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April 27, 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 are the following revised A Schedules for Tampa Electric, all of which are marked Revised 4/27/05:

Schedule A1 – Page 1 of 2 and Page 2 of 2 for the month of January 2005  
Schedule A2 – Page 2 of 3 and Page 3 of 3 for the month of January 2005  
Schedule A1 – Page 1 of 2 and Page 2 of 2 for the month of February 2005  
Schedule A2 – Page 2 of 3 for the month of February 2005  
Schedule A1 – Page 1 of 2 and Page 2 of 2 for the month of March 2005  
Schedule A2 – Page 2 of 3 and Page 3 of 3 for the month of March 2005

The above schedules have been revised to correct the estimated effect of Commission action in Order No. PSC-04-0999-FOF-EI on the company's waterborne coal transportation costs for January of 2005 which carried forward through to March of 2005. The schedules also reflect a correction to the actual beginning true-up balance for March of 2005.

We would appreciate your circulating these to recipients of the original A Schedule filings for January through March of 2005 so that they may be substituted in place of their counterparts in the original filings.

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

DOCUMENT NUMBER-DATE

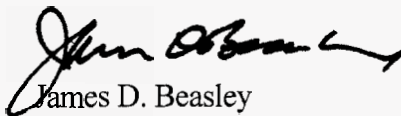
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FPSC-COMMISSION CLERK

Ms. Blanca S. Bayo  
April 27, 2005  
Page 2

Thank you for your assistance in connection with this matter.

Sincerely,



James D. Beasley

JDB/pp  
Enclosures

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

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 27<sup>th</sup> day of April 2005 to the following:

Ms. Adrienne Vining\*  
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ATTORNEY

COMPARISON OF ESTIMATED AND ACTUAL  
FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
TAMPA ELECTRIC COMPANY  
MONTH OF: JANUARY 2005

	\$				MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
1. Fuel Cost of System Net Generation (A3)	51,293,407	49,366,170	1,927,237	3.9%	1,385,203	1,423,336	(38,133)	-2.7%	3.70295	3.46834	0.23461	6.8%
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)	(6,623)	(7,000)	377	-5.4%	1,385,203 (a)	1,423,336 (a)	(38,133)	-2.7%	(0.00048)	(0.00049)	0.00001	-2.8%
4b. Adjustments to Fuel Cost	0	0	0	0.0%	1,385,203 (a)	1,423,336 (a)	(38,133)	-2.7%	0.00000	0.00000	0.00000	0.0%
4c. Incremental Hedging O&M Costs	0	0	0	0.0%	1,385,203 (a)	1,423,336 (a)	(38,133)	-2.7%	0.00000	0.00000	0.00000	0.0%
<b>5. TOTAL COST OF GENERATED POWER (Lines 1 through 4c)</b>	<b>51,286,784</b>	<b>49,359,170</b>	<b>1,927,614</b>	<b>3.9%</b>	<b>1,385,203</b>	<b>1,423,336</b>	<b>(38,133)</b>	<b>-2.7%</b>	<b>3.70247</b>	<b>3.46785</b>	<b>0.23462</b>	<b>6.8%</b>
6. Fuel Cost of Purchased Power - Firm (A7)	4,493,941	4,354,900	139,041	3.2%	96,488	107,123	(10,635)	-9.9%	4.65751	4.06533	0.59219	14.6%
7. Energy Cost of Sch C,X Econ. Purch. (Broker) (A9)	1,570,540	0	1,570,540	0.0%	27,676	0	27,676	0.0%	5.67474	0.00000	5.67474	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)	924,478	933,100	(8,622)	-0.9%	38,541	36,924	1,617	4.4%	2.39869	2.52708	(0.12840)	-5.1%
<b>12. TOTAL COST OF PURCHASED POWER (Lines 6 through 11)</b>	<b>6,988,959</b>	<b>5,288,000</b>	<b>1,700,959</b>	<b>32.2%</b>	<b>162,705</b>	<b>144,047</b>	<b>18,658</b>	<b>13.0%</b>	<b>4.29548</b>	<b>3.67102</b>	<b>0.62445</b>	<b>17.0%</b>
<b>13. TOTAL AVAILABLE KWH (LINE 5 + LINE 12)</b>					<b>1,547,908</b>	<b>1,567,383</b>	<b>(19,475)</b>	<b>-1.2%</b>				
14. Fuel Cost of Sch. D Jurisd. Sales (A6)	46,147	26,900	19,247	71.6%	1,297	1,338	(41)	-3.1%	3.55798	2.01046	1.54752	77.0%
15. Fuel Cost of Sch. OATT Jurisd. Sales (A6)	(88,432)	0	(88,432)	0.0%	(2,444)	0	(2,444)	0.0%	3.61833	0.00000	3.61833	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)	318,373	803,900	(485,527)	-60.4%	10,586	25,085	(14,499)	-57.8%	3.00749	3.20470	(0.19721)	-6.2%
18. Gains on Market Based Sales	152,230	573,100	(420,870)	-73.4%								
<b>19. TOTAL FUEL COST AND GAINS OF POWER SALES</b> (LINE 14 + 15 + 16 + 17 + 18)	<b>428,318</b>	<b>1,403,900</b>	<b>(975,582)</b>	<b>-69.5%</b>	<b>9,439</b>	<b>26,423</b>	<b>(16,984)</b>	<b>-64.3%</b>	<b>4.53775</b>	<b>5.31317</b>	<b>(0.77543)</b>	<b>-14.6%</b>
20. Net Inadvertant Interchange					(166)	0	(166)	0.0%				
21. Wheeling Rec'd. less Wheeling Del'vd.					4,398	0	4,398	0.0%				
22. Interchange and Wheeling Losses					3,778	600	3,178	529.7%				
<b>23. TOTAL FUEL AND NET POWER TRANSACTIONS</b> (LINE 5 + 12 - 19 + 20 + 21 - 22)	<b>57,847,425</b>	<b>53,243,270</b>	<b>4,604,155</b>	<b>8.6%</b>	<b>1,538,923</b>	<b>1,540,360</b>	<b>(1,437)</b>	<b>-0.1%</b>	<b>3.75896</b>	<b>3.45655</b>	<b>0.30241</b>	<b>8.7%</b>
24. Net Unbilled	(2,107,157) (a)	(2,637,864) (a)	530,707	-20.1%	(56,057)	(76,315)	20,258	-26.5%	3.75895	3.45655	0.30241	8.7%
25. Company Use	107,506 (a)	124,436 (a)	(16,930)	-13.6%	2,860	3,600	(740)	-20.6%	3.75895	3.45656	0.30240	8.7%
26. T & D Losses	2,392,011 (a)	3,047,707 (a)	(655,696)	-21.5%	63,635	88,172	(24,537)	-27.8%	3.75895	3.45655	0.30241	8.7%
27. System KWH Sales	57,847,425	53,243,270	4,604,155	8.6%	1,528,485	1,524,903	3,582	0.2%	3.78462	3.49158	0.29304	8.4%
28. Wholesale KWH Sales	(2,096,189)	(967,132)	(1,129,057)	116.7%	(55,387)	(27,699)	(27,688)	100.0%	3.78462	3.49158	0.29305	8.4%
29. Jurisdictional KWH Sales	55,751,236	52,276,138	3,475,098	6.6%	1,473,098	1,497,204	(24,106)	-1.6%	3.78463	3.49158	0.29304	8.4%
30. Jurisdictional Loss Multiplier									1.00086	1.00086	0.00000	0.0%
31. Jurisdictional KWH Sales Adjusted for Line Losses	55,799,182	52,321,095	3,478,087	6.6%	1,473,098	1,497,204	(24,106)	-1.6%	3.78788	3.49459	0.29329	8.4%
32. Other	0	0	0	0.0%	1,473,098	1,497,204	(24,106)	-1.6%	0.00000	0.00000	0.00000	0.0%
33. Waterborne Transportation Disallowance Per FPSC Decision 9/21/04	(1,217,105)	(1,276,250)	59,145	-4.6%	1,473,098	1,497,204	(24,106)	-1.6%	(0.08262)	(0.08524)	0.00262	-3.1%
34. Other	0	0	0	0.0%	1,473,098	1,497,204	(24,106)	-1.6%	0.00000	0.00000	0.00000	0.0%
35. True-up *	2,582,027	2,582,027	(0)	0.0%	1,473,098	1,497,204	(24,106)	-1.6%	0.17528	0.17246	0.00282	1.6%
36. Total Jurisdictional Fuel Cost (Excl. GPIF)	57,164,104	53,626,872	3,537,232	6.6%	1,473,098	1,497,204	(24,106)	-1.6%	3.88054	3.58180	0.29874	8.3%
37. Revenue Tax Factor									1.00072	1.00072	0.00000	0.0%
38. Fuel Cost Adjusted for Taxes (Excl. GPIF)	57,205,262	53,665,483	3,539,779	6.6%	1,473,098	1,497,204	(24,106)	-1.6%	3.88333	3.58438	0.29895	8.3%
39. GPIF * (Already Adjusted for Taxes)	(306,535)	(306,535)	0	0.0%	1,473,098	1,497,204	(24,106)	-1.6%	(0.02081)	(0.02047)	(0.00034)	1.6%
<b>40. Fuel Cost Adjusted for Taxes (Incl. GPIF)</b>	<b>56,898,727</b>	<b>53,358,948</b>	<b>3,539,779</b>	<b>6.6%</b>	<b>1,473,098</b>	<b>1,497,204</b>	<b>(24,106)</b>	<b>-1.6%</b>	<b>3.86252</b>	<b>3.56391</b>	<b>0.29861</b>	<b>8.4%</b>
<b>41. Fuel FAC Rounded to the Nearest .001 cents per KWH</b>									<b>3.863</b>	<b>3.564</b>	<b>0.299</b>	<b>8.4%</b>

