

AUSLEY & MCMULLEN

ATTORNEYS AND COUNSELORS AT LAW

227 SOUTH CALHOUN STREET
P.O. BOX 391 (ZIP 32302)
TALLAHASSEE, FLORIDA 32301
(850) 224-9115 FAX (850) 222-7560

January 25, 2005

HAND DELIVERED

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

Re: Fuel and Purchased Power Cost Recovery Clause
with Generating Performance Incentive Factor
FPSC Docket No. 050001-EI

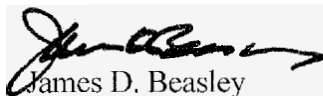
Dear Ms. Bayo:

Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are the original and ten (10) copies of Schedules A1 - A9 for the month of December 2004.

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/enc.)

DOCUMENT NUMBER-DATE

00901 JAN 25 08

FPSC-COMMISSION CLERK

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing Schedules, filed on behalf of Tampa Electric Company, has been furnished by U.S. Mail or hand delivery (*) on this 25th day of January 2005 to the following:

Ms. Adrienne Vining*
Ms. Jennifer Rodan
Office of General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Mr. James A. McGee
Associate General Counsel
Progress Energy Florida, Inc.
Post Office Box 14042
St. Petersburg, FL 33733

Mr. Gary V. Perko
Hopping Green & Sams, P.A.
Post Office Box 6526
Tallahassee, FL 32314

Ms. Vicki Gordon Kaufman
Mr. Timothy J. Perry
McWhirter, Reeves, McGlothlin,
Davidson, Kaufman & Arnold, P.A.
117 S. Gadsden Street
Tallahassee, FL 32301

Mr. John W. McWhirter, Jr.
McWhirter, Reeves, McGlothlin,
Davidson, Kaufman & Arnold, P.A.
400 North Tampa Street, Suite 2450
Tampa, FL 33601-5126

Ms. Patricia A. Christensen
Associate Public Counsel
Office of Public Counsel
111 West Madison Street – Suite 812
Tallahassee, FL 32399-1400

Mr. John T. Butler
Steel Hector & Davis LLP
200 South Biscayne Boulevard
Suite 4000
Miami, FL 33131-2398

Mr. William G. Walker, III
Florida Power & Light Company
215 South Monroe Street, Suite 810
Tallahassee, FL 32301-1859

Ms. Susan Ritenour
Gulf Power Company
One Energy Place
Pensacola, FL 32520

Mr. Jeffrey A. Stone
Mr. Russell A. Badders
Beggs & Lane
Post Office Box 12950
Pensacola, FL 32576

Mr. Norman Horton
Messer Capareello & Self
P. O. Box 1876
Tallahassee, FL 32302

Ms. Cheryl Martin
Florida Public Utilities Company
Post Office Box 3395
West Palm Beach, FL 33402-3395


ATTORNEY



TAMPA ELECTRIC COMPANY
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DECEMBER 2004

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COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
TAMPA ELECTRIC COMPANY
MONTH OF: DECEMBER 2004

	\$		DIFFERENCE		MWH		DIFFERENCE		CENTS/KWH		DIFFERENCE	
	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
1. Fuel Cost of System Net Generation (A3)	51,941,959	49,101,120	2,840,839	5.8%	1,402,274	1,571,604	(169,330)	-10.8%	3.70412	3.12427	0.57986	18.6%
2. Spent Nuclear Fuel Disposal Cost	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
3. Coal Car Investment	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
4a. Adj. to Fuel Cost (Ft.Meade/Wauch. Wheeling Losses)	(6,245)	(6,000)	(245)	4.1%	1,402,274 (a)	1,571,604 (a)	(169,330)	-10.8%	(0.00045)	(0.00038)	(0.00006)	16.7%
4b. Adjustments to Fuel Cost	0	0	0	0.0%	1,402,274 (a)	1,571,604 (a)	(169,330)	-10.8%	0.00000	0.00000	0.00000	0.0%
4c. Incremental Hedging O&M Costs	23,656	23,403	253	1.1%	1,402,274 (a)	1,571,604 (a)	(169,330)	-10.8%	0.00169	0.00149	0.00020	13.3%
5. TOTAL COST OF GENERATED POWER (Lines 1 through 4c)	51,959,370	49,118,523	2,840,847	5.8%	1,402,274	1,571,604	(169,330)	-10.8%	3.70537	3.12538	0.57999	18.6%
6. Fuel Cost of Purchased Power - Firm (A7)	5,298,689	2,591,000	2,707,689	104.5%	123,300	50,879	72,421	142.3%	4.29740	5.09247	(0.79508)	-15.6%
7. Energy Cost of Sch. C,X Econ. Purch. (Broker) (A9)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
8. Energy Cost of Other Econ. Purch. (Non-Broker) (A9)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
9. Energy Cost of Sch. E Economy Purchases (A9)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
10. Capacity Cost of Sch. E Economy Purchases	0	0	0	0.0%	0 (a)	0 (a)	0	0.0%	0.00000	0.00000	0.00000	0.0%
11. Payments to Qualifying Facilities (A8)	1,253,073	1,045,800	207,273	19.8%	44,078	37,437	6,641	17.7%	2.84285	2.79349	0.04936	1.8%
12. TOTAL COST OF PURCHASED POWER (Lines 6 through 11)	6,551,762	3,636,800	2,914,962	80.2%	167,378	88,316	79,062	89.5%	3.91435	4.11794	(0.20359)	-4.9%
13. TOTAL AVAILABLE KWH (LINE 5 + LINE 12)					1,569,652	1,659,920	(90,268)	-5.4%				
14. Fuel Cost of Sch. D Jurisd. Sales (A6)	55,216	53,200	2,016	3.8%	1,417	2,009	(592)	-29.5%	3.89668	2.64808	1.24860	47.2%
15. Fuel Cost of Sch. OATT Jurisd. Sales (A6)	(23,153)	0	(23,153)	0.0%	(832)	0	(832)	0.0%	2.78281	0.00000	2.78281	0.0%
16. Fuel Cost of Other Sales (A6)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
17. Fuel Cost of Market Base Sales (A6)	97,591	1,454,700	(1,357,109)	-93.3%	2,621	32,594	(29,973)	-92.0%	3.72343	4.46309	(0.73967)	-16.6%
18. Gains on Market Based Sales	19,353	143,200	(123,847)	-86.5%								
19. TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17 + 18)	149,007	1,651,100	(1,502,093)	-91.0%	3,206	34,603	(31,397)	-90.7%	4.64775	4.77155	(0.12380)	-2.6%
20. Net Inadvertent Interchange					480	0	480	0.0%				
21. Wheeling Rec'd. less Wheeling Del'vd.					2,896	0	2,896	0.0%				
22. Interchange and Wheeling Losses					3,155	700	2,455	350.7%				
23. TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 5 + 12 - 19 + 20 + 21 - 22)	58,362,125	51,104,223	7,257,902	14.2%	1,566,667	1,624,617	(57,950)	-3.6%	3.72524	3.14562	0.57962	18.4%
24. Net Unbilled	1,032,264 (a)	(549,130) (a)	1,581,394	-288.0%	27,710	(17,457)	45,167	-258.7%	3.72524	3.14561	0.57963	18.4%
25. Company Use	117,420 (a)	132,116 (a)	(14,696)	-11.1%	3,152	4,200	(1,048)	-25.0%	3.72525	3.14562	0.57963	18.4%
26. T & D Losses	1,308,454 (a)	3,739,195 (a)	(2,430,741)	-65.0%	35,124	118,870	(83,746)	-70.5%	3.72524	3.14562	0.57962	18.4%
27. System KWH Sales	58,362,125	51,104,223	7,257,902	14.2%	1,500,681	1,519,004	(18,323)	-1.2%	3.88904	3.36432	0.52472	15.6%
28. Wholesale KWH Sales	(1,876,382)	(1,004,484)	(871,898)	86.8%	(48,248)	(29,857)	(18,391)	61.6%	3.88904	3.36432	0.52472	15.6%
29. Jurisdictional KWH Sales	56,485,743	50,099,739	6,386,004	12.7%	1,452,433	1,489,147	(36,714)	-2.5%	3.88904	3.36432	0.52472	15.6%
30. Jurisdictional Loss Multiplier - 1.00114									1.00114	1.00114	0.00000	0.0%
31. Jurisdictional KWH Sales Adjusted for Line Losses	56,550,137	50,156,665	6,393,472	12.7%	1,452,433	1,489,147	(36,714)	-2.5%	3.89348	3.36815	0.52533	15.6%
32. Peabody Coal Contract Buy-Out Amort. Jurisd.	219,321	222,153	(2,832)	-1.3%	1,452,433	1,489,147	(36,714)	-2.5%	0.01510	0.01492	0.00018	1.2%
33. Gannon O&M Offset Credit Per FPSC Decision 11/14/03	0	(701,400)	701,400	-100.0%	1,452,433	1,489,147	(36,714)	-2.5%	0.00000	(0.04710)	0.04710	-100.0%
34. Waterborne Transportation Refund Per FPSC Decision 9/21/04	(851,410)	0	(851,410)	0.0%	1,452,433	1,489,147	(36,714)	-2.5%	(0.05862)	0.00000	(0.05862)	0.0%
35. True-up *	7,583,951	7,583,951	0	0.0%	1,452,433	1,489,147	(36,714)	-2.5%	0.52215	0.50928	0.01287	2.5%
36. Total Jurisdictional Fuel Cost (Excl. GPIF)	63,501,999	57,261,369	6,240,630	10.9%	1,452,433	1,489,147	(36,714)	-2.5%	4.37211	3.84525	0.52687	13.7%
37. Revenue Tax Factor									1.00072	1.00072	0.00000	0.0%
38. Fuel Cost Adjusted for Taxes (Excl. GPIF)									4.37526	3.84801	0.52725	13.7%
39. GPIF * (Already Adjusted for Taxes)	(207,999)	(207,999)	0	0.0%	1,452,433	1,489,147	(36,714)	-2.5%	(0.01432)	(0.01397)	(0.00035)	2.5%
40. Fuel Cost Adjusted for Taxes (Incl. GPIF)	63,294,000	57,053,370	6,240,630	10.9%	1,452,433	1,489,147	(36,714)	-2.5%	4.36094	3.83404	0.52690	13.7%
41. Fuel FAC Rounded to the Nearest .001 cents per KWH									4.361	3.834	0.527	13.7%

