

1 treatment and disposal. In 1995, I transferred to Tampa
2 Electric's Energy Supply Department and assumed the duties
3 of the plant chemical engineer at the F. J. Gannon Station.
4 In this position, I was responsible for boiler chemistry,
5 water management, and maintenance of environmental
6 equipment and general engineering support. In 1997, I was
7 promoted to Manager, Energy Issues in the Electric
8 Regulatory Affairs Department. My present responsibilities
9 include the areas of fuel adjustment, capacity cost
10 recovery, environmental filings and rate design.

11
12 Q. What is the purpose of your testimony in this proceeding?

13
14 A. The purpose of my testimony is to present, for Commission
15 review and approval, both the calculation of the revenue
16 requirements and the development of the environmental cost
17 recovery factors for the billing period April 1998 through
18 September 1998. My testimony also addresses the recovery
19 of costs associated with the environmental compliance
20 activities for this period as well as the actual/estimated
21 costs for the October 1997 through March 1998 period.
22 Finally, my testimony provides an explanation of
23 significant project variances.

24
25 Q. Do you wish to sponsor exhibits in support of your

1 testimony?

2

3 A. Yes. My Exhibit No. ___ (KOZ-1) consisting of 38 documents,
4 was prepared under my direction and supervision. Form 42-
5 1P summarizes the costs being presented for recovery at
6 this time; Form 42-2P reflects the total jurisdictional
7 recoverable costs for O & M activities; Form 42-3P reflects
8 the total jurisdictional recoverable costs for capital
9 investment projects; Form 42-4P, pages 1 through 8,
10 consists of the calculation of depreciation expense and
11 return on capital investment for each project; Form 42-5P
12 gives the description and progress of environmental
13 compliance activities and projects to be recovered through
14 the clause for the projected period; Form 42-6P reflects
15 the calculation of the energy and demand allocation
16 percentages by rate class and Form 42-7P reflects the
17 calculation of the ECRC factors. In addition, Forms 42-1E
18 through 42-8E reflect the true-up and variance calculation
19 for the prior period.

20

21 Q. What is the source of the data which you will present by
22 way of testimony or exhibits in this proceeding?

23

24 A. Unless otherwise indicated, the actual data is taken from
25 the books and records of Tampa Electric Company. The books

1 and records are kept in the regular course of our business
2 in accordance with generally accepted accounting principles
3 and practices, and provisions of the Uniform System of
4 Accounts as prescribed by this Commission.
5

6 Q. What has Tampa Electric calculated as the total true-up to
7 be applied in the period April 1998 through September 1998?
8

9 A. The total true-up for this period is an over / (under)
10 recovery of \$135,026. This true-up consists of a final
11 true-up over / (under) recovery of \$613,889 as revised on
12 December 16, 1997 and a two month actual/four month
13 estimated true-up over / (under) recovery of (\$478,863) for
14 the October 1997 through March 1998 period. A detailed
15 calculation supporting the estimated true-up is shown on
16 Schedules 42-1E through 42-8E of my Exhibit.
17

18 Q. How do the actual/estimated project expenditures for
19 October 1997 through March 1998 period compare with the
20 original projection?
21

22 A. As shown on Form 42-4E, total O & M activities were
23 \$549,855 greater than projected. Significant O & M project
24 variances are explained below.
25

- 1 | 1. Big Bend Units 1 and 2 Flue Gas Conditioning Project
2 | Project expenditures were \$3,643 less than projected,
3 | a variance of -14.2%, as a result of the removal of
4 | payroll expense recovery from the ECRC (Commission
5 | Order No. PSC-97-1047-FOF-EI, Docket No. 970007-EI).
6 |
7 | 2. SO2 Emission Allowance Project - Project expenditures
8 | were \$568,378 greater than projected, a variance of
9 | 40.2%. This variance is due to allowance purchases in
10 | the month of August, 1997 that were not included in
11 | the original projection; an increased SO2 allowance
12 | consumption for the period October 1997 to March 1998
13 | and expenses incurred from reimbursing Qualifying
14 | Facilities for avoided SO2 allowance costs.
15 |
16 | Q. What environmental compliance costs is Tampa Electric
17 | requesting for recovery through the Environmental Cost
18 | Recovery Clause for the period April 1998 through September
19 | 1998?
20 |
21 | A. Tampa Electric is requesting recovery for a total of nine
22 | environmental compliance projects. Projected costs for
23 | these projects are shown on Forms 42-1P through 42-7P.
24 |
25 | Four of the nine projects were previously approved for cost

1 recovery through the ECRC and are on-going compliance
2 activities. The newly included five environmental
3 compliance projects are the Gannon Ignition Oil Tank
4 Upgrade, Big Bend Fuel Oil Tank Number 1 Upgrade, Big Bend
5 Fuel Oil Tank Number 2 Upgrade, Phillips Tank Number 1
6 Upgrade and Phillips Tank Number 4 Upgrade for FDEP.

7
8 The costs associated with the tank upgrade projects occur
9 as a result of compliance standards imposed by the
10 Department of Environmental Protection (DEP) Rule 62-762,
11 Aboveground Storage Tank Systems (AST) enacted on March 12,
12 1991, with a compliance deadline of December 31, 1999. The
13 rule requires various modifications to affected storage
14 tanks which include installation of spill and secondary
15 containment, cathodic protection and completion of tank
16 integrity inspections by December 31, 1999. A detailed
17 list of modifications are provided in Form 42-5P, Project
18 Descriptions, of my Exhibit.

19
20 Q. Are the costs associated with the five new environmental
21 compliance activities appropriate for recovery through the
22 Environmental Cost Recovery Clause?

23
24 A. Yes, they are. As per the requirements established in
25 Order No. PSC-94-0044-FOF-EI, these costs were incurred

1 after April 13, 1993, were incurred on the basis of a legal
2 requirement of the FDEP and are not currently being
3 recovered through base rates or any other cost recovery
4 mechanism.

5
6 A project entitled Gannon 1 - 5A Tank Underground Piping
7 was included in Tampa Electric's last rate proceeding and
8 was originally estimated to cost \$266,000. The project
9 scope called for the existing piping system to be replaced
10 with an above ground system. In order to eliminate the
11 possibility of double recovery of the \$266,000 Tampa
12 Electric will not include this amount in its current
13 request for recovery.

14
15 Q. Please describe Form 42-1P.

16
17 A. Form 42-1P provides a summary of the costs being requested
18 for recovery through the ECRC. Total recoverable revenue
19 requirements associated with environmental activities,
20 adjusted for taxes, are projected to be \$2,750,922 for the
21 period April 1998 through September 1998.

22
23 Q. Please describe Forms 42-2P and 42-3P.

24
25 A. Form 42-2P presents the O & M activities to be recovered in

1 the projected period along with the calculation of total
2 jurisdictional recoverable costs for these activities,
3 classified as energy or demand.
4

5 Form 42-3P presents the capital investment projects to be
6 recovered in the projected period along with the
7 calculation of total jurisdictional recoverable costs for
8 these projects, classified as energy or demand.
9

10 Q. Please describe Form 42-6P.
11

12 A. Form 42-6P calculates the allocation factors for demand and
13 energy at generation. The demand allocation factors are
14 calculated by determining the percentage each rate class
15 contributes to the monthly system peaks. The energy
16 allocators are calculated by determining the percentage
17 each rate class contributes to total kWh sales, as adjusted
18 for losses, for each rate class.
19

20 Q. Please describe Form 42-7P.
21

22 A. Form 42-7P presents the calculation of the proposed ECRC
23 factors by rate class.
24

25 Q. What is the total amount of projected recoverable costs

1 related to the period April 1998 through September 1998?

2

3 A. The total projected jurisdictional recoverable costs for
4 the period April 1998 through September 1998 are \$2,928,058
5 as shown on line 1c of Schedule 42-1P. This includes cost
6 related to O & M activities of \$1,987,966 and costs related
7 to capital projects of \$940,092 as shown on lines 1a and
8 1b of Schedule 42-1P.