\* 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: JANUARY 2005

	\$		DIFFERENCE		MWH		DIFFERENCE		CENTS/KWH		DIFFERENCE	
	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
1. Fuel Cost of System Net Generation (A3)	51,293,407	49,366,170	1,927,237	3.9%	1,385,203	1,423,336	(38,133)	-2.7%	3.70295	3.46834	0.23461	6.8%
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)	(6,623)	(7,000)	377	-5.4%	1,385,203 (a)	1,423,336 (a)	(38,133)	-2.7%	(0.00048)	(0.00049)	0.00001	-2.8%
4b. Adjustments to Fuel Cost	0	0	0	0.0%	1,385,203 (a)	1,423,336 (a)	(38,133)	-2.7%	0.00000	0.00000	0.00000	0.0%
4c. Adjustments to Fuel Cost	0	0	0	0.0%	1,385,203 (a)	1,423,336 (a)	(38,133)	-2.7%	0.00000	0.00000	0.00000	0.0%
<b>5. TOTAL COST OF GENERATED POWER (Lines 1 through 4c)</b>	<b>51,286,784</b>	<b>49,359,170</b>	<b>1,927,614</b>	<b>3.9%</b>	<b>1,385,203</b>	<b>1,423,336</b>	<b>(38,133)</b>	<b>-2.7%</b>	<b>3.70247</b>	<b>3.46785</b>	<b>0.23462</b>	<b>6.8%</b>
6. Fuel Cost of Purchased Power - Firm (A7)	4,493,941	4,354,900	139,041	3.2%	96,488	107,123	(10,635)	-9.9%	4.65751	4.06533	0.59219	14.6%
7. Energy Cost of Sch C,X Econ. Purch. (Broker) (A9)	1,570,540	0	1,570,540	0.0%	27,676	0	27,676	0.0%	5.67474	0.00000	5.67474	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)	924,478	933,100	(8,622)	-0.9%	38,541	36,924	1,617	4.4%	2.39869	2.52708	(0.12840)	-5.1%
<b>12. TOTAL COST OF PURCHASED POWER (Lines 6 through 11)</b>	<b>6,988,959</b>	<b>5,288,000</b>	<b>1,700,959</b>	<b>32.2%</b>	<b>162,705</b>	<b>144,047</b>	<b>18,658</b>	<b>13.0%</b>	<b>4.29548</b>	<b>3.67102</b>	<b>0.62445</b>	<b>17.0%</b>
<b>13. TOTAL AVAILABLE KWH (LINE 5 + LINE 12)</b>					<b>1,547,908</b>	<b>1,567,383</b>	<b>(19,475)</b>	<b>-1.2%</b>				
14. Fuel Cost of Sch. D Jurisd. Sales (A6)	46,147	26,900	19,247	71.6%	1,297	1,338	(41)	-3.1%	3.55798	2.01046	1.54752	77.0%
15. Fuel Cost of Sch. OATT Jurisd. Sales (A6)	(88,432)	0	(88,432)	0.0%	(2,444)	0	(2,444)	0.0%	3.61833	0.00000	3.61833	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)	318,373	803,900	(485,527)	-60.4%	10,586	25,085	(14,499)	-57.8%	3.00749	3.20470	(0.19721)	-6.2%
18. Gains on Market Based Sales	152,230	573,100	(420,870)	-73.4%								
<b>19. TOTAL FUEL COST AND GAINS OF POWER SALES</b> (LINE 14 + 15 + 16 + 17 + 18)	<b>428,318</b>	<b>1,403,900</b>	<b>(975,582)</b>	<b>-69.5%</b>	<b>9,439</b>	<b>26,423</b>	<b>(16,984)</b>	<b>-64.3%</b>	<b>4.53775</b>	<b>5.31317</b>	<b>(0.77543)</b>	<b>-14.6%</b>
20. Net Inadvertant Interchange					(166)	0	(166)	0.0%				
21. Wheeling Rec'd. less Wheeling Del'd.					4,398	0	4,398	0.0%				
22. Interchange and Wheeling Losses					3,778	600	3,178	529.7%				
<b>23. TOTAL FUEL AND NET POWER TRANSACTIONS</b> (LINE 5 + 12 - 19 + 20 + 21 - 22)	<b>57,847,425</b>	<b>53,243,270</b>	<b>4,604,155</b>	<b>8.6%</b>	<b>1,538,923</b>	<b>1,540,360</b>	<b>(1,437)</b>	<b>-0.1%</b>	<b>3.75896</b>	<b>3.45655</b>	<b>0.30241</b>	<b>8.7%</b>
24. Net Unbilled	(2,107,157) (a)	(2,637,864) (a)	530,707	-20.1%	(56,057)	(76,315)	20,258	-26.5%	3.75895	3.45655	0.30241	8.7%
25. Company Use	107,506 (a)	124,436 (a)	(16,930)	-13.6%	2,860	3,600	(740)	-20.6%	3.75895	3.45656	0.30240	8.7%
26. T & D Losses	2,392,011 (a)	3,047,707 (a)	(655,696)	-21.5%	63,635	88,172	(24,537)	-27.8%	3.75895	3.45655	0.30241	8.7%
27. System KWH Sales	57,847,425	53,243,270	4,604,155	8.6%	1,528,485	1,524,903	3,582	0.2%	3.78462	3.49158	0.29304	8.4%
28. Wholesale KWH Sales	(2,096,189)	(987,132)	(1,129,057)	116.7%	(55,387)	(27,699)	(27,688)	100.0%	3.78462	3.49158	0.29305	8.4%
29. Jurisdictional KWH Sales	55,751,236	52,276,138	3,475,098	6.6%	1,473,098	1,497,204	(24,106)	-1.6%	3.78463	3.49158	0.29304	8.4%
30. Jurisdictional Loss Multiplier									1.00086	1.00086	0.00000	0.0%
31. Jurisdictional KWH Sales Adjusted for Line Losses	55,799,182	52,321,095	3,478,087	6.6%	1,473,098	1,497,204	(24,106)	-1.6%	3.78788	3.49459	0.29329	8.4%
32. Peabody Coal Contract Buy-Out Amort. Jurisd.	0	0	0	0.0%	1,473,098	1,497,204	(24,106)	-1.6%	0.00000	0.00000	0.00000	0.0%
33. Waterborne Transportation Disallowance Per FPSC Decision 9/21/04	(1,217,105)	(1,276,250)	59,145	-4.6%	1,473,098	1,497,204	(24,106)	-1.6%	(0.08262)	(0.08524)	0.00262	-3.1%
34. Other	0	0	0	0.0%	1,473,098	1,497,204	(24,106)	-1.6%	0.00000	0.00000	0.00000	0.0%
35. True-up *	2,582,027	2,582,027	(0)	0.0%	1,473,098	1,497,204	(24,106)	-1.6%	0.17528	0.17246	0.00282	1.6%
36. Total Jurisdictional Fuel Cost (Excl. GPIF)	57,164,104	53,626,872	3,537,232	6.6%	1,473,098	1,497,204	(24,106)	-1.6%	3.88054	3.58180	0.29874	8.3%
37. Revenue Tax Factor									1.00072	1.00072	0.00000	0.0%
38. Fuel Cost Adjusted for Taxes (Excl. GPIF)	57,205,262	53,665,483	3,539,779	6.6%	1,473,098	1,497,204	(24,106)	-1.6%	3.88333	3.58438	0.29895	8.3%
39. GPIF * (Already Adjusted for Taxes)	(306,535)	(306,535)	0	0.0%	1,473,098	1,497,204	(24,106)	-1.6%	(0.02081)	(0.02047)	(0.00034)	1.6%
<b>40. Fuel Cost Adjusted for Taxes (Incl. GPIF)</b>	<b>56,898,727</b>	<b>53,358,948</b>	<b>3,539,779</b>	<b>6.6%</b>	<b>1,473,098</b>	<b>1,497,204</b>	<b>(24,106)</b>	<b>-1.6%</b>	<b>3.86252</b>	<b>3.56391</b>	<b>0.29861</b>	<b>8.4%</b>
<b>41. Fuel FAC Rounded to the Nearest .001 cents per KWH</b>									<b>3.863</b>	<b>3.564</b>	<b>0.299</b>	<b>8.4%</b>