* Based on Jurisdictional Sales (a) included for informational purposes only

COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
TAMPA ELECTRIC COMPANY
PERIOD TO DATE THROUGH: DECEMBER 2004

	\$		DIFFERENCE		MWH		DIFFERENCE		CENTS/KWH		DIFFERENCE	
	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
1. Fuel Cost of System Net Generation (A3)	603,638,834	625,448,633	(21,809,799)	-3.5%	17,501,595	19,250,235	(1,748,640)	-9.1%	3.44905	3.24904	0.20001	6.2%
2. Spent Nuclear Fuel Disposal Cost	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
3. Coal Car Investment	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
4a. Adj. to Fuel Cost (Ft.Meade/Wauch. Wheeling Losses)	(79,149)	(72,000)	(7,149)	9.9%	17,501,595 (a)	19,250,235 (a)	(1,748,640)	-9.1%	(0.00045)	(0.00037)	(0.00008)	20.9%
4b. Adjustments to Fuel Cost	(1,655)	0	(1,655)	0.0%	17,501,595 (a)	19,250,235 (a)	(1,748,640)	-9.1%	(0.00001)	0.00000	(0.00001)	0.0%
4c. Adjustments to Fuel Cost	210,045	280,847	(70,802)	-25.2%	17,501,595 (a)	19,250,235 (a)	(1,748,640)	-9.1%	0.00120	0.00146	(0.00026)	-17.7%
5. TOTAL COST OF GENERATED POWER (Lines 1 through 4c)	603,768,075	625,657,480	(21,889,405)	-3.5%	17,501,595	19,250,235	(1,748,640)	-9.1%	3.44979	3.25013	0.19966	6.1%
6. Fuel Cost of Purchased Power - Firm (A7)	111,328,821	46,121,600	65,207,221	141.4%	2,056,551	862,113	1,194,438	138.5%	5.41338	5.34983	0.06354	1.2%
7. Energy Cost of Sch C,X Econ. Purch. (Broker) (A9)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
8. Energy Cost of Other Econ. Purch. (Non-Broker) (A9)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
9. Energy Cost of Sch. E Economy Purchases (A9)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
10. Capacity Cost of Sch. E Economy Purchases	0	0	0	0.0%	0 (a)	0 (a)	0	0.0%	0.00000	0.00000	0.00000	0.0%
11. Payments to Qualifying Facilities (A8)	13,870,315	13,165,200	705,115	5.4%	509,893	455,607	54,286	11.9%	2.72024	2.88960	(0.16936)	-5.9%
12. TOTAL COST OF PURCHASED POWER (Lines 6 through 11)	125,199,136	59,286,800	65,912,336	111.2%	2,566,444	1,317,720	1,248,724	94.8%	4.87831	4.49920	0.37912	8.4%
13. TOTAL AVAILABLE KWH (LINE 5 + LINE 12)					20,068,039	20,567,955	(499,916)	-2.4%				
14. Fuel Cost of Sch. D Jurisd. Sales (A6)	675,168	618,700	56,468	9.1%	20,915	23,718	(2,803)	-11.8%	3.22815	2.60857	0.61958	23.8%
15. Fuel Cost of Sch. OATT Jurisd. Sales (A6)	(491,033)	0	(491,033)	0.0%	(17,353)	0	(17,353)	0.0%	2.82967	0.00000	2.82967	0.0%
16. Fuel Cost of Other Sales (A6)	0	0	0	0.0%	0	0	0	0.0%	0.00000	0.00000	0.00000	0.0%
17. Fuel Cost of Market Base Sales (A6)	3,126,464	12,646,200	(9,519,736)	-75.3%	85,560	280,272	(194,712)	-69.5%	3.65412	4.51212	(0.85800)	-19.0%
18. Gains on Market Based Sales	783,203	1,945,500	(1,162,297)	-59.7%								
19. TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17 + 18)	4,093,802	15,210,400	(11,116,598)	-73.1%	89,122	303,990	(214,868)	-70.7%	4.59348	5.00359	(0.41010)	-8.2%
20. Net inadvertent Interchange					1,297	0	1,297	0.0%				
21. Wheeling Rec'd. less Wheeling Del'vd.					34,288	0	34,288	0.0%				
22. Interchange and Wheeling Losses					34,677	6,200	28,477	459.3%				
23. TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 5 + 12 - 19 + 20 + 21 - 22)	724,873,409	669,733,880	55,139,529	8.2%	19,979,825	20,257,765	(277,940)	-1.4%	3.62803	3.30606	0.32197	9.7%
24. Net Unbilled	334,933 (a)	178,245 (a)	156,688	87.9%	12,149	(7,443)	19,592	-263.2%	2.75688	(2.39480)	5.15168	-215.1%
25. Company Use	1,370,682 (a)	1,661,375 (a)	(290,693)	-17.5%	38,130	50,400	(12,270)	-24.3%	3.59476	3.29638	0.29838	9.1%
26. T & D Losses	33,599,154 (a)	30,704,340 (a)	2,894,814	9.4%	921,502	935,194	(13,692)	-1.5%	3.64613	3.28321	0.36292	11.1%
27. System KWH Sales	724,873,409	669,733,880	55,139,529	8.2%	19,008,044	19,279,614	(271,570)	-1.4%	3.81351	3.47379	0.33972	9.8%
28. Wholesale KWH Sales	(21,994,511)	(17,839,129)	(4,155,382)	23.3%	(575,483)	(510,729)	(64,754)	12.7%	3.82192	3.49288	0.32905	9.4%
29. Jurisdictional KWH Sales	702,878,898	651,894,751	50,984,147	7.8%	18,432,561	18,768,885	(336,324)	-1.8%	3.81325	3.47327	0.33997	9.8%
30. Jurisdictional Loss Multiplier - 1.00114									1.00114	1.00114	0.00000	0.0%
31. Jurisdictional KWH Sales Adjusted for Line Losses	703,680,181	652,635,471	51,044,710	7.8%	18,432,561	18,768,885	(336,324)	-1.8%	3.81759	3.47722	0.34037	9.8%
32. Peabody Coal Contract Buy-Out Amort. Jurisd.	2,799,823	2,810,037	(10,214)	-0.4%	18,432,561	18,768,885	(336,324)	-1.8%	0.01519	0.01497	0.00022	1.5%
33. Gannon O&M Offset Credit Per FPSC Decision 11/14/03	0	(8,416,800)	8,416,800	-100.0%	18,432,561	18,768,885	(336,324)	-1.8%	0.00000	(0.04484)	0.04484	-100.0%
34. Waterborne Transportation Refund Per FPSC Decision 9/21/04	(13,426,496)	0	(13,426,496)	0.0%	18,432,561	18,768,885	(336,324)	-1.8%	(0.07284)	0.00000	(0.07284)	0.0%
35. True-up *	91,007,445	91,007,445	0	0.0%	18,432,561	18,768,885	(336,324)	-1.8%	0.49373	0.48488	0.00885	1.8%
36. Total Jurisdictional Fuel Cost (Excl. GPIF)	784,060,953	738,036,153	46,024,800	6.2%	18,432,561	18,768,885	(336,324)	-1.8%	4.25367	3.93223	0.32144	8.2%
37. Revenue Tax Factor									1.00072	1.00072	0.00000	0.0%
38. Fuel Cost Adjusted for Taxes (Excl. GPIF)									4.25674	3.93506	0.32168	8.2%
39. GPIF * (Already Adjusted for Taxes)	(2,496,021)	(2,496,021)	0	0.0%	18,432,561	18,768,885	(336,324)	-1.8%	(0.01354)	(0.01330)	(0.00024)	1.8%
40. Fuel Cost Adjusted for Taxes (Incl. GPIF)	781,564,932	735,540,132	46,024,800	6.3%	18,432,561	18,768,885	(336,324)	-1.8%	4.24320	3.92176	0.32144	8.2%
41. Fuel FAC Rounded to the Nearest .001 cents per KWH									4.243	3.922	0.321	8.2%

