

# AUSLEY & MCMULLEN

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

June 15, 2005

HAND DELIVERED

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

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

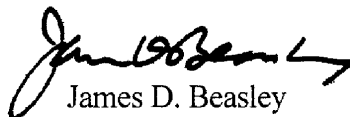
Dear Ms. Bayo:

Enclosed for filing in the above-styled docket are the original and ten (10) copies of Tampa Electric Company's Forms 423-1, 423-1(a), 423-1(b), 423-2, 423-2(a), 423-2(b) and 423-2(c) for the month of April 2005. Portions of Forms 423-1(a), 423-2, 423-2(a) and 423-2(b) have been whited out to delete certain confidential proprietary business information which is the subject of a separate request for specified confidential treatment being simultaneously filed herewith.

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

Thank you for your assistance in connection with this matter.

Sincerely,

  
James D. Beasley

JDB/pp  
Enclosures

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

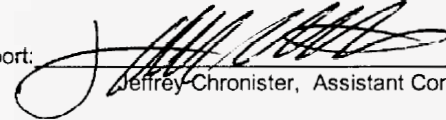
DOCUMENT NUMBER-DATE  
05712 JUN 15 '05  
FPSC-COMMISSION CLERK

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

1. Reporting Month: April Year: 2005  
2. Reporting Company: Tampa Electric Company

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

4. Signature of Official Submitting Report:



Jeffrey Chronister, Assistant Controller

5. Date Completed: June 15, 2005

| Line No.<br>(a) | Plant Name<br>(b) | Supplier Name<br>(c) | Shipping Point<br>(d) | Purchase Type<br>(e) | Delivery Location<br>(f) | Delivery Date<br>(g) | Type Oil<br>(h) | Sulfur Content %<br>(i) | BTU Content (BTU/Gal)<br>(j) | Volume (Bbls)<br>(k) | Delivered Price (\$/Bbl)<br>(l) |
|-----------------|-------------------|----------------------|-----------------------|----------------------|--------------------------|----------------------|-----------------|-------------------------|------------------------------|----------------------|---------------------------------|
| 1.              | Big Bend          | BP/Big Bend          | Tampa                 | MTC                  | Big Bend                 | 04/01/05             | F02             | *                       | *                            | 536.76               | \$72.9632                       |
| 2.              | Big Bend          | BP/Big Bend          | Tampa                 | MTC                  | Big Bend                 | 04/02/05             | F02             | *                       | *                            | 717.48               | \$72.9625                       |
| 3.              | Phillips          | BP/Phillips          | Tampa                 | MTC                  | Phillips                 | 04/28/05             | F02             | *                       | *                            | 359.73               | \$66.5217                       |
| 4.              | Polk              | BP/Polk              | Tampa                 | MTC                  | Polk                     | 04/29/05             | F02             | *                       | *                            | 2,321.50             | \$66.0540                       |
| 5.              | Polk              | BP/Polk              | Tampa                 | MTC                  | Polk                     | 04/30/05             | F02             | *                       | *                            | 359.29               | \$66.0532                       |

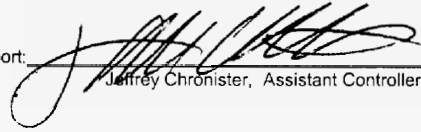
MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS  
 DETAIL OF INVOICE AND TRANSPORTATION CHARGES

