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RECORDS AND REPORTING



TAMPA ELECTRIC

June 15, 2000

Mr. John Slemkewicz, Supervisor  
Bureau of Revenue Requirements  
Division of Auditing and Financial Analysis  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

000000-PK

Re: Revision to Analysis of Diversification Activity - Summary of Affiliated Transfers and Cost Allocations for Year Ended December 31, 1999

Dear Mr. Slemkewicz:

Enclosed please find revised page 457A to Tampa Electric Company's 1999 Annual Report - Diversification Activity, Summary of Affiliated Transfers and Cost Allocations. The revised page inserts a line of text inadvertently omitted from the originally filed document.

If you have any questions, please contact me at (813) 228-1752.

Sincerely,

Angela L. Llewellyn  
Administrator  
Electric Regulatory Affairs

- APP \_\_\_\_\_
- CAF \_\_\_\_\_
- CMP \_\_\_\_\_
- COM \_\_\_\_\_
- CTR \_\_\_\_\_
- ECR \_\_\_\_\_
- LEG \_\_\_\_\_
- OPC \_\_\_\_\_
- PAI \_\_\_\_\_
- RGO \_\_\_\_\_
- SEC   I
- SER \_\_\_\_\_
- OTH \_\_\_\_\_

Enclosures

cc: Blanca Bayo  
J. D. Beasley

RECEIVED & FILED

FPSC-BUREAU OF RECORDS

TAMPA ELECTRIC COMPANY  
P. O. BOX 111 TAMPA, FL 33601-0111

(813) 228-4111

AN EQUAL OPPORTUNITY COMPANY  
HTTP://WWW.TAMPAELECTRIC.COM

CUSTOMER SERVICE:  
HILLSBOROUGH COUNTY (813) 223-0800  
OUTSIDE HILLSBOROUGH COUNTY 1 (888) 223-0800

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FPSC-RECORDS/REPORTING

**Analysis of Diversification Activity  
Summary of Affiliated Transfers and Cost Allocations**

**Company: Tampa Electric Company  
For the Year Ended December 31, 1999**

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			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
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TECO Energy, Inc.	Tax services	Not applicable	P	234-09	303,978
TECO Energy, Inc.	Legal services	Not applicable	P	234-09	370,245
TECO Energy, Inc.	Risk Management	Not applicable	P	234-09	199,156
TECO Energy, Inc.	Corporate Communications	Not applicable	P	234-09	46,749
TECO Energy, Inc.	Market Research	Not applicable	P	234-09	263,210
TECO Energy, Inc.	Financial & Business Strategy	Not applicable	P	234-09	567,401
TECO Energy, Inc.	Business Information	Not applicable	P	234-09	146,021
TECO Properties Corporation	Lease of Parking Facilities	Lease agreement 05-29-98 to 05-28-99 05-29-99 to 05-28-00	P	234-09	374,004
TECO Properties Corporation	Lease of Building (2)	Lease Agreement 09-10-95 to 09-10-2001	P	931-00	236,659
TECO Properties Corporation	Data Processing Services	Not applicable	S	146-03	1,846
Gulfcoast Transit Company	"	"	S	146-06	3,403
TECO Energy, Inc.	"	"	S	146-09	145,566
TECO Transport Corporation	"	"	S	146-10	4,812
TECO Coal Corporation	"	"	S	146-11	2,683
TeCom Inc.	"	"	S	146-17	4,455
TECO Power Services Corporation	"	"	S	146-23	78,472
Hardee Power Partners, Ltd.	"	"	S	146-28	4,039
Bosek, Gibson & Associates, Inc.	"	"	S	146-36	19,135
Electro-Coal Transfer Corporation	Personnel & Executive Services	Not applicable	S	146-04	3,491
GC Service Company	"	"	S	146-08	3,994
TECO Energy, Inc.	"	"	S	146-09	515,379
TECO Transport Corporation	"	"	S	146-10	108,338
TECO Coal Corporation	"	"	S	146-11	30,095
TeCom Inc.	"	"	S	146-17	28,218
TECO Power Services Corporation	"	"	S	146-23	38,474
Hardee Power Partners, Ltd.	"	"	S	146-28	11,048
Bosek, Gibson & Associates, Inc.	"	"	S	146-36	19,722
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**Analysis of Diversification Activity  
Summary of Affiliated Transfers and Cost Allocations**

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For the Year Ended December 31, 1999**

