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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.

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

ACK \_\_\_\_\_  
AFA \_\_\_\_\_  
APP \_\_\_\_\_  
CAF \_\_\_\_\_  
CMU \_\_\_\_\_  
CTR \_\_\_\_\_  
EAG \_\_\_\_\_  
LEG \_\_\_\_\_  
LIN \_\_\_\_\_  
GPC \_\_\_\_\_  
RCH \_\_\_\_\_  
SEC \_\_\_\_\_  
WAS \_\_\_\_\_  
OTH \_\_\_\_\_

DOCUMENT CONTROL DATE

56779 JUL-3 5

(X-ref 06084-97)

REPORTING

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,

  
James D. Beasley

JDB/pp  
encls.

Utility: Tampa Electric Company  
 Subject: Analysis of fuel expense for July, 1990.  
 Period: Six months ended 9/30/88.  
 Auditor: Tom Stambaugh

Filename: ExpTestA.WK4  
 Docket: 870001-EI  
 Range: 080.Y150

**EXHIBIT**  
**06779**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
0	Type test: Substantive, non-statistical.									
1	Purpose: Verify accuracy of recoverable fuel expenses					Percent of sample to population by account and in total			Test Result	
2			Sample: 17 transactions (17.35% of population)			Acct #	Percent			
3	Population: 98 transactions.									
4		Amount	Acct #	Amount						
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18	Detail of sample:									
19										
20										
21	Acct #	Vendor Number	Amount	Fuel Voucher?	Invoice \$ Agree GA.?	Does unit price agree to contract?	Contract price ok?	Proper Account?	Correct Time pd?	Comments
22										
23	151.10	ISL944		Y	Y	Y	Y	Y	Y	Coal by barge
24		GAT400		Y	Y	Y	Y	Y	Y	Coal by rail
25		BAS944		Y	Y	Y	Y	Y	Y	Coal by rail
26		ZEI400		Y	Y	Y	Y	Y	Y	Coal by barge and rail
27		GAT400		Y	Y	Y	Y	Y	Y	Coal by rail
28		PTA900		Y	Y	Y	Y	Y	Y	Coal by barge
29		ISL944		Y	Y	Y	Y	Y	Y	Coal by rail
30		BAS944		Y	Y	Y	Y	Y	Y	
31			14,988,781.46							
32	Total									
33										
34										
35										
36	Acct #	Vendor Number	Amount	Fuel Voucher?	Invoice \$ Agree GA.?	Does unit price agree to contract?	Contract price ok?	Proper Account?	Correct Time pd?	Comments
37										
38	151.10	NAT030		Y	Y	Y	Y	Y	Y	Railcar leasing
39		NAT030		Y	Y	Y	Y	Y	Y	Railcar leasing
40										
41	Total									
42										
43										
44										
45	Acct #	Vendor Number	Amount	Fuel Voucher?	Invoice \$ Agree GA.?	Does unit price agree to contract?	Contract price ok?	Proper Account?	Correct Time pd?	Comments
46										
47	151.11	COA400		Y	Y	Y	Y	Y	Y	#6 oil in barrels
48		COA400		Y	Y	Y	Y	Y	Y	#6 oil in barrels
49		COA400		Y	Y	Y	Y	Y	Y	#6 oil in barrels
50		COA400		Y	Y	Y	Y	Y	Y	Lube oil
51		TEX094		Y	Y	Y	Y	Y	Y	
52	Total		94,441.30							
53										
54										
55										
56	Acct #	Vendor Number	Amount	Fuel Voucher?	Invoice \$ Agree GA.?	Does unit price agree to contract?	Contract price ok?	Proper Account?	Correct Time pd?	Comments
57										
58	151.12	COA400		Y	Y	Y	Y	Y	Y	#2 oil
59		COA400		Y	Y	Y	Y	Y	Y	#2 oil
60										
61	Total									
62										
63										
64										
65	Conclusion: All invoices selected met the test standards.									
66										
67	Source: General ledger interface and accounts payable invoices.									

DOCUMENT NUMBER: 06779 JUL-3-88  
 PFC-RECORDS/REPORTING





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

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

0	A	B	C	D	E	F
1	#6 Oil		(1)	(2)	(3)	[(1)+(2)+(3)]
2	G/L acct 151.11.		Hookers Pt.	Phillips	Lube Oil	(4) Total
3	Month	Description				
4	July	Beginning Inventory	2,177,470.87	166,015.74	21,247.22	2,364,733.83
5		Barge Recv-Oil	0.00	0.00	0.00	0.00
6		Barge Transport Expense	0.00	0.00	0.00	0.00
7		Rail Received-Oil	0.00	0.00	0.00	0.00
8		Rail Freight	0.00		27,788.01	
9		Truck Recv-Oil	0.00		0.00	
10		Adjustments				
11		Total Available	2,177,470.87	442,021.19	49,035.23	2,668,527.29
12		Consumption	1,289,685.26	226,660.89	13,270.15	1,529,616.30
13		Transfers	0.00	0.00	0.00	0.00
14		Ending Inventory	887,785.61	215,360.30	35,765.08	1,138,910.99

21						
22			(1)	(2)	(3)	[(1)+(2)+(3)]
23	G/L acct 151.11.		Hookers Pt.	Phillips	Lube Oil	(4) Total
24	Month	Description				
25	August	Beginning Inventory	887,785.61	215,360.30	35,765.08	1,138,910.99
26		Barge Recv-Oil		0.00	0.00	0.00
27		Barge Transport Expense	0.00	0.00	0.00	0.00
28		Rail Received-Oil	0.00	0.00	0.00	0.00
29		Rail Freight	0.00		0.00	
30		Truck Recv-Oil	0.00	0.00	0.00	0.00
31		Balance to Station	0.00	(890.50)	0.00	(890.50)
32		Adjustment				
33		Total Available			35,765.08	
34		Consumption			9,433.87	
35		Transfers	0.00	0.00	0.00	0.00
36		Ending Inventory	2,346,913.70	231,244.79	26,331.21	2,604,489.70

Source: Fuel expense reports by fuel type.

