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FLORIDA PUBLIC SERVICE COMMISSION  
Capital Circle Office Center • 2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

MEMORANDUM

January 22, 1998

TO : DIRECTOR, DIVISION OF RECORDS AND REPORTING (BAYO)

FROM : DIVISION OF AUDITING AND FINANCIAL ANALYSIS (VANDIVER)  
SLEMKEWICZ) DM JS  
DIVISION OF ELECTRIC AND GAS (JENKINS)  
DIVISION OF LEGAL SERVICES (C. KEATING) RVE WCC JDJ

RE : DOCKET NO. 971617-EG - TAMPA ELECTRIC COMPANY PETITION  
FOR VARIANCE OR WAIVER OF CERTAIN ASPECTS OF RULE  
25-6.015, F.A.C., RECORD RETENTION REQUIREMENTS

AGENDA : 02/03/98 - REGULAR AGENDA - PROPOSED AGENCY ACTION -  
INTERESTED PERSONS MAY PARTICIPATE

CRITICAL DATES: PETITION FOR RULE WAIVER - THE COMMISSION MUST  
VOTE BY MARCH 16, 1998

SPECIAL INSTRUCTIONS: I:\PSC\AFA\WP\971617EG.RCM

DISCUSSION OF ISSUES

ISSUE 1: Should Tampa Electric Company's petition for waiver of Rule 25-6.015(3)(a), F.A.C., be granted?

RECOMMENDATION: The Company's request for waiver should be denied. TECO's proposal for maintaining these records is inadequate to assure that they will be available for inspection, examination, and review. Thus, the Company has not shown that the purposes of the underlying statute will be met.

STAFF ANALYSIS: Commission Rule 25-6.015(3), Florida Administrative Code, states that

"[a]ll records shall be preserved in accordance with the Federal Energy Regulatory Commission's regulations, Title 18, Subchapter C, Part 125, Code of Federal Regulations, entitled "Preservation of Records of Public Utilities and

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Licensees" as revised, April 1, 1994, which is hereby incorporated by reference into this rule..."

The rule further states in subsection (3)(a) that

"...all source documents retained as required by Title 18, Subchapter C, Part 125, Code of Federal Regulations shall be maintained in their original form for a minimum of three years, or for any lesser period of time specified for that type of record in Title 18, Subchapter C, Part 125, Code of Federal Regulations, after the date the document was created or received by the utility....The Commission may waive the requirement that documents be retained in their original form upon a showing by a utility that it employs a storage and retrieval system that consistently produces clear, readable copies that are substantially equivalent to the originals, and clearly reproduces handwritten notations on documents."

On December 15, 1997, Tampa Electric Company (TECO or Company) filed a petition for waiver of Rule 25-6.015(3)(a), F.A.C., regarding the retention of source documents in their original form for a minimum of three years. TECO states that it microfilms its documents and maintains written procedures governing the conversion of paper documents to this medium. The Company further states that each roll of microfilm is indexed for easy retrieval and is stored in the vault at the corporate record center and a copy distributed to the originating department.

Pursuant to Section 120.542(6), Florida Statutes, notice of the rule waiver petition was submitted to the Secretary of State on December 22, 1997, for publication in the January 2, 1998, Florida Administrative Weekly. No comments were submitted during the comment period ending January 16, 1998. In accordance with Section 120.542(7), Florida Statutes, the Commission is required to rule on the waiver petition by March 16, 1998.

The audit staff visited the Company to review its records. As part of the review, staff interviewed personnel from TECO, read the microfilming section of the procedures manual, observed the filming process, and compared the microfilm documents to the "original" documents used to create the microfilm. The original microfilm roll is maintained in the corporate record center. Duplicates of the microfilm roll are maintained in the department that originated the documents. If a duplicate is destroyed or lost, a new duplicate is made.

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While observing the filming process, the audit staff compared paper file copies (carbon) of purchase orders to the duplicate microfilm roll (on-screen viewing) and found the microfilm images were not very clear. Although the original microfilm roll is not used in the field and therefore not normally available for copying, we compared the paper documents to the original microfilm roll. We found that while the images on the original microfilm roll were clearer than those on the duplicate microfilm roll, several were still poor quality.

The audit staff also compared original documents to the microfilm in the General Accounting Department. Specifically, staff looked at fuel and plant invoices for the period January, 1996 through July, 1996. All invoices were readable from the microfilm screen. Copies made on the microfilm readers ranged from adequate to good. However, when staff selected journal entries for the period January, 1996 through August, 1997, the quality dropped dramatically. While all the paper originals were readable, approximately half of the items could not be read on the microfilm reader screen and almost all made poor or unreadable copies. Below is a chart indicating several items staff reviewed both in microfilm and paper versions. The chart uses the following scale to rank the copies: **Not Readable**, **Poor**(some portions are readable. others are not), **Adequate** (readable with some effort), and **Good**. Also, attached to this recommendation are copies correlating to this chart with an indication as to which is from the microfilm and which is a photocopy.

