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Re: Docket No.000001-EI

Dear Ms. Bayo:

Enclosed for filing and distribution are the original and 15 copies of FIPUG's Petition for Reconsideration of Order No. PSC-99-2512-FOF-EI.

Please acknowledge receipt of the above on the extra copies enclosed herein and return them to me. Thank you for your assistance.

Yours truly,

*Vicki Gordon Kaufman*  
Vicki Gordon Kaufman

*Wanderer*  
AFA \_\_\_\_\_  
APP \_\_\_\_\_  
CAF encl.  
CMJ \_\_\_\_\_  
CTR \_\_\_\_\_  
EAG \_\_\_\_\_  
LEG \_\_\_\_\_  
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FPSC-RECORDS/REPORTING

ORIGINAL

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Fuel and purchased power  
cost recovery clause and  
generating performance incentive  
factor.

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Docket No. 000001-EI

Filed: January 6, 2000

**FIPUG's PETITION FOR RECONSIDERATION of ORDER NO. PSC-99-2512-FOF-EI**

The Florida Industrial Power Users Group (FIPUG), through its undersigned attorneys, petitions the Commission to reconsider its ruling set out in section II D 4 of Order No. PSC-99-2512 on the following grounds:

- The ruling is not based upon competent substantial evidence;
- The ruling ignores the Commission policy of giving deference to stipulations between parties;
- The post-hearing position taken by the Commission Staff on issue 19 J and adopted by the Commission was not declared before or at the Prehearing Conference. The parties with opposing views were blind-sided. Neither FIPUG nor TECo was given the opportunity to present evidence on the relative merits of the position taken by the Staff *vis a vis* the stipulation entered into between FIPUG and TECo. Like FIPUG, the OPC objected to the TECo proposal before the hearing, but presented no evidence on the subject at the hearing. The only evidence in the record is the information supplied by TECo. No evidence was presented in support of the Staff's post-hearing recommendation;
- The evidence supplied by TECo demonstrates that the treatment of FMPA revenues proposed by TECo is the most equitable solution to a difficult dilemma.

**ARGUMENT IN SUPPORT OF FIPUG'S MOTION**

1. The Commission's final order in this docket found that TECo entered into a binding wholesale contract with FMPA to sell energy to FMPA from December 16, 1996 through March 15, 2001. The revenues received by TECo from the sale are admittedly less than the operating and carrying costs of the facilities which are committed exclusively to the wholesale transaction.

2. In TECo's last general rate case, the Commission adopted a procedure which required

current and future wholesale sales for periods over one year to be separated. The effect of a wholesale separation at the time of a rate case or when there is an earnings cap is to relieve customers from the obligation to pay the carrying costs on the electric plant dedicated to wholesale transactions. It is an effective way to phase in new capacity by allowing a utility to build plant in excess of its current needs and sell it on a short-term basis until it is needed for the retail load. It discourages surplus capacity, impecunious wholesale transactions and predatory pricing in the wholesale market. Between rate cases, short-term wholesale sales can benefit customers even though they are not separated if all the revenues are refunded to customers and the utility has capacity to spare. They are never beneficial if the utility doesn't have sufficient capacity to meet the demand of its retail customers, unless the capacity can be replaced at less cost from wholesale purchases.

3. In Order No. PSC-96-1300-S-EI the Commission reaffirmed its general rate case ruling on separation and acknowledged that the parties had stipulated that wholesale sales would be separated.

4. Order No. PSC-96-1300-S-EI approved a stipulated earnings cap for TECo. Later, in Order No. PSC-97-1273 FOF-EI in Docket No. 970171-EU, the Commission reaffirmed its position on wholesale separation. As long as TECo was under an earnings cap, by the Commission-approved stipulation, customers would receive a refund to the extent that TECo's net return on equity exceeded 12.75%. TECo and the Commission Staff calculate that TECo could earn up to 14.2% on equity in 1997 and 1998 before refunds were mandated. Nevertheless, with the FMPA sale separated for only a few months in 1998, the refund due customers provided under the earnings cap was greater than the \$9 million offer made by TECo in Docket No. 970171-EU.

5. Unfortunately for customers, the earnings cap stipulation expired on December 31, 1999. No dockets have been opened to reduce TECo's return on equity or to reimpose an earnings cap. If the plant is no longer separated, the return of 150 MW of capacity and the attendant transmission facilities to the retail rate base will depress TECo's apparent earnings, making it unlikely that the Commission will consider a further rate reduction.

6. TECo has obligingly offered to credit all of the revenues from the losing FMPA contract to retail customers. FIPUG originally took the position that the separation should continue in the same fashion TECo was ordered to employ in the 1993-1994 general rate case, again in 1997 in Docket No. 970001-EI, and once more in Docket No. 970171-EU. But with no rate relief on the horizon for customers, *if the FMPA plant remains separated, customers will bear all of the costs of the plant dedicated to FMPA and receive no mitigating revenues in the post-stipulation era.* Under the circumstances, TECo's offer is better for the retail customers than they apparently will receive for the last 15 months of the contract without the offer. At the hearing after the evidence was in, FIPUG changed its position to agree with the TECo proposal.

7. In its post-hearing recommendation, the Commission Staff took an approach that harms the class of customers which will proportionately bear the greatest part of the loss which

occurs when replacement power is substituted for TECo resources. Staff agreed that TECo could depress its earnings by not separating the 150 MW dedicated to the FMPA contract, but then Staff proposed that the capacity and transmission revenues received from FMPA be credited to the capacity cost recovery clause; the other revenues would be used first to satisfy environmental costs; the remainder would be allocated fuel costs even though the sum received will be less than average fuel costs. This revised allocation of revenues appears to be logical on its face; capacity revenues flow to the capacity clause. FIPUG would have agreed with the Staff that this is a proper approach if the FMPA revenue was going to exceed the FMPA losses, but the evidence in the case demonstrates that the losses that customers will experience as result of the FMPA contract far exceed the revenue this contract will provide. The TECo proposal is more equitable to all customers under the peculiar circumstances of this case because it proposed to have the revenue flow to the cost recovery clauses where customers will be charged for the FMPA losses.

8. The peculiar circumstances of the case are that in 1996 TECO sold capacity under firm contract to the wholesale market that it will need in the year 2000 to meet the demands of its retail customers. Mr. Hernandez' testimony in this docket (page 10 prefiled) stated that the costs of servicing the FMPA sale have been exceeding the non-fuel revenues by between \$0.7 to \$2.1 million per month in 1998 and 1999. Naturally TECo would like to shift this cost back to the retail customer with Commission approval. Order No. PSC-99-2512-FOF-EI grants that approval. The next question is how will the loss on the FMPA sale be allocated to the customers. TECo and FIPUG recommend that it be spread on a kwh basis primarily through the fuel cost recovery clause where retail customers will subsidize the losses on wholesale transactions. This approach probably does nothing to reimburse interruptible customers for the excessive and unanticipated purchased power prices they will be forced to pay during year 2000 emergencies, but it will soften the blow of increased fuel costs that interruptible customers will bear ratably along with all other customers arising from TECo's importunate firm wholesale sales.

9. How the loss on FMPA replacement power for the FMPA sale falls most heavily on interruptible customers is brought to light with blinding clarity in the extracts in Exhibit No. 9, Karen O. Zwolak (KOZ-2), schedules E-6 and E-7 for the years 1999 and 2000 attached to this petition.

