

AUSLEY & McMULLEN

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ATTORNEYS AND COUNSELORS AT LAW

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

July 15, 2004

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

RECEIVED-FPSC
JUL 15 PM 3:42
COMMISSION
CLERK

Re: Fuel and Purchased Power Cost Recovery Clause
and Generating Performance Incentive Factor;
FPSC Docket No. 040001-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 May 2004. 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.

- COM S
CTR
ECR
GCL
OPC
MMS JDB/pp
RCA Enclosures
SCR cc:
SEC 1
OTH

RECEIVED & FILED
FPSC-BUREAU OF RECORDS

Sincerely,
James D. Beasley

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

DOCUMENT NUMBER-DATE
07699 JUL 15 04
FPSC-COMMISSION CLERK

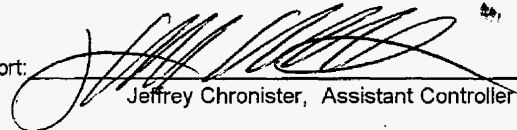
MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS  
ORIGIN, VOLUME, DELIVERED PRICE AND AS RECEIVED QUALITY

1. Reporting Month: May Year: 2004

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: July 15, 2004

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/ Polk	Tampa	MTC	Polk	05/01/04	F02	*	*	2,484.50	\$43.9620
2.	Polk	BP/ Polk	Tampa	MTC	Polk	05/02/04	F02	*	*	1,777.50	\$43.9620
3.	Polk	BP/ Polk	Tampa	MTC	Polk	05/03/04	F02	*	*	1,616.91	\$44.9278
4.	Polk	BP/ Polk	Tampa	MTC	Polk	05/04/04	F02	*	*	887.17	\$45.5998
5.	Polk	BP/ Polk	Tampa	MTC	Polk	05/05/04	F02	*	*	1,072.52	\$46.1881
6.	Polk	BP/ Polk	Tampa	MTC	Polk	05/06/04	F02	*	*	363.60	\$46.7753
7.	Polk	BP/ Polk	Tampa	MTC	Polk	05/07/04	F02	*	*	531.10	\$47.1745
8.	Polk	BP/ Polk	Tampa	MTC	Polk	05/09/04	F02	*	*	179.29	\$47.1738
9.	Polk	BP/ Polk	Tampa	MTC	Polk	05/29/04	F02	*	*	181.57	\$45.6003
10.	Polk	BP/ Polk	Tampa	MTC	Polk	05/30/04	F02	*	*	529.14	\$45.6002
11.	Polk	BP/ Polk	Tampa	MTC	Polk	05/31/04	F02	*	*	1,253.61	\$45.6003
12.	Big Bend	BP/Big Bend	Tampa	MTC	Big Bend	05/01/04	F02	*	*	1,782.02	\$42.6600
13.	Big Bend	BP/Big Bend	Tampa	MTC	Big Bend	05/19/04	F02	*	*	1,145.24	\$46.9438
14.	Big Bend	BP/Big Bend	Tampa	MTC	Big Bend	05/20/04	F02	*	*	2,063.55	\$45.7889
15.	Big Bend	BP/Big Bend	Tampa	MTC	Big Bend	05/21/04	F02	*	*	179.14	\$44.5506
16.	Big Bend	BP/Big Bend	Tampa	MTC	Big Bend	05/23/03	F02	*	*	177.12	\$44.5496
17.	Big Bend	BP/Big Bend	Tampa	MTC	Big Bend	05/24/04	F02	*	*	530.38	\$46.7340
18.	Big Bend	BP/Big Bend	Tampa	MTC	Big Bend	05/29/04	F02	*	*	529.81	\$44.6969
19.	Big Bend	BP/Big Bend	Tampa	MTC	Big Bend	05/30/04	F02	*	*	529.31	\$44.6969
20.	Big Bend	BP/Big Bend	Tampa	MTC	Big Bend	05/31/04	F02	*	*	356.21	\$44.7005
21.	Phillips	BP/Phillips	Tampa	MTC	Phillips	05/26/04	F02	*	*	353.55	\$46.4858
22.	Phillips	BP/Phillips	Tampa	MTC	Phillips	05/27/04	F02	*	*	176.64	\$45.3529