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

CALCULATION OF TRUE-UP AND INTEREST PROVISION  
TAMPA ELECTRIC COMPANY  
MONTH OF: JANUARY 2005

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
<b>C. TRUE-UP CALCULATION</b>								
1. 1. JURISDICTIONAL FUEL REVENUE	55,035,110	56,462,347	(1,427,237)	-2.5%	55,035,110	56,462,347	(1,427,237)	-2.5%
2. 2. FUEL ADJUSTMENT NOT APPLICABLE	0	0	0	0.0%	0	0	0	0.0%
2a. TRUE-UP PROVISION	(2,582,027)	(2,582,027)	0	0.0%	(2,582,027)	(2,582,027)	0	0.0%
2b. INCENTIVE PROVISION	306,535	306,535	0	0.0%	306,535	306,535	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	52,759,618	54,186,855	(1,427,237)	-2.6%	52,759,618	54,186,855	(1,427,237)	-2.6%
4. ADJ. TOTAL FUEL & NET PWR. TRANS. (LINE A7)	57,847,425	53,243,270	4,604,155	8.6%	57,847,425	53,243,270	4,604,155	8.6%
5. JURISDIC. SALES- % TOTAL MWH SALES (LINE B4)	0.9637635	0.9818356	(0.0180721)	-1.8%	NA	NA		0.0%
6. JURISDIC. TOTAL FUEL & NET PWR.TRANS.	55,751,236	52,276,138	3,475,098	6.6%	55,751,236	52,276,138	3,475,098	6.6%
6a. JURISDIC. LOSS MULTIPLIER	1.00086	1.00086	0.00000	0.0%	NA	NA		0.0%
6b. (LINE C6 x LINE C6a)	55,799,182	52,321,095	3,478,087	6.6%	55,799,182	52,321,095	3,478,087	6.6%
6c. Other	0	0	0	0.0%	0	0	0	0.0%
6d. (LINE C6c x LINE C5) PB. JURISD.	0	0	0	0.0%	0	0	0	0.0%
6e. WATERBORNE TRANSP. DISALLOWANCE PER FPSC DECISION 9/21/04	(1,217,105)	(1,276,250)	59,145	-4.6%	(1,217,105)	(1,276,250)	59,145	-4.6%
6f. OTHER	0	0	0	0.0%	0	0	0	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)	54,582,077	51,044,845	3,537,232	6.9%	54,582,077	51,044,845	3,537,232	6.9%
7. TRUE-UP PROV. FOR MO. +/- COLLECTED (LINE C3 - LINE C6h)	(1,822,459)	3,142,010	(4,964,469)	-158.0%	(1,822,459)	3,142,010	(4,964,469)	-158.0%
8. INTEREST PROVISION FOR THE MONTH	(51,506)	(52,870)	1,364	-2.6%	(51,506)	(52,870)	1,364	-2.6%
9. TRUE-UP & INT. PROV. BEG. OF MONTH	(25,877,670)	(30,984,325)	5,106,655	-16.5%	NOT APPLICABLE			
10. TRUE-UP COLLECTED (REFUNDED)	2,582,027	2,582,027	(0)	0.0%	NOT APPLICABLE			
11. END OF PERIOD TOTAL NET TRUE-UP (LINE C7 through C10)	(25,169,608)	(25,313,158)	143,550	-0.6%	NOT APPLICABLE			

CALCULATION OF TRUE-UP AND INTEREST PROVISION  
TAMPA ELECTRIC COMPANY  
MONTH OF: JANUARY 2005

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
<b>D. INTEREST PROVISION</b>								
1. BEGINNING TRUE-UP AMOUNT (LINE C9)	(25,877,670)	(30,984,325)	5,106,655	-16.5%			NOT APPLICABLE	
2. ENDING TRUE-UP AMOUNT BEFORE INT. (LINES C7 + C9 + C10)	(25,118,102)	(25,260,288)	142,186	-0.6%			NOT APPLICABLE	
3. TOTAL BEG. & END. TRUE-UP AMOUNT	(50,995,772)	(56,244,613)	5,248,841	-9.3%			NOT APPLICABLE	
4. AVG. TRUE-UP AMOUNT - (50% OF LINE D3)	(25,497,886)	(28,122,307)	2,624,421	-9.3%			NOT APPLICABLE	
5. INT. RATE-FIRST DAY REP. BUS. MONTH	2.340	2.000	0	17.0%			NOT APPLICABLE	
6. INT. RATE-FIRST DAY SUBSEQUENT MONTH	2.500	2.500	0	0.0%			NOT APPLICABLE	
7. TOTAL (LINE D5 + LINE D6)	4.840	4.500	0	7.6%			NOT APPLICABLE	
8. AVERAGE INT. RATE (50% OF LINE D7)	2.420	2.250	0	7.6%			NOT APPLICABLE	
9. MONTHLY AVG. INT. RATE (LINE D8/12)	0.202	0.188	0	7.4%			NOT APPLICABLE	
10. INT. PROVISION (LINE D4 x LINE D9)	(51,506)	(52,870)	1,364	-2.6%			NOT APPLICABLE	

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COMPARISON OF ESTIMATED AND ACTUAL  
FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
TAMPA ELECTRIC COMPANY  
MONTH OF: FEBRUARY 2005

