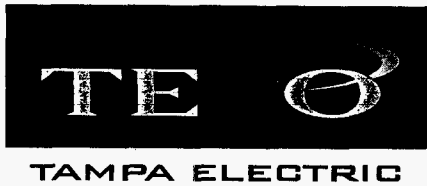


ORIGINAL



August 16, 1999

Patricia S. Lee
USC/Engineering Supervisor
Florida Public Service Commission
Capital Circle Office Center
2540 Shumard Oak Blvd
Tallahassee, FL 32399-0865

RE: DOCKET NO. 990529-EI

Dear Ms. Lee:

Attached are the responses to the Tampa Electric 1999 Depreciation Study Initial Review.

Please contact me at (813)228-4798 if you have any questions.

Sincerely,

Richard A. Walker
Manager Accounting Systems and Services

- AFA _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG _____
- LEG _____
- MAS _____
- OPC _____
- PAI _____
- SEC I
- WAV _____
- OTM _____

Attachment

DOCUMENT NUMBER-DATE

TAMPA ELECTRIC COMPANY
P. O. BOX 111 TAMPA, FL 33601-0111

09741 AUG 16 99

(813) 228-4111

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Activity for 1998

**Tampa Electric Company
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1. The cost of removal is almost 300% for Big Bend Unit I and almost 200% for Big Bend Unit No. 2.
 - a. What was the nature and the cause for these unusually large removal costs?
 - b. There are adjustments or transfers of plant investment out of Big Bend Common and Big Bend Unit No. 4 and into Big Bend Unit No. 4 FGD with no associated reserve amounts being transferred or adjusted.

- A.
 - a. The relationship to cost of removal appears high due to actual retirement vintages and timing. Production property is recorded in the CPR by vintages. Plant personnel provide Plant Accounting with the estimated vintage of the assets to be retired. Sometimes a Handy Whitman Index is used to devalue the current replacement cost to determine the retirement value (e.g. a Big Bend Unit 2 replacement cost in 1998 for \$631,680 for a 1973 vintage asset will create a retirement of \$168,000). In years where many of the retirements are of old vintages, a cost of removal to retirement ratio may look inappropriate. Some cost of removal was charged in 1998 and the actual retirement was made in 1999. The company has 60 days to retire the asset after the replacement has been placed in service. Cost of removal is in current dollars and retirements are in historical dollars. This has a tendency over time to cause cost of removal to increase in relationship to retirement. In many cases a relatively inexpensive asset may have a high cost of removal due to the location of the asset or other equipment removed to replace the asset being retired.
 - b. Reserve adjustments were taken care of through the reserve re-allocation done for the 1999 depreciation study.

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2. Cost of removal is over 100% for Gannon Unit Nos. 1 and 2. Please explain the nature and cause of these unusually large removal costs.
- A. Please see Item No 1(a).

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3. It appears that the net transfer of investment out of Big Bend Station was transferred into Common Structures and Improvements.
 - a. Is this correct?
 - b. What is the amount of reserve that should be transferred into this account commensurate with the investment?

- A.
 - a. Yes.
 - b. Reserve adjustments were taken care of through the reserve re-allocation done for the 1999 depreciation study.

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4. There is a large transfer of investment out of the Polk Station without any transfer of reserve.

a. Where was this investment transferred?

b. What is the amount of reserve that should have been transferred with the investment?

A. a. This transfer relates to the transmission and distribution portion of the initial cost of a new generating unit identified in the completion of the final property records:

Account 35300	\$2,319,030.07
Account 35500	15,526.00
Account 35600	33,108.14
Account 35900	72,405.52
Account 36200	246,985.05
Total	\$2,687,054.78

b. \$111,930.48

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5. Provide a description of the assets retired from Software, Account 303.
 - A. Assets retired from Software, Account 303 consist of amortizable computer software that is 5 years old.

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6. Plant activity has been provided on a unit basis for Big Bend and Gannon Stations. Please provide investment activity for each account for which a separate depreciation rate was approved by Order No. PSC-96-0399-FOF-EI.
 - A. See attached.

ANNUAL STATUS REPORT ACTIVITY:
 1998 Activity
 Item No. 6

1998

KEY: BB = BIG BEND
 GN = GANNON
 GN TRUST = GANNON TRUST
 BBGT = BIG BEND COMBUSTION TURBINES
 GNGT = GANNON COMBUSTION TURBINES

ACCT NO	ACCOUNT TITLE	BALANCE BOP	ADDITIONS	RETIREMENTS	ADJUSTMENTS	BALANCE EOP
31140	STRUCTURES&IMPROVEMENTS-BBCM	43,729,637.87	737,612.38	(62,418.95)	538,639.90	44,943,471.20
31141	STRUCTURES&IMPROVEMENTS-BB1	7,130,968.20	220,140.90	(130,961.00)	0.00	7,220,148.10
31142	STRUCTURES&IMPROVEMENTS-BB2	6,909,602.94	61,132.90	(10,469.00)	0.00	6,960,266.84
31143	STRUCTURES&IMPROVEMENTS-BB3	15,075,910.30	0.00	0.00	0.00	15,075,910.30
31144	STRUCTURES&IMPROVEMENTS-BB4	62,522,025.79	42,267.77	(74,371.22)	(155,882.40)	62,334,039.94
31145	STRUCTURES&IMPROVEMENTS-BB4FGD	21,371,209.71	8,678.94	0.00	0.00	21,379,888.65
31150	STRUCTURES&IMPROVEMENTS-GNCM	28,607,644.65	750,910.24	(29,501.32)	0.00	29,329,053.57
31151	STRUCTURES&IMPROVEMENTS-GN1	2,597,015.82	0.00	(7,232.62)	0.00	2,589,783.20
31152	STRUCTURES&IMPROVEMENTS-GN2	2,795,070.45	34,185.83	(25,812.87)	0.00	2,803,443.41
31153	STRUCTURES&IMPROVEMENTS-GN3	2,135,431.75	0.00	0.00	0.00	2,135,431.75
31154	STRUCTURES&IMPROVEMENTS-GN4	1,705,254.59	0.00	(8,032.00)	0.00	1,697,222.59
31155	STRUCTURES&IMPROVEMENTS-GN5	5,560,374.16	23,163.57	0.00	0.00	5,583,537.73
31156	STRUCTURES&IMPROVEMENTS-GN6	4,590,509.65	6,984.23	(3,366.00)	0.00	4,594,127.88
31170	STRUCT&IMPROVE-GN TRUST-GNCM	5,493,790.03	0.00	0.00	1,359,600.15	6,853,390.18
31171	STRUCT&IMPROVE-GN TRUST-GN1	638,297.93	0.00	0.00	0.00	638,297.93
31172	STRUCT&IMPROVE-GN TRUST-GN2	2,075,348.90	0.00	0.00	0.00	2,075,348.90
31173	STRUCT&IMPROVE-GN TRUST-GN3	948,026.36	0.00	0.00	0.00	948,026.36
31174	STRUCT&IMPROVE-GN TRUST-GN4	1,694,472.61	0.00	0.00	0.00	1,694,472.61
31175	STRUCT&IMPROVE-GN TRUST-GNCM	(5,447,423.48)	0.00	0.00	5,447,423.48	0.00
31176	STRUCT&IMPROVE-GN TRUST-GN1	(633,211.48)	0.00	0.00	633,211.48	0.00
31177	STRUCT&IMPROVE-GN TRUST-GN2	(2,058,802.50)	0.00	0.00	2,058,802.50	0.00
31178	STRUCT&IMPROVE-GN TRUST-GN3	(940,463.67)	0.00	0.00	940,463.67	0.00
31179	STRUCT&IMPROVE-GN TRUST-GN4	(1,680,969.40)	0.00	0.00	1,680,969.40	0.00
31240	BOILER PLANT EQP-BBCM	55,107,339.12	1,052,444.96	(307,751.17)	(927,710.73)	54,924,322.18
31241	BOILER PLANT EQP-BB1	51,623,737.77	5,664,263.26	(3,094,605.00)	(123,856.59)	54,069,539.44
31242	BOILER PLANT EQP-BB2	45,838,248.80	87,363.07	(287,940.19)	35,064.69	45,672,736.37
31243	BOILER PLANT EQP-BB3	86,793,181.29	449,395.07	(273,021.05)	(594,905.21)	86,374,650.10
31244	BOILER PLANT EQP-BB4MAIN	193,989,281.58	887,687.49	(501,929.74)	(82,872.75)	194,292,166.58
31245	BOILER PLANT EQP-BB4FGD	140,879,364.83	162,420.90	(437,775.17)	0.00	140,604,010.56
31250	BOILER PLANT EQP-GNCM	17,467,141.20	2,053,983.72	(679,073.05)	327,900.00	19,169,951.87
31251	BOILER PLANT EQP-GN1	8,600,257.70	267,506.21	(34,072.78)	0.00	8,833,691.13
31252	BOILER PLANT EQP-GN2	7,886,208.72	64,071.57	(245,308.21)	0.00	7,704,972.08
31253	BOILER PLANT EQP-GN3	18,856,770.55	41,256.55	(18,162.41)	0.00	18,879,864.69
31254	BOILER PLANT EQP-GN4	18,855,815.49	1,874,326.91	(238,897.17)	0.00	20,491,245.23
31255	BOILER PLANT EQP-GN5	28,011,447.54	2,418,420.72	(300,879.86)	(106,606.03)	30,022,382.37
31256	BOILER PLANT EQP-GN6	46,009,926.46	627,105.18	(194,478.68)	0.00	46,442,552.96
31270	BOILER PLT EQP-GN TRUST CM	21,361,251.08	0.00	0.00	7,087,911.63	28,449,162.71
31271	BOILER PLT EQP-GN TRUST 1	15,301,799.02	0.00	0.00	0.00	15,301,799.02
31272	BOILER PLT EQP-GN TRUST 2	15,849,207.14	0.00	0.00	0.00	15,849,207.14
31273	BOILER PLT EQP-GN TRUST 3	21,065,752.36	0.00	0.00	0.00	21,066,752.36
31274	BOILER PLT EQP-GN TRUST 4	25,413,057.61	0.00	0.00	0.00	25,413,057.61
31275	BOILER PLT EQP-GN TRUST CM	(21,184,796.08)	0.00	(0.02)	21,184,796.10	0.00
31276	BOILER PLT EQP-GN TRUST 1	(15,179,787.96)	0.00	0.00	15,179,787.96	0.00
31277	BOILER PLT EQP-GN TRUST 2	(15,722,858.36)	0.00	0.00	15,722,858.36	0.00
31278	BOILER PLT EQP-GN TRUST 3	(20,893,768.79)	0.00	0.00	20,898,768.79	0.00
31279	BOILER PLT EQP-GN TRUST 4	(25,210,467.79)	0.00	0.00	25,210,467.79	0.00
31440	TURBOGENERATOR-BBCM	3,293,742.02	225.80	0.00	0.00	3,298,967.82
31441	TURBOGENERATOR-BB1	23,425,003.52	174,295.45	(111,432.52)	0.00	23,487,866.45
31442	TURBOGENERATOR-BB2	25,052,918.56	88,393.71	(2,002.32)	0.00	25,139,309.95
31443	TURBOGENERATOR-BB3	28,743,111.60	0.00	0.00	0.00	28,748,111.60
31444	TURBOGENERATOR-BB4 MAIN	80,990,338.45	143,024.52	(144,169.82)	0.00	80,989,193.15
31450	TURBOGENERATOR-GNCM	1,633,263.39	61,525.21	0.00	0.00	1,694,788.60
31451	TURBOGENERATOR-GN1	7,618,143.18	1,271,795.35	(36,473.00)	0.00	8,853,465.53
31452	TURBOGENERATOR-GN2	10,877,470.30	69,875.68	(33,907.00)	0.00	10,913,438.98
31453	TURBOGENERATOR-GN3	11,834,893.50	396,157.87	(377,641.01)	0.00	11,853,410.36
31454	TURBOGENERATOR-GN4	8,665,668.73	50,318.22	(2,497.00)	0.00	8,713,489.95
31455	TURBOGENERATOR-GN5	12,558,399.11	397.72	0.00	0.00	12,558,796.83
31456	TURBOGENERATOR-GN6	22,936,269.83	23,671.36	(4,233.00)	0.00	22,955,708.19
31470	TURBOGEN-GN TRUST-GNCM	0.00	0.00	0.00	0.00	0.00

31471 TURBOGEN-GN TRUST-GN1	4,086.50	0.00	0.00	0.00	4,086.50
31472 TURBOGEN-GN TRUST-GN2	3,657.26	0.00	0.00	0.00	3,657.26
31473 TURBOGEN-GN TRUST-GN3	18,046.61	0.00	0.00	0.00	18,046.61
31474 TURBOGEN-GN TRUST-GN4	3,671.86	0.00	0.00	0.00	3,671.86
31475 TURBOGEN-GN TRUST-GNCM	0.00	0.00	0.00	0.00	0.00
31476 TURBOGEN-GN TRUST-GN1	(4,054.11)	0.00	0.00	4,054.11	0.00
31477 TURBOGEN-GN TRUST-GN2	(3,628.27)	0.00	0.00	3,628.27	0.00
31478 TURBOGEN-GN TRUST-GN3	(17,903.58)	0.00	0.00	17,903.58	0.00
31479 TURBOGEN-GN TRUST-GN4	(3,642.76)	0.00	0.00	3,642.76	0.00
31540 ACCESSORY ELEC EQUIP-BBCM	12,691,729.37	218,490.59	(11,324.50)	61,170.83	12,960,066.29
31541 ACCESSORY ELEC EQUIP-BB1	7,990,857.42	13,672.07	(1,550.00)	124,116.87	8,127,096.36
31542 ACCESSORY ELEC EQUIP-BB2	6,937,462.44	17,045.67	(38,263.44)	70,225.69	6,986,470.36
31543 ACCESSORY ELEC EQUIP-BB3	17,724,673.16	2,344.28	(51,071.04)	446,787.99	18,122,734.39
31544 ACCESSORY ELEC EQUIP-BB4	35,170,290.45	128,725.62	(102,853.15)	118,752.24	35,314,915.16
31545 ACCESSORY ELEC EQUIP-BB4	18,219,562.73	17,885.71	0.00	0.00	18,237,448.44
31550 ACCESSORY ELEC EQUIP-GNCM	4,427,544.81	140,094.48	(24,697.52)	0.00	4,542,941.77
31551 ACCESSORY ELEC EQUIP-GN1	2,030,910.21	0.00	(3,718.17)	0.00	2,027,192.04
31552 ACCESSORY ELEC EQUIP-GN2	1,636,150.90	0.00	0.00	0.00	1,636,150.90
31553 ACCESSORY ELEC EQUIP-GN3	2,332,584.33	0.00	0.00	0.00	2,332,584.33
31554 ACCESSORY ELEC EQUIP-GN4	2,220,628.76	71,242.27	(14,718.13)	0.00	2,277,152.90
31555 ACCESSORY ELEC EQUIP-GN5	5,537,611.82	76,317.41	(42,535.89)	0.00	5,571,393.34
31556 ACCESSORY ELEC EQUIP-GN6	7,669,540.49	12,267.14	(29,942.91)	0.00	7,651,864.72
31557 ACCESSORY ELEC EQUIP-GN O	0.00	0.00	0.00	0.00	0.00
31570 ACCESS ELEC EQP-GN TRUST-CM	3,705,754.77	0.00	0.00	2,353,104.99	6,058,859.76
31571 ACCESS ELEC EQP-GN TRUST-1	2,979,327.07	0.00	0.00	0.00	2,979,327.07
31572 ACCESS ELEC EQP-GN TRUST-2	3,234,810.03	0.00	0.00	0.00	3,234,810.03
31573 ACCESS ELEC EQP-GN TRUST-3	2,993,208.97	0.00	0.00	0.00	2,993,208.97
31574 ACCESS ELEC EQP-GN TRUST-4	4,380,913.88	0.00	0.00	0.00	4,380,913.88
31575 ACCESS ELEC EQP-GN TRUST-CM	(3,675,094.51)	0.00	0.00	3,675,094.51	0.00
31576 ACCESS ELEC EQP-GN TRUST-1	(2,955,567.09)	0.00	0.00	2,955,567.09	0.00
31577 ACCESS ELEC EQP-GN TRUST-2	(3,209,025.22)	0.00	0.00	3,209,025.22	0.00
31578 ACCESS ELEC EQP-GN TRUST-3	(2,968,914.71)	0.00	0.00	2,968,914.71	0.00
31579 ACCESS ELEC EQP-GN TRUST-4	(4,345,986.69)	0.00	0.00	4,345,986.69	0.00
31640 MISC EQUIP-BBCM	3,464,903.73	7,426.85	0.00	0.00	3,472,330.58
31641 MISC EQUIP-BB1	645,511.63	0.00	0.00	0.00	645,511.63
31642 MISC EQUIP-BB2	540,949.26	0.00	(1,007.00)	0.00	539,942.26
31643 MISC EQUIP-BB3	740,639.60	0.00	0.00	148,117.22	888,756.82
31644 MISC EQUIP-BB4 MAIN	5,309,650.44	0.00	0.00	120,002.91	5,429,653.35
31645 MISC EQUIP-BB4 FGD	244,694.35	0.00	0.00	0.00	244,694.35
31647 MISC EQUIP-BBCM AMORTIZAT	3,983,659.92	288,841.99	0.00	0.00	4,272,501.91
31650 MISC EQUIP-GNCM	3,061,660.23	105,126.45	(2,173.81)	0.00	3,164,612.87
31651 MISC EQUIP-GN1	253,316.11	0.00	0.00	0.00	253,316.11
31652 MISC EQUIP-GN2	75,179.25	0.00	0.00	0.00	75,179.25
31653 MISC EQUIP-GN3	103,548.24	0.00	(15,403.33)	0.00	88,144.91
31654 MISC EQUIP-GN4	48,217.72	0.00	0.00	0.00	48,217.72
31655 MISC EQUIP-GN5	350,652.37	0.00	0.00	0.00	350,652.37
31656 MISC EQUIP-GN6	298,023.30	0.00	(14,996.00)	0.00	283,027.30
31657 MISC EQUIP-GNCM AMORTIZAT	2,312,712.82	169,478.64	0.00	0.00	2,482,191.46
31670 MISC EQUIP-GN TRUST-GNCM	180,312.00	0.00	0.00	1,395,661.13	1,575,973.13
31671 MISC EQUIP-GN TRUST-GN1	101,265.46	0.00	0.00	0.00	101,265.46
31672 MISC EQUIP-GN TRUST-GN2	82,558.77	0.00	0.00	0.00	82,558.77
31673 MISC EQUIP-GN TRUST-GN3	175,333.04	0.00	0.00	0.00	175,333.04
31674 MISC EQUIP-GN TRUST-GN4	228,778.53	0.00	0.00	0.00	228,778.53
31675 MISC EQUIP-GN TRUST-GNCM	(178,840.06)	0.00	0.00	178,840.06	0.00
31676 MISC EQUIP-GN TRUST-GN1	(100,453.67)	0.00	0.00	100,453.67	0.00
31677 MISC EQUIP-GN TRUST-GN2	(81,904.45)	0.00	0.00	81,904.45	0.00
31678 MISC EQUIP-GN TRUST-GN3	(173,931.16)	0.00	0.00	173,931.16	0.00
31679 MISC EQUIP-GN TRUST-GN4	(226,950.61)	0.00	0.00	226,950.61	0.00
34141 STRUCTURES&IMPROVE-BBGT1	82,828.80	0.00	0.00	0.00	82,828.80
34142 STRUCTURES&IMPROVE-BBGT2&	1,432,474.76	0.00	0.00	0.00	1,432,474.76
34151 STRUCTURES&IMPROVE-GNGT1	75,361.92	0.00	0.00	0.00	75,361.92
34241 FUEL HOLDERS&ACCESS-BBGT1	113,662.91	0.00	0.00	0.00	113,662.91
34242 FUEL HOLDERS&ACCESS-BBGT2	949,470.00	0.00	0.00	0.00	949,470.00
34251 FUEL HOLDERS&ACCESS-GNGT1	93,008.00	0.00	0.00	0.00	93,008.00
34441 GENERATORS-BBGT1	1,384,582.23	0.00	0.00	0.00	1,384,582.23
34442 GENERATORS-BBGT2&3	15,966,081.38	167,113.50	0.00	0.00	16,133,194.88
34451 GENERATORS-GNGT1	1,387,005.91	0.00	0.00	0.00	1,387,005.91
34541 ACCESS ELEC EQP-BBGT1	174,543.46	0.00	0.00	0.00	174,543.46
34542 ACCESS ELEC EQP-BBGT2&3	2,363,443.16	0.00	0.00	0.00	2,363,443.16
34551 ACCESS ELEC EQP-GNGT1	257,334.84	15,689.10	0.00	0.00	273,023.94
34641 MISC PLANT EQUIP-BBGT1	2,642.34	0.00	0.00	0.00	2,642.34
34642 MISC PLANT EQUIP-BBGT2&3	16,639.91	0.00	0.00	0.00	16,639.91
TOTAL BIG BEND AND GANNON	1,333,690,825.99	21,266,765.03	(8,032,670.04)	139,098,668.95	1,486,023,589.93

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7. The calculated annual accruals reported for accounts 397.00, 397.01, Big Bend Tools Amortization, Gannon Tools Amortization, and Misc. Power Plant Equipment Amortization do not appear to be accurate. Please explain the variance for each account.
 - A. The retirements for fully amortized tools at Big Bend, Gannon, and Misc. Power Plant Equipment were not made as they became fully amortized. The retirements of pre 1992 amortizable equipment were made in January, 1999. A reserve reduction was made in January, 1999 to adjust for the over recovery of amortizable production plant. The adjustments were as follows: Big Bend Amortizable Tools \$431,000, Gannon Amortizable Tools \$189,000 And Misc. Power Plant Equipment Amortization \$180,000. In the 1995 Depreciation Study, approval was made on amortizing communication equipment over 10 years with vintage accounts set up. Account 397.00 represents the combination of new communication additions being amortized as well as vintage accounts. Therefore the amortization calculated on these accounts is correct. On account 397.01 we received approval to accelerate the amortization by an additional \$1,000,000 each year.

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8. The annual status report shows a salvage in the amount of \$4,545 for Big Bend Tools Amortization, but there was no retirement reflected during the year. Please explain.

- A. Big Bend Tools Amortization account has retirements based on the fully amortized vintages. However, in a year when there are no retirements, other items in the account can be sold therefore creating salvage.

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1. Explain the nature and cause for the large removal costs incurred in Gannon Unit Nos. 4 and 5.
- A. Please see Item No. 1(a) of the Annual Status Report Activity 1998.

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2. There are removal costs shown for Other Production, Big Bend Combustion Turbine Nos. 2 and 3 and Polk Station without any retirements. Please explain.
-
- A. The retirements associated with the 1997 cost of removal were booked in 1998.

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3. While the retirement recorded for the Phillips Station is small, the associated removal costs incurred are almost seven times as great. Please explain.
- A. Reference response to Question 1a, 1998 activity.

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4. Provide a description of the assets retired from Miscellaneous Intangibles.
 - A. Assets retired from Software, Account 303 consist of amortizable computer software that is 5 years old.

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5. Plant activity has been provided on a unit basis for Big Bend and Gannon Stations. Please provide investment activity for each account for which a separate depreciation rate was approved by Order No. PSC-96-0399-FOF-EI.
 - A. See Attached.

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1997

KEY: BB = BIG BEND
 GN = GANNON
 GN TRUST = GANNON TRUST
 BBGT = BIG BEND COMBUSTION TURBINES
 GNGT = GANNON COMBUSTION TURBINES

ACCT NO	ACCOUNT TITLE	BALANCE BOP	ADDITIONS	RETIREMENTS	ADJUSTMENTS	BALANCE EOP
31140	STRUCTURES&IMPROVEMENTS-BBCM	43,729,637.87	737,612.38	(62,418.95)	538,639.90	44,943,471.20
31141	STRUCTURES&IMPROVEMENTS-BB1	7,130,968.20	220,140.90	(130,961.00)	0.00	7,220,148.10
31142	STRUCTURES&IMPROVEMENTS-BB2	6,909,602.94	61,132.90	(10,469.00)	0.00	6,960,266.84
31143	STRUCTURES&IMPROVEMENTS-BB3	15,075,910.30	0.00	0.00	0.00	15,075,910.30
31144	STRUCTURES&IMPROVEMENTS-BB4	62,522,025.79	42,267.77	(74,371.22)	(155,882.40)	62,334,039.94
31145	STRUCTURES&IMPROVEMENTS-BB4FG	21,371,209.71	8,678.94	0.00	0.00	21,379,888.65
31150	STRUCTURES&IMPROVEMENTS-GNCM	28,607,644.65	750,910.24	(29,501.32)	0.00	29,329,053.57
31151	STRUCTURES&IMPROVEMENTS-GN1	2,597,015.82	0.00	(7,232.62)	0.00	2,589,783.20
31152	STRUCTURES&IMPROVEMENTS-GN2	2,795,070.45	34,185.83	(25,812.87)	0.00	2,803,443.41
31153	STRUCTURES&IMPROVEMENTS-GN3	2,135,431.75	0.00	0.00	0.00	2,135,431.75
31154	STRUCTURES&IMPROVEMENTS-GN4	1,705,254.59	0.00	(8,032.00)	0.00	1,697,222.59
31155	STRUCTURES&IMPROVEMENTS-GN5	5,560,374.16	23,163.57	0.00	0.00	5,583,537.73
31156	STRUCTURES&IMPROVEMENTS-GN6	4,590,509.65	6,984.23	(3,366.00)	0.00	4,594,127.88
31170	STRUCT&IMPROVE-GN TRUST-GNCM	5,493,790.03	0.00	0.00	1,359,600.15	6,853,390.18
31171	STRUCT&IMPROVE-GN TRUST-GN1	638,297.93	0.00	0.00	0.00	638,297.93
31172	STRUCT&IMPROVE-GN TRUST-GN2	2,075,348.90	0.00	0.00	0.00	2,075,348.90
31173	STRUCT&IMPROVE-GN TRUST-GN3	948,026.36	0.00	0.00	0.00	948,026.36
31174	STRUCT&IMPROVE-GN TRUST-GN4	1,694,472.61	0.00	0.00	0.00	1,694,472.61
31175	STRUCT&IMPROVE-GN TRUST-GNCM	(5,447,423.48)	0.00	0.00	5,447,423.48	0.00
31176	STRUCT&IMPROVE-GN TRUST-GN1	(633,211.48)	0.00	0.00	633,211.48	0.00
31177	STRUCT&IMPROVE-GN TRUST-GN2	(2,058,802.50)	0.00	0.00	2,058,802.50	0.00
31178	STRUCT&IMPROVE-GN TRUST-GN3	(940,463.67)	0.00	0.00	940,463.67	0.00
31179	STRUCT&IMPROVE-GN TRUST-GN4	(1,680,969.40)	0.00	0.00	1,680,969.40	0.00
31240	BOILER PLANT EQP-BBCM	55,107,339.12	1,052,444.96	(307,751.17)	(927,710.73)	54,924,322.18
31241	BOILER PLANT EQP-BB1	51,623,737.77	5,664,263.26	(3,094,605.00)	(123,856.59)	54,069,539.44
31242	BOILER PLANT EQP-BB2	45,838,248.80	87,363.07	(287,940.19)	35,064.69	45,672,736.37
31243	BOILER PLANT EQP-BB3	86,793,181.29	449,395.07	(273,021.05)	(594,905.21)	86,374,650.10
31244	BOILER PLANT EQP-BB4MAIN	193,989,281.58	887,687.49	(501,929.74)	(82,872.75)	194,292,166.58
31245	BOILER PLANT EQP-BB4FGD	140,879,364.83	162,420.90	(437,775.17)	0.00	140,604,010.56
31250	BOILER PLANT EQP-GNCM	17,467,141.20	2,053,983.72	(679,073.05)	327,900.00	19,169,951.87
31251	BOILER PLANT EQP-GN1	8,600,257.70	267,506.21	(34,072.78)	0.00	8,833,691.13
31252	BOILER PLANT EQP-GN2	7,886,208.72	64,071.57	(245,308.21)	0.00	7,704,972.08
31253	BOILER PLANT EQP-GN3	18,856,770.55	41,256.55	(18,162.41)	0.00	18,879,864.69
31254	BOILER PLANT EQP-GN4	18,855,815.49	1,874,326.91	(238,897.17)	0.00	20,491,245.23
31255	BOILER PLANT EQP-GN5	28,011,447.54	2,418,420.72	(300,879.86)	(106,606.03)	30,022,382.37
31256	BOILER PLANT EQP-GN6	46,009,926.46	627,105.18	(194,478.68)	0.00	46,442,552.96
31270	BOILER PLT EQP-GN TRUST CM	21,361,251.08	0.00	0.00	7,087,911.63	28,449,162.71
31271	BOILER PLT EQP-GN TRUST 1	15,301,799.02	0.00	0.00	0.00	15,301,799.02
31272	BOILER PLT EQP-GN TRUST 2	15,849,207.14	0.00	0.00	0.00	15,849,207.14
31273	BOILER PLT EQP-GN TRUST 3	21,066,752.36	0.00	0.00	0.00	21,066,752.36
31274	BOILER PLT EQP-GN TRUST 4	25,413,057.61	0.00	0.00	0.00	25,413,057.61
31275	BOILER PLT EQP-GN TRUST CM	(21,184,796.08)	0.00	(0.02)	21,184,796.10	0.00
31276	BOILER PLT EQP-GN TRUST 1	(15,179,787.96)	0.00	0.00	15,179,787.96	0.00
31277	BOILER PLT EQP-GN TRUST 2	(15,722,858.36)	0.00	0.00	15,722,858.36	0.00
31278	BOILER PLT EQP-GN TRUST 3	(20,898,768.79)	0.00	0.00	20,898,768.79	0.00
31279	BOILER PLT EQP-GN TRUST 4	(25,210,467.79)	0.00	0.00	25,210,467.79	0.00
31440	TURBOGENERATOR-BBCM	3,298,742.02	225.80	0.00	0.00	3,298,967.82
31441	TURBOGENERATOR-BB1	23,425,003.52	174,295.45	(111,432.52)	0.00	23,487,866.45
31442	TURBOGENERATOR-BB2	25,052,918.56	88,393.71	(2,002.32)	0.00	25,139,309.95
31443	TURBOGENERATOR-BB3	28,748,111.60	0.00	0.00	0.00	28,748,111.60
31444	TURBOGENERATOR-BB4 MAIN	80,990,338.45	143,024.52	(144,169.82)	0.00	80,989,193.15
31450	TURBOGENERATOR-GNCM	1,633,263.39	61,525.21	0.00	0.00	1,694,788.60
31451	TURBOGENERATOR-GN1	7,618,143.18	1,271,795.35	(36,473.00)	0.00	8,853,465.53
31452	TURBOGENERATOR-GN2	10,877,470.30	69,875.68	(33,907.00)	0.00	10,913,438.98
31453	TURBOGENERATOR-GN3	11,834,893.50	396,157.87	(377,641.01)	0.00	11,853,410.36
31454	TURBOGENERATOR-GN4	8,665,668.73	50,318.22	(2,497.00)	0.00	8,713,489.95
31455	TURBOGENERATOR-GN5	12,558,399.11	397.72	0.00	0.00	12,558,796.83
31456	TURBOGENERATOR-GN6	22,936,269.83	23,671.36	(4,233.00)	0.00	22,955,708.19
31470	TURBOGEN-GN TRUST-GNCM	0.00	0.00	0.00	0.00	0.00
31471	TURBOGEN-GN TRUST-GN1	4,086.50	0.00	0.00	0.00	4,086.50

