

# AUSLEY & MCMULLEN

ATTORNEYS AND COUNSELORS AT LAW

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TALLAHASSEE, FLORIDA 32301  
(850) 224-9115 FAX (850) 222-7560

June 16, 2003

HAND DELIVERED

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  
and Generating Performance Incentive Factor;  
FPSC Docket No. 030001-EI

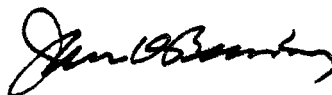
Dear Ms. Bayo:

Enclosed for filing in the above-styled docket are the original and ten (10) copies of Tampa Electric Company's Forms 423-1, 423-1(a), 423-1(b), 423-2, 423-2(a), 423-2(b) and 423-2(c) for the month of April 2003. Portions of Forms 423-1(a), 423-2, 423-2(a) and 423-2(b) have been whited out to delete certain confidential proprietary business information which is the subject of a separate request for specified confidential treatment being simultaneously filed herewith.

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

JDB/pp  
Enclosures

cc: All Parties of Record (w/o encls.)

DOCUMENT NUMBER DATE

05312 JUN 16 8

FPSC-COMMISSION CLERK

MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS  
ORIGIN, VOLUME, DELIVERED PRICE AND AS RECEIVED QUALITY

1. Reporting Month: April Year: 2003

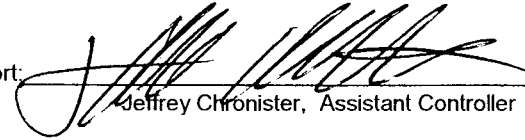
2. Reporting Company: Tampa Electric Company

3. Name, Title & Telephone Number of Contact Person Concerning Data

Submitted on this Form: Jeffrey Chronister, Assistant Controller

(813) - 228 - 1609

4. Signature of Official Submitting Report:



Jeffrey Chronister, Assistant Controller

5. Date Completed: June 16, 2003

Line No. (a)	Plant Name (b)	Supplier Name (c)	Shipping Point (d)	Purchase Type (e)	Delivery Location (f)	Delivery Date (g)	Type Oil (h)	Sulfur Content % (i)	BTU Content (BTU/Gal) (j)	Volume (Bbls) (k)	Delivered Price (\$/Bbl) (l)
1.	Polk	BP	Tampa	MTC	Polk	04/01/03	F02	*	*	363.12	\$35.6081
2.	Polk	BP	Tampa	MTC	Polk	04/02/03	F02	*	*	728.57	\$34.5582
3.	Polk	BP	Tampa	MTC	Polk	04/03/03	F02	*	*	548.88	\$35.5873
4.	Polk	BP	Tampa	MTC	Polk	04/05/03	F02	*	*	920.64	\$35.5243
5.	Polk	BP	Tampa	MTC	Polk	04/06/03	F02	*	*	1,085.38	\$35.5242
6.	Polk	BP	Tampa	MTC	Polk	04/07/03	F02	*	*	553.86	\$35.4400
7.	Polk	BP	Tampa	MTC	Polk	04/08/03	F02	*	*	732.76	\$35.2513
8.	Polk	BP	Tampa	MTC	Polk	04/09/03	F02	*	*	369.26	\$36.7634
9.	Polk	BP	Tampa	MTC	Polk	04/10/03	F02	*	*	184.83	\$36.1548
10.	Polk	BP	Tampa	MTC	Polk	04/11/03	F02	*	*	367.10	\$36.3847
11.	Polk	BP	Tampa	MTC	Polk	04/18/03	F02	*	*	930.91	\$36.1540
12.	Polk	BP	Tampa	MTC	Polk	04/19/03	F02	*	*	552.26	\$36.1543
13.	Polk	BP	Tampa	MTC	Polk	04/20/03	F02	*	*	546.02	\$36.1544
14.	Polk	BP	Tampa	MTC	Polk	04/21/03	F02	*	*	1,269.07	\$37.3092
15.	Polk	BP	Tampa	MTC	Polk	04/22/03	F02	*	*	2,857.07	\$35.6292
16.	Polk	BP	Tampa	MTC	Polk	04/23/03	F02	*	*	3,941.31	\$33.9912
17.	Polk	BP	Tampa	MTC	Polk	04/24/03	F02	*	*	1,086.24	\$34.3061
18.	Polk	BP	Tampa	MTC	Polk	04/25/03	F02	*	*	363.60	\$33.7178
19.	Polk	BP	Tampa	MTC	Polk	04/26/03	F02	*	*	898.12	\$33.7182
20.	Polk	BP	Tampa	MTC	Polk	04/28/03	F02	*	*	1,091.17	\$32.7101
21.	Polk	BP	Tampa	MTC	Polk	04/29/03	F02	*	*	1,636.36	\$32.1431
22.	Polk	BP	Tampa	MTC	Polk	04/30/03	F02	*	*	1,461.88	\$32.8567
23.	Big Bend	Central	Tampa	MTC	Big Bend	04/17/03	F02	*	*	9,985.76	\$33.5060
24.	Gannon	Central	Tampa	MTC	Gannon	04/03/03	F02	*	*	177.66	\$33.4989
25.	Gannon	Central	Tampa	MTC	Gannon	04/04/03	F02	*	*	353.60	\$33.4972

\* No analysis Taken

MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS  
ORIGIN, VOLUME, DELIVERED PRICE AND AS RECEIVED QUALITY

1. Reporting Month: April Year: 2003

2. Reporting Company: Tampa Electric Company

3. Name, Title & Telephone Number of Contact Person Concerning Data  
Submitted on this Form: Jeffrey Chronister, Assistant Controller  
(813) - 228 - 1609

