UNIGINAL FILE COPY DOCKET NO. 970007-EI BUBNITTED FOR FILING 6/23/97

1		BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
2		PREPARED DIRECT TESTIMONY
3		OF
4		KAREN A. BRANICK
5		
6	Ω.	Please state your name, address, occupation and employer.
7		
8	х.	My name is Karen A. Branick. My business address is 702
9		North Franklin Street, Tampa, Florida 33602. I am employed
10		by Tampa Electric Company in the position of Director -
11		Electric Regulatory Affairs.
12		
13	٥.	Please provide a brief outline of your educational
14		background and business experience.
15		
16	ж.	I received a Bachelor of Science Degree in Chemical
17		Engineering and Chemistry from the University of
18		Pittsburgh, Pittsburgh, Pennsylvania in 1986. In 1987 I
19		was employed as a chemist for Florida Power & Light Company
20		(FPL). In 1990, I became a performance engineer; in 1991
21		a laboratory supervisor; and in 1992 an operations
22		supervisor for FPL. My career at Tampa Electric began in
23		1992 in the Production Department. My responsibilities
24		included insurance of proper boiler chemistry and chemical
25		engineering support during normal operations and

.

06260 JUN 23 5

	8	
1		maintenance outages. I led projects related to alternate
2		fuel test burns and waste water management. In 1994, I
3		transferred to the Bulk Power & Market Development
4		Department where I managed the customer accounts of
5		approximately 30 of Tampa Electric's large industrial
6		customers. I also participated in developing proposals for
7		long term off-system sales of wholesale power. In October
8		1996, I was promoted to Manager-Energy Issues in the
9		Regulatory and Business Strategy Department. In June of
10		1997 I was promoted to my current position of Director. My
11		present responsibilities include the areas of fuel
12		adjustment filings, capacity costs recovery filings,
13		environmental cost recovery filings, pricing and rate
14		design and issues under the Federal jurisdiction.
15		
16	۵.	What is the purpose of your testimony?
17		
18	ж.	The purpose of my testimony is to present, for Commission
19		review and approval, both the calculation of the revenue
20		requirements and the development of the environmental cost
21		recovery factors for the billing period October 1997
22		through March 1998. My testimony also addresses the
23		recovery of costs associated with the environmental
24		compliance activities for this period as well as the
25		estimated/actual costs for the April 1997 through September

1997 period. Finally, my testimony provides an explanation 1 of significant project variances.

Do you wish to sponsor an exhibit in support of your Q. 4 5 testimony?

Yes, I do. My exhibit No. (KAB-1) consisting of 16 7 λ. documents, was prepared under my direction and supervision. 8 Form 42-1P summarizes the costs being presented for 9 recovery at this time; Form 42-2P reflects the total 10 jurisdictional recoverable costs for 0 & M activities; Form 11 42-3P reflects the total jurisdictional recoverable costs 12 for capital investment projects; Form 42-4F, pages 1 13 through 3, consists of the calculation of depreciation 14 expense and return on capital investment for each project; 15 Form 42-5P gives the description and progress of 16 environmental compliance activities to be recovered through 17 the clause for the projected period; Form 42-6P reflects 18 the calculation of the energy and demand allocation 19 percentages by rate class and Form 42-7P reflects the 20 In addition, Forms 42-1E calculation of the ECRC factors. 21 through 42-8E reflect the true-up and variance calculation 22 for the prior period. 23.

24

25

2

3

6

What has Tampa Electric calculated as the total true-up to

1		be applied in the period October 1997 through March 1998?
2		
3	λ.	The total true-up for this period is an underrecovery of
4		\$687,097. This true-up consists of a final true-up
5		overrecovery of \$156,449 as filed on May 20, 1997 and a two
6		month actual/four month estimated true-up underrecovery of
7		\$843,546 for the April 1997 through September 1997 period.
8		A detailed calculation supporting the estimated true-up is
9		shown on Schedules 42-1E through 42-8E of my Exhibit.
10		
11	Q.	How do the estimated/actual project expenditures for April
12		1997 through September 1997 period compare with the
13		original projection?
14		
15	А.	Form 42-4E shows the total O & M activities were \$797,659
16		greater than projected. The largest variances were
17		associated with the following projects:
13		
19		1. BIG BEND UNIT 3 FLUE GAS DESULFURIZATION INTEGRATION
20		(FGD) - O & M expenditures were \$105,133 (-12.0%)
21		lower than expected primarily due to lower than
22		expected maintenance expenses and lower than projected
23		utilization of the FGD system to treat flue gases from
24		Big Bend Unit 3. Big Bend Unit 3 continues to
25		experience more time operating de-integrated from the

FGD system than was originally projected. Any operating problem that restricts FGD capability results in having to de-integrate Unit 3.

1

2

3

4

SO2 EMISSIONS ALLOWANCES - Consumption expense was 2. 5 than projected. \$903,482 (115.9%) higher Tampa 6 Electric's strategy for compliance with Phase I and 7 Phase II of the 1990 Clean Air Act Amendments (CAAA) 8 has been one that will ensure compliance at the lowest 9 possible. combining fuel switching cost By 10 integration and SO2 Emissions Allowance consumption, 11 the company seeks to meet compliance standards while 12 delaying the addition of capital intensive compliance 13 technology for as long as possible. This compliance 14 strategy affords Tampa Electric's customers the 15 opportunity to realize savings associated with lower 16 generation costs. To the extent that Tampa Electric's 17 environmental requirements would not be compromised, 18 in instances where fuel switching costs are greater 19 than the cost of purchasing allowances, SO2 emission 20 allowances should be purchased and consumed instead. 21 22

Based on projected generation and fuel consumption,
 company strategy for allowance purchases was to buy
 only that amount of allowances needed to meet

compliance standards for 1997. However, due to an ever changing market environment, Tampa Electric is in a position to capitalize on an allowance market currently characterized by declining prices. The company's strategy for allowance purchases for 1997 changed to take advantage of the prevailing allowance market by aggressively pursuing opportunities to lower overall generation costs and meet current as well as future environmental compliance standards at the lowest possible cost. As long as current market conditions for SO2 emission allowances prevail, Tampa Electric will act to safeguard it's customers from future risks associated

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

24

safeguard it's customers from future risks associated with increased costs in allowance transactions by purchasing responsibly now.

Because the company is granted an initial allowance inventory at no cost from the EPA, any purchases of allowances increases the average dollar value of the inventory available for consumption. This higher dollar per allowance in turn impacts the amount charged to expense for allowances consumed.

25 Q. What environmental compliance costs is Tampa Electric

€

requesting for recovery through the Environmental Cost 1 Recovery Clause for the period October 1997 through March 2 1998? 3 4 There are no new projects to report for the October 1997 5 λ. through March 1998 period. 6 7 Please describe Form 42-1P. 8 0. 9 Form 42-1P provides a summary of the costs being requested 10 a. for recovery through the ECRC. Total recoverable revenue 11 requirements associated with environmental activities, 12 adjusted for taxes, are projected to be \$3,837,658 for the 13 period October 1997 through March 1998. 14 15 Please describe Forms 42-2P and 42-3P. 16 0. 17 Form 42-2P presents the O & M activities to be recovered in 18 λ. 19 the projected period along with the calculation of total 20 jurisdictional recoverable costs for these activities, classified by energy and demand. 21 22 Form 42-3P presents the capital investment projects to be 23 24 racovered in the projected period along with the 25 calculation of total jurisdictional recoverable costs for

1		these projects, classified by energy and demand.
2		
3	۵.	Please describe Form 42-6P.
4		
5	л.	Form 42-6P calculates the allocation factors for demand and
6		energy at generation. The demand allocation factors are
7		calculated by determining the percentage each rate class
8		contributes to the monthly system peaks. The energy
9		allocators are calculated by determining the percentage
10		each rate class contributes to total kWh sales, as adjusted
11		for losses, for each rate class.
12		
13	۵.	Please describe Form 42-7P.
14		
15	ж.	Form 42-7P presents the calculation of the proposed ECRC
16		factors by rate class.
17		
18	۵.	What is the total amount of projected recoverable costs
19		related to the period October 1997 through March 1998?
20		
21	ж.	The total projected jurisdictional recoverable costs for
22		the period October 1997 through March 1998 are \$3,147,367
23		as shown on line 1c of Schedule 42-1P. This includes cost
24		related to 0 & M activities of \$2,230,196 and costs related
25		to capital projects of \$917,171 as shown on lines la and lb

1	1	of Schedule 42-1P.	
2			
3	o.	What are the ECRC billin	g factor rates for which you are
4	-	seeking approval?	
5			
6	х.	The computation of the bil	lling factors is shown on Form 42-
7		7P of my Exhibit. In sum	nmary, the billing factors are:
8			
9		Rate Class	Factor (cents per kWh)
10		RS, RST	0.054
11		GS, GST, TS	0.054
12			
13		GSD, GSDT	0.054
14		GSLD, GSLDT, SBF, SBFT	0.053
15		IS1, IST1, SBI1, SBIT1,	
16		IS3, IST3, SBI3, SBIT3	0.052
17		SL, OL	0.054
18			
19	۵.	When should the new charg	ges go into effect?
20			
21	ж.	The new charges should go	into effect commensurate with the
22		first billing cycle in Oc	tober 1997.
23			
24	۵.	Does this conclude your t	estimony?
25			

1 1.