<u>Item</u>	<u>Microfilm Screen</u>	<u>Microfilm Copy</u>	<u>Original Paper</u>	<u>Photocopy Paper</u>
GA Masters A/A Bal	Good	Poor	Good	Good
Wholesale Purchase	Poor	Not Readable	Good	Good
Inventory (JE 90032)	Good	Not Readable	Good	Good
Unbill Rev (JE 90085)	Poor	Poor	Good	Good
Lease	Good	Not Readable	Good	Poor
Project L50	Not Readable	Not Readable	Good	Good

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Section 120.542(2), Florida Statutes, states that "[v]ariations and waivers shall be granted when the person subject to the rule demonstrates that the purpose of the underlying statute will be or has been achieved by other means by the person ..." The statutory provisions underlying Rule 25-6.015, Florida Administrative Code, concern the Commission's authority to require the filing of, inspection of, and reasonable access to all records of public utilities and their affiliates regarding affiliate transactions or cost allocations among the utility and its affiliates, and those records necessary to ensure that a utility's ratepayers do not subsidize nonutility activities. Sections 366.05(9), 366.08, and 366.093(1), Florida Statutes.

Staff believes that the quality of the utility's microfilm indicates that the purpose of the underlying statute has not been achieved by the means proposed by TECO. If the microfilm and copies therefrom cannot be read, then the utility has effectively not maintained these documents for the purposes set out in Chapter 366, Florida Statutes.

Therefore, based on staff's review, we recommend that the Company's petition for waiver be denied. The Company's microfilm and copies create poor quality documentation which may lead to a lack of documentable data required for PSC purposes. Staff recommends that the Company be required to maintain its original source documentation as required by Rule 25-6.015, Florida Administrative Code.

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ISSUE 2: Should this docket be closed?

RECOMMENDATION: Yes. If no person whose substantial interests are affected by the Commission's proposed agency action timely files a protest within twenty-one days of the issuance of the order, this docket should be closed.

STAFF ANALYSIS: Pursuant to Rule 25-22.029(4), Florida Administrative Code, any person whose substantial interests are affected by the Commission's proposed agency action shall have twenty-one days after issuance of the order to file a protest. If no timely protest is filed, the docket should be closed.

1981300 FEBRUARY 96 GA MASTER'S ACCOUNT BALANCE

DESCRIPTION	MONTH BALANCE	YEAR TO DATE BAL	05/08/96	1981300
100 STORES CLEANING ACCOUNT	00		00	
EXPENSES 100 STOREROOM	00		00	
EXPENSES SALVAGE	00		00	
EXPENSES MATERIAL MGMT SYS	00		00	
EXPENSES PRODUCTION STOREROOM	142 5/CR		00	
FREIGHT & OTHER PRODUCTION	00		00	
FREIGHT & OTHER 100 GENERAL	00		00	
SALE W/ STOCK MATERIALS	00		00	
STORES CLEANING/PERSONAL COMP	00		00	
<b>ACCOUNT TOTAL</b>	<b>142 5/CR</b>		<b>00</b>	
PREP INSUR GENERAL SCHEDULE	70,296 5/CR	978,002 61		
PREP INSUR CRIME/BONDING	1,006 5/CR	62,000 50		
PREP INSUR 1100 PLAZA PROPERTY	00	00		
PREP INSUR BLANKET ACCIDENT	210 7/5	7,000 62		
PREP INSUR AUTO LIABILITY	70,030 2/CR	6,000 63		
PREP INSUR NON OWNED AIRCRAFT	00	00		
PREP INSUR EXCESS MACH BREAK	71,447 0/CR	000,000 40		
PREP INSUR GENERAL LIABILITY	62,435 0/CR	100,000 50		
PREP INSUR WORKERS COMPENSAT	7,000 5/CR	10,000 70		
PREP INSUR FIDUCIARY	2,010 5/CR	6,000 76		
PREP INSUR I & O PROPERTY	00	00		
PREP INSUR DIR & OFFICER LEAD	70,107 0/CR	00,000 70		
1100 PLAZA INSURANCE BLDG	1,360 5/CR	00,000 50		
PREP INSUR SPECIAL RISK	05 00/CR	00,000 00		
MISCELLANEOUS PREPAID ITEMS	2,427 00	400,000 00		
PREPAID PENSION QUALIFIED PLA	00	00		
PREPAID WATER	1,621 0/CR	50,000 62		
PREP INTEREST COMM PAPER	210,074 0/CR	200,000 70		
PREPAID FEES MUT CONSULTANTS	00	00		
PREPAID VEHICLE WARR 04 MUS	1,406 15/CR	50,000 70		
<b>ACCOUNT TOTAL</b>	<b>400,102 0/CR</b>	<b>3,400,000 61</b>		
INT REC COMMERCIAL PAPER	502 0/CR	1,000 70/CR		
INT REC POLL BDS 12 1/4 5/0	316,930 01	00		
INT REC 0200 BOND, W/TRUSTEE	3,025 00	7,000 23/CR		
<b>ACCOUNT TOTAL</b>	<b>319,375 00</b>	<b>8,000 97/CR</b>		
ACCURED UTILITY REVENUE	1,220,000 00/CR	20,000 00		
ACCURED UNBILLED REVENUE EP&S	00	00		
GTE POLE ATTACHMENT ACCRUAL	00	20,000 00		
<b>ACCOUNT TOTAL</b>	<b>1,220,000 00/CR</b>	<b>21,000 00</b>		
UNAM DEBT EXP 2007 BONDS	1,050 20/CR	10,000 70		
UNAM DEBT EXP 1996 BONDS	205 0/CR	00,000 00		
FEE FR INTEREST DATA SWAP	00	00		
UNAM DEBT EXP 2011 14 BONDS	00	00		

