

MEMORANDUM

October 14, 1998

981462-EL

TO: DIVISION OF RECORDS AND REPORTING (FLYNN)  
FROM: DIVISION OF AUDITING AND FINANCIAL ANALYSIS (PELT)  
RE: UNDOCKETED - TAMPA ELECTRIC COMPANY  
AFFILIATE TRANSACTIONS AUDIT TRANSMITTED BY DENISE N.  
VANDIVER'S OCTOBER 14, 1998 TRANSMITTAL  
AUDIT CONTROL NO. 98-082-2-1

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Working papers, Volume III of III and one diskette and excerpts from the audit report are forwarded, pursuant to Rule 25-22.006, F.A.C. Volumes I and II of III and the administrative section for the working papers have been filed as unclassified in DAFA files.

The audit exit conference was held October 8, 1998.

An attached index lists all confidential material.

Attachments: Confidential Document Index 11432-98  
One Diskette  
Excerpts from the Audit Report  
Volume III of III 11433-98

  
RECEIVED BY

10/14/98  
DATE

cc: Appeals  
Mary Andrews Bane  
Bob Freeman

<u>W/P Used</u>	<u># of Pages</u>	<u>Title</u>
1 (8/28) 10-20/3	5	Audit Report - Disclosures 2 & 7
7-3	2	Audit Response to Request AF 12
10-4/1	1	1997 Transportation Market Price Application
10-4/2	1	1997 Coal Market Price Application
10-6a/1-1	7	Monthly Invoices from TECO Energy to PGS July - December 1997
10-8/1-1	1	1996 Detail of Current Income Taxes
10-8/1-2	4	Journal Entry No. 141 - Recording Tampa Electric Tax Return True-up
10-8/2	2	1996 Federal Income Tax Summary
10-8/3	3	1997 Federal Income Tax Summary
10-8/4	2	1996 State Income Tax Summary
10-8/5	20	Tax Allocation Agreement
10-12/1	3	Explanation of selected variances of Affiliated Transaction 1994 - 1997
10-13/1	1	Summary of Contract and Spot Transportation Costs
10-13/1-1	6	Monthly Transportation and Cost Rates for Coal Transportation by Coal Supplier
10-13/1-2	1	Invoice reflecting per ton coal cost of Gatliff Coal Co.
10-18/1	1	Schedule of Non-Allocable Costs - TECO Energy
10-20/1	1	Staff Summary: Tampa Electric <u>Off-Site Media Inventory Audit</u>
10-20/2	1	Staff Summary: Tampa Electric <u>By-Product Sales Audit</u>
10-20/3	1	Staff Summary: Tampa Electric <u>ETRC Audit</u>
10-20/3-1	11	Copies of Internal Audit W/P's - (ETRC Audit)

*Conf. Dist. etc*

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10-20/4	2	Staff Summary: TECO Energy & Affiliates <u>Payroll Audit</u>
10-23/2	8	Monthly Transaction Detail and G/L interface which supports the transaction detail
10-23/3	12	Monthly Transaction Detail and G/L interface which supports the transaction detail
10-23/4	2	Monthly Transaction Detail and G/L interface which supports the transaction detail
10-23/5	2	Monthly Transaction Detail and G/L interface which supports the transaction detail
10-23/6	2	Monthly Transaction Detail and G/L interface which supports the transaction detail
10-23B/1	1	Company explanation for PSC questions
10-28/1-1	1	Consumer Price Index for all Urban Consumers - 12/97
10-28/2	1	Transportation Benchmark Calculation
10-28/2-1	1	Summary of Contract and Spot Transportation Costs
10-28/3	1	1997 Rail Cost Calculation - JEA
10-28/3-1	1	Information relative to JEA Transportation Costs
10-28/4	1	OUC 1997 Rail Rates
10-28/5	1	GRU Information for Rail Transportation
10-28/6	1	Lakeland - 1997 Non-Discounted Rail Rates
10-28/7	1	Tampa Electric's 1997 Rail Miles Calculation
10-29/1	2	Explanation for not including companies in TECO Energy Allocation Process
10-29/2	1	Balance Sheet @ 12/31/97 - Bosek, Gibson & Associates
10-29/3	1	1977 Income Statement - Bosek, Gibson & Associates

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10-29/4	1	Balance Sheet Assets @ 12/31/97 - TeCom, Inc.
10-29/5	1	1997 Income Statement - TeCom, Inc.
10-29/6	1	Balance Sheet Assets @ 12/31/97 - TECO Finance, Inc.
10-29/7	1	1997 - Income Statement - TECO Finance, Inc.
10-29/8	1	Balance Sheet Assets @ 12/31/97- TECO Investments, Inc.
10-29/9	1	1997 Income Statement - TECO Investments, Inc.
43-2/3-1	1	Explnation of Charge for Cambridge Energy Research Associates
43-5 Summary	3	Staff Summary of Work Performed- Subsidiaries not receiving allocation from TECO Energy
43-5	1	Staff Recomputation of TECO Energy's Allocable Costs
43-6/1	1	Diversification Schedule for A/C 234.09 - TECO Energy
43-7	1	Schedule of Non-Allocated Costs - TECO Energy
45-1	1	1997 Transportation Market Price Application
45-2	1	Schedule of Tonnage, dollar/ton and total dollars (of contract & spot coal purchases - Transportation - 1997
45-2/1	6	Documents supporting the benchmark coal price - 12 months ended 12/31/97
45-2/2	1	Schedule of Coal delivered June 1997
45-2/2-1	1	Sample Invoice for Coal Transportation - June 1997
45-3	1	Coal Market Price Application
45-3/2	1	Gatliff Invoice dated 11/20/97
45-4	1	Staff Recomputation of Coal Cost - Calendar Year 1997
45-4/1	4	BTU Adjustment (from Gatliff Coal) 1st-4th Qtrs - 1997
48	1	Summary of Transaction between TECO Energy and Peoples Gas System
48-1	1	G/L Interface detailing 7/97 Invoice from TECO Energy to Peoples Gas System