A. Yes, it does.

EXHIBIT NO _____ DOCKET NO 970007-EI TAMPA ELECTRIC COMPANY (KAB-1)

FINAL TRUE UP

.

ENVIRONMENTAL COST RECOVERY

COMMISSION FORMS

EXHIBITS

<u>42-1P THROUGH 42-7P</u> APRIL 1997 - SEPTEMBER 1997

AND

42-1E THROUGH 42-8E OCTOBER 1997 - MARCH 1998

EXHIBIT NO _____ DOCKET NO 970007-EI TAMPA ELECTRIC COMPANY (KAB-1)

FINAL TRUE UP ENVIRONMENTAL COST RECOVERY COMMISSION FORMS

.

<u>42-1P THROUGH 42-7P</u> <u>APRIL 1997 - SEPTEMBER 1997</u> <u>AND</u> <u>42-1E THROUGH 42-8E</u> <u>OCTOBER 1997 - MARCH 1998</u>

INDEX

DOCUMENT NO.	TITLE	PAGE
1	Form 42-1P	1
2	Form 42-2P	2
3	Form 42-3P	3
4	Form 42-4P	4
5	Form 42-5P	7
6	Form 42-6P	11
7	Form 42-7P	12
8	Form 42-1E	13
9	Form 42-2E	14
10	Form 42-3E	15
11	Form 42-4E	16
12	Form 42-5E	17

EXHIBIT NO. DOCKET NO 970007-EI TAMPA ELECTRIC COMPANY (KAB-1)

DOCUMENT NO.	TITLE	PAGE
13	Form 42-6E	18
14	Form 42-7E	19
15	Form 42-8E	20
16	1997 Y-T-D Sulfur Dioxide Allowance Purchases	23

Environmental Cost Recovery Clause (ECRC) Total Jurisdicuonal Amount to Be Recovered

For the Projected Period October 1997 to March 1998

		Energy (3)	Demand (5)	Total (3)
	 Total Jurisdictional Revenue Requirements for the projected period a Projected O&M Activities (Form 42-2P, Junes 7, 6.4.9) 	\$2,230,196	8	\$2,230,196
	b Projected Capital Projects (Form 42-3P, Lines 7, 6 & 9) c Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	3,147,367	00	3,147,367
	2 True-up for Estimated Over/Under) Recovery for the current period April 1997 to September 1997 (Form 42-2E, Line 5 + 6 + 10)	(362,548)	0	(945,548)
1.00	 Final True-up for the period October 1996 to March 1997 (Form 42-14, Line 3) 	156,449	0	156,449
1	 Total Jurisdictional Amount to Bis Recovered/(Refunded) in the projection period October 1997 to March 1998 (Line 1 - Line 2 - Line 3) 	3,834,464	0	0 3,634,464
10.00	Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	83,658,53	8	859 213 ES

Notes:

Allocation to energy and demand in each period are in proportion to the respective period split of costs indicated on Lines 7 and 8 of Forms 42-5 and 42-7 of the estimates and actuals.

Form 42 - 1P

.

EXHIBIT NO. DOCKET NO. 970007-EI TAMPA ELECTRIC COMPANY (KAB-1) DOCUMENT NO. 1 PAGE 1 OF 1

Form 42-2P

٠

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) Calculation of the Current Period True-Up October 1997 to March 1998

Current Perind True-Up Amount (ar. Dollars)

- ine			
- ine			
eu.			
Pin Pin			
ŝ	٠		
3	3	1	
-		3	
		1	
	-	•	

	1			1
1 Description of O&M Activities	 Big Bend Unit J Flue Gas Desufturization Integration Big Bend Units 1 and 2 Flue Gas Conditioning Big Bend Unit 4 Continuous Emissions Monitors SO2 Emissions Allowances Total of OAM Activities 	 Recoverable Costs Allocated to Energy Recoverable Costs Allocated to Demand 	 Rotal Energy Arriedictional Factor Rotal Demand Juriedictional Factor 	7 Juritadictional Energy Pacoverable Costs (A) 8 Juritadictional Demand Recoverable Costs (B)
	-		a. a.	~ ~

1,412,578

2

1,412,578

155,128

C80,262

100,275

200,064

297,143

281,798 445,419

0

0

0

0

0

0

2,300,557

400,547 0

335,063

272,097

490,068 0

ET2,820

445,419

0

0

0

o

0

\$2,230,196

B60,88C\$

\$326,223

CZZ 992\$

\$474,386

\$345,020

5431,248

Total Juriadictional Recoverable Costs for O&M Activities (Lines 7 + 8)

2,230,196

2000,8800 0

326,223

222,285 NN

474,366

345,020

0

0

431,248

0

0

0

0.9669156 NUA

0.9736470

0 9718778

0.9680006

C1097392 0

0 9681851

MN

×2

M

MN

005,250 0

1005, 2002 25,549

3,950

3193,410

472,C218

1582.542

148,428 0

\$159,036

Energy

Method of Classification Demand Energy

Erd of Period

Projected March 98

Projected February 98

Projected January 98

December 97

November 97

Projected

Projected October 97

Projected

EXHIBIT NO. DOCKET NO 970007-EI TAMPA ELECTRIC COMPANY (KAB-1) DOCUMENT NO. 2 PAGE 1 OF 1

Form 42.3P

.

Tampa Electric Company Enveronmental Cost Recovery Clause (ECRC) Calculation of the Projected Period Amount October 1997 to March 1998

C Votes

(A) Each projects Total System Recoverable Expanses on Form 42-4P. Line 9 (B) Line 3 x Line 5 (C) Line 4 x Line 6

EXHIBIT NO. DOCKET NO. 970007-EI TAMPA ELECTRIC COMPANY (KAB-1) DOCUMENT NO. 3 PAGE 1 OF 1

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) Calculation of the Projected Period Amount October 1997 to March 1998

Return on Capital Investments, Depreciation and Taxes For Project Big Bend Unit 3 Flue Gas Desulfurization Integration (in Dollars)

Line	Description	Beginning of Period Amount	Projected October 97	Projected November 97	Projected December 97	Projected January 98	Projected February 98	Projected March 98	End of Period Amount
,	Investments								
	a Expenditures/Additions		\$0	\$0	\$0	\$0	\$0		
	b Clearings to Plant		0	0	0	0	0 0	\$0 0	
	c Retrements		0	ő	0	0	0		
	d Other		0	ō	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	
3	Less: Accumulated Depreciation	(508,659)	(527,885)	(547,111)	(566, 337)	(585,563)	(604,789)	(624,015)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	(024,015)	
5	Net Investment (Lines 2 + 3 + 4)	\$7,730,999	7,711,773	7,692,547	7,673,321	7,654,095	7,634,869	7,615,643	
6	Average Not Investment		7,721,386	7,702,160	7,682,934	7,663,708	7,844,482	7,625,256	10
7	Return on Average Net Investment								
	a Equity Component Grossed Up For Taxes (A)		56,777	56,635	56,494	58,353	56,211	58,070	17770 C 10
	 Debt Component (Line 6 x 2 82% x1/12) 		18,145	18,100	18,055	18,010	17,965	17,919	\$338,540 108,194
8	Investment Expenses								
Þ	a. Depreciation		19,226	19,226	19,226	19,226	19,226		2000000
	b. Amortization		0	0	0	0		19,226	115,358
	c. Dismantlement		0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	. 0
	e. Other	2	0	0	ő	0	0	0	0
9	. Total Sytem Recoverable Expenses (Lines 7 + 8)		94,148	93,961	93,775	P2 510			
	a. Recoverable Costs Allocated to Energy		94,148	93,961		93,589	93,402	93,215	562,090
	b. Recoverable Costs Allocated to Demand		0	93,961	93,775	93,589	93,402 0	93,215 0	562,090
								0	0
	Energy Jurisdictional Factor		0.9681851	0 9676013	0.9680006	0.9718778	0.9736470	0.9689158	
11	Demand Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	
	Retail Energy-Related Recoverable Costs (B)		91,153	90,917	90,774	90,957	90,941	90,317	E 45 000
	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	90,317	545,059
14	Total Juris: Ictional Recoverable Costs (Lines 12 + 13)		\$91,153	\$90,917	\$90,774	\$90,957	\$90,941	\$90,317	\$545,059