Company: Tampa Electric Company (TEC)  
 Subject: Analysis of Inventory by each fuel type..  
 Period: Six months ended 9/30/98  
 Auditor: J. W. Rohrbacher

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

	A	B	C	D	E	F	G	H
			(1)	(2)	(3)	(4)	(5)	(Sum cols 1-5) (6) Total
0	#2 Oil							
1	G/L acct 151.12.							
2								
3	Month	Description	Hookers Pt.	Gannon	Big Bend	Phillips	Polk	
4	July	Beginning Inventory	88.02	1,049.45	43,055.20	580.18	51,347.13	96,079.96
5		Barrels	25.4040	25.4040	25.4040	26.9765	25.1256	
6		Price per Barrel						
7		Beginning Inventory Cost	1,727.98	26,660.20	1,093,773.06	15,111.13	1,280,126.82	2,427,399.18
8		Oil Received						1,590,070.05
9		Adjustments						20,960.64
10		Total Available	4,738.02	218,999.02	1,440,048.84	28,517.40	2,337,127.91	4,038,429.87
11		Consumption	0.00	23,006.53	297,798.47	0.00	1,280,443.62	1,610,308.62
12		Ignition	1,511.49	100,557.02	42,718.23	13,006.65	0.00	157,793.39
13		Aux Boiler	0.00	0.00	0.00	4,185.69	75,996.17	80,181.86
14		Other Usage	0.00	6,833.00	4,639.82	26.65	0.00	11,499.27
15		Ending Inventory	3,227.13	88,542.47	1,103,890.52	11,288.50	971,688.12	2,178,646.73

			(1)	(2)	(3)	(4)	(5)	(Sum cols 1-5) (6) Total
23	G/L acct 151.12.							
24								
25	Month	Description	Hookers Pt.	Gannon	Big Bend	Phillips	Polk	
26	August	Beginning Inventory	127.05	3,343.72	43,153.51	428.22	39,393.71	86,446.21
27		Barrels	25.6446	25.6446	25.6446	26.3848	24.6681	
28		Price per Barrel						
29		Beginning Inventory Cost	3,258.14	85,748.30	1,106,653.67	11,298.50	971,688.12	2,178,646.73
30		Oil Received						1,581,578.66
31		Adjustments						110,832.22
32		Total Available	6,186.36	159,644.28	1,610,711.42	25,798.30	2,068,515.47	3,870,855.81
33		Consumption	0.00	7,205.73	162,043.61	0.00	1,422,457.81	1,591,707.15
34		Ignition	2,188.88	52,739.24	58,484.82	11,762.33	0.00	125,173.05
35		Aux Boiler	0.00	0.00	0.00	3,474.10	152,112.69	155,586.79
36		Other Usage	0.00	7,015.22	5,984.50	34.96	0.00	13,034.68
37		Ending Inventory	3,999.50	92,684.07	1,384,198.69	10,526.91	493,944.97	1,985,354.14

WP 58-3A

Source: Fuel expense reports by fuel type.

Company: Tampa Electric Company  
 Subject: Analysis of Inventory by each fuel type.  
 Period: Six months ended 3/31/97  
 Auditor: J. W. Rorzbacher

Filename: FueltblB  
 Docref: 970001-8  
 Range: A21..R50

Total of coal on-site							Total of coal rec'd during month:				Total of coal not yet rec'd				
GA, acct 151.10.	(1)	(2)	(3)	(4)	(5)	(6) Total	Description	(7) In-Transit	(8) Rail Material	(9) Total	(10) Total	Description	(11) Transportation	(12) Total	
Month	[redacted]						[redacted]								
December	4,744,983.46	1,732,983.96	4,672,568.27	608,145.09	428,912.35	12,185,274.13	Beginning Inventory	[redacted]	[redacted]	35,105,404.15	48,290,878.28	Prior Month Trans Chgs	4,381,163.96	52,571,842.24	
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	Post	[redacted]	[redacted]	24,548,899.44	[redacted]	Barge Recv-Coal	0.00	[redacted]	
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	Accrual	[redacted]	[redacted]	18,641,250.32	[redacted]	Barge Transport Expense	2,578,165.81	[redacted]	
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	Reversal	[redacted]	[redacted]	(27,227,021.90)	[redacted]	Rail Recv-Coal	0.00	[redacted]	
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	Outside Sale Accrual	578,927.40	0.00	578,927.40	[redacted]	Rail Freight	0.00	[redacted]	
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	A/M Outside sale	(1,375,105.49)	0.00	(1,375,105.49)	(1,375,105.49)	Harbor Maint Fee	0.00	(1,375,105.49)	
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	ARM	(14,596.96)	0.00	(14,596.96)	14,323.07	Limestone & Freight	0.00	14,323.07	
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	Transportation	[redacted]	0.00	[redacted]	[redacted]	Total Available	[redacted]	[redacted]	
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	Total Available	[redacted]	[redacted]	[redacted]	[redacted]	Consumption	0.00	28,411,924.37	
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	Consumption	0.00	0.00	0.00	28,411,924.37	Remove Prior Month Chgs	0.00	28,411,924.37	
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	Transfers	[redacted]	[redacted]	(26,908,757.31)	(27,943,435.91)	Transfers	(4,381,163.96)	(4,381,163.96)	
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	Ending Inventory	[redacted]	0.00	[redacted]	[redacted]	Ending Inventory	0.00	(27,943,435.91)	
GA, acct 151.10.	(1)	(2)	(3)	(4)	(5)	(6) Total	Description	(7) In-Transit	(8) Rail Material	(9) Total	(10) Total	Description	(11) Transportation	(12) Total	
Month	[redacted]						[redacted]								
January	8,938,597.29	4,585,550.04	5,951,597.20	380,940.09	224,838.46	20,161,523.08	Beginning Inventory	[redacted]	0.00	[redacted]	[redacted]	Beginning Inventory	[redacted]	[redacted]	
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	Post	[redacted]	0.00	[redacted]	[redacted]	Barge Recv-Coal	0.00	[redacted]	
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	Accrual	16,524,129.22	0.00	16,524,129.22	[redacted]	Barge Transport Expense	0.00	[redacted]	
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	Reversal	(15,829,060.58)	0.00	(15,829,060.58)	[redacted]	Rail Recv-Coal	0.00	[redacted]	
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	Outside Sale Reversal	(578,927.40)	0.00	(578,927.40)	[redacted]	Rail Freight	0.00	[redacted]	
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	Cost Trade ARM	2,119.83	0.00	2,119.83	(1,199.06)	Rail In Transit	161,594.41	160,395.33	
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	Transportation	[redacted]	0.00	[redacted]	[redacted]	Harbor Maint Fee	0.00	32,752.58	
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	Balance to Station	[redacted]	0.00	[redacted]	[redacted]	Limestone & Freight	0.00	[redacted]	
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	Aerial survey	[redacted]	0.00	[redacted]	404.75	Balance to Station	0.00	[redacted]	
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	Total Available	[redacted]	0.00	[redacted]	101,865,169.80	Total Available	[redacted]	[redacted]	
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	Consumption	0.00	0.00	0.00	30,437,276.97	Consumption	0.00	30,437,276.97	
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	Transfers	[redacted]	0.00	(24,508,531.58)	(25,802,189.77)	Remove Bgn. Inv	[redacted]	[redacted]	
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	Ending Inventory	[redacted]	0.00	[redacted]	[redacted]	Transfers	0.00	(25,802,189.77)	

