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BEFORE THE PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

KAREN O. ZWOLAK

Q. Please state your name, address, occupation and employer.

A. My name is Karen O. Zwolak. My business address is 702 North Franklin Street, Tampa, Florida 33602. My position is Manager - Energy Issues in the Regulatory Affairs Department of Tampa Electric Company.

Q. Please provide a brief outline of your educational background and business experience.

A. I received a Bachelor of Arts Degree in Microbiology in 1977 and a Bachelor of Science degree in Chemical Engineering in 1985 from the University of South Florida. I began my engineering career in 1986 at the Florida Department of Environmental Regulation and was employed as a Permitting Engineer in the Industrial Wastewater Program. In 1990, I joined Tampa Electric Company as an engineer in the Environmental Planning Department and was responsible for permitting and compliance issues relating to wastewater treatment and disposal. In 1995, I transferred to Tampa

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EPSC-RECORDS/REPORTING

1 Electric's Energy Supply Department and assumed the duties
2 of the plant chemical engineer at the F. J. Gannon Station.
3 In this position, I was responsible for boiler chemistry,
4 water management, and maintenance of environmental
5 equipment and general engineering support. In 1997, I was
6 promoted to Manager, Energy Issues in the Electric
7 Regulatory Affairs Department. My present responsibilities
8 include the areas of fuel adjustment, capacity cost
9 recovery, environmental filings and rate design.

10

11 Q. What is the purpose of your testimony?

12

13 A. The purpose of my testimony is to sponsor Tampa Electric's
14 Fuel and Purchased Power Cost Recovery Schedules and
15 Capacity Cost Recovery Schedule and to support the
16 company's proposal to extend the currently approved total
17 Fuel and Purchased Power Cost Recovery factors and Capacity
18 Cost Recovery factors ("cost recovery factors") during the
19 three month period October 1998 through December 1998.

20

21 Q. What would be the impact on Tampa Electric's customers of
22 continuing your currently approved cost recovery factors
23 during the months of October 1998 through December 1998?

24

25 A. Tampa Electric has shown that an overrecovery of \$4,090,044

1 will result, based on projections provided in Exhibits
2 (KOZ-4) and (KOZ-5), both of which were prepared under my
3 direction and supervision. This overrecovery is associated
4 with a cost differential of less than 5¢ which is
5 significantly less than the amount which would trigger a
6 mid-course correction. Therefore, Tampa Electric believes
7 it is appropriate to continue applying its currently
8 approved fuel adjustment factors through the end of 1998.

9
10 Q. Do you wish to sponsor any additional exhibits in support
11 of your testimony?

12
13 A. Yes I do. Exhibit No. (KOZ-2) consisting of 29 pages was
14 prepared under my direction and supervision, as was Exhibit
15 (KOZ-3), regarding Capacity Cost Recovery.

16
17 Q. Why does Tampa Electric propose extending the applicability
18 of its currently approved cost recovery factors during the
19 three month period October 1998 - December 1998?

20
21 A. Tampa Electric's current cost recovery factors were
22 approved by the Commission in Order No. PSC-98-0412-FOF-EI
23 issued March 20, 1998 in this docket for use during the
24 period April 1998 through September 1998. Subsequent to
25 the entry of that order the Commission voted to change the

1 cost recovery clauses from a six month cost recovery period
2 to an annual calendar year cost recovery period.¹ The
3 Commission's decision in this regard requires a transition
4 from the existing bi-annual hearing schedule to an annual
5 schedule. Under the transition a hearing will be conducted
6 in November of 1998 to set the cost recovery factors to be
7 applied during the period January 1999 through December
8 1999.

9
10 As I stated earlier, the currently effective cost recovery
11 factors were approved for use through September 1998.
12 Tampa Electric has analyzed its fuel and capacity expense
13 and kilowatt hour sales both for the current six month cost
14 recovery period and projected through the three month
15 transition period ending December 31, 1998 and has
16 concluded that a continuation of the company's present cost
17 recovery factors during the three month transition period
18 of October 1998 through December 1998 is a preferable
19 alternative to changing the factors on October 1 and again
20 three months later.

21 --
22 Maintaining the current factors will avoid potential
23 customer confusion over fluctuating cost recovery factors

¹ Order No. PSC-98-0691-FOF-PU issued in Docket No. 980269-
PU on May 19, 1998.

1 and will save all parties the administrative costs of
2 placing new factors in place for the brief three month
3 transition. Such stability of rates is one of the reasons
4 why the Commission determined it appropriate to move from
5 a six month cost recovery period to an annual calendar year
6 period.

7

8 Q. Is Tampa Electric also proposing to keep its temporary base
9 rate reduction in place during the period September 1998
10 through December 1998?

11

12 A. Yes we are. Any over or under collection associated with
13 the temporary base rate reduction factor will be handled as
14 a true-up component in the normal course of the fuel
15 adjustment proceedings as contemplated in the stipulation
16 which brought about the reduction.

17

18 Q. Will the GPIF component of the overall fuel adjustment
19 factor remain in place under Tampa Electric's proposal?

20

21 A. Yes. The Generation Performance Incentive Factor approved
22 for the April 1998 through September 1998 cost recovery
23 period would remain in place through December 1998. The
24 penalty assessed each month has been continued through
25 December in our proposal and will be trued up to the next

1 true-up filing. Pursuant to Staff's request, new GPIF
2 targets and ranges will be calculated and submitted in the
3 Company's projection filing in October 1998.

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Q. Does this conclude your testimony?

A. Yes, it does.

SUPPLEMENTAL
SCHEDULE E1-A

**CALCULATION OF TOTAL TRUE-UP
(PROJECTED PERIOD)
TAMPA ELECTRIC COMPANY
FOR THE PERIOD ENDING DECEMBER 1998**

1. ESTIMATED OVER/(UNDER) RECOVERY (April 1998 thru December 1998) (Maintaining current rates thru December 1998)	\$4,036,630
2. FINAL TRUE-UP (October 1997 thru March 1998) (Per True-Up Filed in May 1998)	\$53,414
3. TOTAL OVER/(UNDER) RECOVERY (Lines 1 + 2) To be included in 12 month projected period January 1999 thru December 1999	\$4,090,044
4. JURISDICTIONAL MWH SALES (Projected January 1999 thru December 1999)	16,197,843
5. TRUE-UP FACTOR (Lines 3/4) * (100 cents/1000 KWH)	\$0.025

SUPPLEMENTAL
SCHEDULE E-1B

CALCULATION OF ESTIMATED TRUE-UP
TAMPA ELECTRIC COMPANY
FOR THE PERIOD OF: OCTOBER 1998 THRU DECEMBER 1998

	ESTIMATED			TOTAL PERIOD
	Oct-98	Nov-98	Dec-98	
A 1. FUEL COST OF SYSTEM NET GENERATION	32,515,966	30,413,718	30,477,777	93,407,461
2. FUEL COST OF POWER SOLD *	3,711,180	4,031,360	3,513,080	11,255,620
3. FUEL COST OF PURCHASED POWER	718,700	932,000	837,800	2,488,500
3a. DEMAND & NON-FUEL COST OF PUR. PWR.	0	0	0	0
3b. ENERGY PAYMENTS TO QUALIFIED FACILITIES	693,200	853,700	567,300	2,114,200
4. ENERGY COST OF ECONOMY PURCHASES	46,900	7,000	7,400	61,300
5. ADJUSTMENTS TO FUEL COST (FT. MEADE / WAUCHULA WHEELING)	(3,000)	(3,000)	(3,000)	(9,000)
5a. ADJUSTMENTS TO FUEL COST	0	0	0	0
6. TOTAL FUEL & NET POWER TRANSACTION (Sum of Lines A1 Through A5a)	30,260,586	28,172,058	28,374,197	86,806,841
*INCLUDES ECONOMY SALES PROFITS (80%)				
B 1. JURISDICTIONAL MWH SALES	1,362,164	1,213,318	1,177,437	3,752,919
2. NON-JURISDICTIONAL MWH SALES	5,694	3,286	2,415	11,395
3. TOTAL SALES (Lines B1 + B2)	1,367,858	1,216,604	1,179,852	3,764,314
4. JURISDIC. % OF TOTAL SALES (Line B1/B3)	0.9958373	0.9972990	0.9979531	-
C 1. JURISDICTIONAL FUEL RECOVERY REVENUE (Net of Revenue Taxes)	31,800,605	28,304,507	27,461,207	87,566,319
1a. ADJUSTMENTS TO FUEL REVENUE	0	0	0	0
2. TRUE-UP PROVISION	1,334,770	1,334,770	1,334,769	4,004,309
2a. INCENTIVE PROVISION	60,591	60,591	60,591	181,773
2b. OTHER	0	0	0	0
3. FUEL REVENUE APPLICABLE TO PERIOD (Sum of Lines C1 Through C2b)	33,195,966	29,699,668	28,856,567	91,752,401
4. TOTAL FUEL & NET PWR. TRANS. (Line A6)	30,260,586	28,172,058	28,374,197	86,806,841
5. JURISDIC. TOTAL FUEL & NET PWR. TRANS. (Line A6 x Line B4)	30,134,620	28,095,965	28,316,118	86,546,703
5a. JURISDIC. LOSS MULTIPLIER	1.00013	1.00013	1.00013	-
5b. LINE 5 X LINE 5a	30,138,536	28,099,617	28,319,769	86,557,954
5c. PEABODY COAL CONTRACT BUY-OUT AMORT.	413,830	411,399	408,868	1,234,197
5d. PEABODY JURISDICTIONALIZED (LINE 5c X LINE B4)	412,207	410,288	408,031	1,230,526
5e. FUEL CREDIT DIFFERENTIAL	0	0	0	0
6. JURISDIC. TOTAL FUEL & NET PWR. TRANS. INCL. PEABODY, FUEL CREDIT, & ADJ.	30,550,745	28,509,905	28,727,830	87,788,480
7. OVER/(UNDER) RECOVERY	2,645,221	1,189,963	128,737	3,963,921
8. INTEREST PROVISION	23,298	26,328	23,063	72,709
9. TOTAL ESTIMATED TRUE-UP FOR THE PERIOD				4,036,630

TAMPA ELECTRIC COMPANY

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PAGE NO.	DESCRIPTION	PERIOD
1	Schedule E-1 Cost Recovery Clause Calculation	(OCT.,1998 - DEC.,1998)
2	Schedule E1-A Calculation of Total True-Up	(OCT.,1998 - DEC.,1998)
3	Schedule E-1B Calculation of Estimated True-Up	(APR.,1998 - SEPT.,1998)
4	Schedule E-1B-1 Comparison of Est/ Act vs Original Proj of the Fuel and Pur. Pwr Cost Recovery Fac.	(APR.,1998 - SEPT.,1998)
5	Schedule E-1C GPIF & True-Up Adj. Factors	(OCT.,1998 - DEC.,1998)
6	Schedule E-1D Fuel Adjustment Factor for TOD	(")
7	Schedule E-1E Fuel Recovery Factor-with Line Losses	(")
8	Schedule E-2 Cost Recovery Clause Calculation(By Month)	(")
9	Schedule E-3 Generating System Comparative Data	(")
10-15	Schedule E-4 System Net Generation & Fuel Cost	(")
16	Schedule E-5 Inventory Analysis	(")
17	Schedule E-6 Power Sold	(")
18	Schedule E-7 Purchased Power	(")
19	Schedule E-8 Energy Payment to Qualifying Facilities	(")
20	Schedule E-9 Economy Energy Purchases	(")
21	Schedule E-10 Residential Bill Comparison	(")
22	Schedule E-2 Cost Recovery Clause Calculation	(APR.,1998 - SEPT.,1998)
23	Schedule E-3 Generating System Comparative Data	(")
24	Schedule E-5 Inventory Analysis	(")
25	Schedule E-6 Power Sold	(")
26	Schedule E-7 Purchased Power	(")
27	Schedule E-8 Energy Payment to Qualifying Facilities	(")
28	Schedule E-9 Economy Energy Purchases	(")
29	Schedule H-1 Generating System Comparative Data	(OCT. - DEC., 1995-98)

**FUEL AND PURCHASED POWER
COST RECOVERY CLAUSE CALCULATION
TAMPA ELECTRIC COMPANY
ESTIMATED FOR THE PERIOD OF: OCTOBER 1998 THRU DECEMBER 1998**

	DOLLARS	MWH	cents/KWH
1. Fuel Cost of System Net Generation (E3)	93,407,461	4,329,539	2.15745
2. Nuclear Fuel Disposal Cost	0	0	0.00000
3. Coal Car Investment	0	0	0.00000
4. Adjustments to Fuel Cost (Fl. Meade / Wauchula Wheeling)	(9,000)	4,329,539 *	(0.00021)
4a. Adjustments to Fuel Cost	0	0	0.00000
5. TOTAL COST OF GENERATED POWER (LINES 1 THROUGH 4a)	93,398,461	4,329,539	2.15724
6. Fuel Cost of Purchased Power - System (Exclusive of Economy)(E7)	2,488,500	66,156	3.76156
7. Energy Cost of Sch C,X Economy Purchases (Broker) (E9)	61,300	2,053	2.98587
8. Energy Cost of Economy Purchases (Non-Broker) (E9)	0	0	0.00000
9. Energy Cost of Sch. E Economy Purchases (E9)	0	0	0.00000
10. Capacity Cost of Sch. E Economy Purchases (E2)	0	0	0.00000
11. Energy Payments to Qualifying Facilities (E8)	2,114,200	115,526	1.83006
12. TOTAL COST OF PURCHASED POWER (LINES 6 THROUGH 11)	4,664,000	183,735	2.53844
13. TOTAL AVAILABLE KWH (LINE 6 + LINE 12)		4,513,274	
14. Fuel Cost of Economy Sales (E6)	7,053,100	495,501	1.42343
15. Gain on Economy Sales - 80% (E6)	2,071,520	495,501 *	0.41807
16. Fuel Cost of Schedule D Sales - Jurisd. (E6)	264,600	16,998	1.55665
16a. Fuel Cost of Schedule D Sales - Separated (E6)	1,423,000	92,343	1.54099
16b. Fuel Cost of Schedule D HPP Sales - Contract (E6)	301,800	12,832	2.35193
16c. Fuel Cost of Schedule J Sales - Jurisd. (E6)	141,600	8,478	1.67021
17. Fuel Cost of Other D Power Sales	0	0	0.00000
18. TOTAL FUEL COST AND GAINS OF POWER SALES	11,255,620	626,152	1.79759
19. Net Inadvertent Interchange		0	
19a. Wheeling Rec'd. less Wheeling Del'v'd.		0	
19b. Interchange and Wheeling Losses		9,500	
20. TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 5 + 12 + 18 + 19)	86,806,841	3,877,622	2.23866
21. Net Unbilled	(1,997,265) *	(89,217)	(0.05151)
22. Company Use	228,343 *	10,200	0.00607
23. T & D Losses	4,305,503 *	192,325	0.11438
24. System MWH Sales	86,806,841	3,764,314	2.30605
25. Wholesale MWH Sales	(260,138)	(11,395)	2.28291
26. Jurisdictional MWH Sales	86,546,703	3,752,919	2.30612
26a. Jurisdictional Loss Multiplier			1.00013
27. Jurisdictional MWH Sales Adjusted for Line Loss	86,557,954	3,752,919	2.30642
28. True-up **	(4,004,369)	3,752,919	(0.10670)
29. Peabody Coal Contract Buy-Out Amort. (Jurisdictionalized)	1,230,526	3,752,919	0.03279
30. Fuel Credit Differential	0	3,752,919	0.00000
31. Total Jurisdictional Fuel Cost (Excl. GPIF)	83,784,111	3,752,919	2.23251
32. Revenue Tax Factor			1.00083
33. Fuel Factor (Excl. GPIF) Adjusted for Taxes	83,853,652	3,752,919	2.23436
34. GPIF ** (Already Adjusted for Taxes)	(181,925)	3,752,919	(0.00485)
35. Fuel Factor Adjusted for Taxes Including GPIF	83,671,727	3,752,919	2.22951
36. Fuel Factor Rounded to Nearest .001 cents per KWH			2.230

