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TECO ENERGY INC
Form U-3A-2
February 28, 2002

FILE NO. 69-250

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C.

FORM U-3A-2

Statement by Holding Company Claiming
Exemption under Rule U-3A-2 from the
Provisions of the Public Utility Holding
Company Act of 1935

To be Filed Annually Prior to March 1

TECO Energy, Inc., TECO Power Services Corporation and Hardee Power I, Inc., hereby file with the Securities and Exchange Commission, pursuant to Rule 2, their statements claiming exemption as holding companies from the provisions of the Public Utility Holding Company Act of 1935 (the "Act") and submit the following information:

1. Name, State of organization, location and nature of business of claimants and every subsidiary thereof, other than any exempt wholesale generator (EWG) or foreign utility company in which claimants directly or indirectly hold an interest.

Claimant, TECO Energy, Inc. ("TECO Energy"), is a corporation organized on January 15, 1981 under the laws of the State of Florida and a holding company exempt from registration pursuant to Rule 2 under the Act (File no. 69-250). TECO Energy owns no operating assets, but does own directly or indirectly the common stock of, or an ownership interest in, 147 subsidiaries.

Claimant, TECO Power Services Corporation ("TECO Power"), is a corporation organized on May 26, 1987 under the laws of the State of Florida and a holding company exempt from registration pursuant to Rule 2 under the Act (File no. 69-250). TECO Power owns no operating assets, but does own directly or indirectly the common stock of, or an ownership interest in, 84 subsidiaries.

Claimant, Hardee Power I, Inc. ("Hardee Power I"), is a corporation organized on March 21, 1990 under the laws of the State of Florida and a holding company exempt from registration pursuant to Rule 2 under the Act (File no. 69-250). Hardee Power I, owns no operating assets, but does own a general partnership interest in Hardee Power Partners, Ltd. ("Hardee Power Partners"), a public utility company for purposes of the Act. Hardee Power Partners is a limited partnership organized under the laws of Florida. Hardee Power I is a direct wholly owned subsidiary of TECO Power and has no subsidiaries or partnership interests other than a partnership interest in Hardee Power Partners.

TECO Energy previously applied for and received an order pursuant to Sections 9(a)(2) and 10 of the Act approving its direct or indirect acquisition of up to 100% of the voting securities of Hardee Power

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Partners. (See Act Release No. 35-25199). Other than Hardee Power Partners, no subsidiary of TECO Power or Hardee Power I is a public utility company for purposes of the Act.

The name, location, state of organization and nature of business of the claimants and every subsidiary thereof, other than any EWG or foreign utility company in which claimant directly or indirectly holds an interest are as follows:

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NAME AND LOCATION -----	STATE OF ORGANIZATION AND NATURE OF BUSINESS -----
TECO Energy, Inc. TECO Plaza 702 North Franklin Street Tampa, FL 33602	Florida. Parent company.
Tampa Electric Company(1) TECO Plaza 702 North Franklin Street Tampa, FL 33602	Florida. Through its electric division (Tampa Electric), operates as an electric utility serving West Central Florida. Through its gas division (Peoples Gas System), operates as a local natural gas distribution business serving territories in Florida.
TERMCO, Inc. TECO Plaza 702 North Franklin Street Tampa, FL 33602	Florida. Acts as exclusive broker for Tampa Electric for the purchase and sale of real property.
Power Engineering & Construction, Inc. TECO Plaza 702 North Franklin Street Tampa, FL 33602	Florida. Engaged in the engineering and construction of transmission and distribution facilities outside of Tampa Electric's retail service territory.
TECO Investments, Inc.(1) TECO Plaza 702 North Franklin Street Tampa, FL 33602	Florida. Invests capital in short- and long-term financial investments.
TECO Inventory Company(1) TECO Plaza 702 North Franklin Street Tampa, FL 33602	Florida. Non-operating company.
TECO Finance, Inc.(1) TECO Plaza 702 North Franklin Street Tampa, FL 33602	Florida. Provides financing for the unregulated activities of TECO Energy.
TECO Oil & Gas, Inc.(1) TECO Plaza 702 North Franklin Street	Florida. Non-operating company.

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Tampa, FL 33602

TECO Diversified, Inc.(1)
TECO Plaza
702 North Franklin Street
Tampa, FL 33602

Florida. Holding company.

TECO Coal Corporation
200 Allison Boulevard
Corbin, KY 40701

Kentucky. Holding company.

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NAME AND LOCATION	STATE OF ORGANIZATION AND NATURE OF BUSINESS
Bear Branch Coal Company 200 Allison Boulevard Corbin, KY 40701	Kentucky. Coal mining.
Raven Rock Development Corporation 200 Allison Boulevard Corbin, KY 40701	Kentucky. Real estate investment
Clintwood Elkhorn Mining Company 200 Allison Boulevard Corbin, KY 40701	Kentucky. Coal mining and processing.
Gatliff Coal Company 200 Allison Boulevard Corbin, KY 40701	Kentucky. Coal mining and processing.
Pike-Letcher Land Company 200 Allison Boulevard Corbin, KY 40701	Kentucky. Land management.
Premier Elkhorn Coal Company 200 Allison Boulevard Corbin, KY 40701	Kentucky. Coal mining and processing.
Rich Mountain Coal Company 200 Allison Boulevard Corbin, KY 40701	Tennessee. Coal mining.
Perry County Coal Corporation 200 Allison Boulevard Corbin, KY 40701	Kentucky. Coal mining and processing.
Ray Coal Company, Inc. 200 Allison Boulevard Corbin, KY 40701	Kentucky. Land management.
Whitaker Coal Corporation	Kentucky. Holds coal mining

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200 Allison Boulevard
Corbin, KY 40701

permits.

TECO Coalbed Methane, Inc.
TECO Plaza
702 North Franklin Street
Tampa, FL 33602

Alabama. Participates in the production of natural gas from coal seams.

TECO Solutions, Inc.
702 North Franklin Street
Tampa, FL 33602

Florida. Holding company.

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NAME AND LOCATION

STATE OF ORGANIZATION AND
NATURE OF BUSINESS

Prior Energy Corporation
TECO Plaza
702 North Franklin Street
Tampa, FL 33602

Delaware. Natural gas energy management. Does not own or operate any facilities for the distribution of natural or manufactured gas at retail.

Prior Intrastate Corporation
TECO Plaza
702 North Franklin Street
Tampa, FL 33602

Delaware. Natural gas energy management.

TECO BGA, Inc.
TECO Plaza
702 North Franklin Street
Tampa, FL 33602

Florida. Energy services company which performs engineering analysis design and construction management.

BGA Special Project One
TECO Plaza
702 North Franklin Street
Tampa, FL 33602

Florida. Limited partner of TECO/AGC, Limited.

TECO AGC, Inc.
TECO Plaza
702 North Franklin Street
Tampa, FL 33602

Florida. General partner of TECO/AGC, Limited.

TECO AGC, Limited
TECO Plaza
702 North Franklin Street
Tampa, FL 33602

Florida. Owns and operates a chilled water facility in Tampa.

TECO BGA Thermal Systems, Inc.
(formerly FPL Thermal Systems, Inc.)
TECO Plaza
702 North Franklin Street
Tampa, FL 33602

Florida. Owns and operates a district cooling system in Miami.

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TECO Gas Services, Inc.
TECO Plaza
702 North Franklin Street
Tampa, FL 33602

Florida. Buys and sells natural gas supplies. Does not own or operate any facilities for the distribution of natural or manufactured gas at retail.

TECO Properties Corporation
TECO Plaza
702 North Franklin Street
Tampa, FL 33602

Florida. Real estate investment.

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NAME AND LOCATION	STATE OF ORGANIZATION AND NATURE OF BUSINESS
<p>CPSC, Inc. TECO Plaza 702 North Franklin Street Tampa, FL 33602</p>	<p>Florida. Real estate investment.</p>
<p>30th Street R&D Park, Inc. TECO Plaza 702 North Franklin Street Tampa, FL 33602</p>	<p>Florida. Real estate investment.</p>
<p>UTC II, Inc. TECO Plaza 702 North Franklin Street Tampa, FL 33602</p>	<p>Florida. Real estate investment company whose assets have been sold.</p>
<p>Brandon Properties Partners, Ltd. 8925 Eagle Watch Drive Riverview, FL 33569</p>	<p>Florida. Real estate investment.</p>
<p>Southshore Residential, Inc. TECO Plaza 702 North Franklin Street Tampa, FL 33602</p>	<p>Florida. Limited partner of South Shore Properties Partners, Ltd.</p>
<p>K-T No. 1, LLC 3100 Clay Street STE 275 Orlando, FL 32804</p>	<p>Florida. Real estate investment.</p>
<p>TECO Partners, Inc. TECO Plaza 702 North Franklin Street Tampa, FL 33602</p>	<p>Florida. Sales and marketing.</p>
<p>Litestream Technologies, LLC TECO Plaza 702 North Franklin Street Tampa, FL 33602</p>	<p>Florida. Cable communication systems.</p>

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BCH Mechanical, Inc.
TECO Plaza
702 North Franklin Street
Tampa, FL 33602

Florida. Mechanical contracting.

SDB Leasing Corporation
TECO Plaza
702 North Franklin Street
Tampa, FL 33602

Florida. Equipment leasing compa
for BCH Mechanical companies.

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NAME AND LOCATION	STATE OF ORGANIZATION AND NATURE OF BUSINESS
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<p>Staffing Systems, Inc. TECO Plaza 702 North Franklin Street Tampa, FL 33602</p>	<p>Florida. Professional employee organization that provides payroll services to BCH Mechanical companies.</p>
<p>TECO Propane Ventures, LLC TECO Plaza 702 North Franklin Street Tampa, FL 33602</p>	<p>Delaware. Holds an interest in U.S. Propane, LLC.</p>
<p>U.S. Propane, LLC 8801 South Yale Avenue STE 310 Tulsa, OK 74137</p>	<p>Delaware. Retail propane distribution. Holds an interest in U.S. Propane, LP.</p>
<p>U.S. Propane, LP 8801 South Yale Avenue STE 310 Tulsa, OK 74137</p>	<p>Delaware. Retail propane distribution. Holds an interest in Heritage Holdings, Inc.</p>
<p>Heritage Holdings, Inc. 8801 South Yale Avenue STE 310 Tulsa, OK 74137</p>	<p>Oklahoma. Holding company for Heritage Propane Partners, LP and Heritage Operating Partners, LP.</p>
<p>TECO Transport Corporation TECO Plaza 702 North Franklin Street Tampa, FL 33602</p>	<p>Florida. Holding company.</p>
<p>TECO Bulk Terminal, LLC (formerly Electro-Coal Transfer, LLC) TECO Plaza 702 North Franklin Street Tampa, FL 33602</p>	<p>Louisiana. Transfers and stores coal and other bulk commodities.</p>
<p>TECO Ocean Shipping, Inc. (formerly Gulfcoast Transit Company) TECO Plaza</p>	<p>Florida. Transports coal and other dry bulk commodities in ocean-going vessels to various domestic and international</p>

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702 North Franklin Street
Tampa, FL 33602

destinations.

TECO Barge Line, Inc.
(formerly Mid-South Towing
Company)
TECO Plaza
702 North Franklin Street
Tampa, FL 33602

Florida. Transport coal and
other dry bulk commodities in
river barges.

TECO Towing Company
TECO Plaza
702 North Franklin Street
Tampa, FL 33602

Florida. Charters river barges
and purchases fuel for subsequent
resale to affiliated companies.

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NAME AND LOCATION -----	STATE OF ORGANIZATION AND NATURE OF BUSINESS -----
TECO Commerce, Inc. TECO Plaza 702 North Franklin Street Tampa, FL 33602	Florida. Non-operating company.
MaterialsXpress, LLC 1915 Rexford Road Charlotte, NC 28211	Delaware. Private internet-based procurement marketplace for materials in the natural gas distribution industry.
TECO Stevedoring Services, Inc.(1) TECO Plaza 702 North Franklin Street Tampa, FL 33602	Florida. Unloads coal from ocean-going vessels and repairs vessels.
Peoples Sales & Service Company(1) TECO Plaza 702 North Franklin Street Tampa, FL 33602	Florida. Non-operating company.
TECO Propane Properties, Inc.(1) TECO Plaza 702 North Franklin Street Tampa, FL 33602	Florida. Non-operating company.
Suwannee Gas Marketing, Inc.(1) TECO Plaza 702 North Franklin Street Tampa, FL 33602	Florida. Holding company.
Florida Natural Fuels, Ltd. TECO Plaza 702 North Franklin Street Tampa, FL 33602	Florida. A limited partnership that owns and operates natural gas facilities, sells compresses natural gas and finances refuelin stations and conversions.