10. In 1999, according to schedule E-6, TECo purchased 942,899.7 MWH of power from other utilities to service the FMPA contract at an unstated price.(presumably \$0.7 to \$2.1 million per month more than it received from FMPA, see Hernandez, supra.) It sold 671,419.3 firm MWH to other wholesale customers from its own resources. For these later wholesale sales, it credited the fuel clause \$19.62/mwh. Because its own resources were inadequate to serve retail customers, TECo went to the wholesale market to buy replacement power. According to schedule E-7 for 1999, TECo purchased 157,622.2 MWH of emergency power that was charged exclusively to interruptible customers to avoid interrupting them when TECo's capacity was being sold elsewhere. These customers were charged \$52.28 per MWH hour for this power for a total of \$ 8.2 million. Apparently it would have only cost these retail customers \$3.1 million for fuel if TECo's

capacity had not been diverted. TECO's first line of defense, the interruptible customers, paid over \$5.1 million dollars according to TECO's exhibit so that TECO could meet its commitment to the wholesale market in general from TECO capacity.<sup>1</sup> Energy from the lower cost wholesale sources, which marketed power to TECO in 1999, could have served the native load interruptible customers at lower cost, but this power was diverted to FMPA to give TECO the argument that its resources did not need to be separated. This approach is important to TECO because it reduces the refund customers would have received under the rate cap stipulation in 1998 and 1999.

11. In addition to the high-priced power TECO bought to avoid interrupting its interruptible customers, TECO was required to purchase power to meet the demands of its firm customers. It paid \$26.65/mwh for most of this power, while selling wholesale power from its own resources at a 33% lower price.

12. The situation portends to get **morose** in the year 2000. TECO will no longer buy power to serve FMPA. It will provide 1,317,600 MWH to FMPA and 416,266 MWH to other wholesale customers from its own capacity. Under the Commission's ruling, there will not be sufficient revenue to cover the \$33,850,396 fuel cost to serve FMPA. The FMPA revenues will be allocated first to the capacity clause, then to the ECRC, leaving inadequate funding to cover the additional costs recorded in the fuel clause. All customers, including the interruptible customers, will pick up the difference in their average fuel charge.

13. According to schedule E-7 for 2000, if TECO's projections are correct, it will purchase 105,321 MWH of emergency power for interruptible customers at an average price to these customers of \$120.79 per MWH. The projected average cost these customers would pay if TECO had not diverted its resources to the wholesale market would be the \$23.03 allowed by the Commission in the current fuel recovery cost order (a difference of \$97.76 per MWH). These replacement power purchases would not occur except for TECO's firm contracts with FMPA and other wholesale customers to supply them power at a price less than the cost of replacement power. Retail customers customer pick up the cost of replacement power through a kwh charge. Even if the FMPA revenues were credited to the fuel cost exclusively, they would be insufficient to off set the replacement power surcharge. When a major component of the FMPA revenues is diverted to the capacity recovery clause, the injury to interruptible customers is exacerbated.

14. In 2000, replacement power will be purchased at a cost much higher than the cost of fuel. The cost of emergency power will far exceed total fuel, capital and operating costs. There is a windfall profit element that goes to the selling entity, but unlike the FMPA contract, the replacement power cost is not segmented into its different elements and collected through different cost recovery clauses. It is all recovered from customers through the fuel clause. Interruptible

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<sup>1</sup> Evidence aliunde the record from subsequent monthly fuel cost filings shows that the purchased power cost borne by interruptible customers is far greater.

customers are the first line of defense in buying emergency power. It is passed along as a kwh charge. They also pick up their ratable share of unsegregated higher standard replacement power. All of this cost is allocated to all customers as a kwh charge through the fuel clause because the unbundled charge is not broken down into capacity cost, fuel cost and windfall profit surcharge.

15. In this case, where the losses and full cost of spike-priced replacement power are allocated on a kwh basis, it is far more logical to allocate all of the revenues received from the FMPA sale in the manner TECo proposed rather than segregating the revenues by applying the capacity payments to the capacity clause in which the interruptible customer, who bear the greatest loss burden through kwh charges for replacement power, will receive the least loss mitigation benefit.

**WHEREFORE**, FIPUG requests that the Commission grant its Motion for Reconsideration.



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Attorneys for the Florida Industrial  
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## CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing FIPUG's PETITION FOR RECONSIDERATION of ORDER NO. PSC-99-2512-FOF-EI by (\*) hand delivery, or U.S. Mail this 6<sup>th</sup> day of January 2000, to the following parties of record:

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POWER SOLD  
TAMPA ELECTRIC COMPANY  
ACTUAL FOR THE PERIOD OF: JANUARY 1999 THRU JUNE 1999

SCHEDULE BA  
PAGE 1 OF 2

(1) MONTH	(2) SOLD TO		(3) TYPE & SCHEDULE	(4) TOTAL MWH SOLD	(5) MWH WHEELED FROM OTHER SYSTEMS	(6) MWH FROM OWN GENERATION	(7) COSTS/KWH		(8) TOTAL \$ FOR FUEL ADJUSTMENT (6)(7A)	(9) TOTAL COST \$ (6)(7B)	(10) 80% CASH ON ECONOMY ENERGY SALES
							(A) FUEL COST	(B) TOTAL COST			
ACTUAL Jan. 99	VARIOUS VARIOUS VARIOUS VARIOUS HPP FMFA VARIOUS LESS TRANSMISSION COSTS LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS	JURISD. SEPARATED JURISD. SEPARATED JURISD. SEPARATED JURISD.	ECON. SCH.-D SCH.-D SCH.-G CONTRACT SCH.-D SCH.-J	5,822.0 5,285.1 20,112.0 0.0 8,212.0 78,120.0 80.0	0.0 0.0 0.0 0.0 0.0 78,120.0 0.0	5,822.0 5,285.1 20,112.0 0.0 8,212.0 0.0 80.0	1.664 1.591 1.845 0.000 1.890 6.000 1.906	1.802 1.591 1.786 0.000 2.886 0.000 1.986	88,568.04 84,284.57 310,785.83 0.00 185,287.38 0.00 (16,782.00) (8,888.74) 6,517.54	106,705.87 84,284.57 265,115.27 0.00 228,802.84 0.00 908.20 0.00 6,517.54	6,517.54
TOTAL				118,822.0	78,120.0	40,682.1	1.821	1.832	638,730.00	786,886.85	
ACTUAL Feb. 99	VARIOUS VARIOUS VARIOUS VARIOUS HPP FMFA VARIOUS LESS TRANSMISSION COSTS LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS	JURISD. SEPARATED JURISD. SEPARATED SEPARATED JURISD.	ECON. SCH.-D SCH.-D SCH.-G CONTRACT SCH.-D SCH.-J	1,884.0 4,706.0 12,483.0 0.0 4,288.0 70,660.0 0.0	0.0 0.0 0.0 0.0 0.0 70,660.0 0.0	1,884.0 4,706.0 12,483.0 0.0 4,288.0 0.0 0.0	1.872 1.788 1.887 0.000 2.173 0.000 0.000	2.121 1.788 1.908 0.000 2.858 0.000 0.000	35,482.12 84,808.86 212,051.33 0.00 92,188.82 0.00 (16,782.10) (3,162.98) 3,828.20	40,382.50 84,808.86 237,747.89 0.00 122,345.46 0.00 0.00 0.00 3,828.20	3,828.20
TOTAL				93,942.0	70,660.0	23,382.0	1.750	2.076	488,285.85	485,865.10	
ACTUAL Mar. 99	VARIOUS VARIOUS VARIOUS VARIOUS HPP FMFA VARIOUS LESS TRANSMISSION COSTS LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS	JURISD. SEPARATED JURISD. SEPARATED SEPARATED JURISD.	ECON. SCH.-D SCH.-D SCH.-G CONTRACT SCH.-D SCH.-J	2,440.0 4,858.0 13,488.0 0.0 1,384.0 78,120.0 358.0	0.0 0.0 0.0 0.0 0.0 78,120.0 0.0	2,440.0 4,858.0 13,488.0 0.0 1,384.0 0.0 358.0	2.041 2.125 1.702 0.008 1.230 0.000 2.152	2.214 2.125 1.812 0.000 2.456 0.000 2.152	48,788.80 103,288.82 228,881.12 0.00 16,408.91 0.00 (16,782.10) (4,874.80) 3,385.72	54,832.05 103,288.82 258,028.85 0.00 33,900.21 0.00 7,702.82 0.00 3,385.72	3,385.72
TOTAL				100,680.0	78,120.0	22,488.0	1.731	2.027	388,282.48	455,883.85	
ACTUAL Apr. 99	VARIOUS VARIOUS VARIOUS VARIOUS HPP FMFA VARIOUS LESS TRANSMISSION COSTS LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS	JURISD. SEPARATED JURISD. SEPARATED SEPARATED JURISD.	ECON. SCH.-D SCH.-D SCH.-G CONTRACT SCH.-D SCH.-J	3,173.0 5,038.0 17,436.0 0.0 40,828.0 75,485.0 0.0	0.0 788.3 0.0 0.0 0.0 75,485.0 0.0	3,173.0 5,038.0 17,436.0 0.0 40,828.0 0.0 0.0	1.980 (0.121) 1.548 0.000 1.944 0.000 0.000	2.338 (0.121) 1.885 0.000 2.661 0.000 0.000	62,818.25 (6,208.85) 287,475.34 0.00 778,030.83 0.00 (16,782.10) (5,288.81) 8,100.82	74,183.27 (6,208.85) 328,842.33 0.00 1,061,142.38 0.00 0.00 0.00 8,100.82	8,100.82
TOTAL				142,871.0	78,283.3	66,787.7	1.886	2.216	1,108,126.28	1,457,771.83	
ACTUAL May 99	VARIOUS VARIOUS VARIOUS VARIOUS HPP FMFA VARIOUS LESS TRANSMISSION COSTS LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS	JURISD. SEPARATED JURISD. SEPARATED SEPARATED JURISD.	ECON. SCH.-D SCH.-D SCH.-G CONTRACT SCH.-D SCH.-J	3,828.0 5,947.0 16,284.0 0.0 23,528.0 78,120.0 300.0	0.0 1,355.7 0.0 0.0 0.0 78,120.0 0.0	3,828.0 5,947.0 16,284.0 0.0 23,528.0 0.0 300.0	1.885 1.365 1.887 0.000 2.101 0.000 2.118	2.282 1.365 1.888 0.000 2.800 0.000 2.118	75,310.81 75,288.28 271,182.28 0.00 494,277.57 0.00 (16,782.10) (5,283.03) 8,783.12	87,301.81 75,288.28 307,894.48 0.00 658,888.74 0.00 0.00 0.00 8,783.12	8,783.12
TOTAL				128,883.0	78,475.7	48,507.8	1.830	2.284	910,122.23	1,125,878.87	
ACTUAL June 99	VARIOUS VARIOUS VARIOUS VARIOUS HPP FMFA VARIOUS LESS TRANSMISSION COSTS LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS	JURISD. SEPARATED JURISD. SEPARATED SEPARATED JURISD.	ECON. SCH.-D SCH.-D SCH.-G CONTRACT SCH.-D SCH.-J	421.0 8,865.0 20,118.0 0.0 30,850.0 75,880.0 4,488.0	0.0 687.1 0.0 0.0 0.0 75,880.0 0.0	421.0 5,987.9 20,118.0 0.0 30,850.0 0.0 4,488.0	2.122 2.880 1.817 0.000 2.191 0.000 2.317	2.778 2.588 1.834 0.000 2.886 0.000 2.317	8,884.81 154,577.57 325,422.43 0.00 875,882.56 0.00 (18,883.00) (815.42) 2,183.24	11,883.85 154,577.57 388,840.87 0.00 884,144.08 0.00 0.00 0.00 2,183.24	2,183.24
TOTAL				128,215.0	78,487.1	61,818.8	2.024	2.478	1,251,421.25	1,532,784.84	