* For Informational Purposes Only

** Calculation Based on Jurisdictional KWH Sales

**CALCULATION OF TOTAL TRUE-UP
(PROJECTED PERIOD)
TAMPA ELECTRIC COMPANY
FOR THE PERIOD: OCTOBER 1998 THRU DECEMBER 1998**

SCHEDULE E1-A

1. ESTIMATED OVER/(UNDER) RECOVERY (2 months actual, 4 months estimated period) (Schedule E1-B)	\$3,950,955
2. FINAL TRUE-UP (6 months actual period) (Per True-Up Filed in May 1998)	\$53,414
3. TOTAL OVER/(UNDER) RECOVERY (Lines 1 + 2) To be included in 6 month projected period (Schedule E1, line 29)	\$4,004,369
4. JURISDICTIONAL MWH SALES (Projected period)	3,752,919
5. TRUE-UP FACTOR (Lines 3/4) * (100 cents/1000 KWH)	\$0.107

CALCULATION OF ESTIMATED TRUE-UP
 (2 MONTHS ACTUAL, 4 MONTHS ESTIMATED)
 TAMPA ELECTRIC COMPANY
 FOR THE PERIOD OF: APRIL 1998 THRU SEPTEMBER 1998

	ACTUAL		ESTIMATED				TOTAL PERIOD
	Apr-98	May-98	Jun-98	Jul-98	Aug-98	Sep-98	
A 1. FUEL COST OF SYSTEM NET GENERATION	27,437,874	28,253,753	33,112,916	36,477,898	37,124,401	34,238,406	196,645,248
2. FUEL COST OF POWER SOLD *	2,725,298	1,680,102	3,577,920	3,861,600	3,427,640	2,972,100	18,244,660
3. FUEL COST OF PURCHASED POWER	195,778	4,187,429	2,403,400	2,039,100	1,858,900	1,417,900	12,112,507
3a. DEMAND & NON-FUEL COST OF PUR. PWR.	0	0	0	0	0	0	0
3b. ENERGY PAYMENTS TO QUALIFIED FACILITIES	638,325	716,550	758,600	889,000	884,400	759,400	4,646,275
4. ENERGY COST OF ECONOMY PURCHASES	13,228	46,751	145,500	113,500	93,300	73,400	485,679
5. ADJUSTMENTS TO FUEL COST (FT. MEADE / WAUCHULA WHEELING)	(2,990)	(3,818)	(3,000)	(3,000)	(3,000)	(3,000)	(18,808)
5a. ADJUSTMENTS TO FUEL COST	0	0	0	0	0	0	0
6. TOTAL FUEL & NET POWER TRANSACTION (Sum of Lines A1 Through A5a)	25,556,917	31,530,563	32,839,496	35,654,898	36,530,361	33,514,006	195,626,241
*INCLUDES ECONOMY SALES PROFITS (80%)							
B 1. JURISDICTIONAL MWH SALES	1,166,092	1,209,189	1,453,427	1,517,365	1,496,583	1,521,922	8,364,578
2. NON-JURISDICTIONAL MWH SALES	10,786	18,555	17,585	23,564	22,019	15,674	108,183
3. TOTAL SALES (Lines B1 + B2)	1,176,878	1,227,744	1,471,012	1,540,929	1,518,602	1,537,596	8,472,761
4. JURISDIC. % OF TOTAL SALES (Line B1/B3)	0.9908351	0.9848869	0.9880456	0.9847079	0.9855005	0.9898062	-
C 1. JURISDICTIONAL FUEL RECOVERY REVENUE (Net of Revenue Taxes)	26,976,474	27,856,841	33,944,826	35,447,579	34,956,986	35,551,492	194,734,198
1a. ADJUSTMENTS TO FUEL REVENUE	0	0	0	0	0	0	0
2. TRUE-UP PROVISION	728,854	728,854	728,854	728,854	728,854	728,851	4,373,121
2a. INCENTIVE PROVISION	60,591	60,591	60,591	60,591	60,591	60,592	363,547
2b. OTHER	0	0	0	0	0	0	0
3. FUEL REVENUE APPLICABLE TO PERIOD (Sum of Lines C1 Through C2b)	27,765,919	28,846,286	34,734,271	36,237,024	35,746,431	36,340,935	199,470,866
4. TOTAL FUEL & NET PWR. TRANS. (Line A6)	25,556,917	31,530,563	32,839,496	35,654,898	36,530,361	33,514,006	195,626,241
5. JURISDIC. TOTAL FUEL & NET PWR. TRANS. (Line A6 x Line B4)	25,322,690	31,054,038	32,446,920	35,109,660	36,000,689	33,172,371	193,106,368
5a. JURISDIC. LOSS MULTIPLIER	1.00013	1.00013	1.00013	1.00013	1.00013	1.00013	-
5b. LINE 5 X LINE 5a	25,325,982	31,058,075	32,451,138	35,114,224	36,005,369	33,176,683	193,131,471
5c. PEABODY COAL CONTRACT BUY-OUT AMORT.	426,116	426,585	424,054	421,523	418,992	416,461	2,533,731
5d. PEABODY JURISDICTIONALIZED (LINE 5c X LINE B4)	422,211	420,138	418,985	415,077	412,917	412,216	2,501,544
5e. FUEL CREDIT DIFFERENTIAL	(13,179)	0	0	0	0	0	(13,179)
6. JURISDIC. TOTAL FUEL & NET PWR. TRANS. INCL. PEABODY, FUEL CREDIT, & ADJ.	25,735,014	31,478,213	32,870,123	35,529,301	36,418,286	33,588,899	195,619,836
7. OVER(UNDER) RECOVERY	2,030,905	(2,831,927)	1,864,148	707,723	(671,855)	2,752,036	3,851,030
8. INTEREST PROVISION	23,458	18,270	13,303	16,738	13,267	14,889	99,925
9. TOTAL ESTIMATED TRUE-UP FOR THE PERIOD							3,960,965

COMPARISON OF ESTIMATED/ACTUAL VERSUS ORIGINAL PROJECTIONS
OF THE FUEL AND PURCHASED POWER COST RECOVERY FACTOR
TAMPA ELECTRIC COMPANY
FOR THE PERIOD OF: APRIL, 1998 THRU SEPT., 1998

SCHEDULE E-18-1

	DOLLARS			MWH			ESTIMATED/ACTUAL			DIFFERENCE		
	ESTIMATED/ACTUAL	ESTIMATED ORIGINAL	DIFFERENCE AMOUNT %	ESTIMATED/ACTUAL	ESTIMATED ORIGINAL	DIFFERENCE AMOUNT %	ESTIMATED ORIGINAL	ESTIMATED ORIGINAL	DIFFERENCE AMOUNT %	ESTIMATED ORIGINAL	ESTIMATED ORIGINAL	DIFFERENCE AMOUNT %
1. Fuel Cost of System Net Generation (E3)	196,845,248	208,814,408	(12,169,158) (5.8)	9,507,243	9,508,202	(959) (0.0)	0	0	0	0	0	0
2. Spent Nuclear Fuel Disposal Cost	0	0	0	0	0	0	0	0	0	0	0	0
3. Coal Car Investment	0	0	0	0	0	0	0	0	0	0	0	0
4. Adjustments to Fuel Cost (F1, Mads/Woath, Whaeating)	(18,808)	(71,000)	2,192 (10.4)	9,502,243	9,508,202	(5,959) (0.0)	0	0	0	0	0	0
4a. Adjustments to Fuel Cost	0	0	0	0	0	0	0	0	0	0	0	0
5. TOTAL COST OF GENERATED POWER	196,826,440	208,793,408	(12,166,968) (5.8)	9,502,243	9,508,202	(5,959) (0.0)	0	0	0	0	0	0
6. Fuel Cost of Purchased Power - (Electricity of Eon) (E7)	12,112,567	10,422,500	1,690,067 (16.2)	380,560	338,033	44,527 (11.7)	0	0	0	0	0	0
7. Energy Cost of Sub C,X Economy Purchases (Binkart) (E8)	485,679	1,441,500	(955,821) (66.3)	16,105	31,264	(15,159) (48.5)	0	0	0	0	0	0
8. Energy Cost of Other Eon Purch (Bin-Broker) (E9)	0	0	0	0	0	0	0	0	0	0	0	0
9. Energy Cost of Sub. E Eon Purchases (E5)	0	0	0	0	0	0	0	0	0	0	0	0
10. Capacity Cost of Sub. E Economy Purchases	0	0	0	0	0	0	0	0	0	0	0	0
11. Energy Payments to Qualifying Facilities (E9)	4,846,275	5,457,200	(610,925) (11.2)	239,197	237,749	1,448 (0.6)	0	0	0	0	0	0
12. TOTAL COST OF PURCHASED POWER	17,244,461	17,321,200	(76,739) (0.4)	635,762	607,048	28,716 (4.7)	0	0	0	0	0	0
13. TOTAL AVAILABLE MWH (LINE 6 + LINE 12)				10,138,005	10,115,248	(222,757) (2.2)						
14. Fuel Cost of Economy Sales (E6)	8,911,201	7,295,500	1,615,701 (22.1)	568,515	479,664	88,851 (15.5)	0	0	0	0	0	0
15. Gain on Economy Sales - 6% (E6)	2,513,894	2,214,640	299,254 (13.5)	568,515	479,664	88,851 (15.5)	0	0	0	0	0	0
16. Fuel Cost of Schedules D Sales - Juried. (E6)	543,912	534,700	9,212 (1.7)	33,534	30,754	2,780 (8.1)	0	0	0	0	0	0
17a. Fuel Cost of Schedules D Sales - Segregated (E6)	2,888,496	2,915,800	(28,304) (0.9)	186,203	188,878	(2,675) (1.4)	0	0	0	0	0	0
17b. Fuel Cost of Schedules J (PP) Sales - Contract (E6)	2,303,009	2,578,200	(275,191) (10.6)	112,812	108,745	4,067 (3.6)	0	0	0	0	0	0
18. Fuel Cost of Schedules J Sales - Juried. (E6)	848,077	880,800	(32,723) (3.7)	36,115	28,304	7,811 (21.6)	0	0	0	0	0	0
17. Fuel Cost of Other D Power Sales (E6)	298,017	5,552,500	(5,254,483) (94.7)	16,664	373,320	(356,656) (213.6)	0	0	0	0	0	0
17a. Fuel Cost of Other Contract Sales (E6)	2,838		2,838	75		75	0	0	0	0	0	0
17b. Transmission Cost for Various Sales (E6)	(94,852)		(94,852)				0	0	0	0	0	0
18. TOTAL FUEL COST AND GAINS ON POWER SALES	18,244,660	21,770,340	(3,525,680) (16.2)	965,708	1,221,168	(255,460) (20.9)	0	0	0	0	0	0
19. GAMES 14 (Bin 17b)				1,522		1,522	0	0	0	0	0	0
19a. Interchange Incentives				1,011		1,011	0	0	0	0	0	0
19b. Interchange and Whaeating Losses				16,564	18,600	(2,036) (10.9)	0	0	0	0	0	0
20. TOTAL FUEL AND NET POWER TRANSACTIONS	195,826,241	204,344,206	(8,517,965) (4.3)	9,158,206	9,175,482	(17,276) (0.2)	0	0	0	0	0	0
21. Net Unblended	4,739,255	3,965,031	774,224 (19.5)	221,089	178,038	43,051 (24.6)	0	0	0	0	0	0
22. Company Use	492,405	507,772	(15,367) (3.0)	23,002	22,800	202 (0.9)	0	0	0	0	0	0
23. T & D Losses	8,411,147	9,967,842	(1,556,695) (15.6)	440,584	447,581	(6,997) (1.6)	0	0	0	0	0	0
24. System KWH Sales	195,826,241	204,344,206	(8,517,965) (4.3)	8,472,781	8,527,083	(54,302) (0.6)	0	0	0	0	0	0
25. Wholesale KWH Sales	(2,519,873)	(2,273,823)	(246,050) (10.8)	(108,183)	(94,549)	(13,634) (14.4)	0	0	0	0	0	0
26. Jurisdictional KWH Sales	193,106,368	202,070,843	(8,964,475) (4.4)	8,364,578	8,432,514	(67,936) (0.8)	0	0	0	0	0	0
27. Jurisdictional KWH Sales Adjusted for Line Losses	193,131,472	202,098,912	(8,967,440) (4.4)	8,364,578	8,432,514	(67,936) (0.8)	0	0	0	0	0	0
28. True-up **	(4,426,530)	(4,373,171)	(53,359) (1.2)	8,364,578	8,432,514	(67,936) (0.8)	0	0	0	0	0	0
29a. Peabody Coal Contract Buy-out Award (Juried.)	2,501,544	2,509,596	(8,052) (0.3)	8,364,578	8,432,514	(67,936) (0.8)	0	0	0	0	0	0
29b. Fuel Credit Differential	(12,179)	(2,938,153)	2,925,974 (99.8)	8,364,578	8,432,514	(67,936) (0.8)	0	0	0	0	0	0
30. Total Jurisdictional Fuel Cost (Excl. GPFF)	191,193,302	197,295,233	(6,101,931) (3.1)	8,364,578	8,432,514	(67,936) (0.8)	0	0	0	0	0	0
31. Revenue Tax Factor	191,351,992	197,438,988	(6,086,996) (3.1)	8,364,578	8,432,514	(67,936) (0.8)	0	0	0	0	0	0
32. Fuel Factor (Excl. GPFF) Adjusted for Taxes	(181,925)	(363,850)	181,925 (100.0)	8,364,578	8,432,514	(67,936) (0.8)	0	0	0	0	0	0
33. GPFF = ((191,173) - Net Adjusted for Taxes)							0	0	0	0	0	0
34. Fuel Factor Adjusted for Taxes Including GPFF	191,170,367	197,295,138	(6,124,771) (3.1)	8,364,578	8,432,514	(67,936) (0.8)	0	0	0	0	0	0
35. Fuel Factor Rounded to Nearest .001 cents per KWH							2,285	2,337	(51)	(0.2)	(0.2)	(0.2)

* Included For Informational Purposes Only
 ** Calculation Based on Jurisdictional KWH Sales
 Note: Amounts Included in Estimated/Actual column represent two months actual and four months revised estimates. Amounts Included in the Estimated Original column represent amounts projected in previous fuel adjustment per 36

**CALCULATION OF GENERATING PERFORMANCE
 INCENTIVE FACTOR AND TRUE-UP FACTOR
 TAMPA ELECTRIC COMPANY
 FOR THE PERIOD: OCTOBER 1998 THRU DECEMBER 1998**