* Based on Jurisdictional Sales (a) included for informational purposes only

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CALCULATION OF TRUE-UP AND INTEREST PROVISION
TAMPA ELECTRIC COMPANY
MONTH OF: DECEMBER 2004

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
A. FUEL COST & NET POWER TRANSACTION								
1. FUEL COST OF SYSTEM NET GENERATION	51,941,959	49,101,120	2,840,839	5.8%	603,638,834	625,448,633	(21,809,799)	-3.5%
1a. FUEL REL. R & D AND DEMO. COST	0	0	0	0.0%	0	0	0	0.0%
2. FUEL COST OF POWER SOLD	129,654	1,507,900	(1,378,246)	-91.4%	3,310,599	13,264,900	(9,954,301)	-75.0%
2a. GAINS FROM MARKET BASED SALES	19,353	143,200	(123,847)	-86.5%	783,203	1,945,500	(1,162,297)	-59.7%
3. FUEL COST OF PURCHASED POWER	5,298,689	2,591,000	2,707,689	104.5%	111,328,821	46,121,600	65,207,221	141.4%
3a. DEMAND & NONFUEL COST OF PUR. PWR.	0	0	0	0.0%	0	0	0	0.0%
3b. PAYMENT TO QUALIFIED FACILITIES	1,253,073	1,045,800	207,273	19.8%	13,870,315	13,165,200	705,115	5.4%
4. ENERGY COST OF ECONOMY PURCHASES	0	0	0	0.0%	0	0	0	0.0%
5. TOTAL FUEL & NET POWER TRANSACTION	58,344,714	51,086,820	7,257,894	14.2%	724,744,168	669,525,033	55,219,135	8.2%
6a. ADJUSTMENTS TO FUEL COST (FT. MEADE/WAUCHULA WHEELING LOSSES)	(6,245)	(6,000)	(245)	4.1%	(79,149)	(72,000)	(7,149)	9.9%
6b. ADJ. TO FUEL COST	0	0	0	0.0%	(1,655)	0	(1,655)	0.0%
6c. INCREMENTAL HEDGING O&M COSTS	23,656	23,403	253	1.1%	210,045	280,847	(70,802)	-25.2%
7. ADJUSTED TOTAL FUEL & NET PWR. TRANS.	58,362,125	51,104,223	7,257,902	14.2%	724,873,409	669,733,880	55,139,529	8.2%
B. MWH SALES								
1. JURISDICTIONAL SALES	1,452,433	1,489,147	(36,714)	-2.5%	18,432,561	18,768,885	(336,324)	-1.8%
2. NONJURISDICTIONAL SALES	48,248	29,857	18,391	61.6%	575,483	510,729	64,754	12.7%
3. TOTAL SALES	1,500,681	1,519,004	(18,323)	-1.2%	19,008,044	19,279,614	(271,570)	-1.4%
4. JURISDIC. SALES-% TOTAL MWH SALES	0.9678493	0.9803444	(0.0124951)	-1.3%	0.9697242	0.9735094	(0.0037852)	-0.4%

CALCULATION OF TRUE-UP AND INTEREST PROVISION
TAMPA ELECTRIC COMPANY
MONTH OF: DECEMBER 2004

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
C. TRUE-UP CALCULATION								
1. 1. JURISDICTIONAL FUEL REVENUE	56,379,920	58,307,019	(1,927,099)	-3.3%	717,144,709	735,095,731	(17,951,022)	-2.4%
2. 2. FUEL ADJUSTMENT NOT APPLICABLE	0	0	0	0.0%	0	0	0	0.0%
2a. TRUE-UP PROVISION	(7,583,951)	(7,583,951)	0	0.0%	(91,007,445)	(91,007,445)	0	0.0%
2b. INCENTIVE PROVISION	207,999	207,999	0	0.0%	2,496,021	2,496,021	0	0.0%
2c. TRANSITION ADJUSTMENT	0	0	0	0.0%	0	0	0	0.0%
2d. OTHER ADJUSTMENT	0	0	0	0.0%	0	0	0	0.0%
3. JURIS. FUEL REVENUE APPL. TO PERIOD	49,003,968	50,931,067	(1,927,099)	-3.8%	628,633,285	646,584,307	(17,951,022)	-2.8%
4. ADJ. TOTAL FUEL & NET PWR. TRANS. (LINE A7)	58,362,125	51,104,223	7,257,902	14.2%	724,873,409	669,733,880	55,139,529	8.2%
5. JURISDIC. SALES- % TOTAL MWH SALES (LINE B4)	0.9678493	0.9803444	(0.0124951)	-1.3%	NA	NA	-	0.0%
6. JURISDIC. TOTAL FUEL & NET PWR. TRANS.	56,485,743	50,099,739	6,386,004	12.7%	702,878,898	651,894,751	50,984,147	7.8%
6a. JURISDIC. LOSS MULTIPLIER	1.00114	1.00114	0.00000	0.0%	NA	NA	-	0.0%
6b. (LINE C6 x LINE C6a)	56,550,137	50,156,665	6,393,472	12.7%	703,680,181	652,635,471	51,044,710	7.8%
6c. PEABODY COAL CONTR. BUY-OUT AMORT	226,607	226,607	0	0.0%	2,886,686	2,886,686	0	0.0%
6d. (LINE C6c x LINE C5) PB. JURISD.	219,321	222,153	(2,832)	-1.3%	2,799,823	2,810,037	(10,214)	-0.4%
6e. GANNON O&M OFFSET CREDIT PER FPSC DECISION 11/14/03	0	(701,400)	701,400	-100.0%	0	(8,416,800)	8,416,800	-100.0%
6f. WATERBORNE TRANSPORTATION REFUND PER FPSC DECISION 9/21/04	(851,410)	0	(851,410)	0.0%	(13,426,496)	0	(13,426,496)	0.0%
6g. OTHER	0	0	0	0.0%	0	0	0	0.0%
6h. JURISDIC. TOTAL FUEL & NET PWR INCL. ALL ADJ.(LNS. C6b+C6d+C6e+C6f+C6g)	55,918,048	49,677,418	6,240,630	12.6%	693,053,508	647,028,708	46,024,800	7.1%
7. TRUE-UP PROV. FOR MO. +/- COLLECTED (LINE C3 - LINE C6h)	(6,914,080)	1,253,649	(8,167,729)	-651.5%	(64,420,223)	(444,401)	(63,975,822)	14396.0%
8. INTEREST PROVISION FOR THE MONTH	(49,710)	(12,527)	(37,183)	296.8%	(496,490)	(1,172,050)	675,560	-57.6%
9. TRUE-UP & INT. PROV. BEG. OF MONTH	(26,497,831)	(10,441,524)	(16,056,307)	153.8%	NOT APPLICABLE			
10. TRUE-UP COLLECTED (REFUNDED)	7,583,951	7,583,951	0	0.0%	NOT APPLICABLE			
11. END OF PERIOD TOTAL NET TRUE-UP (LINE C7 through C10)	(25,877,670)	(1,616,451)	(24,261,219)	1500.9%	NOT APPLICABLE			

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CALCULATION OF TRUE-UP AND INTEREST PROVISION
TAMPA ELECTRIC COMPANY
MONTH OF: DECEMBER 2004