9

10 Q. What are the ECRC billing factor rates for which Tampa
11 Electric is seeking approval?

12

13 A. The computation of the billing factors is shown on Form 42-
14 7P of my Exhibit. In summary, the billing factors are:

15

16	<u>Rate Class</u>	<u>Factor (¢/kWh)</u>
17	RS, RST	0.033
18	GS, GST, TS	0.033
19	GSD, GSDT	0.033
20	GSLD, GSLDT, SBF	0.032
21	IS1, IST1, SBI1,	
22	SBIT1, IS3, IST3,	
23	SBI3, SBIT3	0.031
24	SL, OL	0.032

25

1 Q. When should the new environmental charges go into effect?

2

3 A. They should go into effect commensurate with the first
4 billing cycle in April 1998.

5

6 Q. Does this conclude your testimony?

7

8 A. Yes, it does.

9

10

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EXHIBIT NO. _____
DOCKET NO. 980007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: JANUARY 14, 1998

**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

42-1P THROUGH 42-7P
APRIL 1998 THROUGH SEPTEMBER 1998

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

EXHIBIT NO. _____
DOCKET NO. 980007-EI
TAMPA ELECTRIC COMPANY
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FILED: JANUARY 14, 1998

ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS

42-1P THROUGH 42-7P
APRIL 1998 THROUGH SEPTEMBER 1998

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

<u>DOCUMENT NO.</u>	<u>INDEX</u> <u>TITLE</u>	<u>PAGE</u>
1	Form 42-1P	1
2	Form 42-2P	2
3	Form 42-3P	3
4	Form 42-4P	4
5	Form 42-5P	12
6	Form 42-6P	22
7	Form 42-7P	23
8	Form 42-1E	24
9	Form 42-2E	25
10	Form 42-3E	26
11	Form 42-4E	27
12	Form 42-5E	28
13	Form 42-6E	29
14	Form 42-7E	30
15	Form 42-8E	31

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Total Jurisdictional Amount to Be Recovered

For the Projected Period
 April 1998 to September 1998

Line No.	Energy (\$)	Demand (\$)	Total (\$)
1. Total Jurisdictional Revenue Requirements for the projected period			
a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9)	\$1,943,566	\$0	\$1,943,566
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	871,856	68,236	940,092
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	2,815,422	68,236	2,928,058
2. True-up for Estimated Over/(Under) Recovery for the current period October 1997 to March 1998 (Form 42-2E, Line 5 + 6 + 10)	(477,643)	(1,220)	(478,863)
3. Final True-up for the period April 1997 to September 1997 (Form 42-1A, Line 3)	613,869	0	613,869
4. Total Jurisdictional Amount to Be Recovered/(Refunded) in the projection period April 1998 to September 1998 (Line 1 - Line 2 - Line 3)	2,678,176	69,456	2,793,032
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	\$2,681,408	\$69,514	\$2,750,922

Notes:
 Allocation to energy and demand in each period is 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.

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 April 1998 to September 1998

O & M Activities
 (in Dollars)

Line	Description of O&M Activities	Projected						Projected September 98	End of Period Total	Method of Classification	
		April 98	May 98	June 98	July 98	August 98	September 98			Demand	Energy
1.	Total of O&M Activities	135,185	322,772	371,160	409,365	409,484	432,110	2,080,098	\$0	\$2,080,098	
2.	Total of O&M Activities	135,185	322,772	371,160	409,365	409,484	432,110	2,080,098	0	2,080,098	
3.	Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	
4.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	
5.	Retail Energy Jurisdictional Factor	0.8283895	0.8364825	0.8358334	0.8308931	0.8333671	0.8376315	0.8376315			
6.	Retail Demand Jurisdictional Factor	0.8042212	0.8127498	0.8193289	0.8195532	0.8198899	0.8171804	0.8171804			
7.	Jurisdictional Energy Recoverable Costs (A)	125,514	302,274	347,344	381,075	382,199	405,160	1,943,568			
7a.	Add back FMPA Excess Emissions Allocation	7,400	7,400	7,400	7,400	7,400	7,400	44,400			
8.	Jurisdictional Demand Recoverable Costs (B)	0	0	0	0	0	0	0			
9.	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$132,914	\$309,674	\$354,744	\$388,475	\$389,599	\$412,560	\$1,987,968			

Notes:

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

EXHIBIT NO. _____
 DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: JANUARY 14, 1998
 DOCUMENT NO. 2
 PAGE 1 OF 1

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
April 15 to September 1988

Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line	Description of Investment Projects (A)	Projected						End of Period Total	Method of Classification	
		April 88	May 88	June 88	July 88	August 88	September 88		Demand	Energy
1	Total Investment Projects - Recoverable Costs	162,186	165,349	168,661	170,420	170,563	170,653	1,008,062	\$74,361	\$933,701
3	Recoverable Costs Allocated to Energy	158,458	159,122	155,766	155,449	155,111	154,775	633,701		
4	Recoverable Costs Allocated to Demand	5,728	6,227	13,075	14,971	15,452	15,878	74,361		
5	Retail Energy Jurisdictional Factor	0.8283895	0.9364625	0.8358334	0.9308831	0.8333671	0.8378315			
6	Retail Demand Jurisdictional Factor	0.9042212	0.9127488	0.9193269	0.9165852	0.9186666	0.9171904			
7	Jurisdictional Energy Recoverable Costs (B)	145,254	148,207	145,790	144,707	144,778	145,122	671,858		
8	Jurisdictional Demand Recoverable Costs (C)	5,181	6,421	12,020	13,768	14,242	14,604	68,238		
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$150,435	\$154,628	\$157,810	\$158,475	\$159,018	\$159,726	\$940,096		
		\$93,026	\$92,642	\$92,656	\$92,466	\$92,262	\$92,096	\$555,373		\$555,373
	1a Big Bend Unit 3 Flue Gas Desulfurization Integration	56,236	56,104	55,872	55,940	55,768	55,576	335,436		335,436
	1b Big Bend Units 1 and 2 Flue Gas Conditioning	7,194	7,176	7,158	7,140	7,121	7,103	42,892		42,892
	1c Big Bend Unit 4 Continuous Emissions Monitors	3,335	3,320	3,305	3,291	3,278	3,262	19,769		19,769
	1d Garrison Ignition Oil Tank	599	1,329	2,660	3,694	4,059	4,068	16,807		16,807
	1e Big Bend Fuel Oil Tank #1 Upgrade	1,613	4,298	6,621	7,477	7,658	7,676	35,341		35,341
	1f Big Bend Fuel Oil Tank #2 Upgrade	74	124	127	126	199	386	1,041		1,041
	1g Phillips Upgrade Tank #1 for FDEP	107	156	292	180	292	486	1,383		1,383
	1h Phillips Upgrade Tank #4 for FDEP									

Notes:
 (A) Each project's Total System Recoverable Expenses on Form 42-4P, Line 9
 (B) Line 3 + Line 8
 (C) Line 4 + Line 6

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
April 1998 to September 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 April 98	Projected May 98	Projected June 98	Projected July 98	Projected August 98	Projected September 98	End of Period Amount
1.	Investments								
a.	Expenditures/Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant	0	0	0	0	0	0	0	0
c.	Retirements	0	0	0	0	0	0	0	0
d.	Other	0	0	0	0	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	8,239,658
3.	Less: Accumulated Depreciation	(824,015)	(843,241)	(862,467)	(881,693)	(700,919)	(720,145)	(739,371)	(739,371)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$7,615,643	7,596,417	7,577,191	7,557,965	7,538,739	7,519,513	7,500,287	7,500,287
6.	Average Net Investment	7,606,030	7,596,804	7,597,578	7,548,352	7,528,126	7,509,900		
7.	Return on Average Net Investment								
a.	Equity Component Grossed Up For Taxes (A)	55,928	55,787	55,646	55,504	55,363	55,222	55,222	\$333,450
b.	Debt Component (Line 6 x 2.82% x 1/12)	17,874	17,829	17,784	17,739	17,693	17,648	17,603	106,967
8.	Investment Expenses								
a.	Depreciation	19,226	19,226	19,226	19,226	19,226	19,226	19,226	115,356
b.	Amortization	0	0	0	0	0	0	0	0
c.	Disarmament	0	0	0	0	0	0	0	0
d.	Property Taxes	0	0	0	0	0	0	0	0
e.	Other	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	93,028	92,842	92,656	92,469	92,282	92,096	92,096	555,373
a.	Recoverable Costs Allocated to Energy	93,028	92,842	92,656	92,469	92,282	92,096	92,096	555,373
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	0.9283895	0.9294225	0.9308334	0.9309931	0.9333671	0.9333671	0.9376315	
11.	Demand Jurisdictional Factor	0.9042212	0.9127428	0.9193269	0.9195652	0.9198699	0.9198699	0.9171904	
12.	Retail Energy-Related Recoverable Costs (B)	86,366	86,946	86,711	86,079	86,133	86,133	86,352	518,687
13.	Retail Demand-Related Recoverable Costs (C)	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$86,366	\$86,946	\$86,711	\$86,079	\$86,133	\$86,133	\$86,352	\$518,687

Notes:
(A) Lines 5 x 8.6238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.626002)
(B) Line 9a x Line 10
(C) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
April 1998 to September 1998

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

Line	Description	Beginning of Period Amount	Projected April 98	Projected May 98	Projected June 98	Projected July 98	Projected August 98	Projected September 98	End of Period Amount
1. Investments									
a.	Expenditures/Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant	0	0	0	0	0	0	0	0
c.	Retirements	0	0	0	0	0	0	0	0
d.	Other	0	0	0	0	0	0	0	0
2. Plant-in-Service/Depreciation Base									
3.	Less: Accumulated Depreciation	\$5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734
4.	CWIP - Non-Interest Bearing	(5817,258)	(644,466)	(658,070)	(671,674)	(685,278)	(698,882)	(712,486)	(726,090)
5.	Net Investment (Lines 2 + 3 + 4)	\$4,400,476	4,368,872	4,359,664	4,346,060	4,332,456	4,318,852	4,305,246	4,291,646
6. Average Net Investment									
		4,393,674	4,380,070	4,366,466	4,352,862	4,339,258	4,325,654	4,312,050	4,298,446
7. Return on Average Net Investment									
a.	Equity Component Grossed Up For Taxes (A)	32,307	32,207	32,107	32,007	31,907	31,807	31,707	31,607
b.	Debt Component (Line 6 x 2.82% x 1/12)	10,325	10,283	10,241	10,199	10,157	10,115	10,073	10,031
8. Investment Expenses									
a.	Depreciation	13,604	13,604	13,604	13,604	13,604	13,604	13,604	13,604
b.	Amortization	0	0	0	0	0	0	0	0
c.	Dismantlement	0	0	0	0	0	0	0	0
d.	Property Taxes	0	0	0	0	0	0	0	0
e.	Other	0	0	0	0	0	0	0	0
9. Total System Recoverable Expenses (Lines 7 + 8)									
a.	Recoverable Costs Allocated to Energy	56,236	56,104	55,972	55,840	55,708	55,576	55,444	55,312
b.	Recoverable Costs Allocated to Demand	56,236	56,104	55,972	55,840	55,708	55,576	55,444	55,312
10. Energy Jurisdictional Factor									
11.	Demand Jurisdictional Factor	0.9283895	0.9364825	0.9358334	0.9351843	0.9345352	0.9338861	0.9332370	0.9325879
12. Refill Energy-Related Recoverable Costs (B)									
13.	Retail Demand-Related Recoverable Costs (C)	0.9042212	0.9127498	0.9193209	0.9195652	0.9198095	0.9199599	0.9199999	0.9199999
14. Total Jurisdictional Recoverable Costs (Lines 12 + 13)									
		\$52,209	\$52,541	\$52,380	\$51,981	\$51,981	\$51,981	\$52,110	\$52,217
		0	0	0	0	0	0	0	0
		\$52,209	\$52,541	\$52,380	\$51,981	\$51,981	\$51,981	\$52,110	\$52,217