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

1. Reporting Month: May Year: 2004

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: July 15, 2004

Line No.	Plant Name	Supplier Name	Delivery Location	Delivery Date	Type Oil	Volume (Bbbls)	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)
1.	Polk	BP/ Polk	Polk	05/01/04	F02	2,484.50											\$43.9620
2.	Polk	BP/ Polk	Polk	05/02/04	F02	1,777.50											\$43.9620
3.	Polk	BP/ Polk	Polk	05/03/04	F02	1,616.91											\$44.9278
4.	Polk	BP/ Polk	Polk	05/04/04	F02	887.17											\$45.5998
5.	Polk	BP/ Polk	Polk	05/05/04	F02	1,072.52											\$46.1881
6.	Polk	BP/ Polk	Polk	05/06/04	F02	363.60											\$46.7753
7.	Polk	BP/ Polk	Polk	05/07/04	F02	531.10											\$47.1745
8.	Polk	BP/ Polk	Polk	05/09/04	F02	179.29											\$47.1738
9.	Polk	BP/ Polk	Polk	05/29/04	F02	181.57											\$45.6003
10.	Polk	BP/ Polk	Polk	05/30/04	F02	529.14											\$45.6002
11.	Polk	BP/ Polk	Polk	05/31/04	F02	1,253.61											\$45.6003
12.	Big Bend	BP/Big Bend	Big Bend	05/01/04	F02	1,782.02											\$42.6600
13.	Big Bend	BP/Big Bend	Big Bend	05/19/04	F02	1,145.24											\$46.9438
14.	Big Bend	BP/Big Bend	Big Bend	05/20/04	F02	2,063.55											\$45.7889
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16.	Big Bend	BP/Big Bend	Big Bend	05/23/03	F02	177.12											\$44.5496
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18.	Big Bend	BP/Big Bend	Big Bend	05/29/04	F02	529.81											\$44.6969
19.	Big Bend	BP/Big Bend	Big Bend	05/30/04	F02	529.31											\$44.6969
20.	Big Bend	BP/Big Bend	Big Bend	05/31/04	F02	356.21											\$44.7005
21.	Phillips	BP/Phillips	Phillips	05/26/04	F02	353.55											\$46.4858
22.	Phillips	BP/Phillips	Phillips	05/27/04	F02	176.64											\$45.3529

\* No analysis Taken  
 FPSC FORM 423-1(a) (2/87)

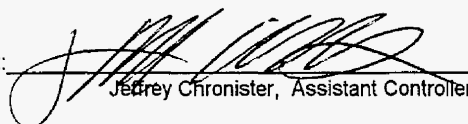
MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS  
 REPORT OF ADJUSTMENTS TO PREVIOUS OIL DELIVERIES

1. Reporting Month: May Year: 2004

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: July 15, 2004

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) (k)	Reason for Revision (l)
1.	March 2004	Phillips	Transmontaigne	22.	156.52	423-1(a)	Col. (h), Invoice Price	\$30.5291	\$30.5290	\$30.5290	Price Adjustment
2.	March 2004	Phillips	Transmontaigne	31.	625.02	423-1(a)	Col. (h), Invoice Price	\$30.3217	\$30.1990	\$30.1990	Price Adjustment
3.	April 2004	Big Bend	BP	11.	1,241.00	423-1(a)	Col. (g), Volume	1,241.00	1,600.79	\$42.5339	Quantity Adjustment
4.	April 2004	Big Bend	BP	3.	1,600.79	423-1(b)	Col. (k), New Delivered Price	\$42.5339	\$42.5338	\$42.5338	Price Adjustment
5.	April 2004	Big Bend	BP	12.	2,494.05	423-1(a)	Col. (g), Volume	2,494.05	3,213.19	\$42.5339	Quantity Adjustment
6.	April 2004	Phillips	BP	14.	177.55	423-1(a)	Col. (h), Invoice Price	\$42.0559	\$42.9365	\$42.9365	Price Adjustment