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Seminole Gas Marketing
P.O. Box 2563
1900 5th Avenue North
Birmingham, AL 35202

Florida. General partnership that markets natural gas to end-users. Does not own or operate any facilities for the distribution of natural or manufactured gas at retail.

Peoples Gas System (Florida), Inc. (1)
TECO Plaza
702 North Franklin Street
Tampa, FL 33602

Florida. Name-holding company with no operations.

TECO Funding Company I, LLC(1)
300 Delaware Avenue 9th Floor
Wilmington, DE 19801

Delaware. Formed in connection with the issuance of trust preferred securities to the public in 2000.

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NAME AND LOCATION -----	STATE OF ORGANIZATION AND NATURE OF BUSINESS -----
TECO Funding Company II, LLC(1) 300 Delaware Avenue 9th Floor Wilmington, DE 19801	Delaware. Formed in connection with the issuance of mandatorily convertible trust preferred Securities to the public in 2002.
TECO Funding Company III, LLC(1) 300 Delaware Avenue 9th Floor Wilmington, DE 19801	Delaware. Formed in connection with potential future issuance of trust preferred securities.
TECO Power Services Corporation(1) TECO Plaza 702 N. Franklin Street Tampa, Florida 33602	Florida. Holding company.(2)
Hardee Power I, Inc. TECO Plaza 702 North Franklin Street Tampa, Florida 33602	Florida. General partner of Hardee Power Partners. (2)
Hardee Power II, Inc. TECO Plaza 702 North Franklin Street Tampa, Florida 33602	Florida. Limited partner of Hardee Power Partners.
Hardee Power Partners, Ltd. TECO Plaza 702 North Franklin Street Tampa, Florida 33602	Florida. Limited partnership which owns Hardee Power Station, a wholesale power generation project located in Florida. (2)
TPS Hamakua, Inc. TECO Plaza	Florida. A general partner of Hamakua Energy Partners LP.

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702 North Franklin Street
Tampa, Florida 33602

TPS Hawaii, Inc.
TECO Plaza
702 North Franklin Street
Tampa, Florida 33602

Hamakua A, LLC
J.A. Jones Drive
Charlotte, NC 28287

TPS Hamakua Land, Inc.
TECO Plaza
702 North Franklin Street
Tampa, Florida 33602

Florida. A limited partner of Hamakua A, LLC, a holding company

Delaware. A limited partner of Hamakua Energy Partners, LP, an EWG.

Florida. Real estate holding company.

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NAME AND LOCATION -----	STATE OF ORGANIZATION AND NATURE OF BUSINESS -----
TPS Operations Holding Company TECO Plaza 702 North Franklin Street Tampa, Florida 33602	Florida. Holding company.
TPS Virginia Operations Company TECO Plaza 702 N. Franklin Street Tampa, Florida 33602	Virginia. Operator of Commonweal Chesapeake Power Station, a whole power generating project located Virginia.
TPS Arizona Operations Company TECO Plaza 702 N. Franklin Street Tampa, Florida 33602	Florida. Operator of the Gila River power station, a wholesale power project under construction.
TPS Arkansas Operations Company TECO Plaza 702 N. Franklin Street Tampa, Florida 33602	Arkansas. Operator of the Union power station, a wholesale power project under construction.
TPS Dell Operations Company TECO Plaza 702 N. Franklin Street Tampa, Florida 33602	Florida. Operator of the Dell power station, a wholesale power project under construction.
TPS McAdams Operations Company TECO Plaza	Florida. Operator of the McAdams power station, a wholesale power project under construction.

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<p>702 N. Franklin Street Tampa, Florida 33602</p>	<p>Florida. Operator of Hardee Power Station, a wholesale power generation project located in Florida.</p>
<p>TPS Operations Company TECO Plaza 702 N. Franklin Street Tampa, Florida 33602</p>	<p>Florida. Holding company.</p>
<p>TECO Power Ventures, Inc. TECO Plaza 702 North Franklin Street Tampa, Florida 33602</p>	<p>Delaware. Holding company.</p>
<p>TPS TriCo, LLC TECO Plaza 702 North Franklin Street Tampa, Florida 33602</p>	<p>Delaware. Holding company.</p>

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NAME AND LOCATION -----	STATE OF ORGANIZATION AND NATURE OF BUSINESS -----
<p>TPS Tejas GP, LLC TECO Plaza 702 N. Franklin Street Tampa, Florida 33602</p>	<p>Delaware. General partner of Frontera Generation Limited Partnership, an EWG.</p>
<p>TPS Tejas LP, LLC TECO Plaza 702 N. Franklin Street Tampa, Florida 33602</p>	<p>Delaware. Limited partner of Frontera Generation Limited Partnership, an EWG.</p>
<p>TPS Dell Finance, LLC TECO Plaza 702 N. Franklin Street Tampa, Florida 33602</p>	<p>Delaware. Bond financing entity.</p>
<p>TPS LP, Inc. TECO Plaza 702 North Franklin Street Tampa, Florida 33602</p>	<p>Florida. Limited partner of TECO-Panda Generating Company, LP</p>
<p>TPS GP, Inc. TECO Plaza 702 North Franklin Street Tampa, Florida 33602</p>	<p>Florida. General partner of TECO-Panda Generating Company, LP.</p>
<p>TECO-Panda Generating Company, LP 4100 Spring Valley Road Suite 1001 Dallas, Texas 75244</p>	<p>Delaware. Limited partnership.</p>
<p>Union Power I, LLC</p>	<p>Delaware. Limited liability compa</p>

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4100 Spring Valley Road
Suite 1001
Dallas, Texas 75244

which owns 1% interest in Union P
Partners, LP which owns the
Union Project.

Union Power II, LLC
4100 Spring Valley Road
Suite 1001
Dallas, Texas 75244

Delaware. Limited liability compa
which owns a 99% interest in Unio
Power Partners, LP which owns the
Union Project.

Panda Gila River I, LLC
4100 Spring Valley Road
Suite 1001
Dallas, Texas 75244

Delaware. Limited liability compa
which owns a 1% interest in Panda
Gila River, LP which owns the Gil
River Project.

Panda Gila River II, LLC
4100 Spring Valley Road
Suite 1001
Dallas, Texas 75244

Delaware. Limited liability compa
which owns a 99% interest in Pand
Gila River, LP which owns the Gil
River Project.

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NAME AND LOCATION	STATE OF ORGANIZATION AND NATURE OF BUSINESS
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Panda Gila River
Pipeline, LLC
4100 Spring Valley Road
Suite 1001
Dallas, Texas 75244

Delaware. Gas transmission
company.

Trans-Union Interstate I,
LLC
4100 Spring Valley Road
Suite 1001
Dallas, Texas 75244

Delaware. Limited liability compa
which owns a 1% interest in Tran
Union Interstate Pipeline, LP.

Trans-Union Interstate II
LLC
4100 Spring Valley Road
Suite 1001
Dallas, Texas 75244

Delaware. Limited liability compa
which owns a 99% interest in Tran
Union Interstate Pipeline, LP.

Trans-Union Interstate
Pipeline, L.P.
4100 Spring Valley Road
Suite 1001
Dallas, Texas 75244

Delaware. Gas transmission
company.

TPS LP II, Inc.
TECO Plaza
702 N. Franklin Street
Tampa, Florida 33602

Florida. Limited partner of TECO
Panda Generating Company II, LP.

TPS GP II, Inc.

Florida. General Partner of TECO

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<p>TECO Plaza 702 North Franklin Street Tampa, Florida 33602</p> <p>TECO-Panda Generating Company II, LP 4100 Spring Valley Road Suite 1001 Dallas, Texas 75244</p> <p>TPS Holdings, Inc. TECO Plaza 702 N. Franklin Street Tampa, Florida 33602</p> <p>TPS Guatemala One, Inc. TECO Plaza 702 N. Franklin Street Tampa, Florida 33602</p>	<p>Panda Generating Company II, LP. Delaware. Owns an interest in electric generating turbines.</p> <p>Florida. Non-operating company.</p> <p>Florida. Developer and partner of the Alborada Power Station project.</p>
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NAME AND LOCATION -----	STATE OF ORGANIZATION AND NATURE OF BUSINESS -----
<p>TECO EnergySource, Inc. TECO Plaza 702 N. Franklin Street Tampa, Florida 33602</p> <p>TPS Materials, Inc. TECO Plaza 702 N. Franklin Street Tampa, Florida 33602</p> <p>Pasco Power GP, Inc. TECO Plaza 702 N. Franklin Street Tampa, FL 33602</p> <p>Pasco Project Investment Partnership, Ltd. Cogen, Ltd. TECO Plaza 702 North Franklin Street Tampa, Florida 33602</p> <p>Pasco Cogen, Ltd. TECO Plaza 702 North Franklin Street Tampa, Florida 33602</p> <p>TM Power Ventures, LLC 712 Main Street, Suite 2200 Houston, Texas 77002</p>	<p>Florida. Energy marketing and trading company.</p> <p>Florida. Parts warehousing operations company.</p> <p>Florida. Holds an indirect interest in Pasco Cogen., Ltd.</p> <p>Florida. General partner of Pasco</p> <p>Florida. Natural gas fired cogeneration plant.</p> <p>Delaware. Joint venture that develops projects for production electricity, thermal energy, chilled water and byproducts.</p>

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Mosbacher Power Group, LLC 712 Main Street, Suite 2200 Houston, Texas 77002	Delaware. Non-operating company.
TM Czech Power, LLC TECO Plaza 702 North Franklin Street Tampa, Florida 33602	Delaware. Holding company.
TM Kladno Electricidad, s.r.l. TECO Plaza 702 North Franklin Street Tampa, Florida 33602	Spain. Holding company.
TM Kladno, B.V. Weena 336 3012 NJ Rotterdam The Netherlands	The Netherlands. Holding company

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NAME AND LOCATION -----	STATE OF ORGANIZATION AND NATURE OF BUSINESS -----
Nations Kladno, B.V. 1076 A2 Amsterdam Locatellikade 1, Parnassustoren The Netherlands	The Netherlands. Holding company
Matra Powerplant Holdings, B.V. J.J. Viottastraat 46 1071 J. Amsterdam, The Netherlands	The Netherlands. Holding company ECK Generating, s.r.o., an EWG.
TM ECK, LLC 712 Main Street Suite 2200 Houston, Texas 77002	Delaware. Holding company.
Nations Kladno (II) B.V. 1076 A2 Amsterdam Locatellikade 1, Parnassustoren The Netherlands	The Netherlands. Holding company Energeticke Centrum Kladno, spol. s.r.o., a foreign utility company
TM Delmarva Power LLC 712 Main Street Suite 200 Houston, Texas 77002	Delaware. Holds an interest in Commonwealth Chesapeake Company, LLC, an EWG.
TMPV Caledonia LLC	Delaware. Non-operating company.

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712 Main Street
Suite 200
Houston, Texas 77002

TPS International Power, Inc.
P. O. Box 866
Anderson Square Building
3rd Floor
George Town, Grand Cayman,
Cayman Islands, B.W.I.

Cayman Islands. Subsidiary formed for the purpose of developing wholesale power generation projects.

TPS San Jose International, Inc.
P. O. Box 866
Anderson Square Building
3rd Floor
George Town, Grand Cayman
Cayman Islands, B.W.I.

Cayman Islands. Subsidiary formed for the purpose of developing wholesale power generation projects.

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NAME AND LOCATION	STATE OF ORGANIZATION AND NATURE OF BUSINESS
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TPS Palmera, LDC P.O. Box 866 Anderson Square Building 3rd Floor Georgetown, Grand Cayman Cayman Islands, B.W.I.	Cayman Islands. Holds an interest in Triangle Finance Company, LLC and Palm Import and Export Corporation.
Tasajero I, LDC P.O. Box 866 Anderson Square Building 3rd Floor George Town, Grand Cayman Cayman Islands, B.W.I.	Cayman Islands. Holds a partnership interest in TPS Operaciones de Guatemala, Ltda. a TPS Administraciones, Ltda.
TPS Operaciones de Guatemala, Ltda. 13 Calle 3-40, Zona 10 Edificio Atlantis Oficina 503, 5to. Nivel Guatemala City, EWG. Guatemala, C.A.	Guatemala. Operations company for Central Generadora Electrica San S.R.L. (CGESJ), an EWG and foreign utility and Tampa Centro American Electricidad, Limitada (TCAE), an
TPS Administraciones, Ltda. 13 Calle 3-40, Zona 10 Edificio Atlantis Oficina 503, 5to. Nivel Guatemala City Guatemala C.A.	Guatemala. Administration company for CGESJ, an EWG and foreign utility and TCAE, an EWG.