	CURRENT MONTH				PERIOD TO DATE				
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
D. INTEREST PROVISION									
1. BEGINNING TRUE-UP AMOUNT (LINE C9)	(26,497,831)	(10,441,524)	(16,056,307)	153.8%	NOT APPLICABLE				
2. ENDING TRUE-UP AMOUNT BEFORE INT. (LINES C7 + C9 + C10)	(25,827,960)	(1,603,924)	(24,224,036)	1510.3%	NOT APPLICABLE				
3. TOTAL BEG. & END. TRUE-UP AMOUNT	(52,325,791)	(12,045,448)	(40,280,343)	334.4%	NOT APPLICABLE				
4. AVG. TRUE-UP AMOUNT - (50% OF LINE D3)	(26,162,896)	(6,022,724)	(20,140,172)	334.4%	NOT APPLICABLE				
5. INT. RATE-FIRST DAY REP. BUS. MONTH	2.220	2.500	(0)	-11.2%	NOT APPLICABLE				
6. INT. RATE-FIRST DAY SUBSEQUENT MONTH	2.340	2.500	(0)	-6.4%	NOT APPLICABLE				
7. TOTAL (LINE D5 + LINE D6)	4.560	5.000	(0)	-8.8%	NOT APPLICABLE				
8. AVERAGE INT. RATE (50% OF LINE D7)	2.280	2.500	(0)	-8.8%	NOT APPLICABLE				
9. MONTHLY AVG. INT. RATE (LINE D8/12)	0.190	0.208	(0)	-8.7%	NOT APPLICABLE				
10. INT. PROVISION (LINE D4 x LINE D9)	(49,710)	(12,527)	(37,183)	296.8%	NOT APPLICABLE				

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GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
TAMPA ELECTRIC COMPANY
MONTH OF: DECEMBER 2004

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
FUEL COST OF SYSTEM NET GENERATION (\$)								
1 HEAVY OIL	269,425	161,265	108,160	67.1%	3,537,147	3,342,754	194,393	5.8%
2 LIGHT OIL	362,285	600,386	(238,101)	-39.7%	5,472,567	8,065,964	(2,593,397)	-32.2%
3 COAL	21,341,837	21,702,738	(360,901)	-1.7%	239,400,294	247,441,900	(8,041,606)	-3.2%
4 NATURAL GAS	29,968,412	26,636,731	3,331,681	12.5%	355,228,826	366,598,015	(11,369,189)	-3.1%
5 NUCLEAR	0	0	0	0.0%	0	0	0	0.0%
6 OTHER	0	0	0	0.0%	0	0	0	0.0%
7 TOTAL (\$)	51,941,959	49,101,120	2,840,839	5.8%	603,638,834	625,448,633	(21,809,799)	-3.5%
SYSTEM NET GENERATION (MWH)								
8 HEAVY OIL	4,402	3,437	965	28.1%	64,777	69,342	(4,565)	-6.6%
9 LIGHT OIL	3,679	11,398	(7,719)	-67.7%	75,265	139,463	(64,198)	-46.0%
10 COAL	960,693	989,831	(29,138)	-2.9%	10,709,425	11,106,202	(396,777)	-3.6%
11 NATURAL GAS	433,500	566,938	(133,438)	-23.5%	6,652,128	7,935,228	(1,283,100)	-16.2%
12 NUCLEAR	0	0	0	0.0%	0	0	0	0.0%
13 OTHER	0	0	0	0.0%	0	0	0	0.0%
14 TOTAL (MWH)	1,402,274	1,571,604	(169,330)	-10.8%	17,501,595	19,250,235	(1,748,640)	-9.1%
UNITS OF FUEL BURNED								
15 HEAVY OIL (BBL)	6,634	5,344	1,290	24.1%	101,595	107,552	(5,957)	-5.5%
16 LIGHT OIL (BBL)	7,032	17,316	(10,284)	-59.4%	125,804	224,187	(98,383)	-43.9%
17 COAL (TON)	422,928	437,430	(14,502)	-3.3%	4,873,135	4,970,560	(97,425)	-2.0%
18 NATURAL GAS (MCF)	3,141,258	4,155,517	(1,014,259)	-24.4%	48,077,181	58,689,891	(10,612,710)	-18.1%
19 NUCLEAR (MMBTU)	0	0	0	0.0%	0	0	0	0.0%
20 OTHER (MMBTU)	0	0	0	0.0%	0	0	0	0.0%
BTUS BURNED (MMBTU)								
21 HEAVY OIL	41,619	33,555	8,064	24.0%	637,351	675,330	(37,979)	-5.6%
22 LIGHT OIL	38,259	100,306	(62,047)	-61.9%	716,513	1,300,800	(584,287)	-44.9%
23 COAL	10,014,962	10,708,931	(693,969)	-6.5%	114,155,548	120,749,207	(6,593,659)	-5.5%
24 NATURAL GAS	3,241,778	4,271,833	(1,030,055)	-24.1%	49,812,785	60,333,179	(10,520,394)	-17.4%
25 NUCLEAR	0	0	0	0.0%	0	0	0	0.0%
26 OTHER	0	0	0	0.0%	0	0	0	0.0%
27 TOTAL (MMBTU)	13,336,618	15,114,625	(1,778,007)	-11.8%	165,322,197	183,058,516	(17,736,319)	-9.7%
GENERATION MIX (% MWH)								
28 HEAVY OIL	0.31%	0.22%	0.00	-	0.37%	0.36%	0.00	
29 LIGHT OIL	0.26%	0.73%	(0.00)	-	0.43%	0.72%	(0.00)	
30 COAL	68.51%	62.98%	0.06	-	61.19%	57.69%	0.03	
31 NATURAL GAS	30.91%	36.07%	(0.05)	-	38.01%	41.22%	(0.03)	
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%	0.00	-	100.00%	100.00%	0.00	
FUEL COST PER UNIT								
35 HEAVY OIL (\$/BBL)	40.61	30.18	10.44	34.6%	34.82	31.08	3.74	12.0%
36 LIGHT OIL (\$/BBL)	51.52	34.67	16.85	48.6%	43.50	35.98	7.52	20.9%
37 COAL (\$/TON)	50.46	49.61	0.85	1.7%	49.13	49.78	(0.65)	-1.3%
38 NATURAL GAS (\$/MCF)	9.54	6.41	3.13	48.8%	7.39	6.25	1.14	18.3%
39 NUCLEAR (\$/MMBTU)	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
40 OTHER (\$/MMBTU)	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
FUEL COST PER MMBTU (\$/MMBTU)								
41 HEAVY OIL	6.47	4.81	1.67	34.7%	5.55	4.95	0.60	12.1%
42 LIGHT OIL	9.47	5.99	3.48	58.2%	7.64	6.20	1.44	23.2%
43 COAL	2.13	2.03	0.10	5.2%	2.10	2.05	0.05	2.3%
44 NATURAL GAS	9.24	6.24	3.01	48.3%	7.13	6.08	1.06	17.4%
45 NUCLEAR	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
46 OTHER	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
47 TOTAL (\$/MMBTU)	3.89	3.25	0.65	19.9%	3.65	3.42	0.23	6.9%

GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
TAMPA ELECTRIC COMPANY
MONTH OF: DECEMBER 2004

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
BTU BURNED PER KWH (BTU/KWH)								
48 HEAVY OIL	9,455	9,763	(308)	-3.2%	9,839	9,739	100	1.0%
49 LIGHT OIL	10,399	8,800	1,599	18.2%	9,520	9,327	193	2.1%
50 COAL	10,425	10,819	(394)	-3.6%	10,659	10,872	(213)	-2.0%
51 NATURAL GAS	7,478	7,535	(57)	-0.8%	7,488	7,603	(115)	-1.5%
52 NUCLEAR	0	0	0	0.0%	0	0	0	0.0%
53 OTHER	0	0	0	0.0%	0	0	0	0.0%
54 TOTAL (BTU/KWH)	9,511	9,617	(106)	-1.1%	9,446	9,509	(63)	-0.7%
GENERATED FUEL COST PER KWH (cents/KWH)								
55 HEAVY OIL	6.12	4.69	1.43	30.5%	5.46	4.82	0.64	13.3%
56 LIGHT OIL	9.85	5.27	4.58	86.9%	7.27	5.78	1.49	25.8%
57 COAL	2.22	2.19	0.03	1.4%	2.24	2.23	0.01	0.4%
58 NATURAL GAS	6.91	4.70	2.21	47.0%	5.34	4.62	0.72	15.6%
59 NUCLEAR	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
60 OTHER	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
61 TOTAL (cents/KWH)	3.70	3.12	0.58	18.6%	3.45	3.25	0.20	6.2%