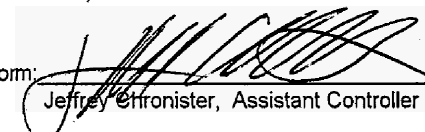
MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
ORIGIN, TONNAGE, DELIVERED PRICE AND AS RECEIVED QUALITY

1. Reporting Month: May Year: 2004

2. Reporting Company: Tampa Electric Company

3. Plant Name: TECO Bulk Terminal 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: July 15, 2004

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 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	91,085.10			\$48.445	2.91	11,015	8.45	14.02
2.	Dodge Hill Mining	9,KY,225	LTC	RB	36,192.50			\$37.443	2.43	12,653	8.42	7.28
3.	Synthetic American Fuel	10, IL,165	LTC	RB	37,537.90			\$33.244	2.82	12,128	8.79	8.92
4.	American Coal	4, OH, 13	S	RB	25,218.94			\$36.820	4.53	12,617	8.85	6.04
5.	Dodge Hill Mining	9,KY,225	LTC	RB	15,988.70			\$37.023	2.42	12,660	8.51	7.09
6.	Dodge Hill Mining	9,KY,225	LTC	RB	9,551.90			\$37.443	3.24	11,581	7.47	12.92
7.	Dodge Hill Mining	9,KY,225	LTC	RB	3,803.40			\$37.023	3.18	11,514	7.61	13.31
8.	American Coal	10,IL,165	LTC	RB	30,446.00			\$36.060	1.04	12,000	6.97	11.84
9.	Synthetic American Fuel	10, IL,165	LTC	RB	20,290.00			\$36.810	2.94	12,039	9.60	8.71
10.	No. 1 Contractors	9,KY,107	S	RB	15,300.00			\$32.104	3.92	11,298	13.32	8.97

(1) As TECO Bulk Terminal 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 Polk Station.

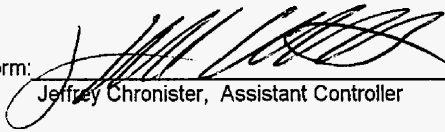
MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
 DETAILED PURCHASED COAL INVOICE INFORMATION

1. Reporting Month: May Year: 2004

2. Reporting Company: Tampa Electric Company

3. Plant Name: TECO Bulk Terminal 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: July 15, 2004

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.	Zeigler Coal	10,IL,145,157	LTC	91,085.10	N/A	\$0.00		\$0.000		\$0.000	
2.	Dodge Hill Mining	9,KY,225	LTC	36,192.50	N/A	\$0.00		\$0.000		\$1.143	
3.	Synthetic American Fuel	10, IL,165	LTC	37,537.90	N/A	\$0.00		(\$0.156)		\$0.000	
4.	American Coal	4, OH, 13	S	25,218.94	N/A	\$0.00		\$0.000		\$0.000	
5.	Dodge Hill Mining	9,KY,225	LTC	15,988.70	N/A	\$0.00		\$0.000		\$1.213	
6.	Dodge Hill Mining	9,KY,225	LTC	9,551.90	N/A	\$0.00		\$0.000		\$1.143	
7.	Dodge Hill Mining	9,KY,225	LTC	3,803.40	N/A	\$0.00		\$0.000		\$1.213	
8.	American Coal	10,IL,165	LTC	30,446.00	N/A	\$0.00		\$0.000		\$0.000	
9.	Synthetic American Fuel	10, IL,165	LTC	20,290.00	N/A	\$0.00		\$0.000		\$0.000	
10.	No. 1 Contractors	9,KY,107	S	15,300.00	N/A	\$0.00		\$0.000		\$0.000	

(1) As TECO Bulk Terminal 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 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