31472 TURBOGEN-GN TRUST-GN2	3,657.26	0.00	0.00	0.00	3,657.26
31473 TURBOGEN-GN TRUST-GN3	18,046.61	0.00	0.00	0.00	18,046.61
31474 TURBOGEN-GN TRUST-GN4	3,671.86	0.00	0.00	0.00	3,671.86
31475 TURBOGEN-GN TRUST-GNCM	0.00	0.00	0.00	0.00	0.00
31476 TURBOGEN-GN TRUST-GN1	(4,054.11)	0.00	0.00	4,054.11	0.00
31477 TURBOGEN-GN TRUST-GN2	(3,628.27)	0.00	0.00	3,628.27	0.00
31478 TURBOGEN-GN TRUST-GN3	(17,903.58)	0.00	0.00	17,903.58	0.00
31479 TURBOGEN-GN TRUST-GN4	(3,642.76)	0.00	0.00	3,642.76	0.00
31540 ACCESSORY ELEC EQUIP-BBCM	12,691,729.37	218,490.59	(11,324.50)	61,170.83	12,960,066.29
31541 ACCESSORY ELEC EQUIP-BB1	7,990,857.42	13,672.07	(1,550.00)	124,116.87	8,127,096.36
31542 ACCESSORY ELEC EQUIP-BB2	6,937,462.44	17,045.67	(38,263.44)	70,225.69	6,986,470.36
31543 ACCESSORY ELEC EQUIP-BB3	17,724,673.16	2,344.28	(51,071.04)	446,787.99	18,122,734.39
31544 ACCESSORY ELEC EQUIP-BB4	35,170,290.45	128,725.62	(102,853.15)	118,752.24	35,314,915.16
31545 ACCESSORY ELEC EQUIP-BB4	18,219,562.73	17,885.71	0.00	0.00	18,237,448.44
31550 ACCESSORY ELEC EQUIP-GNCM	4,427,544.81	140,094.48	(24,697.52)	0.00	4,542,941.77
31551 ACCESSORY ELEC EQUIP-GN1	2,030,910.21	0.00	(3,718.17)	0.00	2,027,192.04
31552 ACCESSORY ELEC EQUIP-GN2	1,636,150.90	0.00	0.00	0.00	1,636,150.90
31553 ACCESSORY ELEC EQUIP-GN3	2,382,584.33	0.00	0.00	0.00	2,382,584.33
31554 ACCESSORY ELEC EQUIP-GN4	2,220,628.76	71,242.27	(14,718.13)	0.00	2,277,152.90
31555 ACCESSORY ELEC EQUIP-GN5	5,537,611.82	76,317.41	(42,535.89)	0.00	5,571,393.34
31556 ACCESSORY ELEC EQUIP-GN6	7,669,540.49	12,267.14	(29,942.91)	0.00	7,651,864.72
31557 ACCESSORY ELEC EQUIP-GN O	0.00	0.00	0.00	0.00	0.00
31570 ACCESS ELEC EQP-GN TRUST-CM	3,705,754.77	0.00	0.00	2,353,104.99	6,058,859.76
31571 ACCESS ELEC EQP-GN TRUST-1	2,979,327.07	0.00	0.00	0.00	2,979,327.07
31572 ACCESS ELEC EQP-GN TRUST-2	3,234,810.03	0.00	0.00	0.00	3,234,810.03
31573 ACCESS ELEC EQP-GN TRUST-3	2,993,208.97	0.00	0.00	0.00	2,993,208.97
31574 ACCESS ELEC EQP-GN TRUST-4	4,380,913.88	0.00	0.00	0.00	4,380,913.88
31575 ACCESS ELEC EQP-GN TRUST-CM	(3,675,094.51)	0.00	0.00	3,675,094.51	0.00
31576 ACCESS ELEC EQP-GN TRUST-1	(2,955,567.09)	0.00	0.00	2,955,567.09	0.00
31577 ACCESS ELEC EQP-GN TRUST-2	(3,209,025.22)	0.00	0.00	3,209,025.22	0.00
31578 ACCESS ELEC EQP-GN TRUST-3	(2,968,914.71)	0.00	0.00	2,968,914.71	0.00
31579 ACCESS ELEC EQP-GN TRUST-4	(4,345,986.69)	0.00	0.00	4,345,986.69	0.00
31640 MISC EQUIP-BBCM	3,464,903.73	7,426.85	0.00	0.00	3,472,330.58
31641 MISC EQUIP-BB1	645,511.63	0.00	0.00	0.00	645,511.63
31642 MISC EQUIP-BB2	540,949.26	0.00	(1,007.00)	0.00	539,942.26
31643 MISC EQUIP-BB3	740,639.60	0.00	0.00	148,117.22	888,756.82
31644 MISC EQUIP-BB4 MAIN	5,309,650.44	0.00	0.00	120,002.91	5,429,653.35
31645 MISC EQUIP-BB4 FGD	244,694.35	0.00	0.00	0.00	244,694.35
31647 MISC EQUIP-BBCM AMORTIZAT	3,983,659.92	288,841.99	0.00	0.00	4,272,501.91
31650 MISC EQUIP-GNCM	3,061,660.23	105,126.45	(2,173.81)	0.00	3,164,612.87
31651 MISC EQUIP-GN1	253,316.11	0.00	0.00	0.00	253,316.11
31652 MISC EQUIP-GN2	75,179.25	0.00	0.00	0.00	75,179.25
31653 MISC EQUIP-GN3	103,548.24	0.00	(15,403.33)	0.00	88,144.91
31654 MISC EQUIP-GN4	48,217.72	0.00	0.00	0.00	48,217.72
31655 MISC EQUIP-GN5	350,652.37	0.00	0.00	0.00	350,652.37
31656 MISC EQUIP-GN6	298,023.30	0.00	(14,996.00)	0.00	283,027.30
31657 MISC EQUIP-GNCM AMORTIZAT	2,312,712.82	169,478.64	0.00	0.00	2,482,191.46
31670 MISC EQUIP-GN TRUST-GNCM	180,312.00	0.00	0.00	1,395,661.13	1,575,973.13
31671 MISC EQUIP-GN TRUST-GN1	101,265.46	0.00	0.00	0.00	101,265.46
31672 MISC EQUIP-GN TRUST-GN2	82,558.77	0.00	0.00	0.00	82,558.77
31673 MISC EQUIP-GN TRUST-GN3	175,333.04	0.00	0.00	0.00	175,333.04
31674 MISC EQUIP-GN TRUST-GN4	228,778.53	0.00	0.00	0.00	228,778.53
31675 MISC EQUIP-GN TRUST-GNCM	(178,840.06)	0.00	0.00	178,840.06	0.00
31676 MISC EQUIP-GN TRUST-GN1	(100,453.67)	0.00	0.00	100,453.67	0.00
31677 MISC EQUIP-GN TRUST-GN2	(81,904.45)	0.00	0.00	81,904.45	0.00
31678 MISC EQUIP-GN TRUST-GN3	(173,931.16)	0.00	0.00	173,931.16	0.00
31679 MISC EQUIP-GN TRUST-GN4	(226,950.61)	0.00	0.00	226,950.61	0.00
34141 STRUCTURES&IMPROVE-BBGT1	82,828.80	0.00	0.00	0.00	82,828.80
34142 STRUCTURES&IMPROVE-BBGT2&	1,432,474.76	0.00	0.00	0.00	1,432,474.76
34151 STRUCTURES&IMPROVE-GNGT1	75,361.92	0.00	0.00	0.00	75,361.92
34241 FUEL HOLDERS&ACCESS-BBGT1	113,662.91	0.00	0.00	0.00	113,662.91
34242 FUEL HOLDERS&ACCESS-BBGT2	949,470.00	0.00	0.00	0.00	949,470.00
34251 FUEL HOLDERS&ACCESS-GNGT1	93,008.00	0.00	0.00	0.00	93,008.00
34441 GENERATORS-BBGT1	1,384,582.23	0.00	0.00	0.00	1,384,582.23
34442 GENERATORS-BBGT2&3	15,966,081.38	167,113.50	0.00	0.00	16,133,194.88
34451 GENERATORS-GNGT1	1,387,005.91	0.00	0.00	0.00	1,387,005.91
34541 ACCESS ELEC EQP-BBGT1	174,543.46	0.00	0.00	0.00	174,543.46
34542 ACCESS ELEC EQP-BBGT2&3	2,363,443.16	0.00	0.00	0.00	2,363,443.16
34551 ACCESS ELEC EQP-GNGT1	257,334.84	15,689.10	0.00	0.00	273,023.94
34641 MISC PLANT EQUIP-BBGT1	2,642.34	0.00	0.00	0.00	2,642.34
34642 MISC PLANT EQUIP-BBGT2&3	16,639.91	0.00	0.00	0.00	16,639.91
TOTAL BIG BEND AND GANNON	1,333,690,825.99	21,266,765.03	(8,032,670.04)	139,098,668.95	1,486,023,589.93

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1. There is an adjustment/transfer of investment into Big Bend Common with a negative \$.01 out of the reserve. Please explain the development of the reserve adjustment/transfer.
 - A. This adjustment was made as a rounding correction between Big Bend and Gannon stations.

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2. There is a negative \$.01 adjustment/transfer of reserve out of Big Bend Unit No. 4 FGD.
Please explain.
- A. This adjustment was made as a rounding correction between Big Bend and Gannon stations.

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3. There are various adjustments/transfers of reserve in and out of the Gannon Station Units without commensurate adjustment/transfers of investments. Please explain.
 - A. The adjustments to reserve for Gannons station units were approved in the 1995 Depreciation Study, Docket No. 950499-EI.

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4. There is an adjustment/transfer of investment into Gannon Tools Amortization without a commensurate adjustment/transfer of reserve. Please provide the reserve amount that should have been likewise adjusted/transferred.
- A. Based on the small amount of investment transferred, we felt it was not cost effective to calculate a reserve adjustment.

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5. An adjustment/transfer of reserve is shown for Big Bend Station Combustion Turbine Nos. 2 and 3 without a commensurate adjustment/transfer of investment. Please provide the investment amount that should have been adjusted/transferred.

- A. The adjustment to reserve for Big Bend Combustion Turbine No. 2 & 3 was approved in the 1995 Depreciation Study, Docket No. 950499-EI.

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6. Provide a description of the software that was retired.
 - A. Assets retired from Software, Account 303 consist of amortizable computer software that is 5 years old.

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7. Plant activity has been provided on a unit basis for Big Bend and Gannon Stations. Please provide investment activity for each account for which a separate depreciation rate was approved by Order No. PSC-96-0399-FOF-EI.
 - A. See Attached.

ANNUAL STATUS REPORT ACTIVITY:

1996 Activity
Item No. 7

1996

KEY: BB = BIG BEND
GN = GANNON
GN TRUST = GANNON TRUST
BBGT = BIG BEND COMBUSTION TURBINES
GNGT = GANNON COMBUSTION TURBINES

ACCT NO	ACCOUNT TITLE	BALANCE BOP	ADDITIONS	RETIREMENTS	ADJUSTMENTS	BALANCE EOP
31140	STRUCTURES&IMPROVEMENTS-BBCM	43,946,627.60	568,641.92	(319,736.07)	(465,895.58)	43,729,637.87
31141	STRUCTURES&IMPROVEMENTS-BB1	6,465,776.59	0.00	0.00	665,191.61	7,130,968.20
31142	STRUCTURES&IMPROVEMENTS-BB2	6,604,618.60	0.00	0.00	304,984.34	6,909,602.94
31143	STRUCTURES&IMPROVEMENTS-BB3	15,075,910.30	0.00	0.00	0.00	15,075,910.30
31144	STRUCTURES&IMPROVEMENTS-BB4	62,365,270.09	873.30	0.00	155,882.40	62,522,025.79
31145	STRUCTURES&IMPROVEMENTS-BB4FGD	21,168,499.77	373,517.44	(170,807.50)	0.00	21,371,209.71
31150	STRUCTURES&IMPROVEMENTS-GNCM	26,842,758.10	1,236,721.75	(39,516.04)	567,680.84	28,607,644.65
31151	STRUCTURES&IMPROVEMENTS-GN1	2,597,015.82	0.00	0.00	0.00	2,597,015.82
31152	STRUCTURES&IMPROVEMENTS-GN2	2,820,074.60	0.00	0.00	(25,004.15)	2,795,070.45
31153	STRUCTURES&IMPROVEMENTS-GN3	2,131,892.71	36,973.04	(33,434.00)	0.00	2,135,431.75
31154	STRUCTURES&IMPROVEMENTS-GN4	1,705,254.59	0.00	0.00	0.00	1,705,254.59
31155	STRUCTURES&IMPROVEMENTS-GN5	3,605,277.55	1,955,096.61	0.00	0.00	5,560,374.16
31156	STRUCTURES&IMPROVEMENTS-GN6	4,590,509.65	0.00	0.00	0.00	4,590,509.65
31170	STRUCT&IMPROVE-GN TRUST-GNCM	5,493,790.03	0.00	0.00	0.00	5,493,790.03
31171	STRUCT&IMPROVE-GN TRUST-GN1	638,297.93	0.00	0.00	0.00	638,297.93
31172	STRUCT&IMPROVE-GN TRUST-GN2	2,075,348.90	0.00	0.00	0.00	2,075,348.90
31173	STRUCT&IMPROVE-GN TRUST-GN3	948,026.36	0.00	0.00	0.00	948,026.36
31174	STRUCT&IMPROVE-GN TRUST-GN4	1,694,472.61	0.00	0.00	0.00	1,694,472.61
31175	STRUCT&IMPROVE-GN TRUST-GNCM	(5,447,423.48)	0.00	0.00	0.00	(5,447,423.48)
31176	STRUCT&IMPROVE-GN TRUST-GN1	(633,211.48)	0.00	0.00	0.00	(633,211.48)
31177	STRUCT&IMPROVE-GN TRUST-GN2	(2,058,802.50)	0.00	0.00	0.00	(2,058,802.50)
31178	STRUCT&IMPROVE-GN TRUST-GN3	(940,463.67)	0.00	0.00	0.00	(940,463.67)
31179	STRUCT&IMPROVE-GN TRUST-GN4	(1,680,969.40)	0.00	0.00	0.00	(1,680,969.40)
31240	BOILER PLANT EQP-BBCM	51,077,259.36	3,865,171.78	(272,294.34)	437,202.32	55,107,339.12
31241	BOILER PLANT EQP-BB1	49,825,926.99	570,735.35	(233,904.24)	1,460,979.67	51,623,737.77
31242	BOILER PLANT EQP-BB2	43,664,301.11	2,554,543.29	(147,651.71)	(232,943.89)	45,838,248.80
31243	BOILER PLANT EQP-BB3	83,380,662.02	3,886,862.41	(474,343.14)	0.00	86,793,181.29
31244	BOILER PLANT EQP-BB4MAIN	193,462,341.60	331,357.31	(241,920.16)	437,502.83	193,989,281.58
31245	BOILER PLANT EQP-BB4FGD	141,870,549.09	32,284.72	(1,023,468.98)	0.00	140,879,364.83
31250	BOILER PLANT EQP-GNCM	17,053,735.94	2,330,074.76	(77,187.68)	(1,839,481.82)	17,467,141.20
31251	BOILER PLANT EQP-GN1	8,537,883.71	62,373.99	0.00	0.00	8,600,257.70
31252	BOILER PLANT EQP-GN2	7,777,985.51	124,693.76	(16,470.55)	0.00	7,886,208.72
31253	BOILER PLANT EQP-GN3	17,135,677.91	1,943,626.02	(222,533.38)	0.00	18,856,770.55
31254	BOILER PLANT EQP-GN4	18,739,933.21	206,418.91	(90,536.63)	0.00	18,855,815.49
31255	BOILER PLANT EQP-GN5	27,847,565.47	210,458.67	(279,486.49)	232,909.89	28,011,447.54
31256	BOILER PLANT EQP-GN6	41,775,458.59	5,861,079.35	(1,627,611.48)	0.00	46,009,926.46
31270	BOILER PLT EQP-GN TRUST CM	21,361,251.08	0.00	0.00	0.00	21,361,251.08
31271	BOILER PLT EQP-GN TRUST 1	15,301,799.02	0.00	0.00	0.00	15,301,799.02
31272	BOILER PLT EQP-GN TRUST 2	15,849,207.14	0.00	0.00	0.00	15,849,207.14
31273	BOILER PLT EQP-GN TRUST 3	21,065,752.36	0.00	0.00	0.00	21,066,752.36
31274	BOILER PLT EQP-GN TRUST 4	25,413,057.61	0.00	0.00	0.00	25,413,057.61
31275	BOILER PLT EQP-GN TRUST CM	(21,184,796.08)	0.00	0.00	0.00	(21,184,796.08)
31276	BOILER PLT EQP-GN TRUST 1	(15,179,787.96)	0.00	0.00	0.00	(15,179,787.96)
31277	BOILER PLT EQP-GN TRUST 2	(15,722,858.36)	0.00	0.00	0.00	(15,722,858.36)
31278	BOILER PLT EQP-GN TRUST 3	(20,893,768.79)	0.00	0.00	0.00	(20,898,768.79)
31279	BOILER PLT EQP-GN TRUST 4	(25,210,467.79)	0.00	0.00	0.00	(25,210,467.79)
31440	TURBOGENERATOR-BBCM	3,293,742.02	0.00	0.00	0.00	3,298,742.02
31441	TURBOGENERATOR-BB1	23,435,551.56	0.00	(10,548.04)	0.00	23,425,003.52
31442	TURBOGENERATOR-BB2	24,903,312.93	154,241.63	(4,636.00)	0.00	25,052,918.56
31443	TURBOGENERATOR-BB3	28,634,674.56	123,860.44	(10,423.40)	0.00	28,748,111.60
31444	TURBOGENERATOR-BB4 MAIN	80,999,881.93	43,698.52	(53,242.00)	0.00	80,990,338.45
31450	TURBOGENERATOR-GNCM	1,613,457.90	19,805.49	0.00	0.00	1,633,263.39
31451	TURBOGENERATOR-GN1	7,611,398.05	6,745.13	0.00	0.00	7,618,143.18
31452	TURBOGENERATOR-GN2	10,746,076.59	148,121.71	(16,728.00)	0.00	10,877,470.30
31453	TURBOGENERATOR-GN3	11,585,562.63	205,131.59	44,199.28	0.00	11,834,893.50
31454	TURBOGENERATOR-GN4	8,665,668.73	0.00	0.00	0.00	8,665,668.73
31455	TURBOGENERATOR-GN5	12,544,872.66	15,731.45	(2,205.00)	0.00	12,558,399.11
31456	TURBOGENERATOR-GN6	22,721,771.16	228,526.67	(14,028.00)	0.00	22,936,269.83
31470	TURBOGEN-GN TRUST-GNCM	0.00	0.00	0.00	0.00	0.00
31471	TURBOGEN-GN TRUST-GN1	4,086.50	0.00	0.00	0.00	4,086.50

31472 TURBOGEN-GN TRUST-GN2	3,657.26	0.00	0.00	0.00	3,657.26
31473 TURBOGEN-GN TRUST-GN3	18,046.61	0.00	0.00	0.00	18,046.61
31474 TURBOGEN-GN TRUST-GN4	3,671.86	0.00	0.00	0.00	3,671.86
31475 TURBOGEN-GN TRUST-GNCM	0.00	0.00	0.00	0.00	0.00
31476 TURBOGEN-GN TRUST-GN1	(4,054.11)	0.00	0.00	0.00	(4,054.11)
31477 TURBOGEN-GN TRUST-GN2	(3,628.27)	0.00	0.00	0.00	(3,628.27)
31478 TURBOGEN-GN TRUST-GN3	(17,903.58)	0.00	0.00	0.00	(17,903.58)
31479 TURBOGEN-GN TRUST-GN4	(3,642.76)	0.00	0.00	0.00	(3,642.76)
31540 ACCESSORY ELEC EQUIP-BBCM	12,691,729.37	0.00	0.00	0.00	12,691,729.37
31541 ACCESSORY ELEC EQUIP-BB1	10,117,591.36	6,081.34	(6,644.00)	(2,126,171.28)	7,990,857.42
31542 ACCESSORY ELEC EQUIP-BB2	8,782,875.83	(1,761,219.94)	(12,153.00)	(72,040.45)	6,937,462.44
31543 ACCESSORY ELEC EQUIP-BB3	20,319,444.55	(2,594,771.39)	0.00	0.00	17,724,673.16
31544 ACCESSORY ELEC EQUIP-BB4	35,738,079.12	30,210.40	(8,092.00)	(589,907.07)	35,170,290.45
31545 ACCESSORY ELEC EQUIP-BB4	18,234,179.18	0.00	(14,616.45)	0.00	18,219,562.73
31550 ACCESSORY ELEC EQUIP-GNCM	3,151,315.26	11,315.30	(6,886.73)	1,271,800.98	4,427,544.81
31551 ACCESSORY ELEC EQUIP-GN1	2,030,910.21	0.00	0.00	0.00	2,030,910.21
31552 ACCESSORY ELEC EQUIP-GN2	1,611,146.75	0.00	0.00	25,004.15	1,636,150.90
31553 ACCESSORY ELEC EQUIP-GN3	2,382,584.33	0.00	0.00	0.00	2,382,584.33
31554 ACCESSORY ELEC EQUIP-GN4	2,210,333.01	10,295.75	0.00	0.00	2,220,628.76
31555 ACCESSORY ELEC EQUIP-GN5	5,770,521.71	0.00	0.00	(232,909.89)	5,537,611.82
31556 ACCESSORY ELEC EQUIP-GN6	7,666,587.31	20,621.18	(17,668.00)	0.00	7,669,540.49
31557 ACCESSORY ELEC EQUIP-GN O	0.00	0.00	0.00	0.00	0.00
31570 ACCESS ELEC EQP-GN TRUST-CM	3,705,754.77	0.00	0.00	0.00	3,705,754.77
31571 ACCESS ELEC EQP-GN TRUST-1	2,979,327.07	0.00	0.00	0.00	2,979,327.07
31572 ACCESS ELEC EQP-GN TRUST-2	3,234,810.03	0.00	0.00	0.00	3,234,810.03
31573 ACCESS ELEC EQP-GN TRUST-3	2,993,208.97	0.00	0.00	0.00	2,993,208.97
31574 ACCESS ELEC EQP-GN TRUST-4	4,380,913.88	0.00	0.00	0.00	4,380,913.88
31575 ACCESS ELEC EQP-GN TRUST-CM	(3,675,094.51)	0.00	0.00	0.00	(3,675,094.51)
31576 ACCESS ELEC EQP-GN TRUST-1	(2,955,567.09)	0.00	0.00	0.00	(2,955,567.09)
31577 ACCESS ELEC EQP-GN TRUST-2	(3,209,025.22)	0.00	0.00	0.00	(3,209,025.22)
31578 ACCESS ELEC EQP-GN TRUST-3	(2,968,914.71)	0.00	0.00	0.00	(2,968,914.71)
31579 ACCESS ELEC EQP-GN TRUST-4	(4,345,986.69)	0.00	0.00	0.00	(4,345,986.69)
31640 MISC EQUIP-BBCM	3,423,870.02	3,058.55	0.00	37,975.16	3,464,903.73
31641 MISC EQUIP-BB1	645,511.63	0.00	0.00	0.00	645,511.63
31642 MISC EQUIP-BB2	540,949.26	0.00	0.00	0.00	540,949.26
31643 MISC EQUIP-BB3	740,639.60	0.00	0.00	0.00	740,639.60
31644 MISC EQUIP-BB4 MAIN	5,301,169.35	11,959.25	0.00	(3,478.16)	5,309,650.44
31645 MISC EQUIP-BB4 FGD	244,694.35	0.00	0.00	0.00	244,694.35
31647 MISC EQUIP-BBCM AMORTIZAT	3,702,591.74	281,068.18	0.00	0.00	3,983,659.92
31650 MISC EQUIP-GNCM	2,990,484.66	71,175.57	0.00	0.00	3,061,660.23
31651 MISC EQUIP-GN1	253,316.11	0.00	0.00	0.00	253,316.11
31652 MISC EQUIP-GN2	75,179.25	0.00	0.00	0.00	75,179.25
31653 MISC EQUIP-GN3	103,548.24	0.00	0.00	0.00	103,548.24
31654 MISC EQUIP-GN4	48,217.72	0.00	0.00	0.00	48,217.72
31655 MISC EQUIP-GN5	350,652.37	0.00	0.00	0.00	350,652.37
31656 MISC EQUIP-GN6	298,023.30	0.00	0.00	0.00	298,023.30
31657 MISC EQUIP-GNCM AMORTIZAT	2,162,752.75	148,170.42	0.00	1,789.65	2,312,712.82
31670 MISC EQUIP-GN TRUST-GNCM	180,312.00	0.00	0.00	0.00	180,312.00
31671 MISC EQUIP-GN TRUST-GN1	101,265.46	0.00	0.00	0.00	101,265.46
31672 MISC EQUIP-GN TRUST-GN2	82,558.77	0.00	0.00	0.00	82,558.77
31673 MISC EQUIP-GN TRUST-GN3	175,333.04	0.00	0.00	0.00	175,333.04
31674 MISC EQUIP-GN TRUST-GN4	228,778.53	0.00	0.00	0.00	228,778.53
31675 MISC EQUIP-GN TRUST-GNCM	(178,840.06)	0.00	0.00	0.00	(178,840.06)
31676 MISC EQUIP-GN TRUST-GN1	(100,453.67)	0.00	0.00	0.00	(100,453.67)
31677 MISC EQUIP-GN TRUST-GN2	(81,904.45)	0.00	0.00	0.00	(81,904.45)
31678 MISC EQUIP-GN TRUST-GN3	(173,931.16)	0.00	0.00	0.00	(173,931.16)
31679 MISC EQUIP-GN TRUST-GN4	(226,950.61)	0.00	0.00	0.00	(226,950.61)
34141 STRUCTURES&IMPROVE-BBGT1	83,071.51	0.00	(242.71)	0.00	82,828.80
34142 STRUCTURES&IMPROVE-BBGT2&	1,432,474.76	0.00	0.00	0.00	1,432,474.76
34151 STRUCTURES&IMPROVE-GNGT1	75,361.92	0.00	0.00	0.00	75,361.92
34241 FUEL HOLDERS&ACCESS-BBGT1	113,662.91	0.00	0.00	0.00	113,662.91
34242 FUEL HOLDERS&ACCESS-BBGT2	944,348.00	0.00	5,122.00	0.00	949,470.00
34251 FUEL HOLDERS&ACCESS-GNGT1	93,008.00	0.00	0.00	0.00	93,008.00
34441 GENERATORS-BBGT1	1,384,582.23	0.00	0.00	0.00	1,384,582.23
34442 GENERATORS-BBGT2&3	15,825,337.98	140,743.40	0.00	0.00	15,966,081.38
34451 GENERATORS-GNGT1	1,387,005.91	0.00	0.00	0.00	1,387,005.91
34541 ACCESS ELEC EQP-BBGT1	174,543.46	0.00	0.00	0.00	174,543.46
34542 ACCESS ELEC EQP-BBGT2&3	2,384,066.16	0.00	(20,623.00)	0.00	2,363,443.16
34551 ACCESS ELEC EQP-GNGT1	257,334.84	0.00	0.00	0.00	257,334.84
34641 MISC PLANT EQUIP-BBGT1	2,642.34	0.00	0.00	0.00	2,642.34
34642 MISC PLANT EQUIP-BBGT2&3	16,639.91	0.00	0.00	0.00	16,639.91

TOTAL BIG BEND AND GANNON	1,315,623,996.86	23,476,075.02	(5,420,317.44)	11,071.55	1,333,690,825.99
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PRODUCTION PLANT

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1. General:

- a. If any major overhauls are planned during the 1999-2002 period, please provide a brief description of the work to be performed for each overhaul project, including any retirement units expected to be replaced as a result, and the year(s) in which each overhaul will be performed. Please provide the January 1, 1999 investment and reserve associated with the equipment currently planned for replacement during each overhaul.
- b. Are any substantial retirements expected in connection with the Clean Air Act? If so, please provide the January 1, 1999 investments and reserves associated with these anticipated retirements, and also the year(s) of expected retirement.
- c. Provide the estimated dates of retirement used in developing the lives for each of your production plants.
- d. Provide the in-service date for each unit at each production plant site.

- A. a. Based on the company's current business plan, there are no major overhauls planned during the 1999-2002 period.
- b. The replacement of Coal Classifiers, and the addition of the Big Bend Unit 1 & 2 Scrubber are being installed in connection with the Clean Air Act. The installation of this new equipment will lead to the retirement of existing equipment during 1999. The January 1, 1999 investment and reserve associated with this equipment are:

Investment	\$4,184,905.70
Reserve	\$1,763,045.10

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- c. The estimated retirement dates for each of our production plants used in developing the lives for each plant are:

Big Bend Common Facilities	12/31/2035
Big Bend Unit #1	12/31/2020
Big Bend Unit #2	12/31/2023
Big Bend Unit #3	12/31/2026
Big Bend Unit #4	12/31/2035
Big Bend Unit #4 FGD System	12/31/2035
Gannon Common Facilities	12/31/2017
Gannon Unit #1	12/31/2007
Gannon Unit #2	12/31/2008
Gannon Unit #3	12/31/2010
Gannon Unit #4	12/31/2013
Gannon Unit #5	12/31/2015
Gannon Unit #6	12/31/2017
Gannon OBO Common Facilities	12/31/2017
Gannon OBO Unit #1	12/31/2007
Gannon OBO Unit #2	12/31/2008
Gannon OBO Unit #3	12/31/2010
Gannon OBO Unit #4	12/31/2013
Hookers Point Common Facilities	12/31/2003
Hookers Point Unit #1	12/31/2003
Hookers Point Unit #2 & #3	12/31/2003
Hookers Point Unit #4	12/31/2003
Hookers Point Unit #5	12/31/2003
Polk Unit #1	12/31/2036
Dinner Lake	12/31/2006
Phillips Station	12/31/2013
Big Bend Combustion Turbine #1	12/31/2009
Big Bend Combustion Turbine #2 & #3	12/31/2004
Gannon Combustion Turbine #1	12/31/2009

- d. The in-service date for each unit at each production plant site are presented as the year that each unit was placed in service. No other information is available.