Conclusion: Accept Utility evaluation of coal inventory

Source: Fuel expense reports by fuel type.



Company: Tampa Electric Company (TEC)  
 Subject: Analysis of Inventory by each fuel type..  
 Period: Six months ended 3/31/97  
 Auditor: J. W. Rohrbacher

0	A	B	C	D	E	F	G
1	#6 Oil		(1)	(2)	(3)	[(1)+(2)+(3)]	
2	G/L acct 151.11.		Hookers Pl.	Phillips	Lube Oil	(4)	
3		Description				Total	
4	Month						1,647,795.13
5	Dec	Beginning Inventory	1,533,771.93	82,159.80	31,863.40		0.00
6		Barge Recv-Oil	0.00	0.00	0.00		0.00
7		Barge Transport Expense	0.00	0.00	0.00		0.00
8		Rail Received-Oil	0.00	0.00	0.00		0.00
9		Rail Freight	0.00		29,641.01		
10		Truck Recv-Oil	0.00		0.00		
11		Adjustments	0.00		0.00		
12		Total Available	1,533,771.93	190,855.25	61,504.41		1,786,131.59
13		Consumption	133,592.63	81,948.03	4,217.55		219,758.21
14		Transfers	0.00	0.00	0.00		0.00
15		Ending Inventory	1,400,179.30	108,907.22	57,286.86		1,566,373.38

23			(1)	(2)	(3)	[(1)+(2)+(3)]	
24	G/L acct 151.11.		Hookers Pl.	Phillips	Lube Oil	(4)	
25		Description				Total	
26	Month						1,566,373.38
27	Jan	Beginning Inventory	1,400,179.30	108,907.22	57,286.86		0.00
28		Barge Recv-Oil	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		0.00
31		Rail Freight	0.00	0.00	0.00		0.00
32		Truck Recv-Oil	0.00	0.00	0.00		0.00
33		Balance to Station	0.00	0.00	0.00		0.00
34		Adjustment	0.00	0.00	0.00		0.00
35		Total Available	1,400,179.30	108,907.22	57,286.86		1,566,373.38
36		Consumption	96,560.36	56,101.59	3,375.81		156,037.76
37		Transfers	0.00	0.00	0.00		0.00
38		Ending Inventory	1,303,618.94	52,805.63	53,911.05		1,410,335.62

WP 58-2B

Source: Fuel expense reports by fuel type.



Company: Tampa Electric Company (TEC)  
 Subject: Analysis of Inventory by each fuel type.  
 Period: Six months ended 3/31/67  
 Auditor: J. W. Rohrbacher

Filename: FuelsIB  
 Docket: 970001-EI  
 Range: AB141-AJ200

	A	B	C	D	E	F	G	H
	#2 Oil		(1)	(2)	(3)	(4)	(5)	(Sum cols 1-5)
	G/L acct 151.12.		Hookers Pt.	Gannon	Big Bend	Phillips	Polk	(6)
	Month	Description						Total
5	Dec	Beginning Inventory	63.22	8,836.59	48,026.44	334.47	36,401.01	93,461.73
6		Barrels	27,955.2	27,955.2	27,955.2	33,180.2	32,024.2	
7		Price per Barrel						
9		Beginning Inventory Cost	1,767.33	241,437.70	1,342,589.31	11,097.77	1,165,713.67	2,762,605.78
10		Oil Received						1,400,401.76
11		Adjustments						51,103.09
13		Total Available	5,484.00	472,431.99	1,926,932.26	28,005.50	1,781,256.88	4,214,110.63
14		Consumption	0.00	2,806.12	21,250.20	0.00	312,147.24	338,003.56
15		Ignition	568.19	169,213.48	127,570.57	7,231.23	(3,488.72)	301,094.75
16		Aux Boiler	0.00	0.00	0.00	2,324.91	99,346.50	101,673.41
17		Other Usage	0.00	6,909.38	6,299.95	0.00	0.00	15,209.33
19		Ending Inventory	4,915.81	293,703.01	1,709,811.54	16,449.36	1,373,249.88	3,460,129.58

	A	B	C	D	E	F	G	H
	#2 Oil		(1)	(2)	(3)	(4)	(5)	(Sum cols 1-5)
	G/L acct 151.12.		Hookers Pt.	Gannon	Big Bend	Phillips	Polk	(6)
	Month	Description						Total
26	Jan	Beginning Inventory	163.25	8,844.80	60,488.65	562.47	42,954.55	113,011.72
27		Barrels	29,763.9	29,763.9	29,763.9	32,800.6	31,969.8	
28		Price per Barrel						
30		Beginning Inventory Cost	4,658.95	263,255.37	1,800,316.04	18,449.36	1,373,249.86	3,460,129.58
31		Oil Received	0.00		0.00	0.00		218,918.10
32		Adjustments	0.00		(1,948.80)	0.00		(23,566.03)
34		Total Available	4,658.95	354,636.77	1,798,367.24	18,449.36	1,479,138.43	3,655,450.75
35		Consumption	0.00	13,864.74	161,325.35	0.00	200,571.03	375,761.12
36		Ignition	1,499.11	159,300.05	79,804.74	5,544.62	0.00	246,238.52
37		Aux Boiler	0.00	0.00	0.00	2,160.58	32,518.54	34,679.12
38		Other Usage	0.00	8,235.20	6,549.40	0.98	0.00	17,785.58
40		Ending Inventory	3,359.84	173,146.78	1,547,687.75	10,743.16	1,246,048.66	2,980,986.41