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

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
April 1998 to September 1998

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 4 Continuous Emissions Monitors
(in Dollars)

Line	Description	Beginning of Period Amount	Projected April 98	Projected May 98	Projected June 98	Projected July 98	Projected August 98	Projected September 98	End of Period Amount
1.	Investments								
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0
2.	Plant-In-Service/Depreciation Base	\$666,211	666,211	666,211	666,211	666,211	666,211	666,211	666,211
3.	Less: Accumulated Depreciation	(\$70,868)	(62,765)	(64,642)	(66,519)	(68,396)	(90,273)	(92,150)	(92,150)
4.	Other (A)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)
5.	Net Investment (Lines 2 + 3 + 4)	\$548,915	547,038	545,161	543,284	541,407	539,530	537,653	537,653
6.	Average Net Investment		\$47,977	\$46,100	\$44,223	\$42,346	\$40,469	\$38,592	\$38,592
7.	Return on Average Net Investment								
a.	Equity Component Grossed Up For Taxes (B)		4,029	4,016	4,002	3,988	3,974	3,960	\$2,969
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,288	1,283	1,279	1,275	1,270	1,265	7,661
8.	Investment Expenses								
a.	Depreciation		1,877	1,877	1,877	1,877	1,877	1,877	11,262
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 System Recoverable Expenses (Lines 7 + 8)		7,194	7,176	7,158	7,140	7,121	7,103	42,892
a.	Recoverable Costs Allocated to Energy		7,194	7,176	7,158	7,140	7,121	7,103	42,892
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9283995	0.9364925	0.9358334	0.9309931	0.9333671	0.9376315	
11.	Demand Jurisdictional Factor		0.9042212	0.9127488	0.9193289	0.9195852	0.9196699	0.9171904	
12.	Total Energy-Related Recoverable Costs (C)		6,679	6,720	6,699	6,647	6,647	6,650	40,052
13.	Total Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,679	\$6,720	\$6,699	\$6,647	\$6,647	\$6,650	\$40,052

Notes:
(A) Represents the Net Book Value of the replaced Big Bend Unit 4 CEMs which is currently recovered through base rates.
(B) 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)
(C) Line 8a x Line 10
(D) Line 8b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
April 1998 to September 1998

Return on Capital Investments, Depreciation and Taxes
For Project: Gannon Ignition Oil Tank
(in Dollars)

Line	Description	Beginning of	Projected	Projected	Projected	Projected	Projected	Projected	End of
		Period Amount	April 98	May 98	June 98	July 98	August 98	September 98	Period Amount
1. Investments									
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0
2.	Plant-In-Service/Depreciation Base	\$460,000	460,000	460,000	460,000	460,000	460,000	460,000	460,000
3.	Less: Accumulated Depreciation	(83,672)	(5,167)	(6,662)	(8,157)	(9,652)	(11,147)	(12,642)	(12,642)
4.	Other (A)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)
5.	Net Investment (Lines 2 + 3 + 4)	\$190,328	188,833	187,338	185,843	184,348	182,853	181,358	181,358
6.	Average Net Investment		189,581	188,086	186,591	185,096	183,601	182,106	
7. Return on Average Net Investment									
a.	Equity Component Grossed Up For Taxes (B)		1,394	1,383	1,372	1,361	1,350	1,339	\$8,189
b.	Debt Component (Line 6 x 2.82% x 1/12)		446	442	436	435	431	428	2,620
8. Investment Expenses									
a.	Depreciation		1,495	1,485	1,495	1,485	1,495	1,485	8,970
b.	Amortization		0	0	0	0	0	0	0
c.	Disbursement		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 System Recoverable Expenses (Lines 7 + 8)		3,335	3,320	3,305	3,291	3,276	3,262	19,786
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		3,335	3,320	3,305	3,291	3,276	3,262	19,786
10.	Energy Jurisdictional Factor		0.9283895	0.9364925	0.9398334	0.9389831	0.9333671	0.9376315	
11.	Demand Jurisdictional Factor		0.9042212	0.9127496	0.9193269	0.9185852	0.9198099	0.9171804	
12.	Retail Energy-Related Recoverable Costs (C)		0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (D)		3,016	3,020	3,028	3,026	3,013	2,992	18,115
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$3,016	\$3,020	\$3,028	\$3,026	\$3,013	\$2,992	\$18,115

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DOCUMENT NO. 4
FILED: JANUARY 14, 1998
(KOZ-1)
TAMPA ELECTRIC COMPANY
DOCKET NO. 980007-EI
EXHIBIT NO.

Notes:
(A) Represents the Capital Costs of the Gannon Ignition Oil Tank currently recovered through base rates.
(B) $Lines\ 6\ x\ 2.82\% \times 1/12$. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(C) Line 8a x Line 10
(D) Line 8b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 April 1998 to September 1998

Form 42-4P
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Fuel Oil Tank #1 Upgrade
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected April 98	Projected May 98	Projected June 98	Projected July 98	Projected August 98	Projected September 98	End of Period Amount
1.	Investments		\$14,798	\$135,696	\$179,911	\$33,317	\$762	\$903	
a.	Expenditures/Additions		0	0	0	0	0	0	
b.	Clearings to Plant		0	0	0	0	0	0	
c.	Refinements		0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	
2.	Plant-In-Service/Depreciation Base	\$0	0	0	0	0	0	0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	
4.	CWIP- Non-Interest Bearing	54,295	68,083	204,789	394,600	417,917	418,679	419,282	
5.	Net Investment (Lines 2 + 3 + 4)	\$54,295	68,083	204,789	394,600	417,917	418,679	419,282	
6.	Average Net Investment		61,694	136,941	294,895	401,259	418,298	418,961	
7.	Return on Average Net Investment		454	1,007	2,167	2,951	3,078	3,081	\$12,736
a.	Equity Component (Grossed Up For Taxes (A))		145	322	693	943	963	995	4,071
b.	Debt Component (Line 6 x 2.62% x 1/12)		0	0	0	0	0	0	0
8.	Investment Expenses		0	0	0	0	0	0	0
a.	Depreciation		0	0	0	0	0	0	0
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 System Recoverable Expenses (Lines 7 + 8)		599	1,329	2,860	3,894	4,059	4,066	16,807
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		599	1,329	2,860	3,894	4,059	4,066	16,807
10.	Energy Jurisdictional Factor		0.9283895	0.9364825	0.9358334	0.9308931	0.9333671	0.9376315	
11.	Demand Jurisdictional Factor		0.0042212	0.3127496	0.9183259	0.9195852	0.9196999	0.9171904	
12.	Final Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0
13.	Final Demand-Related Recoverable Costs (C)		542	1,213	2,629	3,581	3,734	3,729	15,428
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$542	\$1,213	\$2,629	\$3,581	\$3,734	\$3,729	\$15,428

Notes:
 (A) Lines 6 x 0.8228% x 1/12 Based on ROE of 11.75% and weighted income tax rate of 36.575% (exemption factor of 1.6280023)
 (B) Line 5 x Line 10
 (C) Line 8 x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
April 1988 to September 1988

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Fuel Oil Tank #2 Upgrade
(in Dollars)

Line	Description	Beginning of Period Amount	Projected April 88	Projected May 88	Projected June 88	Actual July 88	Projected August 88	Projected September 88	End of Period Amount
1.	Investments								
a.	Expenditures/Additions		\$216,158	\$337,123	\$141,769	\$34,705	\$2,155	\$2,013	
b.	Classings 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	\$0	0	0	0	0	0	0	0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0
4.	CWIP- Non-Interest Bearing	59,169	274,325	611,448	753,247	767,952	790,140	792,153	792,153
5.	Net Investment (Lines 2 + 3 + 4)	\$59,169	274,325	611,448	753,247	767,952	790,140	792,153	792,153
6.	Average Net Investment		166,247	442,857	662,348	770,600	769,046	791,147	
7.	Return on Average Net Investment								
a.	Equity Component Grossed Up For Taxes (A)		1,222	3,257	5,017	5,666	5,802	5,817	\$26,781
b.	Debt Component (Line 6 x 2.82% x 1/12)		391	1,041	1,604	1,811	1,854	1,859	6,560
8.	Investment Expenses								
a.	Depreciation		0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0
c.	Disarmament		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 System Recoverable Expenses (Lines 7 + 8)		1,613	4,298	6,621	7,477	7,656	7,676	35,341
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		1,613	4,298	6,621	7,477	7,656	7,676	35,341
10.	Energy Jurisdictional Factor		0.9283895	0.8394625	0.8358334	0.8309931	0.8333671	0.8376315	
11.	Demand Jurisdictional Factor		0.8042212	0.8127498	0.8193389	0.8195652	0.8196699	0.8171904	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		1,459	3,923	6,087	6,876	7,043	7,040	32,428
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,459	\$3,923	\$6,087	\$6,876	\$7,043	\$7,040	\$32,428