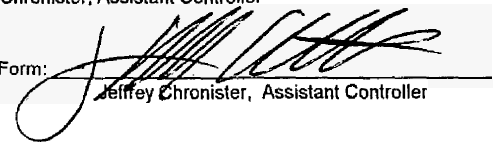
1. Reporting Month: May Year: 2004

2. Reporting Company: Tampa Electric Company

3. Plant Name: TECO Bulk Terminal 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: July 15, 2004

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.	Zeigler Coal	10,IL,145,157	Randolph & Perry Cnty, IL	RB	91,085.10		\$0.000		\$0.000								\$48.445
2.	Dodge Hill Mining	9,KY,225	Union Cnty, KY	RB	36,192.50		\$0.000		\$0.000								\$37.443
3.	Synthetic American Fuel	10, IL,165	Saline Cnty, IL	RB	37,537.90		\$0.000		\$0.000								\$33.244
4.	American Coal	4, OH, 13	Belmont Cnty, Ohio	RB	25,218.94		\$0.000		\$0.000								\$36.820
5.	Dodge Hill Mining	9,KY,225	Union Cnty, KY	RB	15,988.70		\$0.000		\$0.000								\$37.023
6.	Dodge Hill Mining	9,KY,225	Union Cnty, KY	RB	9,551.90		\$0.000		\$0.000								\$37.443
7.	Dodge Hill Mining	9,KY,225	Union Cnty, KY	RB	3,803.40		\$0.000		\$0.000								\$37.023
8.	American Coal	10,IL,165	Saline Cnty., IL	RB	30,446.00		\$0.000		\$0.000								\$36.060
9.	Synthetic American Fuel	10, IL,165	Saline Cnty, IL	RB	20,290.00		\$0.000		\$0.000								\$36.810
10.	No. 1 Contractors	9,KY,107	Hopkins Cnty, KY	RB	15,300.00		\$0.000		\$0.000								\$32.104

(1) As TECO Bulk Terminal 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 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: May Year: 2004

2. Reporting Company: Tampa Electric Company

3. Plant Name: TECO Bulk Terminal 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*  
Jeffrey Chronister, Assistant Controller

6. Date Completed: July 15, 2004

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.	SSM Petcoke	N/A	S	RB	44,406.94			\$14,000	3.04	13,067	2.77	10.37

(1) As TECO Bulk Terminal 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.



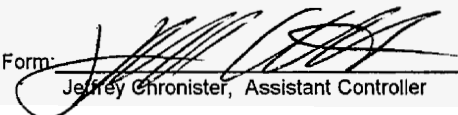
MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
 DETAILED PURCHASED COAL INVOICE INFORMATION

1. Reporting Month: May Year: 2004

2. Reporting Company: Tampa Electric Company

3. Plant Name: TECO Bulk Terminal 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: July 15, 2004

No. (a)	Line Supplier Name (b)	Mine Location (c)	Type (d)	Purchase 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.	SSM Petcoke	N/A	S	44,406.94	N/A	\$0.000		\$0.000		\$0.000	

(1) As TECO Bulk Terminal 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.

(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: May Year: 2004

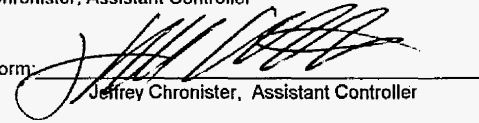
2. Reporting Company: Tampa Electric Company

3. Plant Name: TECO Bulk Terminal 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: July 15, 2004

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.	SSM Petcoke	N/A	Davant, La.	RB	44,406.94		\$0.000		\$0.000								\$14.000

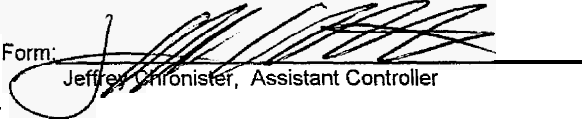
(1) As TECO Bulk Terminal Transfer Facility is a central storage site for coal prior to its delivery to the power plant, the coal from suppliers noted on this schedule is usually delivered to Polk Station but could ultimately be delivered to Big Bend Station.

