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August 20, 2002

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Ms. Blanca S. Bayo, Director
Division of Commission Clerk
and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Fuel and Purchased Power Cost Recovery Clause with Generating Performance
Incentive Factor; FPSC Docket No. 020001-EI

Dear Ms. Bayo:

Enclosed for filing in the above docket on behalf of Tampa Electric Company are the original and ten (10) copies of Prepared Direct Testimony and accompanying Exhibit (JDJ-2) of J. Denise Jordan regarding Fuel & Purchased Power Cost Recovery and Capacity Cost Recovery Actual/Estimated True-Up for the period January 2002 through December 2002.

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this letter and returning same to this writer.

Thank you for your assistance in connection with this matter.

Sincerely,


James D. Beasley

AUS _____
CAF _____
CMP _____
COM _____
CTR _____
ECR _____
GCL _____
OPC _____
MMS _____
SEC _____
OTH _____

JDB/pp
Enclosures *original*

cc: All Parties of Record (w.enc.)

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibit of J. Denise Jordan, has been furnished by U. S. Mail or hand delivery (*) on this 20th day of August 2002 to the following:

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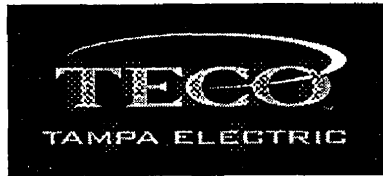
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ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 020001-EI

IN RE: FUEL & PURCHASED POWER COST RECOVERY

AND

CAPACITY COST RECOVERY

ACTUAL/ESTIMATED TRUE-UP

JANUARY 2002 THROUGH DECEMBER 2002

TESTIMONY AND EXHIBITS

OF

J. DENISE JORDAN

1 BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

2 PREPARED DIRECT TESTIMONY

3 OF

4 J. DENISE JORDAN

5
6 Q. Please state your name, address, occupation and employer.

7
8 A. My name is J. Denise Jordan. My business address is 702
9 North Franklin Street, Tampa, Florida 33602. I am
10 employed by Tampa Electric Company ("Tampa Electric" or
11 "company") in the position of Director, Rates and
12 Planning in the Regulatory Affairs Department.

13
14 Q. Please provide a brief outline of your educational
15 background and business experience.

16
17 A. I received a Bachelor of Mechanical Engineering degree in
18 1987 from Georgia Institute of Technology in Atlanta,
19 Georgia. Prior to joining Tampa Electric, I accumulated
20 13 years of electric utility experience working for
21 Florida Power Corporation in the areas of rate design and
22 administration, demand-side management implementation,
23 commercial and industrial account management, customer
24 service and marketing. In April 2000, I joined Tampa
25 Electric as Manager, Electric Regulatory Affairs. In

1 February 2001, I was promoted to Director, Rates and
2 Planning. My present responsibilities include the areas
3 of fuel and purchased power, capacity, environmental and
4 energy conservation cost recovery clauses, and rate
5 design and analyses.

6

7 Q. What is the purpose of your testimony?

8

9 A. The purpose of my testimony is to present, for Commission
10 review and approval, the calculation of the January 2002
11 through December 2002 fuel and purchased power and
12 capacity true-up amounts to be recovered in the January
13 2003 through December 2003 projection period. My testimony
14 addresses the recovery of fuel and purchased power costs
15 and capacity costs for the year 2002, based on six months
16 of actual data and six months of estimated data. This
17 information will be used to determine fuel and purchased
18 power cost and capacity cost recovery factors for the
19 year 2003.

20

21 Q. Have you prepared any exhibits to support your testimony?

22

23 A. Yes. I have prepared Exhibit No. ____ (JDJ-2) which
24 contains two documents. Document No. 1 is comprised of
25 Schedules E1-B, E-2, E-3, E-5, E-6, E-7, E-8, and E-9

1 which provides the actual/estimated fuel and purchased
2 power cost recovery true-up amount for the period of
3 January 2002 through December 2002. Document No. 2
4 provides the actual/estimated capacity cost recovery
5 true-up amount for the period of January 2002 through
6 December 2002. These documents are furnished as support
7 for the projected true-up amount for this period.
8

9 **Fuel and Purchased Power Cost Recovery Factors**

10
11 Q. What has Tampa Electric calculated as the estimated net
12 true-up amount for the current period to be applied in
13 the January 2003 through December 2003 fuel and purchased
14 power cost recovery factors?

15
16 A. The estimated net true-up amount applicable for the
17 period January 2002 through December 2002 is an under-
18 recovery of \$3,165,591.
19

20 Q. How did Tampa Electric calculate the estimated net true-
21 up amount to be applied in the January 2003 through
22 December 2003 fuel and purchased power cost recovery
23 factors?
24

1 A. The net true-up amount to be recovered in 2003 is the sum
2 of the final true-up amount for the period of January
3 2001 through December 2001 and the actual/estimated true-
4 up amount for the period of January 2002 through December
5 2002.

6

7 Q. What did Tampa Electric calculate as the final fuel and
8 purchased power cost recovery true-up amount for 2001?

9

10 A. The final 2001 true-up is an under-recovery amount of
11 \$8,984,160 as shown in Tampa Electric's April 1, 2002
12 true-up filings.

13

14 Q. What did Tampa Electric calculate as the actual/estimated
15 fuel and purchased power cost recovery true-up amount for
16 the period January 2002 through December 2002?

17

18 A. The actual/estimated fuel and purchased power cost
19 recovery true-up is an over-recovery amount of
20 \$5,818,569. The detailed calculation supporting the
21 actual/estimated true-up is shown in Exhibit ____ (JDJ-
22 2), Document No. 1 on Schedule E1-B.

23

24 Capacity Cost Recovery Clause

25

1 Q. What has Tampa Electric calculated as the estimated net
2 true-up amount for the current period to be applied in
3 the January 2003 through December 2003 capacity cost
4 recovery factors?

5
6 A. The estimated net true-up amount applicable for January
7 2002 through December 2002 is an under-recovery of
8 \$1,528,054 as shown in Exhibit _____ (JDJ-2), Document No.
9 2, page 2 of 3.

10
11 Q. How did Tampa Electric calculate the estimated net true-
12 up amount to be applied in the January 2003 through
13 December 2003 capacity cost recovery factors?

14
15 A. Tampa Electric calculated the net true-up amount to be
16 recovered in 2003 in the same manner as previously
17 described for the fuel and purchased power cost recovery
18 net true-up amount. The net true-up amount to be
19 recovered in the 2003 capacity cost recovery factors is
20 the sum of the final true-up amount for 2001 and the
21 actual/estimated true-up amount for January 2002 through
22 December 2002.

23
24 Q. What did Tampa Electric calculate as the final capacity
25 cost recovery true-up amount for 2001?

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A. The final true-up amount is an over-recovery of \$2,416,932 per the company's April 1, 2002 true-up filing and as shown in Exhibit ____ (JDJ-2), Document No. 2, page 1 of 3.

Q. What did Tampa Electric calculate as the actual/estimated capacity cost recovery true-up amount for the period January 2002 through December 2002?

A. The actual/estimated true-up amount is an under-recovery of \$3,944,986 as shown on Exhibit ____ (JDJ-2), Document No. 2, page 1 of 3.

Q. Does this conclude your testimony?

A. Yes it does.

TAMPA ELECTRIC COMPANY

TABLE OF CONTENTS

PAGE NO.	DESCRIPTION	PERIOD
8	Schedule E-1B Calculation of Estimated True-Up	(JAN. 2002 - DEC. 2002)
9	Schedule E-2 Cost Recovery Clause Calculation	(")
10-11	Schedule E-3 Generating System Comparative Data	(")
12-13	Schedule E-5 Inventory Analysis	(" -)
14-15	Schedule E-6 Power Sold	(")
16-17	Schedule E-7 Purchased Power	(")
18	Schedule E-8 Energy Payment to Qualifying Facilities	(")
19	Schedule E-9 Economy Energy Purchases	(")

CALCULATION OF ESTIMATED TRUE-UP
TAMPA ELECTRIC COMPANY
ACTUAL/ESTIMATED FOR THE PERIOD: JANUARY 2002 THROUGH DECEMBER 2002

