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July 28, 2000

HAND DELIVERED

Mr. John Slemkewicz, Supervisor
Bureau of Revenue Requirements
Division of Auditing and Financial Analysis
Florida Public Service Commission
2540 Shumard Oak Boulevard, Room 245
Tallahassee, Florida 32399-0850

000000-PULL

Re: Revised Page 453 of Tampa Electric Company's 1999 Diversification Report

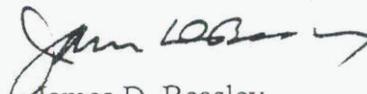
Dear Mr. Slemkewicz:

Enclosed is revised page 453 of Tampa Electric Company's 1999 Annual Diversification Report.

The amounts on Line 2 under the column headings (b), (c), (e), and (f) were changed from \$86,262,912 to \$86,450,608 (an increase of \$187,696) to reflect the addition of wholesale sales erroneously omitted from the original Page 453. The change facilitates the reconciliation between Page 300, Line 27, column (b) in the REFC Form No. 1 and Page 453, Line 10, column (b) on Page 453.

Please contact me if you have any questions.

Sincerely,


James D. Beasley

APP _____ JDB/pp
CAF _____ Enclosure
CMP _____
COM _____
CTR _____
ECR _____ cc: Blanca S. Bayo, Director
LEG _____ Division of Records and Reporting
OPC _____
PAI _____ Angela L. Llewellyn
RGO _____
SEC _____
SER _____
OTH _____

DOCUMENT NUMBER-DATE

09134 JUL 28 8

FPSC-RECORDS/REPORTING

Reconciliation of Gross Operating Revenues
Annual Report versus Regulatory Assessment Fee Return

Revised: July 27, 1999

Company: TAMPA ELECTRIC COMPANY

For the Year Ended December 31, 1999

For the current year, reconcile the gross operating revenues as reported on Page 300 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (h).

Line No.	(a) Description	(b) Gross Operating Revenues per Page 300	(c) Interstate and Sales for Resale Adjustments	(d) Adjusted Intrastate Gross Operating Revenues	(e) Gross Operating Revenues per RAF Return	(f) Interstate and Sales for Resale Adjustments	(g) Adjusted Intrastate Gross Operating Revenues	(h) Difference (d) - (g)
1	Total Sales to Ultimate Customers (440-446, 448)	\$1,100,102,353	\$0	\$1,100,102,353	\$1,100,102,353	\$0	\$1,100,102,353	\$0
2	Sales for Resale (447)	86,450,608	86,450,608	0	86,450,608	86,450,608	0	0
3	Total Sales of Electricity	1,186,552,961	86,450,608	1,100,102,353	1,186,552,961	86,450,608	1,100,102,353	0
4	Provision for Rate Refunds (449.1)	0	0	0	0	0	0	0
5	Total Net Sales of Electricity	1,186,552,961	86,450,608	1,100,102,353	1,186,552,961	86,450,608	1,100,102,353	0
6	Total Other Operating Revenues (450-456)	27,450,324	0	27,450,324	21,016,093	(153,316)	21,169,409	6,280,915
7	Other (Specify)							
8								
9								
10	Total Gross Operating Revenues	\$1,214,003,285	\$86,450,608	\$1,127,552,677	\$1,207,569,054	\$86,297,292	\$1,121,271,762	\$6,280,915

Notes (A) Total Other Operating Revenues excludes (\$7,235,006) of deferred retail fuel expense, (\$424,314) of deferred capacity revenue, \$1,378,405 of deferred environmental revenue. These are included on page 114 in lines 11 and 12, respectively.

DOCUMENT NUMBER-DATE
 09134 JUL 28 8
 FPSC-RECORDS/REPORTING