Notes:

(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)

(B) Line 9a x Line 10

(C) Line Sib x Line 11

Form 42 -4P Page 1 of 3 4

EXHIBIT NO. DOCKET NO. 970007-EI TAMPA ELECTRIC COMPANY (KAB-1) DOCUMENT NO. 4

		Calculation of the Projected Period Amount October 1997 to Istarch 1998	ation of the Projected Period A October 1997 to March 1998	d Amount 198						
	ж б	Return on Capital Investments, Depreciation and Taxes For Project Big Bend Units 1 and 2 Faue Gass Conditioning (in Dollars)	stments. Deprecu ints 1 and 2 Flue (in Dollars)	ation and Taxes Gas Conditionin	9					
Line	Description	Beginning of Period Amount	Projected October 97	Projected November 97	Projected December 97	Projected Jamuary 98	Projected February 98	Projected March 98	End of Period Amount	
			3							
b Classform to Plant	Capacitoms to Plant		g '	S	8	8	3	8		
			0 0	0 0		0 0	0 0	0 0		
d. Other			0	0	00	0		00		
2 Plant-in-Sank	Plant-in-Service/Depreciation Base	\$5,017,734	5,017,710,2	S.017.734	MC7.710.2	5.017.734	5.017 734	\$ 017 734		
3 Less: Accum	3 Less: Accumulated Depreciation	(\$535,634)	(962,842)	(562.842)	(576,446)	(580,050)	(803.654)	(617.258)		
		0	0	0	0	0	0	0		
Herriseevra Rev C	Net investment (Lines 2 + 3 + 4)	\$4,482,100	4,453,495	4,454,892	4,441,268	4,427,684	4,414,080	4,400,476		
6 Average Net Investment	rvestment		4,475,298	4,451,694	4,448,090	4,434,486	4,420,882	4,407,278		
7 Return on Ave	7 Return on Average Net Investment									
a. Equity Con	a. Equity Component Grossed Up For Taxes (A)		32,908	32,806	32,708	32,608	32,507	709 52	5105 Dec	
b. Debt Comp	Debt Component (Line 6 x 2.62% x1/12)		10,517	10,485	10,453	10.421	10,369	10,357	62,622	
Investment Expenses	penses									
C a. Depreciation	5		13.604	13.604	13,604	13,604	13 604	Ma CI	81 BTA	
	5		0	0	0	0	0	0	0	
	Trent		•	0	0	0	0	0		
d. Property Taxes	Extent		0	0	0	0	0	0		
a Other			•	0	0	0	0	0	0	
 Total Sytem F 	 Total Sytem Recoverable Expenses (Lines 7 + 6) 		57,029	56,897	58.765	56 633	002 95	64 Yes	TAN 101	
a. Recoverab	a. Recoverable Costs Allocated to Energy		57,029	56,897	56,765	56,633	56.500	56, 368	240 182	
b. Recoverab	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	
10 Emergy Jurisdictional Factor	lctional Fector		0 9681851	0.9676013	0.9680006	0.9718778	0.8736470	0 9639158		I
11. Demand Jurtadictional Factor	disctional Factor		NA	NA	N/A	NVA	NIA	MA		00
12 Ratell Energy-	12 Ratell Energy-Related Recoverable Costs (B)		55,215	55,054	54,943	55,040	55,011	54,616	329 885	B-1 CUN GE 2
13. Retail Deman	13. Reitail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0		Æ
14. I OLDI JUNIGHICI	 I otal Juriadictional Recoverable Costs (Lines 12 + 13) 		\$55,215	\$55,054	154,949	\$55,040	\$55,011	\$54,616	\$329,855\$	

EXHIBIT NO. DOCKET NO. 970007-EI TAMPA ELECTRIC COMPANY

4

(B) Line 9a x Line 10 (C) Line 9b x Line 11

Rentrin of Capital Interaction of Tases Rentrin of Capital Interaction of Tases Rentrin of Capital Interaction of Tases 			Calculation of the Projected Period Amount October 1997 to March 1998	ation of the Projected Period A October 1997 to March 1998	d Amount 1988				£	Page 3 of 3
Decreption Deprend of the manual		2 L	Return on Capital Inves Project Big Bend Un	utments. Deprec 4.4 Continuous I in Dotars)	ation and Taxes Emissions Monito	c				
Bits Bits <th< th=""><th>Line .</th><th>Description</th><th>Beginning of Period Amount</th><th>Projected October 97</th><th>Projected November 97</th><th>Projected December 97</th><th>Projected Jernuery 95</th><th>Projected February 96</th><th></th><th>End of Wrod Amount</th></th<>	Line .	Description	Beginning of Period Amount	Projected October 97	Projected November 97	Projected December 97	Projected Jernuery 95	Projected February 96		End of Wrod Amount
Bits 5005.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211 000.211	1 Investments a Expenditures/Addb	bors		3	S	Ş	S	1		
Devel 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <td></td> <td></td> <td></td> <td>0</td> <td>•</td> <td>0</td> <td>2 0</td> <td>2 C</td> <td>8</td> <td></td>				0	•	0	2 0	2 C	8	
Base 5906(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(211) 066(21) 066(21) 066(21) 066(21) 066(21) 066(21) 066(21) 066(21) 066(21) 066(21) 066(21) 066(21) 066(21) 06(21) 06(21) 06(21) 06(21) 06(21) 066(21) 066(21) 066(21) 06(21) 06(21) 06(21) 06(21) 06(21) 06(21) 06(21) 06(21) 06(21) 06(21) 06(21) 06(21) 06(21) 06(21) <th0< td=""><td></td><td></td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td></td><td></td><td></td></th0<>				0	0	0	0			
Base 5060.311 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 060.211 020.122 020.122 020.122 020.122 020.122 020.122 020.122 020.122 020.122 020.122 020.122 <th00.21< th=""> <th0.212< th=""> <th0.212< <="" td=""><td></td><td></td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td></td></th0.212<></th0.212<></th00.21<>				0	0	0	0	0	0	
On (390, 12.0) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.3, 30) (7.		sciation Base	\$866,211	066.211	866.211	866.211	886.211	868 211	112 2000	
4) 1000000000000000000000000000000000000	3 Less Accumulated D 4 Other (A)	lepreciation	(\$69,626)	1005'12)	(DOC.CT)	(12,25)	(001.17)	(110:67)	(80.888)	
SS9.730 SS7.362 SS6.465 SS1.731 S49.154 d Up for Terme (3) 4.112 4.006 4.011 4.057 4.043 d Up for Terme (3) 4.112 1.3114 1.310 1.301 1.287 1.301 2 62% ± 1/12) 1.3114 1.310 1.305 4.071 4.057 4.043 2 62% ± 1/12) 1.3114 1.310 1.305 1.301 1.287 1.307 2 62% ± 1/12) 1.311 1.311 1.311 1.301 1.287 1.301 2 62% ± 1/12) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		2+3+4)	111 095\$	558,300	(CA) 855	1000 acr)	(2018 '4012)	(236,408)	(236,408)	
meter 4,112 4,006 4,005 4,071 4,047 4,043 2 82%s s1/12) 1,310 1,300 1,305 1,301 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,307 1,317 0,0 0,0 0,0 0,0 0,0 0,0 0,0 0,0 0,0 0,0 0,0 0,0 0,0 0,0 0,0 0,0 0,0<	6 Average Net Investme	Ŧ		9CZ 955	557 362	555, 485	553,608	167,188	549,354	
2 82% s (112) 1.514 1.510 1.505 1.501 1.587 1.582 answer (Lines 7 + 8) answer (Lines 7 + 8) and to Envery d to Envery and	7 Return on Average No a Equity Component	it Investment Grossed Up For Tauss (B)		4,112	4 099	4 065	4 02 1	1001		
1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.877 1.212 1.212 1.212 1.212 1.212 1.212 1.212 1.212 1.212 1.212 1.212 1.212 1.212 1.212 1.212 1.212 1.212 1.212 1.212 1.212 1.212 1.212 1.212 1.212 1.212 1.212 1.212 1.212 1.212 1.212 <th< td=""><td></td><td>Line 6 x 2 62% x1/12)</td><td></td><td>116.1</td><td>1,310</td><td>505</td><td>100.1</td><td>1,297</td><td>1,282</td><td>7,819</td></th<>		Line 6 x 2 62% x1/12)		116.1	1,310	505	100.1	1,297	1,282	7,819
Note of the first of the fi	8. Investment Expenses a. Desreciation					1				
ansas (Lines 7 + 6) 0 0 0 0 0 0 ansas (Lines 7 + 6) 0 0 0 0 0 0 0 and to Energy 7,303 7,265 7,267 7,248 7,212 7,212 ad to Energy 7,303 7,265 7,267 7,248 7,212 7,212 ad to Dammand 0 0 0 0 0 0 0 ad to Dammand 7,303 7,265 7,267 7,248 7,212 7,212 ad to Dammand 0 0 0 0 0 0 0 MA N/A N/A N/A N/A N/A N/A N/A mable Costs (C) 7,011 7,048 7,045 7,046 6,968 ale Costs (C) 0 0 0 0 0 0 ale Costs (C) 0 0 0 0 0 0				0	0/0'1	1/0/1	1.6/1	1,877	178.1	11,262
0 0 0 0 0 0 0 0 ensee (Lines 7 + 8) 7.303 7.265 7.265 7.269 7.231 7.212 ed to Demand 7.303 7.265 7.265 7.269 7.231 7.212 ed to Demand 0 0 0 0 0 0 0 ed to Demand 7.303 7.265 7.265 7.269 7.212 7.212 ed to Demand 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 MA N/A N/A N/A N/A N/A N/A weakle Costs (C) 7.043 7.043 7.045 7.040 6.966 Ale Costs (Lines (2) 0 0 0 0 0 0									0 0	0
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				0	0			0 0	0 0	•
enses (Lines 7 + 6) 7,245 7,245 7,249 7,231 7,212 ed to Demand 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				0	0		0		0	
ed to Energy 7,261 7,248 7,201 7,212 ed to Demand 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9. Total Sytem Recovera	ble Expenses (Lines 7 + 6)		202.7	7,205	1267	7248	1221	7.913	the error
ed to Demand 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	a. Recoverable Costs	Allocated to Energy		2005.1	7,205	7,267	7.240	1221	7 212	1000
0 9661851 0 9676013 0 9680006 0 9716778 0 9736470 0 9669158 WA WA W	b. Recoverable Costs	Allocated to Demand		•	0	0	0	0	•	0
NA NA<	10. Energy Jurisdictional P	Factor		0.9681851	0.9676013	0.9680006	0.9718778	0.9736470	0.9669158	
Restall Energy-Related Recoverable Costs (C) 7,048 7,046 7,046 6,988 Restall Demand-Related Recoverable Costs (D) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	11. Demand Jurisdictional	Fector		NA	NUA	NVA	MIA	NA	NIA	
		Recoverable Costs (C) d Recoverable Costs (D)		120.7	7,049	MC0.7	7.045	7,040	6,965	122.20
008'98 0e0'78 con'78 ecn'78 ecn'78	14. Total Juriadictional Re-	coverable Costs (Lines 12 + 13)		\$7,071	\$7.049	\$7,034	\$7,045	\$7,040	\$8,988	842.227