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 rate of 1.620002)
(B) Line 9a x Line 10
(C) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
April 1988 to September 1988

Return on Capital Investments, Depreciation and Taxes
For Project: Phillips Upgrade Tank #1 for FDEIP
(in Dollars)

Line	Description	Beginning of Period Amount	Projected April 88	Projected May 88	Projected June 88	Projected July 88	Projected August 88	Projected September 88	End of Period Amount
1.	Investments								
a.	Expenditures/Additions		\$9,945	\$391	\$313	\$313	\$13,837	\$24,837	
b.	Chargings 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	30	0	0	0	0	0	0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	
4.	CMP- Non-Interest Bearing	2,588	12,533	12,924	13,237	13,550	27,487	52,424	
5.	Net Investment (Lines 2 + 3 + 4)	\$2,588	12,533	12,924	13,237	13,550	27,487	52,424	
6.	Average Net Investment		7,581	12,729	13,081	13,384	20,519	39,856	
7.	Return on Average Net Investment								
a.	Equity Component Grossed Up For Taxes (A)		58	94	96	98	151	294	\$789
b.	Debt Component (Line 6 x 2.82% x 1/12)		18	30	31	31	48	94	252
8.	Investment Expenses								
a.	Depreciation		0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0
c.	Disarmament		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 System Recoverable Expenses (Lines 7 + 8)		74	124	127	129	199	388	1,041
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		74	124	127	129	199	388	1,041
10.	Energy Jurisdictional Factor		0.9283895	0.9364975	0.9358304	0.9308831	0.9333671	0.9378315	
11.	Demand Jurisdictional Factor		0.9042212	0.9127488	0.9183369	0.9196852	0.9198699	0.9171804	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		67	113	117	119	183	356	855
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$67	\$113	\$117	\$119	\$183	\$356	\$855

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

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
April 1998 to September 1998

Return on Capital Investments, Depreciation and Taxes
For Project: Phillips Upgrade Tank #4 for FDEP
(in Dollars)

Line	Description	Projected		Projected		Projected		Projected		Projected		End of Period Amount
		Beginning of Period Amount	April 98	May 98	June 98	July 98	August 98	September 98	Period Amount			
1.	Investments		\$9,789	\$225	\$1,087	\$2,617	\$20,359	\$13,663				
a.	Expenditures/Additions		0	0	0	0	0	0				
b.	Changes 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	\$0	0	0	0	0	0	0				
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0				
4.	CMR- Non-Interest Bearing	6,120	15,909	16,144	17,231	18,848	40,207	59,870				
5.	Net Investment (Lines 2 + 3 + 4)	\$6,120	15,909	16,144	17,231	18,848	40,207	59,870				
6.	Average Net Investment		11,015	16,027	16,688	18,540	30,026	50,079				
7.	Return on Average Net Investment											
a.	Equity Component Grossed Up For Taxes (A)		61	118	123	136	221	368				\$1,047
b.	Debt Component (Line 6 x 2.82% x 1/12)		26	39	39	44	71	119				336
8.	Investment Expenses		0	0	0	0	0	0				0
a.	Depreciation		0	0	0	0	0	0				0
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 System Recoverable Expenses (Lines 7 + 8)		107	156	162	180	292	486				1,383
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0				0
b.	Recoverable Costs Allocated to Demand		107	156	162	180	292	486				1,383
10.	Energy Jurisdictional Factor		0.8283685	0.9364825	0.9356334	0.9308931	0.9333671	0.9376315				
11.	Demand Jurisdictional Factor		0.9041212	0.9127498	0.9183269	0.9195852	0.9199699	0.9171904				
12.	Final Energy-Related Recoverable Costs (B)		0	0	0	0	0	0				0
13.	Final Demand-Related Recoverable Costs (C)		97	142	149	168	289	446				1,259
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$97	\$142	\$149	\$168	\$289	\$446				\$1,259

Notes:
(A) Lines 6 x 0.82836% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(B) Line 5 x Line 10
(C) Line 9 x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
April 1998 Through September 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 actual/estimated depreciation plus return for the period October 1997 through March 1998 was \$562,090 compared to the original projection of \$562,090.

The actual/estimated O&M expense for the period October 1997 through March 1998 was \$915,690 compared to the original projection of \$862,380.

Project Progress Summary: The project is in service.

Project Projections: Estimated project expenditures for depreciation plus return for the period April 1998 through September 1998 are expected to be \$555,373. Estimated O&M costs are \$652,493 for the period April 1998 to September 1998.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
April 1998 Through September 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 actual/estimated depreciation plus return for the period October 1997 through March 1998 was \$43,547 compared to the original projection of \$43,547.

The actual/estimated O&M for the period October 1997 through March 1998 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 April 1998 through September 1998 are expected to be \$42,892. There are no estimated O&M costs for the period April 1998 through September 1998.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
April 1998 through September 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 Environmental Protection 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 actual/estimated depreciation plus return for the period October 1997 through March 1998 is \$0, compared to the original projection of \$0.

The actual/estimated O&M for the period October 1997 through March 1998 is \$1,980,956 compared to the original projection of \$1,412,578; a 40.2% variance due to increased SO2 allowance consumption.

Progress Summary: The project is in service.

Project Projections: Estimated O&M costs for the period April 1998 through September 1998 are \$1,431,093.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
April 1998 through September 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 actual/estimated depreciation plus return for the period October 1997 through March 1998 was \$340,192 compared to the original projection of \$340,192.

The actual/estimated O&M for the period October 1997 through March 1998 was \$21,956 compared to the original projection of \$25,599.

Project Progress Summary: The project is in service

Project Projections: Estimated project expenditures for depreciation plus return for the period April 1998 through September 1998 are expected to be \$335,436. Estimated project expenditures for O&M for the period April 1998 through September 1998 are expected to be \$16,500.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
April 1998 through September 1998
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Gannon Ignition Oil Tank Upgrade

Project Description:

The Gannon Ignition Oil Storage Tank is a 300,000 gallon field erected fuel storage tank that is required to meet the requirements of DEP Rule 62-762 as an existing field erected above ground storage tank containing a regulated pollutant (diesel fuel). The rule requires various modifications and a complete internal inspection by the end of 1999.

Present scope of work for this project includes:

- ▶ Cleaning and inspecting the tank in accordance with API 653 specifications
- ▶ Applying a coating to the internal floor and 30 inches up the tank wall. Installing an "El Segundo" bottom to the tank, including installing a leak detection system.
- ▶ Installing a spill containment for piping fittings and valves surrounding the tank.
- ▶ Installing a new truck unloading facility and spill containment for the truck unloading facility.
- ▶ Installing level instrumentation for overfill protection.
- ▶ Installing secondary containment for below ground piping or reroute to above ground.
- ▶ Conducting a tank closure assessment.

Project Accomplishments:

This project is in the construction stage.

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period October 1997 through March 1998 was \$9,390 compared to an original projection of \$0.

There were no O & M costs for the October 1997 through March 1998 period.

Project Progress Summary: In service as of December 1997.

Project Projections: Estimated project expenditures for depreciation plus return for the period April 1998 through September 1998 are expected to be \$19,789. Estimated O & M expenditures are expected to be \$0 for the April 1998 through September 1998 period.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
April 1998 through September 1998
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Fuel Oil Tank No. 1 Upgrade

Project Description:

The Big Bend Oil Storage Tank No. 1 is a 500,000 gallon field erected fuel storage tank that is required to meet the requirements of DEP Rule 62-762 as an existing field erected above ground storage tank containing a regulated pollutant (diesel fuel). The rule requires various modifications and a complete internal inspection by the end of 1999.

Present scope of work for this project includes:

- ▶ Cleaning and inspecting the tank in accordance with API 653 specifications
- ▶ Applying a coating to the internal floor and 30 inches up the tank wall. Installing an "El Segundo" bottom to the tank, including installing a leak detection system.
- ▶ Installing a spill containment for piping fittings and valves surrounding the tank.
- ▶ Installing a new truck unloading facility and spill containment for the truck unloading facility.
- ▶ Installing level instrumentation for overfill protection.
- ▶ Installing secondary containment for below ground piping or reroute to above ground.
- ▶ Conducting a tank closure assessment.

Project Accomplishments:

This project is in the planning stage. The engineering work will begin in February of 1998.

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period October 1997 through March 1998 was \$411 compared to an original projection of \$0.

There were no O & M costs for the October 1997 through March 1998 period.

Project Progress Summary: The project began in January 1998.