SYSTEM NET GENERATION AND FUEL COST
TAMPA ELECTRIC COMPANY
ACTUAL FOR MONTH OF: DECEMBER 2004

SCHEDULE A4
PAGE 1 OF 1

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
PLANT/UNIT	NET CAP-ABILITY (MW)	NET GENERATION (MWH)	NET CAPACITY FACTOR (%)	NET AVAIL FACTOR (%)	NET OUTPUT FACTOR (%)	AVG. NET HEAT RATE BTU/KWH	FUEL TYPE	FUEL BURNED (UNITS)	FUEL HEAT VALUE (BTU/UNIT)	FUEL BURNED (MM BTU)	AS BURNED FUEL COST (\$)	FUEL COST PER KWH (cents/KWH)	COST OF FUEL (\$/UNIT)
B.B.#1	428	254,230	79.8	93.7	79.8	10,719	COAL	115,868	23,518,940	2,725,092.5	5,942,866	2.34	51.29
B.B.#2	433	248,552	77.2	91.0	79.5	10,144	COAL	106,464	23,682,200	2,521,301.7	5,460,536	2.20	51.29
B.B.#3	438	160,360	49.2	60.2	75.1	10,371	COAL	70,406	23,621,760	1,663,124.3	3,611,122	2.25	51.29
B.B.#4	460	156,725	45.8	52.7	65.3	10,908	COAL	75,334	22,692,880	1,709,532.9	3,863,879	2.47	51.29
B.B. STATION	1,759	819,867	62.6	74.0	74.8	10,513	COAL	368,072	23,416,760	8,619,051.4	18,878,403	2.30	51.29
SEB-PHIL.#1(HVY OIL)	17	2,208	17.5	100.0	84.6	9,454	HVY.OIL	3,327	6,273,540	20,874.7	135,119	6.12	40.61
SEB-PHIL.#2(HVY OIL)	17	2,194	17.3	96.0	84.7	9,454	HVY.OIL	3,307	6,273,540	20,743.8	134,306	6.12	40.61
SEB-PHILLIPS TOTAL	34	4,402	17.4	98.0	84.7	9,454	HVY.OIL	6,634	6,273,534	41,618.5	269,425	6.12	40.61
POLK #1 GASIFIER	260	140,826	72.8	80.0	85.0	9,912	COAL	54,856	25,446,920	1,395,910.1	2,463,434	1.75	44.91
POLK #1 CT (OIL)	245	3,409	1.9	98.9	47.1	10,073	LGT.OIL	6,354	5,793,982	34,340.4	330,434	9.69	52.00
POLK #1 TOTAL	260	144,235	74.6	92.4	83.5	9,916	-	-	-	1,430,250.5	2,793,868	1.94	
POLK #2 CT (GAS)	175	650	0.5	98.1	36.8	21,793	GAS	13,729	1,032,000	14,168.0	130,521	20.08	9.51
POLK #2 CT (OIL)	180	43	0.0	47.1	23.8	28,530	LGT.OIL	211	5,793,995	1,223.5	10,981	25.54	52.04
POLK #2 TOTAL	178	693	0.5	99.7	35.6	22,210	-	-	-	15,391.5	141,502	20.42	
POLK #3 CT (GAS)	175	2,584	2.0	100.0	58.6	11,700	GAS	29,290	1,032,000	30,227.7	279,136	10.80	9.53
POLK #3 CT (OIL)	180	15	0.0	100.0	14.7	18,006	LGT.OIL	48	5,793,879	278.3	2,498	16.65	52.04
POLK #3 TOTAL	178	2,599	2.0	100.0	57.6	11,738	-	-	-	30,506.0	281,634	10.84	
POLK STATION TOTAL	616	147,527	32.2	96.7	62.2	10,006	-	-	-	1,476,148.0	3,217,004	2.18	
B.B.C.T.#1	15	7	0.1	100.0	46.7	14,857	LGT.OIL	18	5,808,939	104.0	789	11.27	43.83
B.B.C.T.#2	0	205	0.3	0.0	42.7	11,287	LGT.OIL	401	0	0.0	17,583	0.00	0.00
B.B.C.T.#3	80	0	0.0	0.0	0.0	0	LGT.OIL	0	5,769,956	2,313.8	0	0.00	0.00
C.T. TOTAL	70	212	0.2	9.1	24.9	11,405	LGT.OIL	419	0	2,417.8	18,372	8.67	43.85
CITY OF TAMPA	6	33	0.7	-	39.3	137,194	GAS	4,387	1,032,000	4,527.4	34,447	104.38	7.85
BAYSIDE ST 1	247	72,890	39.7	100.0	56.2	0	0	0	0	0.0	0	0.00	0.00
BAYSIDE CT1A	180	42,355	31.6	92.2	69.5	11,021	GAS	452,324	1,032,000	466,798.0	4,316,371	10.19	9.54
BAYSIDE CT1B	180	46,452	34.7	97.6	66.2	11,155	GAS	502,108	1,032,000	518,175.0	4,791,443	10.31	9.54
BAYSIDE CT1C	180	46,780	34.9	99.1	68.7	11,014	GAS	499,271	1,032,000	515,248.0	4,764,370	10.18	9.54
BAYSIDE UNIT 1 TOTAL	787	208,477	35.6	97.4	64.4	7,196	GAS	1,453,703	1,032,000	1,500,221.0	13,872,184	6.65	9.54
BAYSIDE ST 2	320	73,006	30.7	76.1	44.4	0	0	0	0	0.0	0	0.00	0.00
BAYSIDE CT2A	180	27,016	20.2	75.6	70.1	11,358	GAS	297,335	1,032,000	306,850.3	2,837,501	10.50	9.54
BAYSIDE CT2B	180	41,795	31.2	68.4	65.4	11,601	GAS	469,835	1,032,000	484,869.3	4,483,688	10.73	9.54
BAYSIDE CT2C	180	33,487	25.0	76.7	72.9	10,906	GAS	353,890	1,032,000	365,214.3	3,377,211	10.09	9.54
BAYSIDE CT2D	180	46,453	34.7	93.3	70.2	11,532	GAS	519,089	1,032,000	535,700.3	4,953,724	10.66	9.54
BAYSIDE UNIT 2 TOTAL	1,040	221,756	28.7	77.8	61.9	7,633	GAS	1,640,149	1,032,000	1,692,634.2	15,652,124	7.06	9.54
BAYSIDE STATION TOTAL	1,827	430,233	31.7	86.2	63.0	7,421	GAS	3,093,852	1,032,000	3,192,855.2	29,524,308	6.86	9.54
TOT. COAL (BB,POLK)	2,019	960,693	64.0	74.7	76.1	10,425	COAL	422,928	23,680,082	10,014,961.5	21,341,837	2.22	50.46
SYSTEM	4,407	1,402,274	42.8	80.0	66.3	9,511	-	-	-	13,336,618.3	51,941,959	3.70	-

LEGEND:

B.B. = BIG BEND

SEB-PHIL. = SEBRING-PHILLIPS

C.T. = COMBUSTION TURBINE

SYSTEM GENERATED FUEL COST
INVENTORY ANALYSIS
TAMPA ELECTRIC COMPANY
MONTH OF: DECEMBER 2004

SCHEDULE A5
PAGE 1 OF 2

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
HEAVY OIL⁽¹⁾								
1 PURCHASES:								
2 UNITS (BBL)	2,896	5,344	(2,448)	-45.8%	101,790	107,552	(5,762)	-5.4%
3 UNIT COST (\$/BBL)	43.42	28.89	14.53	50.3%	33.42	29.98	3.45	11.5%
4 AMOUNT (\$)	125,743	154,404	(28,661)	-18.6%	3,402,330	3,224,012	178,318	5.5%
5 BURNED:								
6 UNITS (BBL)	6,634	5,344	1,290	24.1%	101,595	107,552	(5,957)	-5.5%
7 UNIT COST (\$/BBL)	40.61	30.18	10.44	34.6%	34.82	31.08	3.74	12.0%
8 AMOUNT (\$)	269,425	161,265	108,160	67.1%	3,537,147	3,342,754	194,393	5.8%
9 ENDING INVENTORY:								
10 UNITS (BBL)	12,465	14,883	(2,418)	-16.2%	12,465	14,883	(2,418)	-16.2%
11 UNIT COST (\$/BBL)	40.74	29.23	11.50	39.4%	40.74	29.23	11.50	39.4%
12 AMOUNT (\$)	507,777	435,049	72,728	16.7%	507,777	435,049	72,728	16.7%
13								
14 DAYS SUPPLY:	915	27	888	3290.0%				
LIGHT OIL⁽²⁾								
15 PURCHASES:								
16 UNITS (BBL)	9,721	22,706	(12,985)	-57.2%	190,685	265,237	(94,552)	-33.1%
17 UNIT COST (\$/BBL)	53.64	34.41	19.23	55.9%	47.16	34.95	12.22	35.0%
18 AMOUNT (\$)	521,434	781,242	(259,808)	-33.3%	8,993,187	9,967,824	(974,637)	-9.8%
19 BURNED:								
20 UNITS (BBL)	7,032	17,316	(10,284)	-59.4%	125,804	224,187	(98,383)	-43.9%
21 UNIT COST (\$/BBL)	51.52	34.67	16.85	48.6%	43.50	35.98	7.52	20.9%
22 AMOUNT (\$)	362,285	600,386	(238,101)	-39.7%	5,472,567	8,065,964	(2,593,397)	-32.2%
23 ENDING INVENTORY:								
24 UNITS (BBL)	84,418	77,076	7,342	9.5%	84,418	77,076	7,342	9.5%
25 UNIT COST (\$/BBL)	48.19	34.38	13.81	40.2%	48.19	34.38	13.81	40.2%
26 AMOUNT (\$)	4,068,273	2,650,063	1,418,210	53.5%	4,068,273	2,650,063	1,418,210	53.5%
27								
28 DAYS SUPPLY: NORMAL	122	103	19	20.0%				
29 DAYS SUPPLY: EMERGENCY	12	11	1	9.5%				
COAL⁽³⁾								
30 PURCHASES:								
31 UNITS (TONS)	283,224	381,000	(97,776)	-25.7%	4,463,383	4,573,000	(89,617)	-2.0%
32 UNIT COST (\$/TON)	42.31	48.43	(6.12)	-12.6%	48.73	49.06	(0.34)	-0.7%
33 AMOUNT (\$)	11,983,747	18,450,719	(6,466,972)	-35.0%	218,454,626	224,364,466	(5,909,840)	-2.6%
34 BURNED:								
35 UNITS (TONS)	422,928	437,430	(14,502)	-3.3%	4,873,135	4,970,560	(97,425)	-2.0%
36 UNIT COST (\$/TON)	50.46	49.61	0.85	1.7%	49.13	49.78	(0.65)	-1.3%
37 AMOUNT (\$)	21,341,837	21,702,738	(360,901)	-1.7%	239,400,294	247,441,900	(8,041,606)	-3.2%
38 ENDING INVENTORY:								
39 UNITS (TONS)	249,522	479,215	(229,693)	-47.9%	249,522	479,215	(229,693)	-47.9%
40 UNIT COST (\$/TON)	48.89	46.07	2.82	6.1%	48.89	46.07	2.82	6.1%
41 AMOUNT (\$)	12,199,939	22,076,797	(9,876,858)	-44.7%	12,199,939	22,076,797	(9,876,858)	-44.7%
42								
43 DAYS SUPPLY:	19	36	(17)	-50.0%				
NATURAL GAS⁽⁴⁾								
44 PURCHASES:								
45 UNITS (MCF)	3,135,519	4,155,517	(1,019,998)	-24.5%	48,079,618	58,689,891	(10,610,273)	-18.1%
46 UNIT COST (\$/MCF)	9.55	6.41	3.14	49.0%	7.39	6.25	1.14	18.3%
47 AMOUNT (\$)	29,937,912	26,636,730	3,301,182	12.4%	355,270,912	366,598,014	(11,327,102)	-3.1%
48 BURNED:								
49 UNITS (MCF)	3,141,258	4,155,517	(1,014,259)	-24.4%	48,077,181	58,689,891	(10,612,710)	-18.1%
50 UNIT COST (\$/MCF)	9.54	6.41	3.13	48.8%	7.39	6.25	1.14	18.3%
51 AMOUNT (\$)	29,968,412	26,636,731	3,331,681	12.5%	355,228,826	366,598,015	(11,369,189)	-3.1%
52 ENDING INVENTORY:								
53 UNITS (MCF)	2,437	0	2,437	0.0%	2,437	0	2,437	0.0%
54 UNIT COST (\$/MCF)	17.27	0.00	17.27	0.0%	17.27	0.00	17.27	0.0%
55 AMOUNT (\$)	42,086	0	42,086	0.0%	42,086	0	42,086	0.0%
56								
57 DAYS SUPPLY:	0	0	0	0.0%				
NUCLEAR								
58 BURNED:								
59 UNITS (MMBTU)	0	0	0	0.0%	0	0	0	0.0%
60 UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
61 AMOUNT (\$)	0	0	0	0.0%	0	0	0	0.0%

SYSTEM GENERATED FUEL COST
INVENTORY ANALYSIS
TAMPA ELECTRIC COMPANY
MONTH OF: DECEMBER 2004

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
OTHER								
62 PURCHASES:								
63 UNITS (MMBTU)	0	0	0	0.0%	0	0	0	0.0%
64 UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
65 AMOUNT (\$)	0	0	0	0.0%	0	0	0	0.0%
66 BURNED:								
67 UNITS (MMBTU)	0	0	0	0.0%	0	0	0	0.0%
68 UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
69 AMOUNT (\$)	0	0	0	0.0%	0	0	0	0.0%
70 ENDING INVENTORY:								
71 UNITS (MMBTU)	0	0	0	0.0%	0	0	0	0.0%
72 UNIT COST (\$/MMBTU)	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
73 AMOUNT (\$)	0	0	0	0.0%	0	0	0	0.0%
74 DAYS SUPPLY:	0	0	0	0.0%				-

(1) RECONCILIATION - HEAVY OIL

DIFFERENCE IN ENDING INVENTORY DOLLARS DUE TO:

	DOLLARS
IGNITION	25,437
LUBE OIL	0
FUEL ANALYSIS	0
TOTAL	25,437

(2) RECONCILIATION - LIGHT OIL

DIFFERENCE IN ENDING INVENTORY UNITS AND DOLLARS DUE TO:

	UNITS	DOLLARS
START-UP FUEL	0	0
IGNITION	(3,830)	(175,405)
OTHER USAGE	(769)	(34,118)
TOTAL	(4,599)	(209,523)

(3) RECONCILIATION - COAL

DIFFERENCE IN ENDING INVENTORY DOLLARS DUE TO:

	DOLLARS
FUEL ANALYSIS	31,949
IGNITION #2 OIL	149,968
IGNITION PROPANE	13,109
AERIAL SURVEY ADJ.	0
ADDITIVES	52,315
GREEN FUEL	0
TOTAL	247,341

POWER SOLD
TAMPA ELECTRIC COMPANY
MONTH OF: DECEMBER 2004

(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	(9)	
SOLD TO	TYPE & SCHEDULE	TOTAL MWH SOLD	MWH WHEELED OTHER SYSTEM	MWH FROM OWN GENERATION	CENTS/KWH (A) FUEL COST	(B) TOTAL COST	TOTAL \$ FOR FUEL ADJUSTMENT (5)(6A)	TOTAL \$ FOR TOTAL COST (5)(6B)	GAINS ON MARKET BASED SALES	
ESTIMATED:										
VARIOUS	JURISDIC.	SCH. - D	2,009.0	0.0	2,009.0	2.648	2.648	53,200.00	53,200.00	
HARDEE PWR PARTNERS	SEPARATED	CONTRACT	0.0	0.0	0.0	0.000	0.000	0.00	0.00	
VARIOUS	JURISDIC.	SCH. - MB	32,594.0	0.0	32,594.0	4.463	5.231	1,454,700.00	1,705,100.00	143,200.00
TOTAL			34,603.0	0.0	34,603.0	4.358	5.081	1,507,900.00	1,758,300.00	143,200.00
ACTUAL:										
SEMINOLE ELEC. PRECO-1	JURISDIC.	SCH. - D	547.7	0.0	547.7	4.209	4.209	23,053.83	23,053.83	
SEMINOLE ELEC. HARDEE	JURISDIC.	SCH. - D	869.6	0.0	869.6	3.699	3.699	32,162.46	32,162.46	
PROGRESS ENERGY FLORIDA		SCH. - MA	290.0	0.0	290.0	3.833	4.446	11,115.40	12,894.55	1,190.45
FLA. PWR. & LIGHT		SCH. - MA	950.0	0.0	950.0	3.006	3.456	28,557.18	32,832.38	3,232.70
CITY OF LAKE LAND		SCH. - MA	880.0	0.0	880.0	4.245	5.247	37,354.15	46,170.98	7,018.43
CONOCO		SCH. - MA	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
SEMINOLE ELEC. CO-OP		SCH. - MA	125.0	0.0	125.0	4.069	6.236	5,086.06	7,795.00	2,455.19
THE ENERGY AUTHORITY		SCH. - MA	286.0	0.0	286.0	4.191	6.111	11,985.06	17,477.86	4,876.22
SOUTHERN COMPANY		SCH. - MA	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
REEDY CREEK		SCH. - MA	90.0	0.0	90.0	3.881	4.728	3,492.60	4,254.97	579.67
CAROLINA POWER & LIGHT		SCH. - MA	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
CARGILL POWER MARKETS LLC		SCH. - MA	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
CITY OF TALLAHASSEE		SCH. - MA	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
ORLANDO UTIL. COMM.		SCH. - MA	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
CITY OF HOMESTEAD		SCH. - MA	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
HARDEE OTHERS*		SCH. - MA	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
AUBURNDALE POWER PARTNERS		OATT	(832.0)	0.0	(832.0)	2.783	2.783	(23,152.76)	(23,152.76)	
SUB-TOTAL SCHEDULE D POWER SALES-JURISD.			1,417.3	0.0	1,417.3	3.896	3.896	55,216.29	55,216.29	
SUB-TOTAL SCHEDULE MA POWER SALES-JURISD.			2,621.0	0.0	2,621.0	3.723	4.633	97,590.45	121,425.74	19,352.66
SUB-TOTAL SCHEDULE OATT POWER SALES-JURISD.			(832.0)	0.0	(832.0)	2.783	2.783	(23,152.76)	(23,152.76)	
TOTAL			3,206.3	0.0	3,206.3	4.044	4.787	129,653.98	153,489.27	19,352.66
CURRENT MONTH:										
DIFFERENCE			(31,396.7)	0.0	(31,396.7)	(0.314)	(0.294)	(1,378,246.02)	(1,604,810.73)	(123,847.34)
DIFFERENCE %			-90.7%	0.0%	-90.7%	-7.2%	-5.8%	-91.4%	-91.3%	-86.5%
PERIOD TO DATE:										
ACTUAL			89,140.4	19.7	89,120.7	3.715	4.904	3,310,599.56	4,370,261.55	783,201.56
ESTIMATED			303,990.0	0.0	303,990.0	4.364	5.307	13,264,900.00	16,132,600.00	1,945,500.00
DIFFERENCE			(214,849.6)	19.7	(214,869.3)	(0.649)	(0.403)	(9,954,300.44)	(11,762,338.45)	(1,162,298.44)
DIFFERENCE %			-70.7%	0.0%	-70.7%	-14.9%	-7.6%	-75.0%	-72.9%	-59.7%