	\$		DIFFERENCE		MWH		DIFFERENCE		CENTS/KWH		DIFFERENCE	
	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
1. Fuel Cost of System Net Generation (A3)	40,288,018	44,573,551	(4,285,533)	-9.6%	1,169,208	1,286,847	(117,639)	-9.1%	3.44575	3.46378	(0.01803)	-0.5%
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)	(5,772)	(7,000)	1,228	-17.5%	1,169,208	(a) 1,286,847	(a) (117,639)	-9.1%	(0.00049)	(0.00054)	0.00005	-9.2%
4b. Adjustments to Fuel Cost	0	0	0	0.0%	1,169,208	(a) 1,286,847	(a) (117,639)	-9.1%	0.00000	0.00000	0.00000	0.0%
4c. Incremental Hedging O&M Costs	0	0	0	0.0%	1,169,208	(a) 1,286,847	(a) (117,639)	-9.1%	0.00000	0.00000	0.00000	0.0%
<b>5. TOTAL COST OF GENERATED POWER (Lines 1 through 4c)</b>	<b>40,282,246</b>	<b>44,566,551</b>	<b>(4,284,305)</b>	<b>-9.6%</b>	<b>1,169,208</b>	<b>1,286,847</b>	<b>(117,639)</b>	<b>-9.1%</b>	<b>3.44526</b>	<b>3.46324</b>	<b>(0.01798)</b>	<b>-0.5%</b>
6. Fuel Cost of Purchased Power - Firm (A7)	3,864,882	3,373,800	491,082	14.6%	93,968	93,866	102	0.1%	4.11298	3.59427	0.51870	14.4%
7. Energy Cost of Sch C,X Econ. Purch. (Broker) (A9)	2,327,218	0	2,327,218	0.0%	49,647	0	49,647	0.0%	4.68753	0.00000	4.68753	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)	849,268	920,500	(71,232)	-7.7%	32,732	36,419	(3,687)	-10.1%	2.59461	2.52753	0.06708	2.7%
<b>12. TOTAL COST OF PURCHASED POWER (Lines 6 through 11)</b>	<b>7,041,368</b>	<b>4,294,300</b>	<b>2,747,068</b>	<b>64.0%</b>	<b>176,347</b>	<b>130,285</b>	<b>46,062</b>	<b>35.4%</b>	<b>3.99291</b>	<b>3.29608</b>	<b>0.69682</b>	<b>21.1%</b>
<b>13. TOTAL AVAILABLE KWH (LINE 5 + LINE 12)</b>					<b>1,345,555</b>	<b>1,417,132</b>	<b>(71,577)</b>	<b>-5.1%</b>				
14. Fuel Cost of Sch. D Jurisd. Sales (A6)	41,807	20,400	21,407	104.9%	1,144	1,210	(66)	-5.5%	3.65446	1.68595	1.96851	116.8%
15. Fuel Cost of Sch. OATT Jurisd. Sales (A6)	(25,132)	0	(25,132)	0.0%	(751)	0	(751)	0.0%	3.34647	0.00000	3.34647	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)	142,756	2,274,100	(2,131,344)	-93.7%	3,070	47,500	(44,430)	-93.5%	4.65003	4.78758	(0.13755)	-2.9%
18. Gains on Market Based Sales	27,328	517,000	(489,672)	-94.7%								
<b>19. TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17 + 18)</b>	<b>186,759</b>	<b>2,811,500</b>	<b>(2,624,741)</b>	<b>-93.4%</b>	<b>3,463</b>	<b>48,710</b>	<b>(45,247)</b>	<b>-92.9%</b>	<b>5.39298</b>	<b>5.77192</b>	<b>(0.37893)</b>	<b>-6.6%</b>
20. Net Inadvertant Interchange					63	0	63	0.0%				
21. Wheeling Rec'd. less Wheeling Del'vd.					2,692	0	2,692	0.0%				
22. Interchange and Wheeling Losses					1,795	1,100	695	63.2%				
<b>23. TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 5 + 12 - 19 + 20 + 21 - 22)</b>	<b>47,136,855</b>	<b>46,049,351</b>	<b>1,087,504</b>	<b>2.4%</b>	<b>1,343,052</b>	<b>1,367,322</b>	<b>(24,270)</b>	<b>-1.8%</b>	<b>3.50968</b>	<b>3.36785</b>	<b>0.14183</b>	<b>4.2%</b>
24. Net Unbilled	(3,205,849) (a)	(2,008,114) (a)	(1,197,735)	59.6%	(91,343)	(59,626)	(31,717)	53.2%	3.50968	3.36785	0.14183	4.2%
25. Company Use	103,641 (a)	121,243 (a)	(17,602)	-14.5%	2,953	3,600	(647)	-18.0%	3.50969	3.36786	0.14182	4.2%
26. T & D Losses	1,501,161 (a)	1,001,666 (a)	499,495	49.9%	42,772	29,742	13,030	43.8%	3.50968	3.36785	0.14183	4.2%
27. System KWH Sales	47,136,855	46,049,351	1,087,504	2.4%	1,388,670	1,393,606	(4,936)	-0.4%	3.39439	3.30433	0.09006	2.7%
28. Wholesale KWH Sales	(1,470,245)	(878,488)	(591,757)	67.4%	(43,314)	(26,586)	(16,728)	62.9%	3.39439	3.30433	0.09006	2.7%
29. Jurisdictional KWH Sales	45,666,610	45,170,863	495,747	1.1%	1,345,356	1,367,020	(21,664)	-1.6%	3.39439	3.30433	0.09006	2.7%
30. Jurisdictional Loss Multiplier									1.00086	1.00086	0.00000	0.0%
31. Jurisdictional KWH Sales Adjusted for Line Losses	45,705,883	45,209,710	496,173	1.1%	1,345,356	1,367,020	(21,664)	-1.6%	3.39731	3.30717	0.09014	2.7%
32. Other	0	0	0	0.0%	1,345,356	1,367,020	(21,664)	-1.6%	0.00000	0.00000	0.00000	0.0%
33. Waterborne Transportation Disallowance Per FPSC Decision 9/21/04	(1,006,286)	(1,276,250)	269,964	-21.2%	1,345,356	1,367,020	(21,664)	-1.6%	(0.07480)	(0.09336)	0.01856	-19.9%
34. Other	0	0	0	0.0%	1,345,356	1,367,020	(21,664)	-1.6%	0.00000	0.00000	0.00000	0.0%
35. True-up *	2,582,027	2,582,027	(0)	0.0%	1,345,356	1,367,020	(21,664)	-1.6%	0.19192	0.18888	0.00304	1.6%
36. Total Jurisdictional Fuel Cost (Excl. GPIF)	47,281,624	46,515,487	766,137	1.6%	1,345,356	1,367,020	(21,664)	-1.6%	3.51443	3.40269	0.11174	3.3%
37. Revenue Tax Factor									1.00072	1.00072	0.00000	0.0%
38. Fuel Cost Adjusted for Taxes (Excl. GPIF)	47,315,667	46,548,978	766,689	1.6%	1,345,356	1,367,020	(21,664)	-1.6%	3.51696	3.40514	0.11182	3.3%
39. GPIF * (Already Adjusted for Taxes)	(306,535)	(306,535)	0	0.0%	1,345,356	1,367,020	(21,664)	-1.6%	(0.02278)	(0.02242)	(0.00036)	1.6%
<b>40. Fuel Cost Adjusted for Taxes (Incl. GPIF)</b>	<b>47,009,132</b>	<b>46,242,443</b>	<b>766,689</b>	<b>1.7%</b>	<b>1,345,356</b>	<b>1,367,020</b>	<b>(21,664)</b>	<b>-1.6%</b>	<b>3.49418</b>	<b>3.38272</b>	<b>0.11146</b>	<b>3.3%</b>
<b>41. Fuel FAC Rounded to the Nearest .001 cents per KWH</b>									<b>3.494</b>	<b>3.383</b>	<b>0.111</b>	<b>3.3%</b>