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Big Bend Common Facilities	10/1970
Big Bend Unit #1	10/1970
Big Bend Unit #2	04/1973
Big Bend Unit #3	05/1976
Big Bend Unit #4	02/1985
Big Bend Unit #4 FGD System	02/1985
Gannon Common Facilities	09/1957
Gannon Unit #1	09/1957
Gannon Unit #2	11/1958
Gannon Unit #3	10/1960
Gannon Unit #4	04/1963
Gannon Unit #5	11/1965
Gannon Unit #6	10/1967
Gannon OBO Common Facilities	11/1983
Gannon OBO Unit #1	10/1985
Gannon OBO Unit #2	05/1985
Gannon OBO Unit #3	07/1984
Gannon OBO Unit #4	11/1983
Hookers Point Common Facilities	07/1948
Hookers Point Unit #1	07/1948
Hookers Point Unit #2 & #3	06/1951
Hookers Point Unit #4	10/1953
Hookers Point Unit #5	05/1955
Polk Unit #1	09/1996
Dinner Lake	12/1966
Phillips Station	06/1983
Big Bend Combustion Turbine #1	02/1969
Big Bend Combustion Turbine #2 & #3	11/1974
Gannon Combustion Turbine #1	03/1969

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2. Steam Production:

- a. Refer to the calculation of future net salvage shown on pages 92-121 of the depreciation study. The retirement dollars shown for the first three subcategories of Account 311 on each page is not the result of multiplying the dollars for each subcategory by the estimated future retirement percents. Please explain.
 - b. In your life detenninations for steam production plant, what curve shape has been assumed for the 35-year life assets and the 20-year life assets?
 - c. Explain how the average age for each life strate was determined.
 - d. Provide a description of the assets that are grouped into each of the life categories.
 - e. The company's proposed life for the Polk Power Station Unit No. 2, currently planned for service in 2001, is based on a composite of three stratified levels of investment. How were the life categories of 40 years, 25 years, and 5 years determined?
- A.
- a. There was an error in the spreadsheet used for this presentation. The error was corrected and revised Pages have been enclosed for Pages 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 72, 73, 74, 81, 82, 83 and for pages 92-121. No other adjustments were made to the company's original depreciation study.
 - b. The Company has assigned an S4 Iowa Curve to the 35-year life assets and an S3 Iowa Curve to the 20-year life assets. This is consistent with our last depreciation study.
 - c. The Company used a direct weighting technique to calculate the average age for each life strata. This is consistent with our last depreciation study. The investment dollars for each year are multiplied by the age of that year providing weighted age dollars; then the sum total of the weighted age dollars is divided by the sum total of the investment to provide the average age of the life category. The results from the life categories are transferred to the summary schedule. The weighted age dollars are summed and divided by the total investment to provide the average for the strata.
 - d. A representative group of assets in the short life category (20 years) is:

A/C Air Handler	A/C Chiller Unit
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A/C Compressor	A/C Heat Pump
Aeration Block	Agitator
Air Preheater Baskets	Bag Filter Assembly
Ball Mill Liners	Battery Chargers
Bulldozers	Burner Assemblies
Chutes / Downspouts	Compressors
Computers & Related Equipment	Conveyor Belts
Crusher Heads	Demisters
Flame Scanners	Front End Loader
Igniters	Inverters
Lab Equipment	Lift Stations
Locomotive	Mist Eliminators
Portable Reclaimer Components	Probes
Refractory	Sewage Ejector Pumps
Slag Tank Necks	Station Batteries / Chargers
Sump Pump	Tools
TV System	Vacuum System
Warm Up Gun	Welding Machines
Work Benches	

A representative group of assets in the intermediate life category (35 years) is:

Air Compressors	Analyzers
Balanced Draft System	Bearings
Bins	Blowers
Bull Gear & Pinion Assembly	Cable Reel / Festoon
Car Wash	Casing
Chlorination System	Chutes
Circuit Breakers	Classifiers
Collectors / Plates / Rappers	Condenser Tubes
Conditioners	Control Systems
Conveyor Mechanical Components	Coolers
Cooling Tower	Couplings
Crushers	Dampers
Desuperheaters / Attemperators	Diffusers
Disch. Wires / Rappers / Anvil Beams	Downcomer / Riser
Dribble Scraper	Drum Level Monitoring
Dryers	Ductwork
Electric Heaters	Environmental Equipment
Expansion Joints	Fans

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Feeders
Gate Scanning System
Generator Core
Grizzly Screens
Heat Exchanger
Heater Coil / Tube Bundle
Hoppers
Hydro Ejectors
Impellers
Insulation & Lagging
Lube Oil Conditioning Systems
Magnetic Separators
Motor Control Center
Portable Reclaimer Components
Reservoirs
Rotating Blades
Screens
Silencers
Stationary Blade Rows
Switchgear
Transformers
Tube Assemblies
Turning Gear
Unloading / Loading Assembly
Vibrator / Air Cannon
Weighing Device

Floor Tubes
Gates
Governors
Headers
Heat Tracing
Heater Shells
Hydraulic Units
Hydroclones
Inlet Vane
Vessel Internals
Lubricating Systems
Monitors
Motor Starter
Pumps
Roofs
Sampling Systems
Shafts
Speed Reducers
Stator
T/R Sets
Tripper Assemblies
Tube Bundle
Unit Substation
Ventilating Fan
Waterwall / Roof Tubes
Windings

A representative group of assets in the full life categories (50, 60, 65 years) is:

Absorber Tower
Air Preheater Housing
Base / Bearing Plate
Bathroom Fixtures
Boom Assemblies
Buckstays
Building Substructures
Bumper / Fender / Dolphin
Cable Tray
Condenser Shell
Control Panels

Air Locks
Barge Unloaders
Base Layer of Coal
Bins
Bridges
Building Architectural Features
Building Superstructures
Bus Duct
Communications System
Conduit
Control Valves

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Conveyor Ductwork	Conveyor Structures
Counter Weight System	Crane Rail
Cranes	Crusher House
Culvert / Swale	Distribution Panels
Docks	Dredging
Drums	Dryer
Ductbank	Elevator
Exchange Units	Exhaust System
Eye Wash / Safety Shower	Fan Housings
Fences	Fire Detection & Actuation Systems
Fire Protection Systems	Floor Drain Systems
Flop Gates	Foundations
Gates	Grounding System
Hanger Rods	Hoists
Hoppers	Hose Racks
Hot Well	HVAC Ductwork
Hydrants	Initial Site Preparation
Inlet Vanes	Instrument Racks
Insulation & Lagging	Landscaping
Lighting Systems	Louvers
Lube Oil Conditioners	Manholes / Vaults / Handholes
Mill Shells	Monitors
Motors	Parking Areas
Piping Systems	Platforms & Ladders
Poles	Ponds
Potable Water Systems	Pressure Reducing Station
Pump Stationary Assembly	Railroad
Receivers	Recorders
Reservoirs	Roads
Roof Drain Systems	Rotors
Sanitary Sewer Systems	Scales
Screen House	Screenwell Structure
Screw Conveyor	Sea / Retaining Walls
Sidewalks	Signs / Monuments
Silos	Soot Blowers
Stacks	Stack Liners
Stacker Reclaimer Major Components	Station Transformers
Storage Areas	Structural Support Steel
Sump Structures	Tanks
Telemetry System	Thermocouples

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Trackwork
Trash Racks
Tripper Assemblies
Tunnels
Valves – 10” & Larger
Water Box
Winches
Wire & Cable

Transfer Towers
Trenches
Trolleys
Turbine Shells
Wall Blowers
Water Coolers / Ice Machines
Wind Box

- e. Polk Power Station Unit No. 2 is currently intended to be a gas turbine unit which places it in Other Production, not in Steam Production. The company used the same criteria for Unit No. 2 as was used for Unit No. 1. The 5 year life category contains the burner fuel nozzles and other items that would be replaced during the short life period. The 25 year life category contains turbine bearings, compressors, coolers, couplings, exhaust system, rotating blades, rotors, stator, turning gear, windings, control systems, circulating water pumps, and other related turbine equipment. The 40 year life category contains the remaining turbine equipment, including inner and outer shells, foundations, piping systems, valves, control valves, motors, cable tray, conduit, wire & cable and all other long life items. This is consistent with our life analysis for Polk Unit No. 1.

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3. Miscellaneous Production:

- a. What curve shape has been used to develop your proposed remaining life for the 25-year life subcategories?
 - b. Provide the rationale for selecting this curve shape.
 - c. What interim retirement rate was used to develop your remaining life for the 40-year life subcategories?
- A.
- a. An S4 Iowa curve was assigned to this life category.
 - b. This assignment of an S4 Iowa curve is consistent with other 25-year life categories in this depreciation study. The Company has selected S4 curve types for the mid range of life categories, and believes that it is the best fit for the life patterns that are anticipated.
 - c. The Company used the same curve type for this subcategory as for all other 311 accounts. The curve type is built with no retirements for the first 4 ½ years and then has an interim retirement rate of 1/10 of 1% each year thereafter.

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4. Other Production:

- a. What curve shape has been used to develop your proposed remaining life for each of the life subcategories?
 - b. Any insight you can provide to help us understand the logic behind these curve shape selections will be appreciated.
- A.
- a. TECO's current planning for the installation of additional peaking plants during the 1999-2002 period is for Polk Unit No. 2 to go onto service in December 2000 and for Polk Unit No. 3 to go into service in December 2003.
 - b. The Company has been consistent with its assignment of interim retirement rates and curve types throughout the depreciation study. These curve types are consistent with previous depreciation studies and were chosen based on the Company's analysis of estimated retirements for each type of plant life classification. We maintain that these curve types present a reasonable dispersion for each category of plant.

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5. Dismantlement:

- a. In the narrative discussing fossil dismantlement, page 124, TECO proposes an annual accrual of \$126,085 for each new peaking plant installed during the 1999-2002 period.
 1. Provide TECO's current planning for the installation of additional peaking plants during the 1999-2002 period.
- b. Please provide a detailed discussion of the recommendations made by the dismantlement contractor who reviewed the production rates, cost factors, and salvage rates used in TECO's last dismantlement study.
- c. How was the 10% contingency factor applied to determine the total cost of dismantlement for each unit?
- d. The dismantlement estimate for Big Bend Unit No. 4 FGD is \$6,312,720. Please explain how the company developed a dismantlement estimate for \$2,660,000 for Big Bend Unit No. 1 and 2 Scrubber.
- e. The dismantle estimate for Polk Power Station Unit No. 1 is \$19,366,655. Please explain how the dismantlement estimate of \$1,863,000 was developed for Polk Unit No. 2.

A.

- a. TECO's current planning for the installation of additional peaking plants during the 1999-2002 period is for Polk Unit No. 2 to go onto service in December 2000 and for Polk Unit No. 3 to go into service in December 2003.
- b. The demolition contractor originally provided the basis for the Company's initial dismantlement studies in 1989, when the FPSC first required that a formal dismantlement study be prepared. The contractor spent a week with TECO personnel conducting plant tours and gathering all necessary information needed to prepare the study. Since then, the Company has enlisted the contractor's services to review and update this information as required to bring these criteria up to current standards. This includes, but is not limited to: production rates based on current dismantlement methods and techniques, cost factors based on labor rates in the Florida area, contractor overhead rates, cost of equipment, consumable materials, contractor profit and salvage rates. This analysis provides the

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 1. Provide TECO's current planning for the installation of additional peaking plants during the 1999-2002 period.
- b. Please provide a detailed discussion of the recommendations made by the dismantlement contractor who reviewed the production rates, cost factors, and salvage rates used in TECO's last dismantlement study.
- c. How was the 10% contingency factor applied to determine the total cost of dismantlement for each unit?
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A.

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Company with a dismantlement estimate that is based on rates in effect as of 12/31/1998.

- c. The Company reviewed the current dismantling reserve and noted that current reserves would allow for the current dismantlement of all units except for the Company's newest units, Big Bend Unit No.4 including FGD System and Polk Power Station Unit No. 1. This places the Company in an advantageous position for the future, one that has eliminated the Company's previous concerns pertaining to undercovery. In the previous dismantlement study the Company chose a 20% contingency factor in order to maintain a high rate of recovery, which is consistent with the Company's subsequent proposal to maintain current accruals for existing plant and to add a dismantling accrual for the Polk Power Station. The Commission approved a continuance of existing dismantling (with no contingency) for existing plant and a new accrual for Polk Unit One (with a 20% contingency).

The Company has reviewed the contingency factors approved for other Florida utilities in their recent dismantlement studies, and reviewed our risk factors based on the current levels of accrual for dismantlement and the level of confidence in the current dismantlement study. The Company believes that a contingency is only necessary to cover any additional quantities of materials to be removed over the estimated amounts included in the dismantlement study. This factor is a 5% contingency. The Company believes that no contingency is necessary on the cost of dismantlement since a professional dismantlement contractor has been contracted to provide the necessary information and rates to complete the dismantlement study. The Contractor has stated that he would sign a contract to dismantle the units for the prices quoted and a final true up for actual quantities removed vs. estimated quantities in the dismantlement studies. The Company does not see the need to include contingency on these rates, but included a 5% contingency factor on the cost of dismantlement. The Company originally had no contingency included in its original dismantlement study because a demolition contractor completed it, and Staff approved these rates. The Company has had discussions on contingency factors and included the 10% factor based on the recent Gulf Power Company approved dismantlement study. The Company did not believe that any contingency below 10% would be awarded.

The Company believes that a 5% contingency on quantities to be dismantled is appropriate with no contingency assigned to pricing data because a professional dismantlement contractor was enlisted to prepare the dismantlement rates and pricing. The Company proposed a 10% contingency based on the precedent set in the most recent commission approval (Gulf Power) and maintains that any higher contingency is not warranted based on the preparation of the dismantlement study, current dismantlement reserve status and the continued forecast of favorable indices for escalation in the short term and long term

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future.

- d. The Company's original dismantlement study for the Big Bend Unit No. 4 FGD System was approximately 3.23% of the plant investment. The Company used the same percentage and applied it to the Big Bend Unit No. 1 and 2 Scrubber estimated cost and rounded the answer off to 10's of thousands of dollars. The Company believes that this is a fair estimate of future dismantlement costs for this portion of plant investment until such time that a formal dismantlement study is prepared upon the completion of the property records.
- e. The dismantlement estimate for the Polk Power Station Unit No.1 was approximately 3.54% of the investment. This same percentage was applied to the estimated cost of Polk Power Station Unit No.2 to provide the dismantlement estimate presented in this dismantlement study. The Company believes that this is a fair estimate of future dismantlement costs for this portion of plant investment until such time that a formal dismantlement study is prepared upon the completion of the property records.

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6. Reserve Allocations:

- a. Provide an example of the theoretical reserve calculation used to determine the proposed reserve adjustments.
 - b. As part of TECO's last depreciation review, additional stratification of production plant necessitated a reallocation of the total reserve for each unit among the various accounts. Please explain why TECO believes another such reallocation is needed in this current study.
- A.
- a. The Company prepared separate pages for each life year for each life category in the same manner that mirrored the professionally prepared software that had been used in previous depreciation studies. Truncation was used in all cases to provide the most accurate results. The Depreciation Reserve Ratio for each life category was calculated by dividing the Depreciation Reserve Balance by the Percent Surviving. The Depreciation Reserve Balance was calculated by dividing the Sum of Annual Accruals by the Sum of the Retirements. The theoretical reserve ratio was entered for each investment year on the life category worksheet and multiplied by that year's investment to provide the calculated depreciation reserve. The sum of the calculated depreciation reserves for the life category is divided by the total cost of investment to provide the depreciation reserve ratio for that life category. A calculation is made for future net salvage and added to the sum of the depreciation reserve and that total is also divided by the total investment to provide the final depreciation reserve ratio. This data is entered on the plant summary worksheets. The sum of the calculated depreciation reserves is calculated by adding these amounts. The depreciation reserve ratio is then calculated for the strata by dividing the depreciation reserve balance for the strata by the investment balance for the strata. This ratio is then entered on the summary sheets.
 - b. The Company believes that it is following methods previously dictated by Staff that instructed the Company to ensure that all accounts within a portion of plant were recovered to a minimum of 100% of the theoretical reserve calculation. The Company attempted to perform this analysis in a manner consistent with Staff's recommendations and methods.

TRANSMISSION PLANT

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1. **Account 350, Land Rights:** Staff agrees with the Company's proposal to retain the R3 curve shape with the 48-year average service life and net salvage of zero for this account.
 - A. No response.

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2. **Account 352, Structures and Improvements:** In past years, additions have remained steady. The additions in 1998 totaled \$385,612. Please explain their nature.
 - A. The company added 3 new substations requiring control houses.

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3. **Account 353, Station Equipment:** The additions in 1996 totaled \$14,196,699. Please provide a detailed explanation as to their nature.
 - A. The company added 6 new substations.

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4. **Account 354, Towers and Fixtures:** The addition entry of \$26,460 in 1998 appears to be a reversal of the addition entry for the prior year. What is represented by these two entries, and was this the reversal as it appears?
- A. Yes. An addition classification correction to account 35500 caused these two entries.

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5. **Account 355, Poles and Fixtures:**

- a. What percentage of poles are concrete rather than treated wood?
- b. What is the January 1, 1999 average age of the concrete poles?
- c. This account experienced a higher percentage of salvage during 1995 and 1996 than in earlier years. Please explain.
- d. Additions in 1996 totaled \$5,256,057. Please explain in detail the cause and nature of these additions.
- e. What is involved in the removal process of concrete poles?

A. a. Wood 43%
Concrete 23%
Alum. & Steel 34%

- b. Transmission lines are maintained in the property records as mass assets. Mass assets are not vintaged, therefore the company is unable to determine the average age for concrete poles.
- c. 1995 - H-Framed wood pole tangent line was converted to a concrete pole line. An H-Frame tangent structure consists of two poles and one H-Frame structure. 25 of these structures were removed and salvaged for \$44,165. Wood poles removed and salvaged in the amount of \$58,000 are the other main contributors for 1995.

1996 - Concrete poles removed and salvaged accounted for \$63,000 of the total salvage.
- d. The addition of transmission circuits associated with the new Polk Power Station project and other projects.

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- e. The removal process for a wood pole or a concrete pole is the same, except concrete poles weigh twice as much and may require larger equipment to accommodate the removal.

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6. **Account 356, Overhead Conductors & Devices:** The Company has proposed an Average Service Life of 35 years to replace the current approved Average Service Life of 33 years. What are the justifications for the increasing life?
- A. A change in the Company standard to concrete and steel vs. wood pole line construction necessitates the proposed life. Concrete and steel poles are more resistant to storm and lighting damage causing less wire failures. Also a change to using stand off insulators vs. crossarm construction with bell type insulators reduces wire failures. The move to a 35 year life brings the company more in line with the industry expectations.

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7. **Account 356, Clearing Rights-of-Way:**

- a. What does the addition entry of (\$956) for 1997 represent?
 - b. In the years 1995 - 1997, additions were shown for this account. Why were no additions incurred in 1998?
- A.
- a. Prior year addition classification corrections are represented.
 - b. We believe this question should read as follows: In 1996, additions were shown for this account. Why were no additions incurred in 1998? Only clearing right of ways for new construction is charged to this account. During 1996 several new transmission circuits were constructed requiring right of way clearing. During 1998 no new transmission circuits were placed in service.

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8. **Account 357, Underground Conduit:** What do the addition entries of \$2,836,742 in 1996 and (\$3,239,882) in 1997 represent?
- A. In 1996 a new underground transmission line was placed in service. In 1997, addition classification corrections were made during project review for final closing. Reference page 202 and 204 from the Depreciation Study for corrected account balances.

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9. **Account 358, Underground Conductors & Devices:** Additions for 1997 and 1998 were \$3,247,431 and (\$28,656) respectively. Please provide a discussion of the activities associated with these additions.

- A. Reference Question 8 above for 1997 answer. 1998 was an addition classification correction.

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10. **Account 359, Roads and Trails:** Explain the nature of the 1998 retirement and the sources for the large removal costs.
 - A. A gate removal created the 1998 retirement. Upon further review it was discovered that some retirements were missed in 1998. Retirements in the amount of \$2,611 will be made in 1999. The cost of removal was for gate and culvert replacements.

DISTRIBUTION PLANT

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1. Account 362, Station Equipment:

- a. What was the cause for the 25% gross salvage realized in 1998?
 - b. Describe the nature and cause of the removal costs incurred in 1997.
- A.
- a. Abnormal salvage accounted for \$210,000 of the total \$250,500 salvage realized. Of the abnormal salvage, \$178,500 was related to the reversal of a transformer that was retired erroneously from the property record.
 - b. The company replaced 5 large substations transformers in 1997 which are labor intensive due to their size. The company is allowed to hold equipment in an emergency reserve capacity for continuity of service. The replaced equipment may be retained in an emergency reserve capacity for future use. The retirement for this type of equipment is only the original labor and minor materials. This may cause the cost of removal to look high in a given year. After further review we see no abnormality in this account. Reference page 218 of the Depreciation Study and review 5 year bands.

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2. **Account 364, Poles, Towers, and Fixtures:**

- a. Does this account consist of wooden or concrete poles, or a combination of the two?
- b. If this account is a combination of wooden and concrete poles, please provide a breakdown of the amount of plant invested in each as of January 1, 1999.
- c. Explain the nature and cause for the unusually large removal costs booked to this account in 1998.

A. a. This account consists of wood, concrete, and steel poles.

b. Pole Investment Breakdown:

Wood	\$122,323,050
Concrete	\$3,885,124
Steel & Other	\$809,683

- c. Distribution plant is maintained in the property records as mass assets and accounted for by size and type of assets. The retirement activity for cost of removal and salvage for mass plant is normally reviewed using 5 year bands. This eliminates any abnormal spikes and valleys occurring in a given year due to unusual activity. Also cost of removal and salvage are in current dollars vs. retirement dollars being a blend of historical costs. We see no abnormality in this account using the 5 year bands. The cost of removal increase during 1998 was due to the hiring of sub contract services for the removal of plant retired in prior years. The company is required to book the retirement of plant within 60 days of the replacement asset in service date. The assets had already been disconnected from our system but were left in place waiting for joint users to remove/transfer their facilities to the new poles. Sometimes the joint users take up to 4 years to relocate their equipment. Also contractors were used for the removal of lines and transformers no longer utilized in our system.

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3. Account 365, Overhead Conductors:

- a. Explain the nature and cause for the unusually large removal costs booked to this account.
 - b. Please describe the nature and cause for the unusual gross salvage realized in 1996.
- A.
- a. Reference response to question 2c.
 - b. Reference response to question 2c. Increase was mainly due to higher prices received from scrap sales and retired materials returned to stock.

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4. **Account 366, Underground Conduit:**
- a. What was the cause of the unusually high gross salvage realized and removal costs booked to this account in 1998?
 - b. Describe the nature and cause of the cost of removal incurred in 1995.
 - c. While the attendant 1997 gross salvage nearly offsets the removal costs associated with the retirements, we would like to understand the sources of the realized salvage.
- A.
- a. Reference response to question 2c, first paragraph. Removed minor materials returned to stock.
 - b. Reference response to question 2c, first paragraph. The removal of concrete handholes and conduit.
 - c. Major salvage sources were termination cabinets and manholes.

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5. **Account 367, Underground Conductors & devices:** What was the cause of the 70% cost of removal incurred in 1998?
 - A. Reference response question 2c, first paragraph. Removal of switches, terminations and cable.

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6. **Account 368, Line Transformers:** Explain the nature and cause for the unusually large removal costs booked to this account in 1998.

- A. Reference response to question 2c.

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7. Account 369.1, Overhead Services:

- a. Please provide a picture graph of the SC 33-year life curve that is being used.
 - b. What was the cause of the unusually low gross salvage realized in 1996 and 1997?
- A.
- a. Account 369 is a mass asset account and is not kept with vintage balances. The company's depreciation package will not provide a picture graph for simulated plant balances.
 - b. The 1995 Depreciation Study filed adjusted account 369.1 for the years 1990 through 1994 to correct terminal secondary salvage that was booked improperly. The adjustment was made on the assumption that an average service length was 100 feet and a terminal salvage value of \$12.48 per service. The salvage booked for 1996 through 1998 represents the actual salvage received for this account.

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8. **Account 369.02, Underground Services:**
- a. Describe the nature and cause of the removal costs incurred in 1996.
 - b. Explain the nature and cause for the unusually large removal costs booked in 1998.
- A.
- a. Reference response to question 2c, first paragraph. Underground service removals.
 - b. Retirements for 1998 are understated due to a reporting problem resulting from the implementation of the new Work Management System. This problem is currently under review and upon completion the retirements will be booked in 1999.

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9. **Account 370, Meters:** The accounting treatment for meters is cradle-to-grave. For this reason, we are surprised with the recorded removal costs since removal costs are not incurred until the meter is Junked. Please explain the circumstances surrounding these removal costs.
- A. The removal cost is related to metering equipment retired from utility plant. The Meter Department determines the cost incurred by the company to remove and dispose of metering equipment that has been retired from company service. This standard removal cost is provided to Plant Accounting. Plant Accounting multiplies this times the meter equipment retired monthly to determine the cost transfer from metering account 586. Currently the retirement cost for a single phase meter is \$39 and the removal cost is \$42.72 and the retirement cost for a three phase meter is \$232.35 and the associated removal cost is \$52.17.

GENERATION PLANT

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1. **Account 390, Structures and Improvements:** Please explain the nature of the gross additions for years 1997 and 1998 of \$5,779,562 and \$4,442,775, respectively.
 - A. 1997 gross additions - New Toolroom Repair Facility, fitup cost at TECO Plaza and Ybor Data Center to facilitate the relocation of PGS personnel, Central Service Area storeroom renovation, Central Test Lab HVAC System, Central Service Area Garage electrical upgrade and other structure modifications and upgrades as required. 1998 gross additions - Central Service Area main building HVAC, Central Test Lab HVAC System, Plant City Main Office exterior renovation, Teco Plaza fire alarm system and HVAC controls upgrade, Meter Operations roof replacement, Eastern Service Area-Telecom office renovation and other structure modifications and upgrades as required.

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2. Account 391, Computer Equipment:
 - a. What is the nature of the 1996, 1997, and 1998 gross additions made to this account?
 - b. Please explain in detail the nature of the \$6,020,126 retirement of equipment in 1996.
 - c. What is the nature of plant adjustments of \$1,365,880 in 1996 and (\$321,980) in 1997?

- A.
 - a. The gross additions in account 392.01 – Computer Equipment consist of personal computers, printers and other peripheral equipment.
 - b. The \$6,020,126 of retirements made in account 391.02 in 1996 consist of the 1991 vintage assets that are to be retired per the PSC Retirement Rule for Amortizable assets.
 - c. The 1996 and 1997 adjustments were reclasses between computer equipment and telecommunications equipment.

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3. **Account 391.02, Computer Equipment - Workstation:** Provide a description of the assets included in this account.
 - A. Assets included in this account are personal computers, printers and other peripheral computer equipment.

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4. Account 392.01-.05, Transportation - General:

- a. What is TECO's policy regarding the retirement of motor vehicles (i.e., mileage, age, etc.?)
 - b. What will be the fleet size as of January 1, 1999?
 - c. Please explain in detail how the Company determines which motor vehicles (automobiles and light trucks) to sell versus trade-in.
 - d. To whom are the motor vehicles generally sold (i.e., employees, auction, etc.)?
 - e. How many motor vehicles were in service as of January 1, 1999?
 - f. Please explain in detail and provide a calculation of the allocation of the book reserve between the sold and not sold motor vehicles (automobiles and light trucks).
- A.
- a. Instead of using traditional years/miles guidelines, Tampa Electric uses an economic replacement model to identify vehicles that are candidates for replacement, based on repair cost history. The program reviews cost data from the fleet management system and flags the higher-cost vehicles. Fleet Services personnel then meet with user departments to review vehicle applications and discuss other factors, such as downtime and obsolescence. Through these discussions a consensus is reached on which vehicles are to be replaced.
 - b. As of January 1, Tampa Electric had 1744 total units of equipment. This was comprised of 1021 licensed vehicles, including trailers, and 723 non-licensed units, of which 221 were truck-mounted auxiliary equipment.
 - c. Most vehicles are sold rather than traded-in, primarily because of the difficulty of obtaining competitive trade-in prices. New vehicle purchases are competitively bid through fleet dealers to obtain the best fleet incentives and pricing. This results in weeks or even months between bid preparation and receipt of the new vehicles, in which time the condition and mileage of the old vehicle can change significantly. Dealers generally do not wish to offer a firm trade-in price on a vehicle they would not be receiving for several weeks. And, because the economic replacement program allows us to extend vehicle service lives beyond traditional limits, the

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retired vehicles tend to be older and generally not the type that a new car dealer would display on the lot. They are worth more to bidders at public auction than to the new car dealers.

- d. Most vehicles are sold at public auction. This allows the public to bid, in addition to dealers, and tends to generate higher values. Aerial devices (bucket trucks) are not offered to the public due to special liability concerns. They are sold only to approved utility equipment dealers through sealed bids.
- e. See Question 4.b. for details.
- f. This was addressed in the 1994 Depreciation Study. See attached.

4. Account 392.01-.05, Transportation-General:
- D. Please explain in detail and provide the calculation of the allocation of the book reserve between the sold and not sold motor vehicles (automobiles and light trucks).
- A. The book reserve was allocated between sold and not sold vehicles based on the calculated reserve. The cost of the vehicles were sorted by placement year into the sold or not sold categories. The calculated reserve percent for each placement year for the approved average service life and curve types were derived from tables in "Depreciation Systems" authored by Frank K. Wolf and W. Chester Fitch. Using page 297 of the depreciation study, and placement year '94 for autos sold as an example, the calculated reserve was determined as follows:

$$\text{Cost} \times (100\% - \text{Net Salvage } \%) \times \text{Calculated Reserve } \% = \text{Calculated Reserve}$$
$$\$82,266.92 \times (100\% - 20\%) \times 7.84\% = \$5,160$$

The sum of the calculated reserves for sold and not sold was divided into the book reserve to develop a factor. This factor was multiplied by the calculated reserve to determine the allocated book reserve.

$$\text{Total (Book Reserve / Calculated Reserve)} \times \text{'94 Calculated Reserve} = \text{Allocated Reserve}$$
$$(\$1,069,258.68 / \$1,112,565.67) \times \$5,160 = \$4,959.16$$

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5. **Account 392.01, Automobiles:**

- a. Please explain in detail the nature of plant activities that accounted for retirements of \$1,818,808 in 1995.
 - b. The gross salvage realized in 1995 of 52% appears higher than in recent years. Please explain why.
 - c. Does the Company have plans for retiring any automobiles in the next four years?
 - d. Please provide the average age of the retired automobiles over the past 4 years.
- A.
- a. Result of the 1994 restructuring of vehicles. Reference 1994 Depreciation Study.
 - b. Result of the 1994 restructuring of vehicles. Reference 1994 Depreciation Study.
 - c. Only vehicles that are replaced as required to operate the business.
 - d. The weighted average age of retired automobiles is 7.59 years for the past 3 years. Year 1995 is not a representative year due the companies restructuring effort.
-

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6. **Account 392.02, Light Trucks:** Please provide the average age of the retired light trucks over the past 4 years.
 - A. The weighted average age of retired light trucks is 9.89 years for the past 3 years. Year 1995 is not a representative year due the companies restructuring effort.