6

EXHIBIT NO. DOCKET NO. 970007-EI

TAMPA ELECTRIC COMPANY (KAB-1)

EXHIBIT NO DOCKET NO 970007-EI TAMPA ELECTRIC COMPANY (KAB-1) DOCUMENT NO 5 Form 42-5P Page 1 of 4

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) October 1997 - March 1998 Description and Progress Report for Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 Flue Gas Desulfurization Integration

Project Description:

The existing FGD system on Big Bend Unit 4 was tested and found to be capable of cleaning the flue gases from Unit 3 at a fraction of the cost of adding a new FGD system for this purpose

This project involved the integration of Big Bend Unit 3 flue gases into the Big Bend Unit 4 FGD system. The integration was accomplished by installing interconnecting ductwork between Unit 3 precipitator outlet ducts and the Unit 4 FGD inlet duct. The Unit 4 FGD outlet duct was interconnected with the Unit 3 chimney via new ductwork and a new stack breaching New ductwork, linings, isolation dampers, support steel, and stack annulus pressurization fans were procured and installed. Modifications to the materials handling systems and controls were also necessary

Project Accomplishments:

The system is complete and in compliance.

Project Fiscal Expenditures:	The estimated/actual depreciation plus return for the period April 1997 through September 1997 was \$568,804 compared to the original projection of \$565,080
	The estimated/actual O&M expense for the period April 1997 through September 1997 was \$771,778 compared to the original projection of \$876,911. The -12% variance is due to lower than expected maintenance expenses and lower than projected use of the FGD system by Big Bend Unit 3.
Project Progress Summary:	The project is in service.
Project Projections:	Estimated project expenditures for depreciation plus return for the period October 1997 through March 1998 are expected to be \$562, 090 Estimated O&M costs are \$862,380 for the period October 1997 to March 1998.

EXHIBIT NO DOCKET NO 970007-EI TAMPA ELECTRIC COMPANY (KAB-1) DOCUMENT NO 5 Form 42-5P

Page 2 of 4

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) October 1997 - March 1998 Description and Progress Report for Environmental Compliance Activities and Projects

Project Title: Big Bend Units 1 and 2 Flue Gas Conditioning

Project Description:

The existing electrostatic precipitators were not designed for the range of fuels needed for compliance with the CAAA. Flue gas conditioning was required to assure operation of the generating units in accordance with applicable permits and regulations.

The project involved the addition of liquid sulfur unloading, storage and conveying to sulfur burners and catalytic converters where SO2 is converted to SO3. The control and injection system then injects this into the ductwork ahead of the electrostatic precipitators.

Project Accomplishments:

The system is complete and in compliance.

Project Fiscal Expenditures:	The estimated/actual depreciation plus return for the period April 1997 through September 1997 was \$344,946 compared to the original projection of \$344,946.
	The estimated/actual O&M for the period April 1997 through September 1997 was \$26,808 compared to the original projection of \$27,498
Project Progress Summary.	The project is in service
Project Projections:	Estimated project expenditures for depreciation plus return for the period October 1997 through March 1998 are expected to be \$340,192. Estimated project expenditures for O&M for the period October 1997 through March 1998 are expected to be \$25,599

EXHIBIT NO. DOCKET NO. 970007-EI TAMPA ELECTRIC COMPANY (KAB-1) DOCUMENT NO. 5 Form 42-5P Page 3 of 4

<u>Tampa Electric Company</u> Environmental Cost Recovery Clause (ECRC) October 1997 - March 1998 Description and Progress Report for Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 Continuous Emissions Monitors

Project Description:

Continuous emissions monitors (CEMs) were installed on the flue gas inlet and outlet of Big Bend Unit 4 monitor compliance with the CAAA requirements. The monitors are capable of measuring, recording and electronically reporting SO2, Nox and volumetric gas flow out of the stack. The project consisted of monitors, a CEM building, the CEMs control and power cables to supply a complete system.

40 CFR Part 75 includes the general requirements for the installation, certification, operation and maintenance of CEMs and specific requirements for the monitoring of pollutants, opacity and volumetric flow. These regulations are very comprehensive and specific as to the requirements for CEMs, and in essence, they define the components needed and their configuration.

Project Accomplishment:

The system is complete and in compliance

Project Fiscal Expenditures:	The estimated/actual depreciation plus return for the period April 1997 through September 1997 was \$44,203 compared to the original projection of \$44,203.
	The estimated/actual O&M for the period April 1997 through September 1997 was \$0 compared to the original projection of \$0.
Project Progress Summary:	The project is in service
Project Projections:	Estimated project expenditures for depreciation plus return for the period October 1997 through March 1998 are expected to be \$43,547 Estimated O&M costs are \$0 for the period October 1997 to March 1998

EXHIBIT NO DOCKET NO 970007-EI TAMPA ELECTRIC COMPANY (KAB-1) DOCUMENT NO. 5 Form 42-5P Page 4 of 4

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) October 1997 - March 1998 Description and Progress Report for Environmental Compliance Activities and Projects

Project Title: SO2 Emission Allowances

Project Description:

The acid rain control title of the Clean Air Act Amendments (CAAA) of 1990 sets forth a comprehensive regulatory mechanism designed to control acid rain by limiting sulfur dioxide emissions by electric utilities. The CAAA require reductions in sulfur dioxide emissions in two phases Phase I began on January 1, 1995, and applies to 110 mostly coal-fired utility plants containing about 260 generating units. These plants are owned by about 40 jurisdictional utility systems that are expected to reduce annual sulfur dioxide emissions by as much as 4.5 million tons. Phase II begins on January 1, 2000, and applies to virtually all existing steam-electric generating utility units with capacity exceeding 25 megawatts and to new generating utility units of any size. The Environmentally Protecton Agency (EPA) issues to the owners of generating units allowances (defined as an authorization to emit, during or after a specified calendar year, one ton of sulfur dioxide) equal to the number of tons of sulfur dioxide emissions authorized by the CAAA. EPA does not assess a charge for the allowances it awards.

