.05 25.6446 Barrels 25.8446 25.6446 2,178,646.73 Price per Barrel 971,688.12 11,298.50 1,106,653.67 1 581,576.86 85,748.30 3,258.14 110,632.22 **Beginning Inventory Cost** Oll Received 3.870,855.81 Adjustments 2,088,515.47 25,798.30 1,610,711.42 1,591,707.15 1,422,457.81 150,644.26 6,186.36 0.00 125,173.05 162,043.61 **Total Available** 7,205.73 0.00 11,762.33 0.00 155,588.79 36 58,484.62 Consumption 52,739.24 152,112.09 3,474.10 2.186.86 13,034.68 37 0.00 0.00 ignition 0.00

7,015.22

92,684.07

0.00

0.00

3,999.50

Source: Fuel expense reports by fuel type.

Aux Boller

Other Usage

Ending Inventory

38

39

40

41

51

52

1,985,354.14

| spany, Tampa El | HOUSE COMPANY | | Coca | at: 970001-El | | | | J | | | | | 0 | | |
|-----------------|---|----------------------------------|---|----------------|--------------|--------------|--|----------------------------------|---|--------------------------------|--|-------------------|--|---|--|
| | B | C | D | E | F | G | н і | Total of coal rec'd during mon | etr: | - | | | Total of coal not yet rec'd | | ((11)+(01) |
| Cast Y | otal of coal on-site | - | 1.7 | | | | [col 1-5] | | | - | (A) + (g) | (10) ((2)+(3)) | | (11) | (12) |
| GL acct 15 | | | _ | (3) | (4) | (2) | (6) | | (7) In- raneit | (8) Rad Material | Total | Total | Description | Transportation | Total |
| | | (1) | CD. | Gennois | BB/Polk | Pak | Total | Description | Et lane | | | | | | ST 571.842 |
| Month | Description | 88 1-3 | | _ | | | | Beginning Inventory | | | | 48.290,578.28 | | 4,321,163.96 | 52,571,642 |
| - | | 4 744 663 46 | 732 963 96 4 | 672,568.27 | 608,145.09 4 | | 2.185.274.12 | Pad | | | 24,548,669.44 | | Barge Recy-Coal Barge Transport Expense | 3,579,185,81 | AND DESCRIPTION OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUM |
| December | Barga Recy-Cos | DISCONDING OF | | 205 | XIII | 0.00 | A CONTRACTOR OF THE PARTY OF TH | Accrusi | | | 18,641,250.32 | | Rad Received-Com | 0.00 | E/A COUNTY |
| | Burge Transport Expense | | | | 0.00 | 34.678.60 | | Reversal 4 | | CATALOGUE AND DESCRIPTION OF A | 27,227,021.90) 4 576,927.40 | ACC STREET | Rad Freight | 0.00 | |
| | Rail Received-Cost | 0.00 | 0.00 | | 0.00 | 68,900,42 | AND DESCRIPTION OF THE PERSON | Outside Sale Accruel | 576,927.40 | 0.00 | | (1,375,105.4 | | | (1,375,10 |
| | Rail Freight | 0.00 | 0 4 | 0.00 | 0.00 | 0.00 | 0.00 | ARM Outside sale | (1,375,105.49) | 0.00 | (14.596.96) | 14.323.07 | | 0.00 | 14,22 |
| | Limestone & Freign | 0.00 | 0.00 8,105.07 | 5,468.80 | 717.78 | 0.00 | 28,920.03 | ARM | (14,350.50) | 0.00 | | WING II | Limestone & Freigns | 0.00 | |
| 1 | Harpor Mart Fee | 14,628.35 | 0.00 | 5 130.00 | 0.00 | 0.00 | 5,130.00 | Transportation | - | | | | | | |
| 3 | Tires | 0.00 | | | | | -7 500 530 05 | Total Available * 1 | Astronomic of | Park and the | | | Total Available | | THE PARTY OF |
| 4 5 | Total Avelative | 19,373,899.66 | - | 5,826,258.11 | 1,210,010.00 | | 47,508,128.05 26,411,924.37 | Consumption | 0.00 | 0.00 | 0.00 | 26.411,924.3 | | 0.00 | 26,411,83 |
| 1 | Consumption | 9,972,703.67 | 5,456,905.68 | 9,874,660.91 | 0.00 1 | 107,653.91 | 0.00 | ANGESTICA CONTRACTOR | | | 0.00 | 4.0 | Remove Prior Month Chas | (4,321,163.96) | (4.381,1 |
| 7 | Polk Precomm Non-energy | | | | | | | | | - | (26,908,757.31) | 07 843 435.5 | | 0.00 | (27,843,4 |
| 9 | | | | 0.00 | (934,678.60) | 0.00 | (934,678.00) | Transfers | HEN WEST AND THE | | (20,200,101,01) | (| ≅: | | |