1. Reporting Month: April Year: 2005

2. Reporting Company: Tampa Electric Company

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

4. Signature of Official Submitting Report:



Jeffrey Chronister, Assistant Controller

5. Date Completed: June 15, 2005

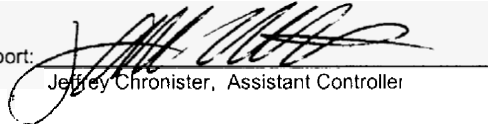
| Line No.<br>(a) | Plant Name<br>(b) | Supplier Name<br>(c) | Delivery Location<br>(d) | Delivery Date<br>(e) | Type Oil<br>(f) | Volume (Bbls)<br>(g) | Invoice Price (\$/Bbl)<br>(h) | Invoice Amount \$<br>(i) | Discount \$<br>(j) | Net Amount \$<br>(k) | Net Price (\$/Bbl)<br>(l) | Quality Adjust. (\$/Bbl)<br>(m) | Effective Purchase Price (\$/Bbl)<br>(n) | Transport to Terminal (\$/Bbl)<br>(o) | Add'l Transport Charges (\$/Bbl)<br>(p) | Other Charges (\$/Bbl)<br>(q) | Delivered Price (\$/Bbl)<br>(r) |
|-----------------|-------------------|----------------------|--------------------------|----------------------|-----------------|----------------------|-------------------------------|--------------------------|--------------------|----------------------|---------------------------|---------------------------------|--|---------------------------------------|---|-------------------------------|---------------------------------|
| 1.              | Big Bend          | BP/Big Bend          | Big Bend                 | 04/01/05             | F02             | 536.76               |                               |                          |                    |                      |                           |                                 |  |                                       | \$0.0000                                | \$0.0000                      | \$72.9632                       |
| 2.              | Big Bend          | BP/Big Bend          | Big Bend                 | 04/02/05             | F02             | 717.48               |                               |                          |                    |                      |                           |                                 |  |                                       | \$0.0000                                | \$0.0000                      | \$72.9625                       |
| 3.              | Phillips          | BP/Phillips          | Phillips                 | 04/28/05             | F02             | 359.73               |                               |                          |                    |                      |                           |                                 |  |                                       | \$0.0000                                | \$0.0000                      | \$66.5217                       |
| 4.              | Polk              | BP/Polk              | Polk                     | 04/29/05             | F02             | 2,321.5C             |                               |                          |                    |                      |                           |                                 |  |                                       | \$0.0000                                | \$0.0000                      | \$66.0540                       |
| 5.              | Polk              | BP/Polk              | Polk                     | 04/30/05             | F02             | 359.29               |                               |                          |                    |                      |                           |                                 |  |                                       | \$0.0000                                | \$0.0000                      | \$66.0532                       |

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

1. Reporting Month: April Year: 2005

2. Reporting Company: Tampa Electric Company

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

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

5. Date Completed: June 15, 2005

| Line No. (a) | Month Reported (b) | Form Plant Name (c) | Supplier (d) | Original Line Number (e) | Old Volume (Bbls) (f) | Form No. (g) | Column Designator & Title (h) | Old Value (i) | New Value (j) | New Delivered Price (\$/Bbls) (k) | Reason for Revisor (l) |
|--------------|--------------------|---------------------|--------------|--------------------------|-----------------------|--------------|-------------------------------|---------------|---------------|-----------------------------------|------------------------|
| 1.           | March 2005         | Big Bend            | BP           | 1.                       | 717.21                | 423-1 (a)    | Col. (h), Invoice Price       | \$66.2764     | \$67.1464     | \$67.1464                         | Price Adjustment       |
| 2.           | March 2005         | Big Bend            | BP           | 2.                       | 528.69                | 423-1 (a)    | Col. (h), Invoice Price       | \$68.1031     | \$68.9730     | \$68.9730                         | Price Adjustment       |
| 3.           | March 2005         | Big Bend            | BP           | 3.                       | 1,078.74              | 423-1 (a)    | Col. (h), Invoice Price       | \$70.0349     | \$70.9048     | \$70.9048                         | Price Adjustment       |


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

Reporting Month: April Year: 2005

Reporting Company: Tampa Electric Company

Plant Name: TECO Bulk Terminal Transfer Facility - Big Bend Station (1)

