

Clerk of the House of Representatives
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Washington, DC 20515

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Office of Public Records
232 Hart Building
Washington, DC 20510

SECRETARY OF THE SENATE

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LOBBYING REPORT

Lobbying Disclosure Act of 1995 (Section 5) - All Filers Are Required to Complete This Page **H. D.**

1. Registrant Name Hooper Owen Gould & Winburn			
2. Registrant Address <input type="checkbox"/> Check if different than previously reported Address 801 Pennsylvania Avenue, NW Suite 800 City Washington State/Zip (or Country) DC 20004			
3. Principal Place of Business (if different from line 2) City _____ State/Zip (or Country) _____			
4. Contact Name James C. Gould	Telephone 202-638-7780	E-mail (optional)	5. Senate ID # 18570-428
7. Client Name <input type="checkbox"/> Self TECO Energy, Inc.	6. House ID # 30874012		

TYPE OF REPORT 8. Year 1999 Midyear (January 1-June 30) OR Year End (July 1-December 31)

9. Check if this filing amends a previously filed version of this report

10. Check if this is a Termination Report >> Termination Date _____

11. No Lobbying Activity

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying Firms	13. Organizations
INCOME relating to lobbying activities for this reporting period was:	EXPENSES relating to lobbying activities for this reporting period were:
Less than \$10,000 <input type="checkbox"/>	Less than \$10,000 <input type="checkbox"/>
\$10,000 or more <input checked="" type="checkbox"/> >> \$ <u>\$60,000.00</u> Income (nearest \$20,000)	\$10,000 or more <input type="checkbox"/> >> \$ _____ Expenses (nearest \$20,000)
Provide a good faith estimate, rounded to the nearest \$20,000 of all lobbying related income from the client (including all payments to the registrant by any other entity for lobbying activities on behalf of the client).	14. REPORTING METHOD. Check box to indicate expense accounting method. See instructions for description of options.
	<input type="checkbox"/> Method A. Reporting amounts using LDA definitions only
	<input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code
	<input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code

Signature _____ Date 8/13/99

Printed Name and Title James C. Gould - Principal Page 1 of 3

Registrant Name: Huoper Owen Gould & Winburn

Client Name: TECO Energy, Inc.

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed.

15. General issue area code ENG (one per page)

16. Specific Lobbying issues

S.1047, Comprehensive Electricity Competition Act, deregulation of electric utilities

S.516, Electric Utility Restructuring Empowerment and Competitiveness Act of 1999, deregulation of electric utilities

General monitoring of issues relating to efforts to deregulate electricity.

17. House(s) of Congress and Federal agencies contacted Check if None
Federal Energy Regulatory Commission
House of Representatives
Senate

18. Name of each individual who acted as a lobbyist in this issue area

Name	Covered Official Position (if applicable)	New
Owen, Daryl		No

19. Interest of each foreign entity in the specific issues listed on line 16 above Check if None

Signature _____ Date 8/13/99

Printed Name and Title James C. Gould - Principal Page 2 of 3

Registrant Name: Hooper Owen Gould & Winburn

Client Name: TECO Energy, Inc.

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed.

15. General issue area code TAX (one per page)

16. Specific Lobbying issues
H.R. 2488, Taxpayer Refund and Relief Act of 1991, tax reform
S. 1429, Taxpayer Refund Act of 1999, tax reform
General monitoring of issues relating to tax reform and tax increase proposals.

17. House(s) of Congress and Federal agencies contacted Check if None
House of Representatives
Senate

18. Name of each individual who acted as a lobbyist in this issue area

Name	Covered Official Position (if applicable)	New
Gould, James C.		No

19. Interest of each foreign entity in the specific issues listed on line 16 above Check if None

Signature  Date 8/13/99

Printed Name and Title James C. Gould - Principal Page 3 of 3