| | Transfers | (412,598.50) | 412,558.50 | 0.00 | (200,010.00) | | | | diameter (| 0.00 | and the second | A STATE OF | Ending Inversory | CIT IN THE REAL PROPERTY. | |
| 1 2 | Ending Invertory | 8,538,597.29 | 4,565,550.04 | 5.951,597.20 | 380,940,09 | | 20,161,523.08 | Ending Inventory | ********** | ************ | 200 (100 (100 (100 (100 (100 (100 (100 (| [(6)+(9)] | | *********** | K10)+(1 |
| 23 | | | | | | | [col 1-5] | | 57.50 | | ((7) + (8) | (10) (10) | | (11) | (12) |
| M S GAL soct | 151.10. | | | _ | (4) | (2) | (6) | | ന | (il) Rail Materai | (9) Total | Total | Description | Transportation | Tota |
| 26 | | m | (CD | Carrena (2) | BB/Polk | Polk | Total | Description | In-Transit | Vita meter-en | | | | | |
| 27 Month | Description | 69 1-3 | 284 | Garane | | | | S | AND DESIGNATION OF THE PERSON | 0.00 | CHECK THE PARTY OF | للقا يطله | Beginning Inversity | 0.00 | - |
| 28 — | | 8.938.597.29 | 4 565 550.04 | 5.951,597.20 | 380,940.09 | 224,838.48 | 20,161,523.08 | Beginning Invertory Paid | distriction. | 0.00 | | COLUMN TO SERVICE | Barge Recy-Cosi Barge Transport Expens | | 4400 |
| 29 Januar | y Beginning Invertory | 0.530.307.23 | 400000000000000000000000000000000000000 | | Kalls Co. | 0.00 | Service of the servic | Account | 16,524,129.2 | | | | Rai Received-Coal | | - |
| 30 | Barge Recy-Coal Barge Transport Econse | A STATE OF | - CONTROL | | | 2,295,653,19 | | Reversal | (15,829,060.5 | | | - | Rell Freight | | 4 |
| 31 | Red Received-Coal | 0.00 | 0.00 | | 0.00 | 166,774.40 | | Outside Sale Reversal | (578,927. | | | (1,190 | | 161,594.41 | 160 |
| 33 | Rail Freignt | 0.00 | | | | 0.00 | 6,540.00 | ARM | (7,739. | | | 32,75 | 2.58 Harbor Maint Fee | 0.00 | 32 |
| 34 | Tires | 0.00 | | | | 0.00 | | Coal Trade ARM | 2,119. | 0.0 | | | Limestone & Frequit | 0.00 | 400 |
| 25 | Histor Mart Fee | 16,137.90 | ACTUAL CONTRACTOR | 0.0 | | 0.00 | | Transportation | 0 | 00 00 | 0.00 | | Balunce to Station | 0.00 | |
| 36 | Pet Coke-Almoor | 0.00 | | 0.0 | 0.00 | | | Balance to Station Aerial survey | | 00 0.0 | 0.00 | 40 | 4.75 Asrial survey | 0.00 | |
| 37 | Trans-Pet toxe | THE RESERVE AND PARTY AND PARTY. | | 0.0 | 0.00 | 0.00 | 404.75 | | | | | 101,865,18 | 9 60 Total Avedable | CONTRACTOR OF THE PARTY OF THE | A setting |
| 35 | HISF Fees-Pet Cons-Alt | | | | -6 | - 247 -71 00 | 57,677,616.29 | Total Available | California (California) | 0.0 | | 101,000,10 | a.co | A DESCRIPTION | 5 / 17 |
| 39 | Total Available | 25,727,701.9 | 9 7,539,920.6 | 0 18,350,135.0 | 3,372,587.60 | 2767211.00 | . 21,011,01020 | | 101 | no 0. | 0.00 | 30,437.27 | 6.97 Consumption | 0.00 | 30,43 |
| 40 | | | | | | 2.511,735.4 | | Consumption | | 0.00 | 0.00 | | 0.00 | y only feet. | |
| 42 | Consumption | | 4,883,780.2 | 3 10,904,530.1 | | | 0.00 | | | | | is Tracks | Remove Sgn. Invi | GULL L | |
| | Polit Procumm Non-ent | CCV . | | | | | | | A District of the | | 00 (24,506,531.58 | (25,802,1 | 19.77) Transfers | 6.0 | (28,80 |
| 43 | Long Lancousty Lane Ann | | | | | | 0 (2,295,658.19 | n Transfers | | | | | | | |

Conclusion: Accept Utility carcustron of coal inventor

13,011,328.29 3,056,140,31 7,445,604.22 1,156,072.70 275,535,61 24,944,681.13

54 Source: Fuel expense reports by fuel type.

ompany: Tampa Electric Company (TEC)
ubject: Analysis of Inventory by each fuel type...