*Handwritten notes:*  
 11/10/96  
 20,000 4P  
 (unclear) HAVE  
 (unclear) 1/20/96

*Handwritten note:*  
 Copy from Duplicate Film  
 Readable on machine  
 copy unclear  
 -6-

Manual Entry 3/96

FEBRUARY 96 GA MASTERS ACCOUNT BALANCES

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NO.	DESCRIPTION	MONTH BALANCE	YEAR TO DATE BAL	03/08/96	FR001300	PAGE NO.
10	T&D STORES CLEARING ACCOUNT	.00	.00			6
11	EXPENSES T&D STOREROOM	.00	.00			
12	EXPENSES SALVAGE	.00	.00			
13	EXPENSES MATERIAL MGMT SYS	.00	.00			
14	EXPENSES PRODUCTION STOREROOM	142.32CR	.00			
15	FREIGHT & OTHER PRODUCTION	.00	.00			
16	FREIGHT & OTHER T&D GENERAL	.00	.00			
17	SALE OF STOCK MATERIALS	.00	8,717.31CR			
19	STORES CLEARING/PERSONAL COMP	.00	.00			
	ACCOUNT TOTAL	142.32CR	8,717.31CR			
31	PREP INSUR GENERAL SCHEDULE	78,294.59CR	978,682.61			
32	PREP INSUR CRIME/BONDING	1,886.52CR	62,255.30			
33	PREP INSUR TECO PLAZA PROPERT	.00	.00			
34	PREP INSUR BLANKET ACCIDENT	210.75	7,163.62			
35	PREP INSUR AUTO LIABILITY	20,838.21CR	62,514.63			
36	PREP INSUR NON-OWNED AIRCRAFT	.00	.00			
37	PREP INSUR EXCESS MACH BREAK	71,442.84CR	893,035.48			
38	PREP INSUR GENERAL LIABILITY	62,435.46CR	187,306.38			
39	PREP INSUR WORKERS COMPENSATI	7,088.52CR	14,695.27			
10	PREP INSUR FIDUCIARY	2,010.59CR	6,031.76			
12	PREP INSUR T & D PROPERTY	.00	.00			
14	PREP INSUR DIR & OFFICER LIAB	28,187.96CR	84,563.96			
16	TECO PLAZA INSURANCE BLDG	1,368.50CR	4,105.51			
16518	PREP INSUR SPECIAL RISK	85.00CR	4,675.00			
16550	MISCELLANEOUS PREPAID ITEMS	2,427.00	450,478.00			
16551	PREPAID PENSION-QUALIFIED PLA	.00	.00			
16552	PREPAID WATER	1,621.47CR	397,090.62			
16560	PREP INTEREST COMM PAPER	210,074.61CR	296,669.71			
16581	PREPAID FEES MGT CONSULTANTS	.00	.00			
16587	PREPAID VEHICLE WARR 84 MOS	1,406.13CR	36,163.78			
165	ACCOUNT TOTAL	484,102.65CR	3,485,431.43			
17103	INT REC COMMERCIAL PAPER	582.85CR	1,317.74CR			
17116	INT REC POLL BDS 12 1/4-5/8%	316,930.81	.00			
17119	INT REC \$20M BONDS W/TRUSTEE	3,025.66	7,246.23CR			
171	ACCOUNT TOTAL	319,373.62	8,563.97CR			
17301	ACCRUED UTILITY REVENUE	1,220,802.00CR	20,806,226.00			
17302	ACCRUED UNBILLED REVENUE FP&L	.00	.00			
17303	GTE POLE ATTACHMENT ACCRUAL	.00	243,972.00			
173	ACCOUNT TOTAL	1,220,802.00CR	21,050,198.00			
18109	UNAM DEBT EXP 2007 BONDS	1,058.26CR	123,277.72✓			
18112	UNAM DEBT EXP 1996 BONDS	203.48CR	202.60✓			
18118	FEE FR INTEREST RATE SWAP	.00	.00			
18119	UNAM DEBT EXP 2011-14 BONDS	.00	.00			