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TPS San Jose, LDC
P. O. Box 866
Anderson Square Building
3rd Floor
George Town, Grand Cayman
Cayman Islands, B.W.I

Cayman Islands. Developer and owner of a wholesale power generation facility. (3)

Palm Import and Export Corporation
P.O. Box 146
Road Tolon, Tortola B.V.I.

British Virgin Islands. Holds an interest in CGESJ and TPS San Jose, LDC.

Triangle Finance Company, LLC
702 N. Franklin Street
Tampa, Florida 33602

Delaware. Subsidiary formed for the purpose of borrowing and lending funds.

San Jose Power Holding Company, Ltd.
P.O. Box 1111GT
Georgetown, Grand Cayman
Cayman Islands, B.W.I.

Cayman Islands. Holds a partnership interest in CGESJ.

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NAME AND LOCATION

STATE OF ORGANIZATION AND NATURE OF BUSINESS

TPS de Ultramar, Ltd.
P.O. Box 866
Anderson Square Building
3rd Floor
George Town, Grand Cayman
Cayman Islands, B.W.I.

Cayman Islands. Holding company.

TPS de Ultramar
Guatemala, S.A.
13 Calle 3-40, Zona 10
Edificio Atlantis
Oficina 503, 5to. Nivel
Guatemala City, Guatemala
C.A.

Guatemala. Holding company.

Generacion Electrica Centroamericana, S.A.
13 Calle 3-40, Zona 10
Edificio Atlantis
Oficina 503, 5to. Nivel
Guatemala City,
Guatemala C.A.

Guatemala. Subsidiary formed for purpose of developing wholesale generating projects.

Administradora de Inmuebles Santo

Guatemala. Holding company.

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Tomas, S.A.
 13 Calle 3-40, Zona 10
 Edificio Atlantis
 Oficina 503, 5to.
 Nivel
 Guatemala City,
 Guatemala C.A.

Distribucion Electrica
 CentroAmericana II, S.A.
 (DECA II)
 13 Calle 3-40, Zona 10
 Edificio Atlantis
 Oficina 503, 5to. Nivel
 Guatemala City, Guatemala
 C.A.

Guatemala. Holding company.

Navega.com, S.A.
 13 Calle 3-40, Zona 10
 Edificio Atlantis
 Oficina 503, 5to. Nivel
 Guatemala City,
 Guatemala C.A.

Guatemala. Provides fiber optics through different carriers by telecommunications networks.

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NAME AND LOCATION

STATE OF ORGANIZATION AND
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Credieegsa, S.A.
 13 Calle 3-40,
 Zona 10
 Edificio Atlantis
 Oficina 503, 5to. Nivel
 Guatemala City,
 Guatemala C.A.

Guatemala. Credit union for foreign utility company employees.

Commercializadora
 Electrica de
 Guatemala S.A.
 13 Calle 3-40,
 Zona 10,
 Edificio Atlantis
 Oficina 503, 5to.
 Nivel
 Guatemala City,
 Guatemala C.A.

Guatemala. Subsidiary formed to conduct non-regulatory business of a foreign utility.

Energica, S.A.
 13 Calle 3-40,
 Zona 10,
 Edificio Atlantis
 Oficina 503, 5to.
 Nivel
 Guatemala City,

Guatemala. Subsidiary formed to conduct installation business of foreign utility.

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Guatemala C.A.

Transportista
Electrica
Centroamericana,
S.A.
13 Calle 3-40,
Zona 10,
Edificio Atlantis
Oficina 503,5to.
Nivel
Guatemala City,
Guatemala C.A.

Guatemala. Transmission and wheeling company.

TPS Escuintla I, LDC
P. O. Box 866
Anderson Square Building
3rd Floor
George Town, Grand Cayman
Cayman Islands, B.W.I.

Cayman Islands. Non-operating company.

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NAME AND LOCATION	STATE OF ORGANIZATION AND NATURE OF BUSINESS
Generadora Electrica Centroamerica, Ltd. 13 Calle 3-40, Zona 10 Edificio Atlantis Oficina 503, 5to. Nivel Guatemala City, Guatemala, C.A.	Guatemala. Limited corporation formed to develop a wholesale power generation project.
TPS Pavana, Ltd. P.O. Box 866 Anderson Square Building 3rd Floor George Town, Grand Cayman Cayman Islands, B.W.I.	Cayman Islands. Non-operating company.
TM Global Power, LLC 712 Main Street, Suite 2200 Houston, TX 77002	Delaware. Develops foreign projects for production of electricity, thermal energy, chilled water and by-products.
Bear Energy Corporation Craigmuir Chambers P.O. Box 71 Road Tolon, Tortola B.V.I.	British Virgin Islands. General partner of CPC Limited Partnership.
CPC Limited Partnership	Cayman Islands. Development of

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Maples & Calder
P.O. Box 309
Ugland House
South Church Street
Grand Cayman,
Cayman Islands

wholesale power generation project

Cambodia Power Company
712 Main Street
Suite 2200
Houston, TX 77002

Cambodia. Subsidiary formed for the purpose of developing a wholesale power generation project.

Mosbacher Power International LLC
712 Main Street, Suite 2200
Houston, TX 77002

Delaware. Develops electric power cogeneration projects.

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NAME AND LOCATION -----	STATE OF ORGANIZATION AND NATURE OF BUSINESS -----
<p>Mosbacher Power Brasil, Ltda. 712 Main Street, Suite 2200 Houston, TX 77002</p>	<p>Brazil. Non-operating company.</p>
<p>RAM Power India I, Ltd. Craigmuir Chambers P.O. Box 71 Road Tolon, Tortola B.V.I.</p>	<p>British Virgin Islands. Non-operating company.</p>
<p>TM Turkish Holdings, LLC 712 Main Street Suite 2200 Houston, TX 77002</p>	<p>Delaware. Subsidiary formed for the purpose of developing wholesale power generation project.</p>
<p>Nuh Yapi Urunleri ve Mabina Sanayi a.s. 712 Main Street Suite 2200 Houston, TX 77002</p>	<p>Turkey. Subsidiary formed for the purpose of developing wholesale power generation project.</p>
<p>TPS Celanese I, Inc. TECO Plaza 702 North Franklin Street Tampa, FL 33602</p>	<p>Florida. Non-operating company.</p>

- (1) Direct subsidiary of TECO Energy, Inc.
- (2) Hardee Power I, as the general partner of Hardee Power Partners; TECO Power, as the owner of all outstanding voting securities of Hardee Power I and Hardee Power II and thus the indirect owner of all outstanding voting securities of Hardee Power Partners; and TECO Energy, as the owner of all outstanding voting securities of TECO Power and thus the indirect owner of all outstanding voting securities of Hardee Power Partners, are each a "holding company" with respect to Hardee Power Partners for purposes of the Act.
- (3) TPS San Jose, LDC held 92-percent and Palm Import and Export Corporation held 8-percent of the Class A shares of San Jose Power Holding Company at Dec. 31, 2001. TPS San Jose, LDC owned 99-percent of Triangle Finance Company, LLC at Dec. 31, 2001.

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2. A brief description of the properties of claimants and each of their subsidiary public utility companies used for the generation, transmission, and distribution of electric energy for sale, or for the production, transmission, and distribution of natural or manufactured gas, indicating the location of principal generating plants, transmission lines, producing fields, gas manufacturing plants, and electric and gas distribution facilities, including all such properties which are outside the State in which the claimants and their subsidiaries are organized and all transmission or pipelines which deliver or receive electric energy or gas at the borders of such State.

The only properties to which this question applies are the following properties of Tampa Electric Company and Hardee Power Partners:

TAMPA ELECTRIC COMPANY - ELECTRIC OPERATIONS

Tampa Electric Company had five electric generating plants and four combustion turbine units in service with a total net generating capability at December 31, 2001 of 3,899 megawatts (MW) including Big Bend (1,825-MW capability for four coal units), Gannon (1,220-MW capability for six coal units), Hookers Point (90-MW capability for five oil units), Phillips (36-MW capability for two diesel units), Polk (315-MW capability from one integrated gasification combined cycle (IGCC) unit) and four combustion turbine units located at the Big Bend and Gannon stations (357 MWs). Additionally, Tampa Electric has 56 mw of generating capability from various distributive generation units located at Hookers Point and the City of Tampa. Capability as used herein represents the demonstrable dependable load carrying abilities of the generating units during peak periods as proven under actual operating conditions. Units at Hookers Point went into service from 1948 to 1955, at Gannon from 1957 to 1967, and at Big Bend from 1970 to 1985. The Polk IGCC unit began commercial operation in September 1996. In 1991, Tampa

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Electric purchased two power plants (Dinner Lake and Phillips) from the Sebring Utilities Commission (Sebring). Dinner Lake and Phillips were placed in service by Sebring in 1966 and 1983, respectively. In March 1994, Tampa Electric placed Dinner Lake on long-term reserve standby.

Tampa Electric owns 186 substations having an aggregate transformer capacity of 17,216,269 KVA. The transmission system consists of approximately 1,210 pole miles of high voltage transmission lines, and the distribution system consists of 6,987 pole miles of overhead lines and 3,030 trench miles of underground lines. As of December 31, 2001, there were 583,942 meters in service. All of this property is located in the State of Florida.

All plants and important fixed assets are held in fee except that title to some of the properties is subject to easements, leases, contracts, covenants and similar encumbrances and minor defects, of the nature common to properties of the size and character of those of Tampa Electric.

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Tampa Electric has easements for rights-of-way adequate for the maintenance and operation of its electrical transmission and distribution lines that are not constructed upon public highways, roads and streets. It has the power of eminent domain under Florida law for the acquisition of any such rights-of-way for the operation of transmission and distribution lines. Transmission and distribution lines located in public ways are maintained under franchises or permits.

Tampa Electric has a long-term lease for the office building in downtown Tampa, Florida which serves as headquarters for TECO Energy, Tampa Electric, and numerous other TECO Energy subsidiaries.

TAMPA ELECTRIC COMPANY - GAS OPERATIONS

Tampa Electric Company, through its Peoples Gas System division, owns approximately 9,000 miles of distribution mains, over 4,400 miles of service lines, plus meters, regulators, and other related equipment used in serving natural gas to approximately 272,000 residential, commercial and industrial customers located wholly within the State of Florida.

The natural gas distribution properties are located primarily in the metropolitan areas of Jacksonville, Daytona Beach, Orlando, Eustis, Avon Park, Lakeland, Tampa, St. Petersburg, Sarasota, Palm Beach Gardens, Pompano Beach, Fort Lauderdale, Ft. Myers, Hollywood, North Miami, Miami Beach, Miami, Naples, Panama City and Ocala, Florida.

HARDEE POWER PARTNERS

Hardee Power Partners has one electric generating plant, the Hardee Power Station, which went into commercial operation January 1, 1993. The station is located in Hardee County, Florida, on property under a long-term lease. The plant has a net generating capability of 370 MWs consisting of one combined cycle unit (220 MWs) and two combustion turbines (75 MWs). Capability as used herein represents the demonstrable dependable load carrying abilities of the unit during peak periods as proven under actual operating conditions. Hardee Power Partners owns no transmission or distribution facilities.

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3. The following information for the last calendar year with respect to the claimants and each of their subsidiary public utility companies:

(a) Number of KWH of electric energy sold (at retail or wholesale), and Mcf of natural or manufactured gas distributed at retail.

TECO Energy - None

Tampa Electric

18,474,582,000 KWH - Florida
\$1,412,535,948 Revenue

Tampa Electric (Peoples Gas System division)

27,922,530 Mcf(Sales) Florida
\$250,965,648 Revenue
78,887,516 Mcf(Transportation) Florida
\$62,848,169 Revenue

TECO Power - None

Hardee Power I - None

Hardee Power Partners

1,048,582,000 KWH - Florida
\$ 123,655,123 Revenue

(b) Number of KWH of electric energy and Mcf of natural or manufactured gas distributed at retail outside the state in which each such company is organized.

TECO Energy - None
Tampa Electric - None
TECO Power - None
Hardee Power I - None
Hardee Power Partners - None

(c) Number of KWH of electric energy and Mcf of natural or manufactured gas sold at wholesale outside the State in which each such company is organized or at the State line.

TECO Energy - None
Tampa Electric - 5,908,000 Total KWH
\$262,009 Total Revenue
Texas - 4,410,000 KWH
\$206,579 Revenue

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Missouri - 500,000 KWH
\$14,500 Revenue

New York - 873,000 KWH
\$37,090 Revenue

Georgia - 125,000 KWH
\$ 3,840 Revenue

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TECO Power - None
Hardee Power I - None
Hardee Power Partners - None

- (d) Number of KWH of electric energy and Mcf of natural or manufactured gas purchased outside the State in which each such company is organized or at the State line.