Project Accomplishments:

SO2 Emission Allowances are being used by Tampa Electric to meet compliance standards for Phase I of the CAAA.

Project Fiscal Expenditures:	The estimated/actual depreciation plus return for the period April 1997 through September 1997 was \$0 compared to the original projection of \$0.
	The estimated/actual O&M for the period April 1997 through September 1997 was \$1,683,119 compared to the original projection of \$779,637. The 115.9% variance is due to an unexpected decrease in SO2 allowance market price and changes in company purchasing strategy as described on pages 5 and 6 of my testimony
Progress Summary:	The project is in service
Project Projections:	Estimated O&M costs are \$1,412,578 for the period October 1997 through March 1998.

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) Calculation of the Energy & Demand Allocation % By Rate Class October 1997 to March 1998

	(1)	(2)	(3)	(4)	(5)	(3)	(7)	(8)	(19)	(10)
Rate Class	Average 12 CP Load Factor at Meter (%)	Projected Sales at Meter (kWh)	Projected Avg 12 CP at Meter (kW)	Demand Loss Expansion Factor	Energy Loss Expansion Factor	Projected Sales at Generation (kWh)	Projected Avg 12 CP at Generation (kW)	Percentage of kWh Sales at Generation (%)	Percentage of 12 CP Demand at Generation (%)	12 CP & 1/13 Allocation Factor (%)
RS, RST	53 57738%	2,992,140,000	637 524	1 066114	1 059519	3,170,229,181	679,673	42 24%	56 82%	55 70%
GS, GST, TS	55 78012%	406,941,000	83,281	1 065889	1 059519	431,161,721	88,768	5 75%	7 42%	7 29%
GSD, GSDT	74 11021%	1,871,666,000	288,301	1 054600	1 058388	1,990,948,834	306,925	28 40%	25 66%	25.71%
GSLD, GSLDT, SBF, SBFT	82 89976%	829,203,000	114,184	1 048214	1 042045	864,056,840	119,689	11 51%	10 01%	10 13%
IS1, IST1, SBI1, IS3, IS3T, SBI3	97 33992%	962,285,000	0	1 022142	1 020002	981,532,625	0	13 08%	0.00%	1 01%
SL/OL	819.04490%	72,375,000	1,009	1 055556	1 059521	76,682,832	1,065	1 02%	0.09%	0.16%
TOTAL		7,134,610,000	1,124,299			7,504,622,033	1,196,120	100.00%	100.00%	100.00%

Notes.

11

(1) Average 12 CP load factor based on actual 1995 load research data

(2) Projected kWh sales for the period October 1997 to March 1998

(3) Calculated: (Column 2) / (8,760 hours X Column 1)

(4) Based on projected 1996 demand losses

(5) Based on projected 1996 energy losses

(6) Column 2 X Column 5

(7) Column 3 X Column 4

(8) Column 6 / Total Column 6

(9) Column 7 / Total Column 7

(10) Column 8 X 1/13 + Column 9 X 12/13

EXHIBIT NO. DOCKET NO. 970007-EI TAMPA ELECTRIC COMPANY (KAB-1) DOCUMENT NO. 6 PAGE 1 OF 1

Form 42-6P

Form 42.7P

Environmental Cost Recovery Clause (ECRC) Calculation of the Energy & Demand Allocation % By Rate Class October 1997 to March 1998 Tampa Electric Company

	(1)	(2)	6	(4)	(5)	(g)	e
Rate Class	Percentage of 12 CP & 1/13 kWh Sales Allocation at Generation Factor (%) (%)	12 CP & 1/13 Allocation Factor (%)	Energy Related Costs (5)	Demand- Related Costs (3)	Total Enveronmental Costs (\$)	Projected Sales, et Meter (XVVh)	Environmental Cust Recovery Factors (\$/MM)
RS, RST	42 24%	55 70%	1,621,027	c	1,621,027	1.621,027 2.982,140,000	0.054
GS, GST, TS	5 75%	7 29%	220,665	0	220,665	406,941,000	0.054
GSD, GSDT	26 40%	25 71%	1,013,142	0	1,013,142	1,871,666,000	0 054
GSLD, GSLDT, SBF, SBFT	11 51%	%C1 01	441,714	o	441,714	000,002,658	0 053
IS1, IST1, 5811, IS3, IS3T, 5613	13 08%	1 01%	501,966	0	501,996	962,285,000	0 002
suor	\$1.201	0 16%	39,144	0	39,144	72,375,000	0.054
TOTAL	100.00%	100.00% 100.00% 3.637,656	3,837,658	0	3,837,658	3,837,658 7,134,610,000	

Notes

12

(1) From Form 42-6P, Column 8

.

From Form 42-6P. Column 10
 Cohanna 1 x Total Jurtsdictional Energy Dollars from Form 42-1P, line 5
 Cohanna 2 x Total Jurisdictional Demand Dollars from Form 42-1P, line 5
 Cohanna 3 + Cohanna 4
 Projected KNMH sales for the pariod October 1997 to March 1998
 Column 5 / Cohanna 6 x 100

EXHIBIT NO DOCKET NO. 970007-EI TAMPA ELECTRIC COMPANY (KAB-1) DOCUMENT NO. 7 PAGE 1 OF 1

EXHIBIT NO DOCKET NO. 970007-EI TAMPA ELECTRIC COMPANY (KAB-1) DOCUMENT NO 8 PAGE 1 OF 1

31 Za ma	Percod	(915 (1592)	1000 011	0	(29-67-624)
Tampa Electric Company Environmental Cost Recovery Clause (ECRC) Calculation of the Current (Actual/Estimated) Period True Up Aurit 1597 to September 1997 (in Ootlans)	Tree	 Over/Under) Recovery to the current period (Form 42.2E Line 5) 	Interest Provesion (Form 42, 2E Line 6)	 Sum of Current Period Acjustments (Form 42-2E_Lune 10) 	4 Current Period True-Up Amount to be refunded/recovered) in the projection period October 1997 to March 1996 (Lines 1 + 2 + 3)

EXHIBIT NO. DOCKET NO. 970007-E1 TAMPA ELECTRIC COMPANY (KAB-1) DOCUMENT NO. 9 PAGE 1 OF 1

	Envir	1 arrays LENSING COMPANY Environmental Cost Recovery Clause (ECRC) Calculation of the Actual/Estimated Period True-Up Amount April 1997 to September 1997	5. vompany overy Clause (E ated Period True ptember 1937	CRC) + Up Amount			L.	Farm 42
		Current Period True-Up Amount (in Online)	rue-Up Amount					
		Actual	Actual	Estimated	Estimated	Feturnature	Faturated	End of
5		April 97	May 97	June 97	19 yeur	August 97	September 97	Total
- 1	1 ECRC Revenues (net of Revenue Taxes)	195-2768	E9C'28C\$	\$465,556	\$466,261	\$480,791	24/16.964	\$2,679,586
4 1	2 Free Provision	(289,882)	(39,882)	(289,862)	(289,882)	(288,862)	(29,884)	(239,294)
2	J CUNU Revenues Applicable to Penod (Lines 1 + 2)	332,659	347,481	425,674	445,309	441,009	447,070	2,440,292
4	 Juriadictional ECRC Costs a. O & M. Activities (Form 42-5E, Line 0) 	250.450	316,953	440,288	454,202	449,916	862,024	2,362,048
	D Capital Investment Projects (Form 42-7E, Line 9)	152,645	152,566	152,182	151,220	151,120	152,027	\$11,760
	c I deal Jurradictional E.C.P.C Costs	\$00,005	469,519	582,470	605,422	601,036	602,266	3,273,608
10	5 Over/Under Recovery (Line 3 - Line 4c)	(907)	(9C0,2Z1)	(166.796)	(158,023)	(150,027)	(155,196)	(833,516)
0	6 Interest Provision (Form 42-3E, Line 10)	(1959)	(521)	(1.257)	(1.922)	(0:530)	(2111,13)	(10:000)
	7 Beginning Balance True-Up & Interest Provision	(82.845)	(113,863)	(196.744)	(324.915)	(445,978)	(568,653)	(379)
4	 True-Up Collected/(Relunded) (see Line 2) 	39,862	39,882	39,882	39,662	39,682	29,084	129,294
8	9 End of Period Total True-Up (Lines 5 + 6 + 7 + 6)	(113,863)	(196,744)	(324,915)	(445,978)	(568,653)	(587,087)	(1807,087)
10	10. Adjustment to Period True-Up Including Interest	0	0	0	0	0	0	0
:	11. End of Period Total Net True-Up (Lines 9 + 10)	(099/0115)	(\$196,744)	(\$324,915)	(\$445,978)	(\$568,653)	(\$687,087)	(180, 1892)