Filename: FueltstB Docket: 970001-El Range: T81..AA140

| .====== | DBC/101 | | D | E | |
|--|--|--|---|--|---------------|
| | of Inventory by Sect 1007 s ended 3/31/97 hrbacher | C | - | 11 | 1)+(2)+(3)] |
| A | | | | - | (4) |
| #6 Oll | | | (2) | (3) | Total |
| G/L acct 1 | 51.11. | (1) | Phillips | Lube Oil | LOIDI |
| 10/ W | | Hookers Pl. | Millips | | 70E 13 |
| Month | Description | Control of the contro | | 31,863.40 | 1,647,795.13 |
| 14101111 | | 1,533,771.93 | 82,159.80 | 0.00 | 0.00 |
| Dec | Beginning Inventory | 0.00 | 0.00 | 0.00 | 0.00 |
| | Derge Recy-Ull | 0.00 | 0.00 | 0.00 | 0.00 |
| | Trensport Expense | 0.00 | 0.00 | | 0.00 |
| В | Rall Received-Oil | | 0.00 | 0.00 | |
| | Rall Freight | 0,00 | | 29,641.01 | a milion |
| | Rail Freight | 0.00 | (SON 100) | 0.00 | |
| | Truck Recv-Oll | 0.00 | Charles and the | | 700 131 50 |
| | Adjustments | Pal 5 | | 61,504.41 | 1,786,131.59 |
| | 10 months 10 mon | 1,533,771.93 | 190,855.25 | | |
| | Total Available | 1,0001. | 0.0000000000000000000000000000000000000 | 4,217.55 | 219,758.21 |
| | | 133,592.63 | 81,948.03 | 4,217.00 | |
| | Consumption | 133,582.03 | | - 00 | 0.00 |
| | Collegan | | 0.00 | 0.00 | |
| | Transfers | 0.00 | | | 1,566,373.38 |
| | Lauriora | | 108,907.22 | 57,286.86 | 1,500,515.55 |
| | water of the sections | 1,400,179.30 | 100,007.22 | 57,286.86 | はは自然性をいる。 |
| | Ending inventory | | 122222222 | | |
| | | | | | |
| | | | | | [(1)+(2)+(3)] |
| | 33.33.56 | | | (3) | (4) |
| 05 | t 151.11. | (1) | (2) | (3) | Total |
| G/L acc | | Hookers Pt. | Phillips | Lube Oll | |
| | Description | Hookers i | | | 1,566,373.38 |
| Month | | 470 20 | 108,907.22 | 57,286.86 | 0.00 |
| _ | Beginning Inventory | 1,400,179.30 | 0.00 | 0.00 | 0.00 |
| Jan | Barge Recv-Oil | 0.00 | 0.00 | 0.00 | 0.00 |
| | Barge Nect Con | 0.00 | 0.00 | 0.00 | 0.00 |
| 150 | Barge Transport Expense | 0.00 | 0.00 | 0.00 | 0.00 |
| | Rail Received-Oil | 0.00 | 0.00 | 0.00 | |
| | Rall Freight | 0.00 | 0.00 | 0.00 | 0.00 |
| | And the second s | | | | 0.00 |
| 2. 1 | Truck Recv-Oil | 0.00 | | 0.00 | |
| 4,1 | Truck Recv-Oil Ratance to Station | 0.00 | 0.00 | 0.00 | |
| | Truck Recv-Oil Ratance to Station | 0.00 | 0.00 | | 1 566 373.3 |
| | Truck Recv-Oil | 0.00 | 0.00 | 0.00 57,286.86 | 1,566,373.3 |
| | Truck Recv-Oil Balance to Station Adjustment | 0.00 | | 57,286.86 | |
| | Truck Recv-Oil Ratance to Station | 1,400,179.30 | 108,907.22 | 57,286.86 | |
| | Truck Recv-Oil Balance to Station Adjustment Total Available | 1,400,179.30 | 0.00 | | 156,037.7 |
| 3 | Truck Recv-Oil Balance to Station Adjustment | 0.00 | 0.00 108,907.22 56,101.59 | 57,286.86 3,375.81 | 156,037.7 |
| 5 5 7 3 | Truck Recv-Oil Balance to Station Adjustment Total Available Consumption | 1,400,179.30 | 108,907.22 | 57,286.86 3,375.81 | 156,037.7 |