Project Projections: Estimated project expenditures for depreciation plus return for the period April 1998 through September 1998 are expected to be \$16,807. Estimated O & M expenditures are expected to be \$0 for the April 1998 through September 1998 period.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
April 1998 through September 1998
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Fuel Oil Tank No. 2 Upgrade

Project Description:

The Big Bend Oil Storage Tank No. 2 is a 4,200,000 gallon field erected fuel storage tank that is required to meet the requirements of DEP Rule 62-762 as an existing field erected above ground storage tank containing a regulated pollutant (diesel fuel). The rule requires various modifications and a complete internal inspection by the end of 1999.

Present scope of work for this project includes:

- ▶ Cleaning and inspecting the tank in accordance with API 653 specifications
- ▶ Applying a coating to the internal floor and 30 inches up the tank wall. Installing an "El Segundo" bottom to the tank, including installing a leak detection system.
- ▶ Installing a spill containment for piping fittings and valves surrounding the tank.
- ▶ Installing a new truck unloading facility and spill containment for the truck unloading facility.
- ▶ Installing level instrumentation for overfill protection.
- ▶ Installing secondary containment for below ground piping or reroute to above ground.
- ▶ Conducting a tank closure assessment.

Project Accomplishments:

This project is in the planning stage. The engineering work will begin in February of 1998.

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period October 1997 through March 1998 was \$454 compared to an original projection of \$0.

There were no O & M costs for the October 1997 through March 1998 period.

Project Progress Summary: The project began in January 1998.

Project Projections: Estimated project expenditures for depreciation plus return for the period April 1998 through September 1998 are expected to be \$35,341. Estimated O & M expenditures are expected to be \$0 for the April 1998 through September 1998 period.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
April 1998 through September 1998
Description and Progress Report for
Environmental Compliance Activities and Projects

FORM 42-5P

Project Title: Phillips Oil Tank No. 4 Upgrade

Project Description:

The Phillips Oil Storage Tank No. 4 is a 57,000 gallon field erected fuel storage tank that is required to meet the requirements of DEP Rule 62-762 as an existing field erected above ground storage tank containing a regulated pollutant (diesel fuel). The rule requires various modifications and a complete internal inspection by the end of 1999.

Present scope of work for this project includes:

- ▶ Cleaning and inspecting the tank in accordance with API 653 specifications
- ▶ Applying a coating to the internal floor and 30 inches up the tank wall.
- ▶ Installing a spill containment for piping fittings and valves surrounding the tank.
- ▶ Installing level instrumentation for overflow protection.
- ▶ Installing secondary containment for below ground piping or reroute to above ground.
- ▶ Conducting a tank closure assessment.

Project Accomplishments:

This project is in the planning stage. The engineering work will begin in February of 1998.

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period October 1997 through March 1998 was \$60 compared to an original projection of \$0.

There were no O & M costs for the October 1997 through March 1998 period.

Project Progress Summary: The project began in January 1998.

Project Projections: Estimated project expenditures for depreciation plus return for the period April 1998 through September 1998 are expected to be \$1,383. Estimated O & M expenditures are expected to be \$0 for the April 1998 through September 1998 period.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
April 1998 through September 1998
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Phillips Oil Tank No. 1 Upgrade

Project Description:

The Phillips Oil Storage Tank No. 1 is a 1,300,000 gallon field erected fuel storage tank that is required to meet the requirements of DEP Rule 62-762 as an existing field erected above ground storage tank containing a regulated pollutant (diesel fuel). The rule requires various modifications and a complete internal inspection by the end of 1999.

Present scope of work for this project includes:

- ▶ Cleaning and inspecting the tank in accordance with API 653 specifications
- ▶ Applying a coating to the internal floor and 30 inches up the tank wall.
- ▶ Installing a spill containment for piping fittings and valves surrounding the tank.
- ▶ Installing level instrumentation for overflow protection.
- ▶ Installing secondary containment for below ground piping or reroute to above ground.
- ▶ Conducting a tank closure assessment.

Project Accomplishments:

This project is in the planning stage. The engineering work will begin in February of 1998.

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period October 1997 through March 1998 was \$28 compared to an original projection of \$0.

There were no O & M costs for the October 1997 through March 1998 period.

Project Progress Summary: The project began in January 1998.

Project Projections: Estimated project expenditures for depreciation plus return for the period April 1998 through September 1998 are expected to be \$1,041. Estimated O & M expenditures are expected to be \$0 for the April 1998 through September 1998 period.

TAMPA ELECTRIC TANK UPGRADE PROJECTS
(April 1998 Through September 1998 Projection Period)

TANK	TANK SIZE (GALLONS)	HEIGHT (FEET)	DIAMETER (FEET)	CONTENTS	ORIGINAL IN-SERVICE DATE	UPGRADE BEGAN	UPGRADE END	POST-UPGRADE IN-SERVICE DATE	ESTIMATED COST
Gannon Ignition Oil Tank	300,930	32	40	No. 2 Fuel Oil	1968	October 1997	December 1997	December 1997	\$500,000
Big Bend Fuel Oil Tank #1	507,024	32	52	No. 2 Fuel Oil	1968	1998	1998	1998	\$450,000
Big Bend Fuel Oil Tank #2	4,188,324	30	160	No. 2 Fuel Oil	1974	1998	1998	1998	\$850,000
Phillips Tank #1	1,300,000	48	68	No. 6 Fuel Oil	1983	1998	1998	1998	\$55,000
Phillips Tank #4	57,000	24	20	No. 2 Fuel Oil	1983	1998	1998	1998	\$100,000
Phillips Tank #6	10,000	15.75	10.50	No. 6 Fuel Oil	1983	1998	1998	1998	\$24,000
TOTAL									\$1,979,000

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

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (kWh)	(3) Projected Avg 12 CP at Meter (kW)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (kWh)	(7) Projected Avg 12 CP at Generation (kW)	(8) Percentage of kWh Sales at Generation (%)	(9) Percentage of 12 CP Demand at Generation (%)	(10) 12 CP & 1/13 Allocation Factor (%)
RS, RST	53.57735%	3,816,779,000	813,226	1.066114	1.059519	4,043,849,869	888,892	45.54%	58.75%	57.74%
GS, GST, TS	55.78012%	501,827,000	102,700	1.065889	1.059519	531,695,241	109,467	5.99%	7.42%	7.31%
GSD, GSDT	74.11021%	2,233,786,000	344,080	1.094870	1.058388	2,364,212,297	368,308	28.82%	24.82%	24.95%
GSLD, GSLDT, SBF, SBFT	82.86676%	912,818,000	125,870	1.048214	1.042045	950,889,024	131,729	10.71%	8.93%	9.07%
IS1, IST1, SB1, IS3, IS3T, SB3	97.33992%	890,945,000	0	1.022142	1.020002	908,785,682	0	10.23%	0.00%	0.79%
SUJOL	819.04490%	76,590,000	1,067	1.055558	1.059521	81,118,928	1,126	0.91%	0.06%	0.14%
TOTAL		8,432,515,000	1,386,743			8,880,729,041	1,475,622	100.00%	100.00%	100.00%

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Notes:

- (1) Average 12 CP load factor based on actual 1995 load research data
- (2) Projected kWh sales for the period April 1998 to September 1998
- (3) Calculated: (Column 2) / (8,760 hours X Column 1)
- (4) Based on projected 1995 demand losses
- (5) Based on projected 1995 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

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 DOCKET NO. 980007-EI
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 FORM 42-6P

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

Rate Class	(1) Percentage of KWh Sales at Generation (%)	(2) 12 CP & 1/13 Allocation Factor (%)	(3) Energy- Related Costs (\$)	(4) Demand- Related Costs (\$)	(5) Total Environmental Costs (\$)	(6) Projected Sales at Meter (KWh)	(7) Environmental Cost Recovery Factor (\$/KWh)
RS, RST	45.54%	57.74%	1,221,113	40,136	1,261,251	3,616,779,000	0.033
GS, GST, TS	5.90%	7.31%	160,616	5,061	165,697	501,827,000	0.033
GSD, GSDT	26.62%	24.95%	713,791	17,344	731,135	2,233,786,000	0.033
GSLD, GSLDT, SBF, SBT	10.71%	9.07%	297,179	6,305	293,484	912,618,000	0.032
IS1, IS1T, SB1, IS3, IS3T, SB3	10.23%	0.79%	274,308	549	274,857	690,945,000	0.031
SLJOL	0.91%	0.14%	24,401	97	24,498	76,560,000	0.032
TOTAL	100.00%	100.00%	2,981,408	66,514	2,750,922	8,432,515,000	

Notes:

- (1) From Form 42-6P, Column 8
- (2) From Form 42-6P, Column 10
- (3) Column 1 x Total Jurisdictional Energy Dollars from Form 42-1P, line 5
- (4) Column 2 x Total Jurisdictional Demand Dollars from Form 42-1P, line 5
- (5) Column 3 + Column 4
- (6) Projected KWH sales for the period April 1998 to September 1998
- (7) Column 5 / Column 6 x 100

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

(in Dollars)

<u>Line</u>	<u>Period Amount</u>
1. Over/(Under) Recovery for the current period (Form 42-2E, Line 5)	(8478,9071)
2. Interest Provision (Form 42-2E, Line 6)	38
3. Sum of Current Period Adjustments (Form 42-2E, Line 10)	<u>0</u>
4. Current Period True-Up Amount to be refunded/recovered) in the projection period April 1998 to September 1998 (Lines 1 + 2 + 3)	<u>(8478,863)</u>