SCHEDULE E1-B

	ACTUAL						ESTIMATED						TOTAL
	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	
A. 1. Fuel Cost of System Net Generation	30,886,176	21,294,367	25,606,559	27,156,196	36,816,875	33,085,162	37,426,548	37,650,951	32,987,590	30,825,609	26,740,940	29,012,079	369,489,052
2. Fuel Cost of Power Sold ⁽¹⁾	1,032,132	592,864	775,463	1,496,692	1,588,059	1,264,764	1,760,400	2,100,000	1,479,800	1,610,100	888,400	909,800	15,498,474
3. Fuel Cost of Purchased Power	7,646,400	2,002,284	12,545,183	18,377,400	9,791,045	11,531,754	18,520,800	15,666,300	13,454,000	14,067,100	9,848,400	8,030,400	141,481,066
3a. Demand and Non-Fuel Cost of Purchased Pwr	0	0	0	0	0	0	0	0	0	0	0	0	0
3b. Payments to Qualifying Facilities	791,923	606,408	892,119	1,202,121	1,014,948	921,364	1,120,900	1,117,100	1,072,100	1,098,800	981,100	1,012,700	11,831,583
4. Energy Cost of Economy Purchases	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Adjustment to Fuel Cost (Ft. Meade/Wau. Wheeling)	(4,538)	(3,773)	(4,566)	(4,812)	(8,475)	(7,655)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(69,819)
5a. Adjustment to Fuel Cost	(477)	(406)	(1,370)	(1,498)	(1,726)	(2,444)	0	0	0	0	0	0	(7,921)
6. TOTAL FUEL & NET POWER TRANS.	38,287,352	23,306,016	38,262,462	45,232,715	46,024,608	44,263,417	55,301,848	52,328,351	46,027,890	44,375,409	36,676,040	37,139,379	507,225,487
⁽¹⁾ Includes Gains													
B. 1. Junsdictional MWH Sales	1,425,241	1,246,163	1,224,607	1,363,523	1,597,718	1,604,889	1,709,168	1,702,819	1,739,966	1,555,627	1,346,032	1,341,621	17,857,375
2. Non-Junsdictional MWH Sales	23,642	11,824	30,078	50,214	51,116	46,534	106,237	106,591	94,933	95,757	65,585	51,863	734,374
3. TOTAL SALES (LINE B1+B2)	1,448,883	1,257,987	1,254,685	1,413,737	1,648,834	1,651,423	1,815,405	1,809,410	1,834,899	1,651,384	1,411,617	1,393,484	18,591,749
4. Jurisdictional % of Total Sales	0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9414803	0.9410908	0.9482626	0.9420141	0.9535391	0.9627818	-
C. 1. Junsdictional Fuel Recovery Revenue (Net of Revenue Taxes)	46,632,310	40,772,286	39,901,595	44,583,810	52,429,634	53,016,439	56,383,404	56,168,559	57,398,673	51,299,065	44,359,061	44,208,170	587,153,006
1a. Adjustment to Fuel Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
2. True-up Provision	(7,389,395)	(7,389,395)	(7,389,395)	(7,389,395)	(7,389,395)	(7,389,395)	(7,389,395)	(7,389,395)	(7,389,395)	(7,389,395)	(7,389,395)	(7,389,390)	(86,672,735)
2a. Incentive Provision	(91,246)	(91,246)	(91,246)	(91,246)	(91,246)	(91,246)	(91,246)	(91,246)	(91,246)	(91,246)	(91,246)	(91,250)	(1,094,956)
2b. Other	0	0	0	0	0	0	0	0	0	0	0	0	0
3. FUEL REVENUE APPLICABLE TO PERIOD	39,151,669	33,291,645	32,420,954	37,103,169	44,948,993	45,535,798	48,902,763	48,687,918	49,918,032	43,818,424	36,878,420	36,727,530	497,385,315
4. Total Fuel and Net Power Transactions (Line A6)	38,287,352	23,306,016	38,262,462	45,232,715	46,024,608	44,263,417	55,301,848	52,328,351	46,027,890	44,375,409	36,676,040	37,139,379	507,225,487
5. Jurisd. Total Fuel and Net Power Transactions (Line A6*Line B4)	37,662,601	23,086,960	37,345,210	43,626,113	44,597,785	43,016,158	52,065,600	49,245,730	43,646,527	41,802,261	34,972,038	35,757,118	486,824,101
5a. Junsdictional Loss Multiplier	1.00066	1.00066	1.00066	1.00066	1.00066	1.00066	1.00066	1.00066	1.00066	1.00066	1.00066	1.00066	-
5b. Junsdictional Sales Adjusted for Line Losses	37,667,458	23,102,197	37,369,858	43,654,906	44,627,220	43,044,549	52,099,963	49,278,232	43,675,334	41,829,850	34,995,120	35,780,718	487,145,405
5c. Peabody Coal Contract Buyout Amortization	315,223	312,692	310,161	307,630	305,099	302,568	300,037	297,506	294,975	292,444	289,913	287,383	3,615,631
5d. Peabody Jurisdictionalized (Line 5c*Line B4)	310,079	309,753	302,726	296,703	295,641	294,042	282,479	279,980	279,714	275,486	276,443	276,687	3,479,733
6. JURISD. TOTAL FUEL AND NET POWER TRANSACTIONS INCLUDING PEABODY	37,997,537	23,411,950	37,672,584	43,951,609	44,922,861	43,338,591	52,382,442	49,558,212	43,955,048	42,105,336	35,271,563	36,057,405	490,625,138
7. Over/(Under) Recovery	1,154,132	9,879,695	(5,251,630)	(6,848,440)	26,132	2,197,207	(3,479,679)	(870,294)	5,962,984	1,713,088	1,606,857	670,125	6,760,177
8. Interest Provision	(138,210)	(118,507)	(105,128)	(103,301)	(96,907)	(84,553)	(79,334)	(76,353)	(59,687)	(41,238)	(26,194)	(11,996)	(941,608)
9. TOTAL ESTIMATED TRUE-UP FOR THE PERIOD													5,818,569

FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
TAMPA ELECTRIC COMPANY
ACTUAL/ESTIMATED FOR THE PERIOD: JANUARY 2002 THROUGH DECEMBER 2002

SCHEDULE E2

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	TOTAL PERIOD
	ACTUAL						ESTIMATED						
	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	
1. Fuel Cost of System Net Generation	30,886,176	21,294,367	25,606,559	27,156,196	36,816,875	33,085,162	37,426,548	37,650,951	32,987,590	30,825,609	26,740,940	29,012,079	369,489,052
2. Nuclear Fuel Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0
3. Fuel Cost of Power Sold ⁽¹⁾	1,032,132	592,864	775,463	1,496,692	1,588,059	1,264,764	1,760,400	2,100,000	1,479,800	1,610,100	888,400	909,800	15,498,474
4. Fuel Cost of Purchased Power	7,646,400	2,002,284	12,545,183	18,377,400	9,791,045	11,531,754	18,520,800	15,666,300	13,454,000	14,067,100	9,848,400	8,030,400	141,481,066
5. Demand and Non-Fuel Cost of Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
6. Payments to Qualifying Facilities	791,923	606,408	892,119	1,202,121	1,014,948	921,364	1,120,900	1,117,100	1,072,100	1,098,800	981,100	1,012,700	11,831,583
7. Energy Cost of Economy Purchases	0	0	0	0	0	0	0	0	0	0	0	0	0
8. Adjustment to Fuel Cost (Ft. Meade/Wau. Wheeling)	(4,538)	(3,773)	(4,566)	(4,812)	(8,475)	(7,655)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(69,819)
8a. Adjustment to Fuel Cost	(477)	(406)	(1,370)	(1,498)	(1,726)	(2,444)	0	0	0	0	0	0	(7,921)
9. TOTAL FUEL & NET POWER TRANSACTIONS	38,287,352	23,306,016	38,262,462	45,232,715	46,024,608	44,263,417	55,301,848	52,328,351	46,027,890	44,375,409	36,676,040	37,139,379	507,225,487
10. Jurisdictional kWh Sold	1,425,241	1,246,163	1,224,607	1,363,523	1,597,718	1,604,889	1,709,168	1,702,819	1,739,966	1,555,627	1,346,032	1,341,621	17,857,375
11. Jurisdictional % of Total Sales	0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9414803	0.9410908	0.9482626	0.9420141	0.9535391	0.9627818	-
12. Jurisdictional Total Fuel & Net Power Transactions (Line 9 * Line 11)	37,662,601	23,086,960	37,345,210	43,626,113	44,597,785	43,016,158	52,065,600	49,245,730	43,646,527	41,802,261	34,972,038	35,757,118	486,824,101
13. Jurisdictional Loss Multiplier	1.00066	1.00066	1.00066	1.00066	1.00066	1.00066	1.00066	1.00066	1.00066	1.00066	1.00066	1.00066	-
14. Jurisdictional Sales Adjusted for Line Losses (Line 12 * Line 13)	37,687,458	23,102,197	37,369,858	43,654,906	44,627,220	43,044,549	52,099,963	49,278,232	43,675,334	41,829,850	34,995,120	35,780,718	487,145,405
15. Peabody Coal Contract Buyout Amortization	315,223	312,692	310,161	307,630	305,099	302,568	300,037	297,506	294,975	292,444	289,913	287,383	3,615,631
16. Peabody Jurisdictionalized (Line 15 * Line 11)	310,079	309,753	302,726	296,703	295,641	294,042	282,479	279,980	279,714	275,486	276,443	276,687	3,479,733
17. JURISD. TOTAL FUEL & NET PWR. TRANS. INCL. PEABODY (LINE 14+16)	37,997,537	23,411,950	37,672,584	43,951,609	44,922,861	43,338,591	52,382,442	49,558,212	43,955,048	42,105,336	35,271,563	36,057,405	490,625,138
18. Cost Per kWh Sold (Cents/kWh)	2.6660	1.8787	3.0763	3.2234	2.8117	2.7004	3.0648	2.9104	2.5262	2.7066	2.6204	2.6876	2.7475
19. True-up (Cents/kWh) ⁽²⁾	0.5185	0.5930	0.6034	0.5419	0.4625	0.4604	0.4323	0.4340	0.4247	0.4750	0.5490	0.5508	0.5038
20. Total (Cents/kWh) (Line 18+19)	3.1845	2.4717	3.6797	3.7653	3.2742	3.1608	3.4971	3.3444	2.9509	3.1816	3.1694	3.2384	3.2513
21. Revenue Tax Factor	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072
22. Recovery Factor Adjusted for Taxes (Cents/kWh) (Excluding GPIF)	3.1868	2.4735	3.6823	3.7680	3.2766	3.1631	3.4996	3.3468	2.9530	3.1839	3.1717	3.2407	3.2536
23. GPIF Adjusted for Taxes (Cents/kWh) ⁽²⁾	0.0064	0.0073	0.0075	0.0067	0.0057	0.0057	0.0053	0.0054	0.0052	0.0059	0.0068	0.0068	0.0062
24. TOTAL RECOVERY FACTOR (LINE 22+23)	3.1932	2.4808	3.6898	3.7747	3.2823	3.1688	3.5049	3.3522	2.9582	3.1898	3.1785	3.2475	3.2598
25. RECOVERY FACTOR ROUNDED TO NEAREST 0.001 CENTS/KWH	3.193	2.481	3.690	3.775	3.282	3.169	3.505	3.352	2.958	3.190	3.179	3.248	3.260