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

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

6. Date Completed: June 15, 2005

| Line Item | Supplier Name (b)       | Mine Location (c) | Purchase Type (d) | Transport Mode (e) | Tons (f)  | Effective Purchase Price (\$/Ton) (g) | Total Transport Charges (\$/Ton) (h) | Delivered Price Facility (\$/Ton) (i) | As Received Coal Quality |                          |                   |                        |
|-----------|-------------------------|-------------------|-------------------|--------------------|-----------|---------------------------------------|--------------------------------------|---------------------------------------|--------------------------|--------------------------|-------------------|------------------------|
|           |                         |                   |                   |                    |           |                                       |                                      |                                       | Sulfur Content % (j)     | BTU Content (BTU/lb) (k) | Ash Content % (l) | Moisture Content % (m) |
| 1.        | Alliance Coal           | 10,IL,193         | S                 | RB                 | 90,744.00 |                                       |                                      | \$48.330                              | 3.09                     | 11,954                   | 5.63              | 11.79                  |
| 2.        | American Coal           | 10,IL,165         | LTC               | RB                 | 22,636.00 |                                       |                                      | \$31.750                              | 1.13                     | 11,950                   | 6.71              | 12.32                  |
| 3.        | Coal Sales              | 10,IL,165         | S                 | RB                 | 34,806.30 |                                       |                                      | \$41.810                              | 3.37                     | 11,590                   | 10.71             | 9.53                   |
| 4.        | Coal Sales              | 9,KY,101          | S                 | RB                 | 21,088.60 |                                       |                                      | \$41.820                              | 3.37                     | 11,590                   | 10.71             | 9.53                   |
| 5.        | Dodge Hill Mining       | 9,KY,225          | LTC               | RB                 | 43,068.10 |                                       |                                      | \$39.410                              | 2.46                     | 12,831                   | 8.43              | 6.48                   |
| 6.        | Dodge Hill Mining       | 9,KY,225          | LTC               | RB                 | 14,003.70 |                                       |                                      | \$42.166                              | 2.46                     | 12,820                   | 8.55              | 6.38                   |
| 7.        | Emerald                 | N/A               | S                 | RB                 | 28,741.77 |                                       |                                      | \$46.358                              | 3.33                     | 11,655                   | 10.58             | 9.19                   |
| 8.        | Freeman United          | 10,IL,117         | S                 | RB                 | 31,847.30 |                                       |                                      | \$36.090                              | 3.37                     | 10,636                   | 8.02              | 16.67                  |
| 9.        | Ken American            | 9,KY,177          | S                 | RB                 | 10,277.00 |                                       |                                      | \$50.100                              | 2.87                     | 11,745                   | 8.71              | 10.99                  |
| 10.       | Ken American            | 9,KY,177          | S                 | RB                 | 22,099.30 |                                       |                                      | \$50.100                              | 2.87                     | 11,745                   | 8.71              | 10.99                  |
| 11.       | Knight Hawk             | 10,IL,77&145      | S                 | RB                 | 12,195.09 |                                       |                                      | \$42.930                              | 2.84                     | 11,432                   | 8.95              | 11.66                  |
| 12.       | Synthetic American Fuel | 10, IL,165        | LTC               | RB                 | 73,445.40 |                                       |                                      | \$39.750                              | 2.96                     | 12,087                   | 9.13              | 8.90                   |


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

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

- 1. Reporting Month: April Year: 2005
- 2. Reporting Company: Tampa Electric Company
- 3. Plant Name: TECO Bulk Terminal Transfer Facility - Big Bend Station (1)

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

5. Signature of Official Submitting Form:



Jeffrey Chronister, Assistant Controller

6. Date Completed: June 15, 2005

| Line No. (a) | Supplier Name (b)       | Mine Location (c) | Purchase Type (d) | Tons (e)  | F.O.B. (2) Mine Price (\$/Ton) (f) | Shorthaul & Loading Charges (\$/Ton) (g) | Original Invoice Price (\$/Ton) (h) | Retro-active Price Adjustments (\$/Ton) (i) | Base Price (\$/Ton) (j) | Quality Adjustments (\$/Ton) (k) | Effective Purchase Price (\$/Ton) (l) |
|--------------|-------------------------|-------------------|-------------------|-----------|------------------------------------|--|-------------------------------------|---|-------------------------|----------------------------------|---------------------------------------|
| 1.           | Alliance Coal           | 10,IL,193         | S                 | 90,744.00 | N/A                                | \$0.00                                   |                                     | \$0.000                                     |                         | \$0.000                          |                                       |
| 2.           | American Coal           | 10,IL,165         | LTC               | 22,636.00 | N/A                                | \$0.00                                   |                                     | \$0.000                                     |                         | \$0.000                          |                                       |
| 3.           | Coal Sales              | 10,IL,165         | S                 | 34,806.30 | N/A                                | \$0.00                                   |                                     | \$0.000                                     |                         | \$0.000                          |                                       |
| 4.           | Coal Sales              | 9,KY,101          | S                 | 21,088.60 | N/A                                | \$0.00                                   |                                     | \$0.000                                     |                         | \$0.000                          |                                       |
| 5.           | Dodge Hill Mining       | 9,KY,225          | LTC               | 43,068.10 | N/A                                | \$0.00                                   |                                     | \$0.000                                     |                         | \$0.000                          |                                       |
| 6.           | Dodge Hill Mining       | 9,KY,225          | LTC               | 14,003.70 | N/A                                | \$0.00                                   |                                     | \$0.000                                     |                         | \$2.256                          |                                       |
| 7.           | Emerald                 | N/A               | S                 | 28,741.77 | N/A                                | \$0.00                                   |                                     | \$0.000                                     |                         | \$1.898                          |                                       |
| 8.           | Freeman United          | 10,IL,117         | S                 | 31,847.30 | N/A                                | \$0.00                                   |                                     | \$0.000                                     |                         | \$0.000                          |                                       |
| 9.           | Ken American            | 9,KY,177          | S                 | 10,277.00 | N/A                                | \$0.00                                   |                                     | \$0.000                                     |                         | \$0.000                          |                                       |
| 10.          | Ken American            | 9,KY,177          | S                 | 22,099.30 | N/A                                | \$0.00                                   |                                     | \$0.000                                     |                         | \$0.000                          |                                       |
| 11.          | Knight Hawk             | 10,IL,77&145      | S                 | 12,195.09 | N/A                                | \$0.00                                   |                                     | \$0.000                                     |                         | \$0.000                          |                                       |
| 12.          | Synthetic American Fuel | 10, IL,165        | LTC               | 73,445.40 | N/A                                | \$0.00                                   |                                     | \$0.000                                     |                         | \$0.000                          |                                       |