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7. Account 392.03, Heavy Trucks:

- a. In 1996, an adjustment to plant was taken out of this account for (\$54,452) with an adjustment into account 392.02, Light Trucks for the same amount. Please explain what transcribed between these two accounts.
 - b. There was no corresponding adjustment made to reserve. Please explain.
- A.
- a. Research determined that some light vehicles had been erroneously classified as heavy vehicles, therefore, a reclass was done.
 - b. With small reclasses, it was more cost effective to true up reserves during the next depreciation study.

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8. **Account 394, Tools Shop & Garage Equipment:** The calculated accrual for the 1997 activity appears \$3,287 less than the minimum possible accrual. Please explain the variance.

- A. Tampa Electric's accrual is calculated on a monthly basis rather than an annual basis.

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9. **Account 395, Laboratory Equipment:** In 1995, plant retirements of \$388,934 were considerably higher than in recent years. Please explain.
 - A. In recent years retirements for Account 395 have been based on the vintage year's fully amortized additions.

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10. Account 397, Communication Equipment:

- a. Please explain the circumstances surrounding the plant adjustment for 1996 of (\$1,353,211).
 - b. The narrative on page 252 indicates discussions with the telecommunications department personnel in determining that a 7 year amortization period is more appropriate than a 10 year amortization period for this account.
 1. Please provide a description of the equipment included in this account.
 2. Provide a summary of the discussions with the telecommunications personnel and why a 7 year amortization is more appropriate than 10 years.
 - c. Provide a description of the communication equipment that was retired in 1998? What was the nature and source of the incurred cost of removal?
 - d. The calculated annual accruals reported for 1997 and 1996 appears to be \$2,064,839 and \$2,282,341 respectively, less than the minimum possible accruals. Please explain the variance.
- A.
- a. The plant adjustment for \$1,353,211 to Account 397 was for computer equipment transferred to the appropriate account, 391.01.
 - b.
 1. Telephone / Voice Equipment / Fax / PBX Systems
Data Equipment Systems
Microwave Equipment Systems
Fiber Optic Equipment Systems
Carrier Equipment Systems
Radio Equipment Systems
Common Equipment
Cable, Outside
 2. The company reviewed recent commission approvals of other companies and then discussed with our Telecommunications group if a 7 year life was

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appropriate for telecommunications equipment. Our telecommunications group agreed that a 7 year life was appropriate.

- c. The communication equipment retired in 1998 was all fully amortized communication equipment added in 1988. Cost of removal is necessary with communications equipment to remove and replace items.
- d. Amortization is calculated monthly rather than annually. Also this account is made up of embedded vintage accounts being amortized as well as current additions.

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11. **Account 397.01, Energy Management Systems:** Accruals for 1997 and 1996 appear to be \$999,998 and \$967,215 respectively, more than the maximum possible accruals. Please explain the variance.
 - A. The PSC approved accelerated amortization of Account 397.01 of \$1,000,000 each year from 1996 thru 2000 in Order No. PSC-95-0893-AS-EI issued on July 20, 1995.

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**REVISED PAGES
TO
TAMPA ELECTRIC COMPANY'S
1999 DEPRECIATION STUDY**

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review
Comparison of Rates and Components

- Current Rates - Effective 1/1/96 -

-----Company Proposed - Effective 1/1/99-----
-----Remaining Life-----
-----Total Plant-----

Account Number	Account Title	Average	Future	Composite	Average	Average	Actual	Future	Depre-
		Remaining	Net				Rate		
		Life	Salvage	Rate	Age	Life	Ratio	Salvage	Rate
		(yrs)	(%)	(%)	(yrs)	(yrs)	(%)	(%)	(%)
<u>STEAM PRODUCTION</u>									
<u>BIG BEND STATION</u>									
311400	COMMON	35.0	(3)	2.0	16.8	32.0	33.94	(5)	2.2
312400	COMMON	29.0	(17)	2.8	14.2	27.0	35.57	(10)	2.8
314400	COMMON	35.0	(9)	1.9	24.5	32.0	43.73	(6)	1.9
315400	COMMON	18.7	(4)	3.4	13.5	16.4	45.73	(4)	3.6
316400	COMMON	17.1	(17)	3.9	13.6	17.2	46.48	(9)	3.6
311410	UNIT No. 1	23.0	(3)	2.5	23.6	21.0	54.04	(5)	2.4
312410	UNIT No. 1	23.0	(17)	3.3	14.9	18.5	44.17	(13)	3.7
314410	UNIT No. 1	22.0	(9)	2.9	19.6	17.9	51.64	(7)	3.1
315410	UNIT No. 1	23.0	(4)	2.9	19.5	16.5	52.99	(4)	3.1
316410	UNIT No. 1	24.0	(17)	3.2	27.6	20.0	59.27	(6)	2.3
311420	UNIT No. 2	26.0	(3)	2.5	21.0	24.0	48.90	(4)	2.3
312420	UNIT No. 2	23.0	(17)	3.2	14.9	20.0	43.08	(13)	3.5
314420	UNIT No. 2	24.0	(9)	2.9	18.0	20.0	47.88	(7)	3.0
315420	UNIT No. 2	22.0	(4)	3.1	17.0	19.2	45.85	(4)	3.0
316420	UNIT No. 2	26.0	(17)	3.3	14.2	23.0	40.45	(13)	3.2
311430	UNIT No. 3	28.0	(3)	2.2	21.5	26.0	47.67	(6)	2.2
312430	UNIT No. 3	25.0	(17)	2.8	18.1	22.0	49.06	(12)	2.9
314430	UNIT No. 3	21.0	(9)	2.4	21.9	19.3	58.10	(8)	2.6
315430	UNIT No. 3	22.0	(4)	2.9	18.1	18.1	48.72	(4)	3.1
316430	UNIT No. 3	29.0	(17)	2.6	17.0	26.0	40.52	(10)	2.7
311440	UNIT No. 4	36.0	(3)	2.0	13.5	35.0	29.77	(5)	2.1
312440	UNIT No. 4	25.0	(17)	3.7	13.3	27.0	37.62	(15)	2.9
314440	UNIT No. 4	32.0	(9)	2.4	13.4	29.0	34.39	(8)	2.5
315440	UNIT No. 4	28.0	(4)	2.6	13.2	24.0	36.59	(4)	2.8
316440	UNIT No. 4	27.0	(17)	2.9	13.2	31.0	31.15	(10)	2.5
311450	UNIT No. 4 FGD System	34.0	(3)	2.2	13.2	33.0	30.73	(10)	2.4
312450	UNIT No. 4 FGD System	34.0	(17)	2.8	13.4	29.0	35.90	(13)	2.7
315450	UNIT No. 4 FGD System	34.0	(4)	2.6	13.3	25.0	35.29	(4)	2.7
316450	UNIT No. 4 FGD System	34.0	(17)	3.1	13.5	31.0	31.99	(9)	2.5

TAMPA ELECTRIC COMPANY
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Comparison of Rates and Components

- Current Rates - Effective 1/1/96 -

----- Company Proposed - Effective 1/1/99 -----
----- Remaining Life -----
----- Total Plant -----

Account Number	Account Title	Average	Future	Composite	Average	Average	Actual	Future	Depre-
		Remaining	Net				Age		
		Life	Salvage	Rate	Age	Life	Ratio	Salvage	Rate
		(yrs)	(%)	(%)	(yrs)	(yrs)	12/98	(%)	(%)
<u>GANNON STATION</u>									
311500	COMMON	21.0	(3)	3.3	14.2	17.4	41.97	(5)	3.6
312500	COMMON	20.0	(17)	3.9	11.4	17.0	34.99	(5)	4.1
314500	COMMON	26.0	(9)	3.2	11.3	18.1	35.55	(3)	3.7
315500	COMMON	26.0	(4)	3.2	9.6	15.1	35.41	(2)	4.4
316500	COMMON	13.7	(17)	4.7	14.7	11.0	57.23	(7)	4.5
311510	UNIT No. 1	11.3	(3)	2.5	36.7	8.3	85.83	(5)	2.3
312510	UNIT No. 1	11.5	(17)	3.6	24.3	7.0	73.62	(5)	4.5
314510	UNIT No. 1	10.9	(9)	3.0	27.0	7.4	71.34	(4)	4.4
315510	UNIT No. 1	9.8	(4)	3.1	30.8	6.9	78.29	(2)	3.4
316510	UNIT No. 1	11.4	(17)	2.7	39.4	7.8	87.15	(4)	2.2
311520	UNIT No. 2	12.2	(3)	3.1	29.6	9.3	73.32	(5)	3.4
312520	UNIT No. 2	11.6	(17)	4.2	22.7	7.5	68.19	(7)	5.2
314520	UNIT No. 2	12.7	(9)	3.4	24.6	8.4	72.26	(4)	3.8
315520	UNIT No. 2	11.7	(4)	3.5	25.9	8.1	72.66	(2)	3.6
316520	UNIT No. 2	12.4	(17)	3.1	39.0	7.9	87.54	(5)	2.2
311530	UNIT No. 3	13.7	(3)	2.8	36.3	11.1	80.94	(5)	2.2
312530	UNIT No. 3	14.6	(17)	3.9	18.1	10.2	58.92	(8)	4.8
314530	UNIT No. 3	12.8	(9)	3.2	28.4	9.2	73.89	(4)	3.3
315530	UNIT No. 3	11.7	(4)	3.4	25.0	8.8	71.42	(2)	3.5
316530	UNIT No. 3	10.0	(17)	3.2	35.9	8.9	84.47	(6)	2.4
311540	UNIT No. 4	17.0	(3)	2.7	27.7	14.2	68.83	(6)	2.6
312540	UNIT No. 4	17.6	(17)	3.8	13.6	12.6	47.67	(10)	4.9
314540	UNIT No. 4	14.2	(9)	2.8	30.3	11.0	73.92	(4)	2.7
315540	UNIT No. 4	13.1	(4)	3.5	19.6	11.6	56.35	(2)	3.9
316540	UNIT No. 4	17.0	(17)	2.8	11.8	14.1	33.15	(6)	5.2
311550	UNIT No. 5	19.0	(3)	3.2	15.7	16.3	43.44	(7)	3.9
312550	UNIT No. 5	19.0	(17)	3.8	15.6	14.4	49.61	(11)	4.3
314550	UNIT No. 5	19.0	(9)	3.4	19.9	14.3	53.93	(5)	3.6
315550	UNIT No. 5	16.4	(4)	4.0	15.1	13.5	48.02	(3)	4.1
316550	UNIT No. 5	22.0	(17)	3.9	15.4	15.6	49.45	(8)	3.8
311560	UNIT No. 6	21.0	(3)	2.7	25.1	18.1	60.00	(7)	2.6
312560	UNIT No. 6	20.0	(17)	3.5	15.3	16.5	47.22	(12)	3.9
314560	UNIT No. 6	22.0	(9)	3.5	15.7	17.5	44.27	(6)	3.5
315560	UNIT No. 6	16.4	(4)	3.7	15.6	14.6	48.71	(3)	3.7
316560	UNIT No. 6	17.5	(17)	3.3	23.1	16.9	60.27	(8)	2.8

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review
Comparison of Rates and Components

- Current Rates - Effective 1/1/96 -

-----Company Proposed - Effective 1/1/99-----
-----Remaining Life-----
-----Total Plant-----

Account Number	Account Title	- Current Rates - Effective 1/1/96 -			-----Company Proposed - Effective 1/1/99-----				
		Average Remaining Life (yrs)	Future Net Salvage (%)	Composite Rate (%)	Average Age (yrs)	Average Remaining Life (yrs)	Actual A/D Ratio 12/98 (%)	Future Net Salvage (%)	Depreciation Rate (%)
<u>GANNON OBO</u>									
311700	COMMON	18.7	(12)	3.5	16.7	16.6	63.74	(5)	2.5
312700	COMMON	18.7	(12)	3.5	16.8	16.8	63.74	(5)	2.5
314700	COMMON	18.7	(12)	3.5	0.0	0.0	0.00	0	0.0
315700	COMMON	18.7	(12)	3.5	17.9	13.9	68.76	(2)	2.4
316700	COMMON	18.7	(12)	3.5	21.6	17.0	69.23	(4)	2.0
311710	UNIT No. 1	11.4	(12)	2.9	13.5	8.2	81.36	(5)	2.9
312710	UNIT No. 1	11.4	(12)	2.9	13.5	8.4	80.34	(5)	2.9
314710	UNIT No. 1	11.4	(12)	2.9	13.5	8.5	79.92	(4)	2.8
315710	UNIT No. 1	11.4	(12)	2.9	13.5	8.4	78.06	(2)	2.8
316710	UNIT No. 1	11.4	(12)	2.9	13.5	8.3	79.23	(4)	3.0
311720	UNIT No. 2	12.3	(12)	3.5	13.5	9.2	77.83	(5)	3.0
312720	UNIT No. 2	12.3	(12)	3.5	13.5	9.4	77.57	(6)	3.0
314720	UNIT No. 2	12.3	(12)	3.5	13.5	9.5	77.24	(5)	2.9
315720	UNIT No. 2	12.3	(12)	3.5	13.5	9.3	74.66	(2)	2.9
316720	UNIT No. 2	12.3	(12)	3.5	13.5	9.3	75.73	(4)	3.0
311730	UNIT No. 3	14.5	(12)	3.0	14.5	10.8	74.50	(5)	2.8
312730	UNIT No. 3	14.5	(12)	3.0	14.5	11.3	73.74	(6)	2.9
314730	UNIT No. 3	14.5	(12)	3.0	14.5	11.3	74.44	(6)	2.8
315730	UNIT No. 3	14.5	(12)	3.0	14.5	11.2	70.93	(2)	2.8
316730	UNIT No. 3	14.5	(12)	3.0	14.5	11.2	71.77	(4)	2.9
311740	UNIT No. 4	17.0	(12)	3.1	15.5	12.9	71.33	(6)	2.7
312740	UNIT No. 4	17.0	(12)	3.1	15.5	14.0	69.35	(7)	2.7
314740	UNIT No. 4	17.0	(12)	3.1	15.5	13.8	70.13	(6)	2.6
315740	UNIT No. 4	17.0	(12)	3.1	15.5	13.9	65.76	(2)	2.6
316740	UNIT No. 4	17.0	(12)	3.1	15.5	14.0	66.25	(4)	2.7

TAMPA ELECTRIC COMPANY
1998 Depreciation Rate Review
Comparison of Rates and Components

- Current Rates - Effective 1/1/96 -

-----Company Proposed - Effective 1/1/99-----
-----Remaining Life-----
-----Total Plant-----

Account Number	Account Title	- Current Rates - Effective 1/1/96 -			-----Company Proposed - Effective 1/1/99-----				
		Average Remaining Life (yrs)	Future Net Salvage (%)	Composite Rate (%)	Average Age (yrs)	Average Remaining Life (yrs)	Actual A/D Ratio 12/98 (%)	Future Net Salvage (%)	Depreciation Rate (%)
<u>HOOKERS POINT STATION</u>									
311600	COMMON	7.5	(2)	1.7	23.1	4.3	91.77	0	1.9
312600	COMMON	7.5	(2)	1.7	20.0	4.4	91.77	(1)	2.1
314600	COMMON	7.5	(2)	1.7	19.5	4.5	91.77	(1)	2.1
315600	COMMON	7.5	(2)	1.7	11.7	4.4	91.77	0	1.9
316600	COMMON	7.5	(2)	1.7	17.3	3.4	91.77	(1)	2.7
311610	UNIT No. 1	7.5	(2)	1.7	50.5	2.6	91.77	(1)	3.6
312610	UNIT No. 1	7.5	(2)	1.7	42.3	3.3	91.77	(1)	2.8
314610	UNIT No. 1	7.5	(2)	1.7	43.5	3.6	91.77	(1)	2.6
315610	UNIT No. 1	7.5	(2)	1.7	40.3	3.4	91.77	0	2.4
316610	UNIT No. 1	7.5	(2)	1.7	50.2	2.5	91.77	(1)	3.7
311620	UNIT No. 2 & 3	7.5	(2)	1.7	46.4	2.6	91.77	(1)	3.6
312620	UNIT No. 2 & 3	7.5	(2)	1.7	22.9	4.3	91.77	(1)	2.1
314620	UNIT No. 2 & 3	7.5	(2)	1.7	32.8	3.8	91.77	(1)	2.4
315620	UNIT No. 2 & 3	7.5	(2)	1.7	34.7	3.4	91.77	0	2.4
316620	UNIT No. 2 & 3	7.5	(2)	1.7	35.8	3.0	91.77	(1)	3.1
311640	UNIT No. 4	7.5	(2)	1.7	45.5	2.7	91.77	(1)	3.4
312640	UNIT No. 4	7.5	(2)	1.7	38.6	3.6	91.77	(2)	2.8
314640	UNIT No. 4	7.5	(2)	1.7	40.1	3.5	91.77	(1)	2.6
315640	UNIT No. 4	7.5	(2)	1.7	33.2	3.8	91.77	0	2.2
316640	UNIT No. 4	7.5	(2)	1.7	33.6	3.4	91.77	(1)	2.7
311650	UNIT No. 5	7.5	(2)	1.7	43.5	2.9	91.77	(1)	3.2
312650	UNIT No. 5	7.5	(2)	1.7	22.9	4.2	91.77	(1)	2.2
314650	UNIT No. 5	7.5	(2)	1.7	32.8	3.7	91.77	(1)	2.5
315650	UNIT No. 5	7.5	(2)	1.7	29.7	4.0	91.77	0	2.1
316650	UNIT No. 5	7.5	(2)	1.7	33.2	4.5	91.77	(1)	2.1
311110	DINNER LAKE STATION	8.7	(12)	3.4	26.6	6.3	88.15	(1)	2.0
312110	DINNER LAKE STATION	8.7	(12)	3.4	32.3	6.3	98.34	(2)	0.6
314110	DINNER LAKE STATION	8.7	(12)	3.4	30.8	6.4	95.39	(2)	1.0
315110	DINNER LAKE STATION	8.7	(12)	3.4	29.3	6.2	92.43	(1)	1.4
316110	DINNER LAKE STATION	8.7	(12)	3.4	30.2	6.3	95.13	(2)	1.1

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review - Change in Annual Accruals

Account Number	Account Title	Total Plant 12/98 (\$)	Accumulated Depreciation 12/98 (\$)	Depreciation Rate (%)	Accrual on Total Plant (\$)	Depreciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)	----- Current Rates -----	----- Company Proposed -----
									----- Effective 1/1/96 -----	----- Effective 1/1/99 -----
STEAM PRODUCTION										
BIG BEND STATION										
311400	COMMON	44,074,192.52	14,958,048.51	2.0	881,484	2.2	969,632	88,148		
312400	COMMON	58,186,103.95	20,697,524.28	2.8	1,629,211	2.8	1,629,211	0		
314400	COMMON	3,298,967.82	1,442,615.28	1.9	62,680	1.9	62,680	0		
315400	COMMON	13,113,091.00	5,997,015.81	3.4	445,845	3.6	472,071	26,226		
316400	COMMON	3,858,667.27	1,793,459.19	3.9	150,488	3.6	138,912	(11,576)		
311410	UNIT No. 1	7,265,039.45	3,925,721.76	2.5	181,626	2.4	174,361	(7,265)		
312410	UNIT No. 1	56,103,747.78	24,780,487.52	3.3	1,851,424	3.7	2,075,839	224,415		
314410	UNIT No. 1	23,555,741.06	12,164,210.81	2.9	683,116	3.1	730,228	47,112		
315410	UNIT No. 1	8,262,811.13	4,378,241.97	2.9	239,622	3.1	256,147	16,525		
316410	UNIT No. 1	645,511.63	382,597.35	3.2	20,656	2.3	14,847	(5,809)		
311420	UNIT No. 2	6,998,280.33	3,422,310.28	2.5	174,957	2.3	160,960	(13,997)		
312420	UNIT No. 2	52,425,436.70	22,587,159.19	3.2	1,677,614	3.5	1,834,890	157,276		
314420	UNIT No. 2	25,199,498.35	12,066,299.00	2.9	730,785	3.0	755,985	25,200		
315420	UNIT No. 2	7,529,510.17	3,452,627.14	3.1	233,415	3.0	225,885	(7,530)		
316420	UNIT No. 2	539,942.26	218,417.82	3.3	17,818	3.2	17,278	(540)		
311430	UNIT No. 3	15,122,534.05	7,209,053.54	2.2	332,696	2.2	332,696	0		
312430	UNIT No. 3	86,097,695.24	42,236,936.96	2.8	2,410,735	2.9	2,496,833	86,098		
314430	UNIT No. 3	28,785,848.37	16,724,771.73	2.4	690,860	2.6	748,432	57,572		
315430	UNIT No. 3	18,641,407.58	9,082,530.29	2.9	540,601	3.1	577,884	37,283		
316430	UNIT No. 3	888,756.82	360,111.75	2.6	23,108	2.7	23,996	888		
311440	UNIT No. 4	62,215,336.50	18,519,906.66	2.0	1,244,307	2.1	1,306,522	62,215		
312440	UNIT No. 4	195,051,513.41	73,373,745.27	3.7	7,216,906	2.9	5,656,494	(1,560,412)		
314440	UNIT No. 4	80,700,612.12	27,751,100.85	2.4	1,936,815	2.5	2,017,515	80,700		
315440	UNIT No. 4	35,892,678.26	13,133,423.01	2.6	933,210	2.8	1,004,995	71,785		
316440	UNIT No. 4	5,377,095.55	1,674,848.16	2.9	155,936	2.5	134,427	(21,509)		
311450	UNIT No. 4 FGD System	21,528,162.34	6,615,918.11	2.2	473,620	2.4	516,676	43,056		
312450	UNIT No. 4 FGD System	140,129,441.35	50,312,667.25	2.8	3,923,624	2.7	3,783,495	(140,129)		
315450	UNIT No. 4 FGD System	18,909,140.22	6,673,838.41	2.6	491,638	2.7	510,547	18,909		
316450	UNIT No. 4 FGD System	742,529.70	237,558.62	3.1	23,018	2.5	18,563	(4,455)		

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review - Change in Annual Accruals

Account Number	Account Title	Total Plant 12/98 (\$)	Accumulated Depreciation 12/98 (\$)	Current Rates Effective 1/1/96 (%)	Company Proposed Effective 1/1/99 Remaining Life Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)
<u>GANNON STATION</u>								
311500	COMMON	29,704,853.67	12,468,155.62	3.3	980,260	3.6	1,069,375	89,115
312500	COMMON	17,755,603.58	6,212,042.87	3.9	692,469	4.1	727,980	35,511
314500	COMMON	1,844,181.56	655,542.54	3.2	59,014	3.7	68,235	9,221
315500	COMMON	7,000,411.33	2,478,995.30	3.2	224,013	4.4	308,018	84,005
316500	COMMON	3,228,358.50	1,847,730.50	4.7	151,733	4.5	145,276	(6,457)
311510	UNIT No. 1	2,589,783.20	2,222,763.67	2.5	64,745	2.3	59,565	(5,180)
312510	UNIT No. 1	9,056,558.71	6,667,079.31	3.6	326,036	4.5	407,545	81,509
314510	UNIT No. 1	8,858,437.08	6,319,355.01	3.0	265,753	4.4	389,771	124,018
315510	UNIT No. 1	2,093,331.82	1,638,935.57	3.1	64,893	3.4	71,173	6,280
316510	UNIT No. 1	253,316.11	220,774.06	2.7	6,840	2.2	5,573	(1,267)
311520	UNIT No. 2	2,775,427.98	2,034,994.38	3.1	86,038	3.4	94,365	8,327
312520	UNIT No. 2	8,316,155.01	5,670,739.18	4.2	349,279	5.2	432,440	83,161
314520	UNIT No. 2	10,984,309.84	7,936,731.68	3.4	373,467	3.8	417,404	43,937
315520	UNIT No. 2	1,636,945.48	1,189,452.99	3.5	57,293	3.6	58,930	1,637
316520	UNIT No. 2	90,997.25	79,657.98	3.1	2,821	2.2	2,002	(819)
311530	UNIT No. 3	2,135,431.75	1,728,509.18	2.8	59,792	2.2	46,979	(12,813)
312530	UNIT No. 3	19,140,470.72	11,276,690.96	3.9	746,478	4.8	918,743	172,265
314530	UNIT No. 3	11,853,410.36	8,758,813.14	3.2	379,309	3.3	391,163	11,854
315530	UNIT No. 3	2,382,584.33	1,701,566.32	3.4	81,008	3.5	83,390	2,382
316530	UNIT No. 3	88,144.91	74,458.84	3.2	2,821	2.4	2,115	(706)
311540	UNIT No. 4	1,758,650.51	1,210,457.85	2.7	47,484	2.6	45,725	(1,759)
312540	UNIT No. 4	19,587,608.64	9,337,671.67	3.8	744,329	4.9	959,793	215,464
314540	UNIT No. 4	8,670,211.44	6,408,808.22	2.8	242,766	2.7	234,096	(8,670)
315540	UNIT No. 4	2,477,506.03	1,396,150.98	3.5	86,713	3.9	96,623	9,910
316540	UNIT No. 4	170,624.90	56,570.23	2.8	4,777	5.2	8,872	4,095
311550	UNIT No. 5	5,588,230.84	2,427,274.76	3.2	178,823	3.9	217,941	39,118
312550	UNIT No. 5	30,305,479.99	15,033,530.85	3.8	1,151,608	4.3	1,303,136	151,528
314550	UNIT No. 5	12,582,138.35	6,785,052.17	3.4	427,793	3.6	452,957	25,164
315550	UNIT No. 5	5,857,951.88	2,812,962.16	4.0	234,318	4.1	240,176	5,858
316550	UNIT No. 5	355,544.41	175,816.58	3.9	13,866	3.8	13,511	(355)
311560	UNIT No. 6	4,589,434.77	2,753,565.67	2.7	123,915	2.6	119,325	(4,590)
312560	UNIT No. 6	47,129,400.22	22,253,720.24	3.5	1,649,529	3.9	1,838,047	188,518
314560	UNIT No. 6	22,966,006.38	10,167,396.63	3.5	803,810	3.5	803,810	0
315560	UNIT No. 6	7,821,431.33	3,809,650.36	3.7	289,393	3.7	289,393	0
316560	UNIT No. 6	292,887.43	176,522.62	3.3	9,665	2.8	8,201	(1,464)

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review - Change in Annual Accruals

Account Number	Account Title	Total Plant 12/98 (\$)	Accumulated Depreciation 12/98 (\$)	Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)	Current Rates			Company Proposed		
									Effective 1/1/96			Effective 1/1/99		
GANNON OBO														
311700	COMMON	7,136,888.75	4,549,203.98	3.5	249,791	2.5	178,422	(71,369)						
312700	COMMON	28,087,481.89	17,902,172.15	3.5	983,062	2.5	702,187	(280,875)						
314700	COMMON	0.00	0.00	3.5	0	0.0	0	0						
315700	COMMON	6,036,354.37	4,150,649.21	3.5	211,272	2.4	144,873	(66,399)						
316700	COMMON	1,575,973.13	1,091,007.35	3.5	55,159	2.0	31,519	(23,640)						
311710	UNIT No. 1	638,297.93	519,323.67	2.9	18,511	2.9	18,511	0						
312710	UNIT No. 1	15,301,799.02	12,293,447.85	2.9	443,752	2.9	443,752	0						
314710	UNIT No. 1	4,086.50	3,265.88	2.9	119	2.8	114	(5)						
315710	UNIT No. 1	2,979,327.07	2,325,749.82	2.9	86,400	2.8	83,421	(2,979)						
316710	UNIT No. 1	101,265.46	80,233.21	2.9	2,937	3.0	3,038	101						
311720	UNIT No. 2	2,075,348.90	1,615,220.36	3.5	72,637	3.0	62,260	(10,377)						
312720	UNIT No. 2	15,849,207.14	12,294,708.33	3.5	554,722	3.0	475,476	(79,246)						
314720	UNIT No. 2	3,657.26	2,824.77	3.5	128	2.9	106	(22)						
315720	UNIT No. 2	3,234,810.03	2,415,237.36	3.5	113,218	2.9	93,809	(19,409)						
316720	UNIT No. 2	82,558.77	62,520.29	3.5	2,890	3.0	2,477	(413)						
311730	UNIT No. 3	948,026.36	706,243.66	3.0	28,441	2.8	26,545	(1,896)						
312730	UNIT No. 3	21,066,752.36	15,535,441.55	3.0	632,003	2.9	610,936	(21,067)						
314730	UNIT No. 3	18,046.61	13,433.52	3.0	541	2.8	505	(36)						
315730	UNIT No. 3	2,993,208.97	2,123,172.68	3.0	89,796	2.8	83,810	(5,986)						
316730	UNIT No. 3	175,333.04	125,838.22	3.0	5,260	2.9	5,085	(175)						
311740	UNIT No. 4	1,694,472.61	1,208,737.41	3.1	52,529	2.7	45,751	(6,778)						
312740	UNIT No. 4	25,413,057.61	17,624,484.56	3.1	787,805	2.7	686,153	(101,652)						
314740	UNIT No. 4	3,671.86	2,575.24	3.1	114	2.6	95	(19)						
315740	UNIT No. 4	4,380,913.88	2,880,953.46	3.1	135,808	2.6	113,904	(21,904)						
316740	UNIT No. 4	228,778.53	151,573.50	3.1	7,092	2.7	6,177	(915)						

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review - Change in Annual Accruals