**CONFIDENTIAL**

WP 58-3B

53 Source: Fuel expense reports by fuel type.

**CONFIDENTIAL**

City: Tampa Electric Company  
 Subject: Analysis of fuel expense for July, 1996.  
 Period: Six months ended 6/30/96.  
 Auditor: Tom Stambaugh

Filename: ExpTestA.WK4  
 Docket: 970001-E1  
 Range: 080.Y156

0 (A) (B) (C) (D) (E) (F) (G) (H) (I) (J)

1 Type test: Substantive, non-statistical.  
 2  
 3 Purpose: Verify accuracy of recoverable fuel expenses.  
 4  
 5 Population: 98 transactions. Sample: 17 transactions. (17.35% of population).  
 6

Acct #	Amount	Acct #	Amount	Acct #	Percent	Test Result
7		151.10	14,908,781.46	151.10	56.66%	Pass
8	26,473,305.00	151.10	[REDACTED]	151.10	94.34%	Pass
9	245,880.50	151.11	94,441.30	151.11	62.87%	Pass
10	151.10	151.11	[REDACTED]	151.12	94.55%	Not sampled, immaterial size.
11	151.11	151.12	0.00	151.12	0.00%	
12	151.12	151.12		Total	57.21%	
13	151.12	Total	15,460,788.77			
14	Total					
15	27,026,034.71					

18 Detail of sample:  
 19

Acct #	Vendor Number	Amount	Fuel Voucher?	Invoice \$ Agree GA.?	Does unit price agree to contract?	Contract price ok?	Proper Account?	Correct Time pd?	Comments
20			Y	Y	Y	Y	Y	Y	Coal by barge
21			Y	Y	Y	Y	Y	Y	Coal by rail
22			Y	Y	Y	Y	Y	Y	Coal by rail
23	151.10		Y	Y	Y	Y	Y	Y	Coal by barge and rail
24	ISL944		Y	Y	Y	Y	Y	Y	Coal by rail
25	GAT400		Y	Y	Y	Y	Y	Y	Coal by barge
26	BAS944		Y	Y	Y	Y	Y	Y	Coal by barge
27	ZEI400		Y	Y	Y	Y	Y	Y	Coal by rail
28	GAT400		Y	Y	Y	Y	Y	Y	Coal by barge
29	PTA900		Y	Y	Y	Y	Y	Y	Coal by rail
30	ISL944		Y	Y	Y	Y	Y	Y	
31	BAS944		Y	Y	Y	Y	Y	Y	
32	Total	14,908,781.46							

Acct #	Vendor Number	Amount	Fuel Voucher?	Invoice \$ Agree GA.?	Does unit price agree to contract?	Contract price ok?	Proper Account?	Correct Time pd?	Comments
35			Y	Y	Y	Y	Y	Y	Railcar leasing
36			Y	Y	Y	Y	Y	Y	Railcar leasing
37	151.10		Y	Y	Y	Y	Y	Y	
38	NAT030		Y	Y	Y	Y	Y	Y	
39	NAT030		Y	Y	Y	Y	Y	Y	
40	Total								

Acct #	Vendor Number	Amount	Fuel Voucher?	Invoice \$ Agree GA.?	Does unit price agree to contract?	Contract price ok?	Proper Account?	Correct Time pd?	Comments
44			Y	Y	Y	Y	Y	Y	#6 oil in barrels
45			Y	Y	Y	Y	Y	Y	#6 oil in barrels
46	151.11		Y	Y	Y	Y	Y	Y	#6 oil in barrels
47	COA400		Y	Y	Y	Y	Y	Y	#6 oil in barrels
48	COA400		Y	Y	Y	Y	Y	Y	Lube oil
49	COA400		Y	Y	Y	Y	Y	Y	
50	COA400		Y	Y	Y	Y	Y	Y	
51	TEX094		Y	Y	Y	Y	Y	Y	
52	Total	94,441.30							

Acct #	Vendor Number	Amount	Fuel Voucher?	Invoice \$ Agree GA.?	Does unit price agree to contract?	Contract price ok?	Proper Account?	Correct Time pd?	Comments
56			Y	Y	Y	Y	Y	Y	#2 oil
57			Y	Y	Y	Y	Y	Y	#2 oil
58	151.12		Y	Y	Y	Y	Y	Y	
59	COA400		Y	Y	Y	Y	Y	Y	
60	COA400		Y	Y	Y	Y	Y	Y	
61	Total								WP 48-1B p 1 of 2

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



Company: Tampa Electric Company  
 Subject: Analysis of Inventory by each fuel type.  
 Period: Six months ended 9/30/96  
 Auditor: J. W. Rehrbach