⁽¹⁾ Includes Gains

⁽²⁾ Based on Jurisdictional Sales Only

GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
TAMPA ELECTRIC COMPANY
ACTUAL FOR THE PERIOD: JANUARY 2002 THROUGH JUNE 2002

SCHEDULE E3
PAGE 1 OF 2

	ACTUAL					
	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02
FUEL COST OF SYSTEM NET GENERATION (\$)						
1. HEAVY OIL	155,366	31,108	353,754	193,457	564,256	308,679
2. LIGHT OIL	515,034	293,173	1,766,815	2,131,245	1,237,269	1,050,206
3. COAL	30,069,217	20,900,507	22,669,949	22,430,591	30,457,449	28,198,973
4. NATURAL GAS	146,559	69,579	816,041	2,400,903	4,557,901	3,527,304
5. NUCLEAR	0	0	0	0	0	0
6. OTHER	0	0	0	0	0	0
7. TOTAL (\$)	30,886,176	21,294,367	25,606,559	27,156,196	36,816,875	33,085,162
SYSTEM NET GENERATION (MWH)						
8. HEAVY OIL	3,609	400	9,010	4,575	7,442	6,210
9. LIGHT OIL	10,314	6,621	40,293	41,049	19,067	21,946
10. COAL	1,353,227	1,106,824	1,115,161	1,051,340	1,480,851	1,329,168
11. NATURAL GAS	3,317	889	18,600	62,607	55,244	60,134
12. NUCLEAR	0	0	0	0	0	0
13. OTHER	0	0	0	0	0	0
14. TOTAL (MWH)	1,370,467	1,114,734	1,183,064	1,159,571	1,562,604	1,417,458
UNITS OF FUEL BURNED						
15. HEAVY OIL (BBL)	5,821	1,113	14,154	7,493	11,909	10,034
16. LIGHT OIL (BBL)	19,028	10,972	63,060	68,160	38,963	33,612
17. COAL (TON)	630,957	513,599	524,327	510,391	698,423	624,640
18. NATURAL GAS (MCF)	35,753	12,504	199,913	671,525	598,446	640,296
19. NUCLEAR (MMBTU)	0	0	0	0	0	0
20. OTHER	0	0	0	0	0	0
BTUS BURNED (MMBTU)						
21. HEAVY OIL	36,521	6,981	88,796	47,009	74,712	62,953
22. LIGHT OIL	108,009	59,302	362,987	396,940	226,022	195,578
23. COAL	14,725,987	11,950,934	12,216,410	11,928,329	16,329,769	14,571,119
24. NATURAL GAS	37,791	13,242	210,109	707,115	627,770	671,670
25. NUCLEAR	0	0	0	0	0	0
26. OTHER	0	0	0	0	0	0
27. TOTAL (MMBTU)	14,908,308	12,030,459	12,878,302	13,079,393	17,258,273	15,501,321
GENERATION MIX (% MWH)						
28. HEAVY OIL	0.26	0.04	0.76	0.39	0.48	0.44
29. LIGHT OIL	0.75	0.59	3.41	3.54	1.22	1.55
30. COAL	98.75	99.29	94.26	90.67	94.76	93.77
31. NATURAL GAS	0.24	0.08	1.57	5.40	3.54	4.24
32. NUCLEAR	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
34. TOTAL (%)	100.00	100.00	100.00	100.00	100.00	100.00
FUEL COST PER UNIT						
35. HEAVY OIL (\$/BBL)	26.69	27.95	24.99	25.82	47.38	30.76
36. LIGHT OIL (\$/BBL)	27.07	26.72	28.02	31.27	31.75	31.24
37. COAL (\$/TON)	47.66	40.69	43.24	43.95	43.61	45.14
38. NATURAL GAS (\$/MCF)	4.10	5.56	4.08	3.58	7.62	5.51
39. NUCLEAR (\$/MMBTU)	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
FUEL COST PER MMBTU (\$/MMBTU)						
41. HEAVY OIL	4.25	4.46	3.98	4.12	7.55	4.90
42. LIGHT OIL	4.77	4.94	4.87	5.37	5.47	5.37
43. COAL	2.04	1.75	1.86	1.88	1.87	1.94
44. NATURAL GAS	3.88	5.25	3.88	3.40	7.26	5.25
45. NUCLEAR	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
47. TOTAL (\$/MMBTU)	2.07	1.77	1.99	2.08	2.13	2.13
BTU BURNED PER KWH (BTU/KWH)						
48. HEAVY OIL	10,119	17,451	9,855	10,275	10,039	10,137
49. LIGHT OIL	10,472	8,957	9,009	9,670	11,854	8,912
50. COAL	10,882	10,798	10,955	11,346	11,027	10,963
51. NATURAL GAS	11,393	14,895	11,296	11,295	11,364	11,170
52. NUCLEAR	0	0	0	0	0	0
53. OTHER	0	0	0	0	0	0
54. TOTAL (BTU/KWH)	10,878	10,792	10,886	11,280	11,045	10,936
GENERATED FUEL COST PER KWH (CENTS/KWH)						
55. HEAVY OIL	4.30	7.78	3.93	4.23	7.58	4.97
56. LIGHT OIL	4.99	4.43	4.38	5.19	6.49	4.79
57. COAL	2.22	1.89	2.03	2.13	2.06	2.12
58. NATURAL GAS	4.42	7.83	4.39	3.83	8.25	5.87
59. NUCLEAR	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
61. TOTAL (CENTS/KWH)	2.25	1.91	2.16	2.34	2.36	2.33

GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
TAMPA ELECTRIC COMPANY
ESTIMATED FOR THE PERIOD: JULY 2002 THROUGH DECEMBER 2002