4. Signature of Official Submitting Report:   
Jeffrey Chronister, Assistant Controller

5. Date Completed: June 16, 2003

Line No. (a)	Plant Name (b)	Supplier Name (c)	Shipping Point (d)	Purchase Type (e)	Delivery Location (f)	Delivery Date (g)	Type Oil (h)	Sulfur Content % (i)	BTU Content (BTU/Gal) (j)	Volume (Bbls) (k)	Delivered Price (\$/Bbl) (l)
26.	Gannon	Central	Tampa	MTC	Gannon	04/05/03	F02	*	*	295.88	\$33.4977
27.	Gannon	Central	Tampa	MTC	Gannon	04/06/03	F02	*	*	707.21	\$33.2775
28.	Gannon	Central	Tampa	MTC	Gannon	04/15/03	F02	*	*	471.45	\$33.7473
29.	Gannon	Central	Tampa	MTC	Gannon	04/19/03	F02	*	*	176.14	\$33.7476
30.	Gannon	Central	Tampa	MTC	Gannon	04/20/03	F02	*	*	353.90	\$35.1738
31.	Gannon	Central	Tampa	MTC	Gannon	04/21/03	F02	*	*	352.55	\$35.1731
32.	Gannon	Central	Tampa	MTC	Gannon	04/23/03	F02	*	*	176.45	\$35.1738
33.	Gannon	Central	Tampa	MTC	Gannon	04/25/03	F02	*	*	173.90	\$35.1743
34.	Gannon	Central	Tampa	MTC	Gannon	04/30/03	F02	*	*	354.10	\$33.4847
35.	Phillips	Transmontaigne	Tampa	MTC	Phillips	04/01/03	F06	*	*	781.11	\$29.1600
36.	Phillips	Transmontaigne	Tampa	MTC	Phillips	04/02/03	F06	*	*	476.90	\$29.1600
37.	Phillips	Transmontaigne	Tampa	MTC	Phillips	04/03/03	F06	*	*	634.45	\$29.1600
38.	Phillips	Transmontaigne	Tampa	MTC	Phillips	04/04/03	F06	*	*	322.20	\$29.1600
39.	Phillips	Transmontaigne	Tampa	MTC	Phillips	04/07/03	F06	*	*	316.37	\$28.2000
40.	Phillips	Transmontaigne	Tampa	MTC	Phillips	04/08/03	F06	*	*	307.16	\$28.2000
41.	Phillips	Transmontaigne	Tampa	MTC	Phillips	04/09/03	F06	*	*	471.07	\$28.2000
42.	Phillips	Transmontaigne	Tampa	MTC	Phillips	04/10/03	F06	*	*	610.76	\$28.2000

MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS  
 DETAIL OF INVOICE AND TRANSPORTATION CHARGES

1. Reporting Month: April Year: 2003

2. Reporting Company: Tampa Electric Company

3. Name, Title & Telephone Number of Contact Person Concerning Data  
 Submitted on this Form: Jeffrey Chronister, Assistant Controller  
 (813) - 228 - 1609

4. Signature of Official Submitting Report:   
 Jeffrey Chronister, Assistant Controller

5. Date Completed: June 16, 2003

Line No. (a)	Plant Name (b)	Supplier Name (c)	Delivery Location (d)	Delivery Date (e)	Type Oil (f)	Volume (Bbls) (g)	Invoice Price (\$/Bbl) (h)	Invoice Amount \$ (i)	Discount \$ (j)	Net Amount \$ (k)	Net Price (\$/Bbl) (l)	Quality Adjust. (\$/Bbl) (m)	Effective Purchase Price (\$/Bbl) (n)	Transport to Terminal (\$/Bbl) (o)	Add'l Transport Charges (\$/Bbl) (p)	Other Charges (\$/Bbl) (q)	Delivered Price (\$/Bbl) (r)
1.	Polk	BP	Polk	04/01/03	F02	363.12									\$0.0000	\$0.0000	\$35.6081
2.	Polk	BP	Polk	04/02/03	F02	728.57									\$0.0000	\$0.0000	\$34.5582
3.	Polk	BP	Polk	04/03/03	F02	548.88									\$0.0000	\$0.0000	\$35.5873
4.	Polk	BP	Polk	04/05/03	F02	920.64									\$0.0000	\$0.0000	\$35.5243
5.	Polk	BP	Polk	04/06/03	F02	1,085.38									\$0.0000	\$0.0000	\$35.5242
6.	Polk	BP	Polk	04/07/03	F02	553.86									\$0.0000	\$0.0000	\$35.4400
7.	Polk	BP	Polk	04/08/03	F02	732.76									\$0.0000	\$0.0000	\$35.2513
8.	Polk	BP	Polk	04/09/03	F02	369.26									\$0.0000	\$0.0000	\$36.7634
9.	Polk	BP	Polk	04/10/03	F02	184.83									\$0.0000	\$0.0000	\$36.1548
10.	Polk	BP	Polk	04/11/03	F02	367.10									\$0.0000	\$0.0000	\$36.3847
11.	Polk	BP	Polk	04/18/03	F02	930.91									\$0.0000	\$0.0000	\$36.1540
12.	Polk	BP	Polk	04/19/03	F02	552.26									\$0.0000	\$0.0000	\$36.1543
13.	Polk	BP	Polk	04/20/03	F02	546.02									\$0.0000	\$0.0000	\$36.1544
14.	Polk	BP	Polk	04/21/03	F02	1,269.07									\$0.0000	\$0.0000	\$37.3092
15.	Polk	BP	Polk	04/22/03	F02	2,857.07									\$0.0000	\$0.0000	\$35.6292
16.	Polk	BP	Polk	04/23/03	F02	3,941.31									\$0.0000	\$0.0000	\$33.9912
17.	Polk	BP	Polk	04/24/03	F02	1,086.24									\$0.0000	\$0.0000	\$34.3061
18.	Polk	BP	Polk	04/25/03	F02	363.60									\$0.0000	\$0.0000	\$33.7178
19.	Polk	BP	Polk	04/26/03	F02	898.12									\$0.0000	\$0.0000	\$33.7182
20.	Polk	BP	Polk	04/28/03	F02	1,091.17									\$0.0000	\$0.0000	\$32.7101
21.	Polk	BP	Polk	04/29/03	F02	1,636.36									\$0.0000	\$0.0000	\$32.1431
22.	Polk	BP	Polk	04/30/03	F02	1,461.88									\$0.0000	\$0.0000	\$32.8567
23.	Big Bend	Central	Big Bend	04/17/03	F02	9,985.76									\$0.0000	\$0.0000	\$33.5060
24.	Gannon	Central	Gannon	04/03/03	F02	177.66									\$0.0000	\$0.0000	\$33.4989
25.	Gannon	Central	Gannon	04/04/03	F02	353.60									\$0.0000	\$0.0000	\$33.4972

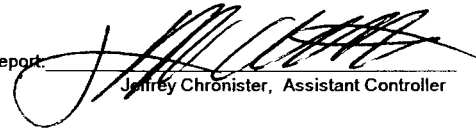
MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS  
 DETAIL OF INVOICE AND TRANSPORTATION CHARGES