Filename: FuelistA  
 Docket: 970001-E1  
 Range: A21\_R80

Total of coal rec'd during month:							Total of coal not yet rec'd									
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Coal	Total of coal on-site	(1)	(2)	(3)	(4)	(5)	(6)	Total	Description	In-Transit	Rail Material	(7) + (8)	(9) + (10)	Description	(11)	(12)
G/L acct 151.10.		BB 1-3	BS4	Gannon	BB/Polk	Polk				(7)	(8)	(9)	(10)		(11)	(12)
Month	Description															
July	Beginning Inventory	13,685,137.17	8,421,038.38	4,358,327.57	741,827.89	464,244.89	28,670,573.70		Beginning Inventory			18,567,514.30	47,538,090.00	Prior Month Trans Chgs	2,571,500.80	50,209,590.80
	Barge Recv-Coal								Pool			16,933,045.63		Barge Recv-Coal		
	Barge Transport Expense								Accrual			23,121,931.15		Barge Transport Expense	2,361,682.50	
	Rail Recv-Coal								Reversal			(19,670,618.77)		Rail Recv-Coal		
	Rail Freight	0.00	0.00						ARM/PILE Trans	(8,844.37)	0.00	(8,844.37)		Rail Freight		
	Koch Carbon 456 Trans Ac	0.00	5,254.63	0.00					Ziegler/NIPSCO	931,614.07	0.00	931,614.07	936,908.70	Harbor Maint Fee	0.00	936,908.70
	Harbor Maint Fee	9,524.17	5,573.44	6,658.12	1,240.32				NIPSCO Resale	(539,298.10)	0.00	(539,298.10)	(516,302.05)	Limestone & Freight	0.00	(516,302.05)
	June Tonnage Correction	0.00	0.00	0.00	42.63				Transportation		0.00					
	Total Available	23,303,723.80	14,653,290.13	18,104,512.09	1,971,192.00	464,243.98	58,696,961.80		Total Available					Total Available		
	Consumption	13,176,428.91	6,369,258.12	12,562,176.20		0.00	33,107,864.23		Consumption	0.00	0.00	0.00	33,107,864.23	Consumption	0.00	33,107,864.23
	Polk Precomm Non-energy						(92,063.33)	(92,063.33)								
	Transfers	0.00	0.00	0.00	0.00	0.00			Transfers			(23,306,414.09)	(23,306,414.09)	Remove Prior Month Chgs		
	Ending Inventory	10,127,294.89	8,484,031.01	4,542,335.89	1,971,192.00	556,307.31	25,681,160.90		Ending Inventory					Ending Inventory		
August	Beginning Inventory	10,127,294.89	8,484,031.01	4,542,335.89	1,971,192.00	556,307.31	25,681,160.90		Beginning Inventory			21,319,358.32		Beginning Inventory		
	Barge Recv-Coal								Pool			20,462,908.36		Barge Recv-Coal	0.00	
	Barge Transport Expense								Accrual			(22,121,931.15)		Barge Transport Expense	2,865,043.12	
	Rail Recv-Coal								Reversal			(28,220.61)		Rail Recv-Coal		
	Rail Freight	0.00	0.00						ARM/PILE Trans	(28,220.61)	0.00	(28,220.61)		Rail Freight		
	Koch Carbon	0.00	39,611.72	0.00					Ziegler/NIPSCO	1,677,094.18	0.00	1,677,094.18	1,716,705.90	Harbor Maint Fee	0.00	1,716,705.90
	Harbor Maint Fee	12,541.30	3,448.96	4,420.90	740.13				NIPSCO Resale	(950,370.51)	0.00	(950,370.51)	(929,218.22)	Limestone & Freight	0.00	(929,218.22)
	Adj July Correction	0.00	0.00	0.00	(42.63)				Transportation		0.00					
	Balance to Station	0.00	0.00	0.00	0.00	0.00			Balance to Station	0.00	0.00	0.00	0.00	Balance to Station	0.00	0.00
	Aerial survey	(1,080,788.58)	316,112.92	2,404,218.77	0.00				Aerial survey	0.00	0.00	0.00	1,839,543.11	Aerial survey	0.00	1,839,543.11
	Total Available	21,676,370.60	12,009,203.38	19,003,292.49	2,713,064.95	596,736.39	56,001,667.51		Total Available					Total Available		
	Consumption	13,824,432.70	6,685,657.83	12,882,279.19	0.00	0.00	33,392,369.52		Consumption	0.00	0.00	0.00	33,392,369.52	Consumption	0.00	33,392,369.52
	Polk Precomm Non-energy						(348,049.80)	(348,049.80)					(348,049.80)			
	Transfers	0.00	0.00	0.00	(40,471.16)	0.00			Transfers			(22,249,699.91)	(22,249,699.91)	Remove Bgn. Inv.		
	Ending Inventory	7,851,937.90	8,323,545.75	6,121,013.30	2,672,593.79	251,696.59	22,220,777.33		Ending Inventory					Ending Inventory		

Conclusion: Accept Utility calculation of coal inventory

Source: Fuel expense reports by fuel type.

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

Filename: Fuelst1A  
 Docket: 970001-E1  
 Range: T81..AA140

0	A	B	C	D	E	F
1	#6 Oil		(1)	(2)	(3)	[(1)+(2)+(3)]
2	G/L acct 151.11.		Hookers Pl.	Phillips	Lube Oil	(4)
3						Total
4	Month	Description				
5	July	Beginning Inventory	2,177,470.87	166,015.74	21,247.22	2,364,733.83
6		Barge Recv-Oil	0.00	0.00	0.00	0.00
7		Barge Transport Expense	0.00	0.00	0.00	0.00
8		Rail Received-Oil	0.00	0.00	0.00	0.00
9		Rail Freight	0.00		27,788.01	
10		Truck Recv-Oil	0.00		0.00	
11		Adjustments				
12						
13		Total Available	2,177,470.87	442,021.19	49,035.23	2,668,527.29
14						
15		Consumption	1,289,685.26	226,660.89	13,270.15	1,529,616.30
16						
17		Transfers	0.00	0.00	0.00	0.00
18						
19		Ending Inventory	887,785.61	215,360.30	35,765.08	1,138,910.99

23						[(1)+(2)+(3)]
24	G/L acct 151.11.		(1)	(2)	(3)	(4)
25			Hookers Pl.	Phillips	Lube Oil	Total
26	Month	Description				
27	August	Beginning Inventory	887,785.61	215,360.30	35,765.08	1,138,910.99
28		Barge Recv-Oil		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	0.00
31		Rail Freight	0.00		0.00	
32		Truck Recv-Oil	0.00	0.00	0.00	0.00
33		Balance to Station	0.00	0.00	0.00	(890.50)
34		Adjustment	0.00	(890.50)	0.00	
35						
36		Total Available			35,765.08	
37						
38		Consumption			9,433.87	
39						
40		Transfers	0.00	0.00	0.00	0.00
41						
42		Ending Inventory	2,346,913.70	231,244.79	26,331.21	2,604,489.70

WP 58-2A

Source: Fuel expense reports by fuel type.