Copy from original document

✓ VIL M/R & CR  
 INT & VP  
 We should have  
 done this last  
 month

APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR
0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000
0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000	0 000 000
0 017 123	0 017 123	0 017 123	0 017 123	0 017 123	0 017 123	0 017 123	0 017 123	0 017 123	0 017 123	0 017 123	0 017 123	0 017 123
0 003 000	0 003 000	0 003 000	0 003 000	0 003 000	0 003 000	0 003 000	0 003 000	0 003 000	0 003 000	0 003 000	0 003 000	0 003 000

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR
	263 070	212 706	209 000	0	0	0	0	0	0	0	0	0	70 700
	2 004 514 00	2 004 741 21	2 004 642 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00 0 00 0 00 0 00
	740 710 20	000 203 00	1 400 700 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00 0 00 0 00 0 00
	170 170 00	000 000 00	201 001 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00 0 00 0 00 0 00
	003 702 00	205 720 73	217 200 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00 0 00 0 00 0 00
	170 012 02	101 200 22	200 201 01	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00 0 00 0 00 0 00
	202 010 07	200 700 00	210 017 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00 0 00 0 00 0 00
	2 073 700 02	2 003 007 00	2 004 070 02	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00 0 00 0 00 0 00
	713 720 00	000 002 00	1 100 000 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00 0 00 0 00 0 00
	001 001 00	000 002 01	000 010 07	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00 0 00 0 00 0 00
	2 01 070 11	2 00 002 01	2 11 024 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00 0 00 0 00 0 00
	1 102 22	00 00 00	2 030 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00 0 00 0 00 0 00
	10 700 07	11 710 00	20 022 02	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00 0 00 0 00 0 00
	2 722 12	2 313 02	11 202 02	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00 0 00 0 00 0 00
	1 102 22	000 00 00	2 030 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00 0 00 0 00 0 00
	2 000 00	10 020 27	01 010 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00 0 00 0 00 0 00
	2 704 202 74	2 010 727 73	2 700 110 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00 0 00 0 00 0 00

MICROFILM REPR COPY  
 Wholesale Purchases



1996  
 1996  
 Sales (MWh)  
 Factor (energy)  
 Factor (energy)  
 Factor (12 CP)  
 Factor (12 CP)

	1996 JAN	1996 FEB	1996 MAR	1996 APR	1996 MAY	1996 JUN	1996 JUL	1996 AUG	1996 SEP	1996 OCT	1996 NOV	1996 DEC	TOTAL
	0.0041658	0.0040896	0.0076876	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000	1.0000000
	0.9958342	0.9959104	0.9923124	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000
	0.0171333	0.0171333	0.0171333	0.0171333	0.0171333	0.0171333	0.0171333	0.0171333	0.0171333	0.0171333	0.0171333	0.0171333	0.0171333
	0.9828667	0.9828667	0.9828667	0.9828667	0.9828667	0.9828667	0.9828667	0.9828667	0.9828667	0.9828667	0.9828667	0.9828667	0.9828667

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	1996 JAN	1996 FEB	1996 MAR	1996 APR	1996 MAY	1996 JUN	1996 JUL	1996 AUG	1996 SEP	1996 OCT	1996 NOV	1996 DEC	TOTAL
omy Sales (MWhs)	203,020	212,768	285,980	0	0	0	0	0	0	0	0	0	701,768
st Costs	2,584,514.60	2,864,743.21	3,984,652.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,433,910.66
st	716,716.20	648,203.84	1,165,765.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,530,686.03
	179,179.05	162,050.95	291,441.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	632,671.50
M ADDER	283,792.89	235,729.73	317,256.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	836,779.12
4 Margins (Retail) (Nonrecoverable)	178,432.63	161,388.22	289,201.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	629,021.86
M Adder (Retail) (Nonrecoverable)	282,610.67	234,765.69	314,817.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	832,193.92
i (Retail) (Recoverable)	2,573,748.03	2,853,027.56	3,954,020.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,380,796.02
i (Retail) (Recoverable)	713,730.50	645,552.95	1,156,804.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,516,087.50
Nonrecoverable	461,043.30	396,153.91	604,018.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,461,215.78
Recoverable	3,287,478.53	3,498,580.51	5,110,824.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,896,883.52
Adder (Wholesale) (Nonrecoverable)	1,182.22	964.04	2,438.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,585.20
(Wholesale) (Recoverable)	10,766.57	11,715.65	30,632.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,114.64
4 Margins (Wholesale) (Recoverable)	3,732.12	3,313.62	11,202.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,248.17
Nonrecoverable	1,182.22	964.04	2,438.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,585.20
Recoverable	14,498.69	15,029.27	41,834.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,362.81
Economy Sales	3,764,202.74	3,910,727.73	5,759,116.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,434,047.31