1. Reporting Month: April Year: 2003

2. Reporting Company: Tampa Electric Company

3. Name, Title & Telephone Number of Contact Person Concerning Data  
 Submitted on this Form: Jeffrey Chronister, Assistant Controller  
 (813) - 228 - 1609

4. Signature of Official Submitting Report:



Jeffrey Chronister, Assistant Controller

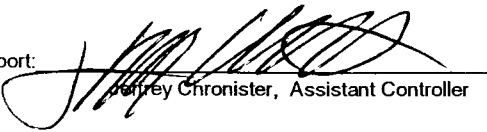
5. Date Completed: June 16, 2003

Line No.	Plant Name	Supplier Name	Delivery Location	Delivery Date	Type Oil	Volume (Bbls)	Invoice Price (\$/Bbl)	Invoice Amount \$	Discount \$	Net Amount \$	Net Price (\$/Bbl)	Quality Adjust. (\$/Bbl)	Effective Purchase Price (\$/Bbl)	Transport to Terminal (\$/Bbl)	Add'l Transport Charges (\$/Bbl)	Other Charges (\$/Bbl)	Delivered Price (\$/Bbl)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
26.	Gannon	Central	Gannon	04/05/03	F02	295.88											\$33.4977
27.	Gannon	Central	Gannon	04/06/03	F02	707.21											\$33.2775
28.	Gannon	Central	Gannon	04/15/03	F02	471.45											\$33.7473
29.	Gannon	Central	Gannon	04/19/03	F02	176.14											\$33.7476
30.	Gannon	Central	Gannon	04/20/03	F02	353.90											\$35.1738
31.	Gannon	Central	Gannon	04/21/03	F02	352.55											\$35.1731
32.	Gannon	Central	Gannon	04/23/03	F02	176.45											\$35.1738
33.	Gannon	Central	Gannon	04/25/03	F02	173.90											\$35.1743
34.	Gannon	Central	Gannon	04/30/03	F02	354.10											\$33.4847
35.	Phillips	Transmontaigne	Phillips	04/01/03	F06	781.11											\$29.1600
36.	Phillips	Transmontaigne	Phillips	04/02/03	F06	476.90											\$29.1600
37.	Phillips	Transmontaigne	Phillips	04/03/03	F06	634.45											\$29.1600
38.	Phillips	Transmontaigne	Phillips	04/04/03	F06	322.20											\$29.1600
39.	Phillips	Transmontaigne	Phillips	04/07/03	F06	316.37											\$28.2000
40.	Phillips	Transmontaigne	Phillips	04/08/03	F06	307.16											\$28.2000
41.	Phillips	Transmontaigne	Phillips	04/09/03	F06	471.07											\$28.2000
42.	Phillips	Transmontaigne	Phillips	04/10/03	F06	610.76											\$28.2000

MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS  
 REPORT OF ADJUSTMENTS TO PREVIOUS OIL DELIVERIES

1. Reporting Month: April Year: 2003  
 2. Reporting Company: Tampa Electric Company

3. Name, Title & Telephone Number of Contact Person Concerning Data  
 Submitted on this Form: Jeffrey Chronister, Director Financial Reporting  
 (813) - 228 - 1609

4. Signature of Official Submitting Report:   
 Jeffrey Chronister, Assistant Controller

5. Date Completed: June 16, 2003

Line No. (a)	Month Reported (b)	Form Plant Name (c)	Supplier (d)	Original Line Number (e)	Old Volume (Bbls) (f)	Form No. (g)	Column Designator & Title (h)	Old Value (i)	New Value (j)	New Delivered Price (\$/Bbls) (l)	Reason for Revision (m)
1.	January 2003	Polk	BP	2.	5,910.29	423-1(a)	Col. (g) Volume (Bbls)	5,910.29	6,088.86	\$ 39.0941	Volume Adjustment
2	January 2002	Polk	BP	21.	1,976.60	423-1(a)	Col. (g) Volume (Bbls)	1,976.60	1,976.41	\$ 26.2632	Volume Adjustment

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
ORIGIN, TONNAGE, DELIVERED PRICE AND AS RECEIVED QUALITY

1. Reporting Month: April Year: 2003

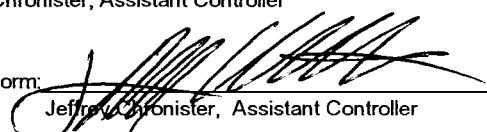
2. Reporting Company: Tampa Electric Company

3. Plant Name: Electro-Coal Transfer Facility - Big Bend Station (1)

4. Name, Title & Telephone Number of Contact Person Concerning Data

Submitted on this Form: Jeffrey Chronister, Assistant Controller  
(813) - 228 - 1609

5. Signature of Official Submitting Form:

  
Jeffrey Chronister, Assistant Controller

6. Date Completed: June 16, 2003

Line No. (a)	Supplier Name (b)	Mine Location (c)	Purchase Type (d)	Transport Mode (e)	Tons (f)	Effective Purchase Price (\$/Ton) (g)	Total Transport Charges (\$/Ton) (h)	Delivered Price Transfer Facility (\$/Ton) (i)	As Received Coal Quality			
									Sulfur Content % (j)	BTU Content (BTU/lb) (k)	Ash Content % (l)	Moisture Content % (m)
1.	Zeigler Coal	10,IL,145,157	LTC	RB	91,333.10			\$48.591	2.80	11,044	8.21	14.03
2.	Illinois Fuel	10,IL,059	LTC	RB	68,580.10			\$36.030	3.37	12,478	10.37	6.29
3.	Peabody Development	10,IL,165	LTC	RB	26,880.00			\$39.570	2.63	12,207	8.05	9.16
4.	Webster	9,KY,233	S	RB	15,677.60			\$40.970	2.89	12,355	8.14	8.50
5.	Synthetic American Fuel	10, IL,165	S	RB	20,399.20			\$34.863	2.41	12,287	6.81	9.88
6.	Synthetic American Fuel	10, IL,165	LTC	RB	53,808.80			\$32.984	2.41	12,277	6.96	9.87

(1) As Electro-Coal Transfer Facility is a central storage site for coal prior to its delivery to the power plant, the coal from suppliers noted on this schedule is usually delivered to Big Bend Station but could ultimately be delivered to Gannon Station or Polk Station.