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

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

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

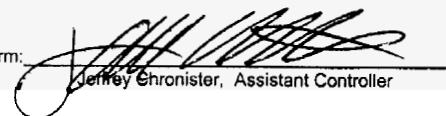
1. Reporting Month: April Year: 2005

2. Reporting Company: Tampa Electric Company

3. Plant Name: TECO Bulk Terminal Transfer Facility - Big Bend Station (1)

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

5. Signature of Official Submitting Form:



Jeffrey Chronister, Assistant Controller

6. Date Completed: June 15, 2005

| Line No.<br>(a) | Supplier Name<br>(b)    | Mine Location<br>(c) | Shipping Point<br>(d)    | Transport Mode<br>(e) | Tons<br>(f) | (2)<br>Effective Purchase Price<br>(\$/Ton)<br>(g) | Add'l Shorthaul & Loading Charges<br>(\$/Ton)<br>(h) | Rail Charges                 |                                       | Waterborne Charges                  |                                       |                                     |  |  | Total Transportation Charges<br>(\$/Ton)<br>(p) | Delivered Price Transfer Facility<br>(\$/Ton)<br>(q) |          |
|-----------------|-------------------------|----------------------|--------------------------|-----------------------|-------------|--|--|------------------------------|---------------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|--|--|---|--|----------|
|                 |                         |                      |                          |                       |             |  |  | Rail Rate<br>(\$/Ton)<br>(i) | Other Rail Charges<br>(\$/Ton)<br>(j) | River Barge Rate<br>(\$/Ton)<br>(k) | Trans-loading Rate<br>(\$/Ton)<br>(l) | Ocean Barge Rate<br>(\$/Ton)<br>(m) | Other Water Charges<br>(\$/Ton)<br>(n) | Other Related Charges<br>(\$/Ton)<br>(o) |   |  |          |
| 1               | Alliance Coal           | 10,IL,193            | White Cnty., IL          | RB                    | 90,744.00   |  | \$0.000  |                              | \$0.000                               |                                     |                                       |                                     |  |  |   |  | \$48.330 |
| 2               | American Coal           | 10,IL,165            | Saline Cnty., IL         | RB                    | 22,636.00   |  | \$0.000  |                              | \$0.000                               |                                     |                                       |                                     |  |  |   |  | \$31.750 |
| 3               | Coal Sales              | 10,IL,165            | Saline Cnty, IL          | RB                    | 34,806.30   |  | \$0.000  |                              | \$0.000                               |                                     |                                       |                                     |  |  |   |  | \$41.810 |
| 4               | Coal Sales              | 9,KY,101             | Henderson Cnty, KY       | RB                    | 21,088.60   |  | \$0.000  |                              | \$0.000                               |                                     |                                       |                                     |  |  |   |  | \$41.820 |
| 5               | Dodge Hill Mining       | 9,KY,225             | Union Cnty, KY           | RB                    | 43,068.10   |  | \$0.000  |                              | \$0.000                               |                                     |                                       |                                     |  |  |   |  | \$39.410 |
| 6               | Dodge Hill Mining       | 9,KY,225             | Union Cnty, KY           | RB                    | 14,003.70   |  | \$0.000  |                              | \$0.000                               |                                     |                                       |                                     |  |  |   |  | \$42.166 |
| 7               | Emerald                 | N/A                  | N/A                      | RB                    | 28,741.77   |  | \$0.000  |                              | \$0.000                               |                                     |                                       |                                     |  |  |   |  | \$48.358 |
| 8               | Freeman United          | 10,IL,117            | Macoupin Cnty, IL        | RB                    | 31,847.30   |  | \$0.000  |                              | \$0.000                               |                                     |                                       |                                     |  |  |   |  | \$36.090 |
| 9               | Ken American            | 9,KY,177             | Muhlenburg Cnty, KY      | RB                    | 10,277.00   |  | \$0.000  |                              | \$0.000                               |                                     |                                       |                                     |  |  |   |  | \$50.100 |
| 10              | Ken American            | 9,KY,177             | Muhlenburg Cnty, KY      | RB                    | 22,099.30   |  | \$0.000  |                              | \$0.000                               |                                     |                                       |                                     |  |  |   |  | \$50.100 |
| 11              | Knight Hawk             | 10,IL,77&145         | Jackson & Perry Cnty, IL | RB                    | 12,195.09   |  | \$0.000  |                              | \$0.000                               |                                     |                                       |                                     |  |  |   |  | \$42.930 |
| 12              | Synthetic American Fuel | 10, IL,165           | Saline Cnty, IL          | RB                    | 73,445.40   |  | \$0.000  |                              | \$0.000                               |                                     |                                       |                                     |  |  |   |  | \$39.750 |