| 5 5 5 7 8 9 9 | Truck Recv-Oil Balance to Station Adjustment Total Available | 0.00 1,400,179.30 96,560.36 0.00 | 0.00 108,907.22 56,101.59 | 57,286.86 3,375.81 0.00 | 156,037.7 |
| 2 3 4 5 5 7 8 8 9 0 | Truck Recv-Oil Balance to Station Adjustment Total Available Consumption Transfers | 0.00 1,400,179.30 96,560.36 0.00 | 0.00 108,907.22 56,101.59 0.00 | 57,286.86 3,375.81 0.00 53,911.05 | 156,037.7 |
| 3 3 5 3 7 8 9 9 9 1 | Truck Recv-Oil Balance to Station Adjustment Total Available Consumption Transfers | 0.00 1,400,179.30 96,560.36 0.00 | 0.00 108,907.22 56,101.59 | 57,286.86 3,375.81 0.00 53,911.05 | 156,037.7 |
| 2 3 4 5 5 6 7 7 8 9 9 9 1 1 1 2 | Truck Recv-Oil Balance to Station Adjustment Total Available Consumption | 0.00 1,400,179.30 96,560.36 0.00 | 0.00 108,907.22 56,101.59 0.00 | 57,286.86 3,375.81 0.00 53,911.05 | 156,037.7 |
| 2 3 4 5 5 6 7 7 8 9 9 9 0 1 1 2 1 2 1 3 | Truck Recv-Oil Balance to Station Adjustment Total Available Consumption Transfers | 0.00 1,400,179.30 96,560.36 0.00 | 0.00 108,907.22 56,101.59 0.00 | 57,286.86 3,375.81 0.00 53,911.05 | 156,037.7 |
| 2 3 4 5 6 7 8 9 9 9 0 1 1 1 1 2 2 3 3 | Truck Recv-Oil Balance to Station Adjustment Total Available Consumption Transfers | 0.00 1,400,179.30 96,560.36 0.00 | 0.00 108,907.22 56,101.59 0.00 | 57,286.86 3,375.81 0.00 53,911.05 | 156,037.7 |
| 2 3 4 5 6 7 8 9 9 0 0 1 1 1 2 2 3 4 4 5 6 8 7 7 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 | Truck Recv-Oil Balance to Station Adjustment Total Available Consumption Transfers | 0.00 1,400,179.30 96,560.36 0.00 | 0.00 108,907.22 56,101.59 0.00 | 57,286.86 3,375.81 0.00 53,911.05 | 156,037.7 |
| 2 3 4 5 6 6 7 8 9 9 0 0 1 1 1 1 2 4 4 4 4 4 4 5 6 8 7 7 8 8 9 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | Truck Recv-Oil Balance to Station Adjustment Total Available Consumption Transfers | 0.00 1,400,179.30 96,560.36 0.00 | 0.00 108,907.22 56,101.59 0.00 | 57,286.86 3,375.81 0.00 53,911.05 | 156,037.7 |
| 1 2 3 4 4 5 6 6 7 8 8 9 9 9 11 12 13 44 45 46 46 47 48 | Truck Recv-Oil Balance to Station Adjustment Total Available Consumption Transfers | 0.00 1,400,179.30 96,560.36 0.00 | 0.00 108,907.22 56,101.59 0.00 | 57,286.86 3,375.81 0.00 53,911.05 | |
| 2 3 4 4 5 6 6 7 8 9 9 0 1 1 1 2 2 3 3 4 4 4 5 4 4 5 6 6 7 7 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 | Truck Recv-Oil Balance to Station Adjustment Total Available Consumption Transfers | 0.00 1,400,179.30 96,560.36 0.00 | 0.00 108,907.22 56,101.59 0.00 | 57,286.86 3,375.81 0.00 53,911.05 | 156,037.70 |
| 2 3 4 5 5 6 7 8 9 9 9 1 1 2 2 13 14 4 5 14 4 7 4 8 8 9 9 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | Truck Recv-Oil Balance to Station Adjustment Total Available Consumption Transfers | 0.00 1,400,179.30 96,560.36 0.00 1,303,618.94 | 0.00 108,907.22 56,101.59 0.00 | 57,286.86 3,375.81 0.00 53,911.05 | 1,410,335.6 |