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

Filename: Fuels1A  
 Docket: 970001-E1  
 Range: AB141..AJ200

	A	B	C	D	E	F	G	H
	#2 Oil		(1)	(2)	(3)	(4)	(5)	[Sum cols 1-5]
	G/L acct 151.12.		Hookers Pt.	Gannon	Big Bend	Phillips	Polk	(6) Total
1	Month	Description						
2	July	Beginning Inventory	88.02	1,049.45	43,055.20	580.18	51,347.13	96,079.96
3		Barrels	25.4040	25.4040	25.4040	26.9765	25.1256	
4		Price per Barrel						
5		Beginning Inventory Cost	1,727.98	26,660.20	1,093,773.06	15,111.13	1,290,126.82	2,427,399.18
6		Oil Received						1,590,070.05
7		Adjustments						20,960.64
8		Total Available	4,738.62	218,999.02	1,440,046.84	28,517.49	2,337,127.91	4,038,429.87
9		Consumption	0.00	23,066.53	297,798.47	0.00	1,289,443.62	1,610,308.62
10		Ignition	1,511.49	100,557.02	42,718.23	13,006.65	0.00	157,793.39
11		Aux Boiler	0.00	0.00	0.00	4,185.69	75,996.17	80,181.86
12		Other Usage	0.00	6,833.00	4,839.82	26.65	0.00	11,499.27
13		Ending Inventory	3,227.13	88,542.47	1,103,890.52	11,298.50	971,688.12	2,178,646.73

	A	B	C	D	E	F	G	H
	#2 Oil		(1)	(2)	(3)	(4)	(5)	[Sum cols 1-5]
	G/L acct 151.12.		Hookers Pt.	Gannon	Big Bend	Phillips	Polk	(6) Total
14	Month	Description						
15	August	Beginning Inventory	127.05	3,343.72	43,153.51	428.22	39,393.71	86,446.21
16		Barrels	25.6446	25.6446	25.6446	26.3648	24.6661	
17		Price per Barrel						
18		Beginning Inventory Cost	3,258.14	85,748.30	1,106,653.67	11,298.50	971,688.12	2,178,646.73
19		Oil Received						1,581,576.86
20		Adjustments						110,632.22
21		Total Available	6,186.36	150,644.26	1,610,711.42	25,798.30	2,088,515.47	3,870,855.81
22		Consumption	0.00	7,205.73	162,043.61	0.00	1,422,457.81	1,591,707.15
23		Ignition	2,186.66	52,739.24	58,484.62	11,762.33	0.00	125,173.05
24		Aux Boiler	0.00	0.00	0.00	3,474.10	152,112.69	155,586.79
25		Other Usage	0.00	7,015.22	5,984.50	34.96	0.00	13,034.68
26		Ending Inventory	3,999.50	92,684.07	1,384,198.69	10,526.91	493,944.97	1,985,354.14

WP 58-3A

53 Source: Fuel expense reports by fuel type.

Company: Tampa Electric Company  
 Subject: Analysis of Inventory by each fuel type.  
 Period: Six months ended 3/31/97  
 Auditor: J. W. Rohrbaugh

Filename: FuelInvB  
 Docid: 970001-61  
 Range: A21..880

1	A	B	C					H	I
			(1)	(2)	(3)	(4)	(5)		
2	Coal	Total of coal on-site	BB 1-3	BS4	Gannon	BB/Polk	Polk	[col 1-5]	
3	GL acct 151.10.							(6)	
4	Month	Description						Total	
5	December	Beginning Inventory	4,744,863.46	1,732,983.96	4,672,588.27	808,148.09	428,913.25	12,185,274.12	
6		Barge Recv-Coi							
7		Barge Transport Expense							
8		Rail Received-Coal	0.00	0.00		0.00	934,678.60		
9		Rail Freight	0.00	0		0.00	68,900.42		
10		Limestone & Freight	0.00	0.00	0.00	0.00	0.00		
11		Harbor Maint Fee	14,628.38	8,105.07	5,468.80	717.78	0.00	28,920.03	
12		Tires	0.00	0.00	5,130.00	0.00	0.00	5,130.00	
13		Total Available	18,323,899.66	8,808,857.22	15,826,258.11	1,315,618.89	1,432,482.37	47,508,126.05	
14		Consumption	8,972,703.87	5,458,905.68	8,874,660.91	0.00	1,107,863.91	26,411,924.37	
15		Polk Procumnt Non-energy						1.00	
16		Transfers	(412,598.50)	412,598.50	0.00	(934,678.60)	0.00	(934,678.60)	
17		Ending Inventory	8,938,597.29	4,568,550.04	5,951,597.20	380,940.09	324,628.46	20,161,523.08	

25	A	B	C					H	I
			(1)	(2)	(3)	(4)	(5)		
26	Coal	Total of coal on-site	BB 1-3	BS4	Gannon	BB/Polk	Polk	[col 1-5]	
27	GL acct 151.10.							(6)	
28	Month	Description						Total	
29	January	Beginning Inventory	8,938,597.29	4,568,550.04	5,951,597.20	380,940.09	224,838.48	20,161,523.08	
30		Barge Recv-Coi							
31		Barge Transport Expense							
32		Rail Received-Coal	0.00	0.00		0.00	2,295,553.19		
33		Rail Freight	0.00	0.00		0.00	166,774.40		
34		Tires	0.00	0.00	6,540.00	0.00	0.00	6,540.00	
35		Harbor Maint Fee	18,137.85	2,963.57	8,543.77	2,967.88	0.00	30,633.15	
36		Polk Coal-Armor	0.00						
37		Trans-Per store	0.00						
38		H&M Feed-Pol Coal-Armor	0.00	404.75	0.00	0.00	0.00	404.75	
39		Total Available	25,227,701.99	7,108,820.60	18,360,135.05	3,372,567.60	2,787,271.05	57,677,616.29	
40		Consumption	12,137,230.41	4,883,780.29	10,904,530.83	0.00	2,511,735.44	30,437,276.97	
41		Polk Procumnt Non-energy						0.00	
42		Transfers	(79,143.28)	0.00	0.00	(2,216,514.90)	0.00	(2,295,658.19)	
43		Ending Inventory	13,011,328.29	3,058,140.31	7,445,604.22	1,156,072.70	275,535.61	24,944,681.13	