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

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

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

1. Reporting Month: April Year: 2005

2. Reporting Company: Tampa Electric Company

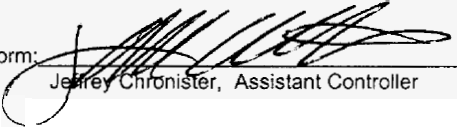
3. Plant Name: TECO Bulk Terminal Transfer Facility - Polk Station (1)

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

Submitted on this Form: Jeffrey Chronister, Assistant Controller

(813) 228 - 1609

5. Signature of Official Submitting Form:



Jeffrey Chronister, Assistant Controller

6. Date Completed: June 15, 2005

| Line No.<br>(a) | Supplier Name<br>(b) | Mine Location<br>(c) | Purchase Type<br>(d) | Transport Mode<br>(e) | Tons<br>(f) | Effective Purchase Price<br>(\$/Ton)<br>(g) | Total Transport Charges<br>(\$/Ton)<br>(h) | Delivered Price Transfer Facility<br>(\$/Ton)<br>(i) | As Received Coal Quality   |                                |                         |                              |
|-----------------|----------------------|----------------------|----------------------|-----------------------|-------------|---|--|--|----------------------------|--------------------------------|-------------------------|------------------------------|
|                 |                      |                      |                      |                       |             |   |  |  | Sulfur Content<br>%<br>(j) | BTU Content<br>(BTU/lb)<br>(k) | Ash Content<br>%<br>(l) | Moisture Content<br>%<br>(m) |
| 1.              | SSM Petcoke          | N/A                  | S                    | RB                    | 6,770.78    |   |  | \$24.190   | 4.75                       | 14,056                         | 0.39                    | 7.69                         |