Account Number	Account Title	Total Plant 12/98 (\$)	Accumulated Depreciation 12/98 (\$)	Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)	Current Rates		Company Proposed	
									Effective 1/1/96	Effective 1/1/99	Effective 1/1/96	Effective 1/1/99
HOOKERS POINT STATION												
311600	COMMON	3,936,210.22	3,612,152.45	1.7	66,916	1.9	74,788	7,872				
312600	COMMON	4,476,614.77	4,108,066.93	1.7	76,102	2.1	94,009	17,907				
314600	COMMON	840,321.21	771,139.79	1.7	14,285	2.1	17,647	3,362				
315600	COMMON	2,368,511.94	2,173,518.62	1.7	40,265	1.9	45,002	4,737				
316600	COMMON	1,528,133.52	1,402,326.33	1.7	25,978	2.7	41,260	15,282				
311610	UNIT No. 1	1,120,752.51	1,028,483.92	1.7	19,053	3.6	40,347	21,294				
312610	UNIT No. 1	3,270,355.15	3,001,115.47	1.7	55,596	2.8	91,570	35,974				
314610	UNIT No. 1	2,343,385.68	2,150,460.94	1.7	39,838	2.6	60,928	21,090				
315610	UNIT No. 1	728,751.52	668,755.34	1.7	12,389	2.4	17,490	5,101				
316610	UNIT No. 1	81,995.70	75,245.21	1.7	1,394	3.7	3,034	1,640				
311620	UNIT No. 2 & 3	817,057.35	749,791.18	1.7	13,890	3.6	29,414	15,524				
312620	UNIT No. 2 & 3	5,997,566.00	5,503,802.27	1.7	101,959	2.1	125,949	23,990				
314620	UNIT No. 2 & 3	4,287,872.25	3,934,863.08	1.7	72,894	2.4	102,909	30,015				
315620	UNIT No. 2 & 3	1,063,689.82	976,119.05	1.7	18,083	2.4	25,529	7,446				
316620	UNIT No. 2 & 3	48,672.81	44,665.71	1.7	827	3.1	1,509	682				
311640	UNIT No. 4	852,842.87	782,630.57	1.7	14,498	3.4	28,997	14,499				
312640	UNIT No. 4	2,461,917.84	2,259,234.66	1.7	41,853	2.8	68,934	27,081				
314640	UNIT No. 4	3,359,755.46	3,083,155.69	1.7	57,116	2.6	87,354	30,238				
315640	UNIT No. 4	738,348.83	677,562.53	1.7	12,552	2.2	16,244	3,692				
316640	UNIT No. 4	43,353.65	39,784.46	1.7	737	2.7	1,171	434				
311650	UNIT No. 5	1,236,219.52	1,134,444.84	1.7	21,016	3.2	39,559	18,543				
312650	UNIT No. 5	5,620,601.46	5,157,872.22	1.7	95,550	2.2	123,653	28,103				
314650	UNIT No. 5	4,648,307.13	4,265,624.31	1.7	79,021	2.5	116,208	37,187				
315650	UNIT No. 5	1,138,015.91	1,044,326.07	1.7	19,346	2.1	23,898	4,552				
316650	UNIT No. 5	48,227.90	44,257.45	1.7	820	2.1	1,013	193				
311110	DINNER LAKE STATION	631,359.20	556,549.17	3.4	21,466	2.0	12,627	(8,839)				
312110	DINNER LAKE STATION	1,465,723.79	1,441,439.29	3.4	49,835	0.6	8,794	(41,041)				
314110	DINNER LAKE STATION	1,111,908.88	1,060,704.05	3.4	37,805	1.0	11,119	(26,686)				
315110	DINNER LAKE STATION	378,863.13	350,202.12	3.4	12,881	1.4	5,304	(7,577)				
316110	DINNER LAKE STATION	33,395.93	31,770.82	3.4	1,135	1.1	367	(768)				
TOTAL STEAM PRODUCTION		1,529,789,163.24	723,969,369.18	3.0	45,919,753.00	3.0	46,116,202.00	195,449.00				

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/98 (\$)	Actual Accumulated Depreciation 12/98 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/98 (\$)	Theo- retical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
<u>STEAM PRODUCTION</u>								
<u>BIG BEND STATION</u>								
311400	COMMON	44,074,192.52	14,958,048.51	33.94	14,403,729.66	32.68	554,318.85	104
312400	COMMON	58,186,103.95	20,697,524.28	35.57	19,930,510.60	34.25	767,013.68	104
314400	COMMON	3,298,967.82	1,442,615.28	43.73	1,389,154.51	42.11	53,460.77	104
315400	COMMON	13,113,091.00	5,997,015.81	45.73	5,774,777.00	44.04	222,238.81	104
316400	COMMON	3,858,667.27	1,793,459.19	46.48	1,726,996.76	44.76	66,462.43	104
311410	UNIT No. 1	7,265,039.45	3,925,721.76	54.04	3,780,241.45	52.03	145,480.31	104
312410	UNIT No. 1	56,103,747.78	24,780,487.52	44.17	23,862,166.43	42.53	918,321.09	104
314410	UNIT No. 1	23,555,741.06	12,164,210.81	51.64	11,713,426.65	49.73	450,784.16	104
315410	UNIT No. 1	8,262,811.13	4,378,241.97	52.99	4,215,992.06	51.02	162,249.91	104
316410	UNIT No. 1	645,511.63	382,597.35	59.27	368,418.97	57.07	14,178.38	104
311420	UNIT No. 2	6,998,280.33	3,422,310.28	48.90	3,295,485.51	47.09	126,824.77	104
312420	UNIT No. 2	52,425,436.70	22,587,159.19	43.08	21,750,118.98	41.49	837,040.21	104
314420	UNIT No. 2	25,199,498.35	12,066,299.00	47.88	11,619,143.28	46.11	447,155.72	104
315420	UNIT No. 2	7,529,510.17	3,452,627.14	45.85	3,324,678.88	44.16	127,948.26	104
316420	UNIT No. 2	539,942.26	218,417.82	40.45	210,323.64	38.95	8,094.18	104
311430	UNIT No. 3	15,122,534.05	7,209,053.54	47.87	6,941,898.75	45.90	267,154.79	104
312430	UNIT No. 3	86,097,695.24	42,236,936.96	49.06	40,671,710.70	47.24	1,565,226.26	104
314430	UNIT No. 3	28,785,848.37	16,724,771.73	58.10	16,104,981.24	55.95	619,790.49	104
315430	UNIT No. 3	18,641,407.58	9,082,530.29	48.72	8,745,947.76	46.92	336,582.53	104
316430	UNIT No. 3	888,756.82	360,111.75	40.52	346,766.64	39.02	13,345.11	104
311440	UNIT No. 4	62,215,336.50	18,519,906.66	29.77	17,833,591.64	28.66	686,315.02	104
312440	UNIT No. 4	195,051,513.41	73,373,745.27	37.62	70,654,643.90	36.22	2,719,101.37	104
314440	UNIT No. 4	80,700,612.12	27,751,100.85	34.39	26,722,694.08	33.11	1,028,406.77	104
315440	UNIT No. 4	35,892,678.26	13,133,423.01	36.59	12,646,721.56	35.23	486,701.45	104
316440	UNIT No. 4	5,377,095.55	1,674,848.16	31.15	1,612,781.25	29.99	62,066.91	104
311450	UNIT No. 4 FGD System	21,528,162.34	6,615,918.11	30.73	6,370,743.87	29.59	245,174.24	104
312450	UNIT No. 4 FGD System	140,129,441.35	50,312,667.25	35.90	48,448,168.69	34.57	1,864,498.56	104
315450	UNIT No. 4 FGD System	18,909,140.22	6,673,838.41	35.29	6,426,517.75	33.99	247,320.66	104
316450	UNIT No. 4 FGD System	742,529.70	237,558.62	31.99	228,755.12	30.81	8,803.50	104

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/98 (\$)	Actual Accumulated Depreciation 12/98 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/98 (\$)	Theoretical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
<u>GANNON STATION</u>								
311500	COMMON	29,704,853.67	12,488,155.62	41.97	12,109,314.44	40.77	358,841.18	103
312500	COMMON	17,755,603.58	6,212,042.87	34.99	6,033,256.46	33.98	178,786.41	103
314500	COMMON	1,844,181.56	655,542.54	35.55	636,675.62	34.52	18,866.92	103
315500	COMMON	7,000,411.33	2,478,995.30	35.41	2,407,648.29	34.39	71,347.01	103
316500	COMMON	3,228,358.50	1,847,730.50	57.23	1,794,551.68	55.59	53,178.82	103
311510	UNIT No. 1	2,589,783.20	2,222,763.67	85.83	2,158,791.17	83.36	63,972.50	103
312510	UNIT No. 1	9,056,558.71	6,667,079.31	73.62	6,475,196.67	71.50	191,882.64	103
314510	UNIT No. 1	8,858,437.08	6,319,355.01	71.34	6,137,480.09	69.28	181,874.92	103
315510	UNIT No. 1	2,093,331.82	1,638,935.57	78.29	1,591,766.00	76.04	47,169.57	103
316510	UNIT No. 1	253,316.11	220,774.06	87.15	214,420.05	84.65	6,354.01	103
311520	UNIT No. 2	2,775,427.98	2,034,994.38	73.32	1,976,425.99	71.21	58,568.39	103
312520	UNIT No. 2	8,316,155.01	5,670,739.18	68.19	5,507,531.82	66.23	163,207.36	103
314520	UNIT No. 2	10,984,309.84	7,936,731.68	72.26	7,708,307.67	70.18	228,424.01	103
315520	UNIT No. 2	1,636,945.48	1,189,452.99	72.66	1,155,219.80	70.57	34,233.19	103
316520	UNIT No. 2	90,997.25	79,657.98	87.54	77,365.37	85.02	2,292.61	103
311530	UNIT No. 3	2,135,431.75	1,728,509.18	80.94	1,678,761.62	78.61	49,747.56	103
312530	UNIT No. 3	19,140,470.72	11,276,690.96	58.92	10,952,140.87	57.22	324,550.09	103
314530	UNIT No. 3	11,853,410.36	8,758,813.14	73.89	8,506,729.12	71.77	252,084.02	103
315530	UNIT No. 3	2,382,584.33	1,701,566.32	71.42	1,652,594.20	69.36	48,972.12	103
316530	UNIT No. 3	88,144.91	74,458.84	84.47	72,315.87	82.04	2,142.97	103
311540	UNIT No. 4	1,758,650.51	1,210,457.85	68.83	1,175,620.13	66.85	34,837.72	103
312540	UNIT No. 4	19,587,608.64	9,337,671.67	47.67	9,068,927.74	46.30	268,743.93	103
314540	UNIT No. 4	8,670,211.44	6,408,908.22	73.92	6,224,358.78	71.79	184,449.44	103
315540	UNIT No. 4	2,477,506.03	1,396,150.98	56.35	1,355,968.90	54.73	40,182.08	103
316540	UNIT No. 4	170,624.90	56,570.23	33.15	54,942.10	32.20	1,628.13	103
311550	UNIT No. 5	5,588,230.84	2,427,274.76	43.44	2,357,416.30	42.19	69,858.46	103
312550	UNIT No. 5	30,305,479.99	15,033,530.85	49.61	14,600,856.60	48.18	432,674.25	103
314550	UNIT No. 5	12,582,138.35	6,785,052.17	53.93	6,589,774.20	52.37	195,277.97	103
315550	UNIT No. 5	5,857,951.88	2,812,962.16	48.02	2,732,003.38	46.64	80,958.78	103
316550	UNIT No. 5	355,544.41	175,816.58	49.45	170,756.47	48.03	5,060.11	103
311560	UNIT No. 6	4,589,434.77	2,753,565.67	60.00	2,674,316.36	58.27	79,249.31	103
312560	UNIT No. 6	47,129,400.22	22,253,720.24	47.22	21,613,244.50	45.86	640,475.74	103
314560	UNIT No. 6	22,966,006.38	10,167,396.63	44.27	9,874,772.71	43.00	292,623.92	103
315560	UNIT No. 6	7,821,431.33	3,809,650.36	48.71	3,700,006.28	47.31	109,644.08	103
316560	UNIT No. 6	292,887.43	176,522.62	60.27	171,442.19	58.54	5,080.43	103

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/98 (\$)	Actual Accumulated Depreciation 12/98 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/98 (\$)	Theoretical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
<u>GANNON OBO</u>								
311700	COMMON	7,136,888.75	4,549,203.98	63.74	3,637,040.31	50.96	912,163.67	125
312700	COMMON	28,087,481.89	17,902,172.15	63.74	14,312,596.66	50.96	3,589,575.49	125
314700	COMMON	0.00	0.00	0.00	0.00	0.00	0.00	0
315700	COMMON	6,036,354.37	4,150,649.21	68.76	3,318,400.00	54.97	832,249.21	125
316700	COMMON	1,575,973.13	1,091,007.35	69.23	872,248.80	55.35	218,758.55	125
311710	UNIT No. 1	638,297.93	519,323.67	81.36	415,193.76	65.05	104,129.91	125
312710	UNIT No. 1	15,301,799.02	12,293,447.85	80.34	9,828,481.10	64.23	2,464,966.75	125
314710	UNIT No. 1	4,086.50	3,265.88	79.92	2,611.04	63.89	654.84	125
315710	UNIT No. 1	2,979,327.07	2,325,749.82	78.06	1,859,412.30	62.41	466,337.52	125
316710	UNIT No. 1	101,265.46	80,233.21	79.23	64,145.60	63.34	16,087.61	125
311720	UNIT No. 2	2,075,348.90	1,615,220.36	77.83	1,291,351.54	62.22	323,868.82	125
312720	UNIT No. 2	15,849,207.14	12,294,708.33	77.57	9,829,488.84	62.02	2,465,219.49	125
314720	UNIT No. 2	3,657.26	2,824.77	77.24	2,258.37	61.75	566.40	125
315720	UNIT No. 2	3,234,810.03	2,415,237.36	74.66	1,930,956.64	59.69	484,280.72	125
316720	UNIT No. 2	82,558.77	62,520.29	75.73	49,984.31	60.54	12,535.98	125
311730	UNIT No. 3	948,028.36	706,243.66	74.50	564,634.31	59.56	141,609.35	125
312730	UNIT No. 3	21,066,752.36	15,535,441.55	73.74	12,420,420.66	58.96	3,115,020.89	125
314730	UNIT No. 3	18,046.61	13,433.52	74.44	10,739.96	59.51	2,693.56	125
315730	UNIT No. 3	2,993,208.97	2,123,172.68	70.93	1,697,454.03	56.71	425,718.65	125
316730	UNIT No. 3	175,333.04	125,838.22	71.77	100,606.32	57.38	25,231.90	125
311740	UNIT No. 4	1,694,472.61	1,208,737.41	71.33	966,372.73	57.03	242,364.68	125
312740	UNIT No. 4	25,413,057.61	17,624,484.56	69.35	14,090,588.38	55.45	3,533,896.18	125
314740	UNIT No. 4	3,671.86	2,575.24	70.13	2,058.88	56.07	516.36	125
315740	UNIT No. 4	4,380,913.88	2,880,953.46	65.76	2,303,291.72	52.58	577,681.74	125
316740	UNIT No. 4	228,778.53	151,573.50	66.25	121,181.39	52.97	30,392.11	125

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/98 (\$)	Actual Accumulated Depreciation 12/98 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/98 (\$)	Theoretical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
<u>HOOKERS POINT STATION</u>								
311600	COMMON	3,936,210.22	3,612,152.45	91.77	3,172,664.22	80.60	439,488.23	114
312600	COMMON	4,476,614.77	4,108,066.93	91.77	3,402,684.89	76.01	705,382.04	121
314600	COMMON	840,321.21	771,139.79	91.77	678,911.16	80.79	92,228.63	114
315600	COMMON	2,368,511.94	2,173,518.62	91.77	1,511,211.78	63.80	662,306.84	144
316600	COMMON	1,528,133.52	1,402,326.33	91.77	1,188,719.76	77.79	213,606.57	118
311610	UNIT No. 1	1,120,752.51	1,028,483.92	91.77	1,060,942.27	94.66	(32,458.35)	97
312610	UNIT No. 1	3,270,355.15	3,001,115.47	91.77	2,891,795.47	88.42	109,320.00	104
314610	UNIT No. 1	2,343,385.68	2,150,460.94	91.77	2,126,574.34	90.75	23,886.60	101
315610	UNIT No. 1	728,751.52	668,755.34	91.77	649,400.51	89.11	19,354.83	103
316610	UNIT No. 1	81,995.70	75,245.21	91.77	77,463.98	94.47	(2,218.77)	97
311620	UNIT No. 2 & 3	817,057.35	749,791.18	91.77	767,573.82	93.94	(17,782.64)	98
312620	UNIT No. 2 & 3	5,997,566.00	5,503,802.27	91.77	4,795,139.69	79.95	708,662.58	115
314620	UNIT No. 2 & 3	4,287,872.25	3,934,863.08	91.77	3,709,874.86	86.52	224,988.22	106
315620	UNIT No. 2 & 3	1,063,689.82	976,119.05	91.77	922,802.42	86.74	53,518.63	106
316620	UNIT No. 2 & 3	48,672.81	44,665.71	91.77	42,950.09	88.24	1,715.62	104
311640	UNIT No. 4	852,842.87	782,630.57	91.77	801,249.77	93.95	(18,619.20)	98
312640	UNIT No. 4	2,461,917.84	2,259,234.66	91.77	2,167,243.51	88.03	91,991.15	104
314640	UNIT No. 4	3,359,755.46	3,083,155.69	91.77	3,000,200.29	89.30	82,955.40	103
315640	UNIT No. 4	738,348.83	677,562.53	91.77	624,829.44	84.63	52,733.09	108
316640	UNIT No. 4	43,353.65	39,784.46	91.77	38,041.23	87.75	1,743.23	105
311650	UNIT No. 5	1,236,219.52	1,134,444.84	91.77	1,154,875.81	93.42	(20,430.97)	98
312650	UNIT No. 5	5,620,601.46	5,157,872.22	91.77	4,123,790.44	73.37	1,034,081.78	125
314650	UNIT No. 5	4,648,307.13	4,265,624.31	91.77	3,998,055.18	86.01	267,569.13	107
315650	UNIT No. 5	1,138,015.91	1,044,326.07	91.77	940,262.07	82.82	104,064.00	111
316650	UNIT No. 5	48,227.90	44,257.45	91.77	42,476.15	88.07	1,781.30	104
311110	DINNER LAKE STATION	631,359.20	556,549.17	88.15	476,221.30	75.43	80,327.87	117
312110	DINNER LAKE STATION	1,465,723.79	1,441,439.29	98.34	1,233,393.43	84.15	208,045.86	117
314110	DINNER LAKE STATION	1,111,908.88	1,060,704.05	95.39	907,610.48	81.63	153,093.57	117
315110	DINNER LAKE STATION	378,863.13	350,202.12	92.43	299,656.74	79.09	50,545.38	117
316110	DINNER LAKE STATION	33,395.93	31,770.82	95.13	27,185.27	81.40	4,585.55	117
TOTAL STEAM PRODUCTION		1,529,789,163.24	723,969,369.18	47.32	678,857,104.79	44.38	45,112,264.39	107

TAMPA ELECTRIC COMPANY
 1999 Depreciation Rate Review
 Comparison of Rates and Components

- Current Rates - Effective 1/1/96 -

-----Company Proposed - Effective 1/1/99 -----
 -----Remaining Life-----
 -----Total Plant-----

Account Number	Account Title	Average Remaining Life (yrs)	Future Net Salvage (%)	Composite Rate (%)	Actual					
					Average Age (yrs)	Average Remaining Life (yrs)	A/D Ratio 12/98 (%)	Future Net Salvage (%)	Depreciation Rate (%)	
MISC. PRODUCTION										
311010	Structures & Improvements	21.0	(3)	3.1	14.2	15.2	48.12	(4)	3.7	

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review - Change in Annual Accruals

Account Number	Account Title	Total Plant 12/98 (\$)	Accumulated Depreciation 12/98 (\$)	Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)	Current Rates	Company Proposed
									Effective 1/1/96	Effective 1/1/99 Remaining Life
MISC. PRODUCTION										
311010	Structures & Improvements	6,938,922.29	3,338,719.35	3.1	215,107	3.7	256,740	41,633		
TOTAL MISCELLANEOUS PRODUCTIO		6,938,922.29	3,338,719.35	3.1	215,107.00	3.7	256,740.00	41,633.00		

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/98 (\$)	Actual Accumulated Depreciation 12/98 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/98 (\$)	Theo- retical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
	<u>MISC. PRODUCTION</u>							
311010	Structures & Improvements	6,938,922.29	3,338,719.35	48.12	3,338,719.35	48.12	0.00	100
TOTAL MISCELLANEOUS PRODUCTION		6,938,922.29	3,338,719.35	48.12	3,338,719.35	48.12	0.00	100

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review
Comparison of Rates and Components

- Current Rates - Effective 1/1/96 - -----Company Proposed - Effective 1/1/99 -----
-----Remaining Life-----
-----Total Plant-----

Account Number	Account Title	Average Remaining Life (yrs)	Future Net Salvage (%)	Composite Rate (%)	Actual					
					Average Age (yrs)	Average Remaining Life (yrs)	A/D Ratio 12/98 (%)	Future Net Salvage (%)	Depreciation Rate (%)	
<u>OTHER PRODUCTION</u>										
<u>BIG BEND STATION</u>										
341410	COMBUSTION TURBINE No. 1	13.4	(3)	0.6	28.2	8.9	81.01	(4)	2.6	
342410	COMBUSTION TURBINE No. 1	13.6	(17)	1.0	28.7	8.4	84.05	(7)	2.7	
344410	COMBUSTION TURBINE No. 1	12.6	(9)	2.0	28.1	3.8	92.87	(6)	3.5	
345410	COMBUSTION TURBINE No. 1	13.4	(4)	0.8	27.6	5.4	84.95	(2)	3.2	
346410	COMBUSTION TURBINE No. 1	6.2	(17)	(1.0)	22.7	10.2	73.07	(4)	3.0	
341420	COMBUSTION TURBINE No. 2 & 3	5.4	(3)	3.6	24.1	5.3	88.01	(4)	3.0	
342420	COMBUSTION TURBINE No. 2 & 3	8.9	(17)	3.7	24.5	5.1	90.26	(6)	3.1	
344420	COMBUSTION TURBINE No. 2 & 3	9.9	(9)	4.0	19.0	4.9	82.20	(6)	4.9	
345420	COMBUSTION TURBINE No. 2 & 3	6.3	(4)	4.6	18.7	4.8	77.94	(2)	5.0	
346420	COMBUSTION TURBINE No. 2 & 3	6.4	(17)	4.2	24.5	3.8	95.72	(8)	3.2	
<u>GANNON STATION</u>										
341510	COMBUSTION TURBINE No. 1	13.4	(3)	1.2	29.4	9.4	89.35	(4)	1.6	
342510	COMBUSTION TURBINE No. 1	13.4	(17)	1.3	29.5	6.0	100.93	(8)	1.2	
344510	COMBUSTION TURBINE No. 1	13.4	(9)	1.1	29.2	6.4	95.92	(5)	1.4	
345510	COMBUSTION TURBINE No. 1	13.4	(4)	1.1	20.3	6.6	70.10	(2)	4.8	
346510	COMBUSTION TURBINE No. 1	0.0	(17)	0.0	0.0	0.0	0.00	0	0.0	
<u>PHILLIPS STATION</u>										
341280	PHILLIPS STATION	15.4	(12)	3.8	15.2	11.6	66.17	(10)	3.8	
342280	PHILLIPS STATION	15.4	(12)	3.8	15.5	11.8	66.22	(10)	3.7	
343280	PHILLIPS STATION	15.4	(12)	3.8	15.1	12.2	61.68	(6)	3.6	
345280	PHILLIPS STATION	15.4	(12)	3.8	15.4	11.1	63.20	(3)	3.6	
346280	PHILLIPS STATION	15.4	(12)	3.8	15.0	11.6	65.83	(11)	3.9	
<u>POLK POWER STATION</u>										
341810	UNIT No. 1	26.0	(12)	4.3	2.5	32.0	7.98	(9)	3.2	
342810	UNIT No. 1	26.0	(12)	4.3	2.4	19.6	12.51	(15)	5.2	
343810	UNIT No. 1	26.0	(12)	4.3	2.5	22.0	11.51	(11)	4.5	
345810	UNIT No. 1	26.0	(12)	4.3	2.5	24.0	9.69	(4)	3.9	
346810	UNIT No. 1	26.0	(12)	4.3	2.5	22.0	10.94	(10)	4.5	

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review - Change in Annual Accruals

Account Number	Account Title	Total Plant 12/98 (\$)	Accumulated Depreciation 12/98 (\$)	Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)	Current Rates	Company Proposed
									Effective 1/1/96	Effective 1/1/99
<u>OTHER PRODUCTION</u>										
<u>BIG BEND STATION</u>										
341410	COMBUSTION TURBINE No. 1	82,828.80	67,096.76	0.6	497	2.6	2,154	1,657		
342410	COMBUSTION TURBINE No. 1	113,662.91	95,531.93	1.0	1,137	2.7	3,069	1,932		
344410	COMBUSTION TURBINE No. 1	1,309,542.64	1,216,140.73	2.0	26,191	3.5	45,834	19,643		
345410	COMBUSTION TURBINE No. 1	249,583.05	212,031.92	0.8	1,997	3.2	7,987	5,990		
346410	COMBUSTION TURBINE No. 1	2,642.34	1,930.78	-1.0	(26)	3.0	79	105		
341420	COMBUSTION TURBINE No. 2 & 3	1,611,600.68	1,418,378.96	3.6	58,018	3.0	48,348	(9,670)		
342420	COMBUSTION TURBINE No. 2 & 3	831,746.00	750,701.69	3.7	30,775	3.1	25,784	(4,991)		
344420	COMBUSTION TURBINE No. 2 & 3	15,765,826.38	12,959,183.21	4.0	630,633	4.9	772,525	141,892		
345420	COMBUSTION TURBINE No. 2 & 3	2,577,577.94	2,008,842.61	4.6	118,569	5.0	128,879	10,310		
346420	COMBUSTION TURBINE No. 2 & 3	27,718.00	26,531.22	4.2	1,164	3.2	887	(277)		
<u>GANNON STATION</u>										
341510	COMBUSTION TURBINE No. 1	75,361.92	67,332.90	1.2	904	1.6	1,206	302		
342510	COMBUSTION TURBINE No. 1	132,325.00	133,560.55	1.3	1,720	1.2	1,588	(132)		
344510	COMBUSTION TURBINE No. 1	1,323,725.91	1,269,783.93	1.1	14,561	1.4	18,532	3,971		
345510	COMBUSTION TURBINE No. 1	328,443.07	230,223.99	1.1	3,613	4.8	15,765	12,152		
346510	COMBUSTION TURBINE No. 1	0.00	0.00	0.0	0	0.0	0	0		
<u>PHILLIPS STATION</u>										
341280	PHILLIPS STATION	9,002,267.61	5,956,954.48	3.8	342,086	3.8	342,086	0		
342280	PHILLIPS STATION	25,456,416.96	16,858,396.96	3.8	967,344	3.7	941,887	(25,457)		
343280	PHILLIPS STATION	18,771,596.73	11,579,215.91	3.8	713,321	3.6	675,777	(37,544)		
345280	PHILLIPS STATION	5,879,777.30	3,716,306.91	3.8	223,432	3.6	211,672	(11,760)		
346280	PHILLIPS STATION	558,219.88	367,462.41	3.8	21,212	3.9	21,771	559		
<u>POLK POWER STATION</u>										
341810	UNIT No. 1	110,711,180.86	8,833,320.69	4.3	4,760,581	3.2	3,542,758	(1,217,823)		
342810	UNIT No. 1	210,094,936.60	26,282,756.01	4.3	9,034,082	5.2	10,924,937	1,890,855		
343810	UNIT No. 1	115,388,211.46	13,285,491.71	4.3	4,961,693	4.5	5,192,470	230,777		
345810	UNIT No. 1	58,586,675.41	5,678,323.17	4.3	2,519,227	3.9	2,284,880	(234,347)		
346810	UNIT No. 1	5,629,622.38	615,774.85	4.3	242,074	4.5	253,333	11,259		
TOTAL OTHER PRODUCTION		584,511,489.83	113,631,274.28	4.2	24,674,806.00	4.4	25,464,208.00	789,403.00		
TOTAL PRODUCTION PLANT		2,121,239,575.36	840,939,362.81	3.3	70,809,665.00	3.4	71,836,150.00	1,026,485.00		

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/98 (\$)	Actual Accumulated Depreciation 12/98 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/98 (\$)	Theoretical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
<u>OTHER PRODUCTION</u>								
<u>BIG BEND STATION</u>								
341410	COMBUSTION TURBINE No. 1	82,828.80	67,096.76	81.01	64,297.00	77.63	2,799.76	104
342410	COMBUSTION TURBINE No. 1	113,662.91	95,531.93	84.05	91,545.65	80.54	3,986.28	104
344410	COMBUSTION TURBINE No. 1	1,309,542.64	1,216,140.73	92.87	1,165,394.55	88.99	50,746.18	104
345410	COMBUSTION TURBINE No. 1	249,583.05	212,031.92	84.95	203,184.42	81.41	8,847.50	104
346410	COMBUSTION TURBINE No. 1	2,642.34	1,930.78	73.07	1,850.21	70.02	80.57	104
341420	COMBUSTION TURBINE No. 2 & 3	1,611,600.68	1,418,378.96	88.01	1,364,207.66	84.65	54,171.30	104
342420	COMBUSTION TURBINE No. 2 & 3	831,746.00	750,701.69	90.26	722,030.59	86.81	28,671.10	104
344420	COMBUSTION TURBINE No. 2 & 3	15,765,826.38	12,959,183.21	82.20	12,464,240.91	79.06	494,942.30	104
345420	COMBUSTION TURBINE No. 2 & 3	2,577,577.94	2,008,842.61	77.94	1,932,120.09	74.96	76,722.52	104
346420	COMBUSTION TURBINE No. 2 & 3	27,718.00	26,531.22	95.72	25,517.93	92.06	1,013.29	104
<u>GANNON STATION</u>								
341510	COMBUSTION TURBINE No. 1	75,361.92	67,332.90	89.35	58,080.99	77.07	9,251.91	116
342510	COMBUSTION TURBINE No. 1	132,325.00	133,560.55	100.93	115,208.60	87.06	18,351.95	116
344510	COMBUSTION TURBINE No. 1	1,323,725.91	1,269,783.93	95.92	1,095,308.65	82.74	174,475.28	116
345510	COMBUSTION TURBINE No. 1	328,443.07	230,223.99	70.10	198,589.95	60.46	31,634.04	116
348510	COMBUSTION TURBINE No. 1	0.00	0.00	0.00	0.00	0.00	0.00	0
<u>PHILLIPS STATION</u>								
341280	PHILLIPS STATION	9,002,267.61	5,956,954.48	66.17	5,542,603.12	61.57	414,351.36	107
342280	PHILLIPS STATION	25,456,416.96	16,858,396.96	66.22	15,685,767.60	61.62	1,172,629.36	107
343280	PHILLIPS STATION	18,771,596.73	11,579,215.91	61.68	10,773,793.63	57.39	805,422.28	107
345280	PHILLIPS STATION	5,879,777.30	3,716,306.91	63.20	3,457,809.58	58.81	258,497.33	107
346280	PHILLIPS STATION	558,219.88	367,462.41	65.83	341,902.61	61.25	25,559.80	107
341810	POLK POWER STATION	110,711,180.86	8,833,320.69	7.98	8,833,320.69	7.98	0.00	100
342810	POLK POWER STATION	210,094,936.60	26,282,756.01	12.51	26,282,756.01	12.51	0.00	100
343810	POLK POWER STATION	115,388,211.46	13,285,491.71	11.51	13,285,491.71	11.51	0.00	100
345810	POLK POWER STATION	58,586,675.41	5,678,323.17	9.69	5,678,323.17	9.69	0.00	100
346810	POLK POWER STATION	5,629,622.38	615,774.85	10.94	615,774.85	10.94	0.00	100
TOTAL OTHER PRODUCTION		684,511,489.83	113,631,274.28	19.44	109,999,120.17	18.82	3,632,164.11	103
TOTAL PRODUCTION PLANT		2,121,239,575.36	840,939,362.81	39.64	792,194,944.31	37.35	48,744,418.50	106