TAMPA ELECTRIC COMPANY  
ACTUAL ESTIMATED FOR THE PERIOD OF: JULY 1998 THRU DECEMBER 1998

(1) MONTH	(2) SOLD TO		(3) TYPE & SCHEDULE	(4) TOTAL MWH SOLD	(5) MWH WHEELED FROM OTHER SYSTEMS	(6) MWH FROM OWN GENERATION	(7) COSTS/POWH		(8) TOTAL \$ FOR FUEL ADJUSTMENT (\$/MWH)	(9) TOTAL COST \$ (MWH)	(10) NET GAIN ON ECONOMY ENERGY SALES
							(A) FUEL COST	(B) TOTAL COST			
ACTUAL July 98	VARIOUS		ECON.	1,232.0	0.0	1,232.0	2.686	3.328	32,010.22	40,989.03	7,191.04
	VARIOUS	JURISD.	SCH. -D	6,733.0	863.9	5,769.1	1.283	1.283	73,996.23	73,996.23	
	VARIOUS	SEPARATED	SCH. -D	20,903.0	0.0	20,903.0	1.865	1.877	346,520.80	362,126.85	
	VARIOUS	JURISD.	SCH. -G	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	HPP	SEPARATED	CONTRACT	49,208.0	0.0	49,208.0	2.049	2.679	1,006,489.90	1,318,448.56	
	FMFA		SCH. -D	78,120.0	78,120.0	0.0	0.000	0.000	0.00	0.00	
	VARIOUS	JURISD.	SCH. -J	5,203.0	0.0	5,203.0	2.868	3.858	204,182.64	204,182.64	
	LESS TRANSMISSION COSTS LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS								(21,069.48) (2,346.16)		
TOTAL				161,480.0	78,083.9	62,405.1	2.003	2.464	1,650,430.19	2,030,075.41	
ACTUAL Aug. 98	VARIOUS		ECON.	1,128.0	0.0	1,128.0	2.301	2.644	26,181.57	26,945.69	2,211.22
	VARIOUS	JURISD.	SCH. -D	6,603.0	1,800.9	4,773.2	(0.988)	(0.988)	(42,632.78)	(42,632.78)	
	VARIOUS	SEPARATED	SCH. -D	21,491.0	0.0	21,491.0	1.851	1.879	354,911.85	403,916.11	
	VARIOUS	JURISD.	SCH. -G	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	HPP	SEPARATED	CONTRACT	47,567.0	0.0	47,567.0	2.384	3.003	1,134,228.12	1,442,757.44	
	FMFA		SCH. -D	78,120.0	78,120.0	0.0	0.000	0.000	0.00	0.00	
	VARIOUS	JURISD.	SCH. -J	8,128.0	0.0	8,128.0	3.279	3.279	268,508.78	268,508.78	
	LESS TRANSMISSION COSTS LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS								(16,683.80) (2,358.88)		
TOTAL				163,127.0	80,020.9	62,087.2	2.071	2.526	1,720,968.12	2,089,183.16	
ESTIMATED Sept. 98	VARIOUS		ECON.	15,782.0	0.0	15,782.0	2.050	2.715	323,700.00	428,700.00	64,000.00
	VARIOUS	JURISD.	SCH. -D	5,840.0	0.0	5,840.0	1.891	1.891	116,300.00	116,300.00	
	VARIOUS	SEPARATED	SCH. -D	23,976.0	0.0	23,976.0	1.718	1.867	411,908.00	471,700.00	
	VARIOUS	JURISD.	SCH. -G	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	HPP	SEPARATED	CONTRACT	39,600.0	0.0	39,600.0	2.214	5.280	916,300.00	2,081,900.00	
	FMFA		SCH. -D	75,600.0	75,600.0	0.0	0.000	0.000	0.00	0.00	
	VARIOUS	JURISD.	SCH. -J	5,760.0	0.0	5,760.0	2.391	2.391	137,700.00	137,700.00	
	LESS TRANSMISSION COSTS LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS								(24,698.00) (22,600.00)		
TOTAL				168,668.0	75,600.0	60,968.0	2.125	3.568	1,832,900.00	2,245,400.00	
ESTIMATED Oct. 98	VARIOUS		ECON.	30,002.0	0.0	30,002.0	2.267	3.005	677,188.00	801,800.00	179,600.00
	VARIOUS	JURISD.	SCH. -D	5,840.0	0.0	5,840.0	1.893	1.893	111,000.00	111,000.00	
	VARIOUS	SEPARATED	SCH. -D	21,058.0	0.0	21,058.0	1.712	1.874	360,500.00	419,700.00	
	VARIOUS	JURISD.	SCH. -G	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	HPP	SEPARATED	CONTRACT	600.0	0.0	600.0	2.267	5.233	13,600.00	31,400.00	
	FMFA		SCH. -D	78,120.0	78,120.0	0.0	0.000	0.000	0.00	0.00	
	VARIOUS	JURISD.	SCH. -J	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	LESS TRANSMISSION COSTS LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS								(18,100.00) (51,000.00)		
TOTAL				135,642.0	78,120.0	57,522.0	2.184	2.638	1,251,900.00	1,489,700.00	
ESTIMATED Nov. 98	VARIOUS		ECON.	6,518.0	0.0	6,518.0	2.311	3.111	189,908.00	268,000.00	64,480.00
	VARIOUS	JURISD.	SCH. -D	5,762.0	0.0	5,762.0	1.843	1.843	106,200.00	106,200.00	
	VARIOUS	SEPARATED	SCH. -D	20,376.0	0.0	20,376.0	1.725	2.001	353,808.00	407,700.00	
	VARIOUS	JURISD.	SCH. -G	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	HPP	SEPARATED	CONTRACT	4,600.0	0.0	4,600.0	2.657	5.602	116,700.00	263,100.00	
	FMFA		SCH. -D	75,600.0	75,600.0	0.0	0.000	0.000	0.00	0.00	
	VARIOUS	JURISD.	SCH. -J	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	LESS TRANSMISSION COSTS LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS								(18,100.00) (17,600.00)		
TOTAL				114,857.0	75,600.0	38,287.0	2.018	2.629	702,180.00	1,032,000.00	
ESTIMATED Dec. 98	VARIOUS		ECON.	10,963.0	0.0	10,963.0	1.965	2.675	215,400.00	262,200.00	62,320.00
	VARIOUS	JURISD.	SCH. -D	5,775.0	0.0	5,775.0	1.797	1.797	103,800.00	103,800.00	
	VARIOUS	SEPARATED	SCH. -D	21,058.0	0.0	21,058.0	1.728	1.893	362,900.00	419,700.00	
	VARIOUS	JURISD.	SCH. -G	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	HPP	SEPARATED	CONTRACT	16,700.0	0.0	16,700.0	2.288	5.256	382,200.00	577,700.00	
	FMFA		SCH. -D	95,400.0	95,400.0	0.0	0.000	0.000	0.00	0.00	
	VARIOUS	JURISD.	SCH. -J	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	LESS TRANSMISSION COSTS LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS								(18,100.00) (22,600.00)		
TOTAL				149,804.0	95,400.0	54,184.0	1.985	2.118	1,067,820.00	1,384,600.00	
Jan. 99 THRU Dec. 99	VARIOUS		ECON.	85,322.0	0.0	85,322.0	2.112	2.734	1,802,185.22	2,332,803.87	423,710.20
	VARIOUS	JURISD.	SCH. -D	71,278.0	5,824.7	65,453.3	1.477	1.477	866,178.43	865,176.43	
	VARIOUS	SEPARATED	SCH. -D	228,779.0	0.0	228,779.0	1.674	1.888	3,828,230.19	4,288,753.62	
	VARIOUS	JURISD.	SCH. -G	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	HPP	SEPARATED	CONTRACT	267,616.0	0.0	267,616.0	2.173	3.871	5,814,614.87	8,022,540.70	
	FMFA		SCH. -D	828,575.0	828,575.0	0.0	0.000	0.000	0.00	0.00	
	VARIOUS	JURISD.	SCH. -J	24,349.0	0.0	24,349.0	2.985	2.985	726,785.28	726,785.28	
	LESS TRANSMISSION COSTS LESS VARIABLE O & M COSTS PLUS 80% OF ECON. PROFITS								(218,877.89) (188,831.80)		
TOTAL				1,814,318.0	942,899.7	871,419.3	1.862	2.694	13,174,173.62	17,414,082.01	