EXHIBIT NO. DOCKET NO. 970007-EI TAMPA ELECTRIC COMPANY (KAB-1) DOCUMENT NO. 10 PAGE 1 OF 1

		Interest Provision	uort					
		(sumpor u)						End of
Š		Actual April 97	Actual May 97	Estimated June 97	Estimated July 97	Estimated August 97	Estimated September 97	Period
	Beginning Balance True-Up Amount (Form 42-2E, Line 7)	(\$82.845)	(\$113,063)	(\$196.744)	(\$324,915)	(\$+45,978)	(\$568 653)	
2	2 Enuing True-Up Amount Before Interest	(860,011)	(198,015)	(323,656)	(444,056)	(566,123)	(583,965)	
n	3 Total of Beginning & Ending True-Up (Lines 1 & 2)	(196,244)	(288,800)	(520,402)	(768,871)	(1,012,101)	(1,252,618)	
4	4 Average True-Up Amount (Line 3 x 1/2)	(58.122)	(154,941)	(260.201)	(384,486)	(506.051)	(626,309)	
5	5 Interest Rate (First Day of Reporting Business Month)	574%	5 62%	5 60%	6 00%	8 00%	8 00%	
10	6. Interest Rate (First Day of Subsequent Business Month)	5 62%	5 60%	8 00%	8 00%	8 00%	6.00%	
-	7 Total of Beginning & Ending Interest Rates (Lines 5 & 6)	11 36%	11 22%	11 60%	12 00%	12 00%	12.00%	
65	3 Average Interesi Rate (Line 7 x 1/2)	5 60%	5.61%	5 80%	6 00%	6.00%	6.00%	
0	 Monthly Average Interest Rate (Line 8 x 1/12) 	\$6240	0.466%	%637	0.500%	0 500%	0 500%	
10	10. Interest Provision for the Month (Line 4 \times Line 3)	(\$464)	(5778)	(\$1,257)	(\$1.922)	(\$2 530)	1411 150	1510 0100

Environmental Cost Recovery Clause (ECRC) Calculation of the Current Period Actual/E stumated Amount April 1997 to September 1997 Tampa Electric Company

Variance Report of O & M Activities

£	
r -	
•	
ŧ. –	
ρ.	
n -	
	- 10-
0.1	
	-
N -	

ŝ ŝ

	(1) Actual/	(Z) Original	(J) Variance	(4) Luca
	Estimated	Projection	Amount	Percent
 Description of Investment Projects Big Bend Unit 3 Flue Gas Desulturization Integration 	\$77.1778	\$676.911	(\$105.133)	-12 07
	26,808	27,498		-2.5%
Ic Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0.0
1d SO2 Emissions Allowances	1,683,11	129,621	903,482	115.9%
2 Total Investment Projects - Recoverable Costs	2,481,705	1,654,046	797,659	47.4%
3. Recoverable Costs Allocated to Energy	2,481,705	1,684,046	797,659	47.4%
 Recoverable Costs Allocated to Demand 	8			200

Column (1) is the End of Period Totats on Form 42-SE Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC 97-0293-FOF-EI Occlumn (3) = Column (1) - Column (2) Column (4) = Column (3) / Column (2) Notes.

Form 42 - 4E

EXHIBIT NO DOCKET NO. 970007-EI TAMPA ELECTRIC COMPANY (KAB-1) DOCUMENT NO. 11 PAGE 1 OF 1

		Tampa Electric Company Environmental Cost Recovery Clause (ECRC) Calcutation of the Current Period Actual/Estimated Amount April 1997 to September 1997	Tampa Electric Company mental Cost Recovery Clause (the Current Period Actual/Estim April 1997 to September 1997	Tampa Electric Company Environmental Cost Recovery Clause (ECRC) ation of the Curtert Period Actual/Estimated A April 1997 to September 1997	C) I Amount					Form 42:5E
			O&M Activities	thes						
			(in Dollars)	(P						
		Actual	Actual	Faturated	Entimated	Colorador D	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	End of		
5		April 97	May 97	June 97	18 Anr	August 97	September 97	Total	Method of Classification Demand Energy	Energy
-	1 Description of O&M Activities									
	1a Big Bend Unit 3 Flue Gas Desuiturization Integration	\$160,404	\$120,546	\$121,693	\$123,862	\$118,690	\$126,563	\$771,778		S771 778
	1b ttig thend Units 1 and 2 Flue Gas Conditioning	4.298	4 178	4,583	4,583	4,583	4,583	26.808		24 ACM
	1c Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0	0	0	0		-
3	1d 502 Emissions Allowances	26,637	208,011	208,132	350,596	350,562	181,902	1.683.119		1 611 110
2	2. Total of O&M Activities	263,339	302,735	462,408	479,041	473,835	470.347	2,481,705	95	\$2,481,705
•	3 Recoverable Costs Allocated to Evergy	263,339	302,735	462,408	479,041	SE8.E74	170,347	2 481 705		
4	. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0		
ഗത	 Retail Energy Jurisdictional Factor Retail Demand Jurisdictional Factor 	0 9510546 N/A	0 9525676 N/A	0 9521633 N/A	0 9451469 N/A	0 9495201 M/A	0.9572481 N/A			
1 10	 Jurisdictional Energy Recoverable Costs (A) Jurisdictional Demand Recoverable Costs (B) 	250.450	316,963 0	440,288 0	454,202	449,916	450,239 0	2,362,048		
a	 Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8) 	\$250,450	\$316,963	\$440,268	\$454,202	\$449,916	\$450,239	\$2,362,048		

EXHIBIT NO. DOCKET NO. 970007-EI TAMPA ELECTRIC COMPANY (KAB-1) DOCUMENT NO. 12 PAGE 1 OF 1

17

Notes

(A) Line 3 x Line 5 (B) Line 4 x Line 6

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) Calculation of the Current Period Actual/Estimated Amount April 1997 to September 1997

Variance Report of Capital Investment Projects - Recoverable Costs

۰.	
	σ.
11	
	-
	C
	5
	5
	5
	5
	5
	5
	5
	5
	5
	5
	5
	5
	5
	5
	5
	5
	5
	5
	5
	5
	5
	5
	5
	5
	5
	5
	5
	5
	5
	5
	5
	5

		60	(7)	6	(4)
		Actual	Original	Variance	NC6
		Estimated	Projection	Amount	Percent
-	Description of Investment Projects				
	2	\$558,804	\$565,080	\$3.724	20
	8	344,946	344,945	0	00
	1c Big Bend Unit 4 Continuous Emissions Monitors	44,203	44,203	0	90
	1d SO2 Emissiona Allowances	0	0	0	0.0%
5	2. Total Investment Projects - Recoverable Costs	967,953	854,229	3,724	0.4%
0	Recoverable Costs Allocated to Energy	857,953	854,229	3.724	0.4%
4	Recoverable Costs Allocated to Demand	95	8	8	00

Notes: Column (1) is the End of Period Totals on Form 42-7E 18

Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC 97-2083-FOF-EI Column (3) = Column (1) - Column (2) Column (2) = Column (3) - Column (2)

EXHIBIT NO.____ DOCKET NO 970007-EI TAMPA ELECTRIC COMPANY (KAB-1) DOCUMENT NO. 13 PAGE 1 OF 1

Form 42 - 5E

Tempa Electric Company	Environmental Cost Recovery Clause (ECRC)	Calculation of the Current Period Actual/Estimated Amount	April 1997 to September 1997	

Capital investment Projects-Recoverable Costs (in Dollars)