TECO Energy - None

Tampa Electric -	415,387,000 Total KWH	\$32,914,002 Total Expense
Texas -	320,576,000 KWH	\$24,506,982 Expense
Alabama -	1,066,000 KWH	\$ 97,701 Expense
New York -	2,003,000 KWH	\$ 103,060 Expense
Missouri -	88,024,000 KWH	\$ 7,988,146 Revenue
Georgia -	1,222,000 KWH	\$ 100,800 Revenue
Kentucky -	2,496,000 KWH	\$ 117,313 Revenue

TECO Power - None
Hardee Power I - None
Hardee Power Partners - None

4. The following information for the reporting period with respect to claimants and each interest held directly or indirectly in an EWG or a foreign utility company, stating monetary amounts in United States dollars:

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- (a) Name, location, business address and description of the facilities used by the EWG or foreign utility company for the generation, transmission and distribution of electric energy for sale or for the distribution at retail of natural or manufactured gas.

1. FACILITY NAME, ADDRESS AND LOCATION:

Tampa Centro Americana de Electricidad, Limitada (TCAE)
Alborada Power Station (owned by TCAE, an EWG)
Escuintla, Guatemala
Approximately 35 miles southwest of Guatemala City,
Guatemala

DESCRIPTION:

A 78-MW oil-fired electric generating facility. Also includes a 230KV switchyard with two 13.8KV transformers and associated equipment.

2. FACILITY NAME, ADDRESS AND LOCATION:

Empresa Electrica de Guatemala, S.A. (EEGSA) (a foreign utility company)
Located in Guatemala City, Guatemala

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DESCRIPTION:

Principal electric distribution company in Guatemala.

3. FACILITY NAME, ADDRESS AND LOCATION:

Central Generadora Electrica San Jose, S.R.L. (CGESJ)
San Jose Power Station (owned by CGESJ, an EWG and a
foreign utility company
Masagua, Guatemala
Approximately 45 miles southwest of Guatemala City,
Guatemala

DESCRIPTION:

A 120-MW coal-fired electric generating facility. Also
includes a 230-KV switchyard with two 13.8-KV transformers
and associated equipment.

4. FACILITY NAME, ADDRESS AND LOCATION:

ECK Generating, s.r.o (an EWG)
Dubska Teplarna
272 03 Kladno, Czech Republic
Approximately 30km west of Prague, Czech Republic

DESCRIPTION:

A 342-MW facility consisting of two ABB circulating
fluidized bed boilers with two 125-MW steam turbine
generators, a 65-MW ABB gas turbine, and a refurbished
coal-fired boiler with a 28-MW and 6-MW steam turbine. All
supply steam, electricity and hot water to the local
industrials, city hot water system and local electricity
utility.

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5. FACILITY NAME, ADDRESS AND LOCATION:

Energeticke Centrum Kladno, a.s.
(a foreign utility company)
Dubska Teplarna
272 03 Kladno, Czech Republic
Approximately 30km west of Prague, Czech Republic

DESCRIPTION:

Distributes thermal and electrical energy to Poldi Steel
and other industrial customers in the Poldi Steel industry
complex.

6. FACILITY NAME, ADDRESS AND LOCATION:

Commonwealth Chesapeake Company (CCC), LLC
(an EWG)
3415 White Oak Way
Newchurch, VA 23415

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Located on the Delmarva Peninsula, Accomack County,
Virginia

DESCRIPTION:

A 312-megawatt combustion turbine peaking plant using low-sulfur fuel oil. First phase went into service in the third quarter of 2000. Second phase went online in the second quarter of 2001.

7. FACILITY NAME, ADDRESS AND LOCATION:

TPS Dell, LLC (an EWG)
702 N. Franklin St.
Tampa, Florida 33602

Location: City of Dell, Mississippi County, Arkansas

DESCRIPTION:

An approximately 600-megawatt gas-fired combined cycle electric generation plant. Under construction, to be located in the City of Dell in Mississippi County, Arkansas. Expected to go online March 2003.

8. FACILITY NAME, ADDRESS AND LOCATION:

TPS McAdams, LLC (an EWG)
702 N. Franklin St.
Tampa, Florida 33602

Location is Attala County, Mississippi

DESCRIPTION:

An approximately 600-megawatt gas-fired combined cycle electric generation plant. Under construction, to be located in McAdams and Sallis, in Attala County, Mississippi. Expected to go online March 2003.

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9. FACILITY NAME, ADDRESS AND LOCATION:

Union Power Partners, L.P. (an EWG)
4100 Spring Valley Rd.
Suite 1001
Dallas, Texas 75244

Location is Union County, Arkansas

DESCRIPTION:

An approximately 2200-megawatt natural gas-fired combined cycle electric generation plant. Under construction, to be located in Union County, Arkansas. Expected to go online October 2002.

10. FACILITY NAME, ADDRESS AND LOCATION:

Panda Gila River, L.P. (an EWG)

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4100 Spring Valley Rd.
Suite 1001
Dallas, Texas 75244
Location is Maricopa County, Arizona.

DESCRIPTION:

An approximately 2150-megawatt natural gas-fired combined cycle merchant plant. Under construction, to be located in Maricopa County, Arizona. Expected to go online August 2003.

11. FACILITY NAME, ADDRESS AND LOCATION:

Hamakua Energy Partners, L.P.
Hamakua Power Station(an EWG)
45-300 Lehua Street
P. O. Box 40
Honoka'a, Hawaii 96727
Located on the northeastern coast of the island of Hawaii, just north of the town of Honoka'a.

DESCRIPTION:

The plant consists of a nominal 60 MW 2-on-1 combined cycle facility including two combustion turbine engines burning naphtha as the primary fuel with no. 2 diesel fuel for startup and shutdown, two unfired heat recovery steam generators with SCR's, and one steam turbine generator.

12. FACILITY NAME, ADDRESS AND LOCATION:
Frontera Generation Limited Partnership
Frontera Power Station (an EWG)
320 S. Goodwin Road
Mission, Texas 78572
Location is Hildalgo County, Texas.

DESCRIPTION:

An approximately 477-megawatt gas-fired combined cycle electric generation plant.

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(b) Name of each system company that holds an interest in such EWG or foreign utility company; and the description of the interest held.

1. TCAE

At December 31, 2001

TECO Power Services Corporation had a 100-percent ownership interest in TPS Guatemala One, Inc.

TPS Guatemala One, Inc. had a 96.06-percent ownership interest in TCAE.

2. EEGSA

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At December 31, 2001:

TECO Power Services Corporation had a 100-percent ownership interest in TPS International Power, Inc.

TPS International Power, Inc. had a 100-percent ownership interest in TPS de Ultramar, Ltd.

TPS de Ultramar, Ltd. had a 99-percent ownership interest in TPS de Ultramar Guatemala, S.A.

TPS International Power, Inc. had a 1-percent ownership interest in TPS de Ultramar Guatemala, S.A.

TPS de Ultramar Guatemala, S.A. had a 30-percent ownership interest in DECA II.

DECA II had an 80.88-percent ownership in EEGSA.

3. CGESJ

At December 31, 2001:

TECO Power Services Corporation had a 100-percent ownership interest in TPS International Power, Inc.

TPS International Power, Inc. had a 100-percent ownership interest in TPS San Jose International, Inc.

TPS International Power, Inc. had a 1-percent ownership interest in TPS Palmera, LDC.

TPS San Jose International, Inc. had a 99-percent ownership interest in TPS San Jose, LDC.

TPS San Jose International, Inc. had a 99-percent ownership interest in TPS Palmera, LDC.

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TPS San Jose, LDC had a 92-percent interest in the class A shares of San Jose Power Holding Company, Ltd.

Palm Import and Export Corporation had an 8-percent interest in the class A shares of San Jose Power Holding Company, Ltd.

TPS San Jose, LDC had a 99-percent interest in Palm Import and Export Corporation.

TPS Palmera, LDC had a 1-percent interest in Palm Import and Export Corporation.

TPS San Jose, LDC had a 99-percent interest in Triangle Finance Company, LLC.

TPS Palmera, LDC had a 1% interest in Triangle Finance Company, LLC.

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San Jose Power Holding Company, Ltd. had a 92-percent interest in CGESJ.

Palm Import and Export Corporation had an 8-percent interest in CGESJ.

4. ECK GENERATING, S.R.O.

At December 31, 2001:

TECO Power Services Corporation had a 50-percent ownership interest in TM Power Ventures, LLC.

TM Power Ventures, LLC had a 100-percent ownership interest in TM Czech Power LLC.

TM Czech Power LLC had a 100-percent interest in TM Kladno Electricidad, s.r.l.

TM Kladno Electricidad, s.r.l. had a 100-percent interest in TM Kladno, B.V.

TM Kladno B.V. had a 50-percent interest in Nations Kladno B.V.

Nations Kladno B.V. had a 15-percent interest in Matra Powerplant Holdings, B.V.

Matra Powerplant Holdings, B.V. had an 89-percent interest in ECK Generating, s.r.o.

5. ENERGETICKE CENTRUM KLADNO, A.S.

At December 31, 2001:

TECO Power Services Corporation had a 50-percent ownership interest in TM Power Ventures, LLC.

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TM Power Ventures, LLC had a 100-percent ownership in TM ECK LLC.

TM ECK LLC had a 50-percent interest in Nations Kladno (II) B.V.

Nations Kladno (II) B.V. had a 13.35-percent interest in Energeticke Centrum Kladno, a.s.

6. COMMONWEALTH CHESAPEAKE COMPANY, LLC

At December 31, 2001:

TECO Power Services Corporation had a 50-percent ownership interest in TM Power Ventures, LLC.

TM Power Ventures, LLC had a 100-percent ownership in TM Delmarva Power, LLC.

TM Delmarva Power, LLC had a 50-percent ownership interest in Commonwealth Chesapeake Company, LLC.

7. TPS DELL, LLC

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At December 31, 2001:

TECO Power Services Corporation had a 100-percent ownership interest in TECO Power Ventures, Inc.

TECO Power Ventures, Inc. had a 100-percent ownership interest in TPS TriCo, LLC.

TPS TriCo, LLC had a 100-percent ownership interest in TPS Dell, LLC.

8. TPS MCADAMS, LLC

At December 31, 2001:

TECO Power Services Corporation had a 100-percent ownership interest in TECO Power Ventures, Inc.

TECO Power Ventures, Inc. had a 100-percent ownership interest in TPS TriCo, LLC.

TPS TriCo, LLC had a 100-percent ownership interest in TPS McAdams, LLC.

9. UNION POWER PARTNERS, L.P.

At December 31, 2001:

TECO Power Services Corporation had a 100-percent interest in TPS LP, Inc. and TPS GP, Inc.

TPS LP, Inc. had a 49.5-percent interest in TECO-Panda Generating Company, L.P.

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TPS GP, Inc. had a .5-percent interest in TECO-Panda Generating Company, L.P.

TECO-Panda Generating Company, L.P. had a 100-percent interest in Union Power I, LLC and Union Power II, LLC.

Union Power I, LLC had a 1-percent interest in Union Power Partners, L.P.

Union Power II, LLC had a 99-percent interest in Union Power Partners, L.P.

10. PANDA GILA RIVER, LP

At December 31, 2001:

TECO Power Services Corporation had a 100-percent interest in TPS LP, Inc. and TPS GP, Inc.

TPS LP, Inc. had a 49.5-percent interest in TECO-Panda Generating Company, LP

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TPS GP, Inc. had a .5-percent interest in TECO-Panda Generating Company, LP

TECO-Panda Generating Company, LP had a 100-percent interest in Panda Gila River I, LLC and Panda Gila River II, LLC.

Panda Gila River I, LLC had a 1-percent interest in Panda Gila River, LP

Panda Gila River II, LLC had a 99-percent interest in Panda Gila River, LP

11. HAMAKUA ENERGY PARTNERS, LP

At December 31, 2001:

TECO Power Services Corporation had a 100-percent interest in TPS Hamakua, Inc. and TPS Hawaii, Inc.

TPS Hawaii, Inc. had a 50-percent ownership interest in Hamakua A, LLC.

TPS Hamakua, Inc. had a 1-percent interest in Hamakua Energy Partners, LP

Hamakua A, LLC had a 98-percent interest in Hamakua Energy Partners, LP

12. FRONTERA GENERATION LIMITED PARTNERSHIP

At December 31, 2001:

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TECO Power Services Corporation had a 100-percent interest in TECO Power Ventures, Inc.

TECO Power Ventures, Inc. had a 100-percent ownership interest in TPS TriCo, LLC.

TPS TriCo, LLC had a 100-percent ownership interest in TPS Tejas GP, LLC and TPS Tejas LP, LLC.

TPS Tejas GP, LLC had a 1-percent ownership interest in Frontera Generation Limited Partnership.