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REVISED		REVISED		REVISED		REVISED	
Tons	\$	Tons	\$	Tons	\$	Tons	\$
362,302.00	16,492,572.23	275,346.00	10,664,299.29	227,102.00	12,335,850.38	815,550.00	39,492,721.90
252,314.00	9,200,653.61	156,900.00	5,867,334.61	13,411.00	680,138.37	422,647.00	15,748,526.59
	2,259,162.91	0.00	1,404,716.02		128,087.47	0.00	3,783,986.48
			0.00	61,802.00	2,896,935.89	61,802.00	2,896,935.89
					1,157,831.37	0.00	1,157,831.37
	11,500.82		7,334.17	0.00	0.00	0.00	0.00
	0.00		0.00	0.00	850.67	0.00	19,683.66
	0.00		0.00	0.00	0.00	0.00	0.00
	0.00		0.00	0.00	0.00	0.00	0.00
	0.00		0.00	0.00	0.00	0.00	0.00
	0.00		0.00	0.00	0.00	0.00	0.00
615,836.00	27,963,809.57	382,446.00	17,943,744.89	384,317.00	17,192,092.15	1,301,799.00	63,899,623.81
(152,241.00)	(16,815,348.92)	(121,936.00)	(5,721,825.95)	(124,367.00)	(7,025,992.38)	(598,544.00)	(28,762,387.28)
262,795.00	11,348,520.65	260,510.00	12,222,678.11	279,950.00	10,166,099.77	703,255.00	34,337,296.53
	45,467,777		44,918,684		56,494,828		48,471,432

	Pile 7		Pile 8		Pile 9		Pile 14		Pile 15		Pile 16		Pile 18		Total		
	Tons	\$	Tons	\$	Tons	\$	Tons	\$	Tons	\$	Tons	\$	Tons	\$	Tons	\$	
Iron	104,540.30	4,225,650.66	164,850.00	4,926,895.24	163,423.50	4,843,114.29	1,739.77	239,710.67	24,500.52	2,755,938.83	82,901.73	4,152,662.95	21,825.88	994,590.54	559,254.04	21,467,306.58	
	138,478.18	5,618,784.68	68,562.00	1,787,826.64	234,287.38	4,822,620.28	0.00	0.00	7,695.75	311,293.97	51,238.85	2,163,477.33	14,399.18	443,812.64	624,198.34	17,868,688.00	
	54,000.70	2,312,046.06	145,895.38	3,303,443.98	175,823.90	3,915,558.98	0.00	0.00	32,342.80	2,187,880.33	87,819.31	2,524,348.36	19,392.20	589,522.88	531,594.89	15,589,698.80	
	(104,619.44)	(4,217,443.82)	(115,178.38)	(3,002,918.57)	(258,988.90)	(5,383,148.50)	0.00	0.00	(7,834.50)	(919,965.53)	(61,138.52)	(1,959,488.78)	(16,599.18)	(443,812.64)	(398,883.18)	(16,636,518.29)	
	0.00	0.00	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(61,138.52)	(1,959,488.78)	(16,599.18)	(443,812.64)	(398,883.18)	(16,636,518.29)	
	0.00	0.00	0.00	0.00	0.00	(14,964.99)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,964.99)	
	0.00	0.00	0.00	0.00	1,199,548.88	1,492,161.82	0.00	0.00	0.00	(1,837.85)	0.00	681,953.81	0.00	176,532.81	0.00	3,549,276.99	
37 Total Available	194,064.20	7,981,839.88	263,343.04	8,714,823.19	314,645.80	9,671,649.28	1,739.77	239,138.67	54,683.77	3,253,968.05	164,988.57	7,562,961.75	41,218.08	1,760,645.43	1,115,964.17	41,741,397.89	
38 Del. to Chem	0.00	0.00	(4,177.00)	(149,590.54)	0.00	0.00	0.00	0.00	(9,236.00)	(379,647.83)	0.00	0.00	0.00	0.00	0.00	(688,538.37)	
39 Del. to BB 1-3	0.00	0.00	0.00	0.00	(118,611.00)	(4,261,188.94)	0.00	0.00	0.00	0.00	(71,833.88)	(4,378,697.50)	0.00	0.00	0.00	(9,288,653.61)	
40 Del. to BB 4	(134,047.00)	(5,447,982.82)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(156,988.00)	
41																	
42 Ending Balance	60,357.20	2,453,857.06	239,166.04	8,565,232.65	176,014.80	5,410,168.34	1,739.77	239,138.67	47,367.77	2,723,920.22	69,875.57	3,284,264.25	41,218.08	1,760,645.43	695,317.17	25,992,878.50	
43																	
44 S/Ton		48.64		35.81		30.74		137.45		57.49		47.00		42.72		37.40	
45																	
46 December 1995																	
47 RA																	
48																	
49 Beginning Balance	17,525.80	758,948.36	Beginning Balance	4,217.54	189,808.19	11,962.30	219,508.21										
50 Paid	151,978.00	5,200,369.90	Paid	64,823.00	1,902,555.05	44,595.00	818,318.31										
51 Accrual	82,689.79	3,791,310.58	Accrual	0.00	0.00	14,223.40	260,999.39										
52 Reversal	(131,970.00)	(5,200,369.90)	Reversal	0.00	0.00	(16,720.30)	(673,817.53)										
53 Adjustment	0.00	0.00	Accrual Survey	0.00	0.00	0.00	0.00										
54 Adjustment	0.00	0.00	Transportation	0.00	0.00	0.00	0.00										
55 Total Available	100,214.79	4,550,258.94	Total Available	69,610.54	2,012,363.24	34,860.40	625,068.40										
56 Del. to Chem	(63,802.00)	(2,896,935.89)	Del. BB 1-3	(22,670.00)	(660,775.17)	0.00	0.00										
57			Del. BB 4	0.00	0.00	(22,853.00)	(419,352.48)										
58 Ending Balance	36,412.79	1,653,323.05	Ending Balance	48,370.54	1,351,588.07	11,207.40	205,855.81										
59																	
60 Rail S/Ton		45.41		29.15		18.35											