\* 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: FEBRUARY 2005

	\$				MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	DIFFERENCE %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	DIFFERENCE %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	DIFFERENCE %
1. Fuel Cost of System Net Generation (A3)	91,581,425	93,939,721	(2,358,296)	-2.5%	2,554,411	2,710,183	(155,772)	-5.7%	3.58523	3.46618	0.11905	3.4%
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)	(12,395)	(14,000)	1,605	-11.5%	2,554,411 (a)	2,710,183 (a)	(155,772)	-5.7%	(0.00049)	(0.00052)	0.00003	-6.1%
4b. Adjustments to Fuel Cost	0	0	0	0.0%	2,554,411 (a)	2,710,183 (a)	(155,772)	-5.7%	0.00000	0.00000	0.00000	0.0%
4c. Adjustments to Fuel Cost	0	0	0	0.0%	2,554,411 (a)	2,710,183 (a)	(155,772)	-5.7%	0.00000	0.00000	0.00000	0.0%
<b>5. TOTAL COST OF GENERATED POWER (Lines 1 through 4c)</b>	<b>91,569,030</b>	<b>93,925,721</b>	<b>(2,356,691)</b>	<b>-2.5%</b>	<b>2,554,411</b>	<b>2,710,183</b>	<b>(155,772)</b>	<b>-5.7%</b>	<b>3.58474</b>	<b>3.46566</b>	<b>0.11908</b>	<b>3.4%</b>
6. Fuel Cost of Purchased Power - Firm (A7)	8,358,823	7,728,700	630,123	8.2%	190,456	200,989	(10,533)	-5.2%	4.38885	3.84533	0.54351	14.1%
7. Energy Cost of Sch C,X Econ. Purch. (Broker) (A9)	3,897,758	0	3,897,758	0.0%	77,323	0	77,323	0.0%	5.04088	0.00000	5.04088	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)	1,773,746	1,853,600	(79,854)	-4.3%	71,273	73,343	(2,070)	-2.8%	2.48866	2.52730	(0.03864)	-1.5%
<b>12. TOTAL COST OF PURCHASED POWER (Lines 6 through 11)</b>	<b>14,030,327</b>	<b>9,582,300</b>	<b>4,448,027</b>	<b>46.4%</b>	<b>339,052</b>	<b>274,332</b>	<b>64,720</b>	<b>23.6%</b>	<b>4.13810</b>	<b>3.49296</b>	<b>0.64515</b>	<b>18.5%</b>
<b>13. TOTAL AVAILABLE KWH (LINE 5 + LINE 12)</b>					<b>2,893,463</b>	<b>2,984,515</b>	<b>(91,052)</b>	<b>-3.1%</b>				
14. Fuel Cost of Sch. D Jurisd. Sales (A6)	87,954	47,300	40,654	85.9%	2,441	2,548	(107)	-4.2%	3.60320	1.85636	1.74684	94.1%
15. Fuel Cost of Sch. OATT Jurisd. Sales (A6)	(113,564)	0	(113,564)	0.0%	(3,195)	0	(3,195)	0.0%	3.55443	0.00000	3.55443	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)	461,129	3,078,000	(2,616,871)	-85.0%	13,656	72,585	(58,929)	-81.2%	3.37675	4.24055	(0.86380)	-20.4%
18. Gains on Market Based Sales	179,558	1,090,100	(910,542)	-83.5%								
<b>19. TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17 + 18)</b>	<b>615,077</b>	<b>4,215,400</b>	<b>(3,600,323)</b>	<b>-85.4%</b>	<b>12,902</b>	<b>75,133</b>	<b>(62,231)</b>	<b>-82.8%</b>	<b>4.76730</b>	<b>5.61058</b>	<b>(0.84328)</b>	<b>-15.0%</b>
20. Net Inadvertant Interchange					(103)	0	(103)	0.0%				
21. Wheeling Rec'd. less Wheeling Del'v'd.					7,090	0	7,090	0.0%				
22. Interchange and Wheeling Losses					5,573	1,700	3,873	227.8%				
<b>23. TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 5 + 12 - 19 + 20 + 21 - 22)</b>	<b>104,984,280</b>	<b>99,292,621</b>	<b>5,691,659</b>	<b>5.7%</b>	<b>2,881,975</b>	<b>2,907,682</b>	<b>(25,707)</b>	<b>-0.9%</b>	<b>3.64279</b>	<b>3.41484</b>	<b>0.22795</b>	<b>6.7%</b>
24. Net Unbilled	(5,313,006) (a)	(4,645,978) (a)	(667,028)	14.4%	(147,400)	(135,941)	(11,459)	8.4%	3.60448	3.41764	0.18684	5.5%
25. Company Use	211,147 (a)	245,679 (a)	(34,532)	-14.1%	5,813	7,200	(1,387)	-19.3%	3.63232	3.41221	0.22012	6.5%
26. T & D Losses	3,893,172 (a)	4,049,373 (a)	(156,201)	-3.9%	106,407	117,914	(11,507)	-9.8%	3.65876	3.43417	0.22458	6.5%
27. System KWH Sales	104,984,280	99,292,621	5,691,659	5.7%	2,917,155	2,918,509	(1,354)	0.0%	3.59886	3.40217	0.19669	5.8%
28. Wholesale KWH Sales	(3,566,434)	(1,845,620)	(1,720,814)	93.2%	(98,701)	(54,285)	(44,416)	81.8%	3.61337	3.39987	0.21350	6.3%
29. Jurisdictional KWH Sales	101,417,846	97,447,001	3,970,845	4.1%	2,818,454	2,864,224	(45,770)	-1.6%	3.59835	3.40221	0.19614	5.8%
30. Jurisdictional Loss Multiplier									1.00086	1.00086	0.00000	0.0%
31. Jurisdictional KWH Sales Adjusted for Line Losses	101,505,065	97,530,805	3,974,260	4.1%	2,818,454	2,864,224	(45,770)	-1.6%	3.60144	3.40514	0.19631	5.8%
32. Peabody Coal Contract Buy-Out Amort. Jurisd.	0	0	0	0.0%	2,818,454	2,864,224	(45,770)	-1.6%	0.00000	0.00000	0.00000	0.0%
33. Waterborne Transportation Disallowance Per FPSC Decision 9/21/04	(2,223,391)	(2,552,500)	329,109	-12.9%	2,818,454	2,864,224	(45,770)	-1.6%	(0.07889)	(0.08912)	0.01023	-11.5%
34. Other	0	0	0	0.0%	2,818,454	2,864,224	(45,770)	-1.6%	0.00000	0.00000	0.00000	0.0%
35. True-up *	5,164,054	5,164,054	(0)	0.0%	2,818,454	2,864,224	(45,770)	-1.6%	0.18322	0.18030	0.00293	1.6%
36. Total Jurisdictional Fuel Cost (Excl. GPIF)	104,445,728	100,142,359	4,303,369	4.3%	2,818,454	2,864,224	(45,770)	-1.6%	3.70578	3.49632	0.20946	6.0%
37. Revenue Tax Factor	0	0	0	0.0%					1.00072	1.00072	0.00000	0.0%
38. Fuel Cost Adjusted for Taxes (Excl. GPIF)	104,520,929	100,214,462	4,306,467	4.3%	2,818,454	2,864,224	(45,770)	-1.6%	3.70845	3.49883	0.20962	6.0%
39. GPIF * (Already Adjusted for Taxes)	(613,070)	(613,070)	0	0.0%	2,818,454	2,864,224	(45,770)	-1.6%	(0.02175)	(0.02140)	(0.00035)	1.6%
<b>40. Fuel Cost Adjusted for Taxes (Incl. GPIF)</b>	<b>103,907,859</b>	<b>99,601,392</b>	<b>4,306,467</b>	<b>4.3%</b>	<b>2,818,454</b>	<b>2,864,224</b>	<b>(45,770)</b>	<b>-1.6%</b>	<b>3.68670</b>	<b>3.47743</b>	<b>0.20927</b>	<b>6.0%</b>
<b>41. Fuel FAC Rounded to the Nearest .001 cents per KWH</b>									<b>3.687</b>	<b>3.477</b>	<b>0.210</b>	<b>6.0%</b>