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
 DETAILED PURCHASED COAL INVOICE INFORMATION

1. Reporting Month: April Year: 2003

2. Reporting Company: Tampa Electric Company

3. Plant Name: Electro-Coal Transfer Facility - Big Bend Station (1)

4. Name, Title & Telephone Number of Contact Person Concerning Data  
 Submitted on this Form: Jeffrey Chronister, Assistant Controller  
 (813) - 228 - 1609

5. Signature of Official Submitting Form:   
 Jeffrey Chronister, Assistant Controller

6. Date Completed: June 16, 2003

Line No. (a)	Supplier Name (b)	Mine Location (c)	Purchase Type (d)	Tons (e)	F.O.B. (2) Mine Price (\$/Ton) (f)	Shorthaul & Loading Charges (\$/Ton) (g)	Original Invoice Price (\$/Ton) (h)	Retro-active Price Adjustments (\$/Ton) (i)	Base Price (\$/Ton) (j)	Quality Adjustments (\$/Ton) (k)	Effective Purchase Price (\$/Ton) (l)
1.	Zeigler Coal	10,IL,145,157	LTC	91,333.10	N/A	\$0.00		\$0.000		\$0.000	
2.	Illinois Fuel	10,IL,059	LTC	68,580.10	N/A	\$0.00		\$0.000		\$0.000	
3.	Peabody Development	10,IL,165	LTC	26,880.00	N/A	\$0.00		\$0.000		\$0.000	
4.	Webster	9,KY,233	S	15,677.60	N/A	\$0.00		\$0.000		\$0.000	
5.	Synthetic American Fuel	10, IL,165	S	20,399.20	N/A	\$0.00		(\$0.157)		\$0.000	
6.	Synthetic American Fuel	10, IL,165	LTC	53,808.80	N/A	\$0.00		(\$0.146)		\$0.000	

(1) As Electro-Coal Transfer Facility is a central storage site for coal prior to its delivery to the power plant, the coal from suppliers noted on this schedule is usually delivered to Big Bend Station but could ultimately be delivered to Gannon Station or Polk Station.

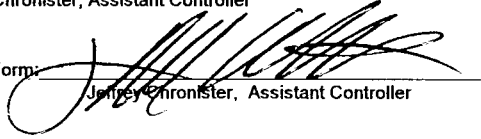
(2) Tampa Electric purchases coal F.O.B. shipping point or F.O.B. destination.



MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
 DETAIL OF TRANSPORTATION CHARGES

- 1. Reporting Month: April Year: 2003
- 2. Reporting Company: Tampa Electric Company
- 3. Plant Name: Electro-Coal Transfer Facility - Big Bend Station (1)

4. Name, Title & Telephone Number of Contact Person Concerning Data  
 Submitted on this Form: Jeffrey Chronister, Assistant Controller  
 (813) - 228 - 1609

5. Signature of Official Submitting Form:   
 Jeffrey Chronister, Assistant Controller

6. Date Completed: June 16, 2003

Line No. (a)	Supplier Name (b)	Mine Location (c)	Shipping Point (d)	Transport Mode (e)	Tons (f)	Rail Charges				Waterborne Charges				Total Transportation Charges (p)	Delivered Price Facility (q)
						(2) Effective Purchase Price (\$/Ton) (g)	Add'l Shorthaul & Loading Charges (\$/Ton) (h)	Rail Rate (\$/Ton) (i)	Other Rail Charges (\$/Ton) (j)	River Barge Rate (\$/Ton) (k)	Trans-loading Rate (\$/Ton) (l)	Ocean Barge Rate (\$/Ton) (m)	Other Water Charges (\$/Ton) (n)		
1.	Zeigler Coal	10,IL,145,157	Randolph & Perry Cnty, IL	RB	91,333.10		\$0.000		\$0.000						\$48.591
2.	Illinois Fuel	10,IL,059	Galatia Cnty, IL	RB	68,580.10		\$0.000		\$0.000						\$36.030
3.	Peabody Development	10,IL,165	Saline Cnty, IL	RB	26,880.00		\$0.000		\$0.000						\$39.570
4.	Webster	9,KY,233	Webster Cnty, KY	RB	15,677.60		\$0.000		\$0.000						\$40.970
5.	Synthetic American Fuel	10, IL,165	Saline Cnty, IL	RB	20,399.20		\$0.000		\$0.000						\$34.863
6.	Synthetic American Fuel	10, IL,165	Saline Cnty, IL	RB	53,808.80		\$0.000		\$0.000						\$32.984

(1) As Electro-Coal Transfer Facility is a central storage site for coal prior to its delivery to the power plant, the coal from suppliers noted on this schedule is usually delivered to Big Bend Station but could ultimately be delivered to Gannon Station or Polk Station.

(2) Tampa Electric purchases coal F.O.B. shipping point or F.O.B. destination.

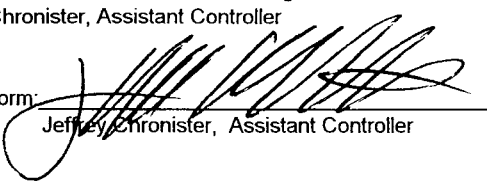
MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
ORIGIN, TONNAGE, DELIVERED PRICE AND AS RECEIVED QUALITY

1. Reporting Month: April Year: 2003

2. Reporting Company: Tampa Electric Company

3. Plant Name: Electro-Coal Transfer Facility - Gannon Station (1)

4. Name, Title & Telephone Number of Contact Person Concerning Data  
Submitted on this Form: Jeffrey Chronister, Assistant Controller  
(813) - 228 - 1609

5. Signature of Official Submitting Form:   
Jeffrey Chronister, Assistant Controller

6. Date Completed: June 16, 2003


Line No. (a)	Supplier Name (b)	Mine Location (c)	Purchase Type (d)	Transport Mode (e)	Tons (f)	Effective Purchase Price (\$/Ton) (g)	Total Transport Charges (\$/Ton) (h)	Delivered Price Transfer Facility (\$/Ton) (i)	As Received Coal Quality			
									Sulfur Content % (j)	BTU Content (BTU/lb) (k)	Ash Content % (l)	Moisture Content % (m)
1.	American Coal	10,IL,165	LTC	RB	216,103.00			\$35.510	1.10	11929	6.96	11.83
2.	Dodge Hill Mining	9,KY,225	LTC	RB	17,997.40			\$39.071	2.61	12777	8.43	6.38
3.	Dodge Hill Mining	9,KY,225	LTC	RB	14,000.70			\$38.720	2.50	12778	8.34	6.41

(1) As Electro-Coal Transfer Facility is a central storage site for coal prior to its delivery to the power plant, the coal from suppliers noted on this schedule is usually delivered to Gannon Station but could ultimately be delivered to Big Bend Station or Polk Station.