TPS Tejas LP, LLC had a 99-percent ownership interest in Frontera Generation Limited Partnership.

- (c) Type and amount of capital invested, directly or indirectly, by the holding company claiming exemption; any direct or indirect guarantee of the security of the EWG or foreign utility company by the holding company claiming exemption; and any debt or other financial obligation for which there is recourse, directly or indirectly, to the holding company claiming exemption or another system company, other than the EWG or foreign utility company.

1. TCAE

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At December 31, 2001:

TECO Power Services Corporation had advanced \$22,666,262 to TPS Guatemala One, Inc.

TPS Guatemala One, Inc. had invested \$11,509,094 in TCAE.

Standby letters of credit totaling \$4.6 million at December 31, 2001 were provided by TECO Energy to support certain activities of TCAE.

2. EEGSA

At December 31, 2001:

TECO Power Services Corporation had invested \$295,741,399 in TPS International Power, Inc.

TPS International Power, Inc. had invested \$118,770,477 in TPS de Ultramar, Ltd.

TPS de Ultramar, Ltd. had invested \$119,575,760 in TPS de Ultramar Guatemala, S.A.

TPS de Ultramar Guatemala, S.A. had invested \$113,382,185 in DECA II.

DECA II had invested \$520,000,000 in EEGSA.

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Guarantees totaling \$15 million at December 31, 2001 were provided by TECO Energy to support certain activities of EEGSA.

3. CGESJ

At December 31, 2001:

TECO Power Services Corporation had invested \$295,741,399 in TPS International Power, Inc.

TPS International Power, Inc. had invested \$5,980,958 in TPS San Jose International, Inc.

TPS International Power, Inc. had invested \$164,275,258 in TPS San Jose, LDC.

TPS San Jose, LDC had invested \$10,249,379 in San Jose Power Holding Company, Ltd.

TPS San Jose, LDC had invested \$13,173 in Palm Import and Export Corporation.

TPS San Jose, LDC had invested \$126,145,514 in Triangle Finance Company, LLC.

Triangle Finance Company, LLC had invested \$78,968,610 in CGESJ.

San Jose Power Holding Company, Ltd. had invested \$9,442,743 in CGESJ.

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Palm Import and Export Corporation had invested \$821,108 in CGESJ.

Standby letters of credit and guarantees totaling \$4.5 million at December 31, 2001 were provided by TECO Energy to support certain activities of CGESJ.

4. ECK GENERATING, S.R.O

At December 31, 2001:

TECO Power Services Corporation had invested \$190,091,492 in TM Power Ventures, LLC.

TM Power Ventures, LLC had invested \$20,209,338 in TM Czech Power LLC.

TM Czech Power LLC had invested \$20,209,338 in TM Kladno Electricidad, s.r.l.

TM Kladno Electricidad, s.r.l. had invested \$20,209,338 in TM Kladno B.V.

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TM Kladno B.V. had invested \$20,209,338 in Nations Kladno B.V.

Nations Kladno B.V. had invested \$20,209,338 in Matra Powerplant Holdings, B.V.

Matra Powerplant Holdings, B.V. had invested \$20,209,338 in ECK Generating, s.r.o.

Standby letters of credit totaling \$3.8 million at December 31, 2001 were provided by TECO Energy to support certain activities of ECK Generating, s.r.o.

5. ENERGETICKE CENTRUM KLADNO, A.S.

At December 31, 2001:

TECO Power Services Corporation had invested \$100,000 in TM Power Ventures, LLC.

TM Power Ventures, LLC had invested \$100,000 in TM ECK LLC.

TM ECK LLC had invested \$100,000 in Nations Kladno (II) B.V.

Nations Kladno (II) B.V. had invested \$100,000 in Energeticke Centrum Kladno, a.s.

6. COMMONWEALTH CHESAPEAKE COMPANY LLC

At December 31, 2001:

TECO Power Services Corporation had invested \$190,091,492 in TM Power Ventures, LLC.

TM Power Ventures, LLC had invested \$169,386,776 in TM Delmarva

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Power LLC.

TM Delmarva Power, LLC had invested \$169,386,776 in Commonwealth Chesapeake Company, LLC.

7. TPS DELL, LLC

At December 31, 2001:

TECO Power Services Corporation had invested \$718,983,367 in TECO Power Ventures, Inc.

TECO Power Ventures, Inc. had invested \$718,983,367 in TPS TriCo, LLC.

TPS TriCo, LLC had invested \$208,641,376 in TPS Dell, LLC.

8. TPS MCADAMS, LLC

At December 31, 2001:

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TECO Power Services Corporation had invested \$718,983,367 in TECO Power Ventures, Inc.

TECO Power Ventures, Inc. had invested \$718,983,367 in TPS TriCo, LLC.

TPS TriCo, LLC had invested \$246,065,990 in TPS McAdams, LLC.

9. UNION POWER PARTNERS, LP

At December 31, 2001:

TECO Power Services Corporation had invested \$332,150,364(4) in Union Power Partners, LP

10. PANDA GILA RIVER, L.P.

At December 31, 2001:

TECO Power Services Corporation had invested \$291,979,270(4) in Panda Gila River, LP

11. HAMAKUA ENERGY PARTNERS, LP

At December 31, 2001:

TECO Power Services Corporation had invested \$48,430 in TPS Hamakua, Inc.

TECO Power Services Corporation had invested \$16,161,585 in TPS Hawaii, Inc.

TPS Hawaii, Inc. had invested \$16,161,585 in Hamakua A, LLC.

TPS Hamakua, Inc. had invested \$48,430 in Hamakua Energy Partners, LP

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Hamakua A, LLC had invested \$16,161,585 in Hamakua Energy Partners, LP

12. FRONTERA GENERATION LIMITED PARTNERSHIP

At December 31, 2001:

TECO Power Services Corporation had invested \$718,983,367 in TECO Power Ventures, Inc.

TECO Power Ventures, Inc. had invested \$718,983,367 in TPS TriCo, LLC.

TPS TriCo, LLC had invested \$2,638,340 in TPS Tejas GP, LLC.

TPS TriCo, LLC had invested \$261,195,620 in TPS Tejas LP, LLC.

- (4) Union Power Partners, LP and Panda Gila River, LP investments include \$250,000,000 in each project for Equity Bridge Loan.

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TPS Tejas GP, LLC had invested \$2,638,340 in Frontera Generation Limited Partnership.

TPS Tejas LP, LLC had invested \$261,195,620 in Frontera Generation Limited Partnership.

- (d) Capitalization and earnings of the EWG or foreign utility company during the reporting period.

Total capitalization of TCAE at Dec. 31, 2001 was \$18,993,871. Total earnings of TCAE for the year ended December 31, 2001 were \$8,260,185. TPS Guatemala One's portion of the earnings of TCAE for the year ended Dec. 31, 2001 was \$7,934,734.

Total capitalization of EEGSA at Dec. 31, 2000 was \$400,129,000. Total earnings of EEGSA for the year ended Dec. 31, 2000 were \$14,629,000. (5)

Total capitalization of CGESJ at Dec. 31, 2001 was \$10,277,024. Total earnings of CGESJ at Dec. 31, 2001 were \$20,379,063.

Total capitalization of ECK Generating, s.r.o. at Dec. 31, 2001 was \$20,209,338. TM Power Venture's portion of the earnings of ECK Generating, s.r.o. for the year ended Dec. 31, 2001 was \$0.

Total capitalization of Energeticke Centrum Kladno, a.s. at Dec. 31, 2001 was \$100,000. TM Power Venture's portion of the earnings of Energeticke Centrum Kladno, a.s. for the year ended Dec. 31, 2001 was \$0.

Total capitalization of Commonwealth Chesapeake Company, LLC at Dec. 31, 2001 was \$169,386,776. TM Power Venture's portion of the earnings of Commonwealth Chesapeake Company, LLC for the year ended Dec. 31, 2001 was \$13,918,838.

Total capitalization of TPS Dell, LLC at Dec. 31, 2001 was

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\$208,641,376. Total earnings of TPS Dell, LLC was \$0, as the project was under construction and non-operating.

Total capitalization of TPS McAdams, LLC at Dec. 31, 2001 was \$246,065,990. Total earnings of TPS McAdams, LLC was \$0, as the project was under construction and non-operating.

- (5) The earnings and capitalization for EEGSA at Dec. 31, 2001, are not available until April 2002 and will be filed supplementally at that time. The amounts reported are for the year 2000.

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Total capitalization of Union Power Partners, LP at Dec. 31, 2001 was \$332,150,364. Project under construction and non-operating. Total earnings of Union Power Partners, LP was \$0, as the project was under construction and non-operating.

Total capitalization of Panda Gila River, LP at Dec. 31, 2001 was \$291,979,270. Project under construction and non-operating. Total earnings of Panda Gila River, LP was \$0, as the project was under construction and non-operating.

Total capitalization of Hamakua Energy Partners, LP at Dec. 31, 2001 was \$16,210,015. Total earnings of Hamakua Energy Partners, LP for the year ended Dec. 31, 2001 was \$2,213,582.

Total capitalization of Frontera Generation Limited Partnership at Dec. 31, 2001 was \$263,833,940. Total earnings of Frontera Generation Limited Partnership was \$0

- (e) Identify any service, sales or construction contract(s) between the EWG or foreign utility company and a system company, and describe the services to be rendered or goods sold and fees or revenues under such agreement(s).
1. TPS Operaciones de Guatemala, Limitada (TPS Operaciones) has an agreement to provide operations and maintenance services to CGESJ. TPS Operaciones is reimbursed for its direct expenses and receives an operating fee which was \$9,000/month prior to operations and is \$20,000/month (with performance incentives and price escalation based on the Consumer Price Index (CPI) during the operations period.
 2. TPS Administraciones, Limitada (TPS Administraciones) has an agreement to provide administrative and support services to CGESJ. TPS Administraciones is receiving a \$75,000 fee per year with price escalation based on the CPI and is being reimbursed for its direct costs.
 3. TPS Operaciones has an agreement to provide operations and maintenance services to TCAE. TPS Operaciones is reimbursed for its direct expenses and receives an operating fee of \$32,000/month beginning September 2000. The operating fee is to be escalated each year during the term based on the CPI. A bonus/penalty is paid/assessed to/against TPS

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Operaciones based on performance guarantees.

- 4. TPS Administraciones provides administrative and support services to TCAE. TPS Administraciones receives a \$5,000/month fee and is being reimbursed for its direct costs.

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- 5. TPS Virginia Operations Company (VAOPS) O&M agreement fee is \$12,500 per month escalated annually by the CPI. VAOPS is being reimbursed for its direct costs.

Attached hereto as Exhibit A are consolidating balance sheets and statements of income and retained earnings for the twelve months ended December 31, 2001 of TECO Energy, TECO Power, and Hardee Power I, and their subsidiaries.

Attached hereto as Exhibit B is an organizational chart showing the relationship of TECO Energy, TECO Power and their subsidiaries and the EWG's and foreign utility companies set forth in Item 4(a).

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Each of TECO Energy, TECO Power, and Hardee Power I has caused this statement to be duly executed on its behalf by its authorized officer on this 28th day of February, 2002.

(CORPORATE SEAL)

TECO ENERGY, INC.

ATTEST:

BY: /s/ S.A. Myers

 S.A. Myers
 Vice President-Corporate
 Accounting and Taxes

D. E. SCHWARTZ, SECRETARY

(CORPORATE SEAL)

TECO POWER SERVICES CORPORATION

ATTEST:

BY: /s/ A. Dean Remmers

 A. Dean Remmers
 Vice President-Controller

D. E. SCHWARTZ, SECRETARY

(CORPORATE SEAL)

HARDEE POWER I, INC.