	Tons	\$
Outlet 15		(11,182.85)
Outlet 8		0.00
Total Inventory Tons		1,432,894.96
Total (this schedule) Inventory	\$	81,883,494.08
Barge In-transit Transportation	\$	2,748,778.18
Total Rail In-transit Inventory	\$	871,823.94
Total	\$	85,404,096.87

ACCOUNT FOR FEES

MICROFILM READER COPY  
Unbilled Revenues JE 90085

ACCOUNTS RECEIVABLE    ACCOUNTS RECEIVABLE    ACCOUNTS RECEIVABLE    ACCOUNTS RECEIVABLE    ACCOUNTS RECEIVABLE    ACCOUNTS RECEIVABLE

DAY OF MONTH	SYSTEM NET INPUT	LINE LOSS NET INPUT	INDUSTRIAL BILLED LAST DAY	PHOSPHATE LOSS COMPANY USE	REVENUES TO BE BILLED	CYCLE READ	CYCLE BILLED IN MONTH	NET BILLED UNBILLED FROM SYSTEM NET FROM	NET BILLED UNBILLED FROM SYSTEM NET FROM
1	49,247	2,800	2,800	100	46,447	11	00	00	46,447
2	49,700	2,720	2,720	100	46,980	11	10	0,007	46,980
3	51,420	2,770	2,770	100	48,650	11	20	0,140	48,510
4	48,820	2,400	2,400	100	46,420	11	30	0,000	46,420
5	48,121	2,200	2,200	100	45,921	11	40	0,000	45,921
6	48,820	2,700	2,700	100	46,120	11	50	0,000	46,120
7	41,000	2,000	2,000	100	39,000	11	60	0,012	38,988
8	41,420	2,770	2,770	100	48,650	11	70	0,007	48,643
9	48,912	2,300	2,300	100	46,612	11	80	0,001	46,611
10	48,820	2,000	2,000	100	46,820	11	90	12,000	34,820
11	50,027	2,700	2,700	100	47,327	11	00	10,170	37,157
12	52,234	2,000	2,000	100	50,234	11	00	17,000	33,234
13	48,027	2,000	2,000	100	46,027	11	00	17,000	29,027
14	48,020	2,001	2,000	100	46,020	11	00	17,000	29,020
15	52,200	2,017	2,000	100	50,183	11	00	10,000	40,183
16	50,020	2,700	2,700	100	47,320	11	00	21,000	26,320
17	52,120	2,000	2,000	100	50,120	11	00	24,000	26,120
18	52,434	2,000	2,000	100	50,434	11	00	20,000	30,434
19	51,227	2,700	2,700	100	48,527	11	00	27,000	21,527
20	50,271	2,700	2,700	100	47,571	11	00	20,007	27,564
21	48,020	2,000	2,000	100	46,020	11	00	27,000	19,020
22	50,020	2,000	2,000	100	48,020	11	00	31,000	17,020
23	54,234	2,000	2,000	100	52,234	11	00	30,000	22,234
24	52,231	2,021	2,000	100	50,210	11	00	24,004	26,206
25	54,700	2,000	2,000	100	52,700	11	00	30,000	22,700
26	54,103	2,073	2,000	101	52,103	11	00	41,200	10,903
27	51,011	2,722	2,700	101	48,311	11	00	30,207	18,104
28	50,020	2,000	2,000	101	48,020	11	00	27,007	21,013
29	53,020	2,011	2,000	101	51,019	11	00	42,000	9,019
30	52,020	2,000	2,000	101	50,020	11	00	43,000	7,020
31	48,020	2,004	2,000	101	46,016	11	00	41,700	4,316
1,000,463		64,901	64,971	1,000	935,492	732	300	664,900	270,592

\*\* Removal of subsequent monthly billings depending on our month revenue report issued 20 21 and 22 days for each month respectively