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




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

1. Reporting Month: April Year: 2005

2. Reporting Company: Tampa Electric Company

3. Plant Name: TECO Bulk Terminal Transfer Facility - Polk Station (1)

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

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

6. Date Completed: June 15, 2005

| No.<br>(a) | Line<br>Supplier Name<br>(b) | Mine<br>Location<br>(c) | Purchase<br>Type<br>(d) | Tons<br>(e) | F.O.B.(2)<br>Mine<br>Price<br>(\$/Ton)<br>(f) | Shorthaul<br>& Loading<br>Charges<br>(\$/Ton)<br>(g) | Original<br>Invoice<br>Price<br>(\$/Ton)<br>(h) | Retro-<br>active<br>Price<br>Adjustments<br>(\$/Ton)<br>(i) | Base<br>Price<br>(\$/Ton)<br>(j) | Quality<br>Adjust-<br>ments<br>(\$/Ton)<br>(k) | Effective<br>Purchase<br>Price<br>(\$/Ton)<br>(l) |
|------------|------------------------------|-------------------------|-------------------------|-------------|---|--|---|---|----------------------------------|--|---|
| 1.         | SSM Petcoke                  | N/A                     | S                       | 6,770.78    | N/A   | \$0.000  |   | \$0.000   |                                  | \$0.000  |   |

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

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

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

1. Reporting Month: April Year: 2005

2. Reporting Company: Tampa Electric Company

3. Plant Name: TECO Bulk Terminal Transfer Facility - Polk Station (1)

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

5. Signature of Official Submitting Form:



Jeffrey Chronister, Assistant Controller

6. Date Completed: June 15, 2005

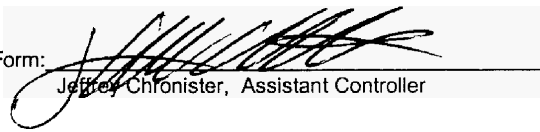
| Line No.<br>(a) | Supplier Name<br>(b) | Mine Location<br>(c) | Shipping Point<br>(d) | Transport Mode<br>(e) | Tons<br>(f) | (2) Effective Purchase Price<br>(\$/Ton)<br>(g) | Add'l Shorthaul & Loading Charges<br>(\$/Ton)<br>(h) | Rail Charges                 |                                       | Waterborne Charges                  |                                       |                                     |  |  | Total Transportation Charges<br>(\$/Ton)<br>(p) | Delivered Price Transfer Facility<br>(\$/Ton)<br>(q) |          |
|-----------------|----------------------|----------------------|-----------------------|-----------------------|-------------|---|--|------------------------------|---------------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|--|--|---|--|----------|
|                 |                      |                      |                       |                       |             |   |  | Rail Rate<br>(\$/Ton)<br>(i) | Other Rail Charges<br>(\$/Ton)<br>(j) | River Barge Rate<br>(\$/Ton)<br>(k) | Trans-loading Rate<br>(\$/Ton)<br>(l) | Ocean Barge Rate<br>(\$/Ton)<br>(m) | Other Water Charges<br>(\$/Ton)<br>(n) | Other Related Charges<br>(\$/Ton)<br>(o) |   |  |          |
| 1.              | SSM Petcoke          | N/A                  | Davant, La.           | RB                    | 6,770.78    |   | \$0.000  |                              | \$0.000                               |                                     |                                       |                                     |  |  |   |  | \$24.190 |

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

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

- 1. Reporting Month: April Year: 2005
- 2. Reporting Company: Tampa Electric Company
- 3. Plant Name: Big Bend Station

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

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

6. Date Completed: June 15, 2005

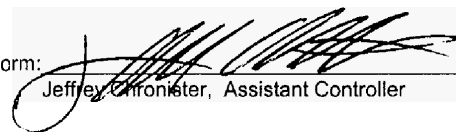
| Line No. (a) | Supplier Name (b) | Mine Location (c) | Purchase Type (d) | Transport Mode (e) | Tons (f)   | Effective Purchase Price (\$/Ton) (g) | Total Transport Charges (\$/Ton) (h) | FOB Plant Price (\$/Ton) (i) | Sulfur Content % (j) | BTU Content (BTU/lb) (k) | Ash Content % (l) | Moisture Content % (m) |
|--------------|-------------------|-------------------|-------------------|--------------------|------------|---------------------------------------|--------------------------------------|------------------------------|----------------------|--------------------------|-------------------|------------------------|
| 1.           | Transfer Facility | N/A               | N/A               | OB                 | 450,468.00 |                                       |                                      | \$54.782                     | 2.82                 | 11625                    | 8.69              | 11.54                  |
| 2.           | Glencore          | 45,Columbia,999   | S                 | OB                 | 36,510.00  |                                       |                                      | \$74.695                     | 0.67                 | 12348                    | 6.46              | 8.13                   |

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

- 1. Reporting Month: April Year: 2005
- 2. Reporting Company: Tampa Electric Company
- 3. Plant Name: Big Bend Station