SCHEDULE E3
PAGE 2 OF 2

	ESTIMATED						TOTAL
	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	
FUEL COST OF SYSTEM NET GENERATION (\$)							
1. HEAVY OIL	538,536	513,293	575,669	603,420	470,627	310,810	4,618,975
2. LIGHT OIL	2,549,749	2,134,175	1,476,021	1,278,211	1,012,236	757,733	16,201,867
3. COAL	30,301,676	31,490,650	27,533,377	26,318,406	23,509,918	27,015,670	320,896,383
4. NATURAL GAS	4,036,587	3,512,833	3,402,523	2,625,572	1,748,159	927,866	27,771,827
5. NUCLEAR	0	0	0	0	0	0	0
6. OTHER	0	0	0	0	0	0	0
7. TOTAL (\$)	37,426,548	37,650,951	32,987,590	30,825,609	26,740,940	29,012,079	369,489,052
SYSTEM NET GENERATION (MWH)							
8. HEAVY OIL	12,770	12,006	13,307	13,770	10,609	6,924	100,632
9. LIGHT OIL	37,979	32,839	25,302	22,594	18,022	14,171	290,197
10. COAL	1,407,690	1,491,600	1,333,710	1,248,210	1,100,700	1,282,540	15,301,101
11. NATURAL GAS	61,545	52,785	50,741	39,121	24,824	12,707	442,514
12. NUCLEAR	0	0	0	0	0	0	0
13. OTHER	0	0	0	0	0	0	0
14. TOTAL (MWH)	1,519,984	1,589,230	1,423,060	1,323,695	1,154,235	1,316,342	16,134,444
UNITS OF FUEL BURNED							
15. HEAVY OIL (BBL)	19,230	18,083	20,041	20,744	15,978	10,425	155,025
16. LIGHT OIL (BBL)	78,678	66,771	46,316	39,809	31,348	23,359	520,076
17. COAL (TON)	668,440	703,974	625,774	580,943	507,456	586,780	7,175,704
18. NATURAL GAS (MCF)	681,393	584,731	563,258	430,259	274,575	140,302	4,832,955
19. NUCLEAR (MMBTU)	0	0	0	0	0	0	0
20. OTHER	0	0	0	0	0	0	0
BTUS BURNED (MMBTU)							
21. HEAVY OIL	121,000	114,000	126,000	130,000	100,000	65,000	972,971
22. LIGHT OIL	520,000	457,000	331,000	274,000	222,000	194,000	3,346,839
23. COAL	15,712,000	16,600,000	14,816,000	13,700,000	12,030,000	13,944,000	168,524,548
24. NATURAL GAS	700,000	601,000	579,000	442,000	282,000	144,000	5,015,698
25. NUCLEAR	0	0	0	0	0	0	0
26. OTHER	0	0	0	0	0	0	0
27. TOTAL (MMBTU)	17,053,000	17,772,000	15,852,000	14,546,000	12,634,000	14,347,000	177,860,056
GENERATION MIX (% MWH)							
28. HEAVY OIL	0.84	0.76	0.94	1.04	0.92	0.53	0.62
29. LIGHT OIL	2.50	2.07	1.78	1.71	1.56	1.08	1.80
30. COAL	92.61	93.85	93.71	94.29	95.37	97.42	94.84
31. NATURAL GAS	4.05	3.32	3.57	2.96	2.15	0.97	2.74
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)	28.00	28.39	28.72	29.09	29.45	29.81	29.80
36. LIGHT OIL (\$/BBL)	32.41	31.96	31.87	32.11	32.29	32.44	31.15
37. COAL (\$/TON)	45.33	44.73	44.00	45.30	46.33	46.04	44.72
38. NATURAL GAS (\$/MCF)	5.92	6.01	6.04	6.10	6.37	6.61	5.75
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	4.45	4.50	4.57	4.64	4.71	4.78	4.75
42. LIGHT OIL	4.90	4.67	4.46	4.67	4.56	3.91	4.84
43. COAL	1.93	1.90	1.86	1.92	1.95	1.94	1.90
44. NATURAL GAS	5.77	5.84	5.88	5.94	6.20	6.44	5.54
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)	2.19	2.12	2.08	2.12	2.12	2.02	2.08
BTU BURNED PER KWH (BTU/KWH)							
48. HEAVY OIL	9,475	9,495	9,469	9,441	9,426	9,388	9,669
49. LIGHT OIL	13,692	13,916	13,082	12,127	12,318	13,690	11,533
50. COAL	11,162	11,129	11,109	10,976	10,929	10,872	11,014
51. NATURAL GAS	11,374	11,386	11,411	11,298	11,360	11,332	11,335
52. NUCLEAR	0	0	0	0	0	0	0
53. OTHER	0	0	0	0	0	0	0
54. TOTAL (BTU/KWH)	11,219	11,183	11,139	10,989	10,946	10,899	11,024
GENERATED FUEL COST PER KWH (CENTS/KWH)							
55. HEAVY OIL	4.22	4.28	4.33	4.38	4.44	4.49	4.59
56. LIGHT OIL	6.71	6.50	5.83	5.66	5.62	5.35	5.58
57. COAL	2.15	2.11	2.06	2.11	2.14	2.11	2.10
58. NATURAL GAS	6.56	6.65	6.71	6.71	7.04	7.30	6.28
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)	2.46	2.37	2.32	2.33	2.32	2.20	2.29

SYSTEM GENERATED FUEL COST INVENTORY ANALYSIS
TAMPA ELECTRIC COMPANY
ACTUAL FOR THE PERIOD: JANUARY 2002 THROUGH JUNE 2002

SCHEDULE E5
PAGE 1 OF 2

	ACTUAL					
	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02
HEAVY OIL						
1. PURCHASES:						
2. UNITS (BBL)	10,954	611	2,274	2,698	14,473	14,248
3. UNIT COST (\$/BBL)	23.90	(12.67)	19.58	25.87	28.43	32.70
4. AMOUNT (\$)	261,843	(7,740)	44,533	69,786	411,518	465,942
5. BURNED:						
6. UNITS (BBL)	5,821	1,113	14,154	7,493	11,909	10,034
7. UNIT COST (\$/BBL)	26.69	27.95	24.99	25.82	47.38	30.76
8. AMOUNT (\$)	155,366	31,108	353,754	193,457	564,256	308,679
9. ENDING INVENTORY:						
10. UNITS (BBL)	70,398	69,896	58,016	53,221	8,169	12,383
11. UNIT COST (\$/BBL)	26.13	25.82	26.02	26.20	28.92	32.69
12. AMOUNT (\$)	1,839,688	1,804,482	1,509,736	1,394,493	236,230	404,747
13. DAYS SUPPLY:	210	212	156	99	12	16
LIGHT OIL						
14. PURCHASES:						
15. UNITS (BBL)	26,341	15,877	51,452	75,839	66,608	47,359
16. UNIT COST (\$/BBL)	19.08	25.71	28.18	33.67	31.91	29.72
17. AMOUNT (\$)	502,588	408,196	1,449,831	2,553,403	2,125,453	1,407,577
18. BURNED:						
19. UNITS (BBL)	19,028	10,972	63,060	68,180	38,963	33,612
20. UNIT COST (\$/BBL)	27.07	26.72	28.02	31.27	31.75	31.24
21. AMOUNT (\$)	515,034	293,173	1,766,815	2,131,245	1,237,269	1,050,206
22. ENDING INVENTORY:						
23. UNITS (BBL)	105,107	103,203	84,893	82,516	103,648	109,171
24. UNIT COST (\$/BBL)	28.17	27.90	27.99	30.30	30.81	30.29
25. AMOUNT (\$)	2,960,652	2,879,630	2,375,908	2,500,614	3,193,538	3,307,250
26. DAYS SUPPLY: NORMAL	69	69	52	41	42	48
27. DAYS SUPPLY: EMERGENCY	15	15	12	12	15	16
COAL						
28. PURCHASES:						
29. UNITS (TONS)	434,718	740,504	759,255	702,096	572,626	653,479
30. UNIT COST (\$/TON)	49.09	41.28	43.52	44.32	45.78	45.39
31. AMOUNT (\$)	21,341,662	30,571,190	33,041,507	31,117,540	26,215,324	29,662,004
32. BURNED:						
33. UNITS (TONS)	630,957	513,599	524,327	510,391	698,423	624,640
34. UNIT COST (\$/TON)	47.66	40.69	43.24	43.95	43.61	45.14
35. AMOUNT (\$)	30,069,217	20,900,507	22,669,949	22,430,591	30,457,449	28,198,973
36. ENDING INVENTORY:						
37. UNITS (TONS)	429,241	656,146	891,074	1,082,779	956,982	985,821
38. UNIT COST (\$/TON)	45.70	43.02	42.67	42.89	43.75	44.28
39. AMOUNT (\$)	19,617,345	28,230,044	38,022,023	46,441,533	41,864,480	43,652,733
40. DAYS SUPPLY:	25	35	46	50	43	45
NATURAL GAS						
41. PURCHASES:						
42. UNITS (MCF)	35,753	12,504	199,913	671,525	598,446	640,296
43. UNIT COST (\$/MCF)	4.07	5.56	4.08	3.58	7.62	5.51
44. AMOUNT (\$)	145,586	69,579	816,041	2,400,903	4,557,901	3,527,304
45. BURNED:						
46. UNITS (MCF)	35,753	12,504	199,913	671,525	598,446	640,296
47. UNIT COST (\$/MCF)	4.10	5.56	4.08	3.58	7.62	5.51
48. AMOUNT (\$)	146,559	69,579	816,041	2,400,903	4,557,901	3,527,304
49. ENDING INVENTORY:						
50. UNITS (MCF)	0	0	0	0	0	0
51. UNIT COST (\$/MCF)	0.00	0.00	0.00	0.00	0.00	0.00
52. AMOUNT (\$)	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
56. UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00
57. AMOUNT (\$)	0	0	0	0	0	0
OTHER						
58. PURCHASES:						
59. UNITS (MMBTU)	0	0	0	0	0	0
60. UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00
61. AMOUNT (\$)	0	0	0	0	0	0
62. BURNED:						
63. UNITS (MMBTU)	0	0	0	0	0	0
64. UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00
65. AMOUNT (\$)	0	0	0	0	0	0
66. ENDING INVENTORY:						
67. UNITS (MMBTU)	0	0	0	0	0	0
68. UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00
69. AMOUNT (\$)	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.