| Tamon | Electric Company (TEC) | | | | nn | | |
|------------|---|--|---|----------------------|--|--|---|
| SIx month | s ended 3/31/97 | | | ********* | ******* | G | н |
| J. W. Ro | hrbacher | ******* | wasan | E | F | G | 1100 |
| ****** | 8 | C | | | | | Sum cols 1-5] |
| Α | | | | | | | (6) |
| #2 OII | | | (2) | (3) | | | Total |
| 3/L acct 1 | 51.12. | (1) | | Big Bend | Phillips | | |
| | Description | Hookers Pt. | Commission | | | | |
| Month | | International Control | | | 334 47 | 36,401.01 | 93,461.73 |
| Dec | Beginning Inventory | 63.22 | 8,636.59 | | | 32.0242 | |
| Dec | Batters | | 27.9552 | 27,9552 | 1.000 | | - 700 605 79 |
| | Price per Barrel | 27.000 | | | 11 097.77 | 1,165,713.67 | 2,762,605.78 1,400,401.76 |
| | | 4 767 33 | 241,437.70 | 1,342,569.31 | | | 51,103.09 |
| | Beginning Inventory Cost | | | | 40000 | | 51,103.00 |
| | Oli Received | | dilline. | | | | 101111063 |
| | Adjustments | HERE'S VALUE OF | 100 2 1 1 1 | | 26 005.50 | 1,781,256.88 | 4,214,110.63 |
| | | E 484 00 | 472,431.99 | 1,926,932.20 | | 312.147.24 | 336,003.56 301,094.75 |
| | Total Available | | 2,608,12 | 21,250.20 | | (3.488.72) | 301,094.75 |
| | Consumption | | | 127,570.57 | | 99,348.50 | 101,673.41 |
| | Ignition | | 0.00 | | 0.00 | 0.00 | 15,209.33 |
| | Aux Boller | | 6,909,38 | 8,299.95 | 0.00 | | |
| | Other Usage | 0,00 | | | 40 440 36 | 1.373,249.66 | 3,460,129.58 |
| | 4.5 | 1045.01 | 293 703.01 | 1,769,811.54 | 15,445.00 | | ********** |
| | Ending Inventory | | | BERRESERVE | M A B B C C C C C C C C C C C C C C C C C | | |
| | Little of | *********** | | | | | 1- 4 51 |
| | | | | | | | (Sum cols 1-5) |
| | | | | | (4) | (5) | (6) Total |
| on and | 151.12. | (4) | (2) | | | Polk | 101111 |
| G/L HUG | | Mankers Pl. | Gannon | Dig Bana | | | |
| Month | Description | HOUNGEST | - | | | | 113,011.72 |
| | | 4000 | | 00 488 65 | 562.47 | | 110,0 |
| Jan | Beginning Inventory | 163.25 | | | 32.8008 | 31.9090 | |
| | Barrela | 29,7639 | 29.7639 | 20.1000 | | | 3,460,129.56 |
| | Price per barrer | | | 4 800 318 04 | 18,449.36 | | 218,918.10 |
| | Law Cort | 4.858.95 | 263,255.37 | 0.00 | 0.00 | - Committee of the comm | (23,596.93 |
| | Beginning Inventory Cost | 0.00 | | | 0.00 | | (25,000 |
| 6 | Oil Received | 0.00 | | (1,040.5) | | | 3,655,450.75 |
| | Adjustments | | | 4 708 367.24 | 18,449.36 | | 375,761.1 |
| | | 4,858.95 | 354,636.77 | 161 325 35 | | | 246,238.5 |
| | Total Available | 0.00 | 13,864.74 | 79,804.74 | 5,544.62 | | 34,679.1 |
| | Consumption | 1,499.11 | 159,390.05 | 0.00 | 2,160.58 | | 17,785.5 |
| | Aux Boller | 0.00 | | 0,549.40 | 0.98 | 8 600 | |
| | Allx Duller | 0.00 | 8,235.20 | | 10,743.11 | 8 1,246,048.86 | 2,980,986.4 |
| | Other Hence | D, 1111 | | | 10 743 1 | 1,240,040.00 | |
| | Other Usage | - | 472 146 78 | 1.547.687.79 | 10,110 | | |
| ij. | Other Usage | 3,359.84 | 173,146.78 | 1,547,687.75 | ***** | ********* | |
| () () | Other Usage Ending Inventory | - | 173,146.78 | 1,547,687.75 | ***** | . 新智森和斯森斯·斯斯 | |
| | Other Usage | 3,359.84 | 173,146.78 | 1,547,687.75 | | 新型金融工作等的 | |
| | Other Usage | 3,359.84 | 173,146.78 | 1,547,687.75 | E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2 E 2 | . 经票据提供股票 | |
| | Other Usage | 3,359.84 | 173,146.78 | 1,547,687.75 | E 社 E B 基 B B E K E | : 被表现最近常点的 | |
| | Other Usage | 3,359.84 | 173,146.78 | 1,547,687.75 | | | |
| | Other Usage | 3,359.84 | 173,146.78 | 1,547,687.75 | E 20 至 20 年 | *************************************** | |
| | Other Usage | 3,359.84 | 173,146.78 | 1,547,087.75 | | Hanes and a | |
| | Other Usage | 3,359.84 | 173,146.78 | 1,547,687.75 | 0 | ************************************** | |
| | Other Usage | 3,359.84 | 173,146.78 | 1,547,687.75 | 0 | | WP 58-3B |
| 3 9 0 1 | Other Usage | 3,359.64 | 173,146.78 | 1,547,687.75 | D | | |
| | ry: Tample, Analysis Six month J. W. Roissis Six month J. W. Roissis A #2 Oll 3/L acct 1 Month Dec G/L acct 1 Month Jan | ny: Tampa Electric Programs and | ny: Tampa Electric Process A B C A B C #2 Oil S/L acct 151.12. (1) Hookers Pt. Dec Beginning Inventory Barrels Price per Barrel Total Available Consumption Attx Boiler Other Usage Ending Inventory Barrels Price per Barrel Finding Inventory Cost Oil Received Adjustments G/L acct 151.12. (1) Month Description Description Ending Inventory Cost Oil Received Adjustments G/L acct 151.12. (1) Month Description Beginning Inventory Barrels Price per Barrel Australiable Consumption Inventory Cost Oil Received Adjustments G/L acct 151.12. (1) Hookers Pt. (1) Hookers Pt. (27,9552 1,767.33 63.22 27,9552 1,767.33 (3) 1,767.33 (4) 1,767.33 (5) 1,767.33 (6) 1,767.33 (7) 1,767.33 1,767.33 (8) 1,767.33 | No. Tampa Electric | No. Tampa Electric Corry by sach fuel type Range: AB141AJ2 | No. Price | No. Price Price |