**PURCHASED POWER  
(EXCLUSIVE OF ECONOMY AND QUALIFYING FACILITY)  
TAMPA ELECTRIC COMPANY  
ACTUAL/ESTIMATED FOR THE PERIOD OF JANUARY 1988 THRU DECEMBER 1988**

**(SCHEDULE ET)**

(1) MONTH	(2) PURCHASED FROM	(3) TYPE & SCHEDULE	(4) TOTAL MWs PURCHASED	(5) MWs FOR OTHER UTILITIES	(6) MWs FOR INTERRUPTIBLE	(7) MWs FOR FIRM	(8) COSTS (\$/MWH)		(9) TOTAL \$ FOR FUEL ADJUSTMENT (7208A)
							(A) FUEL COST	(B) TOTAL COST	
ACTUAL JAN. 88	VARIOUS HPP PECO FPC	EMER. IPP OTHER OTHER	21,828.0 23,200.0 64,094.0 24,828.0	0.0 0.0 64,804.0 24,828.0	0.0 0.0 0.0 0.0	845.5 0.0 0.0 0.0	20,883.4 4,638 0.000 0.000	2,814 4,535 0.000 0.000	811,822.84 1,052,421.34 0.00 0.00
TOTAL			123,182.0	78,128.0	845.5	44,183.4	3,788	9,786	1,663,944.18
ACTUAL FEB. 88	VARIOUS HPP PECO FPC	EMER. IPP OTHER OTHER	11,488.0 62,228.0 48,880.0 21,700.0	0.0 0.0 48,880.0 21,700.0	0.0 0.0 0.0 0.0	11,488.0 82,228.0 0.0 0.0	2,221 1,886 0.000 0.000	2,221 1,856 0.000 0.000	255,278.85 1,163,693.12 0.00 0.00
TOTAL			144,282.0	70,880.0	0.0	73,722.0	1,912	1,912	1,408,272.07
ACTUAL MAR. 88	VARIOUS HPP PECO FPC	EMER. IPP OTHER OTHER	7,632.0 185,788.0 84,085.0 24,828.0	0.0 0.0 84,085.0 24,828.0	0.0 0.0 0.0 0.0	7,632.0 165,788.0 0.0 0.0	3,001 1,783 0.000 0.000	3,001 1,783 0.000 0.000	228,022.00 2,747,882.48 0.00 0.00
TOTAL			241,443.0	78,128.0	0.0	183,328.0	1,828	1,828	2,973,884.46
ACTUAL APR. 88	VARIOUS HPP PECO FPC	EMER. IPP OTHER OTHER	146,168.0 51,427.0 82,288.0 23,288.0	0.0 0.0 82,288.0 23,288.0	32,405.2 0.0 0.0 0.0	112,783.8 61,427.0 0.0 0.0	4,032 2,324 0.000 0.000	6,032 2,324 0.000 0.000	8,801,807.73 1,195,185.85 0.00 0.00
TOTAL			272,861.0	76,495.0	32,405.2	164,180.8	4,871	4,871	7,997,843.36
ACTUAL MAY 88	VARIOUS HPP PECO FPC	EMER. IPP OTHER OTHER	111,820.0 80,855.0 64,085.0 24,828.0	0.0 0.0 64,085.0 24,828.0	17,813.3 0.0 0.0 0.0	94,108.7 80,855.0 0.0 0.0	3,781 2,480 0.000 0.000	3,781 2,480 0.000 0.000	3,828,844.84 2,268,936.75 0.00 0.00
TOTAL			280,266.0	78,128.0	17,813.3	184,782.7	5,182	2,132	5,798,689.88
ACTUAL JUNE 88	VARIOUS HPP PECO FPC	EMER. IPP OTHER OTHER	134,827.0 76,880.0 62,288.0 23,288.0	0.0 0.0 62,288.0 23,288.0	25,190.8 0.0 0.0 0.0	109,488.2 78,880.0 0.0 0.0	3,838 2,829 0.000 0.000	3,838 2,829 0.000 0.000	4,198,801.25 2,277,735.82 0.00 0.00
TOTAL			296,280.0	76,880.0	25,190.8	188,848.2	3,454	3,454	8,427,748.28
ACTUAL JULY 88	VARIOUS HPP PECO FPC	EMER. IPP OTHER OTHER	87,733.0 88,615.0 64,085.0 24,828.0	0.0 0.0 64,085.0 24,828.0	24,123.7 0.0 0.0 0.0	73,888.3 88,615.0 0.0 0.0	5,488 3,267 0.000 0.000	5,488 3,267 0.000 0.000	4,638,488.08 3,387,838.12 0.00 0.00
TOTAL			274,261.0	78,128.0	24,123.7	172,124.3	4,288	4,288	7,847,898.20
ACTUAL AUG. 88	VARIOUS HPP PECO FPC	EMER. IPP OTHER OTHER	128,237.0 123,880.0 64,085.0 24,828.0	0.0 0.0 64,085.0 24,828.0	46,800.5 0.0 0.0 0.0	83,227.4 123,880.0 0.0 0.0	7,882 3,827 0.000 0.000	7,882 3,827 0.000 0.000	7,388,210.89 4,048,838.88 0.00 0.00
TOTAL			280,887.0	78,128.0	46,800.5	226,887.4	6,883	6,883	11,282,748.78
ESTIMATED SEPT. 88	VARIOUS HPP VARIOUS PECO FPC	EMER. IPP OTHER OTHER OTHER	8,733.0 88,880.0 14,310.0 62,288.0 23,288.0	0.0 0.0 0.0 62,288.0 23,288.0	6,288.0 0.0 0.0 0.0 0.0	8,248.0 66,880.0 14,310.0 0.0 0.0	16,885 2,782 2,884 0.000 0.000	16,885 2,782 2,884 0.000 0.000	821,188.00 1,674,888.88 381,338.88 0.00 0.00
TOTAL			186,248.0	76,880.0	8,288.0	74,281.0	3,286	3,286	2,478,888.88
ESTIMATED OCT. 88	VARIOUS HPP VARIOUS PECO FPC	EMER. IPP OTHER OTHER OTHER	3,288.0 43,182.0 12,482.0 84,085.0 24,828.0	0.0 0.0 0.0 84,085.0 24,828.0	2,281.0 0.0 0.0 0.0 0.0	1,824.8 43,182.0 12,482.0 0.0 0.0	8,181 2,834 2,581 0.000 0.000	8,181 2,834 2,581 0.000 0.000	83,488.88 1,222,888.88 280,888.88 0.00 0.00
TOTAL			187,088.0	78,128.0	2,281.0	56,648.8	2,836	2,836	1,888,888.88
ESTIMATED NOV. 88	VARIOUS HPP VARIOUS PECO FPC	EMER. IPP OTHER OTHER OTHER	6,881.0 28,611.0 12,388.0 62,288.0 23,288.0	0.0 0.0 0.0 62,288.0 23,288.0	3,282.0 0.0 0.0 0.0 0.0	2,818.0 28,611.0 12,388.0 0.0 0.0	8,187 3,882 2,886 0.000 0.000	8,187 3,882 2,886 0.000 0.000	188,188.88 873,188.88 318,888.88 0.00 0.00