SYSTEM GENERATED FUEL COST INVENTORY ANALYSIS
TAMPA ELECTRIC COMPANY
ESTIMATED FOR THE PERIOD: JULY 2002 THROUGH DECEMBER 2002

SCHEDULE E5
PAGE 2 OF 2

	ESTIMATED						
	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	TOTAL
HEAVY OIL							
1. PURCHASES:							
2. UNITS (BBL)	19,230	18,083	20,041	20,744	15,978	10,425	149,759
3. UNIT COST (\$/BBL)	28.42	28.24	28.58	28.94	29.27	29.55	28.39
4. AMOUNT (\$)	546,532	510,743	572,780	600,277	467,730	308,021	4,251,965
5. BURNED:							
6. UNITS (BBL)	19,230	18,083	20,041	20,744	15,978	10,425	155,025
7. UNIT COST (\$/BBL)	28.00	28.39	28.72	29.09	29.45	29.81	29.80
8. AMOUNT (\$)	538,536	513,293	575,689	603,420	470,627	310,810	4,618,975
9. ENDING INVENTORY:							
10. UNITS (BBL)	59,129	59,129	59,129	59,129	59,129	59,129	59,129
11. UNIT COST (\$/BBL)	26.17	26.25	26.32	26.39	26.45	26.50	26.50
12. AMOUNT (\$)	1,547,473	1,551,896	1,556,142	1,560,353	1,563,960	1,566,689	1,566,689
13. DAYS SUPPLY	92	96	114	176	230	201	-
LIGHT OIL							
14. PURCHASES:							
15. UNITS (BBL)	89,804	78,798	57,055	47,178	38,342	33,358	628,011
16. UNIT COST (\$/BBL)	30.99	30.84	31.22	31.59	31.94	32.26	30.62
17. AMOUNT (\$)	2,782,859	2,430,455	1,781,041	1,490,270	1,224,823	1,076,104	19,232,600
18. BURNED:							
19. UNITS (BBL)	78,678	66,771	46,316	39,809	31,348	23,359	520,076
20. UNIT COST (\$/BBL)	32.41	31.96	31.87	32.11	32.29	32.44	31.15
21. AMOUNT (\$)	2,549,749	2,134,175	1,476,021	1,278,211	1,012,236	757,733	16,201,887
22. ENDING INVENTORY:							
23. UNITS (BBL)	113,465	113,465	113,465	113,465	113,465	113,465	113,465
24. UNIT COST (\$/BBL)	33.84	33.03	32.67	32.45	32.35	32.32	32.32
25. AMOUNT (\$)	3,839,988	3,747,225	3,706,764	3,682,233	3,670,331	3,667,321	3,667,321
26. DAYS SUPPLY. NORMAL	57	73	87	100	105	108	-
27. DAYS SUPPLY. EMERGENCY	16	16	16	16	16	16	-
COAL							
28. PURCHASES:							
29. UNITS (TONS)	631,400	597,400	515,400	606,400	593,400	616,400	7,423,078
30. UNIT COST (\$/TON)	42.70	42.97	44.44	44.02	46.36	45.00	44.38
31. AMOUNT (\$)	26,959,379	25,669,480	22,903,189	26,696,333	27,511,164	27,735,791	329,424,563
32. BURNED:							
33. UNITS (TONS)	668,440	703,974	625,774	580,943	507,456	586,780	7,175,704
34. UNIT COST (\$/TON)	45.33	44.73	44.00	45.30	46.33	46.04	44.72
35. AMOUNT (\$)	30,301,676	31,490,650	27,533,377	26,318,406	23,509,918	27,015,670	320,896,383
36. ENDING INVENTORY:							
37. UNITS (TONS)	848,781	842,207	731,833	757,290	843,234	872,854	872,854
38. UNIT COST (\$/TON)	43.00	42.14	42.81	42.35	43.19	43.07	43.07
39. AMOUNT (\$)	40,800,275	35,491,573	31,331,237	32,070,387	36,421,781	37,589,844	37,589,844
40. DAYS SUPPLY.	46	45	40	41	45	48	-
NATURAL GAS							
41. PURCHASES:							
42. UNITS (MCF)	681,393	584,731	583,258	430,259	274,575	140,302	4,832,955
43. UNIT COST (\$/MCF)	5.92	6.01	6.04	6.10	6.37	6.61	5.75
44. AMOUNT (\$)	4,036,587	3,512,833	3,402,523	2,625,572	1,748,160	927,866	27,770,855
45. BURNED:							
46. UNITS (MCF)	681,393	584,731	583,258	430,259	274,575	140,302	4,832,955
47. UNIT COST (\$/MCF)	5.92	6.01	6.04	6.10	6.37	6.61	5.75
48. AMOUNT (\$)	4,036,587	3,512,833	3,402,523	2,625,572	1,748,159	927,866	27,771,827
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, LIGHT OIL AND/OR INVENTORY ADJUSTMENT ARE INCLUDED

POWER SOLD
TAMPA ELECTRIC COMPANY
ACTUAL FOR THE PERIOD: JANUARY 2002 THROUGH JUNE 2002

SCHEDULE E6
PAGE 1 OF 2

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
MONTH	SOLD TO	TYPE & SCHEDULE	TOTAL MWH SOLD	MWH		CENTS/KWH		TOTAL \$ FOR FUEL ADJUSTMENT (6)X(7A)	TOTAL COST (6)X(7B)	GAINS ON MARKET BASED SALES	
				WHEELED FROM OTHER SYSTEMS	FROM OWN GENERATION	FUEL COST (A)	TOTAL COST (B)				
ACTUAL											
Jan-02											
	VARIOUS	JURISD	SCH. -D	3,689.5	26.4	3,663.1	1,919	1,919	70,285.22	70,285.22	
	HPP	SEPARATED	CONTRACT	24,846.0	0.0	24,846.0	2,592	3,319	643,936.14	824,752.20	
	VARIOUS	JURISD	MKT. BASE	14,989.0	0.0	14,989.0	1,906	2,371	285,652.88	355,363.69	31,488.86
	VARIOUS	JURISD.	SCH. -OATT	25.0	0.0	25.0	3,077	3,077	769.25	769.25	
	TOTAL			43,549.5	26.4	43,523.1	2,299	2,875	1,000,643.49	1,251,170.36	31,488.86
ACTUAL											
Feb-02											
	VARIOUS	JURISD	SCH. -D	2,993.8	4.1	2,989.7	1,983	1,983	59,280.06	59,280.06	
	HPP	SEPARATED	CONTRACT	19,128.0	0.0	19,128.0	2,569	3,376	491,473.20	645,753.12	
	VARIOUS	JURISD.	MKT. BASE	2,082.0	0.0	2,082.0	2,005	2,305	41,738.97	47,999.14	(277.31)
	VARIOUS	JURISD.	SCH. -OATT	22.0	0.0	22.0	2,952	2,952	649.52	649.52	
	TOTAL			24,225.8	4.1	24,221.7	2,449	3,112	593,141.75	753,681.84	(277.31)
ACTUAL											
Mar-02											
	VARIOUS	JURISD	SCH. -D	3,031.4	209.7	2,821.7	2,558	2,558	72,171.93	72,171.93	
	HPP	SEPARATED	CONTRACT	27,955.0	0.0	27,955.0	2,394	3,164	669,227.11	884,495.35	
	VARIOUS	JURISD	MKT. BASE	1,146.0	0.0	1,146.0	2,198	3,082	25,191.65	35,316.11	6,526.02
	VARIOUS	JURISD.	SCH. -OATT	55.0	0.0	55.0	4,267	4,273	2,346.71	2,350.07	
	TOTAL			32,187.4	209.7	31,977.7	2,405	3,109	768,937.40	994,333.46	6,526.02
ACTUAL											
Apr-02											
	VARIOUS	JURISD.	SCH. -D	4,964.1	1,468.8	3,495.3	3,163	3,163	110,570.57	110,570.57	
	HPP	SEPARATED	CONTRACT	54,690.0	0.0	54,690.0	2,521	3,280	1,378,978.90	1,794,039.40	
	VARIOUS	JURISD.	MKT. BASE	110.0	0.0	110.0	2,282	2,816	2,509.86	3,097.90	242.64
	VARIOUS	JURISD.	SCH. -OATT	88.0	0.0	88.0	4,989	4,989	4,390.26	4,390.26	
	TOTAL			59,852.1	1,468.8	58,383.3	2,563	3,275	1,496,449.59	1,912,098.13	242.64
ACTUAL											
May-02											
	VARIOUS	JURISD.	SCH. -D	6,654.7	201.4	6,453.3	2,508	2,508	161,846.43	161,846.43	
	HPP	SEPARATED	CONTRACT	48,470.0	0.0	48,470.0	2,597	3,410	1,258,656.70	1,652,756.50	
	VARIOUS	JURISD.	MKT. BASE	6,496.0	0.0	6,496.0	2,141	2,817	139,056.97	183,001.29	23,546.88
	VARIOUS	JURISD.	SCH. -OATT	176.0	0.0	176.0	2,814	2,814	4,951.82	4,951.82	
	TOTAL			61,796.7	201.4	61,595.3	2,540	3,251	1,564,511.92	2,002,556.04	23,546.88
ACTUAL											
Jun-02											
	VARIOUS	JURISD.	SCH. -D	6,351.2	477.2	5,874.0	2,611	2,611	153,382.63	153,382.63	
	HPP	SEPARATED	CONTRACT	43,380.0	0.0	43,380.0	2,567	3,351	1,113,639.80	1,453,688.10	
	VARIOUS	JURISD.	MKT. BASE	825.0	0.0	825.0	2,114	2,487	17,441.01	20,515.52	484.01
	VARIOUS	JURISD.	SCH. -OATT	1,229.0	0.0	1,229.0	(1,642)	(1,642)	(20,183.81)	(20,183.81)	
	TOTAL			51,785.2	477.2	51,308.0	2,464	3,133	1,264,279.83	1,607,402.44	484.01