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

- 1. Reporting Month: May Year: 2004
- 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: July 15, 2004

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	305,184.00			\$51.002	2.91	11754	7.89	11.55
2.	Beneficiated Coal	N/A	S	OB	3,858.93			\$18.610	1.21	4410	28.70	39.80
3.	Energy Coal	N/A	S	OB	21,474.42			\$19.629	6.74	14266	0.24	6.90

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

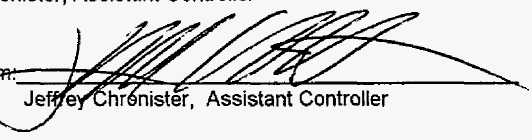
1. Reporting Month: May Year: 2004

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

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Jeffrey Chronister, Assistant Controller

6. Date Completed: July 15, 2004

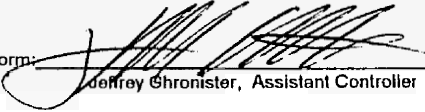
Line No. (a)	Supplier Name (b)	Mine Location (c)	Purchase Type (d)	Tons (e)	F.O.B. Mine Price (\$/Ton) (f)	Shorthaul & Loading Charges (\$/Ton) (g)	Original Invoice Price (\$/Ton) (h)	Retro-active Price Adjustments (\$/Ton) (i)	Base Price (\$/Ton) (j)	Quality Adjustments (\$/Ton) (k)	Effective Purchase Price (\$/Ton) (l)
1.	Transfer Facility	N/A	N/A	305,184.00	N/A	\$0.000		\$0.000		\$0.000	
2.	Beneficiated Coal	N/A	S	3,858.93	N/A	\$0.000		\$0.000		\$0.000	
3.	Energy Coal	N/A	S	21,474.42	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: May Year: 2004
- 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: July 15, 2004

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	305,184.00		\$0.000		\$0.000							\$51.002
2.	Beneficiated Coal	N/A	Davant, La.	OB	3,858.93		\$0.000		\$0.000							\$18.610
3.	Energy Coal	N/A	Davant, La.	OB	21,474.42		\$0.000		\$0.000							\$19.629

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

- 1. Reporting Month: May Year: 2004
- 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: July 15, 2004

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	67,644.00			38.307	3.04	13,067	2.77	10.37

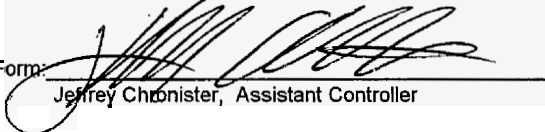
MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
 DETAILED PURCHASED COAL INVOICE INFORMATION

1. Reporting Month: May Year: 2004

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: July 15, 2004

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 Adjust-ments (\$/Ton) (k)	Effective Purchase Price (\$/Ton) (l)
1.	Transfer facility	N/A	N/A	67,644.00	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: May Year: 2004

2. Reporting Company: Tampa Electric Company

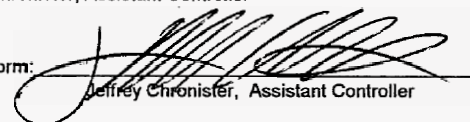
3. Plant Name: Polk Station

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: July 15, 2004

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	67,644.00		\$0.000		\$0.000								\$38.307