* NO SALES TO HARDEE POWER PARTNERS FOR OTHERS IN THE MONTH OF DECEMBER 2004.

**PURCHASED POWER
(EXCLUSIVE OF ECONOMY & COGENERATION)
TAMPA ELECTRIC COMPANY
MONTH OF: DECEMBER 2004**

(1) PURCHASED FROM		(3) TOTAL MWH PURCHASED	(4) MWH FROM OTHER UTILITIES	(5) MWH FOR INTER- RUPTIBLE	(6) MWH FOR FIRM	(7) CENTS/KWH		(8) TOTAL \$ FOR FUEL ADJUSTMENT (6)X(7A)
						(A) FUEL COST	(B) TOTAL COST	
ESTIMATED:								
VARIOUS	SCH. - J	64.0	0.0	48.0	16.0	6.875	6.875	1,100.00
HARDEE POWER PARTNERS	IPP	16,185.0	0.0	0.0	16,185.0	6.411	6.411	1,037,700.00
VARIOUS	OTHER	0.0	0.0	0.0	0.0	0.000	0.000	0.00
VARIOUS	MKT. BASE	34,678.0	0.0	0.0	34,678.0	4.476	4.476	1,552,200.00
TOTAL		50,927.0	0.0	48.0	50,879.0	5.092	5.092	2,591,000.00
ACTUAL:								
HARDEE PWR. PART.-NATIVE	IPP	15,485.0	0.0	0.0	15,485.0	9.933	9.933	1,538,082.62
HARDEE PWR. PART.-OTHERS	IPP	0.0	0.0	0.0	0.0	0.000	0.000	0.00
PROGRESS ENERGY FLORIDA	SCH. - J	5,880.0	0.0	0.0	5,880.0	5.140	5.140	302,255.00
FLA. POWER & LIGHT	SCH. - J	7,976.0	0.0	0.0	7,976.0	5.489	5.489	437,822.00
CITY OF LAKE LAND	SCH. - J	300.0	0.0	0.0	300.0	10.200	10.200	30,600.00
ORLANDO UTIL. COMM.	SCH. - J	1,800.0	0.0	0.0	1,800.0	9.222	9.222	166,000.00
CAROLINA POWER & LIGHT	SCH. - J	0.0	0.0	0.0	0.0	0.000	0.000	0.00
THE ENERGY AUTHORITY	SCH. - J	3,965.0	0.0	0.0	3,965.0	5.840	5.840	231,573.00
REEDY CREEK	SCH. - J	0.0	0.0	0.0	0.0	0.000	0.000	0.00
OKEELANTA	SCH. - J	436.0	0.0	0.0	436.0	7.552	7.552	32,927.80
CITY OF TALLAHASSEE	SCH. - J	300.0	0.0	0.0	300.0	6.254	6.254	18,760.50
CALPINE	SCH. - J	0.0	0.0	0.0	0.0	0.000	0.000	0.00
CARGILL ALLIANT	SCH. - J	1,471.0	0.0	0.0	1,471.0	6.131	6.131	90,181.00
CONOCO	SCH. - J	0.0	0.0	0.0	0.0	0.000	0.000	0.00
CORAL POWER	SCH. - J	0.0	0.0	0.0	0.0	0.000	0.000	0.00
RELIANT	SCH. - J	1,200.0	0.0	0.0	1,200.0	5.125	5.125	61,500.00
SEMINOLE ELEC. CO-OP	SCH. - J	1,345.0	0.0	0.0	1,345.0	7.860	7.860	105,716.00
DUKE ENERGY	SCH. - J	0.0	0.0	0.0	0.0	0.000	0.000	0.00
DYNEGY POWER MARKETING	SCH. - J	0.0	0.0	0.0	0.0	0.000	0.000	0.00
CITY OF HOMESTEAD	SCH. - J	0.0	0.0	0.0	0.0	0.000	0.000	0.00
SEMPRA ENERGY	SCH. - J	0.0	0.0	0.0	0.0	0.000	0.000	0.00
COBB ELECTRIC MEMBERSHIP CORP	SCH. - J	3,597.0	0.0	0.0	3,597.0	5.197	5.197	186,954.00
PROGRESS ENERGY FLORIDA	SCH. - D	79,545.0	0.0	0.0	79,545.0	3.692	3.692	2,936,775.15
ADJUSTMENTS TO PRIOR MONTHS:								
HARDEE PWR. PART.-NATIVE	NOV 2004 IPP	(4,223.0)	0.0	0.0	(4,223.0)	14.312	14.312	(604,410.06)
HARDEE PWR. PART.-NATIVE	NOV 2004 IPP	4,223.0	0.0	0.0	4,223.0	15.119	15.119	638,487.79
PROGRESS ENERGY FLORIDA	NOV 2004 SCH. - D	(70,384.0)	0.0	0.0	(70,384.0)	4.959	4.959	(3,490,537.23)
PROGRESS ENERGY FLORIDA	NOV 2004 SCH. - D	70,384.0	0.0	0.0	70,384.0	3.717	3.717	2,616,001.47
SUB-TOTAL FOR THE MONTH OF NOV 2004		0.0	0.0	0.0	0.0	0.000	0.000	(840,458.03)
TOTAL		123,300.0	0.0	0.0	123,300.0	4.297	4.297	5,298,689.04
CURRENT MONTH:								
DIFFERENCE		72,373.0	0.0	(48.0)	72,421.0	(0.795)	(0.795)	2,707,689.04
DIFFERENCE %		142.1%	0.0%	-100.0%	142.3%	-15.6%	-15.6%	104.5%
PERIOD TO DATE:								
ACTUAL		2,060,681.0	0.0	4,129.8	2,056,551.2	5.413	5.413	111,328,822.13
ESTIMATED		876,503.0	0.0	14,390.0	862,113.0	5.350	5.350	46,121,600.00
DIFFERENCE		1,184,178.0	0.0	(10,260.2)	1,194,438.2	0.063	0.063	65,207,222.13
DIFFERENCE %		135.1%	0.0%	-71.3%	138.5%	1.2%	1.2%	141.4%