ATTEST:

BY: /s/ A. Dean Remmers

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A. Dean Remmers
Vice President-Controller

D. E. SCHWARTZ, SECRETARY

Name, title and address of officer to whom notices and correspondence concerning this statement should be addressed:

Name: S. A. Myers
Title: Vice President-Corporate Accounting & Taxes
Address: TECO Energy, Inc.
TECO Plaza
702 N. Franklin Street
Tampa, FL 33602

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Exhibit A
Page 1 of 20

TECO ENERGY, INC
CONSOLIDATING BALANCE SHEET
December 31, 2001
(thousands of dollars)

	Tampa Electric Company	Diversified Companies (1)	TECO Energy- Parent/Other+F40	TECO Finance
	-----	-----	-----	-----
Assets				
Current Assets:				
Cash and Cash Equ	\$ 15,387	\$ 107,631	\$ (2,948)	\$ 165
Short Term Inv	--	6	--	--
Receiv. less allow for uncollect	162,281	481,767	1,388,199	285,991
Interest Receivable Affiliates	--	--	7,141	--
Current Derivative Asset	--	7,702	--	--
Inventories at average cost:				
Fuel	68,995	18,288	--	--
Materials & Supplies	51,048	32,256	(116)	--
Prepayments	12,493	23,478	--	727
	-----	-----	-----	-----
	310,204	671,128	1,392,276	286,883
Investment in subsidiaries	--	--	2,377,698	--
Property, plant & equip. orig cost				
Utility plant in svc - ele	4,112,340	748,710	--	--
Utility plant in svc - gas	699,409	--	--	--
CWIP	404,397	492,643	--	--
Other property	8,220	1,077,096	4	--
	-----	-----	-----	-----
	5,224,366	2,318,449	4	--
Less Accum. Depr	(2,014,855)	(690,346)	--	--
	-----	-----	-----	-----
	3,209,511	1,628,103	4	--
Other Assets				

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Intangible Asset	--	28,511	--	--
Goodwill	--	165,784	--	--
Long Term Derivative Asset	--	2,165	--	--
Other investments	--	367,129	16,166	--
Deferred income tax	136,227	13,795	110,501	--
Deferred charges & other assets	229,225	80,830	39,668	--
	-----	-----	-----	-----
	365,452	658,214	166,335	--
	-----	-----	-----	-----
	\$ 3,885,167	\$ 2,957,445	\$ 3,936,313	\$ 286,883
	=====	=====	=====	=====

- (1) Diversified companies consist of: TECO Diversified Consolidated, TECO Power Services Consolidated and TECO Stevedoring.
- (2) TECO Energy Parent/Other consist of: TECO Energy Parent, TECO Investments and several other non-operating subsidiaries.

Exhibit A
Page 2 of 20

TECO ENERGY, INC.
CONSOLIDATING BALANCE SHEET
December 31, 2001
(thousand of dollars)

	Tampa Electric Company	Diversified Companies (1)	TECO Energy- Parent/Other+F29	TECO Finance
	-----	-----	-----	-----
Current liabilities				
Long-term debt due w/i 1 year	\$ 156,045	\$ 23,756	\$ 600,000	\$ 9,000
Notes payable	249,000	138	52,462	389,900
Accounts payable	141,647	1,497,955	439,964	13,873
Interest payable - affiliates	--	7,141	--	--
Current derivative liability	133	33,376	--	--
Customer deposits	86,305	--	--	--
Interest accrued	16,067	2,725	16,658	133
Taxes accrued	57,342	12,504	286	1,356
	-----	-----	-----	-----
	706,539	1,577,595	1,109,370	414,262
Deferred income taxes	441,572	72,307	3,285	--
Investment tax credit	31,571	740	--	--
Regulatory liability-tax related	65,374	--	--	--
Other deferred credits	136,793	78,125	38,166	--
Long-term debt, less amt due w/i 1 yr	880,905	352,890	608,679	--
Preferred stock of Tpa Electric	--	--	200,000	--
Common stock	1,318,125	804,739	763,714	100
Retained earnings	304,288	71,049	1,257,448	(127,479)
Unearned comp.related to ESOP	--	--	(44,349)	--
	-----	-----	-----	-----
	\$ 3,885,167	\$ 2,957,445	\$ 3,936,313	\$ 286,883
	=====	=====	=====	=====

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- (1) Diversified companies consist of: TECO Diversified Consolidated, TECO Power Services Consolidated and TECO Stevedoring.
- (2) TECO Energy Parent/Other consist of: TECO Energy Parent, TECO Investments and several other non-operating subsidiaries.

Exhibit A
Page 3 of 20

TECO ENERGY
CONSOLIDATING STATEMENT OF INCOME
TWELVE MONTHS ENDED December 31, 2001
(thousands of dollars)

	Tampa Electric Company	Diversified Companies (1)	TECO Energy- Parent/Other (2)	TECO Financ
	-----	-----	-----	-----
Revenue	\$ 1,765,631	\$ 1,124,383	\$ --	\$ 1,
Expenses				
Operation	992,613	855,932	6,811	2,
Maintenance	103,146	48,197	--	
Depreciation	201,367	96,578	--	
Asset Adjustment	--	--	--	
Taxes-other than income	129,305	35,752	--	
Taxes-Fed & State income	97,661	(102,321)	--	
	-----	-----	-----	-----
	1,524,092	934,138	6,811	2,
	-----	-----	-----	-----
Income from operations	241,539	190,245	(6,811)	(
Other income (expense)				
Allowance for other funds	6,658	--	--	
Other income (expense), net	4,053	33,812	5,627	
Earnings from equity investment	--	6,857	(147)	
	-----	-----	-----	-----
	10,711	40,669	5,480	
	-----	-----	-----	-----
Income before Int. & income taxes	252,250	230,914	(1,331)	(
Interest charges	--			
Interest expense	77,655	75,023	(10,989)	25,
Distribution on redeemable pref. sec	--	--	17,000	
Allow. for borrowed funds	(2,571)	--	--	
	-----	-----	-----	-----
	75,084	75,023	6,011	25,
	-----	-----	-----	-----
Income before prov. for inc. tax	177,166	155,891	(7,342)	(25,
Prov for income taxes	--	7,342	(1,311)	(9,
	-----	-----	-----	-----
Net Income	177,166	148,549	(6,031)	(15,
	=====	=====	=====	=====

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- (1) Diversified companies consist of: TECO Diversified Consolidated, TECO Power Services Consolidated and TECO Stevedoring.
- (2) TECO Energy Parent/Other consist of: TECO Energy Parent, TECO Investments and several other non-operating subsidiaries.

Exhibit A
Page 4 of 20

TECO ENERGY, INC
CONSOLIDATING STATEMENT OF RETAINED EARNINGS
TWELVE MONTHS ENDED December 31, 2001
(thousands of dollars)

	Tampa Electric Company	Diversified Companies (1)	TECO Energy - Parent/Other (3)	TECO Financ
	-----	-----	-----	-----
Balance, beginning of period	\$ 298,979	\$ 87,585	\$ 1,137,253	\$ (111
Add:				
Net Income	177,166	148,549	302,653 (2)	(15
Comprehensive Income	(81)	(19,187)	328	
Tax benefits - ESOP Dividends	--		1,558	
	-----	-----	-----	-----
	476,064	216,947	1,441,792	(127
Deduct:				
Cash dividends on capital stock				
Preferred	--	--	--	
Common	171,776	135,839	184,211	
Other - Adjustment	--	10,059 (5)	133 (4)	
	-----	-----	-----	-----
Balance, end of period	\$ 304,288	\$ 71,049	\$ 1,257,448	\$ (127

- (1) Diversified companies consist of: TECO Diversified Consolidated, TECO Power Services Consolidated and TECO Stevedoring
- (2) Includes \$308,683 of TECO Energy's equity in earnings of subsidiaries.
- (3) TECO Energy Parent/Other consist of: TECO Energy Parent, TECO Investments and several other non-operating subsidiaries.
- (4) Reflects IRS adjustment for incentive stock options.
- (5) Reclass of TPV to TECO Solutions from TECO Energy and reclass of Peoples Sales & Service to Tampa Electric.

TECO DIVERSIFIED, INC.
CONSOLIDATING BALANCE SHEET
December 31, 2001
(thousand of dollars)

	TECO Solutions	TECO Coal	TECO Transport	TECO CBM	TECO Diversified Parent
	-----	-----	-----	-----	-----
Assets					
Current Assets:					
Cash and Cash Equ	\$ 9,416	\$ 6,538	\$ 656	\$ 3,048	\$ 294
Short Term Inv	--	6	--	--	--
Receiv. less allow for uncollect	96,068	49,564	111,851	4,544	116,919
Interest Receivable Affiliates	--	--	--	--	--
Current Derivative Asset	6,194	--	--	--	--
Inventories at average cost					
Fuel	1,872	4,580	--	--	--
Materials & Supplies	27	4,146	14,119	--	--
Prepayments	7,778	5,004	1,553	--	--
	-----	-----	-----	-----	-----
	121,355	69,838	128,179	7,592	117,213
Investment in subsidiaries	--	--	--	--	421,339
Property, plant & equip					
orig cost					
Utility plant in svc - ele	--	--	--	--	--
Utility plant in svc - gas	--	--	--	--	--
CWIP	727	1,896	9,579	--	--
Other property	29,446	275,433	545,014	220,794	--
	-----	-----	-----	-----	-----
	30,173	277,329	554,593	220,794	--
Less Accum. Depr	3,662	119,405	351,057	133,232	--
	-----	-----	-----	-----	-----
	26,511	157,924	203,536	87,562	--
Other Assets					
Intangible Asset	28,511	--	--	--	--
Goodwill	36,365	--	--	--	--
Long Term Derivative Asset	2,165	--	--	--	--
Other investments	53,044	--	--	--	--
Deferred income tax	5,921	7,738	136	--	--
Deferred charges & other assets	4,026	22,960	1,236	--	--
	-----	-----	-----	-----	-----
	130,032	30,698	1,372	--	--
	-----	-----	-----	-----	-----
	\$ 277,898	\$ 258,460	\$ 333,087	\$ 95,154	\$ 538,552
	=====	=====	=====	=====	=====

TECO DIVIERSIFIED
CONSOLIDATING BALANCE SHEET
December 31, 2001
(thousands of dollars)

	TECO Solutions	TECO Coal	TECO Transport	TECO CBM	TECO Diversified Parent	Sub
Current liabilities						
Long-term debt						
due w/i 1 year	\$ --	\$ --	\$ 2,343	\$ --	\$ --	\$ --
Notes payable	138	--	--	60,888	--	--
Accounts payable	87,464	78,746	32,684	(397)	--	--
Interest Payable						
- Affiliates	376	652	(50)	201	--	--
Current Derivative						
Liability	33,602	--	250	(476)	--	--
Customer deposits	--	--	--	--	--	--
Interest accrued	--	--	1,849	--	--	--
Taxes accrued	3,855	(4,949)	8,980	(930)	--	--
	125,435	74,449	46,056	59,286	--	--
Deferred income taxes	15,231	1,919	15,312	26,798	--	--
Investment tax credit	--	--	740	--	--	--
Regulatory liability						
- tax related	--	--	--	--	--	--
Other deferred credits	7,050	4,910	37,724	487	--	--
Long-term deb, less						
amt due w/i 1 yr	--	--	135,859	--	--	--
Preferred stock of						
Tpa Electric	--	--	--	--	--	--
Common stock	135,170	148,676	53,458	--	470,398	--
Retained earnings	(4,988)	28,506	43,938	8,583	68,154	--
Unearned comp						
related to ESOP	--	--	--	--	--	--
	\$ 277,898	\$ 258,460	\$ 333,087	\$ 95,154	\$ 538,552	\$ 1,000,000

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TECO DIVIERSIFIED
CONSOLIDATING STATEMENT OF INCOME
TWELVE MONTHS ENDED December 31, 2001
(thousands of dollars)

	TECO Solutions	TECO Coal	TECO Transport	TECO CBM
Revenue	\$ 197,329	\$ 303,447	\$ 274,889	\$ 55,042
Expenses				
Operation	182,131	279,137	173,724	17,218
Maintenance	9	16,941	22,032	--
Depreciation	5,592	28,293	24,058	9,773
Asset Adjustment	--	--	--	--
Taxes-other than income	781	17,629	6,217	3,765
Taxes-Fed & State income	--	(86,186)	--	(16,135)
	188,513	255,814	226,031	14,621
Income from operations	8,816	47,633	48,858	40,421
Earnings from equity investment	--	--	--	--
Other income (expense)				
Allowance for other funds	--	--	--	--
Other income (expense), net	939	--	1,757	--
Earnings from equity investment	3,237	--	--	--
	4,176	--	1,757	--
Income before Int. & income taxes	12,992	47,633	50,615	40,421
Interest charges				
Interest expense	4,327	7,573	8,897	2,338
Distribution on redeemable pref. sec				
Allow. for borrowed funds	--	--	--	--
	4,327	7,573	8,897	2,338
Income before prov. for inc. tax	8,665	40,060	41,718	38,083
Prov for income taxes	3,459	(18,987)	14,155	8,126
Net Income	\$ 5,206	\$ 59,047	\$ 27,563	\$ 29,957

Exhibit A
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TECO DIVERSIFIED, INC
CONSOLIDATING STATEMENT OF RETAINED EARNINGS
TWELVE MONTHS ENDED December 31, 2001
(thousands of dollars)