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
 DETAILED PURCHASED COAL INVOICE INFORMATION

- 1. Reporting Month: April Year: 2003
- 2. Reporting Company: Tampa Electric Company
- 3. Plant Name: Electro-Coal Transfer Facility - Gannon Station (1)

4. Name, Title & Telephone Number of Contact Person Concerning Data  
 Submitted on this Form: Jeffrey Chronister, Assistant Controller  
 (813) - 228 - 1609

5. Signature of Official Submitting Form:   
 Jeffrey Chronister, Assistant Controller

6. Date Completed: June 16, 2003

Line No. (a)	Supplier Name (b)	Mine Location (c)	Purchase Type (d)	Tons (e)	F.O.B.(2) Mine Price (\$/Ton) (f)	Shorthaul & Loading Charges (\$/Ton) (g)	Original Invoice Price (\$/Ton) (h)	Retro-active Price Adjustments (\$/Ton) (i)	Base Price (\$/Ton) (j)	Quality Adjust- ments (\$/Ton) (k)	Effective Purchase Price (\$/Ton) (l)
1.	American Coal	10,IL,165	LTC	216,103.00	N/A	\$0.000		\$0.000		\$0.000	
2.	Dodge Hill Mining	9,KY,225	LTC	17,997.40	N/A	\$0.000		\$0.000		\$1.561	
3.	Dodge Hill Mining	9,KY,225	LTC	14,000.70	N/A	\$0.000		\$0.000		\$1.700	

(1) As Electro-Coal Transfer Facility is a central storage site for coal prior to its delivery to the power plant, the coal from suppliers noted on this schedule is usually delivered to Gannon Station but could ultimately be delivered to Big Bend Station or Polk Station.

(2) Tampa Electric purchases coal F.O.B. shipping point or F.O.B. destination.

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
 DETAIL OF TRANSPORTATION CHARGES

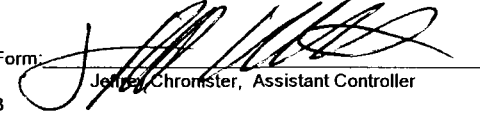
1. Reporting Month: April Year: 2003

2. Reporting Company: Tampa Electric Company

3. Plant Name: Electro-Coal Transfer Facility - Gannon Station (1)

4. Name, Title & Telephone Number of Contact Person Concerning Data  
 Submitted on this Form: Jeffrey Chronister, Assistant Controller  
 (813) - 228 - 1609

5. Signature of Official Submitting Form:



Jeffrey Chronister, Assistant Controller

6. Date Completed: June 16, 2003

Line No. (a)	Supplier Name (b)	Mine Location (c)	Shipping Point (d)	Transport Mode (e)	Tons (f)	Rail Charges		Waterborne Charges					Total Transportation Charges (p)	Delivered Price Transfer Facility (q)		
						(2) Effective Purchase Price (\$/Ton) (g)	Add'l Shorthaul & Loading Charges (\$/Ton) (h)	Rail Rate (\$/Ton) (i)	Other Rail Charges (\$/Ton) (j)	River Barge Rate (\$/Ton) (k)	Trans-loading Rate (\$/Ton) (l)	Ocean Barge Rate (\$/Ton) (m)			Other Water Charges (\$/Ton) (n)	Other Related Charges (\$/Ton) (o)
1.	American Coal	10,IL,165	Saline Cnty.	RB	216,103.00		\$0.000	\$0.000								\$35.510
2.	Dodge Hill Mining	9,KY,225	Union Cnty, KY	RB	17,997.40		\$0.000	\$0.000								\$39.071
3.	Dodge Hill Mining	9,KY,225	Union Cnty, KY	RB	14,000.70		\$0.000	\$0.000								\$38.720

(1) As Electro-Coal Transfer Facility is a central storage site for coal prior to its delivery to the power plant, the coal from suppliers noted on this schedule is usually delivered to Gannon Station but could ultimately be delivered to Big Bend Station or Polk Station.

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
ORIGIN, TONNAGE, DELIVERED PRICE AND AS RECEIVED QUALITY

- 1. Reporting Month: April Year: 2003
- 2. Reporting Company: Tampa Electric Company
- 3. Plant Name: Electro-Coal Transfer Facility - Polk Station (1)

4. Name, Title & Telephone Number of Contact Person Concerning Data  
Submitted on this Form: Jeffrey Chronister, Assistant Controller  
(813) 228 - 1609

5. Signature of Official Submitting Form:

  
Jeffrey Chronister, Assistant Controller

6. Date Completed: June 16, 2003

Line No. (a)	Supplier Name (b)	Mine Location (c)	Purchase Type (d)	Transport Mode (e)	Tons (f)	Effective Purchase Price (\$/Ton) (g)	Total Transport Charges (\$/Ton) (h)	Delivered Price Transfer Facility (\$/Ton) (i)	As Received Coal Quality			
									Sulfur Content % (j)	BTU Content (BTU/lb) (k)	Ash Content % (l)	Moisture Content % (m)
1.	Duke Energy Merchants	45, Colombia, 99	S	OB	73,254.00			37.534	0.72	12,407	5.92	8.39

(1) As Electro-Coal Transfer Facility is a central storage site for coal prior to its delivery to the power plant, the coal from suppliers noted on this schedule is usually delivered to Polk Station but could ultimately be delivered to Big Bend Station or Gannon Station.