1. TOTAL AMOUNT OF ADJUSTMENTS:		
A. GENERATING PERFORMANCE INCENTIVE REWARD (PENALTY) (OCTOBER 1998 THRU DECEMBER 1998)		(\$181,925)
B. TRUE-UP OVER / (UNDER) RECOVERED (APRIL 1998 THRU SEPTEMBER 1998)		\$4,004,369
2. TOTAL SALES	(OCTOBER 1998 THRU DECEMBER 1998)	3,752,919 MWH
3. ADJUSTMENT FACTORS:		
A. GENERATING PERFORMANCE INCENTIVE FACTOR		(0.0048) Cents/KWH
B. TRUE-UP FACTOR		(0.1067) Cents/KWH

FUEL ADJUSTMENT FACTOR FOR
 OPTIONAL TIME-OF-DAY RATES
 TAMPA ELECTRIC COMPANY
 PROJECTION FOR THE PERIOD
 OCTOBER 1998 THRU DECEMBER 1998

1. COST RATIO:

$$\frac{2.511 \text{ ON-PEAK}}{2.136 \text{ OFF-PEAK}} = 1.1756$$

2. SALES/GENERATION:

27.40 % ON-PEAK 72.60 % OFF-PEAK

3. FORMULA:

X = ON-PEAK

Y = OFF-PEAK

$$0.2740 * 1.1756 Y + 0.7260 Y = 2.2295 \text{ INCLUDES TAX @ } 1.00083$$

$$1.0481 Y = 2.2295$$

$$Y = 2.1272$$

$$X = 1.1756 Y$$

$$X = 1.1756 * 2.1272$$

$$X = 2.5007$$

	ON-PEAK	OFF-PEAK
	-----	-----
4. FUEL COST (cents/KWH)	2.5007	2.1272
5. FUEL FACTOR (cents/KWH NEAREST .000)	2.501	2.127

**FUEL RECOVERY FACTORS - BY RATE GROUP
(ADJUSTED FOR LINE/TRANSFORMATION LOSSES)
TAMPA ELECTRIC COMPANY**

SCHEDULE E-1E

FOR THE PERIOD: OCTOBER 1998 THRU DECEMBER 1998

(1)	(2)		(3)	(4)	(5)
GROUP	RATE SCHEDULE		AVERAGE FACTOR	FUEL RECOVERY LOSS MULTIPLIER	FUEL RECOVERY FACTOR
A	RS,GS,TS		2.230	1.0072	2.246
A1*	SL-2, OL-1&3		2.230	N/A	2.199
B	GSD,GSLD,SBF		2.230	1.0013	2.233
C	IS-1&3,SBI-1&3		2.230	0.9687	2.160
D	N/A		N/A	N/A	N/A
A	RST,GST	ON-PEAK	2.501	1.0072	2.519
		OFF-PEAK	2.127	1.0072	2.142
A1	SL-2, OL-1&3	ON-PEAK	N/A	N/A	N/A
		OFF-PEAK	N/A	N/A	N/A
B	GSDT,EV-X,GSLDT, SBFT	ON-PEAK	2.501	1.0013	2.504
		OFF-PEAK	2.127	1.0013	2.130
C	IST-1&3,SBIT-1&3	ON-PEAK	2.501	0.9687	2.423
		OFF-PEAK	2.127	0.9687	2.060
D	N/A	ON-PEAK	N/A	N/A	N/A
		OFF-PEAK	N/A	N/A	N/A

* GROUP A1 IS BASED ON GROUP A, 15% OF ON-PEAK AND 85% OF OFF-PEAK.

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
 TAMPA ELECTRIC COMPANY
 FOR THE PERIOD OF: OCTOBER 1998 THRU DECEMBER 1998

LINE NUMBER	ESTIMATED				TOTAL PERIOD	LINE NUMBER
	(a)	(b)	(c)	(d)		
	OCT-98	NOV-98	DEC-98			
1 FUEL COST OF SYSTEM NET GENERATION:	32,515,966	30,413,718	30,477,777		93,407,461	1
1a NUCLEAR FUEL DISPOSAL	0	0	0		0	1a
2 FUEL COST OF POWER SOLD *	3,711,180	4,031,360	3,513,080		11,255,620	2
3 FUEL COST OF PURCHASED POWER	718,700	932,000	837,800		2,488,500	3
3a DEMAND & NON FUEL COST OF PUR POWER	0	0	0		0	3a
3b QUALIFYING FACILITIES	693,200	853,700	567,300		2,114,200	3b
4 ENERGY COST OF ECONOMY PURCHASES	46,900	7,000	7,400		61,300	4
4a ADJUSTMENTS TO FUEL COSTS (FT. WEADE / WAUCHULA WHEELING)	(3,000)	(3,000)	(3,000)		(9,000)	4a
4b ADJUSTMENTS TO FUEL COSTS	0	0	0		0	4b
5 TOTAL FUEL & NET POWER TRANSACTION (SUM OF LINES 1 THRU 4b)	30,260,566	28,172,058	28,374,197		86,806,841	5
6 JURISDICTIONAL KWH SOLD (MWH)	1,362,164	1,213,318	1,177,437		3,752,919	6
6a JURISDICTIONAL % OF TOTAL SALES	0.9958373	0.9972990	0.9979531			6a
6b JURISDIC. TOT. FUEL & NET PWR. TRANS. (LINE 5 x LINE 6a)	30,134,620	28,095,965	28,316,118		86,548,703	6b
7 JURISDICTIONAL LOSS MULTIPLIER	1.00013	1.00013	1.00013			7
7a LINE 6b x LINE 7	30,138,538	28,099,617	28,319,799		86,557,954	7a
7b PEABODY COAL CONTRACT BUY-OUT AMORT.	413,930	411,399	408,868		1,234,197	7b
7c PEABODY JURISDICTIONALIZED (LINE 7b x LINE 6a)	412,207	410,288	408,031		1,230,526	7c
7d FUEL CREDIT DIFFERENTIAL	0	0	0		0	7d
8 JURISDIC. TOT. FUEL & NET PWR. TRANS. INCL PEABODY AND FUEL CREDIT (LINE 7a + 7c + 7d)	30,550,745	28,509,905	28,727,830		87,788,480	8
9 COST PER KWH SOLD (cents/KWH)	2,2428	2,3497	2,4399		2,3392	9
10 TRUE UP ** (cents/KWH-l)	(0.1067)	(0.1067)	(0.1067)		(0.1067)	10
11 TOTAL (LINES 9+10)(cents/KWH)	2,1361	2,2430	2,3332		2,2325	11
12 REVENUE TAX FACTOR	1.00083	1.00083	1.00083		1.00083	12
13 RECOVERY FAC. ADJ. FOR TAXES (c/KWH) (EXCL. OPF)	2,1379	2,2449	2,3351		2,2344	13
14 OPF ** (cents/KWH) (ALREADY ADJUSTED FOR TAXES)	(0.0048)	(0.0048)	(0.0048)		(0.0048)	14
15 TOTAL RECOVERY FACTOR (LINES 13+14)	2,1331	2,2401	2,3303		2,2296	15
16 RECOVERY FACTOR ROUNDED TO 1/EAREST .001 cents/KWH	2.133	2.240	2.330		2.230	16

* INCLUDES ECONOMY SALES PROFITS (80%)
 ** BASED ON JURISDICTIONAL SALES ONLY

GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
TAMPA ELECTRIC COMPANY
ESTIMATED FOR THE PERIOD OF: OCTOBER 1998 THRU DECEMBER 1998

	Oct-98	Nov-98	Dec-98	TOTAL
FUEL COST OF SYSTEM NET GENERATION (\$)				
1 HEAVY OIL	314,280	88,225	73,832	476,337
2 LIGHT OIL	254,253	326,794	473,835	1,054,882
3 COAL	31,947,433	29,998,699	29,930,110	91,876,242
4 NATURAL GAS	0	0	0	0
5 NUCLEAR	0	0	0	0
6 OTHER	0	0	0	0
7 TOTAL (\$)	32,515,968	30,413,718	30,477,777	93,407,461
SYSTEM NET GENERATION (MWH)				
8 HEAVY OIL	8,737	2,497	2,081	13,315
9 LIGHT OIL	6,580	10,496	15,043	32,119
10 COAL	1,503,058	1,399,991	1,381,056	4,284,105
11 NATURAL GAS	0	0	0	0
12 NUCLEAR	0	0	0	0
13 OTHER	0	0	0	0
14 TOTAL (MWH)	1,518,375	1,412,984	1,398,180	4,329,539
UNITS OF FUEL BURNED				
15 HEAVY OIL (BBL)	20,162	5,650	4,628	30,440
16 LIGHT OIL (BBL)	11,692	14,768	20,977	47,437
17 COAL (TON)	687,231	633,640	630,940	1,951,811
18 NATURAL GAS (MCF)	0	0	0	0
19 NUCLEAR (MMBTU)	0	0	0	0
20 OTHER	0	0	0	0
BTUS BURNED (MMBTU)				
21 HEAVY OIL	127,446	35,707	29,255	192,408
22 LIGHT OIL	67,946	85,808	121,525	275,279
23 COAL	15,512,152	14,377,157	14,204,989	44,094,298
24 NATURAL GAS	0	0	0	0
25 NUCLEAR	0	0	0	0
26 OTHER	0	0	0	0
27 TOTAL (MMBTU)	15,707,544	14,498,672	14,355,789	44,561,985
GENERATION MIX (% MWH)				
28 HEAVY OIL	0.58	0.18	0.15	0.31
29 LIGHT OIL	0.43	0.74	1.08	0.74
30 COAL	98.99	99.08	98.77	98.95
31 NATURAL GAS	0.00	0.00	0.00	0.00
32 NUCLEAR	0.00	0.00	0.00	0.00
33 OTHER	0.00	0.00	0.00	0.00
34 TOTAL (%)	100.00	100.00	100.00	100.00
FUEL COST PER UNIT				
35 HEAVY OIL (\$/BBL)	15.59	15.62	15.95	15.65
36 LIGHT OIL (\$/BBL)	21.75	22.13	22.59	22.24
37 COAL (\$/TON)	46.49	47.34	47.44	47.07
38 NATURAL GAS (\$/MCF)	0.00	0.00	0.00	0.00
39 NUCLEAR (\$/MMBTU)	0.00	0.00	0.00	0.00
40 OTHER	0.00	0.00	0.00	0.00
FUEL COST PER MMBTU (\$/MMBTU)				
41 HEAVY OIL	2.47	2.47	2.52	2.48
42 LIGHT OIL	3.74	3.81	3.90	3.83
43 COAL	2.08	2.09	2.11	2.08
44 NATURAL GAS	0.00	0.00	0.00	0.00
45 NUCLEAR	0.00	0.00	0.00	0.00
46 OTHER	0.00	0.00	0.00	0.00
47 TOTAL (\$/MMBTU)	2.07	2.10	2.12	2.10
BTU BURNED PER KWH (BTU/KWH)				
48 HEAVY OIL	14,537	14,300	14,058	14,450
49 LIGHT OIL	10,326	8,175	8,079	8,571
50 COAL	10,320	10,269	10,286	10,293
51 NATURAL GAS	0	0	0	0
52 NUCLEAR	0	0	0	0
53 OTHER	0	0	0	0
54 TOTAL (BTU/KWH)	10,345	10,261	10,287	10,293
GENERATED FUEL COST PER KWH (cents/KWH)				
55 HEAVY OIL	3.60	3.53	3.55	3.58
56 LIGHT OIL	3.86	3.11	3.15	3.28
57 COAL	2.13	2.14	2.17	2.14
58 NATURAL GAS	0.00	0.00	0.00	0.00
59 NUCLEAR	0.00	0.00	0.00	0.00
60 OTHER	0.00	0.00	0.00	0.00
61 TOTAL (cents/KWH)	2.14	2.15	2.18	2.16

SYSTEM NET GENERATION AND FUEL COST
TAMPA ELECTRIC COMPANY
ESTIMATED FOR THE PERIOD MONTH OF: OCTOBER 1998

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
PLANT/UNIT	NET CAPABILITY (MW)	NET GENERATION (MWH)	NET CAPACITY FACTOR (%)	EQUIV. AVAIL. FACTOR (%)	NET OUTPUT FACTOR (%)	AVG. NET HEAT RATE (BTU/KWH)	FUEL TYPE	FUEL BURNED (UNITS)	FUEL HEAT VALUE (BTU/UNIT)	FUEL BURNED (MM BTU)	AS BURNED FUEL COST (\$)	FUEL COST PER KWH (¢/KWH)	COST OF FUEL (\$/UNIT)
1 H.P.#1	34	799	3.2	93.0	94.0	16,890	HVY OIL	2,110	6,319,905	13,326.0	30,081	3.76	14.26
2 H.P.#2	34	895	3.5	93.0	94.0	16,444	HVY OIL	2,328	6,321,735	14,717.0	33,189	3.71	14.26
3 H.P.#3	34	1,002	4.0	93.0	95.1	16,326	HVY OIL	2,568	6,321,087	36,896	3,688	3.68	14.26
4 H.P.#4	43	1,755	5.5	93.0	92.8	16,122	HVY OIL	4,478	6,321,209	28,264.0	63,812	3.64	14.26
5 H.P.#5	67	2,071	4.2	84.8	93.7	16,297	HVY OIL	5,340	6,320,999	33,752.0	78,129	3.63	14.26
6 H.P. STATION	212	6,522	4.1	90.4	93.7	16,323	HVY OIL	16,842	6,320,924	106,457.0	240,107	3.68	14.26
7 GAN.#1	114	43,203	50.9	84.3	96.7	11,564	COAL	26,456	18,933,210	500,897.0	1,256,138	2.91	47.44
8 GAN.#2	108	37,380	48.5	79.9	90.8	11,942	COAL	23,577	18,933,325	446,391.0	1,118,501	2.99	47.44
9 GAN.#3	159	61,887	53.7	84.0	94.6	11,528	COAL	37,683	18,933,312	713,464.0	1,782,774	2.89	47.44
10 GAN.#4	179	49,277	37.0	55.2	95.9	11,209	COAL	27,692	19,348,627	552,382.0	1,313,776	2.67	47.44
11 GAN.#5	232	110,790	64.2	78.0	81.6	10,317	COAL	48,650	24,644,373	1,449,660.0	2,213,191	2.00	47.44
12 GAN.#6	392	174,359	59.8	83.1	82.1	10,529	COAL	75,003	24,478,354	1,835,800.0	3,558,327	2.04	47.44
13 GANNON STA.	1,180	478,896	54.3	77.7	86.6	10,801	COAL	237,081	21,929,267	5,198,574.0	11,246,757	2.36	47.44
14 B.B.#1	431	218,969	68.3	83.0	79.5	10,204	COAL	98,160	22,781,817	2,234,300.0	4,268,751	1.95	43.49
15 B.B.#2	428	223,352	70.5	85.4	79.2	10,097	COAL	99,079	22,781,796	2,255,210.0	4,308,716	1.93	43.49
16 B.B.#3	438	250,057	78.7	82.0	86.6	10,081	COAL	105,862	23,778,757	2,515,640.0	4,801,084	1.84	43.49
17 B.B. 1-3	1,295	692,378	71.9	83.5	81.6	10,118	COAL	303,041	23,116,839	7,005,350.0	13,178,551	1.90	43.49
18 B.B.#4	447	290,114	87.2	90.5	94.7	10,013	COAL	129,529	22,426,792	2,904,920.0	6,687,859	2.31	51.63
19 B.B.#5	1,742	982,492	75.6	85.3	85.3	10,087	COAL	432,570	22,910,211	9,910,270.0	19,866,410	2.02	45.93
20 PHILLIPS #1 (HVY OIL)	17	1,121	8.9	80.0	84.5	9,549	HVY OIL	1,680	6,371,429	10,704.0	37,533	3.35	22.34
21 PHILLIPS #2 (HVY OIL)	17	1,094	8.6	80.0	84.7	9,401	HVY OIL	1,640	6,271,341	10,285.0	36,640	3.35	22.34
22 SEB-PHILLIPS TOTAL	34	2,215	8.8	80.0	84.6	9,478	HVY OIL	3,320	6,321,988	20,989.0	74,173	3.35	22.34
23 POLK COAL	250	43,670	23.5	-	-	9,225	COAL	17,600	23,915,227	403,308.0	834,266	1.91	47.40
24 POLK OIL	250	4,852	2.6	-	-	7,916	LOT OIL	6,800	5,819,897	38,410.0	144,082	2.97	21.83
25 POLK TOTAL	250	48,522	26.1	25.9	97.5	9,103	-	-	-	441,718.0	978,346	2.02	-
26 GAN.C.T.#1	17	120	0.9	65.0	66.2	21,225	LOT OIL	438	5,801,822	2,547.0	9,498	7.92	21.64
27 B.B.C.T.#1	17	127	1.0	65.0	63.0	19,468	LOT OIL	427	5,796,253	2,475.0	9,239	7.27	21.64
28 B.B.C.T.#2	85	825	1.3	69.1	69.3	16,387	LOT OIL	2,328	5,800,258	13,503.0	50,369	6.11	21.64
29 B.B.C.T.#3	85	856	1.0	69.1	64.3	16,785	LOT OIL	1,898	5,801,370	11,011.0	41,085	6.28	21.64
30 C.T. TOTAL	204	1,728	1.1	68.4	69.1	17,093	LOT OIL	5,062	5,900,471	29,536.0	110,171	6.38	21.64
31 TOT COAL (ON,BB,POLK)	3,172	1,503,058	63.7	75.7	-	10,320	COAL	687,231	22,571,982	15,512,152.0	31,947,433	2.13	46.49
32 SYSTEM	3,622	1,518,375	56.3	76.2	88.5	10,345	-	-	-	15,707,544.0	32,515,966	2.14	-