TOTAL			122,382.0	76,880.0	3,282.0	43,388.0	3,112	3,112	1,348,888.88
ESTIMATED DEC. 88	VARIOUS HPP VARIOUS PECO FPC FPL	EMER. IPP OTHER OTHER OTHER OTHER	1,881.0 8,888.0 13,818.0 64,885.0 24,828.0 17,288.0	0.0 0.0 0.0 64,885.0 24,828.0 17,288.0	888.8 0.0 0.0 0.0 0.0 0.0	415.0 8,888.0 13,818.0 0.0 0.0 0.0	7,133 4,881 2,582 0.000 0.000 0.000	7,133 4,881 2,582 0.000 0.000 0.000	28,888.88 488,388.88 851,888.88 0.00 0.00 0.00
TOTAL			128,888.0	96,408.8	888.8	23,888.0	3,488	3,488	838,388.88
JAN. 88 THRU DEC. 88	VARIOUS HPP VARIOUS PECO FPC FPL	EMER. IPP OTHER OTHER OTHER OTHER	888,243.0 828,788.0 82,878.0 638,888.0 282,828.0 17,288.0	0.0 0.0 0.0 628,888.0 282,828.0 17,288.0	187,822.2 0.0 0.0 0.0 0.0 0.0	538,828.8 828,788.0 82,878.0 0.0 0.0 0.0	5,228 2,886 2,887 0.000 0.000 0.000	5,228 2,886 2,887 0.000 0.000 0.000	27,748,237.88 22,114,272.28 1,373,888.88 0.00 0.00 0.00
TOTAL			2,677,888.0	938,878.0	187,822.2	1,413,887.8	3,826	3,826	81,238,888.88

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SYSTEM GENERATED FUEL COST INVENTORY ANALYSIS  
TAMPA ELECTRIC COMPANY  
ACTUAL/ESTIMATED FOR THE PERIOD OF: JULY 1999 THRU DECEMBER 1999

	ACTUAL			ESTIMATED			TOTAL
	JULY 99	AUG. 99	SEPT. 99	OCT. 99	NOV. 99	DEC. 99	
<b>HEAVY OIL</b>							
1 PURCHASES:							
2 UNITS (BBL)	103,965	82,093	23,816	12,717	8,318	3,581	440,183
3 UNIT COST (\$/BBL)	14.78	20.84	16.07	18.88	17.28	18.82	18.82
4 AMOUNT (\$)	1,534,801	1,723,488	383,832	215,299	143,568	68,891	7,305,847
5 BURNED:							
6 UNITS (BBL)	88,557	88,008	23,885	12,717	8,318	3,581	446,181
7 UNIT COST (\$/BBL)	16.09	16.75	16.73	16.73	16.74	16.78	15.24
8 AMOUNT (\$)	1,335,856	1,168,518	399,624	212,971	139,287	60,084	6,783,387
9 ENDING INVENTORY:							
10 UNITS (BBL)	182,482	175,482	175,483	175,483	175,483	175,483	175,483
11 UNIT COST (\$/BBL)	14.89	16.96	16.87	16.88	18.82	18.82	16.82
12 AMOUNT (\$)	2,418,841	2,977,218	2,968,847	2,964,115	2,988,758	2,988,823	2,988,823
13 DAYS SUPPLY:	102	108	321	948	1,178	814	
<b>LIGHT OIL</b>							
14 PURCHASES:							
15 UNITS (BBL)	68,086	102,127	35,734	53,804	34,187	35,872	683,638
16 UNIT COST (\$/BBL)	21.87	25.88	23.20	23.80	22.87	21.88	21.87
17 AMOUNT (\$)	1,485,780	2,610,858	831,086	797,745	781,862	832,100	14,611,645
18 BURNED:							
19 UNITS (BBL)	78,941	63,064	24,016	22,206	22,863	24,378	488,470
20 UNIT COST (\$/BBL)	20.82	23.59	24.18	24.04	23.73	23.74	20.85
21 AMOUNT (\$)	1,643,844	1,251,888	580,848	538,285	542,430	578,853	10,186,548
22 ENDING INVENTORY:							
23 UNITS (BBL)	74,224	110,368	110,368	110,368	110,368	110,368	110,368
24 UNIT COST (\$/BBL)	20.76	23.55	23.38	23.85	23.18	23.28	23.28
25 AMOUNT (\$)	1,540,341	2,589,124	2,580,180	2,578,401	2,559,081	2,588,628	2,588,628
26 DAYS SUPPLY: NORMAL	60	88	101	97	89	102	
27 DAYS SUPPLY: EMERGENCY	11	16	18	16	16	16	
<b>COAL</b>							
28 PURCHASES:							
29 UNITS (TONS)	482,882	823,730	774,000	813,000	568,000	615,861	6,872,554
30 UNIT COST (\$/TON)	43.47	41.71	43.98	42.20	42.81	43.83	42.87
31 AMOUNT (\$)	20,988,314	34,258,105	34,048,540	26,988,800	24,244,877	26,993,576	296,787,854
32 BURNED:							
33 UNITS (TONS)	748,488	788,487	708,488	617,877	622,218	588,748	7,242,442
34 UNIT COST (\$/TON)	42.27	42.99	43.82	43.86	42.38	43.82	42.87
35 AMOUNT (\$)	31,835,721	32,280,524	31,088,381	27,124,188	22,134,888	28,238,224	309,044,206
36 ENDING INVENTORY:							
37 UNITS (TONS)	651,630	734,873	607,883	603,606	648,387	683,600	663,600
38 UNIT COST (\$/TON)	41.88	41.88	43.17	42.38	43.18	43.85	43.85
39 AMOUNT (\$)	27,280,387	30,182,483	24,866,883	24,854,814	26,583,761	27,886,138	27,886,138
40 DAYS SUPPLY:	28	94	40	42	43	43	
<b>NATURAL GAS</b>							
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	
<b>NUCLEAR</b>							
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
<b>OTHER</b>							
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-ADDITIVE, IGNITOR AND/OR INVENTORY ADJUSTMENT ARE INCLUDED.