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	TECO Solutions	TECO Coal	TECO Transport	TECO CBM	Div. Parent
	-----	-----	-----	-----	-----
Balance, beginning of period	\$ (706)	\$ 26,118	\$ 44,624	\$ 9,124	\$ 63,2
Add:					
Net Income	5,206	59,047	27,563	29,957	121,7
Earnings of sub's Comprehensive Income	(8,125)	--	(160)	289	
Tax benefits - ESOP Dividends					
	-----	-----	-----	-----	-----
	(3,625)	85,165	72,027	39,370	185,0
Deduct:					
Cash dividends on capital stock	--				
Preferred	--				
Common	1,447	56,659	28,089	30,787	116,9
Other - Adjustment	(84)	--	--	--	(
	-----	-----	-----	-----	-----
Balance, end of period	(4,988)	\$ 28,506	\$ 43,938	\$ 8,583	\$ 68,1

(1) TPV transfer to TECO Solutions in 2001

Exhibit A
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TECO SOLUTIONS
CONSOLIDATING BALANCE SHEET
December 31, 2001
(thousands of dollars)

	BCH Mechanical	TECO BGA	TECO Gas Svc	TECO Partners	TECO Propane Ventures	Prior Energy
	-----	-----	-----	-----	-----	-----
Assets						
Current Assets:						
Cash and Cash Equ	\$ 4,995	\$ 2,822	\$ 177	\$ 94	\$ 129	\$ 97
Short Term Inv	--	--	--	--	--	--
Receiv. less allow for uncollect	16,107	11,153	8,497	70	6,642	33,18
Interest Receivable Affiliates	--	--	--	--	--	--
Current Derivative Asset	--	--	--	--	--	6,19
Inventories at average cost:						
Fuel	--	--	--	--	--	1,87
Materials & Supplies	27	--	--	--	--	--
Prepayments	3,465	3,223	5	15	--	1,07
	-----	-----	-----	-----	-----	-----
	24,594	17,198	8,679	179	6,771	43,29

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Investment in subsidiaries	--	--	--	--	--	--
Property, plant & equip						
orig cost						
Utility plant in						
svc - ele	--	--	--	--	--	--
Utility plant in						
svc - gas	--	--	--	--	--	--
CWIP	441	--	8	278	--	--
Other property	2,178	13,775	74	1,170	--	13
	-----	-----	-----	-----	-----	-----
	2,619	13,775	82	1,448	--	13
	-----	-----	-----	-----	-----	-----
Less Accum. Depr	1,974	901	10	257	--	(
	-----	-----	-----	-----	-----	-----
	645	12,874	72	1,191	--	14
Other Assets						
Intangible Asset	--	--	--	--	--	28,51
Goodwill	26,488	1,663	--	--	--	8,21
Long Term Derivative						
Asset	--	--	--	--	--	2,16
Other investments	--	--	--	535	38,720	--
Deferred income tax	30	--	--	--	--	4,10
Deferred charges &						
other assets	--	3,505	--	521	--	--
	-----	-----	-----	-----	-----	-----
	26,518	5,168	--	1,056	38,720	42,99
	-----	-----	-----	-----	-----	-----
	\$ 51,757	\$ 35,240	\$ 8,751	\$ 2,426	\$ 45,491	\$ 86,43
	=====	=====	=====	=====	=====	=====

	TECO	TECO		TECO
	Properties	Solutions	Eliminations	Solutions
	-----	Parent	-----	(Consolidated)
	-----	-----	-----	-----
Assets				
Current Assets:				
Cash and Cash Equ	\$ 52	\$ 169	\$ --	\$ 9,416
Short Term Inv	--	--	--	--
Receiv. less allow				
for uncollect	19,548	937	(67)	96,068
Interest Receivable				
Affiliates	--	--	--	--
Current Derivative				
Asset	--	--	--	6,194
Inventories at				
average cost:				
Fuel	--	--	--	1,872
Materials & Supplies	--	--	--	27

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Prepayments	--	--	--	7,778
	-----	-----	-----	-----
	19,600	1,106	(67)	121,355
Investment in subsidiaries	--	137,266	(137,266)	--
Property, plant & equip				
orig cost				
Utility plant in				
svc - ele	--	--	--	--
Utility plant in				
svc - gas	--	--	--	--
CWIP	--	--	--	727
Other property	12,110	--	--	29,446
	-----	-----	-----	-----
	12,110	--	--	30,173
	-----	-----	-----	-----
Less Accum. Depr	528	--	--	3,662
	-----	-----	-----	-----
	11,582	--	--	26,511
Other Assets				
Intangible Asset	--	--	--	28,511
Goodwill	--	--	--	36,365
Long Term Derivative				
Asset	--	--	--	2,165
Other investments	13,789	--	--	53,044
Deferred income tax	1,791	--	--	5,921
Deferred charges &				
other assets	--	--	--	4,026
	-----	-----	-----	-----
	15,580	--	--	130,032
	-----	-----	-----	-----
	\$ 46,762	\$ 138,372	(137,333)	\$ 277,898
	=====	=====	=====	=====

Exhibit A
Page 10 of 20

TECO SOLUTIONS
CONSOLIDATING BALANCE SHEET
December 31, 2001
(thousands of dollars)

	BCH Mechanical	TECO BGA	TECO Gas Services	TECO Partners	T Pro Ven
	-----	-----	-----	-----	-----
Current liabilities					
Long-term debt due w/i 1 year	\$ --	\$ --	\$ --	\$ --	\$ --
Notes payable	--	--	--	--	--

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Accounts payable	15,605	28,041	6,847	2,543
Interest payable - Affiliates	114	82	19	--
Current Derivative Liability	--	--	--	--
Customer deposits	--	--	--	--
Interest accrued	--	--	--	--
Taxes accrued	882	2,336	(150)	(150)
	-----	-----	-----	-----
	16,601	30,459	6,716	2,393
Deferred income taxes	88	309	8	--
Investment tax credit	--	--	--	--
Regulatory liability-tax related	--	--	--	--
Other deferred credits	3,241	624	--	--
Long-term deb, less amt due w/i 1 yr	--	--	--	--
Preferred stock of Tpa Electric	--	--	--	--
Common stock	28,854	3,670	1	--
Retained earnings	2,973	178	2,026	33
Unearned comp.related to ESOP	--	--	--	--
	-----	-----	-----	-----
	\$ 51,757	\$ 35,240	\$ 8,751	\$ 2,426
	=====	=====	=====	=====

	Prior Energy	TECO Properties	Solutions Parent	Subtotal	Elimi
	-----	-----	-----	-----	-----
Current liabilities					
Long-term debt due w/i 1 year	\$ --	\$ --	\$ --	\$ --	\$ --
Notes payable	--	138	--	138	
Accounts payable	34,313	55	65	87,531	
Interest payable - Affiliates	--	85	--	376	
Current Derivative Liability	33,602	--	--	33,602	
Customer deposits	--	--	--	--	
Interest accrued	--	--	--	--	
Taxes accrued	257	(135)	--	3,855	
	-----	-----	-----	-----	-----
	68,172	143	65	125,502	
Deferred income taxes	--	--	--	15,231	
Investment tax credit	--	--	--	--	
Regulatory liability-tax related	--	--	--	--	
Other deferred credits	3,185	--	--	7,050	
Long-term deb, less amt due w/i 1 yr	--	--	--	--	
Preferred stock of Tpa Electric	--	--	--	--	
Common stock	23,000	49,985	135,170	260,240	(1
Retained earnings	(7,925)	(3,366)	3,137	7,208	(
Unearned comp.related to ESOP	--	--	--	--	
	-----	-----	-----	-----	-----
	\$ 86,432	\$ 46,762	\$ 138,372	\$ 415,231	\$ (1
	=====	=====	=====	=====	=====

TECO SOLUTIONS
CONSOLIDATING STATEMENT OF INCOME
TWELVE MONTHS ENDED December 31, 2001
(thousands of dollars)

	BCH Mechanical	TECO BGA	TECO Gas Svc	TECO Partners
	-----	-----	-----	-----
Revenue	\$ 49,503	\$ 29,817	\$ 44,598	\$ 11,427
Expenses				
Operation	41,816	28,927	42,094	10,995
Maintenance	--	--	9	--
Depreciation	1,419	477	6	103
Asset Adjustment	--	--	--	--
Taxes-other than income	--	698	31	--
Taxes-Fed & State income	--	--	--	--
	-----	-----	-----	-----
	43,235	30,102	42,131	11,107
	-----	-----	-----	-----
Income from operations	6,268	(285)	2,467	320
Earnings from equity investment	--	--	--	--
Other income (expense)				
Allowance for other funds	--	--	--	--
Other income (expense), net	(564)	925	--	--
Earnings from equity investment	--	--	--	3,019
	-----	-----	-----	-----
	(564)	925	--	--
	-----	-----	-----	-----
Income before Int. & income taxes	5,704	640	2,467	320
Interest charges				
Interest expense	1,374	696	199	--
Distribution on redeemable pref. sec				
Allow. for borrowed funds	--	--	--	--
	-----	-----	-----	-----
	1,374	696	199	--
	-----	-----	-----	-----
Income before prov. for inc. tax	4,330	(56)	2,268	320
Prov for income taxes	1,750	57	874	123
	-----	-----	-----	-----
Net Income	\$ 2,580	\$ (113)	\$ 1,394	\$ 197
	=====	=====	=====	=====

Prior Energy	TECO Properties	Sol. Parent	Eliminations
-----	-----	-----	-----

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Revenue	\$ 69,750	\$ 492	\$ --	\$ (8,258)
Expenses				
Operation	65,831	726	--	(8,258)
Maintenance	--	--	--	--
Depreciation	3,580	7	--	--
Asset Adjustment	--	--	--	--
Taxes-other than income	15	37	--	--
Taxes-Fed & State income	--	--	--	--
	-----	-----	-----	-----
	69,426	770	--	(8,258)
	-----	-----	-----	-----
Income from operations	324	(278)	--	--
Earnings from equity investment	--	--	--	--
Other income (expense)				
Allowance for other funds	--	--	--	--
Other income (expense), net	2	576	--	--
Earnings from equity investment	--	218	--	--
	-----	-----	-----	-----
	2	794	--	--
	-----	-----	-----	-----
Income before Int. & income taxes	326	516	--	--
Interest charges				
Interest expense	--	1,067	--	--
Distribution on redeemable pref. sec				
Allow. for borrowed funds	--	--	--	--
	-----	-----	-----	-----
	--	1,067	--	--
	-----	-----	-----	-----
Income before prov. for inc. tax	326	(551)	--	--
Prov for income taxes	126	(218)	--	--
	-----	-----	-----	-----
Net Income	\$ 200	\$ (333)	\$ --	\$ --
	=====	=====	=====	=====

Exhibit A
Page 12 of 20

TECO SOLUTIONS, INC.
CONSOLIDATING STATEMENT OF RETAINED EARNINGS
TWELVE MONTHS ENDED December 31, 2000
(thousands of dollars)

	BCH Mechanical	TECO BGA	TECO Gas Svc	TECO Partners	TECO Propa Ventu
	-----	-----	-----	-----	-----
Balance, beginning of period	\$ (407)	\$ 443	\$ 2,278	\$ --	\$ --
Add:					
Net Income	2,580	(113)	1,394	197	1,394
Earnings of sub's	--	--	--	--	--
Comprehensive Income	--	--	--	--	--

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Tax benefits - ESOP Dividends	--	--	--	--	--
	-----	-----	-----	-----	-----
	2,173	330	3,672	197	1,
Deduct:					
Cash dividends on capital stock					
Preferred	--	--	--	--	--
Common	503	152	1,646	164	
Other - Adjustment	(1,303) (1)	--	--	--	(8,
	-----	-----	-----	-----	-----
Balance, end of period	\$ 2,973	\$ 178	\$ 2,026	\$ 33	\$ 10,

	TECO Properties	Solutions Parent	Eliminations	TECO Solutions (Consolidated)
	-----	-----	-----	-----
Balance, beginning of period	\$ (3,033)	\$ (706)	\$ (8,153)	\$ (706)
Add:				
Net Income	(333)	5,206	(5,205)	5,206
Earnings of sub's	--	--	--	--
Comprehensive Income	--	--	--	(8,125)
Tax benefits - ESOP Dividends	--	--	--	--
	-----	-----	-----	-----
	(3,366)	4,500	(13,358)	(3,625)
Deduct:				
Cash dividends on capital stock				
Preferred	--	--	--	--
Common	--	1,447	(2,465)	1,447
Other - Adjustment	--	(84) (2)	10,175	(84)
	-----	-----	-----	-----
Balance, end of period	\$ (3,366)	\$ 3,137 (2)	\$ (12,196)	\$ (4,988)

(1) Reclass \$(1,303) from RE to APIC

(2) TPV transfer to TECO Solutions in 2001

Exhibit A
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TECO POWER SERVICES CORPORATION
CONSOLIDATING BALANCE SHEET

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DECEMBER 31, 2001
(thousands of dollars)