5	1	Actual April 97	Actual May 97	Estimated June 97	Estimated July 97	Estimated August 97	Estimated September 97	End of Pursed Total	Method of C	Method of Clansification Demand Energy
	1 Description of Investment Projects (A)									
	1a Big Bend Unit 3 Flue Gas Desulfurzation Integration 1b Big Bend Units 1 and 2 Flue Gas Conditioning 1c Big Bend Unit 4 Continueus Emissions Monitors 1d SO2 Emissions Allowances	\$95,267 57,821 7,413 0	\$95,080 57,688 1947,7	\$94,894 57,557 7,376 0	\$94.708 \$7.425 7.258 7.358	122.142 025.72 034C.7	101.72 131.72 222.7	100, 1004 2042, 1046 2052, 104		5568, 604 344, 946 44, 203
	Total Investment Projects - Recoverable Costs	160,501	160,163	159,827	158,491	159,154	158,817	857,953	os	\$867,953
	3 Rucoverable Costs Allocated to Energy 4 Recoverable Costs Allocated to Dem and	100,501 0	160,163	158,627 0	158,491 0	158,154 0	156,817	857,953 0		
	5 Retail Energy Jurisdictional Factor 6 Retail Demand Jurisdictional Factor	0 9510545 N/A	0 9525676 N/A	0 9521633 N/A	0 9481489 N/A	0 9495201 N/A	0 9572481 N/A			
40	7 Jurisdictional Energy Recoverable Costs (B) 8 Jurisdictional Demand Recoverable Costs (C)	152,645	152,566	152,162 0	151,220	151,120	152.027	911,760 0		
Da l	 Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8) 	\$152,645	\$152,566	\$152,182	\$151,220	\$151,120	\$152.027	08/11/85		

Notes:

19

(A) Each project's Total System Recoverable Expenses on Form 42-8E, Line 9 (B) Line 3 x Line 5 (C) Line 4 x Line 8

EXHIBIT NO _____ DOCKET NO. 970007-EI TAMPA ELECTRIC COMPANY (KAB-1) DOCUMENT NO 14 PAGE 1 OF 1

Form 42.7E

Envronmental Cost Recovery Clause (ECRC) Calculation of the Actual/Estimated Amount for the Period April 1997 to September 1997 Lampa Electric Company

Form 42 - 6E Page 1 of 3

Sec. Return on Capital Investments, Depreciation and Taxes For Project Big Bend Unit 3 Flue Gas Desuthurization Inteor

02 02 02 02 02 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <th>e l</th> <th>Description</th> <th>Beginning of Period Amount</th> <th>Actual April 97</th> <th>Actual May 97</th> <th>Entimated June 97</th> <th>Estimated July 97</th> <th>Estimated August 97</th> <th>Estimated September 97</th> <th>End of Period Amount</th>	e l	Description	Beginning of Period Amount	Actual April 97	Actual May 97	Entimated June 97	Estimated July 97	Estimated August 97	Estimated September 97	End of Period Amount
a Expenditance 50 50 50 b Claimings to Plant 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <	-	mvestments								
D Clastrings to Plant 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				8	8	95	S	Ş	5	
C. Retwrmenta 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 1 Average Net Investment 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3				0	0	0	0	1 -	2	
d. Other 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0<				0	0	0	0	0 0		
2 Parret -n-Servicul/Depreciation Base 58,239,656 8,239,656 8,239,656 8,239,656 8,239,656 8,239,656 8,239,656 8,239,656 8,239,656 8,239,656 8,239,656 8,239,656 8,239,656 8,239,656 8,239,656 8,239,656 8,239,656 8,239,657 7 3 Kettime of Investment 2,705,722 7,817,516 7,798,597 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7		d. Other		0	0	0	0	0	0	
J. Less. Accommutated Deprectation (303.303) (412.528) (431.755) (450.9617) 7 5. Ket/F - Non-interest Bearing 6. Ket/F - Non-interest Bearing 5. Ket/F - Non-interest Bearing 7. Ket/F - Non-interest 7. Ket/		Plant in Service/Depreciation Base	850,902,8\$	8,238,658	8,239,658	8,239,658	8,239,658	8,239,653	8,239,658	
5 Not investment (Lines 2 + 3 + 4) 37,945,555 7,827,129 7,607,903 7,786,290 7,7 6 Average Net Investment 7,306,742 7,817,516 7,786,290 7,786,290 7,7 7 Return on Average Net Investment 7,306,742 7,817,516 7,786,290 7,786,290 7,7 7 Return on Average Net Investment 57,625 57,483 57,342 7,31 18,415 18,371 18,326 7,32 8 Delet Camponent (Line 6 x 2,82% x1/12) 18,415 18,371 18,326 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 10,226 10,226 10,226 10,226 10,226 10,226 10,226 10,226 10,226 <t< td=""><td></td><td>Less Accumulated Depreciation</td><td>(000,080)</td><td>(412,529)</td><td>(431,755)</td><td>(450,981)</td><td>(470,207)</td><td>(408,433)</td><td>(508.659)</td><td></td></t<>		Less Accumulated Depreciation	(000,080)	(412,529)	(431,755)	(450,981)	(470,207)	(408,433)	(508.659)	
6 Average Net Investment 7,536,742 7,817,516 7,763,290 7,7 7 Return on Average Net Investment 5,635,742 7,817,516 7,756,290 7,7 8 Equity Component (Line 5 x 2 82% x1/12) 5,625 57,453 57,453 57,342 9. Debt Component (Line 5 x 2 82% x1/12) 18,415 19,326 19,326 19,326 8. Investment Expenses a Depreciation 0 0 0 0 0 6. Other a Depreciation 19,226 19,226 19,226 19,226 19,226 19,226 6. Other 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Not investment (Lines 2 + 3 + 4)	\$7,846,355	7,827,129	0 7.08,708,7	7,788,677	7,769,451	7,750,225	0 7,730,989	
7 Return on Average Net Invertment a. Equity Component Grossed Up For Taxes (A) 57,625 57,463 57,342 b. Debt Component Grossed Up For Taxes (A) 57,625 57,463 57,342 b. Debt Component Grossed Up For Taxes (A) 57,625 57,463 57,342 a. Investment Expenses 19,226 19,226 19,226 19,226 b. Depreciation 0 0 0 0 0 0 c. Dementiement 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <td></td> <td>Average Net Investment</td> <td></td> <td>7,836,742</td> <td>7,817,516</td> <td>7,798,290</td> <td>7,779,064</td> <td>909,651,7</td> <td>7.740,612</td> <td></td>		Average Net Investment		7,836,742	7,817,516	7,798,290	7,779,064	909,651,7	7.740,612	
0. Under Component (Univ 5 x 2 6C% x1/12) 18,415 18,415 18,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 19,226 10,206 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	~	Return on Average Net Investment a. Equity Component Grossed Up For Taxes (A)		57,625	57,483	57,342	102.72	57,058	56,918	829,0428
19.226 19.226 19.226 0 0 0 0 0 0 0 0 0 0 0 0 0 85.267 95.080 94,894 95.267 95.080 94,894 95.267 95.080 94,894 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0. Used Component (Line 5 x 2 52% x1/12)		18,410	18.371	18.326	18,281	8CZ.81	18,190	109,820
95,267 95,000 94,894 95,267 95,000 94,894 95,267 95,000 94,894 95,267 95,000 94,894 95,267 95,000 94,894 90,00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Investment Expenses		9CC 01	arc 01					
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				044.01	077'21	077'81	0.77'81	977.61	19,226	115,356
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0								0 0		0
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		 Property Taxes 		• •	00					
85,267 95,080 94,694 95,267 95,080 94,694 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				0	0	0	0	0	0	0
95,267 95,000 94,894 0 0 0 0 0 9510546 0 9525676 0.9521633 0.9 NA NA NA NA NA NA NA 0.570 90,355 90,604 90,570 90,355	ø	Fotal Sytam Recoverable Expenses (Lines 7 +8)		85,267	85,080	94,694	94,708	122.10	PCZ NG	568 804
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				95,267	85,080	94,894	94,708	94,521	94.334	1,005
0 9510546 0 9525676 0 9621633 0 9 N/A N/A N/A N/A N/A N/A N/A N/A 0.570 90,365				0	0	0	0	0	0	
90,604 90,570 80,355 0 0 0 0	11.	Energy Juriedictional Factor Demand Juriedictional Factor		0.9510546 N/A	0 9525676 N/A	0.9521633 N/A	0.9481489 N/A	0 9495201 N/A	0.9572481 N/A	
	12	Retail Energy-Related Recoverable Costs (B) Retail Demand-Related Recoverable Costs (C)		90,604	90,570	80,355	787,88	69,750	90,301	541,377
cor net n/c'het too'het	14	14. Total Jurisdictional Recoverable Costs (Lines 12 + 13)	13)	\$90.604	0/5/06\$	\$90,365	187,888	1200 150	100.003	2541 377