J	K				L		M		N		O		P	Q
	(7)	(8)	(9)	(10)	(7)+(8)	(9)+(10)	(7)+(8)	(9)+(10)	(11)	(12)				
Total of coal rec'd during month:	In-Transit	Rail Material	Total	Total	Description	Transportation	Total							
Beginning Inventory			36,105,404.15	48,290,678.28	Prior Month Trans Chgs	4,381,163.98	57,677,616.24							
Paid			24,548,689.44		Barge Recv-Coi	0.00								
Accrual			18,841,250.32		Barge Transport Expense	3,578,185.81								
Reversal			(27,227,021.90)		Rail Received-Coal	0.00								
Outside Sale Accrual	576,927.40	0.00	576,927.40		Rail Freight	0.00	(1,375,105.49)							
ARM Outside sale	(1,375,105.49)	0.00	(1,375,105.49)	(1,375,105.49)	Harbor Maint Fee	0.00	14,323.07							
ARM	(14,598.96)	0.00	(14,598.96)	14,323.07	Limestone & Freight	0.00								
Transportation			0.00											
Total Available					Total Available									
Consumption	0.00	0.00	0.00	26,411,924.37	Consumption	0.00	26,411,924.37							
Transfers			(26,908,757.31)	(27,843,435.91)	Remove Prior Month Chgs	(4,381,163.98)	(4,381,163.98)							
Ending Inventory					Transfers	0.00	(27,843,435.91)							
					Ending Inventory									

J	K				L		M		N		O		P	Q
	(7)	(8)	(9)	(10)	(7)+(8)	(9)+(10)	(7)+(8)	(9)+(10)	(11)	(12)				
Total of coal rec'd during month:	In-Transit	Rail Material	Total	Total	Description	Transportation	Total							
Beginning Inventory			0.00		Beginning Inventory									
Paid			16,524,129.22		Barge Recv-Coi	0.00								
Accrual			(15,829,060.58)		Barge Transport Expense	0.00								
Reversal			(576,927.40)		Rail Received-Coal									
Outside Sale Reversal	(7,739.08)	0.00	(7,739.08)	(1,199.08)	Rail Freight	181,594.41	180,385.33							
ARM	2,119.83	0.00	2,119.83	(7,739.08)	Harbor Maint Fee	0.00	32,752.58							
Transportation	0.00	0.00	0.00		Limestone & Freight	0.00								
Balance to Station	0.00	0.00	0.00	404.75	Balance to Station	0.00								
Aerial survey	0.00	0.00	0.00		Aerial survey	0.00	404.75							
Total Available			0.00	101,865,189.60	Total Available									
Consumption	0.00	0.00	0.00	30,437,276.97	Consumption	0.00	30,437,276.97							
Transfers			(24,508,531.58)	(25,802,189.77)	Remove Bgn. Inv									
Ending Inventory					Transfers	0.00	(25,802,189.77)							
					Ending Inventory									

Conclusion: Accept Utility calculation of coal inventory

Source: Fuel expense reports by fuel type.

Company: Tampa Electric Company (TEC)  
 Subject: Analysis of Inventory by each fuel type..  
 Period: Six months ended 3/31/97  
 Auditor: J. W. Rohrbacher

	A	B	C	D	E	F	G
0						[(1)+(2)+(3)]	
1	#6 Oil		(1)	(2)	(3)	(4)	
2	G/L acct 151.11.		Hookers Pt.	Phillips	Lube Oil	Total	
3							
4	Month	Description					
5							
6	Dec	Beginning Inventory	1,533,771.93	82,159.80	31,863.40	1,647,795.13	0.00
7		Barge Recv-Oil	0.00	0.00	0.00	0.00	0.00
8		Barge Transport Expense	0.00	0.00	0.00	0.00	0.00
9		Rail Received-Oil	0.00	0.00	0.00	0.00	0.00
10		Rail Freight	0.00		29,641.01		
11		Truck Recv-Oil	0.00		0.00		
12		Adjustments					
13		Total Available	1,533,771.93	100,855.25	61,504.41	1,786,131.59	
14		Consumption	133,592.63	81,948.03	4,217.55	219,758.21	
15		Transfers	0.00	0.00	0.00	0.00	0.00
16		Ending Inventory	1,400,179.30	108,907.22	57,286.86	1,566,373.38	
20							
21							
22							
23							
24	G/L acct 151.11.		(1)	(2)	(3)	[(1)+(2)+(3)]	
25			Hookers Pt.	Phillips	Lube Oil	(4)	Total
26	Month	Description					
27							
28	Jan	Beginning Inventory	1,400,179.30	108,907.22	57,286.86	1,566,373.38	0.00
29		Barge Recv-Oil	0.00	0.00	0.00	0.00	0.00
30		Barge Transport Expense	0.00	0.00	0.00	0.00	0.00
31		Rail Received-Oil	0.00	0.00	0.00	0.00	0.00
32		Rail Freight	0.00	0.00	0.00	0.00	0.00
33		Truck Recv-Oil	0.00	0.00	0.00	0.00	0.00
34		Balance to Station	0.00	0.00	0.00	0.00	0.00
35		Adjustment					
36		Total Available	1,400,179.30	108,907.22	57,286.86	1,566,373.38	
37		Consumption	96,560.36	56,101.59	3,375.81	156,037.76	
38		Transfers	0.00	0.00	0.00	0.00	0.00
39		Ending Inventory	1,303,618.94	52,805.63	53,911.05	1,410,335.62	
40							
41							
42							
43							
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45							
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48							
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50							
51							

Source: Fuel expense reports by fuel type.