POWER SOLD
TAMPA ELECTRIC COMPANY
ESTIMATED FOR THE PERIOD: JULY 2002 THROUGH DECEMBER 2002

SCHEDULE E6
PAGE 2 OF 2

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
MONTH	SOLD TO	TYPE & SCHEDULE	TOTAL MWH SOLD	MWH		CENTS/KWH		TOTAL \$ FOR FUEL ADJUSTMENT (6)X(7A)	TOTAL COST (6)X(7B)	GAINS ON MARKET BASED SALES	
				WHEELED FROM OTHER SYSTEMS	FROM OWN GENERATION	FUEL COST (A)	TOTAL COST (B)				
ESTIMATED Jul-02											
	VARIOUS	JURISD.	SCH. -D	5,899.0	0.0	5,899.0	3.626	3.626	213,900.00	213,900.00	
	HPP	SEPARATED	CONTRACT	53,940.0	0.0	53,940.0	2.660	4.413	1,434,600.00	2,380,200.00	
	VARIOUS	JURISD.	MKT. BASE	1,954.0	0.0	1,954.0	5.727	6.039	111,900.00	118,000.00	0.00
	VARIOUS	JURISD.	SCH. -OATT	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	TOTAL			61,793.0	0.0	61,793.0	2.849	4.389	1,760,400.00	2,712,100.00	0.00
ESTIMATED Aug-02											
	VARIOUS	JURISD.	SCH. -D	6,039.0	0.0	6,039.0	3.658	3.658	220,900.00	220,900.00	
	HPP	SEPARATED	CONTRACT	53,940.0	0.0	53,940.0	2.626	4.379	1,416,300.00	2,361,900.00	
	VARIOUS	JURISD.	MKT. BASE	8,233.0	0.0	8,233.0	5.621	5.936	462,800.00	488,700.00	0.00
	VARIOUS	JURISD.	SCH. -OATT	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	TOTAL			68,212.0	0.0	68,212.0	3.079	4.503	2,100,000.00	3,071,500.00	0.00
ESTIMATED Sep-02											
	VARIOUS	JURISD.	SCH. -D	6,030.0	0.0	6,030.0	3.657	3.657	220,500.00	220,500.00	
	HPP	SEPARATED	CONTRACT	46,980.0	0.0	46,980.0	2.681	4.434	1,259,300.00	2,082,900.00	
	VARIOUS	JURISD.	MKT. BASE	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	VARIOUS	JURISD.	SCH. -OATT	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	TOTAL			53,010.0	0.0	53,010.0	2.792	4.345	1,479,800.00	2,303,400.00	0.00
ESTIMATED Oct-02											
	VARIOUS	JURISD.	SCH. -D	5,902.0	0.0	5,902.0	3.626	3.626	214,000.00	214,000.00	
	HPP	SEPARATED	CONTRACT	53,940.0	0.0	53,940.0	2.588	4.341	1,396,100.00	2,341,700.00	
	VARIOUS	JURISD.	MKT. BASE	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	VARIOUS	JURISD.	SCH. -OATT	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	TOTAL			59,842.0	0.0	59,842.0	2.691	4.271	1,610,100.00	2,555,700.00	0.00
ESTIMATED Nov-02											
	VARIOUS	JURISD.	SCH. -D	5,937.0	0.0	5,937.0	3.635	3.635	215,800.00	215,800.00	
	HPP	SEPARATED	CONTRACT	26,100.0	0.0	26,100.0	2.577	4.330	672,600.00	1,130,100.00	
	VARIOUS	JURISD.	MKT. BASE	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	VARIOUS	JURISD.	SCH. -OATT	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	TOTAL			32,037.0	0.0	32,037.0	2.773	4.201	888,400.00	1,345,900.00	0.00
ESTIMATED Dec-02											
	VARIOUS	JURISD.	SCH. -D	5,994.0	0.0	5,994.0	3.649	3.649	218,700.00	218,700.00	
	HPP	SEPARATED	CONTRACT	26,970.0	0.0	26,970.0	2.562	4.316	691,100.00	1,163,900.00	
	VARIOUS	JURISD.	MKT. BASE	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	VARIOUS	JURISD.	SCH. -OATT	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
	TOTAL			32,964.0	0.0	32,964.0	2.760	4.194	909,800.00	1,382,600.00	0.00
Jan-02 THRU Dec-02											
	VARIOUS	JURISD.	SCH. -D	63,485.7	2,387.6	61,098.1	3.161	3.161	1,931,336.84	1,931,336.84	
	HPP	SEPARATED	CONTRACT	480,339.0	0.0	480,339.0	2.587	3.896	12,425,911.85	18,716,184.67	
	VARIOUS	JURISD.	MKT. BASE	35,835.0	0.0	35,835.0	3.031	3.494	1,086,291.34	1,251,993.65	62,011.10
	VARIOUS	JURISD.	SCH. -OATT	1,595.0	0.0	1,595.0	(0.444)	(0.443)	(7,076.25)	(7,072.89)	
	TOTAL			581,254.7	2,387.6	578,867.1	2.667	3.782	15,436,463.78	21,892,442.27	62,011.10

PURCHASED POWER
(EXCLUSIVE OF ECONOMY AND QUALIFYING FACILITIES)
TAMPA ELECTRIC COMPANY
ACTUAL FOR THE PERIOD: JANUARY 2002 THROUGH JUNE 2002

SCHEDULE E7
Page 1 of 2

(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	
ACTUAL									
Jan-02									
	VARIOUS	SCH. J	44,227.0	0.0	2,270.2	41,956.8	11.017	11.017	4,622,387.51
	HPP	IPP	58,697.0	0.0	0.0	58,697.0	4.100	4.100	2,406,552.75
	VARIOUS	OTHER	19,640.0	0.0	0.0	19,640.0	3.144	3.144	617,460.00
	VARIOUS	MKT BASED	0.0	0.0	0.0	0.0	0.000	0.000	0.00
	TOTAL		122,564.0	0.0	2,270.2	120,293.8	6.356	6.356	7,646,400.26
ACTUAL									
Feb-02									
	VARIOUS	SCH. J	47,709.0	0.0	295.8	47,413.2	2.670	2.670	1,266,152.23
	HPP	IPP	34,705.0	0.0	0.0	34,705.0	0.321	0.321	111,462.19
	VARIOUS	OTHER	13,650.0	0.0	0.0	13,650.0	4.576	4.576	624,669.48
	VARIOUS	MKT BASED	0.0	0.0	0.0	0.0	0.000	0.000	0.00
	TOTAL		96,064.0	0.0	295.8	95,768.2	2.091	2.091	2,002,283.90
ACTUAL									
Mar-02									
	VARIOUS	SCH. J	149,619.0	0.0	13,722.4	135,896.6	4.162	4.162	5,655,474.49
	HPP	IPP	57,309.0	0.0	0.0	57,309.0	8.723	8.723	4,998,998.07
	VARIOUS	OTHER	56,750.0	0.0	0.0	56,750.0	3.332	3.332	1,890,710.50
	VARIOUS	MKT BASED	0.0	0.0	0.0	0.0	0.000	0.000	0.00
	TOTAL		263,678.0	0.0	13,722.4	249,955.6	5.019	5.019	12,545,183.06
ACTUAL									
Apr-02									
	VARIOUS	SCH. J	284,385.1	0.0	53,610.4	230,774.7	5.308	5.308	12,249,854.50
	HPP	IPP	60,294.0	0.0	0.0	60,294.0	6.081	6.081	3,666,179.74
	VARIOUS	OTHER	81,752.0	0.0	0.0	81,752.0	3.011	3.011	2,461,365.50
	VARIOUS	MKT BASED	0.0	0.0	0.0	0.0	0.000	0.000	0.00
	TOTAL		426,431.1	0.0	53,610.4	372,820.7	4.929	4.929	18,377,399.74
ACTUAL									
May-02									
	VARIOUS	SCH. J	109,652.0	0.0	8,597.5	101,054.5	5.428	5.428	5,485,551.29
	HPP	IPP	72,928.0	0.0	0.0	72,928.0	3.084	3.084	2,249,020.80
	VARIOUS	OTHER	64,050.0	0.0	0.0	64,050.0	3.211	3.211	2,056,473.00
	VARIOUS	MKT BASED	0.0	0.0	0.0	0.0	0.000	0.000	0.00
	TOTAL		246,630.0	0.0	8,597.5	238,032.5	4.113	4.113	9,791,045.09
ACTUAL									
Jun-02									
	VARIOUS	SCH. J	189,706.0	0.0	28,245.8	161,460.2	4.154	4.154	6,707,512.51
	HPP	IPP	95,337.0	0.0	0.0	95,337.0	2.459	2.459	2,344,230.16
	VARIOUS	OTHER	64,200.0	0.0	0.0	64,200.0	3.863	3.863	2,480,011.50
	VARIOUS	MKT BASED	0.0	0.0	0.0	0.0	0.000	0.000	0.00
	TOTAL		349,243.0	0.0	28,245.8	320,997.2	3.592	3.592	11,531,754.17