POWER SOLD  
TAMPA ELECTRIC COMPANY  
ESTIMATED FOR THE PERIOD OF: JANUARY 2000 THRU JUNE 2000

SCHEDULE EA  
PAGE 1 OF 2

(1) MONTH	(2) SOLD TO		(3) TYPE & SCHEDULE	(4) TOTAL MWH SOLD	(5) MWH WHEELED FROM OTHER SYSTEMS	(6) MWH FROM OWN GENERATION	(7) CONSUMPTION		(8) TOTAL \$ FOR FUEL ADJUSTMENT (6)(7)(A)	(9) TOTAL COST \$ (6)(7)(B)	(10) 80% GAIN ON ECONOMY ENERGY SALES
							(A) FUEL COST	(B) TOTAL COST			
Jan-00	VARIOUS	JURISD.	ECON. SCH. -D	182.0	0.0	182.0	2.168	2.842	5,000.00	7,200.00	1,040.00
	VARIOUS	SEPARATED	SCH. -D	5,724.0	0.0	5,724.0	1.827	1.827	104,800.00	104,800.00	
	VARIOUS	SEPARATED	SCH. -D	9,896.0	0.0	9,896.0	1.725	1.899	170,700.00	187,000.00	
	HFP	SEPARATED	CONTRACT	9,951.0	0.0	9,951.0	2.286	2.184	229,700.00	214,200.00	
	FMPA	SEPARATED	SCH. -D	111,880.0	0.0	111,880.0	2.659	2.659	2,898,000.00	2,898,000.00	
	VARIOUS	JURISD.	SCH. -J	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	LESS TRANSMISSION COSTS								(18,100.00)	(400.00)	
	LESS VARIABLE O & M COSTS								1,840.00		
	PLUS 80% OF ECON. PROFITS										
TOTAL				137,571.0	0.0	137,571.0	2.438	2.629	3,348,500.00	3,474,000.00	
Feb-00	VARIOUS	JURISD.	ECON. SCH. -D	764.0	0.0	764.0	2.944	2.800	22,200.00	28,700.00	5,200.00
	VARIOUS	SEPARATED	SCH. -D	5,544.0	0.0	5,544.0	1.820	1.820	102,700.00	102,700.00	
	VARIOUS	SEPARATED	SCH. -D	9,267.0	0.0	9,267.0	1.797	1.812	160,800.00	177,000.00	
	HFP	SEPARATED	CONTRACT	5,736.0	0.0	5,736.0	2.286	2.184	131,800.00	182,800.00	
	FMPA	SEPARATED	SCH. -D	104,400.0	0.0	104,400.0	2.601	2.600	2,714,800.00	2,714,800.00	
	VARIOUS	JURISD.	SCH. -J	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	LESS TRANSMISSION COSTS								(18,100.00)	(1,800.00)	
	LESS VARIABLE O & M COSTS								6,200.00		
	PLUS 80% OF ECON. PROFITS										
TOTAL				126,760.0	0.0	126,760.0	2.478	2.549	3,117,800.00	3,205,800.00	
Mar-00	VARIOUS	JURISD.	ECON. SCH. -D	12,780.0	0.0	12,780.0	2.242	2.891	28,800.00	39,000.00	66,400.00
	VARIOUS	SEPARATED	SCH. -D	6,773.0	0.0	6,773.0	1.864	1.864	107,600.00	107,600.00	
	VARIOUS	SEPARATED	SCH. -D	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	HFP	SEPARATED	CONTRACT	10,087.0	0.0	10,087.0	2.284	2.183	231,400.00	321,100.00	
	FMPA	SEPARATED	SCH. -D	111,800.0	0.0	111,800.0	2.600	2.600	2,866,000.00	2,866,000.00	
	VARIOUS	JURISD.	SCH. -J	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	LESS TRANSMISSION COSTS								(26,000.00)		
	LESS VARIABLE O & M COSTS								86,400.00		
	PLUS 80% OF ECON. PROFITS										
TOTAL				140,260.0	0.0	140,260.0	2.611	2.806	3,821,470.00	3,664,600.00	
Apr-00	VARIOUS	JURISD.	ECON. SCH. -D	10,016.0	0.0	10,016.0	2.282	2.677	228,700.00	308,200.00	63,600.00
	VARIOUS	SEPARATED	SCH. -D	5,678.0	0.0	5,678.0	2.823	2.833	118,400.00	118,400.00	
	VARIOUS	SEPARATED	SCH. -D	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	HFP	SEPARATED	CONTRACT	18,801.0	0.0	18,801.0	2.285	2.183	424,400.00	620,300.00	
	FMPA	SEPARATED	SCH. -D	108,000.0	0.0	108,000.0	2.679	2.679	2,788,470.00	2,788,470.00	
	VARIOUS	JURISD.	SCH. -J	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	LESS TRANSMISSION COSTS								(21,000.00)		
	LESS VARIABLE O & M COSTS								63,800.00		
	PLUS 80% OF ECON. PROFITS										
TOTAL				142,492.0	0.0	142,492.0	2.627	2.678	3,826,670.00	3,836,270.00	
May-00	VARIOUS	JURISD.	ECON. SCH. -D	7,495.0	0.0	7,495.0	2.188	2.604	168,000.00	201,500.00	26,120.00
	VARIOUS	SEPARATED	SCH. -D	5,068.0	0.0	5,068.0	2.020	2.025	120,900.00	120,900.00	
	VARIOUS	SEPARATED	SCH. -D	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	HFP	SEPARATED	CONTRACT	27,800.0	0.0	27,800.0	2.795	2.183	688,000.00	886,000.00	
	FMPA	SEPARATED	SCH. -D	111,800.0	0.0	111,800.0	2.659	2.659	2,868,000.00	2,868,000.00	
	VARIOUS	JURISD.	SCH. -J	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	LESS TRANSMISSION COSTS								(16,700.00)		
	LESS VARIABLE O & M COSTS								26,120.00		
	PLUS 80% OF ECON. PROFITS										
TOTAL				162,861.0	0.0	162,861.0	2.481	2.664	3,702,410.00	4,063,800.00	
Jun-00	VARIOUS	JURISD.	ECON. SCH. -D	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	VARIOUS	SEPARATED	SCH. -D	5,800.0	0.0	5,800.0	2.112	2.112	126,700.00	126,700.00	
	VARIOUS	SEPARATED	SCH. -D	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	HFP	SEPARATED	CONTRACT	28,216.0	0.0	28,216.0	2.324	2.213	688,300.00	1,227,900.00	
	FMPA	SEPARATED	SCH. -D	148,000.0	0.0	148,000.0	2.680	2.680	2,788,470.00	2,788,470.00	
	VARIOUS	JURISD.	SCH. -J	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	LESS TRANSMISSION COSTS								0.00		
	LESS VARIABLE O & M COSTS								0.00		
	PLUS 80% OF ECON. PROFITS								0.00		
TOTAL				182,216.0	0.0	182,216.0	2.497	2.721	3,801,470.00	4,141,870.00	