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	31140	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	11,372,188.50	10%	1,137,218.85	-31%	(352,537.84)
Equipment, HVAC, Duct, Elevator	2,201,903.91	35%	770,666.37	-31%	(238,906.57)
Lighting	666,999.96	10%	66,700.00	-31%	(20,677.00)
Balance of Account	25,899,105.82	10%	2,589,910.58	-31%	(802,872.28)
	40,140,198.19	11%	4,564,495.80		(1,414,993.70)
35 Year Life	1,897,805.59	60%	1,138,683.35	-31%	(352,991.84)
20 year Life	2,036,188.74	60%	1,221,713.24	-31%	(378,731.11)
	44,074,192.52		6,924,892.39	-5%	(2,146,716.64)
	31240				
Piping, Valves & Related	3,468,856.97	15%	520,328.55	-33%	(171,708.42)
Boiler Components	0.00	0%	0.00	-33%	0.00
Tanks	1,838,497.51	10%	183,849.75	-33%	(60,670.42)
Conveyor Equipment	3,851,391.29	10%	385,139.13	-33%	(127,095.91)
Lighting	76,140.00	0%	0.00	-33%	0.00
Other Equipment	13,506,947.93	30%	4,052,084.38	-33%	(1,337,187.85)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	14,450,038.83	5%	722,501.94	-33%	(238,425.64)
	37,191,872.53		5,863,903.75		(1,935,088.24)
35 Year Life	16,456,645.22	60%	9,873,987.13	-33%	(3,258,415.75)
20 year Life	4,537,586.20	60%	2,722,551.72	-33%	(898,442.07)
	58,186,103.95		18,460,442.60	-10%	(6,091,946.06)
	31440				
Piping, Valves & Related	59,008.92	30%	17,702.68	-16%	(2,832.43)
Balance of Account	2,973,606.93	35%	1,040,762.43	-16%	(166,521.99)
	3,032,615.85		1,058,465.10		(169,354.42)
35 Year Life	266,351.97	60%	159,811.18	-16%	(25,569.79)
20 year Life	0.00	60%	0.00	-16%	0.00
	3,298,967.82		1,218,276.28	-6%	(194,924.21)
	31540				
Cable	1,485,694.73	25%	371,423.68	-9%	(33,428.13)
Raceway	1,511,720.63	15%	226,758.09	-9%	(20,408.23)
Equipment	181,515.31	35%	63,530.36	-9%	(5,717.73)
Panels	868,379.47	25%	217,094.87	-9%	(19,538.54)
Balance of Account	1,253,603.01	25%	313,400.75	-9%	(28,206.07)
	5,300,913.15		1,192,207.76		(107,298.70)
35 Year Life	2,089,278.99	60%	1,253,567.39	-9%	(112,821.07)
20 year Life	5,722,898.86	60%	3,433,739.32	-9%	(309,036.54)
	13,113,091.00		5,879,514.47	-4%	(529,156.30)
	31640				
Balance of Account	1,315,262.89	20%	263,052.58	-28%	(73,654.72)
35 Year Life	1,149,746.88	25%	287,436.72	-28%	(80,482.28)
20 year Life	1,393,657.50	50%	696,828.75	-28%	(195,112.05)
	3,858,667.27		1,247,318.05	-9%	(349,249.05)
TOTAL UNIT	122,531,022.56		33,730,443.79	-8%	(9,311,992.26)

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	31141	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	612,190.36	25%	153,047.59	-31%	(47,444.75)
Equipment, HVAC, Duct, Elevator	79,413.02	35%	27,794.56	-31%	(8,616.31)
Lighting	256,101.75	10%	25,610.18	-31%	(7,939.15)
Balance of Account	5,706,115.71	10%	570,611.57	-31%	(176,889.59)
	6,653,820.84	12%	777,063.89		(240,889.81)
35 Year Life	550,672.18	65%	357,936.92	-31%	(110,960.44)
20 year Life	60,546.43	65%	39,355.18	-31%	(12,200.11)
	7,265,039.45		1,174,355.99	-5%	(364,050.36)
	31241				
Piping, Valves & Related	6,499,146.50	10%	649,914.65	-33%	(214,471.83)
Boiler Components	4,893,664.95	10%	489,366.50	-33%	(161,490.94)
Tanks	669,252.01	10%	66,925.20	-33%	(22,085.32)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	5,040,474.40	20%	1,008,094.88	-33%	(332,671.31)
Stack	856,540.35	0%	0.00	-33%	0.00
Balance of Account	4,071,845.09	5%	203,592.25	-33%	(67,185.44)
	22,030,923.30		2,417,893.48		(797,904.85)
35 Year Life	30,259,459.45	60%	18,155,675.67	-33%	(5,991,372.97)
20 year Life	3,813,365.03	60%	2,288,019.02	-33%	(755,046.28)
	56,103,747.78		22,861,588.17	-13%	(7,544,324.10)
	31441				
Piping, Valves & Related	4,334,895.19	20%	866,979.04	-16%	(138,716.65)
Balance of Account	8,295,497.21	30%	2,488,649.16	-16%	(398,183.87)
	12,630,392.40		3,355,628.20		(536,900.51)
35 Year Life	10,925,348.66	60%	6,555,209.20	-16%	(1,048,833.47)
20 year Life	0.00	60%	0.00	-16%	0.00
	23,555,741.06		9,910,837.40	-7%	(1,585,733.98)
	31541				
Cable	1,455,535.14	25%	363,883.79	-9%	(32,749.54)
Raceway	1,146,524.00	15%	171,978.60	-9%	(15,478.07)
Equipment	289,145.21	35%	101,200.82	-9%	(9,108.07)
Panels	691,272.39	25%	172,818.10	-9%	(15,553.63)
Balance of Account	48,794.00	25%	12,198.50	-9%	(1,097.87)
	3,631,270.74		822,079.81		(73,987.18)
35 Year Life	3,977,590.87	60%	2,386,554.52	-9%	(214,789.91)
20 year Life	653,949.52	60%	392,369.71	-9%	(35,313.27)
	8,262,811.13		3,601,004.04	-4%	(324,090.36)
	31641				
Balance of Account	645,511.63	20%	129,102.33	-28%	(36,148.65)
35 Year Life	0.00	50%	0.00	-28%	0.00
20 year Life	0.00	60%	0.00	-28%	0.00
	645,511.63		129,102.33	-6%	(36,148.65)
TOTAL UNIT	95,832,851.05		37,676,887.92	-10%	(9,854,347.45)

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	31142	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related Equipment, HVAC, Duct, Elevator	655,010.00	25%	163,752.50	-31%	(50,763.28)
Lighting	44,025.00	35%	15,408.75	-31%	(4,776.71)
Balance of Account	193,103.94	10%	19,310.39	-31%	(5,986.22)
	5,825,135.12	10%	582,513.51	-31%	(180,579.19)
	6,717,274.06	12%	780,985.16		(242,105.40)
35 Year Life	277,058.27	65%	180,087.88	-31%	(55,827.24)
20 year Life	3,948.00	65%	2,566.20	-31%	(795.52)
	6,998,280.33		963,639.23	-4%	(298,728.16)
	31242				
Piping, Valves & Related	6,435,045.47	10%	643,504.55	-33%	(212,356.50)
Boiler Components	4,774,591.79	10%	477,459.18	-33%	(157,561.53)
Tanks	502,881.04	10%	50,288.10	-33%	(16,595.07)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	4,297,818.10	20%	859,563.62	-33%	(283,655.99)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	4,464,959.23	5%	223,247.96	-33%	(73,671.83)
	20,475,295.63		2,254,063.41		(743,840.93)
35 Year Life	29,305,410.30	60%	17,583,246.18	-33%	(5,802,471.24)
20 year Life	2,644,730.77	60%	1,586,838.46	-33%	(523,656.69)
	52,425,436.70		21,424,148.05	-13%	(7,069,968.86)
	31442				
Piping, Valves & Related	2,669,647.84	20%	533,929.57	-16%	(85,428.73)
Balance of Account	9,887,479.31	30%	2,966,243.79	-16%	(474,599.01)
	12,557,127.15		3,500,173.36		(560,027.74)
35 Year Life	12,642,371.20	60%	7,585,422.72	-16%	(1,213,667.64)
20 year Life	0.00	60%	0.00	-16%	0.00
	25,199,498.35		11,085,596.08	-7%	(1,773,695.37)
	31542				
Cable	1,032,607.33	25%	258,151.83	-9%	(23,233.66)
Raceway	709,359.77	15%	106,403.97	-9%	(9,576.36)
Equipment	161,258.19	35%	56,440.37	-9%	(5,079.63)
Panels	1,442,850.11	25%	360,712.53	-9%	(32,464.13)
Balance of Account	453,733.70	25%	113,433.43	-9%	(10,209.01)
	3,799,809.10		895,142.12		(80,562.79)
35 Year Life	3,174,273.08	60%	1,904,563.85	-9%	(171,410.75)
20 year Life	555,327.99	60%	333,196.79	-9%	(29,987.71)
	7,529,410.17		3,132,902.76	-4%	(281,961.25)
	31642				
Balance of Account	179,744.00	25%	44,936.00	-28%	(12,582.08)
35 Year Life	360,198.26	55%	198,109.04	-28%	(55,470.53)
20 year Life	0.00	0%	0.00	-28%	0.00
	539,942.26		243,045.04	-13%	(68,052.61)
TOTAL UNIT	92,692,567.81		36,849,331.17	-10%	(9,492,406.25)

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	31143	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	1,522,973.16	30%	456,891.95	-31%	(141,636.50)
Equipment, HVAC, Duct, Elevator	198,423.59	35%	69,448.26	-31%	(21,528.96)
Lighting	574,094.13	15%	86,114.12	-31%	(26,695.38)
Balance of Account	11,977,638.34	15%	1,796,645.75	-31%	(556,960.18)
	14,273,129.22		2,409,100.08		(746,821.02)
35 Year Life	718,006.79	70%	502,604.75	-31%	(155,807.47)
20 year Life	131,398.04	70%	91,978.63	-31%	(28,513.37)
	15,122,534.05		3,003,683.46	-6%	(931,141.87)
	31243				
Piping, Valves & Related	14,731,527.67	10%	1,473,152.77	-33%	(486,140.41)
Boiler Components	13,282,819.52	10%	1,328,281.95	-33%	(438,333.04)
Tanks	2,684,438.86	10%	268,443.89	-33%	(88,586.48)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	6,851,494.68	20%	1,370,298.94	-33%	(452,198.65)
Stack	2,717,134.55	0%	0.00	-33%	0.00
Balance of Account	8,644,544.27	10%	864,454.43	-33%	(285,269.96)
	48,911,959.55		5,304,631.97		(1,750,528.55)
35 Year Life	34,909,304.11	70%	24,436,512.88	-33%	(8,064,049.25)
20 year Life	2,276,431.58	70%	1,593,502.11	-33%	(525,855.69)
	86,097,695.24		31,334,646.95	-12%	(10,340,433.49)
	31443				
Piping, Valves & Related	4,351,396.34	20%	870,279.27	-16%	(139,244.68)
Balance of Account	10,740,115.26	30%	3,222,034.58	-16%	(515,525.53)
	15,091,511.60		4,092,313.85		(654,770.22)
35 Year Life	13,694,336.77	70%	9,586,035.74	-16%	(1,533,765.72)
20 year Life	0.00	70%	0.00	-16%	0.00
	28,785,848.37		13,678,349.59	-8%	(2,188,535.93)
	31643				
Cable	3,134,762.32	25%	783,690.58	-9%	(70,532.15)
Raceway	2,051,314.50	15%	307,697.18	-9%	(27,692.75)
Equipment	106,486.22	35%	37,270.18	-9%	(3,354.32)
Panels	2,879,006.63	25%	719,751.66	-9%	(64,777.65)
Balance of Account	1,199,087.35	25%	299,771.84	-9%	(26,979.47)
	9,370,657.02		2,148,181.43		(193,336.33)
35 Year Life	5,159,922.56	70%	3,611,945.79	-9%	(325,075.12)
20 year Life	4,110,828.00	70%	2,877,579.60	-9%	(258,982.16)
	18,641,407.58		8,637,706.82	-4%	(777,393.61)
	31643				
Balance of Account	679,850.11	30%	203,955.03	-28%	(57,107.41)
35 Year Life	208,906.71	60%	125,344.03	-28%	(35,096.33)
20 year Life	0.00	60%	0.00	-28%	0.00
	888,756.82		329,299.06	-10%	(92,203.74)
TOTAL UNIT	149,536,242.06		56,983,685.87	-10%	(14,329,708.65)

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	31144	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	2,613,941.36	30%	784,182.41	-31%	(243,096.55)
Equipment, HVAC, Duct, Elevator	985,694.17	35%	344,992.96	-31%	(106,947.82)
Lighting	3,966,359.26	15%	594,953.89	-31%	(184,435.71)
Balance of Account	52,951,532.96	15%	7,942,729.94	-31%	(2,462,246.28)
	60,517,527.75		9,666,859.20		(2,996,726.35)
35 Year Life	1,146,053.37	75%	859,540.03	-31%	(266,457.41)
20 year Life	551,755.38	75%	413,816.54	-31%	(128,283.13)
	62,215,336.50		10,940,215.76	-5%	(3,391,466.89)
	31244				
Piping, Valves & Related	39,422,958.92	20%	7,884,591.78	-33%	(2,601,915.29)
Boiler Components	12,709,580.48	30%	3,812,874.14	-33%	(1,258,248.47)
Tanks	2,837,359.27	10%	283,735.93	-33%	(93,632.86)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	16,380,280.81	35%	5,733,098.28	-33%	(1,891,922.43)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	37,592,864.21	20%	7,518,572.84	-33%	(2,481,129.04)
	108,943,043.69		25,232,872.98		(8,326,848.08)
35 Year Life	82,560,815.78	75%	61,920,611.84	-33%	(20,433,801.91)
20 year Life	3,547,653.94	75%	2,660,740.46	-33%	(878,044.35)
	195,051,513.41		89,814,225.27	-15%	(29,638,694.34)
	31444				
Piping, Valves & Related	10,797,593.12	30%	3,239,277.94	-16%	(518,284.47)
Balance of Account	40,723,757.48	35%	14,253,315.12	-16%	(2,280,530.42)
	51,521,350.60		17,492,593.05		(2,798,814.89)
35 Year Life	29,173,207.58	75%	21,879,905.69	-16%	(3,500,784.91)
20 year Life	6,053.94	75%	4,540.46	-16%	(726.47)
	80,700,612.12		39,377,039.19	-8%	(6,300,326.27)
	31544				
Cable	5,830,046.92	25%	1,457,511.73	-9%	(131,176.06)
Raceway	6,461,619.05	25%	1,615,404.76	-9%	(145,386.43)
Equipment	12,832.93	40%	5,133.17	-9%	(461.99)
Panels	7,343,882.35	35%	2,570,358.82	-9%	(231,332.29)
Balance of Account	1,701,877.82	30%	510,563.35	-9%	(45,950.70)
	21,350,259.07		6,158,971.83		(554,307.46)
35 Year Life	9,477,610.63	75%	7,108,207.97	-9%	(639,738.72)
20 year Life	5,064,808.56	75%	3,798,606.42	-9%	(341,874.58)
	35,892,678.26		17,065,786.23	-4%	(1,535,920.76)
	31644				
Balance of Account	4,720,939.09	30%	1,416,281.73	-28%	(396,558.88)
35 Year Life	559,131.31	70%	391,391.92	-28%	(109,589.74)
20 year Life	97,025.15	70%	67,917.61	-28%	(19,016.93)
	5,377,095.55		1,875,591.25	-10%	(525,165.55)
TOTAL UNIT	379,237,235.84		159,072,857.70	-11%	(41,391,573.81)

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	31145	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	1,120,329.70	45%	504,148.37	-31%	(156,285.99)
Equipment, HVAC, Duct, Elevator	1,398,989.63	45%	629,545.33	-31%	(195,159.05)
Lighting	1,341,671.45	20%	268,334.29	-31%	(83,183.63)
Balance of Account	16,107,846.00	25%	4,026,961.50	-31%	(1,248,358.07)
	19,968,836.78		5,428,989.49		(1,682,986.74)
35 Year Life	716,613.26	75%	537,459.95	-31%	(166,612.58)
20 year Life	842,712.29	75%	632,034.22	-31%	(195,930.61)
	21,528,162.33		6,598,483.65	-10%	(2,045,529.93)
	31245				
Piping, Valves & Related	12,623,167.47	30%	3,786,950.24	-33%	(1,249,693.58)
Boiler Components	0.00	0%	0.00	-33%	0.00
Tanks	37,490,451.01	25%	9,372,612.75	-33%	(3,092,962.21)
Conveyor Equipment	4,063,345.88	25%	1,015,836.47	-33%	(335,226.04)
Lighting	389,039.69	20%	77,807.94	-33%	(25,676.62)
Other Equipment	11,362,929.09	25%	2,840,732.27	-33%	(937,441.65)
Stack	5,960,313.31	0%	0.00	-33%	0.00
Balance of Account	22,263,370.63	15%	3,339,505.59	-33%	(1,102,036.85)
	94,152,617.08		20,433,445.27		(6,743,036.94)
35 Year Life	43,271,610.72	80%	34,617,288.58	-33%	(11,423,705.23)
20 year Life	2,705,213.55	80%	2,164,170.84	-33%	(714,176.38)
	140,129,441.35		57,214,904.68	-13%	(18,880,918.55)
	31445				
Piping, Valves & Related			0.00	-16%	0.00
Balance of Account			0.00	-16%	0.00
	0.00		0.00		0.00
35 Year Life			0.00	-16%	0.00
20 year Life			0.00	-16%	0.00
	0.00		0.00	0%	0.00
	31545				
Cable	5,557,918.28	25%	1,389,479.57	-9%	(125,053.16)
Raceway	4,707,509.23	20%	941,501.85	-9%	(84,735.17)
Equipment	4,786.72	20%	957.34	-9%	(86.16)
Panels	2,049,101.76	30%	614,730.53	-9%	(55,325.75)
Balance of Account	22,712.66	25%	5,678.17	-9%	(511.03)
	12,342,028.65		2,952,347.45		(265,711.27)
35 Year Life	4,308,823.93	80%	3,447,059.14	-9%	(310,235.32)
20 year Life	2,258,287.64	80%	1,806,630.11	-9%	(162,596.71)
	18,909,140.22		8,206,036.71	-4%	(738,543.30)
	31645				
Balance of Account	627,625.73	25%	156,906.43	-28%	(43,933.80)
35 Year Life	114,903.98	80%	91,923.18	-28%	(25,738.49)
20 year Life	0.00	80%	0.00	-28%	0.00
	742,529.71		248,829.62	-9%	(69,672.29)
TOTAL UNIT	181,309,273.61		72,268,254.66	-12%	(21,734,664.07)

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	31150	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	7,165,404.28	15%	1,074,810.64	-31%	(333,191.30)
Equipment, HVAC, Duct, Elevator	1,485,462.57	15%	222,819.39	-31%	(69,074.01)
Lighting	610,035.39	10%	61,003.54	-31%	(18,911.10)
Balance of Account	15,277,634.90	15%	2,291,645.24	-31%	(710,410.02)
	24,538,537.14		3,650,278.80		(1,131,586.43)
35 Year Life	3,463,108.52	25%	865,777.13	-31%	(268,390.91)
20 year Life	1,703,208.01	25%	425,802.00	-31%	(131,998.62)
	29,704,853.67		4,941,857.93	-5%	(1,531,975.96)
	31250				
Piping, Valves & Related	2,816,996.78	10%	281,699.68	-33%	(92,960.89)
Boiler Components	0.00	0%	0.00	-33%	0.00
Tanks	654,261.98	15%	98,139.30	-33%	(32,385.97)
Conveyor Equipment	2,076,165.14	15%	311,424.77	-33%	(102,770.17)
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	601,734.86	15%	90,260.23	-33%	(29,785.88)
Stack	49,861.28	0%	0.00	-33%	0.00
Balance of Account	5,362,786.90	10%	536,278.69	-33%	(176,971.97)
	11,561,806.94		1,317,802.67		(434,874.88)
35 Year Life	3,641,728.74	25%	910,432.19	-33%	(300,442.62)
20 year Life	2,552,067.90	25%	638,016.98	-33%	(210,545.60)
	17,755,603.58		2,866,251.83	-5%	(945,863.10)
	31450				
Piping, Valves & Related	797,253.85	15%	119,588.08	-16%	(19,134.09)
Balance of Account	496,134.89	15%	74,420.23	-16%	(11,907.24)
	1,293,388.74		194,008.31		(31,041.33)
35 Year Life	532,647.82	25%	133,161.96	-16%	(21,305.91)
20 year Life	18,145.00	25%	4,536.25	-16%	(725.80)
	1,844,181.56		331,706.52	-3%	(53,073.04)
	31550				
Cable	785,488.27	15%	117,823.24	-9%	(10,604.09)
Raceway	919,447.21	15%	137,917.08	-9%	(12,412.54)
Equipment	367,470.85	15%	55,120.63	-9%	(4,960.86)
Panels	12,884.96	15%	1,932.74	-9%	(173.95)
Balance of Account	83,293.77	15%	12,494.07	-9%	(1,124.47)
	2,168,585.06		325,287.76		(29,275.90)
35 Year Life	1,522,434.16	25%	380,608.54	-9%	(34,254.77)
20 year Life	3,309,392.11	25%	827,348.03	-9%	(74,461.32)
	7,000,411.33		1,533,244.33	-2%	(137,991.99)
	31650				
Balance of Account	560,279.25	15%	84,041.89	-28%	(23,531.73)
35 Year Life	1,138,292.73	25%	284,573.18	-28%	(79,680.49)
20 year Life	1,529,786.52	25%	382,446.63	-28%	(107,085.06)
	3,228,358.50		751,061.70	-7%	(210,297.28)
TOTAL UNIT	59,533,408.64		10,424,122.30	-5%	(2,879,201.37)

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	<u>31151</u>	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	220,968.04	15%	33,145.21	-31%	(10,275.01)
Equipment, HVAC, Duct, Elevator	14,679.09	15%	2,201.86	-31%	(682.58)
Lighting	74,050.39	10%	7,405.04	-31%	(2,295.56)
Balance of Account	2,166,389.27	15%	324,958.39	-31%	(100,737.10)
	<u>2,476,086.79</u>		<u>367,710.50</u>		<u>(113,990.25)</u>
35 Year Life	107,299.24	25%	26,824.81	-31%	(8,315.69)
20 year Life	6,397.17	25%	1,599.29	-31%	(495.78)
	<u>2,589,783.20</u>		<u>396,134.60</u>	-5%	<u>(122,801.73)</u>
	<u>31251</u>				
Piping, Valves & Related	1,667,556.90	10%	166,755.69	-33%	(55,029.38)
Boiler Components	140,073.44	15%	21,011.02	-33%	(6,933.64)
Tanks	88,620.85	15%	13,293.13	-33%	(4,386.73)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	1,463,478.46	15%	219,521.77	-33%	(72,442.18)
Stack	580,312.13	0%	0.00	-33%	0.00
Balance of Account	187,528.96	10%	18,752.90	-33%	(6,188.46)
	<u>4,127,570.74</u>		<u>439,334.50</u>		<u>(144,980.38)</u>
35 Year Life	3,986,630.85	20%	797,326.17	-33%	(263,117.64)
20 year Life	942,357.12	20%	188,471.42	-33%	(62,195.57)
	<u>9,056,558.71</u>		<u>1,425,132.09</u>	-5%	<u>(470,293.59)</u>
	<u>31451</u>				
Piping, Valves & Related	1,112,016.51	15%	166,802.48	-16%	(26,688.40)
Balance of Account	2,767,032.10	15%	415,054.82	-16%	(86,408.77)
	<u>3,879,048.61</u>		<u>581,857.29</u>		<u>(93,097.17)</u>
35 Year Life	4,979,388.47	30%	1,493,816.54	-16%	(239,010.65)
20 year Life	0.00	30%	0.00	-16%	0.00
	<u>8,858,437.08</u>		<u>2,075,673.83</u>	-4%	<u>(332,107.81)</u>
	<u>31651</u>				
Cable	356,014.77	15%	53,402.22	-9%	(4,806.20)
Raceway	406,291.00	15%	60,943.65	-9%	(5,484.93)
Equipment	136,170.69	15%	20,425.60	-9%	(1,838.30)
Panels	434,542.84	15%	65,181.43	-9%	(5,866.33)
Balance of Account	0.00	0%	0.00	-9%	0.00
	<u>1,333,019.30</u>		<u>199,952.90</u>		<u>(17,995.76)</u>
35 Year Life	473,526.60	30%	142,057.98	-9%	(12,785.22)
20 year Life	286,785.92	30%	86,035.78	-9%	(7,743.22)
	<u>2,093,331.82</u>		<u>428,046.65</u>	-2%	<u>(38,524.20)</u>
	<u>31651</u>				
Balance of Account	228,583.91	15%	34,287.59	-28%	(9,600.52)
35 Year Life	22,012.20	25%	5,503.05	-28%	(1,540.85)
20 year Life	2,720.00	25%	680.00	-28%	(190.40)
	<u>253,316.11</u>		<u>40,470.64</u>	-4%	<u>(11,331.78)</u>
TOTAL UNIT	<u><u>22,851,426.92</u></u>		<u><u>4,365,457.81</u></u>	-4%	<u><u>(975,059.11)</u></u>

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	31152	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	292,500.73	15%	43,875.11	-31%	(13,601.28)
Equipment, HVAC, Duct, Elevator	1,489.92	15%	223.49	-31%	(69.28)
Lighting	50,593.74	10%	5,059.37	-31%	(1,568.41)
Balance of Account	2,139,605.26	15%	320,940.79	-31%	(99,491.64)
	2,484,189.65		370,098.76		(114,730.62)
35 Year Life	270,073.43	30%	81,022.03	-31%	(25,116.83)
20 year Life	21,164.90	30%	6,349.47	-31%	(1,968.34)
	2,775,427.98		457,470.26	-5%	(141,815.78)
	31252				
Piping, Valves & Related	936,446.70	15%	140,467.01	-33%	(46,354.11)
Boiler Components	78,323.00	15%	11,748.45	-33%	(3,876.99)
Tanks	114,779.08	15%	17,216.86	-33%	(5,681.56)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	27,851.11	15%	4,177.67	-33%	(1,378.63)
Other Equipment	823,114.76	15%	123,467.21	-33%	(40,744.18)
Stack	476,836.00	0%	0.00	-33%	0.00
Balance of Account	215,564.45	15%	32,334.67	-33%	(10,670.44)
	2,672,915.10		329,411.87		(108,705.92)
35 Year Life	4,709,171.03	25%	1,177,292.76	-33%	(388,506.81)
20 year Life	934,068.88	25%	233,517.22	-33%	(77,060.68)
	8,316,155.01		1,740,221.84	-7%	(574,273.21)
	31452				
Piping, Valves & Related	1,003,087.47	15%	150,463.12	-16%	(24,074.10)
Balance of Account	2,781,142.56	15%	417,171.38	-16%	(66,747.42)
	3,784,230.03		567,634.50		(90,821.52)
35 Year Life	7,200,079.81	30%	2,160,023.94	-16%	(345,603.83)
20 year Life	0.00	30%	0.00	-16%	0.00
	10,984,309.84		2,727,658.45	-4%	(436,425.35)
	31552				
Cable	261,118.81	15%	39,167.82	-9%	(3,525.10)
Raceway	412,971.41	15%	61,945.71	-9%	(5,575.11)
Equipment	178,170.48	15%	26,725.57	-9%	(2,405.30)
Panels	309,411.42	15%	46,411.71	-9%	(4,177.05)
Balance of Account	0.00	15%	0.00	-9%	0.00
	1,161,672.12		174,250.82		(15,682.57)
35 Year Life	303,681.74	30%	91,104.52	-9%	(8,199.41)
20 year Life	171,591.62	30%	51,477.49	-9%	(4,632.97)
	1,636,945.48		316,832.83	-2%	(28,514.95)
	31652				
Balance of Account	72,846.71	15%	10,927.01	-28%	(3,059.56)
35 Year Life	18,150.54	30%	5,445.16	-28%	(1,524.65)
20 year Life	0.00	30%	0.00	-28%	0.00
	90,997.25		16,372.17	-5%	(4,584.21)
TOTAL UNIT	23,803,835.56		5,258,555.54	-5%	(1,185,613.50)

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	31153	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related Equipment, HVAC, Duct, Elevator	77,687.67	15%	11,853.15	-31%	(3,612.48)
Lighting	33,645.84	15%	5,046.88	-31%	(1,564.53)
Balance of Account	60,010.04	10%	6,001.00	-31%	(1,860.31)
	1,838,202.17	15%	275,730.33	-31%	(85,476.40)
	2,009,545.72		298,431.36		(92,513.72)
35 Year Life	106,548.37	35%	37,291.93	-31%	(11,560.50)
20 year Life	19,337.66	35%	6,768.18	-31%	(2,098.14)
	2,135,431.75		342,491.47	-5%	(106,172.35)
	31253				
Piping, Valves & Related	1,623,153.73	15%	243,473.06	-33%	(80,346.11)
Boiler Components	1,499,126.54	20%	299,825.31	-33%	(98,942.35)
Tanks	31,405.46	15%	4,710.82	-33%	(1,554.57)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	2,954,030.80	15%	443,104.62	-33%	(146,224.52)
Stack	577,814.14	0%	0.00	-33%	0.00
Balance of Account	234,385.78	15%	35,157.87	-33%	(11,602.10)
	6,919,916.45		1,026,271.67		(338,669.65)
35 Year Life	11,923,561.10	30%	3,577,068.33	-33%	(1,180,432.55)
20 year Life	296,993.17	30%	89,097.95	-33%	(29,402.32)
	19,140,470.72		4,692,437.95	-8%	(1,548,504.52)
	31453				
Piping, Valves & Related	1,428,268.26	15%	214,240.24	-16%	(34,278.44)
Balance of Account	4,909,897.26	15%	736,484.59	-16%	(117,837.53)
	6,338,165.52		950,724.83		(152,115.97)
35 Year Life	5,515,244.84	35%	1,930,335.69	-16%	(308,853.71)
20 year Life	0.00	35%	0.00	-16%	0.00
	11,853,410.36		2,881,060.52	-4%	(460,969.68)
	31553				
Cable	398,897.37	15%	59,834.61	-9%	(5,385.11)
Raceway	178,149.30	15%	26,722.40	-9%	(2,405.02)
Equipment	150,607.51	15%	22,591.13	-9%	(2,033.20)
Panels	266,149.08	15%	39,922.36	-9%	(3,593.01)
Balance of Account	0.00	15%	0.00	-9%	0.00
	993,803.26		149,070.49		(13,416.34)
35 Year Life	1,205,892.99	35%	422,062.55	-9%	(37,985.63)
20 year Life	182,888.08	35%	64,010.83	-9%	(5,760.97)
	2,382,584.33		635,143.86	-2%	(57,162.95)
	31653				
Balance of Account	59,103.53	15%	8,865.53	-28%	(2,482.35)
35 Year Life	29,041.38	30%	8,712.41	-28%	(2,439.48)
20 year Life	0.00	30%	0.00	-28%	0.00
	88,144.91		17,577.94	-6%	(4,921.82)
TOTAL UNIT	35,600,042.07		8,568,711.75	-6%	(2,177,731.34)