TAMPA ELECTRIC COMPANY

Docket No. 970001-EI

Justification for Confidentiality of Audit Workpapers for the Twelve Months Ended March 31, 1997:

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 No. 96-1498-CFO-EI issued December 10, 1996. A copy of the last mentioned order is attached hereto as Exhibit "A" and by reference made a part hereof.

| Workpaper No. | Lines | Columns | Rationale |
|-------------------------|----------|---------|-----------|
| Page 48 -1A (pg 1 of 2) | 23-30 | (c) | (1) |
| Page 48 -1A (pg 1 of 2) | 38,39,41 | (c) | (1) |
| Page 48 -1A (pg 1 of 2) | 10,12 | (f) | (1) |
| Page 48 -1A (pg 1 of 2) | 47-51 | (c) | (2) |
| Page 48 -1A (pg 1 of 2) | 59,60,62 | (c) | (2) |

Rationale for Confidentiality:

The subject information represents the actual dollars paid to the fuel supplier indicated by the vendor number in column (b) and when divided by the units in the Commission Forms 423 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.

The subject information represents the actual dollars paid to the fuel oil supplier indicated by the vendor number in column (b) and when divided by the units in the Commission Forms 423 would disclose the rate per barrel. Disclosure would adversely affect Tampa Electric's ability to contract for goods or services on favorable terms.



| Page 58-1A | 577 = 1,371 | | |
|------------|-------------|-----------------|-----|
| | 6 | (k) | (7) |
| Page 58-1A | 6 | (1) | (6) |
| Page 58-1A | 7 | (c)(d)(e)(f)(h) | (1) |
| Page 58-1A | 7 | (k) | (7) |
| Page 58-1A | 7 | (1) | (6) |
| Page 58-1A | 8 | (c)(d)(e)(f)(h) | (2) |
| Page 58-1A | 8 | (k) | (7) |
| Page 58-1A | 8 | (1) | (6) |
| Page 58-1A | 9 | (e)(h) | (3) |
| Page 58-1A | 9 | (k) | (7) |
| Page 58-1A | 9 | (1) | (6) |
| Page 58-1A | 7-9 | (n)(q) | (9) |
| Page 58-1A | 10 | (e)(h)(n)(p)(q) | (4) |
| Page 58-1A | 13 | (k)(m)(n)(q) | (5) |
| Page 58-1A | 15 | (k) | (7) |
| Page 58-1A | 15 | (1) | (6) |
| Page 58-1A | 15 | (m)(n)(p)(q) | (8) |
| Page 58-1A | 19 | (p)(q) | (8) |
| Page 58-1A | 20 | (k) | (7) |
| Page 58-1A | 20 | (1) | (6) |
| Page 58-1A | 22 | (k) | (7) |
| Page 58-1A | 22 | (1) | (6) |
| Page 58-1A | 22 | (m)(n)(p)(q) | (8) |
| Page 58-1A | 29 | (k) | (7) |
| Page 58-1A | 29 | (1) | (6) |
| Page 58-1A | 29 | (m)(n)(p)(q) | (8) |
| Page 58-1A | 30 | (c)(d)(e)(f)(h) | (1) |
| Page 58-1A | 30 | (k) | (7) |
| Page 58-1A | 30 | (1) | (6) |
| Page 58-1A | 30-32 | (n)(q) | (9) |
| Page 58-1A | 31 | (c)(d)(e)(f) | (2) |
| Page 58-1A | 31 | (h) | (2) |
| Page 58-1A | 31 | (k) | (7) |
| Page 58-1A | 31 | (1) | (6) |
| Page 58-1A | 32 | (e)(h) | (3) |
| Page 58-1A | 32 | (k) | (7) |
| Page 58-1A | 32 | (1) | (6) |
| Page 58-1A | 33 | (e)(h)(n)(p)(q) | (4) |
| Page 58-1A | 36 | (k)(m)(n)(q) | (5) |
| Page 58-1A | 40 | (k) | (7) |
| \$ | | 2 | |