LEGEND: H.P. = HOOKERS POINT B.B. = B&B BRAND
SEB-SEBRING GAN = GANNON C.T. = COMBUSTION TURBINE
HVY-HEAVY NAT=NATURAL
LOT=LIGHT

SYSTEM NET GENERATION AND FUEL COST
TAMPA ELECTRIC COMPANY
 ESTIMATED FOR THE PERIOD/MONTH OF: NOVEMBER 1988

SCHEDULE 54

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
PLANT/UNIT	NET CAPABILITY (MW)	NET GENERATION (MWH)	NET CAPACITY FACTOR (%)	EQUIV. AVAIL. FACTOR (%)	NET OUTPUT FACTOR (%)	AVG. NET HEAT RATE (BTU/KWH)	FUEL TYPE	FUEL BURNED (UNITS)	FUEL HEAT VALUE (BTU/UNIT)	FUEL BURNED (MM BTU)	AS BURNED FUEL COST (\$)	FUEL COST PER KWH (cents/KWH)	COST OF FUEL (\$/UNIT)
1 H.P.#1	34	237	1.0	93.1	99.6	16,418	HVY OIL	616	6,316,558	3,891.0	8,796	3.71	14.28
2 H.P.#2	34	259	1.1	93.1	95.2	16,367	HVY OIL	671	6,317,437	4,239.0	9,581	3.70	14.28
3 H.P.#3	34	284	1.2	93.1	92.8	16,155	HVY OIL	726	6,319,559	4,588.0	10,367	3.65	14.28
4 H.P.#4	43	479	1.5	93.1	92.8	15,833	HVY OIL	1,200	6,320,000	7,584.0	17,135	3.58	14.28
5 H.P.#5	67	562	1.2	84.9	93.2	16,030	HVY OIL	1,425	6,322,105	9,009.0	20,348	3.62	14.28
6 H.P. STATION	212	1,821	1.2	90.5	94.1	16,096	HVY OIL	4,638	6,319,750	29,311.0	66,227	3.64	14.28
7 GAN.#1	114	36,597	44.6	84.3	97.0	11,520	COAL	22,267	18,933,220	421,586.0	1,068,878	2.92	48.00
8 GAN.#2	108	29,229	37.6	78.8	90.2	11,764	COAL	16,162	18,932,882	343,859.0	871,827	2.98	48.00
9 GAN.#3	155	56,940	51.0	84.0	88.7	11,395	COAL	34,270	18,933,236	648,842.0	1,645,056	2.89	48.00
10 GAN.#4	179	58,194	45.2	81.4	79.5	11,258	COAL	32,846	19,948,721	655,170.0	1,576,700	2.71	48.00
11 GAN.#5	232	105,738	63.3	78.1	77.5	10,240	COAL	43,707	24,772,520	1,082,750.0	2,098,058	1.98	48.00
12 GAN.#6	392	162,535	57.6	83.1	81.5	10,408	COAL	69,141	24,467,248	1,691,690.0	3,318,962	2.04	48.00
13 GANNON STA.	1,180	449,233	52.9	81.7	82.7	10,783	COAL	220,393	21,978,452	4,843,197.0	10,579,481	2.36	48.00
14 B.B.#1	431	123,752	39.9	49.7	77.4	10,109	COAL	54,959	22,761,695	1,250,960.0	2,428,773	1.96	44.19
15 B.B.#2	426	212,133	69.2	85.4	77.7	10,076	COAL	93,904	22,761,863	2,137,430.0	4,149,848	1.96	44.19
16 B.B.#3	438	242,360	76.9	82.1	86.9	10,021	COAL	102,132	23,778,933	2,428,590.0	4,513,463	1.86	44.19
17 B.B. 1-3	1,295	578,245	62.0	72.4	81.2	10,060	COAL	250,995	23,175,681	5,816,980.0	11,092,084	1.92	44.19
18 B.B.#4	447	280,682	67.2	90.4	94.7	10,016	COAL	125,352	22,426,686	2,811,230.0	6,544,267	2.33	52.21
19 B.B. STA.	1,742	858,927	68.5	77.0	85.2	10,045	COAL	376,347	22,926,209	8,628,210.0	17,636,371	2.05	46.86
20 PHILLIPS #1 (HVY OIL)	17	343	2.8	80.0	74.7	9,510	HVY OIL	513	6,358,674	3,262.0	11,151	3.25	21.74
21 PHILLIPS #2 (HVY OIL)	17	333	2.7	80.0	75.3	9,411	HVY OIL	499	6,280,561	3,134.0	10,847	3.26	21.74
22 SEB-PHILLIPS TOTAL	34	676	2.8	80.0	75.0	9,462	HVY OIL	1,012	6,320,158	6,396.0	21,998	3.25	21.74
23 POLK COAL	250	91,831	51.0	-	-	9,858	COAL	36,900	24,527,100	905,050.0	1,782,847	1.94	48.32
24 POLK OIL	250	10,203	5.7	-	-	7,916	LGT OIL	13,900	5,810,935	80,772.0	307,846	3.02	22.15
25 POLK TOTAL	250	102,034	56.7	56.1	97.6	9,662	-	-	-	985,822.0	2,090,693	2.05	-
26 GAN.C.T.#1	17	20	0.2	65.0	117.6	21,400	LGT OIL	74	5,783,784	428.0	1,615	8.08	21.82
27 B.B.C.T.#1	17	21	0.2	65.0	123.5	19,762	LGT OIL	71	5,845,070	415.0	1,550	7.38	21.83
28 B.B.C.T.#2	85	141	0.2	69.2	55.3	16,454	LGT OIL	400	5,800,000	2,320.0	8,732	6.19	21.83
29 B.B.C.T.#3	85	111	0.2	69.2	65.3	16,874	LGT OIL	323	5,796,762	1,873.0	7,051	6.35	21.83
30 C.T. TOTAL	204	293	0.2	68.5	63.8	17,188	LGT OIL	868	5,801,543	5,036.0	18,948	6.47	21.83
31 TOT COAL (GAN, BB, POLK)	3,172	1,399,991	61.3	72.7	-	10,269	COAL	633,640	22,689,768	14,377,157.0	29,998,699	2.14	47.34
32 SYSTEM	3,622	1,412,984	54.2	73.6	90.9	10,261	-	-	-	14,498,672.0	30,413,718	2.15	-

LEGEND: H.P. = HOOKERS POINT B.B. = BIG BEND HVY=HEAVY NAT=NATURAL
 SEB=SEBRING GAN = GANNON C.T. = COMBUSTION TURBINE LGT=LIGHT

11

SYSTEM NET GENERATION AND FUEL COST
TAMPA ELECTRIC COMPANY
ESTIMATED FOR THE PERIOD MONTH OF: DECEMBER 1998

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
PLANT/UNIT	NET CAPA-BILITY (MW)	NET GENERATION (MWH)	NET CAPACITY FACTOR (%)	EQUIV. AVAIL. FACTOR (%)	NET OUTPUT FACTOR (%)	AVG NET HEAT RATE (BTU/KWH)	FUEL TYPE	FUEL BURNED (MMBTU)	FUEL HEAT VALUE (\$/MMBTU)	FUEL BURNED (MMBTU)	AS BURNED FUEL COST (\$)	FUEL COST PER KWH (cents/kWh)	COST OF FUEL (\$/MMBTU)
1 H.P.#1	34	203	0.8	83.0	99.5	16,222	HVY OIL	521	6,320,537	3,293.0	7,464	3.68	14.33
2 H.P.#2	34	215	0.8	83.0	90.3	16,222	HVY OIL	552	6,318,841	3,468.0	7,908	3.68	14.33
3 H.P.#3	34	230	0.9	83.0	96.6	16,057	HVY OIL	544	6,323,630	3,693.0	8,366	3.64	14.33
4 H.P.#4	43	366	1.1	83.0	94.8	15,683	HVY OIL	508	6,321,586	5,740.0	13,008	3.65	14.33
5 H.P.#5	67	454	0.9	84.8	96.8	15,905	HVY OIL	1,142	6,323,117	7,221.0	16,390	3.62	14.33
6 H.P. STATION	212	1,468	0.9	90.4	95.6	15,964	HVY OIL	3,707	6,321,824	23,435.0	53,106	3.62	14.33
7 GAN.#1	114	38,290	48.3	84.3	71.7	11,839	COAL	24,568	18,933,450	465,157.0	1,178,274	2.99	47.68
8 GAN.#2	108	34,910	43.4	79.9	70.7	12,015	COAL	22,015	18,933,454	418,820.0	1,054,041	3.02	47.68
9 GAN.#3	155	60,014	52.0	84.0	78.4	11,462	COAL	38,332	18,933,502	687,892.0	1,729,515	2.90	47.68
10 GAN.#4	179	55,080	41.4	81.3	82.0	11,467	COAL	31,666	19,946,283	631,619.0	1,516,115	2.75	47.68
11 GAN.#5	232	56,768	32.9	42.7	79.2	10,192	COAL	24,892,290	24,892,290	578,541.0	1,131,412	1.96	47.68
12 GAN.#6	392	118,192	40.5	64.3	78.5	10,391	COAL	50,413	24,361,177	1,228,130.0	2,413,609	2.04	47.68
13 GANNON STA.	1,180	384,252	41.5	68.5	73.8	11,004	COAL	188,625	21,249,299	4,008,149.0	9,031,046	2.46	47.68
14 B.B.#1	431	179,514	56.0	77.7	69.8	10,142	COAL	79,986	22,781,858	1,620,630.0	3,556,919	1.96	44.47
15 B.B.#2	428	192,287	60.7	85.5	68.2	10,201	COAL	86,172	22,761,802	1,961,430.0	3,832,008	1.96	44.47
16 B.B.#3	438	237,523	72.9	82.0	82.3	10,044	COAL	100,325	23,778,819	2,385,610.0	4,481,380	1.86	44.47
17 B.B. 1-3	1,295	609,324	63.2	81.7	73.6	10,122	COAL	266,483	23,144,703	6,167,670.0	11,850,305	1.94	44.47
18 B.B.#4	447	274,548	62.6	90.5	89.7	9,993	COAL	122,332	22,426,757	2,743,510.0	6,419,393	2.34	52.48
19 B.B.#5	1,742	683,870	68.2	84.0	77.9	10,082	COAL	388,815	22,918,817	8,911,180.0	18,269,698	2.07	46.99
20 PHILLIPS #1 (HVY OIL)	17	311	2.5	80.0	96.3	9,543	HVY OIL	467	6,305,480	2,968.0	10,509	3.36	22.50
21 PHILLIPS #2 (HVY OIL)	17	302	2.4	80.0	98.7	9,444	HVY OIL	454	6,281,938	2,852.0	10,217	3.36	22.50
22 SEB-PHILLIPS TOTAL	34	613	2.4	80.0	97.5	9,494	HVY OIL	921	6,319,218	5,820.0	20,726	3.36	22.50
23 POLK COAL	250	132,824	71.5	-	-	9,671	COAL	53,500	24,031,028	1,285,660.0	2,629,366	1.96	49.15
24 POLK OIL	250	14,770	7.9	-	-	7,923	LOT OIL	20,200	5,793,119	117,021.0	456,677	3.09	22.61
25 POLK TOTAL	250	147,704	79.4	80.1	95.8	9,497	-	-	-	1,402,681.0	3,086,043	2.09	-
26 GAN.C.T.#1	17	16	0.1	64.9	94.1	21,083	LOT OIL	58	5,810,345	337.0	1,281	8.01	22.09
27 B.B.C.T.#1	17	17	0.1	64.9	100.0	19,303	LOT OIL	57	5,771,930	329.0	1,259	7.41	22.09
28 B.B.C.T.#2	85	137	0.2	69.1	80.6	15,788	LOT OIL	373	5,798,928	2,163.0	8,236	6.01	22.06
29 B.B.C.T.#3	85	103	0.2	68.1	60.6	16,262	LOT OIL	289	5,795,848	1,675.0	6,362	6.20	22.06
30 C.T. TOTAL	204	273	0.2	68.4	73.0	16,498	LOT OIL	777	5,796,654	4,504.0	17,158	6.29	22.06
31 TOT COAL (GAN,BB,POLK)	3,172	1,361,056	56.5	71.6	-	10,286	COAL	630,940	22,514,009	14,204,989.0	29,900,110	2.17	47.44
32 SYSTEM	3,622	1,504,190	51.9	72.6	85.8	10,267	-	-	-	14,365,769.0	30,477,777	2.18	-

LEGEND: HP = HOOKERS POINT BB = BOT BEND HVY=HEAVY NAT=NATURAL
SEB=SEBRING GAN = GANNON C.T. = COMBUSTION TURBINE LOT=LIGHT

SYSTEM GENERATED FUEL COST INVENTORY ANALYSIS
 TAMPA ELECTRIC COMPANY
 ESTIMATED FOR THE PERIOD OF: OCTOBER 1998 THRU DECEMBER 1998