ENERGY PAYMENT TO QUALIFYING FACILITIES
TAMPA ELECTRIC COMPANY
MONTH OF: DECEMBER 2004

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL MWH PURCHASED	(4) MWH FROM OTHER UTILITIES	(5) MWH FOR INTER- RUPTIBLE	(6) MWH FOR FIRM	(7) CENTS/KWH		(8) TOTAL \$ FOR FUEL ADJUSTMENT (6)X(7A)
						(A) FUEL COST	(B) TOTAL COST	
ESTIMATED:								
VARIOUS	COGEN.	37,437.0	0.0	0.0	37,437.0	2.793	2.793	1,045,800.00
TOTAL		37,437.0	0.0	0.0	37,437.0	2.793	2.793	1,045,800.00
ACTUAL:								
HILLSBOROUGH COUNTY	COGEN.	18,428.0	0.0	0.0	18,428.0	2.552	2.552	470,276.95
McKAY BAY REFUSE	COGEN.	14,694.0	0.0	0.0	14,694.0	2.553	2.553	375,202.18
ORANGE COGENERATION L.P.	COGEN.	5,391.0	0.0	0.0	5,391.0	2.383	2.383	128,476.01
CARGILL RIDGEWOOD	COGEN.	0.0	0.0	0.0	0.0	0.000	0.000	99.00
CARGILL GREEN BAY	COGEN.	1,825.0	0.0	0.0	1,825.0	4.166	4.166	76,025.66
CARGILL MULBERRY	COGEN.	0.0	0.0	0.0	0.0	0.000	0.000	0.00
CARGILL MILLPOINT	COGEN.	605.0	0.0	0.0	605.0	3.118	3.118	18,865.60
CF INDUSTRIES INC.	COGEN.	962.0	0.0	0.0	962.0	4.791	4.791	46,092.10
IMC-AGRICO-NEW WALES	COGEN.	212.0	0.0	0.0	212.0	4.265	4.265	9,041.84
IMC-AGRICO-S. PIERCE	COGEN.	178.0	0.0	0.0	178.0	3.481	3.481	6,196.48
AUBURNDALE POWER PARTNERS	COGEN.	1,779.0	0.0	0.0	1,779.0	3.953	3.953	70,316.75
CUTRALE CITRUS	COGEN.	4.0	0.0	0.0	4.0	4.967	4.967	198.68
SUB-TOTAL FOR DECEMBER 2004		44,078.0	0.0	0.0	44,078.0	2.724	2.724	1,200,791.25
ADJUSTMENTS FOR THE MONTH OF: NOVEMBER 2004								
HILLSBOROUGH COUNTY	COGEN.	(18,209.0)	0.0	0.0	(18,209.0)	2.297	2.297	(418,348.68)
		18,209.0	0.0	0.0	18,209.0	2.432	2.432	442,860.10
McKAY BAY REFUSE	COGEN.	(14,029.0)	0.0	0.0	(14,029.0)	2.295	2.295	(321,970.52)
		14,029.0	0.0	0.0	14,029.0	2.428	2.428	340,641.87
ORANGE COGENERATION L.P.	COGEN.	(5,451.0)	0.0	0.0	(5,451.0)	2.174	2.174	(118,490.35)
		5,451.0	0.0	0.0	5,451.0	2.341	2.341	127,589.11
CARGILL RIDGEWOOD	COGEN.	0.0	0.0	0.0	0.0	0.000	0.000	0.00
		0.0	0.0	0.0	0.0	0.000	0.000	0.00
CARGILL GREEN BAY	COGEN.	0.0	0.0	0.0	0.0	0.000	0.000	0.00
		0.0	0.0	0.0	0.0	0.000	0.000	0.00
CARGILL MULBERRY	COGEN.	0.0	0.0	0.0	0.0	0.000	0.000	0.00
		0.0	0.0	0.0	0.0	0.000	0.000	0.00
CARGILL MILLPOINT	COGEN.	0.0	0.0	0.0	0.0	0.000	0.000	0.00
		0.0	0.0	0.0	0.0	0.000	0.000	0.00
CF INDUSTRIES INC.	COGEN.	0.0	0.0	0.0	0.0	0.000	0.000	0.00
		0.0	0.0	0.0	0.0	0.000	0.000	0.00
IMC-AGRICO-NEW WALES	COGEN.	0.0	0.0	0.0	0.0	0.000	0.000	0.00
		0.0	0.0	0.0	0.0	0.000	0.000	0.00
IMC-AGRICO-S. PIERCE	COGEN.	0.0	0.0	0.0	0.0	0.000	0.000	0.00
		0.0	0.0	0.0	0.0	0.000	0.000	0.00
AUBURNDALE POWER PARTNERS	COGEN.	0.0	0.0	0.0	0.0	0.000	0.000	0.00
		0.0	0.0	0.0	0.0	0.000	0.000	0.00
CUTRALE CITRUS	COGEN.	0.0	0.0	0.0	0.0	0.000	0.000	0.00
		0.0	0.0	0.0	0.0	0.000	0.000	0.00
SUB-TOTAL FOR THE MONTH OF: NOVEMBER 2004		0.0	0.0	0.0	0.0	0.000	0.000	52,281.53
GRAND TOTAL		44,078.0	0.0	0.0	44,078.0	2.843	2.843	1,253,072.78
CURRENT MONTH:								
DIFFERENCE		6,641.0	0.0	0.0	6,641.0	0.049	0.049	207,272.78
DIFFERENCE %		17.7%	0.0%	0.0%	17.7%	1.8%	1.8%	19.8%
PERIOD TO DATE:								
ACTUAL		509,893.0	0.0	0.0	509,893.0	2.720	2.720	13,870,315.19
ESTIMATED		455,607.0	0.0	0.0	455,607.0	2.890	2.890	13,165,200.00
DIFFERENCE		54,286.0	0.0	0.0	54,286.0	(0.169)	(0.169)	705,115.19
DIFFERENCE %		11.9%	0.0%	0.0%	11.9%	(0.059)	(0.059)	5.4%

ECONOMY ENERGY PURCHASES
TAMPA ELECTRIC COMPANY
MONTH OF: DECEMBER 2004

(1) PURCHASED FROM	(2) TYPE & SCHEDULE	(3) TOTAL MWH PURCHASED	(4) TRANSACTION COSTS CENTS/KWH	(5) TOTAL \$ FOR FUEL ADJUSTMENT (3) X (4)	(6) COST IF GENERATED		(7) FUEL SAVINGS (6B)-5
					(A) CENTS PER KWH	(B) TOTAL COST	
ESTIMATED:							
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
ACTUAL:							
PROGRESS ENERGY FLORIDA	ECON.-C	0.0	0.000	0.00	0.000	0.00	0.00
FLA. PWR. & LIGHT	ECON.-C	0.0	0.000	0.00	0.000	0.00	0.00
CITY OF LAKELAND	ECON.-C	0.0	0.000	0.00	0.000	0.00	0.00
FT. PIERCE	ECON.-C	0.0	0.000	0.00	0.000	0.00	0.00
CITY OF GAINESVILLE	ECON.-C	0.0	0.000	0.00	0.000	0.00	0.00
CITY OF HOMESTEAD	ECON.-C	0.0	0.000	0.00	0.000	0.00	0.00
JACKSONVILLE ELEC. AUTH.	ECON.-C	0.0	0.000	0.00	0.000	0.00	0.00
LAKE WORTH UTILITIES	ECON.-C	0.0	0.000	0.00	0.000	0.00	0.00
ORLANDO UTIL. COMM.	ECON.-C	0.0	0.000	0.00	0.000	0.00	0.00
SEMINOLE ELECTRIC CO-OP.	ECON.-C	0.0	0.000	0.00	0.000	0.00	0.00
TALLAHASSEE	ECON.-C	0.0	0.000	0.00	0.000	0.00	0.00
CITY OF VERO BEACH	ECON.-C	0.0	0.000	0.00	0.000	0.00	0.00
KISSIMMEE ELEC.UTIL.	ECON.-C	0.0	0.000	0.00	0.000	0.00	0.00
CITY OF NEW SMYRNA BCH.	ECON.-C	0.0	0.000	0.00	0.000	0.00	0.00
KEY WEST	ECON.-C	0.0	0.000	0.00	0.000	0.00	0.00
FMPA	ECON.-C	0.0	0.000	0.00	0.000	0.00	0.00
OGLETHORPE	ECON.-C	0.0	0.000	0.00	0.000	0.00	0.00
REEDY CREEK	ECON.-C	0.0	0.000	0.00	0.000	0.00	0.00
PECO	ECON.-C	0.0	0.000	0.00	0.000	0.00	0.00
THE ENERGY AUTHORITY	ECON.-C	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
CURRENT MONTH:							
DIFFERENCE		0.0	0.000	0.00	0.000	0.00	0.00
DIFFERENCE %		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PERIOD TO DATE:							
ACTUAL		0.0	0.000	0.00	0.000	0.00	0.00
ESTIMATED		0.0	0.000	0.00	0.000	0.00	0.00
DIFFERENCE		0.0	0.000	0.00	0.000	0.00	0.00
DIFFERENCE %		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%