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LOBBYING REPORT

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

1. Registrant Name Palmetto Group			
2. Registrant Address <input type="checkbox"/> Check if different than previously reported Address 801 Pennsylvania Avenue, NW Suite 730 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 Daryl Owen			5. Senate ID # 18570-428
Telephone 202-638-7780			E-mail (optional)
7. Client Name <input type="checkbox"/> Self TECO Energy, Inc.			6. House ID # 30874012


TYPE OF REPORT 8. Year 2002 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 Activities

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 \$ _____)
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 accounting method. See instructions for description of
	<input type="checkbox"/> Method A. Reporting amounts using LDA definition
	<input type="checkbox"/> Method B. Reporting amounts under section 6032 of the Internal Revenue Code
	<input type="checkbox"/> Method C. Reporting amounts under section 162 of the Internal Revenue Code

Signature  Date 2/13/2003

Printed Name and Title **Daryl Owen - Principal** |

Registrant Name: Palmetto Group

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

**H.R.2311, Energy and Water Development Appropriations Act, 2002, Deregulation of electric utilities
General monitoring of issues relating to efforts to deregulate electricity.**

17. House(s) of Congress and Federal agencies contacted
**Federal Energy Regulatory Commission
House of Representatives
Senate**

Check if None

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

Name	Covered Official Position (if applicable)
Owen, Daryl	

19. Interest of each foreign entity in the specific issues listed on line 16 above

Check if None

Signature _____ Date 4/13/2005

Printed Name and Title **Daryl Owen - Principal** F

Registrant Name: Palmetto Group

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.1459, Electric Power Industry Tax Modernization Act, Decommissioning of electric utilities

S.1979, Energy Tax Incentives Act of 2002, Deregulation of electric utilities

Issues relating to tax reform and tax increase proposals and costs related to decommissioning of electric utilities

17. House(s) of Congress and Federal agencies contacted
Senate

Check if None

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

Name	Covered Official Position (if applicable)
Owen, Daryl	

19. Interest of each foreign entity in the specific issues listed on line 16 above

Check if None

Signature _____ Date 2/13/2003

Printed Name and Title Daryl Owen - Principal F