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

Current Period True-Up Amount
 (in Dollars)

Line	Actual October 97	Actual November 97	Estimated December 97	Estimated January 98	Estimated February 98	Estimated March 98	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$710,245	\$593,826	\$613,320	\$650,908	\$614,448	\$592,301	\$3,785,054
2. True-Up Provision	(114,516)	(114,516)	(114,516)	(114,516)	(114,516)	(114,517)	(687,097)
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	595,729	479,310	498,810	546,392	499,932	477,784	3,097,957
4. Jurisdictional ECRC Costs							
a. O & M Activities (Form 42-5E, Line 9)	535,786	475,329	457,125	365,288	473,359	383,166	2,690,253
b. Capital Investment Projects (Form 42-7E, Line 9)	147,338	146,666	147,790	148,003	149,170	147,638	896,605
c. Total Jurisdictional ECRC Costs	683,124	622,195	604,915	513,291	622,529	530,804	3,576,858
5. Over/Under Recovery (Line 3 - Line 4c)	(87,395)	(142,885)	(106,105)	33,101	(122,597)	(53,020)	(478,901)
6. Interest Provision (Form 42-3E, Line 10)	(275)	(281)	(342)	34	363	519	38
7. Beginning Balance True-Up & Interest Provision	(687,097)	(660,251)	(668,901)	(680,832)	(533,181)	(540,879)	(697,097)
a. Deferred True-Up from October 1996 to March 1997 (Order No. PSC-97-xxxx-FOF-EI)	613,889	613,889	613,889	613,889	613,889	613,889	613,889
8. True-Up Collected/(Refunded) (see Line 2)	114,516	114,516	114,516	114,516	114,516	114,517	687,097
9. End of Period Total True-Up (Lines 5 + 6 + 7 + 7a + 8)	(46,362)	(75,012)	(66,943)	80,708	73,010	135,026	135,026
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)	(46,362)	(75,012)	(66,943)	80,708	73,010	135,026	135,026

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

Line	Interest Provision (in Dollars)										End of Period Amount
	Actual October 97	Actual November 97	Estimated December 97	Estimated January 98	Estimated February 98	Estimated March 98	Estimated March 98	Estimated March 98	Estimated March 98	Estimated March 98	
1. Beginning Balance True-Up Amount (Form 42-2E, Line 7 + 7a + 10)	(\$73,208)	(\$46,362)	(\$75,012)	(\$66,943)	\$60,708	\$73,010					
2. Ending True-Up Amount Before Interest	(46,087)	(74,731)	(66,601)	80,874	72,627	134,507					
3. Total of Beginning & Ending True-Up (Lines 1 & 2)	(119,295)	(121,093)	(141,613)	13,731	153,335	207,517					
4. Average True-Up Amount (Line 3 x 1/2)	(59,648)	(60,547)	(70,807)	6,866	76,668	103,759					
5. Interest Rate (First Day of Reporting Business Month)	5.53%	5.53%	5.80%	6.00%	6.00%	6.00%					
6. Interest Rate (First Day of Subsequent Business Month)	5.53%	5.80%	6.00%	6.00%	6.00%	6.00%					
7. Total of Beginning & Ending Interest Rates (Lines 5 & 6)	11.06%	11.13%	11.80%	12.00%	12.00%	12.00%					
8. Average Interest Rate (Line 7 x 1/2)	5.53%	5.57%	5.80%	6.00%	6.00%	6.00%					
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.461%	0.464%	0.483%	0.500%	0.500%	0.500%					
10. Interest Provision for the Month (Line 4 x Line 9)	(\$275)	(\$281)	(\$342)	\$34	\$383	\$519					

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

Variance Report of O & M Activities
 (in Dollars)

Line No.	Description of Investment Projects	(1)	(2)	(3)	(4)
		Actual/Estimated	Original Projection	Variance Amount	Variance Percent
1.	Description of Investment Projects				
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$915,690	\$932,380	\$53,310	6.2%
1b	Big Bend Units 1 and 2 Flue Gas Conditioning	21,956	25,599	(3,643)	-14.2%
1c	Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0.0%
1d	Garrison Ignition Oil Tank	0	0	0	0.0%
1e	Big Bend Fuel Oil Tank #1 Upgrade	0	0	0	0.0%
1f	Big Bend Fuel Oil Tank #2 Upgrade	0	0	0	0.0%
1g	Phillips Upgrade Tank #1 for FDEP	0	0	0	0.0%
1h	Phillips Upgrade Tank #4 for FDEP	0	0	0	0.0%
1i	SO2 Emissions Allowances	1,980,956	1,412,578	568,378	40.2%
1j	SO2 Credit - FMAP/Ltdg	(68,180)	0	(68,180)	0.0%
2.	Total Investment Projects - Recoverable Costs	2,850,412	2,300,557	549,855	23.9%
3.	Recoverable Costs Allocated to Energy	2,850,412	2,300,557	549,855	23.9%
4.	Recoverable Costs Allocated to Demand	\$0	\$0	\$0	0.0%

Notes:
 Column (1) is the End of Period Totals on Form 42-5E
 Column (2) is the approved projected amount in accordance with FPSC Order No. PSC 97 1047-FOF-EI
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

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

O&M Activities
 (in Dollars)

Line	Description of O&M Activities	O&M Activities (in Dollars)										End of Period Total	Method of Classification	
		Actual October 97	Actual November 97	Estimated December 97	Estimated January 98	Estimated February 98	Estimated March 98	Estimated March 98	Estimated March 98	Estimated March 98	Estimated March 98			
1	Description of O&M Activities													
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$155,614	\$106,776	\$106,795	\$121,037	\$260,864	\$164,604	\$915,690					\$915,690	Energy
1b	Big Bend Units 1 and 2 Flue Gas Conditioning	8,431	2,525	2,750	2,750	2,750	2,750	21,856					21,856	Energy
1c	Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0	0	0	0					0	
1d	Gamma Irradiation Oil Tank	0	0	0	0	0	0	0					0	\$0
1e	Big Bend Fuel Oil Tank #1 Upgrade	0	0	0	0	0	0	0					0	0
1f	Big Bend Fuel Oil Tank #2 Upgrade	0	0	0	0	0	0	0					0	0
1g	Phillips Upgrade Tank #1 for FDEP	0	0	0	0	0	0	0					0	0
1h	Phillips Upgrade Tank #4 for FDEP	0	0	0	0	0	0	0					0	0
1i	SO2 Emissions Allowances	416,043	410,351	379,459	274,158	249,397	251,548	1,980,956					1,980,956	Energy
1j	SO2 Credit - FMPALM	(11,958)	(15,624)	(7,000)	(12,000)	(12,000)	(10,000)	(68,190)					(68,190)	Energy
2	Total of O&M Activities	568,522	504,028	482,004	385,945	501,011	408,902	2,850,412					2,850,412	\$0
3	Recoverable Costs Allocated to Energy	568,522	504,028	482,004	385,945	501,011	408,902	2,850,412					2,850,412	
4	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0					0	
5	Retail Energy Jurisdictional Factor	0.9296935	0.9274252	0.9330315	0.9273021	0.9300383	0.9186833							
6	Retail Demand Jurisdictional Factor	0.9015009	0.8875445	0.8794068	0.8841603	0.8874502	0.8736430							
7	Jurisdictional Energy Recoverable Costs (A)	528,551	467,448	449,725	357,888	465,959	375,766	2,645,337					2,645,337	
7a	Add back FMPALM Excess Emissions Allocation	7,235	8,081	7,400	7,400	7,400	7,400	44,916					44,916	
8	Jurisdictional Demand Recoverable Costs (B)	0	0	0	0	0	0	0					0	
8	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$535,786	\$475,529	\$457,125	\$365,288	\$473,359	\$383,166	\$2,690,253					\$2,690,253	

Notes:

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

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 DOCKET NO. 980007-EI
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FORM 42-5E

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

Variance Report of Capital Investment Projects - Recoverable Costs
(in Dollars)

Line No.	(1) Actual/Estimated	(2) Original Projection	(3) Variance		(4) Percent
			Amount	Percent	
1. Description of Investment Projects					
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$582,090	\$582,090	\$0	0.0%
1b	Big Bend Units 1 and 2 Flue Gas Conditioning	340,192	340,192	0	0.0%
1c	Big Bend Unit 4 Continuous Emissions Monitors	43,547	43,547	0	0.0%
1d	Gannon Ignition Oil Tank	9,390	0	9,390	0.0%
1e	Big Bend Fuel Oil Tank #1 Upgrade	411	0	411	0.0%
1f	Big Bend Fuel Oil Tank #2 Upgrade	454	0	454	0.0%
1g	Phillips Upgrade Tank #1 for FDEP	28	0	28	0.0%
1h	Phillips Upgrade Tank #4 for FDEP	60	0	60	0.0%
2. Total Investment Projects - Recoverable Costs					
		956,172	945,829	10,343	1.1%
3. Recoverable Costs Allocated to Energy					
		945,829	945,829	0	0.0%
4. Recoverable Costs Allocated to Demand					
		\$10,343	\$0	\$10,343	0.0%

Notes:
 Column (1) is the End of Period Totals on Form 42-7E
 Column (2) is the approved projected amount in accordance with FPC Order No. PSC 97-1047-FOF-EI
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