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	31154	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related Equipment, HVAC, Duct, Elevator	31,482.46	15%	4,722.37	-31%	(1,463.93)
Lighting	44,128.73	10%	4,412.87	-31%	(1,367.99)
Balance of Account	1,456,159.55	15%	218,423.93	-31%	(67,711.42)
	1,537,331.74		228,393.32		(70,801.93)
35 Year Life	203,174.72	40%	81,269.89	-31%	(25,193.67)
20 year Life	18,144.05	40%	7,257.62	-31%	(2,249.86)
	1,758,650.51		316,920.83	-6%	(98,245.46)
	31254				
Piping, Valves & Related Boiler Components	2,281,155.29	15%	342,173.29	-33%	(112,917.19)
Tanks	145,465.85	15%	21,819.88	-33%	(7,200.56)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	1,243,762.60	15%	186,564.39	-33%	(61,566.25)
Stack	565,409.12	0%	0.00	-33%	0.00
Balance of Account	317,652.01	15%	47,647.80	-33%	(15,723.77)
	4,838,789.37		655,274.26		(216,240.51)
35 Year Life	10,518,097.75	35%	3,681,334.21	-33%	(1,214,840.29)
20 year Life	4,230,721.52	35%	1,480,752.53	-33%	(488,648.34)
	19,587,608.64		5,817,361.01	-10%	(1,919,729.13)
	31454				
Piping, Valves & Related	1,266,272.25	15%	189,940.84	-16%	(30,390.53)
Balance of Account	3,387,006.65	15%	508,051.00	-16%	(81,288.16)
	4,653,278.90		697,991.84		(111,678.69)
35 Year Life	4,016,932.54	40%	1,606,773.02	-16%	(257,083.68)
20 year Life	0.00	40%	0.00	-16%	0.00
	8,670,211.44		2,304,764.85	-4%	(368,762.38)
	31554				
Cable	1,085,014.79	15%	162,752.22	-9%	(14,647.70)
Raceway	227,035.61	15%	34,055.34	-9%	(3,064.98)
Equipment	89,149.23	15%	13,372.38	-9%	(1,203.51)
Panels	357,184.63	15%	53,577.69	-9%	(4,821.99)
Balance of Account	5,965.00	15%	894.75	-9%	(80.53)
	1,764,349.26		264,652.39		(23,818.72)
35 Year Life	420,693.53	40%	168,277.41	-9%	(15,144.97)
20 year Life	292,463.24	40%	116,985.30	-9%	(10,528.68)
	2,477,506.03		549,915.10	-2%	(49,492.36)
	31654				
Balance of Account	170,624.90	20%	34,124.98	-28%	(9,554.99)
35 Year Life	0.00	40%	0.00	-28%	0.00
20 year Life	0.00	40%	0.00	-28%	0.00
	170,624.90		34,124.98	-6%	(9,554.99)
TOTAL UNIT	32,664,601.52		9,023,086.77	-7%	(2,445,784.32)

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	31155	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	1,712,661.09	20%	342,532.22	-31%	(106,184.99)
Equipment, HVAC, Duct, Elevator	171,290.66	20%	34,258.13	-31%	(10,620.02)
Lighting	243,258.91	10%	24,325.89	-31%	(7,541.03)
Balance of Account	2,569,957.68	20%	513,991.54	-31%	(159,337.38)
	4,697,168.34		915,107.78		(283,683.41)
35 Year Life	842,594.27	45%	379,167.42	-31%	(117,541.90)
20 year Life	48,468.23	45%	21,810.70	-31%	(6,761.32)
	5,588,230.84		1,316,085.90	-7%	(407,986.63)
	31255				
Piping, Valves & Related	2,464,599.96	20%	492,919.99	-33%	(162,663.60)
Boiler Components	1,844,154.56	20%	368,830.91	-33%	(121,714.20)
Tanks	268,167.31	20%	53,633.46	-33%	(17,699.04)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	27,851.12	10%	2,785.11	-33%	(919.09)
Other Equipment	2,308,424.95	20%	461,684.99	-33%	(152,356.05)
Stack	441,837.54	0%	0.00	-33%	0.00
Balance of Account	3,123,408.63	20%	624,681.73	-33%	(206,144.97)
	10,478,444.07		2,004,536.19		(661,496.94)
35 Year Life	18,880,678.72	40%	7,552,271.49	-33%	(2,492,249.59)
20 year Life	946,357.20	40%	378,542.88	-33%	(124,919.15)
	30,305,479.99		9,935,350.56	-11%	(3,278,665.69)
	31455				
Piping, Valves & Related	1,390,317.07	20%	278,063.41	-16%	(44,490.15)
Balance of Account	4,742,103.48	20%	948,420.70	-16%	(151,747.31)
	6,132,420.55		1,226,484.11		(196,237.46)
35 Year Life	6,449,717.80	45%	2,902,373.01	-16%	(464,379.68)
20 year Life	0.00	45%	0.00	-16%	0.00
	12,582,138.35		4,128,857.12	-5%	(660,617.14)
	31555				
Cable	940,505.24	20%	188,101.05	-9%	(16,929.09)
Raceway	453,633.61	20%	90,726.72	-9%	(8,165.40)
Equipment	409,801.78	20%	81,960.36	-9%	(7,376.43)
Panels	978,299.50	20%	195,659.90	-9%	(17,609.39)
Balance of Account	4,677.57	20%	935.51	-9%	(84.20)
	2,786,917.70		557,383.54		(50,164.52)
35 Year Life	1,038,529.62	45%	467,338.33	-9%	(42,060.45)
20 year Life	2,032,504.56	45%	914,627.05	-9%	(82,316.43)
	5,857,951.88		1,939,348.92	-3%	(174,541.40)
	31655				
Balance of Account	203,388.23	20%	40,677.65	-28%	(11,389.74)
35 Year Life	152,156.18	45%	68,470.28	-28%	(19,171.68)
20 year Life	0.00	45%	0.00	-28%	0.00
	355,544.41		109,147.93	-9%	(30,561.42)
TOTAL UNIT	54,689,345.47		17,428,790.43	-8%	(4,552,372.28)

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	31166	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	560,693.78	20%	112,138.76	-31%	(34,763.01)
Equipment, HVAC, Duct, Elevator	8,295.00	20%	1,659.00	-31%	(514.29)
Lighting	124,883.00	10%	12,488.30	-31%	(3,871.37)
Balance of Account	3,621,823.54	20%	724,364.71	-31%	(224,553.06)
	4,315,695.32		850,650.76		(263,701.74)
35 Year Life	227,329.84	50%	113,664.92	-31%	(35,236.13)
20 year Life	46,409.61	50%	23,204.81	-31%	(7,193.49)
	4,589,434.77		987,520.49	-7%	(306,131.35)
	31266				
Piping, Valves & Related	5,178,288.99	20%	1,035,657.80	-33%	(341,767.07)
Boiler Components	4,635,028.53	20%	927,005.71	-33%	(305,911.88)
Tanks	465,440.18	20%	93,088.04	-33%	(30,719.05)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	2,621,648.53	20%	524,329.71	-33%	(173,028.80)
Stack	120,912.87	0%	0.00	-33%	0.00
Balance of Account	4,219,410.04	20%	843,882.01	-33%	(278,481.06)
	17,240,729.14		3,423,963.25		(1,129,907.87)
35 Year Life	28,664,233.07	45%	12,898,904.88	-33%	(4,256,638.61)
20 year Life	1,224,438.01	45%	550,997.10	-33%	(181,829.04)
	47,129,400.22		16,873,865.24	-12%	(5,568,375.53)
	31466				
Piping, Valves & Related	2,552,576.02	20%	510,515.20	-16%	(81,682.43)
Balance of Account	7,927,691.25	20%	1,585,538.25	-16%	(253,686.12)
	10,480,267.27		2,096,053.45		(335,368.55)
35 Year Life	12,485,739.11	50%	6,242,869.56	-16%	(998,859.13)
20 year Life	0.00	50%	0.00	-16%	0.00
	22,966,006.38		8,338,923.01	-6%	(1,334,227.68)
	31566				
Cable	1,157,600.21	20%	231,520.04	-9%	(20,836.80)
Raceway	645,098.73	20%	129,019.75	-9%	(11,611.78)
Equipment	308,193.33	20%	61,638.67	-9%	(5,547.48)
Panels	2,164,242.57	20%	432,848.51	-9%	(38,956.37)
Balance of Account	25,389.36	20%	5,077.87	-9%	(457.01)
	4,300,524.20		860,104.84		(77,409.44)
35 Year Life	1,700,201.17	50%	850,100.59	-9%	(76,509.05)
20 year Life	1,820,705.96	50%	910,352.98	-9%	(81,931.77)
	7,821,431.33		2,620,558.41	-3%	(235,850.26)
	31666				
Balance of Account	210,865.76	20%	42,173.15	-28%	(11,808.48)
35 Year Life	57,011.14	50%	28,505.57	-28%	(7,981.56)
20 year Life	25,010.53	50%	12,505.27	-28%	(3,501.47)
	292,887.43		83,183.99	-8%	(23,291.52)
TOTAL UNIT	82,799,160.13		28,904,051.13	-9%	(7,467,876.34)

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	31170	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	2,960,412.13	15%	444,061.82	-31%	(137,659.16)
Equipment, HVAC, Duct, Elevator	177,139.59	15%	26,570.94	-31%	(8,236.99)
Lighting	466,594.88	15%	69,989.23	-31%	(21,696.66)
Balance of Account	2,900,260.64	15%	435,039.10	-31%	(134,862.12)
	6,504,407.24		975,661.09		(302,454.94)
35 Year Life	0.00	25%	0.00	-31%	0.00
20 year Life	632,481.51	25%	158,120.38	-31%	(49,017.32)
	7,136,888.75		1,133,781.46	-5%	(351,472.25)
	31270				
Piping, Valves & Related	1,419,715.16	15%	212,957.27	-33%	(70,275.90)
Boiler Components	0.00	0%	0.00	-33%	0.00
Tanks	3,688,004.39	15%	553,200.66	-33%	(182,556.22)
Conveyor Equipment	1,016,110.29	15%	152,416.54	-33%	(50,297.46)
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	941,525.51	15%	141,228.83	-33%	(46,605.51)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	10,617,190.84	10%	1,061,719.08	-33%	(350,367.30)
	17,682,546.19		2,121,522.39		(700,102.39)
35 Year Life	9,846,486.05	20%	1,969,297.21	-33%	(649,868.08)
20 year Life	558,449.65	20%	111,689.93	-33%	(36,857.68)
	28,087,481.89		4,202,509.53	-5%	(1,386,828.14)
	31470				
Piping, Valves & Related	0.00		0.00	-16%	0.00
Balance of Account	0.00		0.00	-16%	0.00
	0.00		0.00		0.00
35 Year Life	0.00		0.00	-16%	0.00
20 year Life	0.00		0.00	-16%	0.00
	0.00		0.00	0%	0.00
	31570				
Cable	1,857,253.84	15%	278,588.08	-9%	(25,072.93)
Raceway	1,458,961.49	15%	218,844.22	-9%	(19,695.98)
Equipment	0.00	0%	0.00	-9%	0.00
Panels	62,624.60	15%	9,393.69	-9%	(845.43)
Balance of Account	32,879.45	15%	4,931.92	-9%	(443.87)
	3,411,719.38		511,757.91		(46,058.21)
35 Year Life	1,513,903.86	25%	378,475.97	-9%	(34,062.84)
20 year Life	1,110,731.13	25%	277,682.78	-9%	(24,991.45)
	6,036,354.37		1,167,916.65	-2%	(105,112.50)
	31670				
Balance of Account	1,526,047.66	15%	228,907.15	-28%	(64,094.00)
35 Year Life	0.00	25%	0.00	-28%	0.00
20 year Life	49,925.47	25%	12,481.37	-28%	(3,494.78)
	1,575,973.13		241,388.52	-4%	(67,588.78)
TOTAL UNIT	42,836,698.14		6,745,596.16	-4%	(1,911,001.68)

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	31171	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	164,154.45	15%	24,623.17	-31%	(7,633.18)
Equipment, HVAC, Duct, Elevator	55,153.42	15%	8,273.01	-31%	(2,564.63)
Lighting	69,958.81	10%	6,995.88	-31%	(2,168.72)
Balance of Account	262,881.08	15%	39,432.16	-31%	(12,223.97)
	552,147.76		79,324.22		(24,590.51)
35 Year Life	14,248.29	25%	3,562.07	-31%	(1,104.24)
20 year Life	71,901.88	25%	17,975.47	-31%	(5,572.40)
	638,297.93		100,861.77	-5%	(31,267.15)
	31271				
Piping, Valves & Related	1,832,231.11	15%	274,834.67	-33%	(90,695.44)
Boiler Components	176,592.84	15%	26,488.93	-33%	(8,741.35)
Tanks	407,297.69	15%	61,094.65	-33%	(20,161.24)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	237,300.41	15%	35,595.06	-33%	(11,746.37)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	7,193,770.55	10%	719,377.06	-33%	(237,394.43)
	9,847,192.60		1,117,390.36		(368,738.82)
35 Year Life	5,454,336.42	20%	1,090,867.28	-33%	(359,986.20)
20 year Life	0.00	20%	0.00	-33%	0.00
	15,301,529.02		2,208,257.65	-5%	(728,725.02)
	31471				
Piping, Valves & Related	0.00		0.00	-16%	0.00
Balance of Account	0.00		0.00	-16%	0.00
	0.00		0.00		0.00
35 Year Life	4,086.50	25%	1,021.63	-16%	(163.46)
20 year Life	0.00		0.00	-16%	0.00
	4,086.50		1,021.63	-4%	(163.46)
	31671				
Cable	373,342.22	15%	56,001.33	-9%	(5,040.12)
Raceway	379,721.99	15%	56,958.30	-9%	(5,126.25)
Equipment	74,033.25	15%	11,104.99	-9%	(999.45)
Panels	1,561,283.36	15%	234,192.50	-9%	(21,077.33)
Balance of Account	0.00	0%	0.00	-9%	0.00
	2,388,380.82		358,257.12		(32,243.14)
35 Year Life	542,873.52	25%	135,718.38	-9%	(12,214.65)
20 year Life	48,072.73	25%	12,018.18	-9%	(1,081.64)
	2,979,327.07		505,993.69	-2%	(45,539.43)
	31671				
Balance of Account	101,265.46	15%	15,189.82	-28%	(4,253.15)
35 Year Life	0.00	25%	0.00	-28%	0.00
20 year Life	0.00	25%	0.00	-28%	0.00
	101,265.46		15,189.82	-4%	(4,253.15)
TOTAL UNIT	19,024,505.98		2,831,324.54	-4%	(809,948.21)

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	31172	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related Equipment, HVAC, Duct, Elevator	177,859.31	15%	26,678.90	-31%	(8,270.46)
Lighting	123,606.52	15%	18,540.98	-31%	(5,747.70)
Balance of Account	125,722.07	10%	12,572.21	-31%	(3,897.38)
	1,394,662.36	15%	209,199.35	-31%	(64,851.80)
	1,821,850.26		266,991.44		(82,767.35)
35 Year Life	68,748.35	30%	20,624.51	-31%	(6,393.60)
20 year Life	184,750.29	30%	55,425.09	-31%	(17,181.78)
	2,075,348.90		343,041.03	-5%	(106,342.72)
	31272				
Piping, Valves & Related	1,749,213.26	15%	262,381.99	-33%	(86,586.06)
Boiler Components	180,448.96	15%	27,067.34	-33%	(8,932.22)
Tanks	1,339,672.32	15%	200,950.85	-33%	(66,313.78)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	227,193.35	15%	34,079.00	-33%	(11,246.07)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	6,652,131.44	10%	665,213.14	-33%	(219,520.34)
	10,148,659.33		1,189,692.33		(392,598.47)
35 Year Life	5,700,547.81	30%	1,710,164.34	-33%	(564,354.23)
20 year Life	0.00	30%	0.00	-33%	0.00
	15,849,207.14		2,899,856.67	-6%	(956,952.70)
	31472				
Piping, Valves & Related	0.00		0.00	-16%	0.00
Balance of Account	0.00		0.00	-16%	0.00
	0.00		0.00		0.00
35 Year Life	3,657.26	30%	1,097.18	-16%	(175.55)
20 year Life	0.00		0.00	-16%	0.00
	3,657.26		1,097.18	-5%	(175.55)
	31572				
Cable	365,342.75	15%	54,801.41	-9%	(4,932.13)
Raceway	341,348.39	15%	51,202.26	-9%	(4,608.20)
Equipment	55,117.89	15%	8,267.68	-9%	(744.09)
Panels	1,824,412.80	15%	273,661.92	-9%	(24,629.57)
Balance of Account	0.00	0%	0.00	-9%	0.00
	2,586,221.83		387,933.27		(34,913.99)
35 Year Life	601,509.78	30%	180,452.93	-9%	(16,240.76)
20 year Life	47,078.42	30%	14,123.53	-9%	(1,271.12)
	3,234,810.03		582,509.73	-2%	(52,425.88)
	31672				
Balance of Account	82,558.77	15%	12,383.82	-28%	(3,467.47)
35 Year Life	0.00	30%	0.00	-28%	0.00
20 year Life	0.00	30%	0.00	-28%	0.00
	82,558.77		12,383.82	-4%	(3,467.47)
TOTAL UNIT	21,245,582.10		3,838,888.43	-5%	(1,119,364.31)

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	<u>31173</u>	<u>Estimated Future Retirements</u>	<u>Total Retired</u>	<u>Interim Salvage Rate</u>	<u>Interim Salvage</u>
Piping, Valves & Related	230,246.13	15%	34,536.92	-31%	(10,706.45)
Equipment, HVAC, Duct, Elevator	77,513.60	15%	11,627.04	-31%	(3,604.38)
Lighting	74,357.77	10%	7,435.78	-31%	(2,305.09)
Balance of Account	429,900.29	15%	64,485.04	-31%	(19,990.36)
	<u>812,017.79</u>		<u>118,084.78</u>		<u>(36,606.28)</u>
35 Year Life	49,991.27	35%	17,496.94	-31%	(5,424.05)
20 year Life	86,017.30	35%	30,106.06	-31%	(9,332.88)
	<u>948,026.36</u>		<u>165,687.78</u>	<u>-5%</u>	<u>(51,363.21)</u>
	<u><u>31273</u></u>				
Piping, Valves & Related	2,693,645.08	15%	404,046.76	-33%	(133,335.43)
Boiler Components	145,903.37	15%	21,885.51	-33%	(7,222.22)
Tanks	1,045,017.09	15%	156,752.56	-33%	(51,728.35)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	382,485.53	15%	57,372.83	-33%	(18,933.03)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	9,214,154.66	10%	921,415.47	-33%	(304,067.10)
	<u>13,481,205.73</u>		<u>1,561,473.13</u>		<u>(515,286.13)</u>
35 Year Life	7,585,546.63	30%	2,275,663.99	-33%	(750,969.12)
20 year Life	0.00	30%	0.00	-33%	0.00
	<u>21,066,752.36</u>		<u>3,837,137.12</u>	<u>-6%</u>	<u>(1,266,255.25)</u>
	<u><u>31473</u></u>				
Piping, Valves & Related	0.00	0%	0.00	-16%	0.00
Balance of Account	0.00	0%	0.00	-16%	0.00
	<u>0.00</u>		<u>0.00</u>		<u>0.00</u>
35 Year Life	18,046.61	35%	6,316.31	-16%	(1,010.61)
20 year Life	0.00	0%	0.00	-16%	0.00
	<u>18,046.61</u>		<u>6,316.31</u>	<u>-6%</u>	<u>(1,010.61)</u>
	<u><u>31573</u></u>				
Cable	504,086.35	15%	75,612.95	-9%	(6,805.17)
Raceway	400,076.18	15%	60,011.43	-9%	(5,401.03)
Equipment	81,497.50	15%	12,224.63	-9%	(1,100.22)
Panels	1,507,301.85	15%	226,095.28	-9%	(20,348.57)
Balance of Account	0.00	0%	0.00	-9%	0.00
	<u>2,492,961.88</u>		<u>373,944.28</u>		<u>(33,654.99)</u>
35 Year Life	458,281.01	35%	160,398.35	-9%	(14,435.85)
20 year Life	41,966.08	35%	14,688.13	-9%	(1,321.93)
	<u>2,993,208.97</u>		<u>549,030.76</u>	<u>-2%</u>	<u>(49,412.77)</u>
	<u><u>31673</u></u>				
Balance of Account	175,333.04	15%	26,299.96	-28%	(7,363.99)
35 Year Life	0.00	35%	0.00	-28%	0.00
20 year Life	0.00	35%	0.00	-28%	0.00
	<u>175,333.04</u>		<u>26,299.96</u>	<u>-4%</u>	<u>(7,363.99)</u>
TOTAL UNIT	<u><u>25,201,367.34</u></u>		<u><u>4,584,471.93</u></u>	<u><u>-5%</u></u>	<u><u>(1,375,405.83)</u></u>

**Tampa Electric Company
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	31174	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related Equipment, HVAC, Duct, Elevator	312,039.84	15%	46,805.98	-31%	(14,509.85)
Lighting	126,962.14	15%	19,044.32	-31%	(5,903.74)
Balance of Account	146,552.67	10%	14,655.27	-31%	(4,543.13)
	815,416.93	15%	122,312.54	-31%	(37,916.89)
	1,400,971.58		202,818.10		(62,873.61)
35 Year Life	83,148.20	40%	33,259.28	-31%	(10,310.38)
20 year Life	210,352.83	40%	84,141.13	-31%	(26,083.75)
	1,694,472.61		320,218.52	-6%	(99,267.74)
	31274				
Piping, Valves & Related Boiler Components	3,802,948.39	15%	570,442.26	-33%	(188,245.95)
Tanks	178,460.16	15%	26,769.02	-33%	(8,833.78)
Conveyor Equipment	2,144,410.58	15%	321,661.59	-33%	(106,148.32)
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	0.00	0%	0.00	-33%	0.00
Stack	238,796.84	15%	35,819.53	-33%	(11,820.44)
Balance of Account	0.00	0%	0.00	-33%	0.00
	9,038,385.65	10%	903,838.57	-33%	(298,266.73)
	15,403,001.62		1,858,530.96		(613,315.22)
35 Year Life	10,010,055.99	35%	3,503,519.60	-33%	(1,156,161.47)
20 year Life	0.00	35%	0.00	-33%	0.00
	25,413,057.61		5,362,050.56	-7%	(1,769,476.68)
	31474				
Piping, Valves & Related	0.00	0%	0.00	-16%	0.00
Balance of Account	0.00	10%	0.00	-16%	0.00
	0.00		0.00		0.00
35 Year Life	3,671.86	40%	1,468.74	-16%	(235.00)
20 year Life	0.00	0%	0.00	-16%	0.00
	3,671.86		1,468.74	-6%	(235.00)
	31674				
Cable	691,401.38	15%	103,710.21	-9%	(9,333.92)
Raceway	616,173.01	15%	92,425.95	-9%	(8,318.34)
Equipment	146,783.20	15%	22,017.48	-9%	(1,981.57)
Panels	2,394,817.28	15%	359,222.59	-9%	(32,330.03)
Balance of Account	0.00	0%	0.00	-9%	0.00
	3,849,174.87		577,376.23		(51,963.86)
35 Year Life	468,869.37	40%	187,547.75	-9%	(16,879.30)
20 year Life	62,869.64	40%	25,147.86	-9%	(2,263.31)
	4,380,913.88		790,071.83	-2%	(71,106.47)
	31674				
Balance of Account	228,778.53	15%	34,316.78	-28%	(9,608.70)
35 Year Life	0.00	0%	0.00	-28%	0.00
20 year Life	0.00	0%	0.00	-28%	0.00
	228,778.53		34,316.78	-4%	(9,608.70)
TOTAL UNIT	31,720,894.49		6,508,126.43	-6%	(1,949,694.59)

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	31160	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	843,635.09	0%	0.00	-31%	0.00
Equipment, HVAC, Duct, Elevator	140,378.12	5%	7,018.91	-31%	(2,175.86)
Lighting	56,082.05	0%	0.00	-31%	0.00
Balance of Account	2,213,756.34	0%	0.00	-31%	0.00
	3,253,851.60		7,018.91		(2,175.86)
35 Year Life	278,224.89	5%	13,911.24	-31%	(4,312.49)
20 year Life	404,133.73	5%	20,206.69	-31%	(6,264.07)
	3,936,210.22		41,136.84	0%	(12,752.42)
	31260				
Piping, Valves & Related	1,410,590.85	5%	70,529.54	-33%	(23,274.75)
Boiler Components	0.00	0%	0.00	-33%	0.00
Tanks	1,342,440.01	0%	0.00	-33%	0.00
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	185,209.31	5%	9,260.47	-33%	(3,055.95)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	450,425.83	0%	0.00	-33%	0.00
	3,388,666.00		79,790.01		(26,330.70)
35 Year Life	1,073,441.97	5%	53,672.10	-33%	(17,711.79)
20 year Life	14,506.80	5%	725.34	-33%	(239.36)
	4,476,614.77		134,187.45	-1%	(44,281.86)
	31460				
Piping, Valves & Related	496,813.78	5%	24,840.69	-16%	(3,974.51)
Balance of Account	216,323.28	5%	10,816.16	-16%	(1,730.59)
	713,137.06		35,656.85		(5,705.10)
35 Year Life	127,184.15	5%	6,359.21	-16%	(1,017.47)
20 year Life	0.00	5%	0.00	-16%	0.00
	840,321.21		42,016.06	-1%	(6,722.57)
	31560				
Cable	201,711.15	5%	10,085.56	-9%	(907.70)
Raceway	261,595.27	5%	13,079.76	-9%	(1,177.18)
Equipment	215,871.47	5%	10,793.57	-9%	(971.42)
Panels	193,924.20	5%	9,696.21	-9%	(872.66)
Balance of Account	2,269.00	5%	113.45	-9%	(10.21)
	875,371.09		43,768.55		(3,939.17)
35 Year Life	453,398.96	5%	22,669.95	-9%	(2,040.30)
20 year Life	1,039,741.89	5%	51,987.09	-9%	(4,678.84)
	2,368,511.94		118,425.60	0%	(10,658.30)
	31660				
Balance of Account	60,601.82	5%	3,030.09	-28%	(848.43)
35 Year Life	148,001.67	5%	7,400.08	-28%	(2,072.02)
20 year Life	1,319,530.03	5%	65,976.50	-28%	(18,473.42)
	1,528,133.52		76,406.68	-1%	(21,393.87)
TOTAL UNIT	13,149,791.66		412,172.62	-1%	(95,809.02)

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	31161	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	118,037.00	0%	0.00	-31%	0.00
Equipment, HVAC, Duct, Elevator	29,250.79	5%	1,462.54	-31%	(453.39)
Lighting	49,029.13	0%	0.00	-31%	0.00
Balance of Account	343,917.00	0%	0.00	-31%	0.00
	540,233.92		1,462.54		(453.39)
35 Year Life	580,518.59	5%	29,025.93	-31%	(8,998.04)
20 year Life	0.00	5%	0.00	-31%	0.00
	1,120,752.51		30,488.47	-1%	(9,451.43)
	31261				
Piping, Valves & Related	500,053.62	5%	25,002.68	-33%	(8,250.88)
Boiler Components	216,850.30	0%	0.00	-33%	0.00
Tanks	30,298.38	0%	0.00	-33%	0.00
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	95,590.49	0%	0.00	-33%	0.00
Other Equipment	287,924.27	5%	14,396.21	-33%	(4,750.75)
Stack	702,155.00	0%	0.00	-33%	0.00
Balance of Account	6,723.00	0%	0.00	-33%	0.00
	1,839,595.06		39,398.89		(13,001.64)
35 Year Life	1,366,357.81	5%	68,317.89	-33%	(22,544.90)
20 year Life	64,402.28	5%	3,220.11	-33%	(1,062.64)
	3,270,355.15		110,936.90	-1%	(36,609.18)
	31461				
Piping, Valves & Related	97,183.69	5%	4,859.18	-16%	(777.47)
Balance of Account	1,345,662.65	5%	67,283.13	-16%	(10,765.30)
	1,442,846.34		72,142.32		(11,542.77)
35 Year Life	900,539.34	5%	45,026.97	-16%	(7,204.31)
20 year Life	0.00	5%	0.00	-16%	0.00
	2,343,385.68		117,169.28	-1%	(18,747.09)
	31661				
Cable	62,345.27	5%	3,117.26	-9%	(280.55)
Raceway	127,195.00	5%	6,359.75	-9%	(572.38)
Equipment	22,541.92	5%	1,127.10	-9%	(101.44)
Panels	128,877.56	5%	6,443.88	-9%	(579.95)
Balance of Account	16,974.00	5%	848.70	-9%	(76.38)
	357,933.75		17,896.69		(1,610.70)
35 Year Life	318,765.50	5%	15,938.28	-9%	(1,434.44)
20 year Life	52,052.27	5%	2,602.61	-9%	(234.24)
	728,751.52		36,437.58	0%	(3,279.38)
	31661				
Balance of Account	35,463.00	5%	1,773.15	-28%	(496.48)
35 Year Life	32,709.70	5%	1,635.49	-28%	(457.94)
20 year Life	13,823.00	5%	691.15	-28%	(193.52)
	81,995.70		4,099.79	-1%	(1,147.94)
TOTAL UNIT	7,545,240.56		299,132.01	-1%	(69,235.01)