CHECK FOUR    104,071    3,000

UNBILLED RATE

UNBILLED AMT

TOTAL CHANGE IN BALANCE

BILLING BASE

PHOSPHATE & RSD BILLED LAST DAY OF THE MONTH

RATE PER MWH

July 1996

UNBILLED REVENUES  
JULY 1996

WORKSHEET 3

ACCOUNTED FOR ITEMS

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J
DAY OF MONTH	SYSTEM NET INPUT	LINE LOSS NET(0530)	INDUSTRIAL BILLED LAST DAY	chg # days LESS COMPANY USE	REMAINING TO BE BILLED	CYCLE READ	CYCLES UNBILLED IN MONTH	EST MWH UNBILLED FROM SYSTEM NET (F*H)/21	EST MWH BILLED FROM SYSTEM NET (F*N)/21
1	47,917	2,583	5,306	100	39,928	1	0.5	951	38,977
2	50,799	2,738	5,306	100	42,855	2	1.5	3,047	39,608
3	51,433	2,772	5,306	100	43,255	3	2.5	5,149	38,106
4	45,062	2,429	5,306	100	37,227	H	3.0	5,318	31,909
5	43,121	2,324	5,306	100	35,391	4	3.5	5,899	29,492
6	40,328	2,174	5,306	100	32,748	5	4.0	6,238	26,510
7	41,849	2,256	5,306	100	34,187	6	4.0	6,512	27,675
8	51,425	2,772	5,306	100	43,247	7	4.5	9,267	33,980
9	48,012	2,588	5,306	100	40,018	8	5.5	10,481	29,537
10	48,432	2,610	5,306	100	40,416	9	6.5	12,510	27,906
11	50,637	2,729	5,306	100	42,502	10	7.5	15,179	27,323
12	52,234	2,815	5,306	100	44,013	11	8.5	17,815	26,198
13	48,597	2,619	5,306	100	40,572	12	9.0	17,388	23,184
14	48,999	2,641	5,306	100	40,952	13	9.0	17,551	23,401
15	52,263	2,817	5,306	100	44,040	14	9.5	19,923	24,117
16	50,455	2,720	5,306	100	42,329	15	10.5	21,165	21,164
17	53,126	2,863	5,305	100	44,858	16	11.5	24,565	20,293
18	53,434	2,880	5,305	100	45,149	17	12.5	26,874	18,275
19	51,322	2,766	5,305	100	43,151	18	13.5	27,740	15,411
20	50,371	2,715	5,305	100	42,251	19	14.0	28,187	14,084
21	49,840	2,686	5,305	100	41,749	20	14.0	27,833	13,916
22	53,840	2,902	5,305	100	45,533	21	14.5	31,439	14,084
23	54,224	2,923	5,305	100	45,898	22	15.5	33,876	12,020
24	52,331	2,821	5,305	100	44,105	23	16.5	34,854	9,451
25	54,790	2,953	5,305	100	46,432	24	17.5	38,893	7,739
26	55,163	2,973	5,305	101	46,784	25	18.5	41,214	5,570
27	51,611	2,782	5,305	101	43,423	26	19.0	39,287	4,138
28	50,080	2,699	5,305	101	41,975	27	19.0	37,977	3,988
29	53,999	2,911	5,305	101	45,682	28	19.5	42,419	3,263
30	52,989	2,856	5,305	101	44,727	29	20.5	43,662	1,065
31	49,800	2,684	5,305	101	41,710	30	21.0	41,710	0
1,558,483		84,001	164,471	3,106	1,308,905	232	336.5	694,503	612,402

\*\* Removal of subsequent months business appearing on curr month revenue report. (cycle 20,21 see April 95 for most recent occurrence) (x)

CHECK FIGUR 164,471 3,106

UNBILLED RATE 843.19  
 UNBILLED JULY 329,995,585  
 UNBILLED JUNE 326,598,770  
 TOTAL CHANGE IN BALANCE 33,396,815

BILLING-BASE 1,391,516 855,720  
 PHOSPHATE & IND BILLED LAST DAY OF THE MONTH 164,471 2,730  
1,227,045 852,999  
 RATE PER MWH 843.19

LESSOR

Tampa Electric Company, a Florida Corporation, whose address is P.O. Box 111, Tampa, Florida 33601, herein called Lessor,

and

<sup>Call</sup>  
TECO Properties, Inc., a Florida Corporation, whose address is P.O. Box 111, Tampa, Florida 33601, herein called Lessee.

1. **LEASE.** Lessee leases to Lessor, and Lessee hereby leases from Lessor, the office space described below, herein called the Premises, upon the terms and subject to the conditions set forth below.

2. **PREMISES.** The Premises are located at 702 N. Franklin St., TECO Plaza, 6th Floor in Hillsborough County, Florida, and consist of 1,338 square feet located on the 6th floor of TECO Plaza. The Premises being more particularly shown and defined on the floor plan attached hereto as Exhibit A, together with the pro-vice areas of the common areas as shown thereon.

3. **TERM.** The term of this lease is 2 years beginning on and including April 10, 1989, and continuing to and including April 30, 1991.