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

Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line	Description of Investment Projects (A)	Estimated								End of Period Total	Method of Classification		
		Actual October 97	Actual November 97	Actual December 97	Estimated January 98	Estimated February 98	Estimated March 98	Estimated March 98	Total		Demand	Energy	
1	Description of Investment Projects (A)												
1a	Big Bend Unit 3 Flue Gas Desulfurization	\$94,148	\$93,961	\$93,775	\$93,599	\$93,402	\$93,215	\$93,090	\$93,090	\$562,090			
1b	Big Bend Units 1 and 2 Flue Gas Monitoring	57,029	56,897	56,785	56,633	56,500	56,368	56,212	56,090	340,192			
1c	Big Bend Unit 4 Continuous Emissions Monitors	7,303	7,285	7,267	7,249	7,231	7,212	7,194	7,176	43,547			
1d	Gannon Ignition Oil Tank	0	0	626	2,214	3,233	3,317	3,390	3,463	\$9,390			
1e	Big Bend Fuel Oil Tank #1 Upgrade	0	0	0	11	74	328	411	411	411			
1f	Big Bend Fuel Oil Tank #2 Upgrade	0	0	0	12	86	356	454	454	454			
1g	Phillips Upgrade Tank #1 for FDEP	0	0	0	1	8	19	28	28	28			
1h	Phillips Upgrade Tank #4 for FDEP	0	0	0	1	15	44	60	60	60			
	Total Investment Projects - Recoverable Costs	153,480	158,143	158,433	159,710	160,549	160,857	161,166	161,474	\$945,829			
3	Recoverable Costs Allocated to Energy	158,480	158,143	157,807	157,471	157,133	156,795	156,457	156,119	945,829			
4	Recoverable Costs Allocated to Demand	0	0	626	2,239	3,418	4,062	4,939	5,815	10,343			
5	Retail Energy Jurisdictional Factor	0.9296935	0.9274252	0.9330315	0.9273021	0.9300383	0.9318633	0.9336883	0.9355133	0.9373383			
6	Retail Demand Jurisdictional Factor	0.9015009	0.8975445	0.8794068	0.8841608	0.8874902	0.8908196	0.8941490	0.8974784	0.8736430			
7	Jurisdictional Energy Recoverable Costs (B)	147,338	146,866	147,239	146,023	146,139	144,069	144,069	144,069	877,494			
8	Jurisdictional Demand Recoverable Costs (C)	0	0	551	1,980	3,031	3,549	4,062	4,611	9,111			
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$147,338	\$146,866	\$147,790	\$148,003	\$149,170	\$147,638	\$147,638	\$147,638	\$886,605			

Notes:

- (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 6

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 DOCKET NO. 980007-EI
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
October 1987 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	Actual October 97	Actual November 97	Estimated December 97	Estimated January 98	Estimated February 98	Estimated March 98	End of Period Amount
1.	Investments								
a.	Expenditures/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 Basis	\$0,239,858	8,239,858	8,239,858	8,239,858	8,239,858	8,239,858	8,239,858	
3.	Less: Accumulated Depreciation	(508,859)	(527,885)	(547,111)	(566,337)	(585,583)	(604,789)	(624,015)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	
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 Net Investment		7,721,396	7,702,160	7,682,934	7,663,708	7,644,482	7,625,256	
7.	Return on Average Net Investment								
a.	Equity Component Grossed Up For Taxes (A)		58,777	58,835	58,494	58,353	58,211	58,070	\$338,540
b.	Debt Component (Line 6 x 8.22% x 1/12)		18,145	18,100	18,055	18,010	17,965	17,919	108,194
8.	Investment Expenses								
a.	Depreciation		19,228	19,228	19,228	19,228	19,228	19,228	115,356
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 System Recoverable Expenses (Lines 7 + 8)		94,148	93,961	93,775	93,589	93,402	93,215	562,090
10.	Energy Jurisdictional Factor		94,148	93,961	93,775	93,589	93,402	93,215	562,090
11.	Demand Jurisdictional Factor		0	0	0	0	0	0	0
12.	Retail Energy-Related Recoverable Costs (B)		0.9209935	0.9274252	0.9330315	0.9273021	0.9300383	0.9186633	
13.	Retail Demand-Related Recoverable Costs (C)		0.9015009	0.8875445	0.8794088	0.8641608	0.8874502	0.8736430	
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		87,529	87,142	87,495	86,785	86,367	85,661	521,479
			587,529	587,142	587,495	586,785	585,667	585,661	5521,479

Notes:
(A) Lines 6 x 8.2238% 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

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
October 1987 to March 1988

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

Line	Description	Beginning of Period Amount	Actual October 87	Actual November 87	Estimated December 87	Estimated January 88	Estimated February 88	Estimated March 88	End of Period Amount
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	
a.	Expenditures/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	(535,634)	(548,238)	(582,842)	(576,446)	(590,050)	(603,654)	(617,258)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$4,482,100	4,468,496	4,434,892	4,441,288	4,427,684	4,414,080	4,400,476	
6.	Average Net Investment		4,475,298	4,461,694	4,448,090	4,434,486	4,420,882	4,407,278	
7.	Return on Average Net Investment		32,908	32,808	32,708	32,608	32,507	32,407	\$195,946
a.	Equity Component Grossed Up For Taxes (A)		10,517	10,485	10,453	10,421	10,389	10,357	62,872
b.	Debt Component (Line 3 x 2.82% x 1.12)								
8.	Investment Expenses		13,604	13,604	13,604	13,604	13,604	13,604	81,624
a.	Depreciation		0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0
c.	Disarmament		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 System Recoverable Expenses (Lines 7 + 8)		57,029	56,897	56,785	56,633	56,500	56,368	340,192
a.	Recoverable Costs Allocated to Energy		57,029	56,897	56,785	56,633	56,500	56,368	340,192
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9296935	0.9274252	0.9330315	0.9273021	0.9300383	0.9169633	
11.	Demand Jurisdictional Factor		0.9015009	0.8875445	0.8794068	0.8841908	0.8874502	0.8736430	
12.	Retail Energy-Related Recoverable Costs (B)		53,019	52,768	52,964	52,516	52,547	51,800	315,614
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$53,019	\$52,768	\$52,964	\$52,516	\$52,547	\$51,800	\$315,614

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

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

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 4 Continuous Emissions Monitors
(in Dollars)

Line	Description	Beginning of Period Amount	Actual October 97	Actual November 97	Actual December 97	Estimated January 98	Estimated February 98	Estimated March 98	Estimated March 98	End of Period Amount
1.	Investments									
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$66,211	66,211	66,211	66,211	66,211	66,211	66,211	66,211	66,211
3.	Less: Accumulated Depreciation	(69,626)	(71,503)	(73,380)	(75,257)	(77,134)	(79,011)	(80,888)	(80,888)	(80,888)
4.	Other (A)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)
5.	Net Investment (Lines 2 + 3 + 4)	\$560,177	\$55,300	\$55,423	\$55,546	\$55,669	\$55,792	\$55,915	\$55,915	\$55,915
6.	Average Net Investment		559,239	557,362	555,485	553,608	551,731	549,854	549,854	549,854
7.	Return on Average Net Investment									
a.	Equity Component Grossed Up For Taxes (B)		4,112	4,098	4,085	4,071	4,057	4,043	4,043	\$24,466
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,314	1,310	1,305	1,301	1,297	1,292	1,292	7,819
8.	Investment Expenses									
a.	Depreciation		1,877	1,877	1,877	1,877	1,877	1,877	1,877	11,262
b.	Amortization		0	0	0	0	0	0	0	0
c.	Disarmament		0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		7,303	7,285	7,267	7,249	7,231	7,212	7,212	43,547
a.	Recoverable Costs Allocated to Energy		7,303	7,285	7,267	7,249	7,231	7,212	7,212	43,547
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.8296935	0.8274252	0.8330315	0.8273021	0.8300383	0.8186933	0.8186933	
11.	Demand Jurisdictional Factor		0.9015009	0.8875445	0.8794068	0.8941608	0.8874502	0.8736130	0.8736130	
12.	Retail Energy-Related Recoverable Costs (C)		6,790	6,756	6,780	6,722	6,725	6,628	6,628	40,401
13.	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,790	\$6,756	\$6,780	\$6,722	\$6,725	\$6,628	\$6,628	\$40,401

Notes:

- (A) Represents the Net Book Value of the replaced Big Bend Unit 4 CEMs which is currently recovered through base rates.
- (B) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 39.575% (expansion factor of 1.628002)
- (C) Line 9a x Line 10
- (D) Line 9b x Line 11

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

Return on Capital Investments, Depreciation and Taxes
For Project: Gannon Ignition Oil Tank
(in Dollars)