TAMPA ELECTRIC COMPANY  
ESTIMATED FOR THE PERIOD OF: JULY 2000 THRU DECEMBER 2000

(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/MWH		(8) TOTAL FUEL ADJUSTMENT (02)(A)	(9) TOTAL COST \$ (02)(B)	(10) 80% GAIN ON ECONOMY ENERGY SALES
							(A) FUEL COST	(B) TOTAL COST			
Jul-00	VARIOUS	JURISD.	ECON. SCH. -D	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	VARIOUS	SEPARATED	ECON. SCH. -D	6,788.0	0.0	6,788.0	2.118	2.118	121,800.00	121,800.00	0.00
	VARIOUS	SEPARATED	CONTRACT	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	HPP	SEPARATED	CONTRACT	48,818.0	0.0	48,818.0	2.345	2.345	1,178,700.00	1,814,200.00	0.00
	FMFA	SEPARATED	ECON. SCH. -D	111,800.0	0.0	111,800.0	2.589	2.589	2,856,080.00	2,856,080.00	0.00
	VARIOUS	JURISD.	ECON. SCH. -J	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	LESS TRANSMISSION COSTS								0.00		
	LESS VARIABLE O & M COSTS								0.00		
	PLUS 80% OF ECON. PROFITS								0.00		
TOTAL				167,286.0	0.0	167,286.0	2.480	2.746	4,148,590.00	4,982,090.00	0.00
Aug-00	VARIOUS	JURISD.	ECON. SCH. -D	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	VARIOUS	SEPARATED	ECON. SCH. -D	6,864.0	0.0	6,864.0	2.140	2.140	125,680.00	125,680.00	0.00
	VARIOUS	SEPARATED	CONTRACT	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	HPP	SEPARATED	CONTRACT	39,908.0	0.0	39,908.0	2.347	2.347	936,700.00	1,291,300.00	0.00
	FMFA	SEPARATED	ECON. SCH. -D	111,800.0	0.0	111,800.0	2.589	2.589	2,856,080.00	2,856,080.00	0.00
	VARIOUS	JURISD.	ECON. SCH. -J	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	LESS TRANSMISSION COSTS								0.00		
	LESS VARIABLE O & M COSTS								0.00		
	PLUS 80% OF ECON. PROFITS								0.00		
TOTAL				167,373.0	0.0	167,373.0	2.490	2.715	3,918,260.00	4,272,860.00	0.00
Sep-00	VARIOUS	JURISD.	ECON. SCH. -D	20,856.0	0.0	20,856.0	2.888	3.565	554,200.00	734,300.00	144,080.00
	VARIOUS	SEPARATED	ECON. SCH. -D	6,824.0	0.0	6,824.0	2.700	2.700	122,300.00	122,300.00	0.00
	VARIOUS	SEPARATED	CONTRACT	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	HPP	SEPARATED	CONTRACT	21,587.0	0.0	21,587.0	2.289	3.225	604,600.00	888,100.00	0.00
	FMFA	SEPARATED	ECON. SCH. -D	106,000.0	0.0	106,000.0	2.579	2.579	2,788,470.00	2,788,470.00	0.00
	VARIOUS	JURISD.	ECON. SCH. -J	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	LESS TRANSMISSION COSTS								(48,400.00)		
	LESS VARIABLE O & M COSTS								144,000.00		
	PLUS 80% OF ECON. PROFITS										
TOTAL				166,048.0	0.0	166,048.0	2.606	2.780	4,067,160.00	4,206,170.00	144,080.00
Oct-00	VARIOUS	JURISD.	ECON. SCH. -D	6,488.0	0.0	6,488.0	2.570	3.019	129,400.00	164,800.00	28,320.00
	VARIOUS	SEPARATED	ECON. SCH. -D	6,864.0	0.0	6,864.0	1.988	1.988	116,400.00	116,400.00	0.00
	VARIOUS	SEPARATED	CONTRACT	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	HPP	SEPARATED	CONTRACT	18,488.0	0.0	18,488.0	2.878	3.218	462,000.00	626,800.00	0.00
	FMFA	SEPARATED	ECON. SCH. -D	111,800.0	0.0	111,800.0	2.589	2.589	2,866,960.00	2,866,960.00	0.00
	VARIOUS	JURISD.	ECON. SCH. -J	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	LESS TRANSMISSION COSTS								(11,800.00)		
	LESS VARIABLE O & M COSTS								28,320.00		
	PLUS 80% OF ECON. PROFITS										
TOTAL				142,288.0	0.0	142,288.0	2.609	2.843	3,671,510.00	3,768,960.00	16,680.00
Nov-00	VARIOUS	JURISD.	ECON. SCH. -D	2,260.0	0.0	2,260.0	2.570	3.805	80,200.00	81,200.00	16,680.00
	VARIOUS	SEPARATED	ECON. SCH. -D	6,784.0	0.0	6,784.0	1.852	1.852	112,600.00	112,600.00	0.00
	VARIOUS	SEPARATED	CONTRACT	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	HPP	SEPARATED	CONTRACT	10,888.0	0.0	10,888.0	2.205	3.184	244,800.00	338,800.00	0.00
	FMFA	SEPARATED	ECON. SCH. -D	106,000.0	0.0	106,000.0	2.579	2.579	2,788,470.00	2,788,470.00	0.00
	VARIOUS	JURISD.	ECON. SCH. -J	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	LESS TRANSMISSION COSTS								(4,700.00)		
	LESS VARIABLE O & M COSTS								16,680.00		
	PLUS 80% OF ECON. PROFITS										
TOTAL				126,648.0	0.0	126,648.0	2.639	2.620	3,216,960.00	3,218,470.00	16,680.00
Dec-00	VARIOUS	JURISD.	ECON. SCH. -D	2,638.0	0.0	2,638.0	3.085	3.784	78,300.00	96,200.00	14,400.00
	VARIOUS	SEPARATED	ECON. SCH. -D	6,788.0	0.0	6,788.0	1.891	1.891	108,600.00	108,600.00	0.00
	VARIOUS	SEPARATED	CONTRACT	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	HPP	SEPARATED	CONTRACT	12,888.0	0.0	12,888.0	2.287	3.176	290,200.00	403,000.00	0.00
	FMFA	SEPARATED	ECON. SCH. -D	111,800.0	0.0	111,800.0	2.589	2.589	2,866,080.00	2,866,080.00	0.00
	VARIOUS	JURISD.	ECON. SCH. -J	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	LESS TRANSMISSION COSTS								(5,300.00)		
	LESS VARIABLE O & M COSTS								14,400.00		
	PLUS 80% OF ECON. PROFITS										
TOTAL				132,688.0	0.0	132,688.0	2.821	2.812	3,342,990.00	3,464,290.00	14,400.00
Jan-00	VARIOUS	JURISD.	ECON. SCH. -D	82,182.0	0.0	82,182.0	2.462	3.206	1,629,800.00	1,982,780.00	375,120.00
	VARIOUS	SEPARATED	ECON. SCH. -D	68,516.0	0.0	68,516.0	1.891	1.891	1,285,700.00	1,285,700.00	0.00
	VARIOUS	SEPARATED	CONTRACT	18,183.0	0.0	18,183.0	1.721	1.806	311,800.00	364,900.00	0.00
	HPP	SEPARATED	CONTRACT	266,746.0	0.0	266,746.0	2.222	3.211	6,172,000.00	8,634,200.00	0.00
	FMFA	SEPARATED	ECON. SCH. -D	1,817,800.0	0.0	1,817,800.0	2.608	2.608	20,860,200.00	20,860,200.00	0.00
	VARIOUS	JURISD.	ECON. SCH. -J	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	LESS TRANSMISSION COSTS								(26,200.00)		
	LESS VARIABLE O & M COSTS								(120,800.00)		
	PLUS 80% OF ECON. PROFITS								375,120.00		
TOTAL				1,734,268.0	0.0	1,734,268.0	2.807	2.860	43,472,818.00	46,127,996.00	375,120.00