PURCHASED POWER
(EXCLUSIVE OF ECONOMY AND QUALIFYING FACILITIES)
TAMPA ELECTRIC COMPANY
ESTIMATED FOR THE PERIOD: JULY 2002 THROUGH DECEMBER 2002

SCHEDULE E7
Page 2 of 2

(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	
ESTIMATED									
Jul-02									
	VARIOUS	SCH. J	36,565.0	0.0	19,209.0	17,356.0	7.752	7.752	1,345,400.00
	HPP	IPP	123,783.0	0.0	0.0	123,783.0	4.227	4.227	5,232,300.00
	VARIOUS	OTHER	117,038.0	0.0	0.0	117,038.0	4.673	4.673	5,469,400.00
	VARIOUS	MKT BASED	114,083.0	0.0	0.0	114,083.0	5.675	5.675	6,473,700.00
	TOTAL		391,469.0	0.0	19,209.0	372,260.0	4.975	4.975	18,520,800.00
ESTIMATED									
Aug-02									
	VARIOUS	SCH. J	22,505.0	0.0	12,415.0	10,090.0	7.648	7.648	771,700.00
	HPP	IPP	113,360.0	0.0	0.0	113,360.0	4.295	4.295	4,868,400.00
	VARIOUS	OTHER	110,565.0	0.0	0.0	110,565.0	4.706	4.706	5,202,700.00
	VARIOUS	MKT BASED	88,675.0	0.0	0.0	88,675.0	5.440	5.440	4,823,500.00
	TOTAL		335,105.0	0.0	12,415.0	322,690.0	4.855	4.855	15,666,300.00
ESTIMATED									
Sep-02									
	VARIOUS	SCH. J	24,680.0	0.0	14,096.0	10,584.0	4.616	4.616	488,600.00
	HPP	IPP	110,720.0	0.0	0.0	110,720.0	4.283	4.283	4,742,000.00
	VARIOUS	OTHER	90,724.0	0.0	0.0	90,724.0	3.371	3.371	3,058,700.00
	VARIOUS	MKT BASED	99,313.0	0.0	0.0	99,313.0	5.200	5.200	5,164,700.00
	TOTAL		325,437.0	0.0	14,096.0	311,341.0	4.321	4.321	13,454,000.00
ESTIMATED									
Oct-02									
	VARIOUS	SCH. J	21,088.0	0.0	13,827.0	7,261.0	4.578	4.578	332,400.00
	HPP	IPP	96,248.0	0.0	0.0	96,248.0	4.380	4.380	4,216,000.00
	VARIOUS	OTHER	97,436.0	0.0	0.0	97,436.0	3.382	3.382	3,295,100.00
	VARIOUS	MKT BASED	130,417.0	0.0	0.0	130,417.0	4.772	4.772	6,223,600.00
	TOTAL		345,189.0	0.0	13,827.0	331,362.0	4.245	4.245	14,067,100.00
ESTIMATED									
Nov-02									
	VARIOUS	SCH. J	11,904.0	0.0	5,426.0	6,478.0	4.423	4.423	286,500.00
	HPP	IPP	59,588.0	0.0	0.0	59,588.0	4.703	4.703	2,802,200.00
	VARIOUS	OTHER	85,993.0	0.0	0.0	85,993.0	3.335	3.335	2,867,800.00
	VARIOUS	MKT BASED	88,206.0	0.0	0.0	88,206.0	4.412	4.412	3,891,900.00
	TOTAL		245,691.0	0.0	5,426.0	240,265.0	4.099	4.099	9,848,400.00
ESTIMATED									
Dec-02									
	VARIOUS	SCH. J	2,378.0	0.0	1,113.0	1,265.0	4.111	4.111	52,000.00
	HPP	IPP	81,120.0	0.0	0.0	81,120.0	4.768	4.768	3,867,800.00
	VARIOUS	OTHER	55,903.0	0.0	0.0	55,903.0	3.000	3.000	1,677,100.00
	VARIOUS	MKT BASED	57,522.0	0.0	0.0	57,522.0	4.231	4.231	2,433,500.00
	TOTAL		196,923.0	0.0	1,113.0	195,810.0	4.101	4.101	8,030,400.00
ESTIMATED									
Jan-02 THRU Dec-02									
	VARIOUS	SCH. J	944,418.1	0.0	172,828.1	771,590.0	5.089	5.089	39,263,532.53
	HPP	IPP	964,089.0	0.0	0.0	964,089.0	4.305	4.305	41,505,143.71
	VARIOUS	OTHER	857,701.0	0.0	0.0	857,701.0	3.696	3.696	31,701,489.98
	VARIOUS	MKT BASED	578,216.0	0.0	0.0	578,216.0	5.017	5.017	29,010,900.00
	TOTAL		3,344,424.1	0.0	172,828.1	3,171,596.0	4.461	4.461	141,481,066.22

**ENERGY PAYMENT TO QUALIFYING FACILITIES
TAMPA ELECTRIC COMPANY
ACTUAL/ESTIMATED FOR THE PERIOD: JANUARY 2002 THROUGH DECEMBER 2002**

SCHEDULE E8

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)
								CENTS/KWH		
								(A)	(B)	
								FUEL	TOTAL	TOTAL \$
								COST	COST	FOR FUEL
										ADJUSTMENT
										(7)*(8A)
MONTH		PURCHASED FROM	TYPE & SCHEDULE	TOTAL MWH PURCHASED	MWH FOR OTHER UTILITIES	MWH FOR INTERRUPTIBLE	MWH FOR FIRM			
ACTUAL	Jan-02	VARIOUS	CO-GEN.	40,276.0	0.0	0.0	40,276.0	1.966	1.966	791,923.07
ACTUAL	Feb-02	VARIOUS	CO-GEN.	31,276.0	0.0	0.0	31,276.0	1.939	1.939	606,408.02
ACTUAL	Mar-02	VARIOUS	CO-GEN.	39,090.0	0.0	0.0	39,090.0	2.282	2.282	892,118.62
ACTUAL	Apr-02	VARIOUS	CO-GEN.	46,884.0	0.0	0.0	46,884.0	2.564	2.564	1,202,121.28
ACTUAL	May-02	VARIOUS	CO-GEN.	42,737.0	0.0	0.0	42,737.0	2.375	2.375	1,014,947.64
ACTUAL	Jun-02	VARIOUS	CO-GEN.	39,890.0	0.0	0.0	39,890.0	2.310	2.310	921,363.64
ESTIMATED	Jul-02	VARIOUS	CO-GEN.	41,076.0	0.0	0.0	41,076.0	2.729	2.729	1,120,900.00
ESTIMATED	Aug-02	VARIOUS	CO-GEN.	41,076.0	0.0	0.0	41,076.0	2.720	2.720	1,117,100.00
ESTIMATED	Sep-02	VARIOUS	CO-GEN.	39,752.0	0.0	0.0	39,752.0	2.697	2.697	1,072,100.00
ESTIMATED	Oct-02	VARIOUS	CO-GEN.	41,076.0	0.0	0.0	41,076.0	2.675	2.675	1,098,800.00
ESTIMATED	Nov-02	VARIOUS	CO-GEN.	37,844.0	0.0	0.0	37,844.0	2.592	2.592	981,100.00
ESTIMATED	Dec-02	VARIOUS	CO-GEN.	39,105.0	0.0	0.0	39,105.0	2.590	2.590	1,012,700.00
TOTAL				480,082.0	0.0	0.0	480,082.0	2.464	2.464	11,831,582.27