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	31162	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	30,504.00	0%	0.00	-31%	0.00
Equipment, HVAC, Duct, Elevator	0.00	5%	0.00	-31%	0.00
Lighting	41,099.00	0%	0.00	-31%	0.00
Balance of Account	197,110.07	0%	0.00	-31%	0.00
	268,713.07		0.00		0.00
35 Year Life	548,344.28	5%	27,417.21	-31%	(8,499.34)
20 year Life	0.00	5%	0.00	-31%	0.00
	817,057.35		27,417.21	-1%	(8,499.34)
	31262				
Piping, Valves & Related	849,933.06	5%	42,496.65	-33%	(14,023.90)
Boiler Components	973,037.24	0%	0.00	-33%	0.00
Tanks	13,680.84	0%	0.00	-33%	0.00
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	665,106.43	5%	33,255.32	-33%	(10,974.26)
Stack	72,635.00	0%	0.00	-33%	0.00
Balance of Account	45,120.56	0%	0.00	-33%	0.00
	2,619,513.13		75,751.97		(24,998.15)
35 Year Life	3,187,788.75	5%	159,389.44	-33%	(52,598.51)
20 year Life	190,264.12	5%	9,513.21	-33%	(3,139.36)
	5,997,566.00		244,654.62	-1%	(80,736.02)
	31462				
Piping, Valves & Related	149,695.15	5%	7,484.76	-16%	(1,197.56)
Balance of Account	2,188,498.12	5%	109,424.91	-16%	(17,507.98)
	2,338,193.27		116,909.66		(18,705.55)
35 Year Life	1,949,678.98	5%	97,483.95	-16%	(15,597.43)
20 year Life	0.00	5%	0.00	-16%	0.00
	4,287,872.25		214,393.61	-1%	(34,302.98)
	31562				
Cable	107,756.26	5%	5,387.81	-9%	(484.90)
Raceway	169,997.82	5%	8,499.89	-9%	(764.99)
Equipment	48,774.54	5%	2,438.73	-9%	(219.49)
Panels	136,158.58	5%	6,807.93	-9%	(612.71)
Balance of Account	8,190.00	5%	409.50	-9%	(36.86)
	470,877.20		23,543.86		(2,118.95)
35 Year Life	540,853.40	5%	27,042.67	-9%	(2,433.84)
20 year Life	51,959.22	5%	2,597.96	-9%	(233.82)
	1,063,689.82		53,184.49	0%	(4,786.60)
	31662				
Balance of Account	10,728.50	5%	536.43	-28%	(150.20)
35 Year Life	37,944.31	5%	1,897.22	-28%	(531.22)
20 year Life	0.00	5%	0.00	-28%	0.00
	48,672.81		2,433.64	-1%	(681.42)
TOTAL UNIT	12,214,858.23		542,083.58	-1%	(129,006.36)

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	31164	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related Equipment, HVAC, Duct, Elevator	24,648.00	0%	0.00	-31%	0.00
Lighting	35,561.00	0%	0.00	-31%	0.00
Balance of Account	221,387.50	0%	0.00	-31%	0.00
	<u>281,596.50</u>		<u>0.00</u>		<u>0.00</u>
35 Year Life	571,246.37	5%	28,562.32	-31%	(8,854.32)
20 year Life		0%	0.00	-31%	0.00
	<u>852,842.87</u>		<u>28,562.32</u>	-1%	<u>(8,854.32)</u>
	<u>31264</u>				
Piping, Valves & Related Boiler Components	944,900.77	5%	47,245.04	-33%	(15,590.86)
Tanks	181,377.00	0%	0.00	-33%	0.00
Conveyor Equipment	14,247.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	0.00	0%	0.00	-33%	0.00
Stack	238,611.52	5%	11,930.58	-33%	(3,937.09)
Balance of Account	0.00	0%	0.00	-33%	0.00
	<u>26,790.00</u>	0%	<u>0.00</u>	-33%	<u>0.00</u>
35 Year Life	1,405,926.29	5%	59,175.61	-33%	(19,527.95)
20 year Life	892,662.02	5%	44,633.10	-33%	(14,728.92)
	<u>163,329.53</u>	5%	<u>8,166.48</u>	-33%	<u>(2,694.94)</u>
	<u>2,461,917.84</u>		<u>111,975.19</u>	-2%	<u>(36,951.81)</u>
	<u>31464</u>				
Piping, Valves & Related	145,130.00	5%	7,256.50	-16%	(1,161.04)
Balance of Account	1,779,475.81	5%	88,973.79	-16%	(14,235.81)
	<u>1,924,605.81</u>		<u>96,230.29</u>		<u>(15,396.85)</u>
35 Year Life	1,435,149.65	5%	71,757.48	-16%	(11,481.20)
20 year Life	0.00	5%	0.00	-16%	0.00
	<u>3,359,755.46</u>		<u>167,987.77</u>	-1%	<u>(26,878.04)</u>
	<u>31564</u>				
Cable	118,010.69	5%	5,900.53	-9%	(531.05)
Raceway	158,541.59	5%	7,927.08	-9%	(713.44)
Equipment	51,181.72	5%	2,559.09	-9%	(230.32)
Panels	85,015.25	5%	4,250.76	-9%	(382.57)
Balance of Account	14,478.00	5%	723.90	-9%	(65.15)
	<u>427,227.25</u>		<u>21,361.36</u>		<u>(1,922.52)</u>
35 Year Life	281,367.15	5%	14,068.36	-9%	(1,266.15)
20 year Life	29,754.43	5%	1,487.72	-9%	(133.89)
	<u>738,348.83</u>		<u>36,917.44</u>	0%	<u>(3,322.57)</u>
	<u>31664</u>				
Balance of Account	7,139.12	5%	356.96	-28%	(99.95)
35 Year Life	36,214.53	5%	1,810.73	-28%	(507.00)
20 year Life	0.00	5%	0.00	-28%	0.00
	<u>43,353.65</u>		<u>2,167.68</u>	-1%	<u>(606.95)</u>
TOTAL UNIT	<u><u>7,456,218.65</u></u>		<u><u>347,610.41</u></u>	-1%	<u><u>(76,613.70)</u></u>

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	31165	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	53,440.00	0%	0.00	-31%	0.00
Equipment, HVAC, Duct, Elevator	32,047.00	5%	1,602.35	-31%	(496.73)
Lighting	51,785.00	0%	0.00	-31%	0.00
Balance of Account	257,609.16	0%	0.00	-31%	0.00
	394,881.16		1,602.35		(496.73)
35 Year Life	841,338.36	5%	42,066.92	-31%	(13,040.74)
20 year Life	0.00	5%	0.00	-31%	0.00
	1,236,219.52		43,669.27	-1%	(13,537.47)
	31266				
Piping, Valves & Related	474,196.53	5%	23,709.83	-33%	(7,824.24)
Boiler Components	841,944.00	0%	0.00	-33%	0.00
Tanks	34,875.78	0%	0.00	-33%	0.00
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	38,997.00	0%	0.00	-33%	0.00
Other Equipment	416,783.03	5%	20,839.15	-33%	(6,876.92)
Stack	427,783.06	0%	0.00	-33%	0.00
Balance of Account	31,210.00	0%	0.00	-33%	0.00
	2,265,789.40		44,548.98		(14,701.16)
35 Year Life	3,259,795.84	5%	162,989.79	-33%	(53,786.63)
20 year Life	95,016.22	5%	4,750.81	-33%	(1,567.77)
	5,620,601.46		212,289.58	-1%	(70,055.56)
	31466				
Piping, Valves & Related	89,390.76	5%	4,469.54	-16%	(715.13)
Balance of Account	1,477,694.56	5%	73,884.73	-16%	(11,821.56)
	1,567,085.32		78,354.27		(12,536.68)
35 Year Life	3,081,221.81	5%	154,061.09	-16%	(24,649.77)
20 year Life	0.00	5%	0.00	-16%	0.00
	4,648,307.13		232,415.36	-1%	(37,186.46)
	31666				
Cable	118,844.86	5%	5,942.24	-9%	(534.80)
Raceway	206,609.71	5%	10,330.49	-9%	(929.74)
Equipment	46,125.52	5%	2,306.28	-9%	(207.56)
Panels	377,415.61	5%	18,870.78	-9%	(1,898.37)
Balance of Account	0.00	5%	0.00	-9%	0.00
	748,995.70		37,449.79		(3,370.48)
35 Year Life	370,554.33	5%	18,527.72	-9%	(1,667.49)
20 year Life	18,465.88	5%	923.29	-9%	(83.10)
	1,138,015.91		56,900.80	0%	(5,121.07)
	31666				
Balance of Account	24,623.31	5%	1,231.17	-28%	(344.73)
35 Year Life	23,604.59	5%	1,180.23	-28%	(330.46)
20 year Life	0.00	5%	0.00	-28%	0.00
	48,227.90		2,411.40	-1%	(675.19)
TOTAL UNIT	12,691,371.92		547,686.40	-1%	(126,575.75)

**Tampa Electric Company
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Energy Supply Salvage Analysis
By FERC Account**

	31111	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related Equipment, HVAC, Duct, Elevator	35,969.99	5%	1,798.50	-31%	(557.53)
Lighting	21,570.55	5%	1,078.53	-31%	(334.34)
Balance of Account	34,856.03	0%	0.00	-31%	0.00
	173,394.46	5%	8,669.72	-31%	(2,687.61)
	265,791.03		11,546.75		(3,579.49)
35 Year Life	365,568.17	5%	18,278.41	-31%	(5,666.31)
20 year Life	0.00	0%	0.00	-31%	0.00
	631,359.20		29,825.16	-1%	(9,245.80)
	31211				
Piping, Valves & Related	170,933.10	5%	8,546.66	-33%	(2,820.40)
Boiler Components	303,494.63	5%	15,174.73	-33%	(5,007.66)
Tanks	12,571.63	5%	628.58	-33%	(207.43)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	14,057.21	0%	0.00	-33%	0.00
Other Equipment	150,237.32	5%	7,511.87	-33%	(2,478.92)
Stack	154,202.49	0%	0.00	-33%	0.00
Balance of Account	11,250.23	5%	562.51	-33%	(185.63)
	816,746.62		32,424.35		(10,700.03)
35 Year Life	620,383.86	10%	62,038.39	-33%	(20,472.67)
20 year Life	28,593.31	10%	2,859.33	-33%	(943.58)
	1,465,723.79		97,322.06	-2%	(32,116.28)
	31411				
Piping, Valves & Related	37,094.25	10%	3,709.43	-16%	(593.51)
Balance of Account	613,195.05	10%	61,319.50	-16%	(9,811.12)
	650,289.30		65,028.93		(10,404.63)
35 Year Life	461,619.58	10%	46,161.96	-16%	(7,385.91)
20 year Life	0.00	10%	0.00	-16%	0.00
	1,111,908.88		111,190.89	-2%	(17,790.54)
	31511				
Cable	29,963.76	10%	2,996.38	-9%	(269.67)
Raceway	52,091.46	10%	5,209.15	-9%	(468.82)
Equipment	11,629.39	10%	1,162.94	-9%	(104.66)
Panels	95,155.90	10%	9,515.59	-9%	(856.40)
Balance of Account	0.00	5%	0.00	-9%	0.00
	188,840.51		18,884.05		(1,699.56)
35 Year Life	163,810.98	10%	16,381.10	-9%	(1,474.30)
20 year Life	26,211.64	10%	2,621.16	-9%	(235.90)
	378,863.13		37,886.31	-1%	(3,409.77)
	31611				
Balance of Account	15,744.93	5%	787.25	-28%	(220.43)
35 Year Life	15,311.19	10%	1,531.12	-28%	(428.71)
20 year Life	2,339.81	10%	233.98	-28%	(65.51)
	33,395.93		2,552.35	-2%	(714.66)
TOTAL UNIT	3,621,250.93		278,776.77	-2%	(63,277.05)

**Tampa Electric Company
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	<u>31101</u>	<u>Estimated Future Retirements</u>	<u>Total Retired</u>	<u>Interim Salvage Rate</u>	<u>Interim Salvage</u>
Piping, Valves & Related Equipment, HVAC, Duct, Elevator	439,846.52	10%	43,984.65	-31%	(13,635.24)
Lighting	75,773.11	30%	22,731.93	-31%	(7,046.90)
Balance of Account	457,699.80	0%	0.00	-31%	0.00
	<u>4,757,360.10</u>	5%	<u>237,868.01</u>	-31%	<u>(73,739.08)</u>
	5,730,679.53		304,584.59		(94,421.22)
35 Year Life	1,208,242.76	50%	604,121.38	-31%	(187,277.63)
20 year Life	0.00	0%	0.00	-31%	0.00
	<u>6,938,922.29</u>		<u>908,705.97</u>	-4%	<u>(281,698.85)</u>

Piping, Valves & Related
Boiler Components
Tanks
Conveyor Equipment
Lighting
Other Equipment
Stack
Balance of Account

35 Year Life
20 year Life

Piping, Valves & Related
Balance of Account

35 Year Life
20 year Life

Cable
Raceway
Equipment
Panels
Balance of Account

35 Year Life
20 year Life

Balance of Account
35 Year Life
20 year Life

TOTAL UNIT	<u>6,938,922.29</u>		<u>908,705.97</u>	-4%	<u>(281,698.85)</u>
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**Tampa Electric Company
1999 Depreciation Study
Energy Supply Salvage Analysis
By FERC Account**

	34141	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	10,525.00	10%	1,052.50	-31%	(326.28)
Equipment, HVAC, Duct, Elevator	548.00	30%	164.40	-31%	(50.96)
Lighting	1,664.00	0%	0.00	-31%	0.00
Balance of Account	58,910.38	10%	5,891.04	-31%	(1,826.22)
	71,647.38		7,107.94		(2,203.46)
35 Year Life	10,141.00	40%	4,056.40	-31%	(1,257.48)
20 year Life	1,040.42	40%	416.17	-31%	(129.01)
	82,828.80		11,580.51	-4%	(3,589.96)
	34241				
Piping, Valves & Related	35,918.03	15%	5,387.70	-33%	(1,777.94)
Boiler Components	0.00	0%	0.00	-33%	0.00
Tanks	45,278.00	15%	6,791.70	-33%	(2,241.26)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	10,091.77	30%	3,027.53	-33%	(999.09)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	2,483.61	5%	124.18	-33%	(40.98)
	93,771.41		15,331.12		(5,059.27)
35 Year Life	19,891.50	40%	7,956.60	-33%	(2,625.68)
20 year Life	0.00	0%	0.00	-33%	0.00
	113,662.91		23,287.72	-7%	(7,684.95)
	34341				
Piping, Valves & Related	10,750.00	15%	1,612.50	-16%	(258.00)
Balance of Account	368,950.80	30%	110,685.24	-16%	(17,709.64)
	379,700.80		112,297.74		(17,967.64)
35 Year Life	929,841.84	40%	371,936.74	-16%	(59,509.88)
20 year Life	0.00	0%	0.00	-16%	0.00
	1,309,542.64		484,234.48	-6%	(77,477.52)
	34541				
Cable	16,836.66	10%	1,683.67	-9%	(151.53)
Raceway	23,960.00	10%	2,396.00	-9%	(215.64)
Equipment	0.00	10%	0.00	-9%	0.00
Panels	53,954.00	10%	5,395.40	-9%	(485.59)
Balance of Account	17,683.00	10%	1,768.30	-9%	(159.15)
	112,433.66		11,243.37		(1,011.90)
35 Year Life	101,764.80	40%	40,705.92	-9%	(3,663.53)
20 year Life	35,384.59	40%	14,153.84	-9%	(1,273.85)
	249,583.05		66,103.12	-2%	(5,949.28)
	34641				
Balance of Account	2,642.34	15%	396.35	-28%	(110.98)
35 Year Life	0.00	0%	0.00	-28%	0.00
20 year Life	0.00	0%	0.00	-28%	0.00
	2,642.34		396.35	-4%	(110.98)
TOTAL UNIT	1,758,259.74		585,602.17	-5%	(94,812.68)

**Tampa Electric Company
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	34142	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related Equipment, HVAC, Duct, Elevator	266,076.00	10%	26,607.60	-31%	(8,248.36)
Lighting	94,832.97	0%	0.00	-31%	0.00
Balance of Account	1,098,252.00	10%	109,825.20	-31%	(34,045.81)
	1,459,160.97		136,432.80		(42,294.17)
35 Year Life	97,538.92	30%	29,261.68	-31%	(9,071.12)
20 year Life	54,900.79	30%	16,470.24	-31%	(5,105.77)
	1,611,600.68		182,164.71	-4%	(56,471.06)
	34242				
Piping, Valves & Related Boiler Components	184,698.00	15%	27,704.70	-33%	(9,142.55)
Tanks	450,362.00	15%	67,554.30	-33%	(22,292.92)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	21,059.00	30%	6,317.70	-33%	(2,084.84)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	71,967.00	10%	7,196.70	-33%	(2,374.91)
	728,086.00		108,773.40		(35,895.22)
35 Year Life	103,660.00	35%	36,281.00	-33%	(11,972.73)
20 year Life	0.00	0%	0.00	-33%	0.00
	831,746.00		145,054.40	-6%	(47,867.95)
	34342				
Piping, Valves & Related	224,645.00	15%	33,696.75	-16%	(5,391.48)
Balance of Account	7,860,930.15	35%	2,751,325.55	-16%	(440,212.09)
	8,085,575.15		2,785,022.30		(445,603.57)
35 Year Life	7,680,251.23	35%	2,688,087.93	-16%	(430,094.07)
20 year Life	0.00	0%	0.00	-16%	0.00
	15,765,826.38		5,473,110.23	-6%	(875,697.64)
	34542				
Cable	177,132.00	10%	17,713.20	-9%	(1,594.19)
Raceway	358,817.00	10%	35,881.70	-9%	(3,229.35)
Equipment	6,815.91	10%	681.59	-9%	(61.34)
Panels	204,834.00	10%	20,483.40	-9%	(1,843.51)
Balance of Account	359,803.04	10%	35,980.30	-9%	(3,238.23)
	1,107,401.95		110,740.20		(9,966.62)
35 Year Life	1,372,953.96	35%	480,533.89	-9%	(43,248.05)
20 year Life	97,222.03	35%	34,027.71	-9%	(3,062.49)
	2,577,577.94		625,301.79	-2%	(56,277.16)
	34642				
Balance of Account	8,060.00	15%	1,209.00	-28%	(338.52)
35 Year Life	19,658.00	35%	6,880.30	-28%	(1,926.48)
20 year Life	0.00	0%	0.00	-28%	0.00
	27,718.00		8,089.30	-8%	(2,265.00)
TOTAL UNIT	20,814,469.00		6,433,720.44	-5%	(1,038,578.82)

**Tampa Electric Company
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By FERC Account**

	<u>34151</u>	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related Equipment, HVAC, Duct, Elevator	15,899.00	10%	1,589.90	-31%	(492.87)
Lighting	1,816.00	10%	181.60	-31%	(56.30)
Balance of Account	51,355.00	10%	5,135.50	-31%	(1,592.01)
	<u>69,070.00</u>		<u>6,907.00</u>		<u>(2,141.17)</u>
35 Year Life	6,291.92	30%	1,887.58	-31%	(585.15)
20 year Life	0.00	0%	0.00	-31%	0.00
	<u>75,361.92</u>		<u>8,794.58</u>	-4%	<u>(2,726.32)</u>
	<u><u>34251</u></u>				
Piping, Valves & Related Boiler Components	38,417.00	15%	5,762.55	-33%	(1,901.64)
Tanks	24,301.00	15%	3,645.15	-33%	(1,202.90)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	2,460.00	30%	738.00	-33%	(243.54)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	11,005.00	15%	1,650.75	-33%	(544.75)
	<u>76,183.00</u>		<u>11,796.45</u>		<u>(3,892.83)</u>
35 Year Life	56,142.00	35%	19,649.70	-33%	(6,484.40)
20 year Life	0.00	0%	0.00	-33%	0.00
	<u>132,325.00</u>		<u>31,446.15</u>	-8%	<u>(10,377.23)</u>
	<u><u>34351</u></u>				
Piping, Valves & Related	27,344.00	15%	4,101.60	-16%	(656.26)
Balance of Account	848,155.47	30%	254,446.64	-16%	(40,711.46)
	<u>875,499.47</u>		<u>258,548.24</u>		<u>(41,367.72)</u>
35 Year Life	448,226.44	35%	156,879.25	-16%	(25,100.68)
20 year Life	0.00	0%	0.00	-16%	0.00
	<u>1,323,725.91</u>		<u>415,427.50</u>	-5%	<u>(66,468.40)</u>
	<u><u>34551</u></u>				
Cable	47,708.00	10%	4,770.80	-9%	(429.37)
Raceway	15,347.00	10%	1,534.70	-9%	(138.12)
Equipment	0.00	0%	0.00	-9%	0.00
Panels	98,868.63	10%	9,886.86	-9%	(889.82)
Balance of Account	3,503.00	10%	350.30	-9%	(31.53)
	<u>165,426.63</u>		<u>16,542.66</u>		<u>(1,488.84)</u>
35 Year Life	135,330.29	35%	47,365.60	-9%	(4,262.90)
20 year Life	27,686.15	35%	9,690.15	-9%	(872.11)
	<u>328,443.07</u>		<u>73,598.42</u>	-2%	<u>(6,623.86)</u>
	<u><u>34651</u></u>				
Balance of Account		0%	0.00	-28%	0.00
35 Year Life		0%	0.00	-28%	0.00
20 year Life		0%	0.00	-28%	0.00
	<u>0.00</u>		<u>0.00</u>	0%	<u>0.00</u>
TOTAL UNIT	<u><u>1,859,855.90</u></u>		<u><u>529,266.64</u></u>	-5%	<u><u>(86,195.80)</u></u>

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	34128	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	950,030.37	10%	95,003.04	-31%	(29,450.94)
Equipment, HVAC, Duct, Elevator	235,427.36	35%	82,399.57	-31%	(25,543.87)
Lighting	394,614.93	10%	39,461.49	-31%	(12,233.06)
Balance of Account	2,768,043.86	15%	415,206.58	-31%	(128,714.04)
	4,348,116.51		632,070.68		(195,941.91)
35 Year Life	4,654,151.10	50%	2,327,075.55	-31%	(721,393.42)
20 year Life	0.00	50%	0.00	-31%	0.00
	9,002,267.61		2,959,146.23	-10%	(917,335.33)
	34228				
Piping, Valves & Related	3,888,611.32	15%	583,291.70	-33%	(192,486.26)
Boiler Components	1,686,312.22	15%	252,946.83	-33%	(83,472.46)
Tanks	235,611.98	15%	35,341.80	-33%	(11,662.79)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	743,348.81	0%	0.00	-33%	0.00
Other Equipment	2,239,011.04	25%	559,752.76	-33%	(184,718.41)
Stack	5,460,230.21	10%	546,023.02	-33%	(180,187.60)
Balance of Account	52,280.66	15%	7,842.10	-33%	(2,587.89)
	14,305,406.25		1,985,198.21		(655,115.41)
35 Year Life	10,650,321.88	50%	5,325,160.94	-33%	(1,757,303.11)
20 year Life	500,688.83	50%	250,344.42	-33%	(82,613.66)
	25,456,416.96		7,560,703.57	-10%	(2,495,032.18)
	34328				
Piping, Valves & Related	768,598.25	15%	115,289.74	-16%	(18,446.36)
Balance of Account	10,642,464.43	25%	2,660,616.11	-16%	(425,698.58)
	11,411,062.68		2,775,905.84		(444,144.94)
35 Year Life	7,326,446.26	50%	3,663,223.13	-16%	(586,115.70)
20 year Life	34,087.79	50%	17,043.90	-16%	(2,727.02)
	18,771,596.73		6,456,172.87	-6%	(1,032,987.66)
	34628				
Cable	492,386.46	25%	123,096.62	-9%	(11,078.70)
Raceway	1,004,552.49	20%	200,910.50	-9%	(18,081.94)
Equipment	178,030.13	20%	35,606.03	-9%	(3,204.54)
Panels	1,017,840.90	20%	203,568.18	-9%	(18,321.14)
Balance of Account	134,056.17	20%	26,811.23	-9%	(2,413.01)
	2,826,866.15		589,992.55		(53,099.33)
35 Year Life	2,632,432.48	50%	1,316,216.24	-9%	(118,459.46)
20 year Life	420,478.67	50%	210,239.34	-9%	(18,921.54)
	5,879,777.30		2,116,448.13	-3%	(190,480.33)
	34628				
Balance of Account	275,704.61	25%	68,926.15	-28%	(19,299.32)
35 Year Life	256,603.19	50%	128,301.60	-28%	(35,924.45)
20 year Life	25,912.08	50%	12,956.04	-28%	(3,627.69)
	558,219.88		210,183.79	-11%	(58,851.46)
TOTAL UNIT	59,668,278.48		19,302,654.58	-8%	(4,694,686.96)

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	34181	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	11,377,944.26	20%	2,275,588.85	-31%	(705,432.54)
Equipment, HVAC, Duct, Elevator	1,736,099.99	50%	868,050.00	-31%	(269,095.50)
Lighting	2,321,875.20	15%	348,281.28	-31%	(107,967.20)
Balance of Account	86,539,391.83	25%	21,634,847.96	-31%	(6,706,802.87)
	101,975,311.28		25,126,768.08		(7,789,298.11)
35 Year Life	4,316,575.97	80%	3,453,260.78	-31%	(1,070,510.84)
20 year Life	4,419,293.61	80%	3,535,434.89	-31%	(1,095,984.82)
	110,711,180.86		32,115,463.75	-9%	(9,955,793.76)
	34281				
Piping, Valves & Related	42,546,078.12	25%	10,636,519.53	-33%	(3,510,051.44)
Boiler Components	3,083,876.95	30%	925,163.09	-33%	(305,303.82)
Tanks	17,227,430.97	20%	3,445,486.19	-33%	(1,137,010.44)
Conveyor Equipment	1,421,755.50	25%	355,438.88	-33%	(117,294.83)
Lighting	12,231.46	0%	0.00	-33%	0.00
Other Equipment	31,529,381.35	25%	7,882,345.34	-33%	(2,601,173.96)
Stack	3,540,108.69	0%	0.00	-33%	0.00
Balance of Account	20,457,354.70	15%	3,068,603.21	-33%	(1,012,639.06)
	119,818,217.74		26,313,556.23		(8,683,473.55)
35 Year Life	75,651,180.90	80%	60,520,944.72	-33%	(19,971,911.76)
20 year Life	14,625,537.96	80%	11,700,430.37	-33%	(3,861,142.02)
	210,094,936.60		98,534,931.31	-15%	(32,516,527.33)
	34381				
Piping, Valves & Related	24,293,605.23	30%	7,288,081.57	-16%	(1,166,093.05)
Balance of Account	21,491,778.41	50%	10,745,889.21	-16%	(1,719,342.27)
	45,785,383.64		18,033,970.77		(2,885,435.32)
35 Year Life	32,186,041.10	85%	27,358,134.94	-16%	(4,377,301.59)
20 year Life	37,416,786.72	85%	31,804,268.71	-16%	(5,088,682.99)
	115,388,211.46		77,196,374.42	-11%	(12,351,419.91)
	34581				
Cable	12,428,343.12	20%	2,485,668.62	-9%	(223,710.18)
Raceway	11,701,090.89	20%	2,340,218.18	-9%	(210,619.64)
Equipment	261,434.46	20%	52,286.89	-9%	(4,705.82)
Panels	8,949,737.45	30%	2,684,921.24	-9%	(241,642.91)
Balance of Account	2,074,902.32	15%	311,235.35	-9%	(28,011.18)
	35,415,508.24		7,874,330.28		(708,689.72)
35 Year Life	14,003,862.02	85%	11,903,282.72	-9%	(1,071,295.44)
20 year Life	9,167,305.15	85%	7,792,209.38	-9%	(701,298.84)
	58,586,675.41		27,569,822.37	-4%	(2,481,284.01)
	34681				
Balance of Account	4,669,300.16	25%	1,167,325.04	-28%	(326,851.01)
35 Year Life	414,772.79	85%	352,556.87	-28%	(98,715.92)
20 year Life	545,549.43	85%	463,717.02	-28%	(129,840.76)
	5,629,622.38		1,983,598.93	-10%	(555,407.70)
TOTAL UNIT	500,410,626.71		237,400,190.78	-12%	(57,860,432.72)

**Tampa Electric Company
1999 Depreciation Study
Energy Supply Salvage Analysis
By FERC Account**

	TOTAL	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	45,969,298.22	17%	7,844,450.93	-31%	(2,431,779.79)
Equipment, HVAC, Duct, Elevator	9,460,343.59	34%	3,193,463.64	-31%	(989,973.73)
Lighting	12,629,392.00	13%	1,681,291.62	-31%	(521,200.40)
Balance of Account	252,020,755.32	18%	45,467,339.97	-31%	(14,094,875.39)
	320,079,789.12		58,186,546.16		(18,037,829.31)
35 Year Life	24,220,656.29	49%	11,815,199.19	-31%	(3,662,711.75)
20 year Life	11,554,550.87	59%	6,812,552.18	-31%	(2,111,891.18)
	355,854,996.28		76,814,297.53	-7%	(23,812,432.24)
Piping, Valves & Related	162,690,984.76	19%	30,862,448.58	-33%	(10,184,608.03)
Boiler Components	52,111,004.98	17%	9,088,967.51	-33%	(2,999,359.28)
Tanks	75,846,520.07	20%	15,380,865.14	-33%	(5,075,685.49)
Conveyor Equipment	12,428,768.10	18%	2,220,255.79	-33%	(732,684.41)
Lighting	1,425,106.88	6%	84,770.72	-33%	(27,974.34)
Other Equipment	107,229,316.65	25%	26,766,275.46	-33%	(8,832,870.90)
Stack	22,704,085.74	2%	546,023.02	-33%	(180,187.60)
Balance of Account	169,030,602.77	13%	22,368,153.44	-33%	(7,381,490.63)
	603,466,389.96		107,317,759.65		(35,414,860.68)
35 Year Life	454,565,946.27	60%	274,192,498.38	-33%	(90,483,524.47)
20 year Life	46,892,773.57	61%	28,666,918.68	-33%	(9,460,083.16)
	1,104,925,109.80		410,177,176.71	-12%	(135,358,468.31)
Piping, Valves & Related	58,102,582.95	25%	14,653,184.11	-16%	(2,344,509.46)
Balance of Account	148,464,593.11	31%	45,590,811.01	-16%	(7,294,529.76)
	206,567,176.06		60,243,995.12		(9,639,039.22)
35 Year Life	164,437,029.18	59%	96,904,754.74	-16%	(15,504,760.76)
20 year Life	37,475,073.45	85%	31,830,389.31	-16%	(5,092,862.29)
	408,479,278.69		188,979,139.17	-7%	(30,236,662.27)
Cable	41,073,668.95	21%	8,711,819.05	-9%	(784,063.71)
Raceway	37,106,753.34	19%	7,022,864.44	-9%	(632,057.80)
Equipment	3,595,425.35	20%	708,943.56	-9%	(63,804.92)
Panels	38,489,429.68	25%	9,573,407.07	-9%	(861,606.64)
Balance of Account	7,463,872.22	22%	1,657,621.18	-9%	(149,185.91)
	127,729,149.54		27,674,655.29		(2,490,718.98)
35 Year Life	58,812,991.28	63%	37,178,774.40	-9%	(3,346,089.70)
20 year Life	38,739,411.98	62%	24,079,160.13	-9%	(2,167,124.41)
	225,281,552.80		88,932,589.82	-4%	(8,003,933.08)
Balance of Account	16,898,616.99	24%	4,032,000.98	-28%	(1,128,960.27)
35 Year Life	4,794,371.28	42%	1,998,608.18	-28%	(559,610.29)
20 year Life	5,005,279.52	34%	1,716,434.31	-28%	(480,601.61)
	26,698,267.79		7,747,043.46	-8%	(2,169,172.17)
TOTAL UNIT	2,121,239,205.36		772,650,246.70	-9%	(199,580,668.07)