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CARL AND

| Page 58-1A | 40 | (1) | (6) |
|------------|----|--------------|-----|
| Page 58-1A | 40 | (m)(n)(p)(q) | (9) |
| Page 58-1A | 44 | (p)(q) | (8) |
| Page 58-1A | 45 | (k) | (7) |
| Page 58-1A | 45 | (1) | (7) |
| Page 58-1A | 47 | (k) | (7) |
| Page 58-1A | 47 | (1) | (6) |
| Page 58-1A | 47 | (m)(n)(p)(q) | (8) |

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 and used in conjunction Commission Forms 423 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 represents rail coal costs, when used in conjunction with Commission Forms 423 would provide details of Gatliff's costs per ton of coal. 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 transportation 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) These amounts represent the rail coal transportation costs when used in conjunction with the Commission Forms 423, 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.
- 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 can be used in conjunction with column (m) to compute the rail material amounts in column (l) which confidential treatment has been requested in rationale (6) which would adversely affect Tampa Electric's ability to contract for services on favorable terms.
- (8) This data can be used to back-into the amount in column (m), line 13 which confidential treatment has been requested in rationale (6), disclosure of which would adversely affect Tampa Electric's ability to contract for services on favorable terms.
- (9) This data can be used to back-into the amount in column (h), lines 9 and 32 which confidential treatment has been requested in rationale (3), disclosure of which would adversely affect Tampa Electric's ability to contract for services on favorable terms.

| Lines | Column | Rationale | |
|----------------------|--|--|---|
| 11 | (d) | (1) | |
| 29 | (c) | (1) | |
| 33 | (d) | (1) | |
| 12 | (d) | (2) | |
| 37.39 | (c) | (2) | |
| | | (2) | |
| 11,14,16,29,33,37,39 | (f) | (2) | |
| | 11 29 33 12 37,39 37,39 | 11 (d) 29 (c) 33 (d) 12 (d) 37,39 (c) 37,39 (d) | 11 (d) (1) 29 (c) (1) 33 (d) (1) 12 (d) (2) 37,39 (c) (2) 37,39 (d) (2) |

Rationale for Confidentiality:

(1) The dollar amounts shown in these lines and columns, when used in conjunction with the Commission Forms 423, would enable one to determine the #6 fuel oil costs per barrel. 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.

(2) These dollar amounts can be used to back-into the amounts in columns (c) and (d) requested confidential treatment in rationale (1), which is contractual information the public disclosure of which would impair the efforts of Tampa Electric to contract for goods or services on favorable terms.

| Workpaper No. | Lines | Column | Rationale |
|---------------|-------|-----------------|-----------|
| Page 58-3A | 11,33 | (c)(d)(e)(f)(g) | (1) |
| Page 58-3A | 12,34 | (c)(d)(e)(f)(g) | (2) |

Rationale for Confidentiality:

- (1) The dollar amounts shown in these lines and columns represent the fuel oil purchases, when used in conjunction with the FPSC Form 423-2, would enable one to determine the rate per barrel that has previously been granted confidential treatment. 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.
- (2) The disclosure of the dollar amounts shown in these lines and columns would enable one to back-into the contractual information amounts requested confidential treatment in rationale (1) and should be protected for that reason. 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.