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
 DETAILED PURCHASED COAL INVOICE INFORMATION

1. Reporting Month: April Year: 2003

2. Reporting Company: Tampa Electric Company

3. Plant Name: Electro-Coal Transfer Facility - Polk Station (1)

4. Name, Title & Telephone Number of Contact Person Concerning Data  
 Submitted on this Form: Jeffrey Chronister, Manager Financial Reporting  
 (813) - 228 - 1609

5. Signature of Official Submitting Form:   
 Jeffrey Chronister, Assistant Controller

6. Date Completed: June 16, 2003

No. (a)	Line Supplier Name (b)	Mine Location (c)	Purchase Type (d)	Tons (e)	F.O.B.(2) Mine Price (\$/Ton) (f)	Shorthaul & Loading Charges (\$/Ton) (g)	Original Invoice Price (\$/Ton) (h)	Retro- active Price Adjustments (\$/Ton) (i)	Base Price (\$/Ton) (j)	Quality Adjust- ments (\$/Ton) (k)	Effective Purchase Price (\$/Ton) (l)
1.	Duke Energy Merchants	45, Colombia, 99	S	73,254.00	N/A	0.000		0.000		0.024	

(1) As Electro-Coal Transfer Facility is a central storage site for coal prior to its delivery to the power plant, the coal from suppliers noted on this schedule is usually delivered to Polk Station but could ultimately be delivered to Big Bend Station or Gannon Station.

(2) Tampa Electric purchases coal F.O.B. shipping point or F.O.B. destination.

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
 DETAIL OF TRANSPORTATION CHARGES

1. Reporting Month: April Year: 2003  
 2. Reporting Company: Tampa Electric Company  
 3. Plant Name: Electro-Coal Transfer Facility - Polk Station (1)

4. Name, Title & Telephone Number of Contact Person Concerning Data  
 Submitted on this Form: Jeffrey Chronister, Assistant Controller  
 (813) 228 - 1609

5. Signature of Official Submitting Form:



Jeffrey Chronister, Assistant Controller

6. Date Completed: June 16, 2003

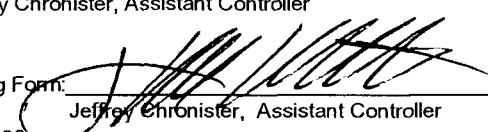
Line No. (a)	Supplier Name (b)	Mine Location (c)	Shipping Point (d)	Transport Mode (e)	Tons (f)	(2) Effective Purchase Price (\$/Ton) (g)	Add'l Shorthaul & Loading Charges (\$/Ton) (h)	Rail Charges		Waterborne Charges					Total Transportation Charges (\$/Ton) (p)	Delivered Price Transfer Facility (\$/Ton) (q)
								Rail Rate (\$/Ton) (i)	Other Rail Charges (\$/Ton) (j)	River Barge Rate (\$/Ton) (k)	Trans-loading Rate (\$/Ton) (l)	Ocean Barge Rate (\$/Ton) (m)	Other Water Charges (\$/Ton) (n)	Other Related Charges (\$/Ton) (o)		
1.	Duke Energy Merchants	45, Colombia, 99	Colombia	OB	73,254.00		\$0.000	\$0.000								\$37.534

(1) As Electro-Coal Transfer Facility is a central storage site for coal prior to its delivery to the power plant, the coal from suppliers noted on this schedule is usually delivered to Polk Station but could ultimately be delivered to Big Bend Station or Gannon Station.

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
ORIGIN, TONNAGE, DELIVERED PRICE AND AS RECEIVED QUALITY

- 1. Reporting Month: April Year: 2003
- 2. Reporting Company: Tampa Electric Company
- 3. Plant Name: Big Bend Station

4. Name, Title & Telephone Number of Contact Person Concerning Data  
Submitted on this Form: Jeffrey Chronister, Assistant Controller  
(813) - 228 - 1609

5. Signature of Official Submitting Form:   
Jeffrey Chronister, Assistant Controller

6. Date Completed: June 16, 2003

Line No. (a)	Supplier Name (b)	Mine Location (c)	Purchase Type (d)	Transport Mode (e)	Tons (f)	Effective Purchase Price (\$/Ton) (g)	Total Transport Charges (\$/Ton) (h)	FOB Plant Price (\$/Ton) (i)	Sulfur Content % (j)	BTU Content (BTU/lb) (k)	Ash Content % (l)	Moisture Content % (m)
1.	Transfer Facility	N/A	N/A	OB	480,792.00			\$49.293	2.60	12012	7.92	9.67
2.	Beneficiated Coal	N/A	S	OB	4,745.13			\$15.323	1.04	3848	38.00	33.60



MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
 DETAILED PURCHASED COAL INVOICE INFORMATION

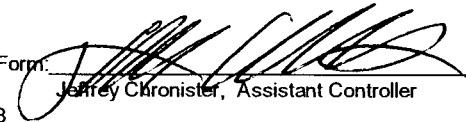
1. Reporting Month: April Year: 2003

2. Reporting Company: Tampa Electric Company

3. Plant Name: Big Bend Station

4. Name, Title & Telephone Number of Contact Person Concerning Data  
 Submitted on this Form: Jeffrey Chronister, Assistant Controller  
 (813) - 228 - 1609

5. Signature of Official Submitting Form:



Jeffrey Chronister, Assistant Controller

6. Date Completed: June 16, 2003

Line No. (a)	Supplier Name (b)	Mine Location (c)	Purchase Type (d)	Tons (e)	F.O.B. Mine Price (\$/Ton) (f)	Shorthaul & Loading Charges (\$/Ton) (g)	Original Invoice Price (\$/Ton) (h)	Retro-active Price Adjustments (\$/Ton) (i)	Base Price (\$/Ton) (j)	Quality Adjustments (\$/Ton) (k)	Effective Purchase Price (\$/Ton) (l)
1.	Transfer Facility	N/A	N/A	480,792.00	N/A	\$0.000		\$0.000		\$0.000	
2.	Beneficiated Coal	N/A	S	4,745.13	N/A	\$0.000		\$0.000		\$0.000	

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
 DETAIL OF TRANSPORTATION CHARGES

1. Reporting Month: April Year: 2003

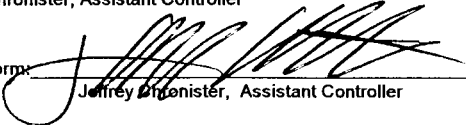
2. Reporting Company: Tampa Electric Company

3. Plant Name: Big Bend Station

4. Name, Title & Telephone Number of Contact Person Concerning Data

Submitted on this Form: Jeffrey Chronister, Assistant Controller  
 (813) - 228 - 1609