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

1. Reporting Month: May Year: 2004

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: July 15, 2004

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.	November 2003	Transfer Facility	Polk	Transfer Facility	1.	56,496.00	423-2(b)	Col. (p), Total Transportation Charges (\$/Ton)	\$15.151	\$15.131	\$38.621	Transportation Rate Adjustment
2.	December 2003	Transfer Facility	Polk	Transfer Facility	1.	62,584.00	423-2(b)	Col. (o), Other Related Charges (\$/Ton)	\$3.210	\$3.190	\$39.087	Transportation Rate Adjustment
3.	January 2004	Transfer Facility	Polk	SSM Petcoke	1.	21,241.01	423-2	Col. (h), Total Transport Charges	\$2.750	\$2.530	\$14.280	Transportation Rate Adjustment
4.	January 2004	Transfer Facility	Big Bend	Dodge Hill	2.	48,674.60	423-2(a)	Col. (k), Quality Adjustments (\$/Ton)	\$1.302	\$1.312	\$37.057	Quality Adjustment
5.	January 2004	Transfer Facility	Big Bend	Dodge Hill	6.	4,873.80	423-2(a)	Col. (k), Quality Adjustments (\$/Ton)	\$1.570	\$1.580	\$38.241	Quality Adjustment
6.	January 2004	Transfer Facility	Big Bend	Dodge Hill	5.	13,469.30	423-2(a)	Col. (k), Quality Adjustments (\$/Ton)	\$1.490	\$1.500	\$36.701	Quality Adjustment
7.	January 2004	Transfer Facility	Big Bend	Dodge Hill	7.	2,088.90	423-2(a)	Col. (k), Quality Adjustments (\$/Ton)	\$1.490	\$1.500	\$37.671	Quality Adjustment
8.	January 2004	Transfer Facility	Big Bend	Zeigler	1.	88,071.90	423-2(a)	Col. (k), Quality Adjustments (\$/Ton)	\$0.000	(\$0.047)	\$45.383	Quality Adjustment
9.	February 2004	Transfer Facility	Big Bend	Dodge Hill	5.	15,507.00	423-2(a)	Col. (k), Quality Adjustments (\$/Ton)	\$1.670	\$1.680	\$36.890	Quality Adjustment
10.	February 2004	Transfer Facility	Big Bend	Dodge Hill	7.	1,575.20	423-2(a)	Col. (k), Quality Adjustments (\$/Ton)	\$1.670	\$1.680	\$37.940	Quality Adjustment
11.	February 2004	Transfer Facility	Big Bend	Dodge Hill	2.	29,417.00	423-2(a)	Col. (k), Quality Adjustments (\$/Ton)	\$1.769	\$1.779	\$37.479	Quality Adjustment
12.	February 2004	Transfer Facility	Big Bend	Dodge Hill	6.	3,669.80	423-2(a)	Col. (k), Quality Adjustments (\$/Ton)	\$1.769	\$1.779	\$38.529	Quality Adjustment
13.	February 2004	Transfer Facility	Big Bend	Zeigler	1.	87,741.90	423-2(a)	Col. (k), Quality Adjustments (\$/Ton)	\$0.000	(\$0.044)	\$45.386	Quality Adjustment
14.	February 2004	Transfer Facility	Polk	SSM Petcoke	1.	31,865.47	423-2(a)	Col. (k), Quality Adjustments (\$/Ton)	\$0.260	(\$0.260)	\$14.020	Quality Adjustment
15.	March 2004	Transfer Facility	Big Bend	Dodge Hill	2.	31,285.00	423-2(a)	Col. (k), Quality Adjustments (\$/Ton)	\$1.541	\$1.551	\$37.251	Quality Adjustment
16.	March 2004	Transfer Facility	Big Bend	Dodge Hill	6.	5,318.00	423-2(a)	Col. (k), Quality Adjustments (\$/Ton)	\$1.541	\$1.551	\$37.261	Quality Adjustment
17.	March 2004	Transfer Facility	Big Bend	Dodge Hill	5.	18,242.60	423-2(a)	Col. (k), Quality Adjustments (\$/Ton)	\$1.779	\$1.789	\$36.999	Quality Adjustment
18.	March 2004	Transfer Facility	Big Bend	Dodge Hill	7.	3,144.90	423-2(a)	Col. (k), Quality Adjustments (\$/Ton)	\$1.779	\$1.789	\$37.009	Quality Adjustment
19.	March 2004	Transfer Facility	Big Bend	Zeigler	1.	78,138.90	423-2(a)	Col. (k), Quality Adjustments (\$/Ton)	\$0.000	(\$0.049)	\$48.046	Quality Adjustment
20.	March 2004	Transfer Facility	Big Bend	Synthetic Amercian Fuel	3.	52,317.60	423-2(a)	Col. (l), Retro-active Price Adjustments (\$/Ton)	(\$0.156)	(\$0.109)	\$32.701	Price Adjustment
21.	April 2004	Transfer Facility	Polk	SSM Petcoke	1.	42,859.71	423-2(a)	Col. (k), Quality Adjustments (\$/Ton)	\$0.000	(\$0.224)	\$13.776	Quality Adjustment
22.	April 2004	Transfer Facility	Big Bend	American Coal Company	8.	36,470.00	423-2(a)	Col. (k), Quality Adjustments (\$/Ton)	\$0.000	\$0.250	\$36.310	Quality Adjustment