Company: Tampa Electric Company (TEC)  
 Subject: Analysis of inventory by each fuel type..  
 Period: Six months ended 3/31/67  
 Auditor: J. W. Rohrbacher

File Name: Fuel15B  
 Docket: 870001-EI  
 Range: AB141..AJ200

	A	B	C	D	E	F	G	H
			(1)	(2)	(3)	(4)	(5)	(Sum cols 1-5) (6) Total
0	#2 Oil							
1	G/L acct 151.12.							
2			Hookers Pl.	Gannon	Big Bend	Phillips	Polk	
3	Month	Description						
4	Dec	Beginning Inventory	63.22	8,636.59	48,026.44	334.47	36,401.01	93,461.73
5		Barrels	27,9552	27,9552	27,9552	33,1802	32,0242	
6		Price per Barrel						
7		Beginning Inventory Cost	1,787.33	241,437.70	1,342,589.31	11,097.77	1,165,713.67	2,782,605.78
8		Oil Received						1,400,401.76
9		Adjustments						51,103.09
10		Total Available	5,484.00	472,431.99	1,926,932.28	26,005.50	1,781,256.88	4,214,110.63
11		Consumption	0.00	2,906.12	21,250.20	0.00	312,147.24	338,003.56
12		Ignition	588.19	169,213.48	127,570.57	7,231.23	(3,488.72)	301,094.75
13		Aux Boiler	0.00	0.00	0.00	2,324.91	99,348.50	101,673.41
14		Other Usage	0.00	6,909.38	8,299.95	0.00	0.00	15,209.33
15		Ending Inventory	4,915.81	293,703.01	1,769,811.54	18,449.36	1,373,249.86	3,460,129.58

	A	B	C	D	E	F	G	H
			(1)	(2)	(3)	(4)	(5)	(Sum cols 1-5) (6) Total
21	G/L acct 151.12.							
22			Hookers Pl.	Gannon	Big Bend	Phillips	Polk	
23	Month	Description						
24	Jan	Beginning Inventory	163.25	8,844.80	60,485.85	562.47	42,954.55	113,011.72
25		Barrels	29,7839	29,7839	29,7839	32,8008	31,9698	
26		Price per Barrel						
27		Beginning Inventory Cost	4,858.95	263,255.37	1,800,316.04	18,449.36	1,373,249.86	3,460,129.58
28		Oil Received	0.00		0.00	0.00		218,918.10
29		Adjustments	0.00		(1,948.80)	0.00		(23,596.93)
30		Total Available	4,858.95	354,636.77	1,798,367.24	18,449.36	1,479,138.43	3,655,450.75
31		Consumption	0.00	13,884.74	161,325.35	0.00	200,571.03	375,761.12
32		Ignition	1,499.11	159,390.05	79,804.74	5,544.62	0.00	246,238.52
33		Aux Boiler	0.00	0.00	0.00	2,160.58	32,518.54	34,679.12
34		Other Usage	0.00	8,235.20	0,549.40	0.98	0.00	17,785.58
35		Ending Inventory	3,359.84	173,146.78	1,547,087.75	10,743.18	1,246,048.86	2,980,968.41

**SECRET**  
 [REDACTED]

WP 58-3B

53 Source: Fuel expense reports by fuel type.

**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.

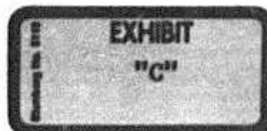
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<u>Workpaper No.</u>	<u>Lines</u>	<u>Columns</u>	<u>Rationale</u>
Page 48 -1A (pg 1 of 2)	23-30	(c)	(1)
Page 48 -1A (pg 1 of 2)	38,39,41	(c)	(1)
Page 48 -1A (pg 1 of 2)	10,12	(f)	(1)
Page 48 -1A (pg 1 of 2)	47-51	(c)	(2)
Page 48 -1A (pg 1 of 2)	59,60,62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



<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 58-1A	6	(k)	(7)
Page 58-1A	6	(l)	(6)
Page 58-1A	7	(c)(d)(e)(f)(h)	(1)
Page 58-1A	7	(k)	(7)
Page 58-1A	7	(l)	(6)
Page 58-1A	8	(c)(d)(e)(f)(h)	(2)
Page 58-1A	8	(k)	(7)
Page 58-1A	8	(l)	(6)
Page 58-1A	9	(e)(h)	(3)
Page 58-1A	9	(k)	(7)
Page 58-1A	9	(l)	(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	(l)	(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	(l)	(6)
Page 58-1A	22	(k)	(7)
Page 58-1A	22	(l)	(6)
Page 58-1A	22	(m)(n)(p)(q)	(8)
Page 58-1A	29	(k)	(7)
Page 58-1A	29	(l)	(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	(l)	(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	(l)	(6)
Page 58-1A	32	(e)(h)	(3)
Page 58-1A	32	(k)	(7)
Page 58-1A	32	(l)	(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)

Page 58-1A	40	(l)	(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	(l)	(7)
Page 58-1A	47	(k)	(7)
Page 58-1A	47	(l)	(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.

(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 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.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 58-2A	11	(d)	(1)
Page 58-2A	29	(c)	(1)
Page 58-2A	33	(d)	(1)
Page 58-2A	12	(d)	(2)
Page 58-2A	37,39	(c)	(2)
Page 58-2A	37,39	(d)	(2)
Page 58-2A	11,14,16,29,33,37,39	(f)	(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.

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<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
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.

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<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
Page 58-1B	6	(k)	(7)
Page 58-1B	6	(l)	(6)
Page 58-1B	7	(c)(d)(e)(f)(h)	(1)
Page 58-1B	7	(k)	(7)
Page 58-1B	7	(l)	(6)
Page 58-1B	8	(c)(d)(e)(f)(h)	(2)
Page 58-1B	8	(k)	(7)
Page 58-1B	8	(l)	(6)
Page 58-1B	9	(e)(h)	(3)
Page 58-1B	9	(k)	(7)
Page 58-1B	9	(l)	(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	(l)	(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	(l)	(6)
Page 58-1B	22	(k)	(7)
Page 58-1B	22	(l)	(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.

(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 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.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
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.

<u>Workpaper No.</u>	<u>Lines</u>	<u>Column</u>	<u>Rationale</u>
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**

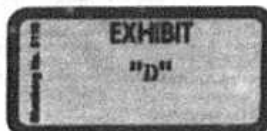
Set forth below is Tampa Electric's justification for the company's request that the fuel and fuel transportation data in question be treated as confidential for a period of at least two years after the date on which it is declared to be confidential:

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.

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.