4. **PERMITTED USE.**

(a) Lessee may use the premises as a General Real Estate Office. Lessee shall not use or allow the use of the Premises in any manner that constitutes waste, that constitutes nuisance, that violates any applicable law, ordinance, governmental regulation, that materially increases the hazard, or that overloads the floor.

(b) Lessee represents that, as of the date hereof, Lessee has no actual notice or knowledge of any violation of any applicable law, ordinance, or governmental regulation with respect to the Premises. Lessee is not liable to Lessor for the correction of any violation that exists on the date hereof and is not created or caused by Lessee.

5. **RENT.**

(a) Lessee shall pay Lessor annual rent for the first year of the lease term Twenty Seven Thousand Two Hundred Seven and 30/100 (\$27,267.30). Rent is to be paid in equal monthly installments of Two Thousand Two Hundred Sixty Seven and 30/100 (\$2,267.26), payable in advance on the first day of each month, without demand. The first rental payment shall include the pro-vice seven days for the partial beginning month plus the next full month in advance and the last month's rent shall be pro-vice to include only the remaining twenty three days of the ending month.

(b) Lessee shall also pay when due all sales taxes or similar excise taxes imposed upon or with respect to the rent.

(c) Lessee shall pay Lessor the rent (and any other sum that Lessee is obligated to pay Lessor under this lease) at Lessor's address stated above or at such other place as Lessor may designate in writing.

2267.28  
136.04  
2403.32

2267.26  
06 Sales  
1604

Labelled "Rent Due" - 14 April 1989

**BUILDING LEASE**

THIS LEASE dated this 4<sup>TH</sup> day of May, 1989,

between

Tampa Electric Company, a Florida Corporation, whose address is P.O. Box 111, Tampa, Florida 33601, herein called Lessor,

and

<sup>coll.</sup>  
TECO Properties, Inc., a Florida Corporation, whose address is P.O. Box 111, Tampa, Florida 33601, herein called Lessee.

1. **LEASE.** Lessor leases to Lessee, and Lessee hereby leases from Lessor, the office space described below, herein called the Premises, upon the terms and subject to the conditions set forth below.

2. **PREMISES.** The Premises are located at 702 W. Franklin St., TECO Plaza, 8th Floor in Hillsborough County, Florida, and consist of 1,338 square feet located on the 8th floor of TECO Plaza. The Premises being more particularly shown and outlined on the floor plans attached hereto as Exhibit A, together with the pro-rata share of the common areas as shown thereon.

3. **DURATION.** The term of this lease is 2 years beginning on and including April 26, 1989, and extending to and including April 23, 1991.

4. **PERMITTED USE.**

(a) Lessee may use the premises as a General Real Estate Office. Lessee shall not use or allow the use of the Premises in any manner that constitutes waste, that constitutes nuisance, that violates any applicable law, ordinance, governmental regulation, that materially increases the hazard, or that overloads the floor.

(b) Lessor represents that, as of the date hereof, Lessor has no actual notice or knowledge of any violation of any applicable law, ordinance, or governmental regulation with respect to the Premises. Lessee is not liable to Lessor for the correction of any violation that exists on the date hereof and is not created or caused by Lessee.

5. **RENT.**

(a) Lessee shall pay Lessor annual rent for the first year of the lease term Twenty Seven Thousand Two Hundred Seven and 18/100 (\$27,207.38). Rent is to be paid in equal monthly installments of Two Thousand Two Hundred Sixty Seven and 28/100 (\$2,267.28), payable in advance on the first day of each month, without demand. The first rental payment shall include the pro-rated seven days for the partial beginning month plus the next full month in advance and the last months rent shall be pro-rated to include only the remaining twenty three days of the ending month.

(b) Lessee shall also pay when due all sales taxes or similar excise taxes imposed upon or with respect to the rent.

(c) Lessee shall pay Lessor the rent (and any other sum that Lessee is obligated to pay Lessor under this Lease) at Lessor's address stated above or at such other place as Lessor may designate in writing.

2267.28

136.04

~~20103-32-~~

15-

2,267.28

X .06 Sales

136.04

MACROFILM READER COPY  
Project 150

Full Name (Last, First, Middle)  
Company (Full Name) (Organization)

PROJECT NO.	QUANTITY	UNIT PRICE	TOTAL PRICE	DATE	REMARKS
014472	10	1400.00	14000.00		
014473	10	1400.00	14000.00		
014474	10	1400.00	14000.00		
014475	10	1400.00	14000.00		
014476	10	1400.00	14000.00		
014477	10	1400.00	14000.00		
014478	10	1400.00	14000.00		
014479	10	1400.00	14000.00		
014480	10	1400.00	14000.00		
014481	10	1400.00	14000.00		
014482	10	1400.00	14000.00		
014483	10	1400.00	14000.00		
014484	10	1400.00	14000.00		
014485	10	1400.00	14000.00		
014486	10	1400.00	14000.00		
014487	10	1400.00	14000.00		
014488	10	1400.00	14000.00		
014489	10	1400.00	14000.00		
014490	10	1400.00	14000.00		

not readable on screen