5. Signature of Official Submitting Form:



Jeffrey Chronister, Assistant Controller

6. Date Completed: June 16, 2003

Line No. (a)	Supplier Name (b)	Mine Location (c)	Shipping Point (d)	Transport Mode (e)	Tons (f)	Effective Purchase Price (\$/Ton) (g)	Add'l Shorthaul & Loading Charges (\$/Ton) (h)	Rail Rate (\$/Ton) (i)	Other Rail Charges (\$/Ton) (j)	River Barge Rate (\$/Ton) (k)	Trans-loading Rate (\$/Ton) (l)	Ocean Barge Rate (\$/Ton) (m)	Other Water Charges (\$/Ton) (n)	Other Related Charges (\$/Ton) (o)	Total Transportation Charges (\$/Ton) (p)	FOB Plant Price (\$/Ton) (q)
1.	Transfer Facility	N/A	Davant, La	OB	480,792.00		\$0.000		\$0.000							\$49.293
2.	Beneficiated Coal	N/A	Davant, La	OB	4,745.13		\$0.000		\$0.000							\$15.323

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
ORIGIN, TONNAGE, DELIVERED PRICE AND AS RECEIVED QUALITY

1. Reporting Month: April Year: 2003

2. Reporting Company: Tampa Electric Company

3. Plant Name: Gannon Station

4. Name, Title & Telephone Number of Contact Person Concerning Data

Submitted on this Form: Jeffrey Chronister, Assistant Controller

(813) - 228 - 1609

5. Signature of Official Submitting Form: 

Jeffrey Chronister, Assistant Controller

6. Date Completed: June 16, 2003

Line No. (a)	Supplier Name (b)	Mine Location (c)	Purchase Type (d)	Transport Mode (e)	Tons (f)	Effective Purchase Price (\$/Ton) (g)	Total Transport Charges (\$/Ton) (h)	FOB Plant Price (\$/Ton) (i)	As Received Coal Quality			
									Sulfur Content % (j)	BTU Content (BTU/lb) (k)	Ash Content % (l)	Moisture Content % (m)
1.	Transfer Facility	N/A	N/A	OB	143,666.00			\$47.325	1.18	11,931	6.75	11.18

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
 DETAILED PURCHASED COAL INVOICE INFORMATION

1. Reporting Month: April Year: 2003

2. Reporting Company: Tampa Electric Company

3. Plant Name: Gannon Station

4. Name, Title & Telephone Number of Contact Person Concerning Data  
 Submitted on this Form: Jeffrey Chronister, Assistant Controller  
 (813) - 228 - 1609

5. Signature of Official Submitting Form:   
 Jeffrey Chronister, Assistant Controller

6. Date Completed: June 16, 2003

Line No. (a)	Supplier Name (b)	Mine Location (c)	Purchase Type (d)	Tons (e)	F.O.B. Mine Price (\$/Ton) (f)	Shorthaul & Loading Charges (\$/Ton) (g)	Original Invoice Price (\$/Ton) (h)	Retro-active Price Adjustments (\$/Ton) (i)	Base Price (\$/Ton) (j)	Quality Adjustments (\$/Ton) (k)	Effective Purchase Price (\$/Ton) (l)
1.	Transfer Facility	N/A	N/A	143,666.00	N/A	\$0.000		\$0.000		\$0.000	

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
 DETAIL OF TRANSPORTATION CHARGES

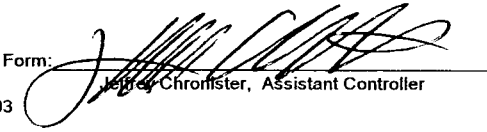
1. Reporting Month: April Year: 2003

2. Reporting Company: Tampa Electric Company

3. Plant Name: Gannon Station

4. Name, Title & Telephone Number of Contact Person Concerning Data  
 Submitted on this Form: Jeffrey Chronister, Assistant Controller  
 (813) - 228 - 1609

5. Signature of Official Submitting Form:



Jeffrey Chronister, Assistant Controller

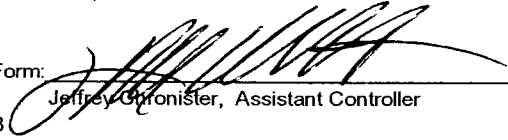
6. Date Completed: June 16, 2003

Line No. (a)	Supplier Name (b)	Mine Location (c)	Shipping Point (d)	Transport Mode (e)	Tons (f)	Rail Charges				Waterborne Charges				Total Transportation Charges (p)	FOB Plant Price (q)
						Effective Purchase Price (\$/Ton) (g)	Add'l Shorthaul & Loading Charges (\$/Ton) (h)	Rail Rate (\$/Ton) (i)	Other Rail Charges (\$/Ton) (j)	River Barge Rate (\$/Ton) (k)	Trans-loading Rate (\$/Ton) (l)	Ocean Barge Rate (\$/Ton) (m)	Other Water Charges (\$/Ton) (n)		
1.	Transfer Facility	N/A	Davant, La.	OB	143,666.00		\$0.000		\$0.000						\$47.325

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
ORIGIN, TONNAGE, DELIVERED PRICE AND AS RECEIVED QUALITY

- 1. Reporting Month: April Year: 2003
- 2. Reporting Company: Tampa Electric Company
- 3. Plant Name: Polk Station

4. Name, Title & Telephone Number of Contact Person Concerning Data  
Submitted on this Form: Jeffrey Chronister, Assistant Controller  
(813) 228 - 1609

5. Signature of Official Submitting Form:   
Jeffrey Chronister, Assistant Controller

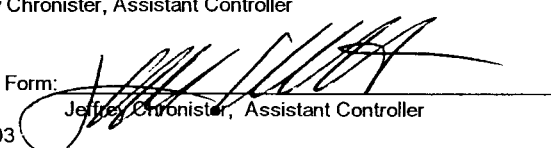
6. Date Completed: June 16, 2003

Line No. (a)	Supplier Name (b)	Mine Location (c)	Purchase Type (d)	Transport Mode (e)	Tons (f)	Effective Purchase Price (\$/Ton) (g)	Total Transport Charges (\$/Ton) (h)	FOB Plant Price (\$/Ton) (i)	As Received Coal Quality			
									Sulfur Content % (j)	BTU Content (BTU/lb) (k)	Ash Content % (l)	Moisture Content % (m)
1.	Transfer facility	N/A	N/A	OB	34,730.00			42.803	3.24	13,563	2.91	7.61

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
 DETAILED PURCHASED COAL INVOICE INFORMATION

- 1. Reporting Month: April Year: 2003
- 2. Reporting Company: Tampa Electric Company
- 3. Plant Name: Polk Station

4. Name, Title & Telephone Number of Contact Person Concerning Data  
 Submitted on this Form: Jeffrey Chronister, Assistant Controller  
 (813) 228 - 1609