EXHIBIT NO. DOCKET NO. 970007-EI TAMPA ELECTRIC COMPANY (KAB-1) DOCUMENT NO 15 PAGE 1 OF 3

Notes:

(A) Lines 6 x 6.6236% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 36.575% (expension factor of 1.628002)
 (B) Line 56 x Line 10
 (C) Line 56 x Line 11

Tampa Elec: Company Environmental Cost Recovery Clause (ECRC)

Calculation of the Actual/Estimated Amount for the Period April 1997 to September 1997

Return on Capital Investments. Depreciation and Taxes For Project. Big Bend Units 1 and 2 Flue Gas Conditioning (in Dollars)

Beginning of Actual Actual Estimated Estimated Estimated Estimated End of Line Description Period Amount April 97 May 97 June 97 July 97 August 97 September 97 Period Amount 1 Investments a Expensitures/Additions \$0 \$0 \$0 \$0 \$0 \$0 **b** Clearings to Plant 0 0 0 0 0 0 c Retirements 0 0 0 0 0 0 d Other 0 0 0 0 0 0 2 Plant-in-Service/Depreciation Base \$5,017,734 5.017.734 5.017.734 5.017.734 5 017 734 5 017 734 5.017.734 3 Less: Accumulated Depreciation (454,010) (467,614) (481,218) (494,822) (508, 426) (522,030) (535,634) CWIP - Non-Interest Bearing 0 0 0 0 0 0 0 5. Not Investment (Lines 2 + 3 + 4) \$4,563,724 4,550,120 4,536,516 4,522,912 4,509,308 4,495,704 4,482,100 6 Average Net Investment 4,558,922 4,543,318 4,529,714 4,516,110 4 502 508 4,488,902 7 Return on Average Net Investment a Equity Component Grossed Up For Taxes (A) 33,508 33,408 33,308 33,208 33 108 33.008 \$199,548 b Debt Component (Line 6 x 2 82% = 1/12) 10,709 10,877 10,645 10,613 10,581 10.549 63,774 8 Investment Expenses a Depreciation 13,604 13,604 13,604 13.604 13,604 13,604 81,624 b Amortization 0 0 0 0 0 0 0 c Dismantlement 0 0 0 0 0 0 0 d. Property Taxes 0 0 0 0 0 0 0 e. Other 0 0 0 0 0 0 0 9. Total Sytem Recoverable Expenses (Lines 7 +8) 57,821 57,689 57,557 57.425 57,293 57,161 344,946 a. Recoverable Costs Allocated to Energy 57,821 57,689 57,557 57.425 57,293 57,161 344,946 b. Recoverable Costs Allocated to Demand 0 0 0 0 0 0 0 10. Energy Jurisdictional Factor 0.9510548 0.9525876 0 9521633 0 9481489 0.9495201 0 9572481 11, Demand Jurisdictional Factor N/A N/A N/A N/A N/A N/A 12. Retail Energy-Related Recoverable Costs (B) 54,991 54,953 54,804 54,447 54,401 54,717 328 313 13. Retail Demand-Related Recoverable Costs (C) 0 0 0 0 0 0 0 14. Total Jurisdictional Recoverable Costs (Lines 12 + 13) \$54,991 \$54,953 \$54,804 \$54,447 \$54,401 \$54 717 \$328,313

Notes:

(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38 575% (expansion factor of 1.628002)

(B) Line 9a x Line 10

(C) Line 9b x Line 11

EXHIBIT NO DOCKET NO. 970007-EI TAMPA ELECTRIC COMPANY (KAB-1) DOCUMENT NO. 15 PAGE 2 OF 3

Form 42 · 8E Page 2 of 3

Calculation of the Actual/Estimated Amount for the Period Environmental Cost Recovery Clause (ECRC) April 1937 to September 1937 Lampa Electric Company

Form 42 - 8E Page 3 of 3

> For Project Big Bend Unit 4 Continuous Emissions Monitors Rviturn on Capital Investments. Depreciation and Taxes (in Dollars)

Cine	Dencription	Penod Amount	Actual April 97	Actual May 97	Estimated June 97	Estimated July 97	Estimated Aurorated	Estimated	
							-	IR MOLLANDA	Lanour Nutra
•	1 investments								
	a Expenditures/Additions		8	8	8	9	Ş	ş	
	b Clearings to Plant		0	0	0	-		\$ 9	
	c Retrements		C	c					
	d Other						0	0	
			c	c	D	0	0	0	
~	Plant-in-Service/Depreciation Base	\$866.211	866.211	866 211	866 211	115 200	FIC MUN	ACC 211	
m	Less. Accumulated Depreciation	(58.364)	(80.241)	1161 1161	1200 000	1278 200	117.000	117 000	
4	Other (A)	(236,408)	(236,406)	(236,406)	1308, 8051	1236 4060	C36 406	Carlow Service	
si i	5 Net Investment (Lines 2 + 3 + 4)	\$571,439	569,562	567,685	565,808	100 095	562,054	560,177	
ø	6 Average Net Investment		570,501	568,624	566,747	564,870	562,983	561,116	
~	5								
	 Equity Component Grossed Up For Taxes (B) 		4,195	4,181	4,167	4,154	4.140	4.128	LUO PCS
	b Debt Component (Line 6 x 2 82% x1/12)		196.1	1,336	2027.1	1.327	EZE'I	915,1	
80	Investment Expanses								
	 Depreciation 		1.677	1.877	1.877	1 877	1 877	1 877	
	b. Armortization		0	0	0	0	0		
			0	0	0	0	0	0	
			0	0	0	0	0	0	
	a Other	i.	0	0	0	0	0	0	
CD .	 Total Sytem Recoverable Expenses (Lines 7 +6) 		7,413	7,384	7,376	7,358	0+6.7	7 322	5002 197
			7,413	7,394	7,376	7,358	7,340	1322	
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	
0	10. Energy Jurisdictional Factor		0.9510546	0.9525676	0.9521633	0.9481489	0.9495201	0.9572481	
F	11. Demand Jurisdictional Factor		MA	NIA	MIA	NVA	NVA	NA	
2	12. Retail Energy-Related Recoverable Costs (C)		7,050	2,043	220'1	6,976	6,969	7.009	42.070
2 :	13 Ketali Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	
ť.	14. I otal Juradictional Recoverable Costs (Lines 12 + 13)	5	\$7 050	17 041	17 07 1	64 0.74			

22

EXHIBIT NO. DOCKET NO. 970007-EI TAMPA ELECTRIC COMPANY (KAB-1) DOCUMENT NO. 15 PAGE 3 OF 3

Notes:

(A) Represents the Net Book Value of the replaced Big Bend Unit 4 CEMs which is currently recovered through base rates.
(B) Lines 8 x 8.62385s x 1/12. Based on ROE of 11 75% and weighted income tax rate of 36 575% (expansion factor of 1 628002)
(C) Line 8b x Line 10
(D) Line 8b x Line 11

TAMPA ELECTRIC COMPANY 1997 Year -to-Date SULFUR DIOXIDE ALLOWANCE PURCHASES

Purchase Date	Quantity	Price / Ton	Dollars	Broker Commission	Purchased From	Lead Offer
Jan-97	5,000	100.10	050 050 00	E. a. t		
Jairon	5,000	190.19	950,950.00	Firm Contract	LILCO	N/A
Mar-97	5,000	87.00	435,000.00		ENRON	N/A
Mar-97	5,000	110.50	552,500.00	Paid	ENRON	112.00
Mar-97	5,000	111.50	557,500.00	Paid	ENRON	114.00
Mar-97	1,000	108.14	108,140.00	1 610	EPA	N/A
May-97	2,000	99.25	198,500.00		ENRON	102.00
Jun-97	2,000	94.00	188,000.00	Paid	ENRON	96.00
Jun-97	3,000	90.00	270,000.00	Paid	AIG	92.00
Year-to-date Total	28,000	890.58	3,260,590.00			

EXHIBIT NO DOCKET NO. 970007-EI TAMPA ELECTRIC COMPANY (KAB-1) DOCUMENT NO. 16 PAGE I OF 1