Line	Description	Beginning of Period Amount	Actual October 97	Actual November 97	Estimated December 97	Estimated January 98	Estimated February 98	Estimated March 98	End of Period Amount
1. Investments									
a.	Expenditures/Additions		\$0	\$0	\$395,000	\$50,000	\$10,000	\$5,000	
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	\$0	0	0	0	445,000	455,000	460,000	
3.	Less: Accumulated Depreciation	0	0	0	0	(723)	(2,185)	(3,672)	
4.	CWIP - Non-Interest Bearing	0	0	0	365,000	0	0	0	
4a.	Other (A)	0	0	0	(268,000)	(268,000)	(268,000)	(268,000)	
5.	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	129,000	178,277	186,815	190,328	
6.	Average Net Investment		0	0	64,500	153,639	182,546	186,572	
7. Return on Average Net Investment									
a.	Equity Component Grossed Up For Taxes (B)		0	0	474	1,130	1,342	1,367	\$4,333
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	152	361	429	443	1,385
8. Investment Expenses									
a.	Depreciation		0	0	0	723	1,462	1,467	3,672
b.	Amortization		0	0	0	0	0	0	0
c.	Disarmament		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 System Recoverable Expenses (Lines 7 + 8)									
a.	Recoverable Costs Allocated to Energy		0	0	626	2,214	3,233	3,317	9,390
b.	Recoverable Costs Allocated to Demand		0	0	626	2,214	3,233	3,317	9,390
10. Energy Jurisdictional Factor									
11.	Demand Jurisdictional Factor		0.9296935	0.9274252	0.9330315	0.9273721	0.9300363	0.9189633	0
12. Retail Energy-Related Recoverable Costs (C)									
13.	Retail Demand-Related Recoverable Costs (D)		0.9015009	0.8875445	0.8794068	0.8841608	0.8874502	0.8736430	0
14. Total Jurisdictional Recoverable Costs (Lines 12 + 13)									
		\$0	\$0	\$0	\$551	\$1,958	\$2,869	\$2,868	\$8,276
									\$8,276

Notes:

- (A) Represents the Capital Costs of the Gannon Ignition Oil Tank currently recovered through base rates.
- (B) Lines 6 x 9.8235% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Line 8a x Line 10
- (D) Line 8b x Line 11

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

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Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Fuel Oil Tank #1 Upgrade
(in Dollars)

Beginning of Period Amount	Actual		Estimated		Estimated		Estimated		End of Period Amount
	October 97	November 97	December 97	January 98	February 98	March 98	Period Amount		
\$0	0	0	0	2,262	10,638	41,295	0	0	
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	
0	0	0	0	2,262	12,800	54,295	0	0	
\$0	0	0	0	2,262	12,800	54,295	0	0	
0	0	0	0	1,131	7,291	33,298	0	0	

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1. Investments									
a. Expenditures/Additions	\$0	0	0	0	0	0	0	0	0
b. Changes to Plant	0	0	0	0	0	0	0	0	0
c. Retirements	0	0	0	0	0	0	0	0	0
d. Other	0	0	0	0	0	0	0	0	0
2. Plant-to-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0
3. Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0
4. CMP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0
5. Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0
6. Average Net Investment	0	0	0	0	0	0	0	0	0
7. Return on Average Net Investment									
a. Equity Component Grossed Up For Taxes (A)	0	0	0	0	0	0	0	0	0
b. Debt Component (Line 6 x 2.82% x 1/12)	0	0	0	0	0	0	0	0	0
8. Investment Expenses									
a. Depreciation	0	0	0	0	0	0	0	0	0
b. Amortization	0	0	0	0	0	0	0	0	0
c. Dismantlement	0	0	0	0	0	0	0	0	0
d. Property Taxes	0	0	0	0	0	0	0	0	0
e. Other	0	0	0	0	0	0	0	0	0
9. Total System Recoverable Expenses (Lines 7 + 8)	0	0	0	0	0	0	0	0	0
a. Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0
b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0
10. Energy Jurisdictional Factor	0.9286935	0.9274252	0.9300315	0.9273021	0.9300033	0.9189633	0.9189633	0.9189633	0.9189633
11. Demand Jurisdictional Factor	0.915009	0.8875445	0.8794088	0.8841608	0.8874502	0.8736430	0.8736430	0.8736430	0.8736430
12. Retail Energy-Related Recoverable Costs (B)	0	0	0	0	0	0	0	0	0
13. Retail Demand-Related Recoverable Costs (C)	0	0	0	0	0	0	0	0	0
14. Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted firm tax rate of 38.575% (expansion factor of 1.82800.)
- (B) Line 8a x Line 10
- (C) Line 9b x Line 11

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

Form 42 - BE
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Fuel Oil Tank #2 Upgrade
 (in Dollars)

Line	Description	Beginning of		Actual		Estimated		Estimated		Estimated		End of
		Period	Amount	October 97	November 97	December 97	January 98	February 98	March 98	Period		
1.	Investments											
a.	Expenditures/Additions			\$0	\$0	\$0	\$2,535	\$12,612	\$43,022			
b.	Changes to Plant			0	0	0	0	0	0	0	0	
c.	Retirements			0	0	0	0	0	0	0	0	
d.	Other			0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base			\$0	0	0	0	0	0	0	0	
3.	Lease: Accumulated Depreciation			0	0	0	0	0	0	0	0	
4.	CMF - Non-interest Bearing			0	0	0	2,535	15,147	56,169			
5.	Net Investment (Lines 2 + 3 + 4)			\$0	0	0	2,535	15,147	56,169			
6.	Average Net Investment			0	0	0	1,268	8,841	36,658			
7.	Return on Average Net Investment											
a.	Equity Component Grossed Up For Taxes (A)			0	0	0	9	65	270			\$344
b.	Debt Component (Line 6 x 2.62% x 1/12)			0	0	0	3	21	86			110
8.	Investment Expenses											
a.	Depreciation			0	0	0	0	0	0	0	0	0
b.	Amortization			0	0	0	0	0	0	0	0	0
c.	Dismantlement			0	0	0	0	0	0	0	0	0
d.	Property Taxes			0	0	0	0	0	0	0	0	0
e.	Other			0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)			0	0	0	12	86	356			454
a.	Recoverable Costs Allocated to Energy			0	0	0	0	0	0			0
b.	Recoverable Costs Allocated to Demand			0	0	0	12	86	356			454
10.	Energy Jurisdictional Factor			0.9299935	0.9274252	0.9330315	0.9273021	0.9300363	0.9189633			
11.	Demand Jurisdictional Factor			0.9015009	0.8875445	0.8794098	0.8641608	0.8974502	0.8736430			
12.	Retail Energy-Related Recoverable Costs (B)			0	0	0	0	0	0			0
13.	Retail Demand-Related Recoverable Costs (C)			0	0	0	11	78	311			388
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			\$0	\$0	\$0	\$11	\$76	\$311			\$388

Notes:

- (A) Line 6 x 0.8228% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.629072)
- (B) Line 9a x Line 10
- (C) Line 9b x Line 11

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

Return on Capital Investments, Depreciation and Taxes
For Project: Phillips Upgrade Tank #1 for FDEP
(in Dollars)

Line	Description	Beginning of Period Amount	Actual October 97	Actual November 97	Estimated December 97	Estimated January 98	Estimated February 98	Estimated March 98	End of Period Amount
1. Investments									
a.	Expenditures/Additions		\$0	\$0	\$0	\$313	\$945	\$1,330	
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									
3.	Less: Accumulated Depreciation		0	0	0	0	0	0	
4.	CWIP - Non-Interest Bearing		0	0	0	313	1,258	2,586	
5.	Net Investment (Lines 2 + 3 + 4)		\$0	0	0	313	1,258	2,586	
6. Average Net Investment									
			0	0	0	157	786	1,923	
7. Return on Average Net Investment									
a.	Equally Component Grossed Up For Taxes (A)		0	0	0	1	6	14	\$21
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	2	5	7
8. Investment Expenses									
a.	Depreciation		0	0	0	0	0	0	0
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 System Recoverable Expenses (Lines 7 + 8)									
a.	Recoverable Costs Allocated to Energy		0	0	0	1	8	19	28
b.	Recoverable Costs Allocated to Demand		0	0	0	1	8	19	28
10. Energy Jurisdictional Factor									
11.	Demand Jurisdictional Factor		0.9296935	0.9274252	0.9330315	0.9273021	0.6000383	0.9186633	
			0.9015009	0.8875445	0.8794068	0.8641608	0.8874502	0.8738430	
12. Retail Energy-Related Recoverable Costs (B)									
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	1	7	17	25
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$1	\$7	\$17	\$25

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 8a x Line 10
- (C) Line 9b x Line 11

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

Return on Capital Investments, Depreciation and Taxes
For Project: Phillips Upgrade Tank #4 for FDEP
(in Dollars)

Line	Description	Beginning of Period Amount	Actual October 97	Actual November 97	Estimated December 97	Estimated January 98	Estimated February 98	Estimated March 98	End of Period Amount
1.	Investments		\$0	\$0	\$0	\$157	\$2,788	\$3,174	
a.	Expenditures/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	\$0	0	0	0	0	0	0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	
4.	CMIP - Non-Interest Bearing	0	0	0	0	157	2,948	6,120	
5.	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	157	2,948	6,120	
6.	Average Net Investment		0	0	0	79	1,552	4,533	
7.	Return on Average Net Investment								
a.	Equity Component Grossed Up For Taxes (A)		0	0	0	1	11	33	\$45
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	4	11	15
8.	Investment Expenses								
a.	Depreciation		0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0
c.	Disamortement		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 System Recoverable Expenses (Lines 7 + 8)		0	0	0	1	15	44	60
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	1	15	44	60
10.	Energy Jurisdictional Factor		0.9296935	0.9274752	0.9330315	0.9273021	0.9300383	0.9188633	
11.	Demand Jurisdictional Factor		0.9015009	0.8875445	0.8794068	0.8841808	0.8874502	0.8736430	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	1	13	38	53
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$1	\$13	\$38	\$53

Notes:
(A) Lines 6 x 6.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.626002)
(B) Line 9a x Line 10
(C) Line 9b x Line 11