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			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
TECO Energy, Inc.	Management services, audit, financial reporting, shareholder services, economic development, and governmental affairs (1)	Not applicable	P	234-09	14,320,895
TECO Energy, Inc.	Tax services	Not applicable	P	234-09	303,978
TECO Energy, Inc.	Legal services	Not applicable	P	234-09	370,245
TECO Energy, Inc.	Risk Management	Not applicable	P	234-09	199,156
TECO Energy, Inc.	Corporate Communications	Not applicable	P	234-09	46,749
TECO Energy, Inc.	Market Research	Not applicable	P	234-09	263,210
TECO Energy, Inc.	Financial & Business Strategy	Not applicable	P	234-09	567,401
TECO Energy, Inc.	Business Information	Not applicable	P	234-09	146,021
TECO Properties Corporation	Lease of Parking Facilities	Lease agreement 05-29-98 to 05-28-99 05-29-99 to 05-28-00	P	234-09	374,004
TECO Properties Corporation	Lease of Building (2)	Lease Agreement 09-10-95 to 09-10-2001	P	931-00	236,659
TECO Properties Corporation	Data Processing Services	Not applicable	S	146-03	1,846
Gulfcoast Transit Company	"	"	S	146-06	3,403
TECO Energy, Inc.	"	"	S	146-09	145,566
TECO Transport Corporation	"	"	S	146-10	4,812
TECO Coal Corporation	"	"	S	146-11	2,683
TeCom Inc.	"	"	S	146-17	4,455
TECO Power Services Corporation	"	"	S	146-23	78,472
Hardee Power Partners, Ltd.	"	"	S	146-28	4,039
Bosek, Gibson & Associates, Inc.	"	"	S	146-36	19,135
Electro-Coal Transfer Corporation	Personnel & Executive Services	Not applicable	S	146-04	3,491
GC Service Company	"	"	S	146-08	3,994
TECO Energy, Inc.	"	"	S	146-09	515,379
TECO Transport Corporation	"	"	S	146-10	108,338
TECO Coal Corporation	"	"	S	146-11	30,095
TeCom Inc.	"	"	S	146-17	28,218
TECO Power Services Corporation	"	"	S	146-23	38,474
Hardee Power Partners, Ltd.	"	"	S	146-28	11,048
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TECO Energy, Inc.	Risk Management	Not applicable	P	234-09	199,156
TECO Energy, Inc.	Corporate Communications	Not applicable	P	234-09	46,749
TECO Energy, Inc.	Market Research	Not applicable	P	234-09	263,210
TECO Energy, Inc.	Financial & Business Strategy	Not applicable	P	234-09	567,401
TECO Energy, Inc.	Business Information	Not applicable	P	234-09	146,021
TECO Properties Corporation	Lease of Parking Facilities	Lease agreement 05-29-98 to 05-28-99 05-29-99 to 05-28-00	P	234-09	374,004
TECO Properties Corporation	Lease of Building (2)	Lease Agreement 09-10-95 to 09-10-2001	P	931-00	236,659
TECO Properties Corporation	Data Processing Services	Not applicable	S	146-03	1,846
Gulfcoast Transit Company	"	"	S	146-06	3,403
TECO Energy, Inc.	"	"	S	146-09	145,566
TECO Transport Corporation	"	"	S	146-10	4,812
TECO Coal Corporation	"	"	S	146-11	2,683
TeCom Inc.	"	"	S	146-17	4,455
TECO Power Services Corporation	"	"	S	146-23	78,472
Hardee Power Partners, Ltd.	"	"	S	146-28	4,039
Bosek, Gibson & Associates, Inc.	"	"	S	146-36	19,135
Electro-Coal Transfer Corporation	Personnel & Executive Services	Not applicable	S	146-04	3,491
GC Service Company	"	"	S	146-08	3,994
TECO Energy, Inc.	"	"	S	146-09	515,379
TECO Transport Corporation	"	"	S	146-10	108,338
TECO Coal Corporation	"	"	S	146-11	30,095
TeCom Inc.	"	"	S	146-17	28,218
TECO Power Services Corporation	"	"	S	146-23	38,474
Hardee Power Partners, Ltd.	"	"	S	146-28	11,048
Bosek, Gibson & Associates, Inc.	"	"	S	146-36	19,722
(1) Parent Company costs allocated to Tampa Electric. Costs related to legislative activity are recorded below the line.					
(2) Rent paid to University Tech Center II, Inc. which is fully owned by TECO Properties Corporation.					