5. Signature of Official Submitting Form:   
 Jeffrey Chronister, Assistant Controller

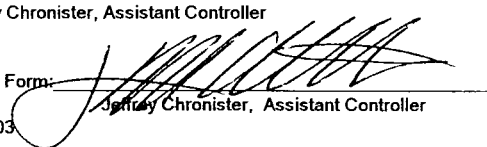
6. Date Completed: June 16, 2003

Line No. (a)	Supplier Name (b)	Mine Location (c)	Purchase Type (d)	Tons (e)	F.O.B. Mine Price (\$/Ton) (f)	Shorthaul & Loading Charges (\$/Ton) (g)	Original Invoice Price (\$/Ton) (h)	Retro-active Price Adjustments (\$/Ton) (i)	Base Price (\$/Ton) (j)	Quality Adjustments (\$/Ton) (k)	Effective Purchase Price (\$/Ton) (l)
1.	Transfer facility	N/A	N/A	34,730.00	N/A	0.000		0.000		0.000	

MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
 DETAIL OF TRANSPORTATION CHARGES

1. Reporting Month: April Year: 2003  
 2. Reporting Company: Tampa Electric Company  
 3. Plant Name: Polk Station

4. Name, Title & Telephone Number of Contact Person Concerning Data  
 Submitted on this Form: Jeffrey Chronister, Assistant Controller  
 (813) 228 - 1609

5. Signature of Official Submitting Form:  Jeffrey Chronister, Assistant Controller

6. Date Completed: June 16, 2003

Line No. (a)	Supplier Name (b)	Mine Location (c)	Shipping Point (d)	Transport Mode (e)	Tons (f)	Effective Purchase Price (\$/Ton) (g)	Add'l Shorthaul & Loading Charges (\$/Ton) (h)	Rail Charges		Waterborne Charges					Total Transportation Charges (\$/Ton) (p)	FOB Plant Price (\$/Ton) (q)	
								Rail Rate (\$/Ton) (i)	Other Rail Charges (\$/Ton) (j)	River Barge Rate (\$/Ton) (k)	Trans-loading Rate (\$/Ton) (l)	Ocean Barge Rate (\$/Ton) (m)	Other Water Charges (\$/Ton) (n)	Other Related Charges (\$/Ton) (o)			
1.	Transfer facility	N/A	Davant, La.	OB	34,730.00		\$0.000		\$0.000								\$42.803



MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
 REPORT OF ADJUSTMENTS TO PREVIOUS COAL DELIVERED

1. Reporting Month: April Year: 2003

2. Reporting Company: Tampa Electric Company

3. Name, Title & Telephone Number of Contact Person Concerning Data  
 Submitted on this Form: Jeffrey Chronister, Assistant Controller  
 (813) 228 - 1609

4. Signature of Official Submitting Report:   
 Jeffrey Chronister, Assistant Controller

5. Date Completed: June 16, 2003

Line No. (a)	Month Reported (b)	Form Plant Name (c)	Intended Generating Plant (d)	Supplier (e)	Original Line Number (f)	Old Volume Tons (g)	Form No. (h)	Column Designator & Title (i)	Old Value (j)	New Value (k)	Delivered Price Transfer Facility (\$/Ton) (l)	Reason for Revision (m)
1.	January 2003	Transfer Facility	Big Bend	Peabody Development	7.	9,758.90	423-2(a)	Col. (k),Quality Adjustments	\$0.000	(\$0.450)	\$33.440	Quality Adjustment
2.	January 2003	Transfer Facility	Big Bend	Zeigler Coal	1.	84,267.10	423-2(a)	Col. (i),Retroactive Price Adjustment	\$0.000	\$0.133	\$47.871	Price Adjustment
3.	January 2003	Transfer Facility	Big Bend	Zeigler Coal	1.	84,267.10	423-2(a)	Col. (k),Quality Adjustments	\$0.000	(\$0.045)	\$47.826	Quality Adjustment
4.	February 2003	Transfer Facility	Big Bend	Zeigler Coal	1.	74,510.90	423-2(a)	Col. (i),Retroactive Price Adjustment	\$0.000	\$0.193	\$47.931	Price Adjustment
5.	February 2003	Transfer Facility	Big Bend	Zeigler Coal	1.	74,510.90	423-2(a)	Col. (k),Quality Adjustments	\$0.000	(\$0.048)	\$47.883	Quality Adjustment
6.	March 2003	Transfer Facility	Big Bend	Zeigler Coal	1.	108,978.50	423-2(a)	Col. (i),Retroactive Price Adjustment	\$0.000	\$0.193	\$47.931	Price Adjustment
7.	March 2003	Transfer Facility	Big Bend	Zeigler Coal	1.	108,978.50	423-2(a)	Col. (k),Quality Adjustments	\$0.000	(\$0.046)	\$47.885	Quality Adjustment
8.	March 2003	Transfer Facility	Big Bend	Illinois Fuel	2.	76,537.20	423-2(a)	Col. (k),Quality Adjustments	\$0.000	\$0.062	\$35.322	Quality Adjustment
9.	October 2002	Transfer Facility	Big Bend	Peabody Development	6.	18,621.10	423-2(a)	Col. (k),Quality Adjustments	\$0.000	\$0.080	\$40.980	Quality Adjustment
10.	November 2002	Transfer Facility	Big Bend	Peabody Development	6.	20,600.20	423-2(a)	Col. (k),Quality Adjustments	\$0.000	\$0.080	\$40.980	Quality Adjustment
11.	December 2002	Transfer Facility	Big Bend	Peabody Development	5.	48,213.80	423-2(a)	Col. (k),Quality Adjustments	\$0.000	\$0.080	\$41.130	Quality Adjustment
12.	January 2003	Transfer Facility	Big Bend	Peabody Development	4.	17,809.10	423-2(a)	Col. (k),Quality Adjustments	\$0.000	\$2.600	\$41.220	Quality Adjustment
13.	February 2003	Transfer Facility	Big Bend	Peabody Development	4.	3,392.70	423-2(a)	Col. (k),Quality Adjustments	\$0.000	\$2.600	\$41.220	Quality Adjustment
14.	March 2003	Transfer Facility	Big Bend	Peabody Development	3.	17,333.80	423-2(a)	Col. (k),Quality Adjustments	\$0.000	\$2.600	\$41.220	Quality Adjustment