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ECONOMY ENERGY PURCHASES
TAMPA ELECTRIC COMPANY

SCHEDULE E9

ACTUAL/ESTIMATED FOR THE PERIOD: JANUARY 2002 THROUGH DECEMBER 2002

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
						TOTAL \$ FOR FUEL ADJUSTMENT (4)X(5)	COST IF GENERATED			
		PURCHASED FROM	TYPE & SCHEDULE	TOTAL MWH PURCHASED	TRANSACT. COST CENTS/KWH		(A) CENTS PER KWH	(B) (\$000)	FUEL SAVINGS (7B)-(6)	
	MONTH									
	ACTUAL	Jan-02	VARIOUS	ECON.	0.0	0.000	0.00	0.000	0.00	0.00
	ACTUAL	Feb-02	VARIOUS	ECON.	0.0	0.000	0.00	0.000	0.00	0.00
	ACTUAL	Mar-02	VARIOUS	ECON.	0.0	0.000	0.00	0.000	0.00	0.00
	ACTUAL	Apr-02	VARIOUS	ECON.	0.0	0.000	0.00	0.000	0.00	0.00
19	ACTUAL	May-02	VARIOUS	ECON.	0.0	0.000	0.00	0.000	0.00	0.00
	ACTUAL	Jun-02	VARIOUS	ECON.	0.0	0.000	0.00	0.000	0.00	0.00
	ESTIMATED	Jul-02	VARIOUS	ECON.	0.0	0.000	0.00	0.000	0.00	0.00
	ESTIMATED	Aug-02	VARIOUS	ECON.	0.0	0.000	0.00	0.000	0.00	0.00
	ESTIMATED	Sep-02	VARIOUS	ECON.	0.0	0.000	0.00	0.000	0.00	0.00
	ESTIMATED	Oct-02	VARIOUS	ECON.	0.0	0.000	0.00	0.000	0.00	0.00
	ESTIMATED	Nov-02	VARIOUS	ECON.	0.0	0.000	0.00	0.000	0.00	0.00
	ESTIMATED	Dec-02	VARIOUS	ECON.	0.0	0.000	0.00	0.000	0.00	0.00
		TOTAL			0.0	0.000	0.00	0.000	0.00	0.00

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**TAMPA ELECTRIC COMPANY
CAPACITY COST RECOVERY
ACTUAL / ESTIMATED
JANUARY 2002 THROUGH DECEMBER 2002**

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TAMPA ELECTRIC COMPANY
CAPACITY COST RECOVERY
CALCULATION OF THE CURRENT (ACTUAL/ESTIMATED) PERIOD TRUE-UP
JANUARY 2002 THROUGH DECEMBER 2002

1.	FINAL OVER/(UNDER) RECOVERY FOR JANUARY 2001 THROUGH DECEMBER 2001	\$2,416,932
2.	ACTUAL/ESTIMATED OVER/(UNDER) RECOVERY FOR THE CURRENT PERIOD JANUARY 2002 THROUGH DECEMBER 2002	<u>(\$3,944,986)</u>
3.	CURRENT PERIOD TRUE-UP AMOUNT TO BE REFUNDED/(RECOVERED) IN THE PROJECTION PERIOD JANUARY 2003 THROUGH DECEMBER 2003	<u><u>(\$1,528,054)</u></u>

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

	Actual Jan-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Estimated Jul-02	Estimated Aug-02	Estimated Sep-02	Estimated Oct-02	Estimated Nov-02	Estimated Dec-02	Total
1 UNIT POWER CAPACITY CHARGES	3,602,941	3,098,518	2,903,739	2,716,213	2,946,896	3,406,445	3,946,200	3,973,200	3,953,400	2,823,100	2,823,100	2,823,100	39,016,852
2 CAPACITY PAYMENTS TO COGENERATORS	1,275,735	1,275,735	1,275,735	1,532,415	1,532,415	1,532,415	1,535,100	1,535,100	1,539,800	1,539,800	1,539,800	1,539,800	17,653,850
3 (UNIT POWER CAPACITY REVENUES)	(66,340)	(54,354)	(35,774)	(86,329)	(310,072)	142,069	(97,900)	(107,300)	(95,000)	(95,000)	(95,000)	(95,000)	(996,000)
4 TOTAL CAPACITY DOLLARS	4,812,336	4,319,899	4,143,700	4,162,299	4,169,239	5,080,929	5,383,400	5,401,000	5,398,200	4,267,900	4,267,900	4,267,900	55,674,702
5 SEPARATION FACTOR	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
6 JURISDICTIONAL CAPACITY DOLLARS	4,422,147	3,969,637	3,807,725	3,824,815	3,831,192	4,668,961	4,946,908	4,963,081	4,960,508	3,921,854	3,921,854	3,921,854	51,160,536
7 CAPACITY COST RECOVERY REVENUES (Net of Revenue Taxes)	4,231,917	3,557,714	3,514,105	4,056,855	4,668,632	4,817,528	5,190,263	5,157,287	5,280,198	4,632,664	3,865,217	3,854,225	52,826,605
8 PRIOR PERIOD TRUE-UP PROVISION	(463,342)	(463,342)	(463,342)	(463,342)	(463,342)	(463,342)	(463,342)	(463,342)	(463,342)	(463,342)	(463,342)	(463,341)	(5,560,103)
9 CAPACITY COST RECOVERY REVENUES APPLICABLE TO CURRENT PERIOD (Net of Revenue Taxes)	3,768,575	3,094,372	3,050,763	3,593,513	4,205,290	4,354,186	4,726,921	4,693,945	4,816,856	4,169,322	3,401,875	3,390,884	47,266,502
10 TRUE-UP PROVISION FOR MONTH OVER/(UNDER) RECOVERY (Line 9 - Line 6)	(653,572)	(875,265)	(756,962)	(231,302)	374,098	(314,775)	(219,987)	(269,136)	(143,652)	247,468	(519,979)	(530,970)	(3,894,034)
11 INTEREST PROVISION FOR MONTH	(4,793)	(5,210)	(5,775)	(5,829)	(5,012)	(4,295)	(4,259)	(4,201)	(3,779)	(2,925)	(2,383)	(2,491)	(50,952)
12 TRUE-UP AND INT. PROVISION BEGINNING OF MONTH - OVER/(UNDER) RECOVERY	(3,143,171)	(3,338,194)	(3,755,327)	(4,054,722)	(3,828,511)	(2,996,083)	(2,851,811)	(2,612,715)	(2,422,710)	(2,106,799)	(1,398,914)	(1,457,934)	(3,143,171)
13 PRIOR PERIOD TRUE-UP PROVISION COLLECTED/(REFUNDED) THIS MONTH	463,342	463,342	463,342	463,342	463,342	463,342	463,342	463,342	463,342	463,342	463,342	463,341	5,560,103
14 END OF PERIOD TRUE-UP - OVER/(UNDER) RECOVERY (SUM OF LINES 10 - 13)	(3,338,194)	(3,755,327)	(4,054,722)	(3,828,511)	(2,996,083)	(2,851,811)	(2,612,715)	(2,422,710)	(2,106,799)	(1,398,914)	(1,457,934)	(1,528,054)	(1,528,054)

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

	Actual Jan-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Estimated Jul-02	Estimated Aug-02	Estimated Sep-02	Estimated Oct-02	Estimated Nov-02	Estimated Dec-02	Total
1 BEGINNING TRUE-UP AMOUNT	(3,143,171)	(3,338,194)	(3,755,327)	(4,054,722)	(3,828,511)	(2,996,083)	(2,851,811)	(2,612,715)	(2,422,710)	(2,106,799)	(1,398,914)	(1,457,934)	(3,143,171)
2 ENDING TRUE-UP AMOUNT BEFORE INTEREST	(3,333,401)	(3,750,117)	(4,048,947)	(3,822,682)	(2,991,071)	(2,847,516)	(2,608,456)	(2,418,509)	(2,103,020)	(1,395,989)	(1,455,551)	(1,525,563)	(1,477,102)
3 TOTAL BEGINNING & ENDING TRUE-UP AMT. (LINE 1 + LINE 2)	(6,476,572)	(7,088,311)	(7,804,274)	(7,877,404)	(6,819,582)	(5,843,599)	(5,460,267)	(5,031,224)	(4,525,730)	(3,502,788)	(2,854,465)	(2,983,497)	(4,620,273)
4 AVERAGE TRUE-UP AMOUNT (50% OF LINE 3)	(3,238,286)	(3,544,156)	(3,902,137)	(3,938,702)	(3,409,791)	(2,921,800)	(2,730,134)	(2,515,612)	(2,262,865)	(1,751,394)	(1,427,233)	(1,491,749)	(2,310,137)
5 INTEREST RATE % - 1ST DAY OF MONTH	1.780	1.770	1.750	1.800	1.750	1.770	1.750	2.000	2.000	2.000	2.000	2.000	NA
6 INTEREST RATE % - 1ST DAY OF NEXT MONTH	1.770	1.750	1.800	1.750	1.770	1.750	2.000	2.000	2.000	2.000	2.000	2.000	NA
7 TOTAL (LINE 5 + LINE 6)	3.550	3.520	3.550	3.550	3.520	3.520	3.750	4.000	4.000	4.000	4.000	4.000	NA
8 AVERAGE INTEREST RATE % (50% OF LINE 7)	1.775	1.760	1.775	1.775	1.760	1.760	1.875	2.000	2.000	2.000	2.000	2.000	NA
9 MONTHLY AVERAGE INTEREST RATE % (LINE 8/12)	0.148	0.147	0.148	0.148	0.147	0.147	0.156	0.167	0.167	0.167	0.167	0.167	NA
10 INTEREST PROVISION (LINE 4 X LINE 9)	(4,793)	(5,210)	(5,775)	(5,829)	(5,012)	(4,295)	(4,259)	(4,201)	(3,779)	(2,925)	(2,383)	(2,491)	(50,952)

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