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

CALCULATION OF TRUE-UP AND INTEREST PROVISION  
TAMPA ELECTRIC COMPANY  
MONTH OF: FEBRUARY 2005

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
<b>C. TRUE-UP CALCULATION</b>								
1. 1. JURISDICTIONAL FUEL REVENUE	50,301,491	51,548,885	(1,247,394)	-2.4%	105,336,601	108,011,232	(2,674,631)	-2.5%
2. 2. FUEL ADJUSTMENT NOT APPLICABLE	0	0	0	0.0%	0	0	0	0.0%
2a. TRUE-UP PROVISION	(2,582,027)	(2,582,027)	0	0.0%	(5,164,054)	(5,164,054)	0	0.0%
2b. INCENTIVE PROVISION	306,535	306,535	0	0.0%	613,070	613,070	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	48,025,999	49,273,393	(1,247,394)	-2.5%	100,785,617	103,460,248	(2,674,631)	-2.6%
4. ADJ. TOTAL FUEL & NET PWR. TRANS. (LINE A7)	47,136,855	46,049,351	1,087,504	2.4%	104,984,280	99,292,621	5,691,659	5.7%
5. JURISDIC. SALES- % TOTAL MWH SALES (LINE B4)	0.9688090	0.9809229	(0.0121139)	-1.2%	NA	NA		0.0%
6. JURISDIC. TOTAL FUEL & NET PWR. TRANS.	45,666,610	45,170,863	495,747	1.1%	101,417,846	97,447,001	3,970,845	4.1%
6a. JURISDIC. LOSS MULTIPLIER	1.00086	1.00086	0.00000	0.0%	NA	NA		0.0%
6b. (LINE C6 x LINE C6a)	45,705,883	45,209,710	496,173	1.1%	101,505,065	97,530,805	3,974,260	4.1%
6c. Other	0	0	0	0.0%	0	0	0	0.0%
6d. (LINE C6c x LINE C5) PB. JURISD.	0	0	0	0.0%	0	0	0	0.0%
6e. WATERBORNE TRANSP. DISALLOWANCE PER FPSC DECISION 9/21/04	(1,006,286)	(1,276,250)	269,964	-21.2%	(2,223,391)	(2,552,500)	329,109	-12.9%
6f. OTHER	0	0	0	0.0%	0	0	0	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)	44,699,597	43,933,460	766,137	1.7%	99,281,674	94,978,305	4,303,369	4.5%
7. TRUE-UP PROV. FOR MO. +/- COLLECTED (LINE C3 - LINE C6h)	3,326,402	5,339,933	(2,013,531)	-37.7%	1,503,943	8,481,943	(6,978,000)	-82.3%
8. INTEREST PROVISION FOR THE MONTH	(47,763)	(44,413)	(3,350)	7.5%	(99,269)	(97,283)	(1,986)	2.0%
9. TRUE-UP & INT. PROV. BEG. OF MONTH	(25,169,608)	(25,313,158)	143,550	-0.6%	NOT APPLICABLE			
10. TRUE-UP COLLECTED (REFUNDED)	2,582,027	2,582,027	(0)	0.0%	NOT APPLICABLE			
11. END OF PERIOD TOTAL NET TRUE-UP (LINE C7 through C10)	(19,308,942)	(17,435,611)	(1,873,331)	10.7%	NOT APPLICABLE			

COMPARISON OF ESTIMATED AND ACTUAL  
FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
TAMPA ELECTRIC COMPANY  
MONTH OF: MARCH 2005

	\$		DIFFERENCE		MWH		DIFFERENCE		CENTS/KWH		DIFFERENCE	
	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
1. Fuel Cost of System Net Generation (A3)	45,810,572	42,479,946	3,330,626	7.8%	1,211,327	1,296,985	(85,658)	-6.6%	3.78185	3.27528	0.50657	15.5%
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)	(6,512)	(7,000)	488	-7.0%	1,211,327 (a)	1,296,985 (a)	(85,658)	-6.6%	(0.00054)	(0.00054)	0.00000	-0.4%
4b. Adjustments to Fuel Cost	0	0	0	0.0%	1,211,327 (a)	1,296,985 (a)	(85,658)	-6.6%	0.00000	0.00000	0.00000	0.0%
4c. Incremental Hedging O&M Costs	0	0	0	0.0%	1,211,327 (a)	1,296,985 (a)	(85,658)	-6.6%	0.00000	0.00000	0.00000	0.0%
<b>5. TOTAL COST OF GENERATED POWER (Lines 1 through 4c)</b>	<b>45,804,060</b>	<b>42,472,946</b>	<b>3,331,114</b>	<b>7.8%</b>	<b>1,211,327</b>	<b>1,296,985</b>	<b>(85,658)</b>	<b>-6.6%</b>	<b>3.78131</b>	<b>3.27474</b>	<b>0.50657</b>	<b>15.5%</b>
6. Fuel Cost of Purchased Power - Firm (A7)	6,806,509	8,277,600	(1,471,091)	-17.8%	172,013	200,967	(28,954)	-14.4%	3.95697	4.11889	(0.16191)	-3.9%
7. Energy Cost of Sch C,X Econ. Purch. (Broker) (A9)	6,176,394	0	6,176,394	0.0%	103,778	0	103,778	0.0%	5.95154	0.00000	5.95154	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)	979,861	924,600	55,261	6.0%	43,837	36,924	6,913	18.7%	2.23524	2.50406	(0.26883)	-10.7%
<b>12. TOTAL COST OF PURCHASED POWER (Lines 6 through 11)</b>	<b>13,962,764</b>	<b>9,202,200</b>	<b>4,760,564</b>	<b>51.7%</b>	<b>319,628</b>	<b>237,891</b>	<b>81,737</b>	<b>34.4%</b>	<b>4.36844</b>	<b>3.86824</b>	<b>0.50020</b>	<b>12.9%</b>
<b>13. TOTAL AVAILABLE KWH (LINE 5 + LINE 12)</b>					<b>1,530,955</b>	<b>1,534,876</b>	<b>(3,921)</b>	<b>-0.3%</b>				
14. Fuel Cost of Sch. D Jurisd. Sales (A6)	54,504	49,400	5,104	10.3%	1,449	1,785	(336)	-18.8%	3.76149	2.76751	0.99398	35.9%
15. Fuel Cost of Sch. OATT Jurisd. Sales (A6)	(37,067)	0	(37,067)	0.0%	(1,124)	0	(1,124)	0.0%	3.29778	0.00000	3.29778	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)	334,028	221,900	112,128	50.5%	6,472	8,495	(2,023)	-23.8%	5.16112	2.61212	2.54900	97.6%
18. Gains on Market Based Sales	39,913	156,400	(116,487)	-74.5%								
<b>19. TOTAL FUEL COST AND GAINS OF POWER SALES</b> (LINE 14 + 15 + 16 + 17 + 18)	<b>391,378</b>	<b>427,700</b>	<b>(36,322)</b>	<b>-8.5%</b>	<b>6,797</b>	<b>10,280</b>	<b>(3,483)</b>	<b>-33.9%</b>	<b>5.75810</b>	<b>4.16051</b>	<b>1.59759</b>	<b>38.4%</b>
20. Net Inadvertant Interchange					(163)	0	(163)	0.0%				
21. Wheeling Rec'd. less Wheeling Del'v'd.					3,439	0	3,439	0.0%				
22. Interchange and Wheeling Losses					3,237	200	3,037	1518.5%				
<b>23. TOTAL FUEL AND NET POWER TRANSACTIONS</b> (LINE 5 + 12 - 19 + 20 + 21 - 22)	<b>59,375,446</b>	<b>51,247,446</b>	<b>8,128,000</b>	<b>15.9%</b>	<b>1,524,197</b>	<b>1,524,396</b>	<b>(199)</b>	<b>0.0%</b>	<b>3.89552</b>	<b>3.36182</b>	<b>0.53370</b>	<b>15.9%</b>
24. Net Unbilled	3,300,949 (a)	1,816,963 (a)	1,483,986	81.7%	84,737	54,047	30,690	56.8%	3.89552	3.36182	0.53370	15.9%
25. Company Use	110,789 (a)	121,026 (a)	(10,237)	-8.5%	2,844	3,600	(756)	-21.0%	3.89553	3.36183	0.53370	15.9%
26. T & D Losses	2,916,033 (a)	2,625,245 (a)	290,788	11.1%	74,856	78,090	(3,234)	-4.1%	3.89552	3.36182	0.53370	15.9%
27. System KWH Sales	59,375,446	51,247,446	8,128,000	15.9%	1,361,760	1,388,659	(26,899)	-1.9%	4.36020	3.69043	0.66977	18.1%
28. Wholesale KWH Sales	(2,399,374)	(1,562,673)	(836,701)	53.5%	(55,029)	(42,344)	(12,685)	30.0%	4.36020	3.69042	0.66978	18.1%
29. Jurisdictional KWH Sales	56,976,072	49,684,773	7,291,299	14.7%	1,306,731	1,346,315	(39,584)	-2.9%	4.36020	3.69043	0.66977	18.1%
30. Jurisdictional Loss Multiplier									1.00086	1.00086	0.00000	0.0%
31. Jurisdictional KWH Sales Adjusted for Line Losses	57,025,071	49,727,502	7,297,569	14.7%	1,306,731	1,346,315	(39,584)	-2.9%	4.36395	3.69360	0.67035	18.1%
32. Other	0	0	0	0.0%	1,306,731	1,346,315	(39,584)	-2.9%	0.00000	0.00000	0.00000	0.0%
33. Waterborne Transportation Disallowance Per FPSC Decision 9/21/04	(1,570,258)	(1,276,250)	(294,008)	23.0%	1,306,731	1,346,315	(39,584)	-2.9%	(0.12017)	(0.09480)	(0.02537)	26.8%
34. Waterborne Transp. Adj to Sept 2004 Incl Interest	(50,287)	0	(50,287)	0.0%	1,306,731	1,346,315	(39,584)	-2.9%	(0.00385)	0.00000	(0.00385)	0.0%
35. True-up *	2,582,027	2,582,027	(0)	0.0%	1,306,731	1,346,315	(39,584)	-2.9%	0.19759	0.19178	0.00581	3.0%
36. Total Jurisdictional Fuel Cost (Excl. GPIF)	57,986,553	51,033,279	6,953,274	13.6%	1,306,731	1,346,315	(39,584)	-2.9%	4.43753	3.79059	0.64694	17.1%
37. Revenue Tax Factor									1.00072	1.00072	0.00000	0.0%
38. Fuel Cost Adjusted for Taxes (Excl. GPIF)	58,028,303	51,070,023	6,958,280	13.6%	1,306,731	1,346,315	(39,584)	-2.9%	4.44072	3.79332	0.64740	17.1%
39. GPIF * (Already Adjusted for Taxes)	(306,535)	(306,535)	0	0.0%	1,306,731	1,346,315	(39,584)	-2.9%	(0.02346)	(0.02277)	(0.00069)	3.0%
<b>40. Fuel Cost Adjusted for Taxes (Incl. GPIF)</b>	<b>57,721,768</b>	<b>50,763,488</b>	<b>6,958,280</b>	<b>13.7%</b>	<b>1,306,731</b>	<b>1,346,315</b>	<b>(39,584)</b>	<b>-2.9%</b>	<b>4.41726</b>	<b>3.77055</b>	<b>0.64671</b>	<b>17.2%</b>
<b>41. Fuel FAC Rounded to the Nearest .001 cents per KWH</b>									<b>4.417</b>	<b>3.771</b>	<b>0.646</b>	<b>17.1%</b>