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

5. Signature of Official Submitting Form:



Jeffrey Chronister, Assistant Controller

6. Date Completed: June 15, 2005

| Line No. (a) | Supplier Name (b) | Mine Location (c) | Purchase Type (d) | Tons (e)   | F.O.B. Mine Price (\$/Ton) (f) | Shorthaul & Loading Charges (\$/Ton) (g) | Original Invoice Price (\$/Ton) (h) | Retro-active Price Adjustments (\$/Ton) (i) | Base Price (\$/Ton) (j) | Quality Adjustments (\$/Ton) (k) | Effective Purchase Price (\$/Ton) (l) |
|--------------|-------------------|-------------------|-------------------|------------|--------------------------------|--|-------------------------------------|---|-------------------------|----------------------------------|---------------------------------------|
| 1.           | Transfer Facility | N/A               | N/A               | 450,468.00 | N/A                            | \$0.000                                  |                                     | \$0.000                                     |                         | \$0.000                          |                                       |
| 2.           | Glencore          | 45,Columbia,999   | S                 | 36,510.00  | N/A                            | \$0.000                                  |                                     | \$0.000                                     |                         | \$0.000                          |                                       |

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

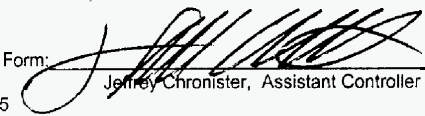
1. Reporting Month: April Year: 2005

2. Reporting Company: Tampa Electric Company

3. Plant Name: Big Bend Station

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

5. Signature of Official Submitting Form:



Jeffrey Chronister, Assistant Controller

6. Date Completed: June 15, 2005

| Line No. (a) | Supplier Name (b) | Mine Location (c) | Shipping Point (d) | Transport Mode (e) | Tons (f)   | Effective Purchase Price (\$/Ton) (g) | Add'l Shorthaul & Loading Charges (\$/Ton) (h) | Rail Rate (\$/Ton) (i) | Other Rail Charges (\$/Ton) (j) | River Barge Rate (\$/Ton) (k) | Trans-loading Rate (\$/Ton) (l) | Ocean Barge Rate (\$/Ton) (m) | Other Water Charges (\$/Ton) (n) | Other Related Charges (\$/Ton) (o) | Total Transportation Charges (\$/Ton) (p) | FOB Plant Price (\$/Ton) (q) |
|--------------|-------------------|-------------------|--------------------|--------------------|------------|---------------------------------------|--|------------------------|---------------------------------|-------------------------------|---------------------------------|-------------------------------|----------------------------------|------------------------------------|---|------------------------------|
| 1.           | Transfer Facility | N/A               | Davant, La.        | OB                 | 450,468.00 |                                       | \$0.000  |                        | \$0.000                         |                               |                                 |                               |                                  |                                    |   | \$54.782                     |
| 2.           | Glencore          | 45,Columbia,999   | La Jagua           | OB                 | 36,510.00  |                                       | \$0.000  |                        | \$0.000                         |                               |                                 |                               |                                  |                                    |   | \$74.695                     |

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

1. Reporting Month: April Year: 2005

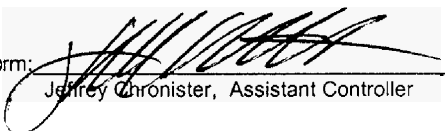
2. Reporting Company: Tampa Electric Company

3. Plant Name: Polk Station

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

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

5. Signature of Official Submitting Form:

  
Jeffrey Chronister, Assistant Controller

6. Date Completed: June 15, 2005

| Line No.<br>(a) | Supplier Name<br>(b) | Mine Location<br>(c) | Purchase Type<br>(d) | Transport Mode<br>(e) | Tons<br>(f) | Effective Purchase Price<br>(\$/Ton)<br>(g) | Total Transport Charges<br>(\$/Ton)<br>(h) | FOB Plant Price<br>(\$/Ton)<br>(i) | As Received Coal Quality   |                                |                         |                              |
|-----------------|----------------------|----------------------|----------------------|-----------------------|-------------|---|--|------------------------------------|----------------------------|--------------------------------|-------------------------|------------------------------|
|                 |                      |                      |                      |                       |             |   |  |                                    | Sulfur Content<br>%<br>(j) | BTU Content<br>(BTU/lb)<br>(k) | Ash Content<br>%<br>(l) | Moisture Content<br>%<br>(m) |
| 1.              | Transfer facility    | N/A                  | N/A                  | N/A                   | 0.00        |   |  | 0.000                              | 0.00                       | 0                              | 0.00                    | 0.00                         |