**PURCHASED POWER  
(EXCLUSIVE OF ECONOMY AND QUALIFYING FACILITIES)  
TAMPA ELECTRIC COMPANY  
ESTIMATED FOR THE PERIOD OF: JANUARY 2000 THRU DECEMBER 2000**

**SCHEDULE B7**

(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/MWH		(9) TOTAL \$ FOR ADJUSTMENT (7)(X)8A
							(A) FUEL COST	(B) TOTAL COST	
Jan-00	VARIOUS	EMER.	4,440.0	0.0	2,181.0	2,279.0	7.372	7.372	168,000.00
	HPP	IPP	13,806.0	0.0	0.0	13,806.0	4.289	4.289	603,200.00
	VARIOUS	OTHER	23,860.0	0.0	0.0	23,860.0	3.039	3.039	726,700.00
<b>TOTAL</b>			<b>42,125.0</b>	<b>0.0</b>	<b>2,181.0</b>	<b>39,964.0</b>	<b>3.746</b>	<b>3.746</b>	<b>1,498,900.00</b>
Feb-00	VARIOUS	EMER.	3,472.0	0.0	1,825.0	1,547.0	7.389	7.389	114,000.00
	HPP	IPP	12,188.0	0.0	0.0	12,188.0	4.323	4.323	626,800.00
	VARIOUS	OTHER	22,660.0	0.0	0.0	22,660.0	3.024	3.024	682,200.00
<b>TOTAL</b>			<b>38,220.0</b>	<b>0.0</b>	<b>1,825.0</b>	<b>36,296.0</b>	<b>3.645</b>	<b>3.645</b>	<b>1,323,000.00</b>
Mar-00	VARIOUS	EMER.	10,446.0	0.0	6,328.0	4,118.0	6.250	6.250	216,200.00
	HPP	IPP	24,983.0	0.0	0.0	24,983.0	3.148	3.148	786,400.00
	VARIOUS	OTHER	21,056.0	0.0	0.0	21,056.0	3.058	3.058	644,100.00
<b>TOTAL</b>			<b>56,485.0</b>	<b>0.0</b>	<b>6,328.0</b>	<b>50,157.0</b>	<b>3.283</b>	<b>3.283</b>	<b>1,646,700.00</b>
Apr-00	VARIOUS	EMER.	28,383.0	0.0	16,993.0	12,390.0	6.250	6.250	650,500.00
	HPP	IPP	58,917.0	0.0	0.0	58,917.0	2.854	2.854	1,681,800.00
	VARIOUS	OTHER	2,660.0	0.0	0.0	2,660.0	2.336	2.336	62,600.00
<b>TOTAL</b>			<b>89,960.0</b>	<b>0.0</b>	<b>16,993.0</b>	<b>73,967.0</b>	<b>3.286</b>	<b>3.286</b>	<b>2,394,900.00</b>
May-00	VARIOUS	EMER.	22,171.0	0.0	12,730.0	9,441.0	16.059	16.059	1,516,100.00
	HPP	IPP	93,789.0	0.0	0.0	93,789.0	2.727	2.727	2,557,300.00
	VARIOUS	OTHER	20,608.0	0.0	0.0	20,608.0	2.760	2.760	569,700.00
<b>TOTAL</b>			<b>136,568.0</b>	<b>0.0</b>	<b>12,730.0</b>	<b>123,838.0</b>	<b>3.747</b>	<b>3.747</b>	<b>4,643,100.00</b>
Jun-00	VARIOUS	EMER.	19,513.0	0.0	11,978.0	7,535.0	16.080	16.080	1,210,100.00
	HPP	IPP	116,416.0	0.0	0.0	116,416.0	2.760	2.760	3,213,500.00
	VARIOUS	OTHER	21,350.0	0.0	0.0	21,350.0	3.776	3.776	806,500.00
<b>TOTAL</b>			<b>157,279.0</b>	<b>0.0</b>	<b>11,978.0</b>	<b>145,301.0</b>	<b>3.599</b>	<b>3.599</b>	<b>5,230,100.00</b>
Jul-00	VARIOUS	EMER.	26,888.0	0.0	16,002.0	12,886.0	16.059	16.059	2,066,100.00
	HPP	IPP	126,423.0	0.0	0.0	126,423.0	2.769	2.769	3,500,800.00
	VARIOUS	OTHER	22,060.0	0.0	0.0	22,060.0	3.721	3.721	820,800.00
<b>TOTAL</b>			<b>177,351.0</b>	<b>0.0</b>	<b>16,002.0</b>	<b>161,349.0</b>	<b>3.959</b>	<b>3.959</b>	<b>6,387,600.00</b>
Aug-00	VARIOUS	EMER.	25,808.0	0.0	14,551.0	11,258.0	16.080	16.080	1,806,000.00
	HPP	IPP	123,708.0	0.0	0.0	123,708.0	2.763	2.763	3,416,000.00
	VARIOUS	OTHER	24,102.0	0.0	0.0	24,102.0	3.721	3.721	896,900.00
<b>TOTAL</b>			<b>173,618.0</b>	<b>0.0</b>	<b>14,551.0</b>	<b>159,068.0</b>	<b>3.849</b>	<b>3.849</b>	<b>6,122,900.00</b>
Sep-00	VARIOUS	EMER.	14,484.0	0.0	8,515.0	5,979.0	16.060	16.060	900,200.00
	HPP	IPP	118,608.0	0.0	0.0	118,608.0	2.805	2.805	3,324,300.00
	VARIOUS	OTHER	22,118.0	0.0	0.0	22,118.0	2.766	2.766	609,500.00
<b>TOTAL</b>			<b>155,110.0</b>	<b>0.0</b>	<b>8,515.0</b>	<b>146,603.0</b>	<b>3.338</b>	<b>3.338</b>	<b>4,834,000.00</b>
Oct-00	VARIOUS	EMER.	15,243.0	0.0	8,343.0	5,900.0	6.395	6.395	377,300.00
	HPP	IPP	25,533.0	0.0	0.0	25,533.0	3.441	3.441	878,600.00
	VARIOUS	OTHER	4,234.0	0.0	0.0	4,234.0	2.334	2.334	98,800.00
<b>TOTAL</b>			<b>45,010.0</b>	<b>0.0</b>	<b>8,343.0</b>	<b>35,667.0</b>	<b>3.796</b>	<b>3.796</b>	<b>1,354,700.00</b>
Nov-00	VARIOUS	EMER.	8,608.0	0.0	5,124.0	3,624.0	6.395	6.395	226,800.00
	HPP	IPP	14,821.0	0.0	0.0	14,821.0	3.824	3.824	573,700.00
	VARIOUS	OTHER	3,620.0	0.0	0.0	3,620.0	2.335	2.335	82,200.00
<b>TOTAL</b>			<b>26,949.0</b>	<b>0.0</b>	<b>5,124.0</b>	<b>21,825.0</b>	<b>4.085</b>	<b>4.085</b>	<b>882,700.00</b>
Dec-00	VARIOUS	EMER.	1,128.0	0.0	671.0	457.0	7.374	7.374	33,700.00
	HPP	IPP	18,284.0	0.0	0.0	18,284.0	4.569	4.569	578,300.00
	VARIOUS	OTHER	4,032.0	0.0	0.0	4,032.0	2.334	2.334	94,100.00
<b>TOTAL</b>			<b>24,444.0</b>	<b>0.0</b>	<b>671.0</b>	<b>23,763.0</b>	<b>4.286</b>	<b>4.286</b>	<b>1,006,100.00</b>
Jan-00	VARIOUS	EMER.	182,775.0	0.0	106,321.0	77,464.0	12.079	12.079	6,365,800.00
THRU	HPP	IPP	748,154.0	0.0	0.0	748,154.0	2.839	2.839	21,842,300.00
Dec-00	VARIOUS	OTHER	182,070.0	0.0	0.0	182,070.0	3.189	3.189	6,097,100.00
<b>TOTAL</b>			<b>1,122,999.0</b>	<b>0.0</b>	<b>106,321.0</b>	<b>1,017,878.0</b>	<b>3.674</b>	<b>3.674</b>	<b>37,305,200.00</b>