	Oct-98	Nov-98	Dec-98	TOTAL
HEAVY OIL				
1 PURCHASES:				
2 UNITS (BBL)	20,162	5,850	4,628	30,440
3 UNIT COST (\$/BBL)	14.77	15.27	15.81	15.02
4 AMOUNT (\$)	297,702	86,289	73,158	457,149
5 BURNED:				
6 UNITS (BBL)	20,162	5,850	4,628	30,440
7 UNIT COST (\$/BBL)	15.59	15.62	15.95	15.65
8 AMOUNT (\$)	314,280	88,225	73,832	476,337
9 ENDING INVENTORY:				
10 UNITS (BBL)	127,276	127,276	127,276	0
11 UNIT COST (\$/BBL)	14.22	14.26	14.31	0.00
12 AMOUNT (\$)	1,810,058	1,815,156	1,821,429	0
13 DAYS SUPPLY:	740	531	394	-
LIGHT OIL				
14 PURCHASES:				
15 UNITS (BBL)	25,267	26,721	32,634	84,622
16 UNIT COST (\$/BBL)	22.38	22.77	23.29	22.85
17 AMOUNT (\$)	565,448	608,404	760,001	1,933,853
18 BURNED:				
19 UNITS (BBL)	11,692	14,768	20,977	47,437
20 UNIT COST (\$/BBL)	21.75	22.13	22.59	22.24
21 AMOUNT (\$)	254,253	326,794	473,835	1,054,882
22 ENDING INVENTORY:				
23 UNITS (BBL)	76,883	76,883	76,883	0
24 UNIT COST (\$/BBL)	21.73	21.99	22.34	0.00
25 AMOUNT (\$)	1,671,033	1,690,618	1,717,864	0
26 DAYS SUPPLY: NORMAL	79	69	72	-
27 DAYS SUPPLY: EMERGENCY	11	11	11	-
COAL				
28 PURCHASES:				
29 UNITS (TONS)	737,871	680,871	695,371	2,114,113
30 UNIT COST (\$/TON)	46.84	47.87	47.35	47.27
31 AMOUNT (\$)	34,559,474	32,456,227	32,927,809	99,943,510
32 BURNED:				
33 UNITS (TONS)	687,231	633,640	630,940	1,951,811
34 UNIT COST (\$/TON)	46.49	47.34	47.44	47.07
35 AMOUNT (\$)	31,947,433	29,998,699	29,930,110	91,876,242
36 ENDING INVENTORY:				
37 UNITS (TONS)	894,942	942,173	1,006,604	0
38 UNIT COST (\$/TON)	46.07	46.83	46.87	0.00
39 AMOUNT (\$)	41,228,837	43,935,518	47,178,809	0
40 DAYS SUPPLY:	44	46	50	-
NATURAL GAS				
41 PURCHASES:				
42 UNITS (MCF)	0	0	0	0
43 UNIT COST (\$/MCF)	0.00	0.00	0.00	0.00
44 AMOUNT (\$)	0	0	0	0
45 BURNED:				
46 UNITS (MCF)	0	0	0	0
47 UNIT COST (\$/MCF)	0.00	0.00	0.00	0.00
48 AMOUNT (\$)	0	0	0	0
49 ENDING INVENTORY:				
50 UNITS (MCF)	0	0	0	0
51 UNIT COST (\$/MCF)	0.00	0.00	0.00	0.00
52 AMOUNT (\$)	0	0	0	0
53 DAYS SUPPLY:	0	0	0	-
NUCLEAR				
54 BURNED:				
55 UNITS (MMBTU)	0	0	0	0
56 UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.00
57 AMOUNT (\$)	0	0	0	0
OTHER				
58 PURCHASES:				
59 UNITS (MMBTU)	0	0	0	0
60 UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.00
61 AMOUNT (\$)	0	0	0	0
62 BURNED:				
63 UNITS (MMBTU)	0	0	0	0
64 UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.00
65 AMOUNT (\$)	0	0	0	0
66 ENDING INVENTORY:				
67 UNITS (MMBTU)	0	0	0	0
68 UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.00
69 AMOUNT (\$)	0	0	0	0
70 DAYS SUPPLY:	0	0	0	-

NOTE: BEGINNING & ENDING INVENTORIES MAY NOT BALANCE BECAUSE OF THE FOLLOWING:
 (1) LIGHT OIL-OTHER USAGE NOT INCLUDED.
 (2) COAL-ADJUSTIVE, INVENTORY AND/OR INVENTORY ADJUSTMENT ARE INCLUDED.

POWER SOLD
TAMPA ELECTRIC COMPANY
ESTIMATED FOR THE PERIOD OF OCTOBER 1988 THRU DECEMBER 1988

SCHEDULE 6A

(1) MONTH	(2) SOLD TO	(3) TYPE & SCHEDULE	(4) TOTAL MWH SOLD	(5) MWH WHEELED FROM OTHER SYSTEMS	(6) MWH FROM OWN GENERATION	(7) contracts/MWH		(8) TOTAL \$ FOR FUEL ADJUSTMENT (8)(1)(7A)	(9) TOTAL COST \$ (8)(1)(7B)	(10) 80% GAIN ON ECONOMY ENERGY SALES	
						(A) FUEL COST	(B) TOTAL COST				
Oct-88	VARIOUS	ECON	162,015.0	0.0	162,015.0	1.537	2.076	2,489,400.00	3,362,000.00	698,080.00	
	VARIOUS	JURISD SCH -D	5,711.0	0.0	5,711.0	1.585	1.585	90,500.00	90,500.00		
	VARIOUS	SEPARATED SCH -D	31,282.0	0.0	31,282.0	1.544	1.615	483,000.00	567,800.00		
	HPP	SEPARATED CONTRACT	6,455.0	0.0	6,455.0	2.338	3.383	150,900.00	211,900.00		
	VARIOUS	SCH -D	64,195.0	64,195.0	0.0	0.000	0.000	0.00	0.00		
	VARIOUS	JURISD SCH -J	316.0	0.0	316.0	1.614	1.614	5,100.00	5,100.00		
	LESS VARIABLE O & M COSTS PLUS 80% OF ECON PROFITS							(205,800.00)		698,080.00	
TOTAL			269,874.0	64,195.0	205,779.0	1.803	2.059	3,711,180.00	4,237,300.00		
Nov-88	VARIOUS	ECON	174,960.0	0.0	174,960.0	1.602	2.150	2,803,900.00	3,782,100.00	766,560.00	
	VARIOUS	JURISD SCH -D	5,625.0	0.0	5,625.0	1.564	1.564	88,000.00	88,000.00		
	VARIOUS	SEPARATED SCH -D	29,932.0	0.0	29,932.0	1.540	1.610	461,000.00	541,700.00		
	HPP	SEPARATED CONTRACT	5,143.0	0.0	5,143.0	2.364	3.309	121,600.00	170,200.00		
	VARIOUS	SCH -D	62,124.0	62,124.0	0.0	0.000	0.000	0.00	0.00		
	VARIOUS	JURISD SCH -J	766.0	0.0	766.0	1.632	1.632	12,500.00	12,500.00		
	LESS VARIABLE O & M COSTS PLUS 80% OF ECON PROFITS							(222,200.00)		766,560.00	
TOTAL			278,570.0	62,124.0	216,446.0	1.663	2.113	4,031,360.00	4,574,500.00		
Dec-88	VARIOUS	ECON	158,506.0	0.0	158,506.0	1.507	1.988	2,389,100.00	3,147,700.00	606,880.00	
	VARIOUS	JURISD SCH -D	5,862.0	0.0	5,862.0	1.521	1.521	86,100.00	86,100.00		
	VARIOUS	SEPARATED SCH -D	31,129.0	0.0	31,129.0	1.539	1.609	479,000.00	563,000.00		
	HPP	SEPARATED CONTRACT	1,234.0	0.0	1,234.0	2.374	3.314	29,300.00	40,900.00		
	VARIOUS	SCH -D	71,991.0	71,991.0	0.0	0.000	0.000	0.00	0.00		
	VARIOUS	JURISD SCH -J	7,396.0	0.0	7,396.0	1.677	1.677	124,000.00	124,000.00		
	LESS VARIABLE O & M COSTS PLUS 80% OF ECON PROFITS							(201,300.00)		606,880.00	
TOTAL			275,918.0	71,991.0	203,927.0	1.723	1.943	3,513,060.00	3,961,700.00		
Oct-88 Thru Dec-88	VARIOUS	ECON	495,501.0	0.0	495,501.0	1.550	2.073	7,682,400.00	10,271,800.00	2,071,520.00	
	VARIOUS	JURISD SCH -D	16,996.0	0.0	16,996.0	1.557	1.557	264,600.00	264,600.00		
	VARIOUS	SEPARATED SCH -D	62,343.0	0.0	62,343.0	1.541	1.611	1,423,000.00	1,672,500.00		
	HPP	SEPARATED CONTRACT	12,832.0	0.0	12,832.0	2.352	3.296	301,600.00	423,000.00		
	VARIOUS	SCH -D	198,310.0	198,310.0	0.0	0.000	0.000	0.00	0.00		
	VARIOUS	JURISD SCH -J	8,476.0	0.0	8,476.0	1.670	1.670	141,600.00	141,600.00		
	LESS VARIABLE O & M COSTS PLUS 80% OF ECON PROFITS							(629,300.00)		2,071,520.00	
TOTAL			824,462.0	198,310.0	626,152.0	1.796	2.040	11,258,820.00	12,773,500.00		

PURCHASED POWER
(EXCLUSIVE OF ECONOMY AND QUALIFYING FACILITIES)
TAMPA ELECTRIC COMPANY

SCHEDULE E7

ESTIMATED FOR THE PERIOD OF: OCTOBER 1998 THRU DECEMBER 1998

(1) MONTH	(2) PURCHASED FROM	(3) TYPE & SCHEDULE	(4) TOTAL MWH PURCHASED	(5) MWH FOR OTHER UTILITIES	(6) MWH FOR INTERRUPTIBLE	(7) MWH FOR FIRM	(8) cents/KWH		(9) TOTAL \$ FOR FUEL ADJUSTMENT (7)X(8A)
							(A) FUEL COST	(B) TOTAL COST	
Oct-98	VARIOUS	EMER.	1,995.0	0.0	1,341.0	654.0	5.153	5.153	33,700.00
	HPP	IPP	17,948.0	0.0	0.0	17,948.0	3.817	3.817	685,000.00
	VARIOUS	OTHER	58,688.0	58,688.0	0.0	0.0	0.000	0.000	0.00
TOTAL		-	78,631.0	58,688.0	1,341.0	18,602.0	3.864	3.864	718,700.00
Nov-98	VARIOUS	EMER.	399.0	0.0	261.0	138.0	5.145	5.145	7,100.00
	HPP	IPP	28,364.0	0.0	0.0	28,364.0	3.261	3.261	924,900.00
	VARIOUS	OTHER	56,795.0	56,795.0	0.0	0.0	0.000	0.000	0.00
TOTAL		-	85,558.0	56,795.0	261.0	28,502.0	3.270	3.270	932,000.00
Dec-98	VARIOUS	EMER.	259.0	0.0	166.0	93.0	5.161	5.161	4,800.00
	HPP	IPP	18,959.0	0.0	0.0	18,959.0	4.394	4.394	833,000.00
	VARIOUS	OTHER	58,688.0	58,688.0	0.0	0.0	0.000	0.000	0.00
TOTAL		-	77,906.0	58,688.0	166.0	19,052.0	4.397	4.397	837,800.00
Oct-98	VARIOUS	EMER.	2,653.0	0.0	1,768.0	885.0	5.153	5.153	45,600.00
THRU	HPP	IPP	65,271.0	0.0	0.0	65,271.0	3.743	3.743	2,442,900.00
Dec-98	VARIOUS	OTHER	174,171.0	174,171.0	0.0	0.0	0.000	0.000	0.00
TOTAL		-	242,095.0	174,171.0	1,768.0	66,156.0	3.762	3.762	2,488,500.00

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ENERGY PAYMENT TO QUALIFYING FACILITIES
 TAMPA ELECTRIC COMPANY
 ESTIMATED FOR THE PERIOD OF: OCTOBER 1998 THRU DECEMBER 1998

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)
MONTH	PURCHASED FROM	TYPE & SCHEDULE	TOTAL MWH PURCHASED	MWH FOR OTHER UTILITIES	MWH FOR INTERRUPTIBLE	MWH FOR FIRM	cents/KWH		TOTAL \$ FOR FUEL ADJUSTMENT (7)X(8A)
							(A) FUEL COST	(B) TOTAL COST	
Oct-98	VARIOUS	CO-GEN.	38,912.0	0.0	0.0	38,912.0	1.781	1.781	693,200.00
Nov-98	VARIOUS	CO-GEN.	38,045.0	0.0	0.0	38,045.0	2.244	2.244	853,700.00
Dec-98	VARIOUS	CO-GEN.	38,569.0	0.0	0.0	38,569.0	1.471	1.471	567,300.00
TOTAL			115,526.0	0.0	0.0	115,526.0	1.830	1.830	2,114,200.00

ECONOMY ENERGY PURCHASES
 TAMPA ELECTRIC COMPANY
 ESTIMATED FOR THE PERIOD OF: OCTOBER 1998 THRU DECEMBER 1998

(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
MONTH	PURCHASED FROM	TYPE & SCHEDULE	TOTAL MWH PURCHASED	TRANSACTION COST cents/KWH	TOTAL \$ FOR FUEL ADJUSTMENT (4)X(5)	COST IF GENERATED		FUEL SAVINGS (7B)-(6)
						(A) cents/KWH	(B) (\$000'S)	
Oct-98	VARIOUS	ECON.	1,490.0	3.148	46,900.00	4.054	60,400.00	13,500.00
Nov-98	VARIOUS	ECON.	262.0	2.672	7,000.00	3.855	10,100.00	3,100.00
Dec-98	VARIOUS	ECON.	301.0	2.458	7,400.00	3.854	11,600.00	4,200.00
TOTAL			2,053.0	2.986	61,300.00	3.999	82,100.00	20,800.00

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RESIDENTIAL BILL COMPARISON
 FOR MONTHLY USAGE OF 1000 KWH
 TAMPA ELECTRIC COMPANY
 ESTIMATED FOR THE PERIOD* OF: OCTOBER 1998 THRU DECEMBER 1998

	Oct-98	Nov-98	Dec-98		TOTAL
BASE RATE REVENUES	(\$)	51.92	51.92	51.92	51.92
FUEL RECOVERY REVENUES	(\$)	22.46	22.46	22.46	22.46
CONSERVATION REVENUES	(\$)	1.65	1.65	1.65	1.65
CAPACITY REVENUES	(\$)	2.24	2.24	2.24	2.24
ENVIRONMENTAL REVENUES	(\$)	0.30	0.30	0.30	0.30
TEMPORARY BASE RATE REDUCTION	(\$)	(1.30)	(1.30)	(1.30)	(1.30)
FL. GROSS REC. TAX REVENUES	(\$)	1.98	1.98	1.98	1.98
TOTAL REVENUES	(\$)	79.25	79.25	79.25	79.25

* MONTHLY AND CUMULATIVE SIX MONTH ESTIMATED DATA

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
 TAMPA ELECTRIC COMPANY
 FOR THE PERIOD: APRIL 1998 THRU SEPTEMBER 1998