	TECO Power (parent only)	Pasco Power G.P.	Hardee Power I, Inc.	Hardee Power II, Inc.
Current assets				
Cash and cash equivalents	\$ (1,678)	\$ 3	\$ 2,095	\$ --
Receivables	515,924	2	19,242	14,796
Inventories at average cost				
Fuel	--	--	4,398	--
Materials and supplies	--	--	3,142	--
Prepayments	2,495	--	98	--
	516,741	5	28,975	14,796
Investment in subsidiaries	824,118	--	--	35,496
Property, plant & equipment at original cost				
Plant in service	9,691	--	197,819	--
Construction work in Process (CWIP)	28,958	--	--	--
Other property	57	--	--	--
	38,706	--	197,819	--
Less accum. deprec	(1,503)	--	(50,860)	--
	37,203	--	146,959	--
Other assets				
Notes Receivable	271,021	--	--	--
Deferred charges & other assets	15,517	7	5,804	--
	\$ 1,664,600	\$ 12	\$ 181,738	\$ 50,292

Exhibit A
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TECO POWER SERVICES CORPORATION
CONSOLIDATING BALANCE SHEET
DECEMBER 31, 2001
(thousands of dollars)

TPS Int'l Power	TM Power Ventures LLC	TECO Power Ventures Inc	TPS GP / LP
--------------------	-----------------------------	-------------------------------	----------------

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Current assets				
Cash and cash equivalents	\$ 42,922	\$ 14,519	\$ 22,877	\$ 817
Receivables	17,849	1,519	3,233	--
Inventories at average cost				
Fuel	3,335	4,103	11,836	
Materials and supplies	3,077	853	5,794	--
Prepayments	4,301	22	3,713	--
	71,484	21,016	35,617	817
Investment in subsidiaries	115,497	18,243	--	(20,597)
Property, plant & equipment at original cost				
Plant in service	152,317	160,810	186,165	--
Construction work in Process (CWIP)	--	--	451,482	--
Other property	--	336	5,730	--
	152,317	161,146	643,377	--
Less accum. deprec	(12,181)	(4,639)	(4,953)	--
	140,136	156,507	638,424	--
Other assets				
Notes Receivable	10,876	--	--	--
Deferred charges & other assets	74,073	6,708	70,084	--
	\$ 412,066	\$ 202,474	\$ 744,125	\$ (19,780)

Exhibit A
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TECO POWER SERVICES CORPORATION
CONSOLIDATING BALANCE SHEET
DECEMBER 31, 2001
(thousands of dollars)

	TECO Power (parent only)	Pasco Power G.P.	Hardee Power I, Inc.	Hardee Power II, Inc.	TP
Current Liabilities					
Long-term debt due within one year	\$ --	\$ --	\$ 7,507	\$ --	\$ --
Accounts payable	28,751	2	8,274	--	--
Interest accrued	6,032	--	771	--	--
Taxes accrued	(1,060)	--	80	241	--
	33,723	2	16,632	241	--

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Deferred income taxes	(653)	--	4,636	13,907
Other deferred credits	15,512	--	1,865	--
Sub debt - TECO Finance	13,750	--	--	--
Long-term debt, less amount due within one year	--	--	111,061	--
Advances from TECO Energy	1,245,394	--	--	--
Other liabilities - MI	--	--	35,496	--
Common stock	334,341	8	10,973	32,919
Retained earnings	22,533	2	1,075	3,225
	<u>\$ 1,664,600</u>	<u>\$ 12</u>	<u>\$ 181,738</u>	<u>\$ 50,292</u>

Exhibit A
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TECO POWER SERVICES CORPORATION
CONSOLIDATING BALANCE SHEET
DECEMBER 31, 2001
(thousands of dollars)

	TPS Int'l Power	TM Power Ventures LLC	TECO Power Ventures Inc	TPS GP / LP
Current Liabilities				
Long-term debt due within one year	\$ 11,464	\$ --	\$ --	\$ --
Accounts payable	122,714	4,081	475,465	--
Interest accrued	35	--	--	--
Taxes accrued	1,475	--	2,110	(82)
	<u>135,688</u>	<u>4,081</u>	<u>477,575</u>	<u>(82)</u>
Deferred income taxes	--	--	2,274	(7,049)
Other deferred credits	6	468	--	--
Sub debt - TECO Finance	--	--	--	--
Long-term debt, less amount due within one year	91,320	--	--	--
Advances from TECO Energy	1,245,394	--	--	--
Other liabilities - MI	--	--	--	--
Common stock	132,788	199,037	265,309	2
Retained earnings	52,264	(1,112)	(1,033)	(12,651)
	<u>\$ 412,066</u>	<u>\$ 202,474</u>	<u>\$ 744,125</u>	<u>\$ (19,780)</u>

Exhibit A

TECO POWER SERVICES CORPORATION
CONSOLIDATING INCOME STATEMENT
TWELVE MONTHS ENDED DECEMBER 31, 2001
(thousands of dollars)

	TECO Power (parent only)	Pasco Power G.P.	Hardee Power I, Inc.	Hardee Power II, Inc.	TPS GO
Revenues	\$ 449	\$ 1	\$ 123,655	\$ --	\$ 18
Expenses					
Operation	22,331	--	7,623	--	4
Maintenance	--	--	5,235	--	
Fuel	--	--	47,372	--	
Depreciation & Amortization	895	--	6,238	--	2
BB4 - Pass Through	--	--	29,842	--	
Taxes Other Than Income	669	--	3,027	--	
	23,895	--	99,337	--	7
Income from Operations	(23,446)	1	24,318	--	10
Other Income	27,533	--	(10,983)	11,103	
Income Before Interest & Income Taxes	4,087	1	13,335	11,103	11
Interest Charges					
Long-Term Debt	--	--	9,685	--	1
Other Interest Expense	31,136	--	(51)	--	
	31,136	--	9,634	--	1
Income Before Provision for Income Taxes	(27,049)	1	3,701	11,103	9
Equity Earnings in Subsidiaries	45,520	--	--	--	
Provision for Income Taxes	(13,368)	--	1,440	4,319	3
Net Income	\$ 31,839	\$ 1	\$ 2,261	\$ 6,784	\$ 5

Exhibit A
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TECO POWER SERVICES CORPORATION
CONSOLIDATING INCOME STATEMENT
TWELVE MONTHS ENDED DECEMBER 31, 2001
(thousands of dollars)

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	TPS Int'l Power	TM Power Ventures LLC	TECO Power Ventures Inc.	TPS GP / LP	E
Revenues	\$ 61,872	34,680	\$ 47,390	\$ --	
Expenses					
Operation	10,679	8,475	4,735	--	
Maintenance	1,429	669	897	--	
Fuel	16,616	10,983	34,721	--	
Depreciation & Amortization	9,031	3,721	6,087	--	
BB4 - Pass Through	--	--	--	--	
Taxes Other Than Income	400	413	2,563	--	
	38,155	24,261	49,003	--	
Income from Operations	23,717	10,419	(1,613)	--	
Other Income	2,301	3,979 (1)	18	(2,377)	
Income Before Interest & Income Taxes	26,018	14,398	(1,595)	(2,377)	
Interest Charges					
Long-Term Debt	9,143	--	--	--	
Other Interest Expense	--	95	--	--	
	9,143	95	--	--	
Income Before Provision for Income Taxes	16,875	14,303	(1,595)	(2,377)	
Equity Earnings in Subsidiaries	--	--	--	--	
Provision for Income Taxes	368	5,989	(563)	(917)	
Net Income	\$ 16,507	\$ 8,314	\$ (1,032)	\$ (1,460)	

Exhibit A
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TECO POWER SERVICES CORPORATION
CONSOLIDATING STATEMENT OF RETAINED EARNINGS
TWELVE MONTHS ENDED DECEMBER 31, 2001
(thousands of dollars)

TECO Power (parent only)	Pasco Power G.P.	Hardee Power I, Inc.	Hardee Power II, Inc.	TPS
-----------------------------	---------------------	-------------------------	--------------------------	-----

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Balance, beginning of period	\$14,465	\$ 1	\$ 1,105	\$ 3,316	\$
Add: Net income	31,839 (1)	1	2,261	6,784	
Comprehensive Income	--	--	--	--	
	-----	-----	-----	-----	-----
	46,304	2	3,366	10,100	
Deduct:					
Cash dividends on capital stock - Common	23,771	--	2,291	6,875	
	-----	-----	-----	-----	-----
Balance, end of period	\$22,533	\$ 2	\$ 1,075	\$ 3,225	\$
	=====	=====	=====	=====	=====

(1) Includes \$45,520 of TECO Power Service's equity in earnings of subsidiaries.

Exhibit A
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TECO POWER SERVICES CORPORATION
CONSOLIDATING STATEMENT OF RETAINED EARNINGS
TWELVE MONTHS ENDED DECEMBER 31, 2001
(thousands of dollars)

	TPS Int'l Power	TM Power Ventures LLC	TECO Power Ventures Inc.	TPS GP / LP
	-----	-----	-----	-----
Balance, beginning of period	\$ 32,387	\$ (8,782)	\$ --	\$ --
Add: Net income	16,507	8,314	(1,032)	(1,460)
Comprehensive Income	--	--	--	(11,191)
	-----	-----	-----	-----
	48,894	(468)	(1,032)	(12,651)
Deduct:				
Cash dividends on capital stock - Common	(3,370)	644	1	--
	-----	-----	-----	-----
Balance, end of period	\$ 52,264	\$ (1,112)	\$ (1,033)	\$ (12,651)
	=====	=====	=====	=====

EXHIBIT B
PAGE 1 OF 2

ORGANIZATIONAL CHART

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SHOWING THE RELATIONSHIP OF EACH EWG OR FOREIGN UTILITY COMPANY TO ASSOCIATE COMPANIES IN THE HOLDING-COMPANY SYSTEM

1. TECO Energy, Inc.
 - TECO Power Services Corporation
 - TPS Guatemala One, Inc.
 - Tampa Centro Americana de Electricidad, Ltda. - TCAE (an EWG)
2. TECO Power Services Corporation
 - TPS International Power, Inc.
 - TPS de Ultramar, Ltd.
 - TPS de Ultramar Guatemala, S.A.
 - Distribucion Electrica CentroAmericana Dos, S.A.- DECA II
 - Empressa Electrica de Guatemala, S.A.
 - EEGSA (a foreign utility company)
3. TECO Power Services Corporation
 - TPS International Power, Inc.
 - TPS San Jose International, Inc.
 - TPS San Jose, LDC
 - TPS Palmera, LDC
 - Palm Import and Export Corporation
 - San Jose Power Holding Company, Ltd.
 - Central Generadora Electric San Jose, S.R.L. - CGESJ (an EWG and a foreign utility company)
4. TECO Power Services Corporation
 - TM Power Ventures, LLC
 - TM Czech Power LLC TM Kladno Electricidad s.r.l.
 - TM Kladno B.V.
 - Nations Kladno B.V.
 - Matra Powerplant Holdings B.V.
 - ECK Generating, s.r.o.
 - (an EWG)
5. TECO Power Services Corporation
 - TM Power Ventures, LLC
 - TM ECK LLC
 - Nations Kladno (II) B.V.
 - Energeticke Centrum Kladno, a.s.(a foreign utility company)
6. TECO Power Services Corporation
 - TM Power Ventures, LLC
 - TM Delmarva Power LLC
 - Commonwealth Chesapeake Company, LLC (an EWG)
7. TECO Power Services Corporation
 - TECO Power Ventures, Inc.
 - TPS TriCo, LLC

EXHIBIT B
PAGE 2 OF 2

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TPS Dell, LLC (an EWG)

8. TECO Power Services Corporation
 - TECO Power Ventures, Inc.
 - TPS TriCo, LLC
 - TPS McAdams, LLC (an EWG)

9. TECO Power Services Corporation
 - TPS LP, Inc.
 - TPS GP, Inc.
 - TECO-Panda Generating Company, L.P.
 - Union Power I, LLC
 - Union Power II, LLC
 - Union Power Partners, L.P. (an EWG)

10. TECO Power Services Corporation
 - TPS LP, Inc.
 - TPS GP, Inc.
 - TECO-Panda Generating Company, L.P.
 - Panda Gila River I, LLC
 - Panda Gila River II, LLC
 - Panda Gila River, L.P. (an EWG)

11. TECO Power Services Corporation
 - TPS Hamakua, Inc.
 - TPS Hawaii, Inc.
 - Hamakua A LLC

 - Hamakua Energy Partners, L.P. (an EWG)

12. TECO Power Services Corporation
 - TECO Power Ventures, Inc.
 - TPS TriCo, LLC
 - TPS Tejas GP, LLC
 - TPS Tejas LP, LLC
 - Frontera Generation Limited Partnership (an EWG)