\* 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: MARCH 2005

	\$		DIFFERENCE		MWH		DIFFERENCE		CENTS/KWH		DIFFERENCE	
	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%	ACTUAL	ESTIMATED	AMOUNT	%
1. Fuel Cost of System Net Generation (A3)	137,391,997	136,419,667	972,330	0.7%	3,765,738	4,007,168	(241,430)	-6.0%	3.64847	3.40439	0.24408	7.2%
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)	(18,907)	(21,000)	2,093	-10.0%	3,765,738 (a)	4,007,168 (a)	(241,430)	-6.0%	(0.00050)	(0.00052)	0.00002	-4.2%
4b. Adjustments to Fuel Cost	0	0	0	0.0%	3,765,738	4,007,168	(241,430)	-6.0%	0.00000	0.00000	0.00000	0.0%
4c. Adjustments to Fuel Cost	0	0	0	0.0%	3,765,738 (a)	4,007,168 (a)	(241,430)	-6.0%	0.00000	0.00000	0.00000	0.0%
<b>5. TOTAL COST OF GENERATED POWER (Lines 1 through 4c)</b>	<b>137,373,090</b>	<b>136,398,667</b>	<b>974,423</b>	<b>0.7%</b>	<b>3,765,738</b>	<b>4,007,168</b>	<b>(241,430)</b>	<b>-6.0%</b>	<b>3.64797</b>	<b>3.40387</b>	<b>0.24411</b>	<b>7.2%</b>
6. Fuel Cost of Purchased Power - Firm (A7)	15,165,332	16,006,300	(840,968)	-5.3%	362,469	401,956	(39,487)	-9.8%	4.18390	3.98210	0.20180	5.1%
7. Energy Cost of Sch. C,X Econ. Purch. (Broker) (A9)	10,074,152	0	10,074,152	0.0%	181,101	0	181,101	0.0%	5.56273	0.00000	5.56273	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)	2,753,607	2,778,200	(24,593)	-0.9%	115,110	110,267	4,843	4.4%	2.39215	2.51952	(0.12737)	-5.1%
<b>12. TOTAL COST OF PURCHASED POWER (Lines 6 through 11)</b>	<b>27,993,091</b>	<b>18,784,500</b>	<b>9,208,591</b>	<b>49.0%</b>	<b>658,680</b>	<b>512,223</b>	<b>146,457</b>	<b>28.6%</b>	<b>4.24988</b>	<b>3.66725</b>	<b>0.58263</b>	<b>15.9%</b>
<b>13. TOTAL AVAILABLE KWH (LINE 5 + LINE 12)</b>					<b>4,424,418</b>	<b>4,519,391</b>	<b>(94,973)</b>	<b>-2.1%</b>				
14. Fuel Cost of Sch. D Jurisd. Sales (A6)	142,458	96,700	45,758	47.3%	3,890	4,333	(443)	-10.2%	3.66216	2.23171	1.43045	64.1%
15. Fuel Cost of Sch. OATT Jurisd. Sales (A6)	(150,631)	0	(150,631)	0.0%	(4,319)	0	(4,319)	0.0%	3.48764	0.00000	3.48764	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)	795,157	3,299,900	(2,504,743)	-75.9%	20,128	81,080	(60,952)	-75.2%	3.95050	4.06993	(0.11943)	-2.9%
18. Gains on Market Based Sales	219,471	1,246,500	(1,027,029)	-82.4%								
<b>19. TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17 + 18)</b>	<b>1,006,455</b>	<b>4,643,100</b>	<b>(3,636,645)</b>	<b>-78.3%</b>	<b>19,699</b>	<b>85,413</b>	<b>(65,714)</b>	<b>-76.9%</b>	<b>5.10917</b>	<b>5.43606</b>	<b>(0.32689)</b>	<b>-6.0%</b>
20. Net inadvertent Interchange					(266)	0	(266)	0.0%				
21. Wheeling Rec'd. less Wheeling Del'd.					10,529	0	10,529	0.0%				
22. Interchange and Wheeling Losses					8,810	1,900	6,910	363.7%				
<b>23. TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 5 + 12 - 19 + 20 + 21 - 22)</b>	<b>164,359,726</b>	<b>150,540,067</b>	<b>13,819,659</b>	<b>9.2%</b>	<b>4,406,172</b>	<b>4,432,078</b>	<b>(25,906)</b>	<b>-0.6%</b>	<b>3.73022</b>	<b>3.39660</b>	<b>0.33361</b>	<b>9.8%</b>
24. Net Unbilled	(2,012,057) (a)	(2,829,015) (a)	816,958	-28.9%	(62,663)	(81,894)	19,231	-23.5%	3.21092	3.45448	(0.24357)	-7.1%
25. Company Use	<b>321,936 (a)</b>	<b>366,705 (a)</b>	<b>(44,769)</b>	<b>-12.2%</b>	<b>8,657</b>	<b>10,800</b>	<b>(2,143)</b>	<b>-19.8%</b>	<b>3.71879</b>	<b>3.39542</b>	<b>0.32338</b>	<b>9.5%</b>
26. T & D Losses	6,809,205 (a)	6,674,618 (a)	134,587	2.0%	181,263	196,004	(14,741)	-7.5%	3.75653	3.40535	0.35119	10.3%
27. System KWH Sales	164,359,726	150,540,067	13,819,659	9.2%	4,278,915	4,307,168	(28,253)	-0.7%	3.84115	3.49511	0.34605	9.9%
28. Wholesale KWH Sales	(5,965,808)	(3,408,293)	(2,557,515)	75.0%	(153,730)	(96,629)	(57,101)	59.1%	3.88071	3.52719	0.35351	10.0%
29. Jurisdictional KWH Sales	158,393,918	147,131,774	11,262,144	7.7%	4,125,185	4,210,539	(85,354)	-2.0%	3.83968	3.49437	0.34531	9.9%
30. Jurisdictional Loss Multiplier									1.00086	1.00086	0.00000	0.0%
31. Jurisdictional KWH Sales Adjusted for Line Losses	158,530,136	147,258,307	11,271,829	7.7%	4,125,185	4,210,539	(85,354)	-2.0%	3.84298	3.49737	0.34561	9.9%
32. Peabody Coal Contract Buy-Out Amort. Jurisd.	0	0	0	0.0%	4,125,185	4,210,539	(85,354)	-2.0%	0.00000	0.00000	0.00000	0.0%
33. Waterborne Transportation Disallowance Per FPSC Decision 9/21/04	<b>(3,793,649)</b>	(3,828,750)	35,101	-0.9%	4,125,185	4,210,539	(85,354)	-2.0%	(0.09196)	(0.09093)	(0.00103)	1.1%
34. Waterborne Transp. Adj to Sept 2004 Incl Interest	<b>(50,287)</b>	0	(50,287)	0.0%	4,125,185	4,210,539	(85,354)	-2.0%	(0.00122)	0.00000	(0.00122)	0.0%
35. True-up *	7,746,081	7,746,081	(0)	0.0%	4,125,185	4,210,539	(85,354)	-2.0%	0.18778	0.18397	0.00381	2.1%
36. Total Jurisdictional Fuel Cost (Excl. GPIF)	162,432,281	151,175,638	11,256,643	7.4%	4,125,185	4,210,539	(85,354)	-2.0%	3.93758	3.59041	0.34717	9.7%
37. Revenue Tax Factor	0	0	0	0.0%					1.00072	1.00072	0.00000	0.0%
38. Fuel Cost Adjusted for Taxes (Excl. GPIF)	162,549,232	151,284,485	11,264,747	7.4%	4,125,185	4,210,539	(85,354)	-2.0%	3.94041	3.59300	0.34741	9.7%
39. GPIF * (Already Adjusted for Taxes)	(919,605)	(919,605)	0	0.0%	4,125,185	4,210,539	(85,354)	-2.0%	(0.02229)	(0.02184)	(0.00045)	2.1%
<b>40. Fuel Cost Adjusted for Taxes (Incl. GPIF)</b>	<b>161,629,627</b>	<b>150,364,880</b>	<b>11,264,747</b>	<b>7.5%</b>	<b>4,125,185</b>	<b>4,210,539</b>	<b>(85,354)</b>	<b>-2.0%</b>	<b>3.91812</b>	<b>3.57116</b>	<b>0.34696</b>	<b>9.7%</b>
<b>41. Fuel FAC Rounded to the Nearest .001 cents per KWH</b>									<b>3.918</b>	<b>3.571</b>	<b>0.347</b>	<b>9.7%</b>