LINE NUMBER	(a) ACTUAL		(c)	(d) ESTIMATED			TOTAL PERIOD	LINE NUMBER
	APR-98	MAY-98	JUN-98	JUL-98	AUG-98	SEP-98		
1	27,437,874	28,253,753	33,112,516	36,477,898	37,124,401	34,238,406	196,645,248	1
1a	0	0	0	0	0	0	0	1a
2	2,725,298	1,680,102	3,577,920	3,861,600	3,427,640	2,972,100	18,244,660	2
3	195,778	4,197,429	2,403,400	2,039,100	1,858,900	1,417,900	12,112,507	3
3a	0	0	0	0	0	0	0	3a
3b	638,325	716,550	758,600	889,000	884,400	759,400	4,646,275	3b
4	13,228	46,751	145,500	113,500	93,300	73,400	485,879	4
4a	(2,900)	(3,818)	(3,000)	(3,000)	(3,000)	(3,000)	(18,808)	4a
4b	0	0	0	0	0	0	0	4b
5	25,556,917	31,530,563	32,839,496	35,654,898	36,530,361	33,514,006	195,626,241	5
6	1,166,062	1,209,189	1,453,427	1,517,365	1,496,583	1,521,922	8,364,578	6
6a	0	984,669	0	984,669	0	985,005	0	6a
6b	25,322,690	31,054,038	32,446,920	35,109,660	36,000,689	33,172,371	193,106,368	6b
7	1,00013	1,00013	1,00013	1,00013	1,00013	1,00013	-	7
7a	25,325,982	31,058,075	32,451,138	35,114,224	36,005,369	33,176,683	193,131,471	7a
7b	426,116	426,585	424,054	421,523	418,992	416,461	2,533,731	7b
7c	422,211	420,138	418,985	415,077	412,917	412,216	2,501,544	7c
7d	(13,179)	0	0	0	0	0	(13,179)	7d
8	25,735,014	31,478,213	32,870,123	35,529,301	36,418,286	33,588,899	195,619,836	8
9	2,2069	2,6033	2,2616	2,3415	2,4334	2,2070	2,3387	9
10	(0,0529)	(0,0529)	(0,0529)	(0,0529)	(0,0529)	(0,0529)	(0,0529)	10
11	2,1540	2,5504	2,2087	2,2886	2,3605	2,1541	2,2856	11
12	1,00083	1,00083	1,00083	1,00083	1,00083	1,00083	1,00083	12
13	2,1558	2,5525	2,2105	2,2905	2,3825	2,1559	2,2877	13
14	(0,0043)	(0,0043)	(0,0043)	(0,0043)	(0,0043)	(0,0043)	(0,0043)	14
15	2,1515	2,5482	2,2062	2,2862	2,3782	2,1516	2,2834	15
16	2,152	2,548	2,206	2,286	2,378	2,152	2,283	16

* .001 cents/KWH
 * INCLUDES ECONOMY SALES PROFITS (80%)
 ** BASED ON JURISDICTIONAL SALES ONLY

**GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
TAMPA ELECTRIC COMPANY
ACTUAL/ESTIMATED FOR THE PERIOD OF: APRIL 1998 THRU SEPTEMBER 1998**

	ACTUAL		ESTIMATED				TOTAL
	Apr-98	May-98	Jun-98	Jul-98	Aug-98	Sep-98	
FUEL COST OF SYSTEM NET GENERATION (\$)							
1 HEAVY OIL	209,790	978,508	1,768,883	1,411,170	1,027,272	318,650	5,714,273
2 LIGHT OIL	801,082	625,768	690,713	647,099	476,675	509,022	3,750,359
3 COAL	26,427,002	26,649,477	30,653,320	34,419,629	35,620,454	33,410,734	187,180,616
4 NATURAL GAS	0	0	0	0	0	0	0
5 NUCLEAR	0	0	0	0	0	0	0
6 OTHER	0	0	0	0	0	0	0
7 TOTAL (\$)	27,437,874	28,253,753	33,112,916	36,477,898	37,124,401	34,238,406	196,645,248
SYSTEM NET GENERATION (MWH)							
8 HEAVY OIL	5,741	26,877	49,822	40,719	29,971	9,087	162,217
9 LIGHT OIL	25,755	12,231	18,955	18,449	12,994	15,768	104,152
10 COAL	1,298,471	1,389,243	1,565,400	1,676,640	1,696,720	1,609,400	9,235,674
11 NATURAL GAS	0	0	0	0	0	0	0
12 NUCLEAR	0	0	0	0	0	0	0
13 OTHER	0	0	0	0	0	0	0
14 TOTAL (MWH)	1,329,967	1,428,351	1,634,177	1,735,808	1,739,685	1,634,255	9,502,243
UNITS OF FUEL BURNED							
15 HEAVY OIL (BBL)	11,127	57,481	115,641	94,595	69,090	20,201	368,135
16 LIGHT OIL (BBL)	38,064	29,642	32,702	30,419	22,273	23,545	176,645
17 COAL (TON)	619,012	656,696	709,172	757,538	778,722	723,517	4,244,657
18 NATURAL GAS (MCF)	0	0	0	0	0	0	0
19 NUCLEAR (MMBTU)	0	0	0	0	0	0	0
20 OTHER	0	0	0	0	0	0	0
BTU BURNED (MMBTU)							
21 HEAVY OIL	70,025	362,757	730,974	597,940	436,715	127,692	2,326,103
22 LIGHT OIL	5,131	172,063	189,862	176,702	129,149	136,848	1,020,755
23 COAL	13,825,326	14,497,627	16,241,930	17,392,170	17,775,271	16,605,590	96,337,914
24 NATURAL GAS	0	0	0	0	0	0	0
25 NUCLEAR	0	0	0	0	0	0	0
26 OTHER	0	0	0	0	0	0	0
27 TOTAL (MMBTU)	14,111,482	15,032,447	17,162,766	18,166,812	18,341,135	16,870,130	99,684,772
GENERATION MIX (% MWH)							
28 HEAVY OIL	0.43	1.88	3.05	2.35	1.72	0.56	1.71
29 LIGHT OIL	1.94	0.86	1.16	1.06	0.75	0.96	1.10
30 COAL	97.63	97.26	95.79	96.59	97.53	98.48	97.19
31 NATURAL GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 NUCLEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33 OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 TOTAL (%)	100.00	100.00	100.00	100.00	100.00	100.00	100.00
FUEL COST PER UNIT							
35 HEAVY OIL (\$/BBL)	18.85	17.02	15.30	14.92	14.87	15.77	15.52
36 LIGHT OIL (\$/BBL)	21.05	21.11	21.12	21.27	21.40	21.62	21.23
37 COAL (\$/TON)	42.69	40.58	43.22	45.44	45.74	46.18	44.10
38 NATURAL GAS (\$/MCF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39 NUCLEAR (\$/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40 OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL COST PER MMBTU (\$/MMBTU)							
41 HEAVY OIL	3.00	2.70	2.42	2.36	2.35	2.50	2.46
42 LIGHT OIL	3.71	3.64	3.64	3.66	3.69	3.72	3.67
43 COAL	1.91	1.84	1.89	1.98	2.00	2.01	1.94
44 NATURAL GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45 NUCLEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46 OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47 TOTAL (\$/MMBTU)	1.94	1.88	1.93	2.01	2.02	2.03	1.97
BTU BURNED PER KWH (BTU/KWH)							
48 HEAVY OIL	12,197	13,497	14,672	14,685	14,571	14,052	14,339
49 LIGHT OIL	8,392	14,068	10,016	9,578	9,939	8,679	9,801
50 COAL	10,647	10,436	10,376	10,373	10,476	10,318	10,431
51 NATURAL GAS	0	0	0	0	0	0	0
52 NUCLEAR	0	0	0	0	0	0	0
53 OTHER	0	0	0	0	0	0	0
54 TOTAL (BTU/KWH)	10,810	10,524	10,502	10,466	10,543	10,323	10,491
GENERATED FUEL COST PER KWH (cents/KWH)							
55 HEAVY OIL	3.65	3.64	3.55	3.47	3.43	3.51	3.52
56 LIGHT OIL	3.11	5.12	3.64	3.51	3.67	3.23	3.60
57 COAL	2.04	1.92	1.96	2.05	2.10	2.08	2.03
58 NATURAL GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59 NUCLEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60 OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 TOTAL (cents/KWH)	2.06	1.98	2.03	2.10	2.13	2.10	2.07

SYSTEM GENERATED FUEL COST INVENTORY ANALYSIS
 TAMPA ELECTRIC COMPANY
 ACTUAL/ESTIMATED FOR THE PERIOD OF: APRIL 1988 THRU SEPTEMBER 1988

	ACTUAL			ESTIMATED			TOTAL
	Apr-88	May-88	Jun-88	Jul-88	Aug-88	Sep-88	
HEAVY OIL							
1 PURCHASES:							
2 UNITS (BBL)	483	4,807	115,641	94,595	69,090	20,201	304,817
3 UNIT COST (\$/BBL)	(475.21)	17.37	13.33	13.68	13.93	14.30	12.93
4 AMOUNT (\$)	(229,527)	83,487	1,541,581	1,294,260	962,060	288,908	3,940,787
5 BURNED:							
6 UNITS (BBL)	11,127	57,481	115,641	94,595	69,090	20,201	368,135
7 UNIT COST (\$/BBL)	18.85	17.02	15.30	14.92	14.87	15.77	15.52
8 AMOUNT (\$)	209,790	978,508	1,768,883	1,411,170	1,027,272	318,650	5,714,273
9 ENDING INVENTORY:							
10 UNITS (BBL)	179,950	127,275	127,276	127,276	127,276	127,276	127,276
11 UNIT COST (\$/BBL)	16.42	16.28	14.76	14.29	14.14	14.15	14.15
12 AMOUNT (\$)	2,954,247	2,072,018	1,878,874	1,818,319	1,799,855	1,800,851	1,800,851
13 DAYS SUPPLY:	170	115	64	107	252	385	-
LIGHT OIL							
14 PURCHASES:							
15 UNITS (BBL)	42,306	34,464	44,684	43,570	35,182	35,190	235,396
16 UNIT COST (\$/BBL)	17.37	20.34	21.41	21.53	21.89	21.92	20.67
17 AMOUNT (\$)	735,033	701,105	956,835	938,001	762,974	771,289	4,865,217
18 BURNED:							
19 UNITS (BBL)	38,064	29,642	32,702	30,419	22,273	23,545	178,645
20 UNIT COST (\$/BBL)	21.05	21.11	21.12	21.27	21.40	21.82	21.23
21 AMOUNT (\$)	801,082	625,788	690,713	647,099	476,875	509,022	3,750,358
22 ENDING INVENTORY:							
23 UNITS (BBL)	63,406	76,883	76,883	76,883	76,883	76,883	76,883
24 UNIT COST (\$/BBL)	21.35	21.00	21.14	21.27	21.39	21.53	21.53
25 AMOUNT (\$)	1,780,550	1,614,861	1,625,343	1,635,001	1,644,178	1,655,350	1,655,350
26 DAYS SUPPLY: NORMAL	68	64	67	81	88	92	-
27 DAYS SUPPLY: EMERGENCY	12	11	11	11	11	11	-
COAL							
28 PURCHASES:							
29 UNITS (TONS)	575,202	972,293	673,871	680,871	789,871	745,871	4,437,979
30 UNIT COST (\$/TON)	41.78	39.39	45.92	47.32	45.90	46.52	44.28
31 AMOUNT (\$)	24,032,963	38,294,794	30,945,046	32,218,151	36,258,929	34,897,052	196,446,905
32 BURNED:							
33 UNITS (TONS)	619,012	656,696	709,172	757,538	778,722	723,517	4,244,657
34 UNIT COST (\$/TON)	42.69	40.58	43.22	45.44	45.74	46.18	44.10
35 AMOUNT (\$)	26,427,002	26,648,477	30,653,320	34,419,629	35,620,454	33,410,734	187,180,616
36 ENDING INVENTORY:							
37 UNITS (TONS)	588,519	904,116	887,496	810,799	821,948	844,302	844,302
38 UNIT COST (\$/TON)	41.27	39.98	42.71	44.37	44.84	45.43	45.43
39 AMOUNT (\$)	24,290,642	36,150,401	37,906,642	35,978,048	36,856,011	38,359,229	38,359,229
40 DAYS SUPPLY:	25	37	36	34	37	40	-
NATURAL GAS							
41 PURCHASES:							
42 UNITS (MCF)	0	0	0	0	0	0	0
43 UNIT COST (\$/MCF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44 AMOUNT (\$)	0	0	0	0	0	0	0
45 BURNED:							
46 UNITS (MCF)	0	0	0	0	0	0	0
47 UNIT COST (\$/MCF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48 AMOUNT (\$)	0	0	0	0	0	0	0
49 ENDING INVENTORY:							
50 UNITS (MCF)	0	0	0	0	0	0	0
51 UNIT COST (\$/MCF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 AMOUNT (\$)	0	0	0	0	0	0	0
53 DAYS SUPPLY:	0	0	0	0	0	0	-
NUCLEAR							
54 BURNED:							
55 UNITS (MMBTU)	0	0	0	0	0	0	0
56 UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57 AMOUNT (\$)	0	0	0	0	0	0	0
OTHER							
58 PURCHASES:							
59 UNITS (MMBTU)	0	0	0	0	0	0	0
60 UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 AMOUNT (\$)	0	0	0	0	0	0	0
62 BURNED:							
63 UNITS (MMBTU)	0	0	0	0	0	0	0
64 UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65 AMOUNT (\$)	0	0	0	0	0	0	0
66 ENDING INVENTORY:							
67 UNITS (MMBTU)	0	0	0	0	0	0	0
68 UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69 AMOUNT (\$)	0	0	0	0	0	0	0
70 DAYS SUPPLY:	0	0	0	0	0	0	-

NOTE: BEGINNING & ENDING INVENTORIES MAY NOT BALANCE BECAUSE OF THE FOLLOWING:
 (1) LIGHT OIL-OTHER USAGE NOT INCLUDED.
 (2) COAL-ADDITIVES, INHIBITOR AND/OR INVENTORY ADJUSTMENT ARE INCLUDED.