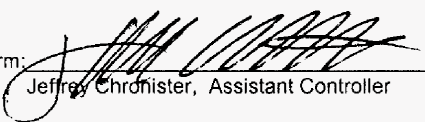
MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS  
 DETAILED PURCHASED COAL INVOICE INFORMATION

1. Reporting Month: April Year: 2005

2. Reporting Company: Tampa Electric Company

3. Plant Name: Polk Station

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

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

6. Date Completed: June 15, 2005

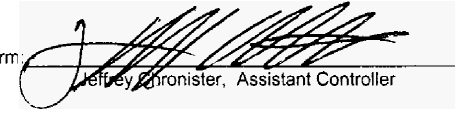
| Line No.<br>(a) | Supplier Name<br>(b) | Mine Location<br>(c) | Purchase Type<br>(d) | Tons<br>(e) | F.O.B. Mine Price<br>(\$/Ton)<br>(f) | Shorthaul & Loading Charges<br>(\$/Ton)<br>(g) | Original Invoice Price<br>(\$/Ton)<br>(h) | Retro-active Price Adjustments<br>(\$/Ton)<br>(i) | Base Price<br>(\$/Ton)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

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

1. Reporting Month: April Year: 2005  
 2. Reporting Company: Tampa Electric Company  
 3. Plant Name: Polk Station

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

5. Signature of Official Submitting Form:



Jeffrey Chronister, Assistant Controller

6. Date Completed: June 15, 2005

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



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

1. Reporting Month: April Year: 2005

2. Reporting Company: Tampa Electric Company

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

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

5. Date Completed: June 15, 2005

| Line No. (a) | Month Reported (b) | Form Plant Name (c) | Intended Generating Plant (d) | Supplier (e)          | Original Line Number (f) | Old Volume Tons (g) | Form No. (h) | Column Designator & Title (i)                    | Old Value (j) | New Value (k) | Delivered Price Transfer Facility (\$/Ton; (l) | Reason for Revision (m) |
|--------------|--------------------|---------------------|-------------------------------|-----------------------|--------------------------|---------------------|--------------|--|---------------|---------------|--|-------------------------|
| 1.           | October 2004       | Transfer Facility   | Big Bend                      | Peabody Development   | 11.                      | 1,569.10            | 423-2(a)     | Col. (k), Quality Adjustments (\$/Ton)           | \$0.000       | \$2.270       | \$41.980                                       | Quality Adjustment      |
| 2.           | November 2004      | Transfer Facility   | Big Bend                      | Peabody Development   | 11.                      | 43,455.30           | 423-2(a)     | Col. (k), Quality Adjustments (\$/Ton)           | \$0.000       | \$2.270       | \$41.980                                       | Quality Adjustment      |
| 3.           | March 2005         | Transfer Facility   | Big Bend                      | Alliance Coal         | 2.                       | 29,314.50           | 423-2(a)     | Col. (h), Original Invoice Price (\$/Ton)        | \$39.250      | \$39.390      | \$48.320                                       | Price Adjustment        |
| 4.           | March 2005         | Transfer Station    | Big Bend                      | American Coal Company | 3.                       | 11,965.00           | 423-2(a)     | Col. (h), Original Invoice Price (\$/Ton)        | \$31.050      | \$29.560      | \$37.370                                       | Price Adjustment        |
| 5.           | March 2005         | Transfer Station    | Big Bend                      | American Coal Company | 3.                       | 11,965.00           | 423-2(a)     | Col. (i), Retro-active Price Adjustment (\$/Ton) | \$0.000       | \$1.490       | \$38.860                                       | Price Adjustment        |
| 6.           | March 2005         | Transfer Facility   | Big Bend                      | Ken American          | 12.                      | 10,240.70           | 423-2(a)     | Col. (h), Original Invoice Price (\$/Ton)        | \$41.200      | \$39.810      | \$48.950                                       | Price Adjustment        |