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

CALCULATION OF TRUE-UP AND INTEREST PROVISION  
TAMPA ELECTRIC COMPANY  
MONTH OF: MARCH 2005

	CURRENT MONTH				PERIOD TO DATE				
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
<b>C. TRUE-UP CALCULATION</b>									
1. 1. JURISDICTIONAL FUEL REVENUE	48,831,090	50,749,460	(1,918,370)	-3.8%	154,167,691	158,760,692	(4,593,001)	-2.9%	
2. 2. FUEL ADJUSTMENT NOT APPLICABLE	0	0	0	0.0%	0	0	0	0.0%	
2a. TRUE-UP PROVISION	(2,582,027)	(2,582,027)	0	0.0%	(7,746,081)	(7,746,081)	0	0.0%	
2b. INCENTIVE PROVISION	306,535	306,535	0	0.0%	919,605	919,605	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	46,555,598	48,473,968	(1,918,370)	-4.0%	147,341,215	151,934,216	(4,593,001)	-3.0%	
4. ADJ. TOTAL FUEL & NET PWR. TRANS. (LINE A7)	59,375,446	51,247,446	8,128,000	15.9%	164,359,726	150,540,067	13,819,659	9.2%	
5. JURISDIC. SALES- % TOTAL MWH SALES (LINE B4)	0.9595898	0.9695073	(0.0099175)	-1.0%	NA	NA		0.0%	
6. JURISDIC. TOTAL FUEL & NET PWR. TRANS.	56,976,072	49,684,773	7,291,299	14.7%	158,393,918	147,131,774	11,262,144	7.7%	
6a. JURISDIC. LOSS MULTIPLIER	1.00086	1.00086	0.00000	0.0%	NA	NA		0.0%	
6b. (LINE C6 x LINE C6a)	57,025,071	49,727,502	7,297,569	14.7%	158,530,136	147,258,307	11,271,829	7.7%	
6c. Other	0	0	0	0.0%	0	0	0	0.0%	
6d. (LINE C6c x LINE C5) PB. JURISD.	0	0	0	0.0%	0	0	0	0.0%	
6e. WATERBORNE TRANSP. DISALLOWANCE PER FPSC DECISION 9/21/04	(1,570,258)	(1,276,250)	(294,008)	23.0%	(3,793,649)	(3,828,750)	35,101	-0.9%	
6f. WATERBORNE TRANSP. ADJ TO SEPT 2004 INCL INTEREST	(50,287)	0	(50,287)	0.0%	(50,287)	0	(50,287)	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)	55,404,526	48,451,252	6,953,274	14.4%	154,686,200	143,429,557	11,256,643	7.8%	
7. TRUE-UP PROV. FOR MO. +/- COLLECTED (LINE C3 - LINE C6h)	(8,848,928)	22,716	(8,871,644)	-39054.7%	(7,344,985)	8,504,659	(15,849,644)	-186.4%	
8. INTEREST PROVISION FOR THE MONTH	(50,663)	(33,557)	(17,106)	51.0%	(149,932)	(130,840)	(19,092)	14.6%	
9. TRUE-UP & INT. PROV. BEG. OF MONTH	(19,308,942)	(17,435,611)	(1,873,331)	10.7%	NOT APPLICABLE				
10. TRUE-UP COLLECTED (REFUNDED)	2,582,027	2,582,027	(0)	0.0%	NOT APPLICABLE				
11. END OF PERIOD TOTAL NET TRUE-UP (LINE C7 through C10)	(25,626,506)	(14,864,425)	(10,762,081)	72.4%	NOT APPLICABLE				

CALCULATION OF TRUE-UP AND INTEREST PROVISION  
 TAMPA ELECTRIC COMPANY  
 MONTH OF: MARCH 2005

	CURRENT MONTH				PERIOD TO DATE				
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	
<b>D. INTEREST PROVISION</b>									
1. BEGINNING TRUE-UP AMOUNT (LINE C9)	(19,308,942)	(17,435,611)	(1,873,331)	10.7%	NOT APPLICABLE				
2. ENDING TRUE-UP AMOUNT BEFORE INT. (LINES C7 + C9 + C10 - C6f)	(25,525,556)	(14,830,868)	(10,694,688)	72.1%	NOT APPLICABLE				
3. TOTAL BEG. & END. TRUE-UP AMOUNT	(44,834,498)	(32,266,479)	(12,568,019)	39.0%	NOT APPLICABLE				
4. AVG. TRUE-UP AMOUNT - (50% OF LINE D3)	(22,417,249)	(16,133,240)	(6,284,009)	39.0%	NOT APPLICABLE				
5. INT. RATE-FIRST DAY REP. BUS. MONTH	2.650	2.500	0	6.0%	NOT APPLICABLE				
6. INT. RATE-FIRST DAY SUBSEQUENT MONTH	2.780	2.500	0	11.2%	NOT APPLICABLE				
7. TOTAL (LINE D5 + LINE D6)	5.430	5.000	0	8.6%	NOT APPLICABLE				
8. AVERAGE INT. RATE (50% OF LINE D7)	2.715	2.500	0	8.6%	NOT APPLICABLE				
9. MONTHLY AVG. INT. RATE (LINE D8/12)	0.226	0.208	0	8.7%	NOT APPLICABLE				
10. INT. PROVISION (LINE D4 x LINE D9)	(50,663)	(33,557)	(17,106)	51.0%	NOT APPLICABLE				

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