POWER SOLD
TAMPA ELECTRIC COMPANY
ACTUAL/ESTIMATED FOR THE PERIOD OF: APRIL 1988 THRU SEPTEMBER 1988

SCHEDULE #8

(1) MONTH	(2) SOLD TO	(3) TYPE & SCHEDULE	(4) TOTAL MWH SOLD	(5) MWH WHEELED FROM OTHER SYSTEMS	(6) MWH FROM OWN GENERATION	(7) cents/kWh		(8) TOTAL \$ FOR FUEL ADJUSTMENT \$(9)/(7A)	(9) TOTAL COST \$ \$(9)/(7B)	(10) 80% GAIN ON ECONOMY ENERGY SALES
						(A) FUEL COST	(B) TOTAL COST			
ACTUAL Apr-88	VARIOUS VARIOUS VARIOUS VARIOUS HPP VARIOUS VARIOUS LESS TRANSMISSION COSTS LESS VARIABLE O & M COSTS PLUS 80% OF ECON PROFITS	ECON SCH -D SCH -D SCH -G CONTRACT SCH -D SCH -J	84,397.0 5,895.0 28,807.0 0.0 9,252.0 61,115.0 5,471.0	0.0 10.4 0.0 0.0 0.0 44,461.0 0.0	84,397.0 5,684.6 28,807.0 0.0 9,252.0 16,664.0 5,471.0	1,552 1,468 1,455 0.000 2,376 1,776 2,387	1,971 1,466 1,692 0.000 3,036 1,753 2,387	1,464,605.75 83,331.85 419,214.51 0.00 219,844.17 296,016.79 131,134.07 (48,571.16) (156,860.22) 316,562.32	1,860,333.65 83,331.85 487,435.78 0.00 280,923.21 292,154.68 131,134.07	316,562.32
TOTAL			204,737.0	44,461.4	180,275.6	1,700	1,956	2,725,288.08	3,135,313.22	
ACTUAL May-88	VARIOUS VARIOUS VARIOUS VARIOUS HPP VARIOUS VARIOUS LESS TRANSMISSION COSTS LESS VARIABLE O & M COSTS PLUS 80% OF ECON PROFITS	ECON SCH -D SCH -D SCH -G CONTRACT SCH -D SCH -J	31,988.0 5,376.0 93,998.0 75.0 30,080.0 0.0 7,220.0	0.0 834.1 63,240.0 0.0 0.0 0.0 0.0	31,988.0 4,541.9 30,756.0 75.0 30,080.0 0.0 7,220.0	1,563 1,435 1,448 3,915 1,585 0.000 2,309	1,914 1,435 1,682 3,915 2,248 0.000 2,309	498,915.32 65,179.68 445,345.78 2,935.88 479,485.28 0.00 166,743.22 (16,310.92) (53,124.39) 89,951.98	812,355.30 65,179.68 517,380.31 2,935.88 675,872.28 0.00 166,743.22	89,951.98
TOTAL			188,715.0	64,074.1	104,640.9	1,806	1,956	1,680,101.83	2,040,471.87	
ESTIMATED Jun-88	VARIOUS VARIOUS VARIOUS VARIOUS HPP VARIOUS VARIOUS LESS VARIABLE O & M COSTS PLUS 80% OF ECON PROFITS	ECON SCH -D SCH -D SCH -G CONTRACT SCH -D SCH -J	107,401.0 5,920.0 34,091.0 0.0 18,201.0 62,124.0 5,780.0	0.0 0.0 0.0 0.0 0.0 62,124.0 0.0	107,401.0 5,920.0 34,091.0 0.0 18,201.0 0.0 5,780.0	1,919 1,789 1,456 0.000 2,081 0.000 2,352	2,545 1,789 1,700 0.000 3,025 0.000 2,352	2,061,200.00 104,700.00 486,300.00 0.00 378,700.00 0.00 135,500.00 (136,400.00) 537,920.00	2,733,600.00 104,700.00 579,500.00 0.00 550,600.00 0.00 135,500.00	537,920.00
TOTAL			233,497.0	62,124.0	171,373.0	2,068	2,395	3,577,920.00	4,103,900.00	
ESTIMATED Jul-88	VARIOUS VARIOUS VARIOUS VARIOUS HPP VARIOUS VARIOUS LESS VARIABLE O & M COSTS PLUS 80% OF ECON PROFITS	ECON SCH -D SCH -D SCH -G CONTRACT SCH -D SCH -J	121,094.0 5,756.0 35,228.0 0.0 24,431.0 64,195.0 5,952.0	0.0 0.0 0.0 0.0 0.0 64,195.0 0.0	121,094.0 5,756.0 35,228.0 0.0 24,431.0 0.0 5,952.0	1,789 1,670 1,462 0.000 2,193 0.000 2,354	2,374 1,670 1,707 0.000 3,138 0.000 2,354	2,142,300.00 86,100.00 515,100.00 0.00 535,800.00 0.00 140,100.00 (153,800.00) 586,000.00	2,874,800.00 86,100.00 601,500.00 0.00 786,600.00 0.00 140,100.00	586,000.00
TOTAL			256,896.0	64,195.0	192,481.0	2,006	2,327	3,861,800.00	4,479,100.00	
ESTIMATED Aug-88	VARIOUS VARIOUS VARIOUS VARIOUS HPP VARIOUS VARIOUS LESS VARIABLE O & M COSTS PLUS 80% OF ECON PROFITS	ECON SCH -D SCH -D SCH -G CONTRACT SCH -D SCH -J	108,530.0 5,840.0 35,228.0 0.0 21,236.0 64,195.0 5,952.0	0.0 0.0 0.0 0.0 0.0 64,195.0 0.0	108,530.0 5,840.0 35,228.0 0.0 21,236.0 0.0 5,952.0	1,689 1,700 1,455 0.000 2,241 0.000 2,354	2,270 1,700 1,699 0.000 3,185 0.000 2,354	1,832,800.00 89,300.00 512,600.00 0.00 475,800.00 0.00 140,100.00 (137,800.00) 605,040.00	2,463,900.00 89,300.00 588,600.00 0.00 676,400.00 0.00 140,100.00	605,040.00
TOTAL			240,980.0	64,195.0	176,785.0	1,938	2,250	3,427,640.00	3,978,300.00	
ESTIMATED Sep-88	VARIOUS VARIOUS VARIOUS VARIOUS HPP VARIOUS VARIOUS LESS VARIABLE O & M COSTS PLUS 80% OF ECON PROFITS	ECON SCH -D SCH -D SCH -G CONTRACT SCH -D SCH -J	105,107.0 5,781.0 34,091.0 0.0 9,433.0 62,124.0 5,780.0	0.0 0.0 0.0 0.0 0.0 62,124.0 0.0	105,107.0 5,781.0 34,091.0 0.0 9,433.0 0.0 5,780.0	1,603 1,649 1,481 0.000 2,282 0.000 2,352	2,172 1,649 1,708 0.000 3,207 0.000 2,352	1,685,000.00 85,320.00 488,000.00 0.00 213,400.00 0.00 135,500.00 (133,500.00) 478,400.00	2,283,000.00 85,300.00 581,800.00 0.00 302,500.00 0.00 135,500.00	478,400.00
TOTAL			222,298.0	62,124.0	160,172.0	1,856	2,121	2,972,100.00	3,397,900.00	
Apr-88 THRU Sep-88	VARIOUS VARIOUS VARIOUS VARIOUS HPP VARIOUS VARIOUS LESS TRANSMISSION COSTS LESS VARIABLE O & M COSTS PLUS 80% OF ECON PROFITS	ECON SCH -D SCH -D SCH -G CONTRACT SCH -D SCH -J	668,615.0 34,388.0 261,443.0 75.0 112,812.0 313,753.0 36,115.0	0.0 844.5 63,240.0 0.0 0.0 297,589.0 0.0	668,615.0 33,823.5 198,203.0 75.0 112,812.0 16,664.0 36,115.0	1,704 1,822 1,496 3,915 2,045 1,776 2,351	2,298 1,822 1,698 3,915 2,689 1,753 2,351	9,685,821.07 843,911.53 2,868,580.29 2,935.88 2,303,009.45 296,016.79 848,077.29 (54,882.08) (771,484.81) 2,613,884.30	12,827,988.95 843,911.53 3,386,021.07 2,935.88 3,252,895.49 292,154.68 848,077.29	2,513,884.30
TOTAL			1,328,881.0	361,173.5	965,707.5	1,888	2,189	18,244,809.91	21,134,984.89	

PURCHASED POWER
(EXCLUSIVE OF ECONOMY AND QUALIFYING FACILITIES)
TAMPA ELECTRIC COMPANY

SCHEDULE E7

ACTUAL/ESTIMATED FOR THE PERIOD OF: APRIL 1998 THRU SEPTEMBER 1998

(1) MONTH	(2) PURCHASED FROM	(3) TYPE & SCHEDULE	(4) TOTAL MWH PURCHASED	(5) MWH FOR OTHER UTILITIES	(6) MWH FOR INTERRUPTIBLE	(7) MWH FOR FIRM	(8) cents/KWH		(9) TOTAL \$ FOR FUEL ADJUSTMENT (7)X(8A)
							(A) FUEL COST	(B) TOTAL COST	
ACTUAL	VARIOUS	EMER.	14,953.0	0.0	417.9	14,535.1	3.270	3.270	475,313.50
Apr-98	HPP	IPP	4,081.0	0.0	0.0	4,081.0	(6.850)	(6.850)	(279,535.57)
	VARIOUS	OTHER	44,451.0	44,451.0	0.0	0.0	0.000	0.000	0.00
TOTAL		-	63,485.0	44,451.0	417.9	18,616.1	1.052	3.711	195,777.93
ACTUAL	VARIOUS	EMER.	77,120.0	0.0	29,204.2	47,915.8	4.339	4.339	2,079,138.84
May-98	HPP	IPP	53,794.0	0.0	0.0	53,794.0	3.938	3.938	2,118,290.41
	VARIOUS	OTHER	63,240.0	63,240.0	0.0	0.0	0.000	0.000	0.00
TOTAL		-	194,154.0	63,240.0	29,204.2	101,709.8	4.127	8.281	4,197,429.25
ESTIMATED	VARIOUS	EMER.	5,413.0	0.0	3,656.0	1,757.0	5.162	5.162	90,700.00
Jun-98	HPP	IPP	80,987.0	0.0	0.0	80,987.0	2.856	2.856	2,312,700.00
	VARIOUS	OTHER	56,795.0	56,795.0	0.0	0.0	0.000	0.000	0.00
TOTAL		-	143,195.0	56,795.0	3,656.0	82,744.0	2.905	2.905	2,403,400.00
ESTIMATED	VARIOUS	EMER.	4,326.0	0.0	2,769.0	1,557.0	5.164	5.164	80,400.00
Jul-98	HPP	IPP	67,165.0	0.0	0.0	67,165.0	2.916	2.916	1,958,700.00
	VARIOUS	OTHER	58,688.0	58,688.0	0.0	0.0	0.000	0.000	0.00
TOTAL		-	130,179.0	58,688.0	2,769.0	68,722.0	2.967	2.967	2,039,100.00
ESTIMATED	VARIOUS	EMER.	4,805.0	0.0	3,054.0	1,751.0	5.163	5.163	90,400.00
Aug-98	HPP	IPP	60,045.0	0.0	0.0	60,045.0	2.945	2.945	1,768,500.00
	VARIOUS	OTHER	58,688.0	58,688.0	0.0	0.0	0.000	0.000	0.00
TOTAL		-	123,538.0	58,688.0	3,054.0	61,796.0	3.008	3.008	1,858,900.00
ESTIMATED	VARIOUS	EMER.	1,601.0	0.0	1,054.0	547.0	5.155	5.155	28,200.00
Sep-98	HPP	IPP	46,425.0	0.0	0.0	46,425.0	2.993	2.993	1,389,700.00
	VARIOUS	OTHER	56,795.0	56,795.0	0.0	0.0	0.000	0.000	0.00
TOTAL		-	104,821.0	56,795.0	1,054.0	46,972.0	3.019	3.019	1,417,900.00
Apr-98	VARIOUS	EMER.	108,218.0	0.0	40,155.1	68,062.9	4.179	4.179	2,844,152.34
THRU	HPP	IPP	312,497.0	0.0	0.0	312,497.0	2.966	2.966	9,268,354.84
Sep-98	VARIOUS	OTHER	338,657.0	338,657.0	0.0	0.0	0.000	0.000	0.00
TOTAL		-	759,372.0	338,657.0	40,155.1	380,559.9	3.183	3.183	12,112,507.18

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ENERGY PAYMENT TO QUALIFYING FACILITIES
 TAMPA ELECTRIC COMPANY
 ACTUAL/ESTIMATED FOR THE PERIOD OF: APRIL 1998 THRU SEPTEMBER 1998

(1) MONTH	(2) PURCHASED FROM	(3) TYPE & SCHEDULE	(4) TOTAL MWH PURCHASED	(5) MWH FOR OTHER UTILITIES	(6) MWH FOR INTERRUPTIBLE	(7) MWH FOR FIRM	(8) cents/KWH		(9) TOTAL \$ FOR FUEL ADJUSTMENT (7)X(8A)	
							(A) FUEL COST	(B) TOTAL COST		
							ACTUAL	Apr-98		VARIOUS
ACTUAL	May-98	VARIOUS	CO-GEN.	40,400.0	0.0	251.0	40,149.0	1.785	1.785	716,549.69
ESTIMATED	Jun-98	VARIOUS	CO-GEN.	36,523.0	0.0	0.0	36,523.0	2.077	2.077	758,600.00
ESTIMATED	Jul-98	VARIOUS	CO-GEN.	41,305.0	0.0	0.0	41,305.0	2.152	2.152	889,000.00
ESTIMATED	Aug-98	VARIOUS	CO-GEN.	41,305.0	0.0	0.0	41,305.0	2.141	2.141	884,400.00
ESTIMATED	Sep-98	VARIOUS	CO-GEN.	39,973.0	0.0	0.0	39,973.0	1.900	1.900	759,400.00
TOTAL				239,454.0	0.0	257.0	239,197.0	1.942	1.942	4,646,274.42

**ECONOMY ENERGY PURCHASES
TAMPA ELECTRIC COMPANY
ACTUAL/ESTIMATED FOR THE PERIOD OF: APRIL 1998 THRU SEPTEMBER 1998**

(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)	
MONTH	PURCHASED FROM	TYPE & SCHEDULE	TOTAL MWH PURCHASED	TRANSACTION COST cents/KWH	TOTAL \$ FOR FUEL ADJUSTMENT (4)X(5)	COST IF GENERATED		FUEL SAVINGS (7B)-(6)	
						(A) cents/KW	(B) (\$000'S)		
ACTUAL	Apr-98	VARIOUS	ECON.	466.0	2.839	13,228.17	2.982	13,895.91	667.74
ACTUAL	May-98	VARIOUS	ECON.	1,528.0	3.060	46,750.95	3.477	53,121.86	6,370.91
ESTIMATED	Jun-98	VARIOUS	ECON.	4,812.0	3.024	145,500.00	3.766	181,200.00	35,700.00
ESTIMATED	Jul-98	VARIOUS	ECON.	3,765.0	3.015	113,500.00	3.676	138,400.00	24,900.00
ESTIMATED	Aug-98	VARIOUS	ECON.	3,076.0	3.033	93,300.00	3.677	113,100.00	19,800.00
ESTIMATED	Sep-98	VARIOUS	ECON.	2,358.0	3.113	73,400.00	3.859	91,000.00	17,600.00
TOTAL				16,005.0	3.035	485,679.12	3.691	590,717.77	105,038.65

**GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
TAMPA ELECTRIC COMPANY**

SCHEDULE H1

PERIOD OF: OCTOBER THRU MARCH
ACTUAL 1995 ACTUAL 1996 ACTUAL 1997 PROJ. 1998

DIFFERENCE (%) FROM PRIOR PERIOD
1996/95% 1997/96% 1997/95%

	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997	PROJ. 1998	1996/95%	1997/96%	1997/95%
FUEL COST OF SYSTEM NET GENERATION (\$)							
1 *HEAVY OIL	470,891	2,301,066	864,861	476,337	386.7%	-62.4%	-44.9%
2 *LIGHT OIL	92,496	310,553	1,965,855	1,054,882	235.7%	533.0%	-46.3%
3 COAL	175,727,414	175,247,303	169,242,629	91,876,242	-0.3%	-3.4%	-45.7%
4 NATURAL GAS	0	0	0	0	0.0%	0.0%	0.0%
5 NUCLEAR	0	0	0	0	0.0%	0.0%	0.0%
6 OTHER	0	0	0	0	0.0%	0.0%	0.0%
7 TOTAL (\$)	176,290,801	177,858,922	172,073,345	93,407,461	0.9%	-3.3%	-45.7%
SYSTEM NET GENERATION (MWH)							
8 *HEAVY OIL	7,046	63,074	17,131	13,315	795.2%	-72.8%	-22.3%
9 *LIGHT OIL	1,210	4,353	41,602	32,119	259.8%	655.7%	-22.8%
10 COAL	7,999,712	8,436,119	8,602,245	4,284,105	5.5%	2.0%	-50.2%
11 NATURAL GAS	0	0	0	0	0.0%	0.0%	0.0%
12 NUCLEAR	0	0	0	0	0.0%	0.0%	0.0%
13 OTHER	0	0	0	0	0.0%	0.0%	0.0%
14 TOTAL (MWH)	8,007,968	8,503,546	8,660,978	4,329,539	6.2%	1.9%	-50.0%
UNITS OF FUEL BURNED							
15 *HEAVY OIL (BBL)	29,864	143,134	38,902	30,440	379.3%	-72.8%	-21.8%
16 *LIGHT OIL (BBL)	3,858	12,795	62,256	47,437	231.6%	366.6%	-23.8%
17 COAL (TON)	3,424,403	3,627,098	3,944,311	1,951,811	5.9%	8.7%	-50.5%
18 NATURAL GAS (MCF)	0	0	0	0	0.0%	0.0%	0.0%
19 NUCLEAR (MMBTU)	0	0	0	0	0.0%	0.0%	0.0%
20 OTHER	0	0	0	0	0.0%	0.0%	0.0%
BTUS BURNED (MMBTU)							
21 *HEAVY OIL	196,526	905,606	244,610	192,408	360.8%	-73.0%	-21.3%
22 *LIGHT OIL	22,605	74,200	362,863	275,279	228.2%	389.0%	-24.1%
23 COAL	81,805,339	85,943,411	90,089,069	44,094,298	5.1%	4.8%	-51.1%
24 NATURAL GAS	0	0	0	0	0.0%	0.0%	0.0%
25 NUCLEAR	0	0	0	0	0.0%	0.0%	0.0%
26 OTHER	0	0	0	0	0.0%	0.0%	0.0%
27 TOTAL (MMBTU)	82,024,470	86,923,217	90,696,542	44,561,985	6.0%	4.3%	-50.9%
GENERATION MIX (% MWH)							
28 *HEAVY OIL	0.09	0.74	0.20	0.31	-	-	-
29 *LIGHT OIL	0.02	0.05	0.48	0.74	-	-	-
30 COAL	99.89	99.21	99.32	98.95	-	-	-
31 NATURAL GAS	0.00	0.00	0.00	0.00	-	-	-
32 NUCLEAR	0.00	0.00	0.00	0.00	-	-	-
33 OTHER	0.00	0.00	0.00	0.00	-	-	-
34 TOTAL (%)	100.00	100.00	100.00	100.00	-	-	-
FUEL COST PER UNIT							
35 *HEAVY OIL (\$/BBL)	15.77	16.08	22.23	15.65	2.0%	38.2%	-29.6%
36 *LIGHT OIL (\$/BBL)	23.98	24.27	31.58	22.24	1.2%	30.1%	-29.6%
37 COAL (\$/TON)	51.32	48.32	42.91	47.07	-5.8%	-11.2%	9.7%
38 NATURAL GAS (\$/MCF)	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%
39 NUCLEAR (\$/MMBTU)	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%
40 OTHER	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%
FUEL COST PER MMBTU (\$/MMBTU)							
41 *HEAVY OIL	2.40	2.54	3.54	2.48	5.8%	39.4%	-29.9%
42 *LIGHT OIL	4.09	4.19	5.42	3.83	2.4%	29.4%	-29.3%
43 COAL	2.15	2.04	1.88	2.08	-5.1%	-7.8%	10.6%
44 NATURAL GAS	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%
45 NUCLEAR	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%
46 OTHER	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%
47 TOTAL (\$/MMBTU)	2.15	2.05	1.90	2.10	-4.7%	-7.3%	10.5%
BTU BURNED PER KWH (BTU/KWH)							
48 *HEAVY OIL	27,892	14,358	14,279	14,450	-48.5%	-0.6%	1.2%
49 *LIGHT OIL	18,682	17,046	8,722	8,571	-8.8%	-48.8%	-1.7%
50 COAL	10,226	10,188	10,473	10,293	-0.4%	2.8%	-1.7%
51 NATURAL GAS	0	0	0	0	0.0%	0.0%	0.0%
52 NUCLEAR	0	0	0	0	0.0%	0.0%	0.0%
53 OTHER	0	0	0	0	0.0%	0.0%	0.0%
54 TOTAL (BTU/KWH)	10,243	10,222	10,472	10,293	-0.2%	2.4%	-1.7%
GENERATED FUEL COST PER KWH (cents/KWH)							
55 *HEAVY OIL	6.68	3.65	5.05	3.58	-45.4%	38.4%	-29.1%
56 *LIGHT OIL	7.64	7.13	4.73	3.28	-6.7%	-33.7%	-30.7%
57 COAL	2.20	2.08	1.97	2.14	-5.5%	-5.3%	8.6%
58 NATURAL GAS	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%
59 NUCLEAR	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%
60 OTHER	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%
61 TOTAL (cents/KWH)	2.20	2.09	1.99	2.16	-5.0%	-4.8%	8.5%

* DISTILLATE (BBL, MWH & \$) USED FOR FIRING, HOT STANDBY, ETC. IS INCLUDED IN FUEL OIL STEAM PLANTS.

EXHIBIT NO. _____
DOCKET NO. 980001-EI
TAMPA ELECTRIC COMPANY
(KOZ-3)
SUBMITTED FOR FILING 06/23/98

TAMPA ELECTRIC COMPANY
CAPACITY COST RECOVERY
PROJECTED
OCTOBER 1998 - DECEMBER 19

TAMPA ELECTRIC COMPANY
 CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS
 OCTOBER 1998 THROUGH DECEMBER 1998

	(1) AVG 12CP Load Factor at Meter (%)	(2) Projected Sales at Meter (mWh)	(3) Projected AVG 12 CP at Meter (mW)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (mWh)	(7) Projected AVG 12 CP at Generation (mW)	(8) Percentage of Sales at Generation (%)	(9) Percentage of Demand at Generation (%)
RS	53.58%	1,566,175	667	1.06611	1.05952	1,659,392	711	42.01%	55.63%
GS,TS	55.78%	222,215	91	1.06589	1.05952	235,441	97	5.96%	7.59%
GSD, EV-X	74.11%	1,043,892	322	1.06460	1.05839	1,104,843	343	27.97%	26.84%
GSLD,SBF	82.90%	435,731	120	1.04821	1.04205	454,051	126	11.50%	9.86%
IS-1&3,SBI-1&3	N/A	446,025	N/A	N/A	1.02000	454,946	0	11.52%	0.00%
SL/OL	819.04%	38,881	1	1.05556	1.05952	41,195	1	1.04%	0.08%
TOTAL		3,752,919	1,201			3,949,868	1,278	100.00%	100.00%

- (1) AVG 12 CP load factor based on actual 1995 calendar data.
 (2) Projected mWh sales for the period Oct. 1998 through Dec. 1998.
 (3) Calculated: Col(2)/(8760 * 5 * Col(1)), 8760 hours * 5 = hours in six months.
 (4) Based on 1995 demand losses.
 (5) Based on 1995 energy losses.
 (6) Col(2)*Col(5)
 (7) Col(3)*Col(4)
 (8) Col(6) / total for Col(6).
 (9) Col(7) / total for Col(7).

NOTE: Interruptible rates not included in demand allocation of capacity payments.

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TAMPA ELECTRIC COMPANY
 CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS
 OCTOBER 1998 THROUGH DECEMBER 1998

	OCTOBER	NOVEMBER	PROJECTED DECEMBER	TOTAL
1. UNIT POWER CAPACITY CHARGES	\$ 1,098,500	\$ 1,098,500	\$ 1,098,500	\$ 3,295,500
2. CAPACITY PAYMENTS TO COGENERATORS	1,079,700	1,079,700	1,079,700	3,239,100
3. (UNIT POWER CAPACITY REVENUES)	(117,800)	(122,600)	(201,100)	(441,500)
4. SYSTEM TOTAL	\$ 2,060,400	\$ 2,055,600	\$ 1,977,100	\$ 6,093,100
5. JURISDICTIONAL PERCENTAGE	98.46438%	98.46438%	98.46438%	
6. JURISDICTIONAL CAPACITY PAYMENTS	\$ 2,028,760	\$ 2,024,034	\$ 1,946,739	\$ 5,999,533
7. ACTUAL ESTIMATED TRUE UP FOR THE PERIOD APRIL 1998 - SEPTEMBER 1998 (OVER/UNDER RECOVERY)				413,577
8. TOTAL				\$ 6,413,110
9. REVENUE TAX FACTOR				1,00083
10. TOTAL RECOVERABLE CAPACITY PAYMENTS				\$ 6,418,433

CALCULATION OF JURISDICTIONAL %

	1995 AVG 12 CP MW	%
FPSC	2,718.7	98.46438%
FERC	42.4	1.53562%
TOTAL	2,761.1	100.00000%

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TAMPA ELECTRIC COMPANY
 CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS
 OCTOBER 1998 THROUGH DECEMBER 1998

RATE CLASS	(1) Percentage of Sales at Generation (%)	(2) Percentage of Demand at Generation (%)	(3) Energy Related Cost (\$)	(4) Demand Related Cost (\$)	(5) Total Capacity Costs (\$)	(6) Projected Sales at Meter (kwh)	(7) Capacity Recovery Factor (\$/kwh)
RS	42.01%	55.63%	207,353	3,295,997	3,503,350	1,566,175,000	0.00224
GS,TS	5.96%	7.59%	29,417	449,697	479,114	222,215,000	0.00216
GSD,EV-X	27.97%	26.84%	138,053	1,590,231	1,728,284	1,043,892,000	0.00166
GSLD,SBF	11.50%	9.86%	56,781	584,191	640,952	435,731,000	0.00147
IS-1&3,SBI-1&3	11.52%	0.00%	56,860	0	56,860	446,025,000	0.00013
SL/OL	1.04%	0.08%	5,133	4,740	9,873	38,881,000	0.00025
					6,418,433		
TOTAL	100.00%	100.00%	493,577	5,924,856	6,418,433	3,752,919,000	0.00171
			7.69% *	92.31% *			

* NOTE: Using the 12 CP and 1/13th allocation method requires 1/13th or 7.69 % of capacity costs to be allocated on the basis of energy, and 12/13th or 92.31 % to be allocated on the basis of demand.

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TAMPA ELECTRIC COMPANY
CAPACITY COST RECOVERY CLAUSE
CALCULATION OF ACTUAL/PROJECTED TRUE-UP AMOUNT

	ACTUAL APRIL 1998	ACTUAL MAY 1998	REVISED PROJECTION JUNE 1998	REVISED PROJECTION JULY 1998	REVISED PROJECTION AUG 1998	REVISED PROJECTION SEPT 1998	TOTAL
1 UNIT POWER CAPACITY CHARGES	\$ 1,116,917	\$ 1,124,117	\$ 1,098,500	\$ 1,098,500	\$ 1,098,500	\$ 1,098,500	\$ 6,635,034
2 CAPACITY PAYMENTS TO COGENERATORS	1,079,850	1,079,850	1,079,700	1,079,700	1,079,700	1,079,700	6,478,100
3 (UNIT POWER CAPACITY REVENUES)	(150,129)	(136,205)	(146,800)	(149,200)	(148,900)	(151,500)	(862,734)
4 TOTAL CAPACITY CHARGES - CURRENT PERIOD	\$ 2,046,438	\$ 2,067,562	\$ 2,031,400	\$ 2,029,000	\$ 2,029,300	\$ 2,026,700	\$ 12,230,400
5 JURISDICTIONAL PERCENTAGE	98.46438%	98.46438%	98.46438%	98.46438%	98.46438%	98.46438%	
6 JURISDICTIONAL CAPACITY PAYMENTS	\$ 2,015,012	\$ 2,035,812	2,000,205	\$ 1,997,842	\$ 1,998,138	\$ 1,995,578	\$ 12,042,587
7 CAPACITY COST RECOVERY REVENUES (NET OF REVENUE TAXES)	1,641,778	1,738,759	2,154,876	2,268,769	2,231,850	2,266,027	12,302,059
8 PRIOR PERIOD TRUE-UP PROVISION	(49,797)	(49,797)	(49,797)	(49,797)	(49,797)	(49,797)	(298,782)
9 CAPACITY COST RECOVERY REVENUES APPLICABLE TO CURRENT PERIOD (NET OF REVENUE TAXES)	\$ 1,591,981	\$ 1,688,962	\$ 2,105,079	\$ 2,218,972	\$ 2,182,053	\$ 2,216,230	\$ 12,003,277
10 TRUE-UP PROVISION FOR MONTH - OVER(UNDER) RECOVERY (LINE 9 - LINE 6)	\$ (423,031)	\$ (346,850)	\$ 104,874	\$ 221,130	\$ 183,915	\$ 220,652	\$ (39,310)
11 INTEREST PROVISION FOR MONTH	(3,846)	(5,389)	(5,978)	(5,206)	(3,971)	(2,730)	(27,120)
12 TRUE-UP & INTEREST PROVISION BEGINNING OF MONTH - OVER(UNDER) RECOVERY	(298,782)	(675,862)	(978,304)	(829,611)	(563,890)	(334,149)	(298,782)
13 DEFERRED TRUE-UP - OVER(UNDER) RECOVERY	(347,147)	(347,147)	(347,147)	(347,147)	(347,147)	(347,147)	(347,147)
14 PRIOR PERIOD TRUE-UP PROVISION - COLLECTED(REFUNDED) THIS MONTH	49,797	49,797	49,797	49,797	49,797	49,797	298,782
15 END OF PERIOD TRUE-UP - OVER(UNDER) RECOVERY (SUM OF LINES 10 - 14)	\$ (1,023,009)	\$ (1,325,451)	\$ (1,176,758)	\$ (911,037)	\$ (681,296)	\$ (413,577)	\$ (413,577)

TAMPA ELECTRIC COMPANY
CAPACITY COST RECOVERY CLAUSE
CALCULATION OF ACTUAL/PROJECTED TRUE-UP AMOUNT

	ACTUAL APRIL 1998	ACTUAL MAY 1998	REVISED PROJECTION JUNE 1998	REVISED PROJECTION JULY 1998	REVISED PROJECTION AUG 1998	REVISED PROJECTION SEPT 1998	TOTAL
1 BEGINNING TRUE-UP AMOUNT	(645,929)	(1,023,009)	(1,325,451)	(1,176,758)	(911,037)	(681,296)	N/A
2 ENDING TRUE-UP AMOUNT BEFORE INTEREST	(1,019,163)	(1,320,062)	(1,170,780)	(905,831)	(677,325)	(410,847)	N/A
3 TOTAL BEGINNING & ENDING TRUE-UP AMOUNT (LINES 1 + 2)	(1,665,092)	(2,343,071)	(2,496,231)	(2,082,589)	(1,588,362)	(1,092,143)	N/A
4 AVERAGE TRUE-UP AMOUNT (50% OF LINE 3)	(832,546)	(1,171,536)	(1,248,116)	(1,041,295)	(794,181)	(546,072)	N/A
5 INT. RATE % - FIRST DAY REP. BUS. MONTH	5.550	5.530	5.500	6.000	6.000	6.000	N/A
6 INT. RATE % - FIRST DAY SUBSEQUENT MONTH	5.530	5.500	6.000	6.000	6.000	6.000	N/A
7 TOTAL (LINE 5 + LINE 6)	11.080	11.030	11.500	12.000	12.000	12.000	N/A
8 AVERAGE INT. RATE % (50% OF LINE 7)	5.540	5.515	5.750	6.000	6.000	6.000	N/A
9 MONTHLY AVG INT. RATE % (LINE 8/12)	0.462	0.460	0.479	0.500	0.500	0.500	N/A
10 INT. PROVISION (LINE 4 X LINE 9)	(33,646)	(53,369)	(59,978)	(55,206)	(39,971)	(23,730)	(227,120)

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