| Workpaper No. | Lines | Column | Rationale | |
|---------------|-------|-----------------|-----------|--|
| Page 58-1B | 6 | (k) | (7) | |
| Page 58-1B | 6 | (1) | (6) | |
| Page 58-1B | 7 | (c)(d)(e)(f)(h) | (1) | |
| Page 58-1B | 7 | (k) | (7) | |
| Page 58-1B | 7 | (1) | (6) | |
| Page 58-1B | 8 | (c)(d)(e)(f)(h) | (2) | |
| Page 58-1B | 8 | (k) | (7) | |
| Page 58-1B | 8 | (1) | (6) | |
| Page 58-1B | 9 | (e)(h) | (3) | |
| Page 58-1B | 9 | (k) | (7) | |
| Page 58-1B | 9 | (1) | (6) | |
| Page 58-1B | 7-9 | (n)(q) | (9) | |
| Page 58-1B | 10 | (e)(h)(n)(q) | (4) | |
| Page 58-1B | 13 | (k)(m)(n)(q) | (5) | |
| Page 58-1B | 15 | (k) | (7) | |
| Page 58-1B | 15 | (1) | (6) | |
| Page 58-1B | 15 | (m)(n)(p)(q) | (8) | |

| Page 58-1B | 15 | (p)(q) | (8) |
|------------|-------|-----------------|------|
| Page 58-1B | 20 | (k) | (7) |
| Page 58-1B | 20 | (1) | (6) |
| Page 58-1B | 22 | (k) | (7) |
| Page 58-1B | 22 | (1) | (6) |
| Page 58-1B | 22 | (m)(n)(p)(q) | (8) |
| Page 58-1B | 29 | (k) | (7) |
| Page 58-1B | 29 | (m)(n)(p)(q) | (8) |
| Page 58-1B | 30 | (c)(d)(e)(f)(h) | (1) |
| Page 58-1B | 30 | (k) | (7) |
| Page 58-1B | 30 | (m) | (8) |
| Page 58-1B | 30-32 | (n)(q) | (9) |
| Page 58-1B | 31 | (c)(d)(e)(f) | (2) |
| Page 58-1B | 31 | (h) | (2) |
| Page 58-1B | 32 | (e)(h) | (3) |
| Page 58-1B | 33 | (e)(h)(n)(p)(q) | (4) |
| Page 58-1B | 36 | (k)(m)(n)(q) | (5) |
| Page 58-1B | 36 | (d)(h) | (10) |
| Page 58-1B | 37 | (d)(h)(n)(q) | (11) |
| Page 58-1B | 40 | (k) | (7) |
| Page 58-1B | 40 | (m)(n)(p)(q) | (8) |
| Page 58-1B | 44 | (p)(q) | (8) |
| Page 58-1B | 45 | (k) | (7) |
| Page 58-1B | 47 | (k) | (7) |
| Page 58-1B | 47 | (m)(n)(p)(q) | (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) The subject information represents the actual amounts for transloading and ocean barging and used in conjunction Commission Forms 423 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 represents rail coal costs, when used in conjunction with Commission Forms 423 would provide details of Gatliff's costs per ton of coal. 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 transportation 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) These amounts represent the rail coal transportation costs when used in conjunction with the Commission Forms 423, 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.
- 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 can be used in conjunction with column (m) to compute the rail material amounts in column (l) which confidential treatment has been requested in rationale (6) which would adversely affect Tampa Electric's ability to contract for services on favorable terms.
- (8) This data can be used to back-into the amount in column (m), line 13 which confidential treatment has been requested in rationale (6), disclosure of which would adversely affect Tampa Electric's ability to contract for services on favorable terms.

| Workpaper No. | Lines | Column | Rationale | |
|---------------|-------|--------|-----------|--|
| Page 58-2B | 11 | (d) | (1) | |
| Page 58-2B | 11 | (f) | (2) | |
| Page 58-2B | 12 | (d)(f) | (2) | |

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 #6 fuel oil costs per barrel. 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.
- (2) These dollar amounts can be used to back-into the amounts requested confidential in rationale (1), which is contractual information the public disclosure of which would impair the efforts of Tampa Electric to contract for goods or services on favorable terms.

| Workpaper No. | Lines | Column | Rationale | |
|----------------|-------|-----------------|-----------|--|
| TIMING ALL THE | | | | |
| Page 58-3B | 11 | (c)(d)(e)(f)(g) | (1) | |
| Page 58-3B | 33 | (d)(g) | (1) | |
| Page 58-3B | 12 | (c)(d)(e)(f)(g) | (2) | |
| Page 58-3B | 34 | (d)(g) | (2) | |

Rationale for Confidentiality:

- (1) The dollar amounts shown in these lines and columns represent the #2 fuel oil purchases, when used in conjunction with the FPSC Form 423-2, would enable one to determine the rate per barrel that has previously been granted confidential treatment. 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.
- (2) The disclosure of the dollar amounts shown in these lines and columns would enable one to back-into the contractual information amounts requested confidential treatment in rationale (1) and should be protected for that reason. 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.

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

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.

A loss of outside business by Gatliff or TECO Transport 8. will affect not only Gatliff or TECO Transport but, if large enough, it could affect the credibility of the companies. 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.

OMON A. T. S.