

AUSLEY & McMULLEN

ATTORNEYS AND COUNSELORS AT LAW

227 SOUTH CALHOUN STREET
P.O. BOX 391 (ZIP 32302)
TALLAHASSEE, FLORIDA 32301
(850) 224-9115 FAX (850) 222-7560

April 2, 2001

HAND DELIVERED

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Environmental Cost Recovery Clause
FPSC Docket No. 010007-EI

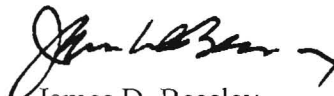
Dear Ms. Bayo:

Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are the original and ten (10) copies of Prepared Direct Testimony and Exhibit (HTB-1) of Howard T. Bryant regarding Environmental Cost Recovery Final True-Up for the period January 2000 through December 2000.

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this letter and returning same to this writer.

Thank you for your assistance in connection with this matter.

Sincerely,


James D. Beasley

APP _____
CAF _____
CMP _____
COM 5 tag
CTR _____
ECR _____
LEG 1
OPC _____
PAI _____
RGO _____
SEC 1
SER _____
OTH _____

JDB/pp

Enclosures

cc: All Parties of Record (w/enc.)

RECEIVED & FILED


SC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

04067 APR-26

FPSC-RECORDS/REPORTING

RECEIVED-FPSC
01 APR -2 PM 2:01
RECORDS AND
REPORTING

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing revised Testimony and Exhibits of Howard T. Bryant, filed on behalf of Tampa Electric Company, has been furnished by U. S. Mail or hand delivery (*) on this 2nd day of April 2001 to the following:

Ms. Marlene Stern*
Staff Counsel
Division of Legal Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Room 370 – Gunter Building
Tallahassee, FL 32399-0850

Mr. Robert D. Vandiver
Office of Public Counsel
111 West Madison Street – Suite 812
Tallahassee, FL 32399-1400

Mr. John W. McWhirter, Jr.
McWhirter, Reeves, McGlothlin, Davidson,
Decker, Kaufman, Arnold & Steen, P.A.
400 North Tampa Street, Suite 2450
Tampa, FL 33602

Mr. Joseph A. McGlothlin
Ms. Vicki Gordon Kaufman
McWhirter, Reeves, McGlothlin, Davidson,
Decker, Kaufman, Arnold & Steen, P.A.
117 South Gadsden Street
Tallahassee, FL 32301

Mr. Matthew M. Childs
Steel Hector & Davis
Suite 601
215 S. Monroe Street
Tallahassee, FL 32301

Mr. Jeffrey A. Stone
Beggs and Lane
Post Office Box 12950
Pensacola, FL 32576



ATTORNEY

ORIGINAL



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 010007-EI

IN RE: ENVIRONMENTAL COST RECOVERY CLAUSE

FINAL TRUE-UP

JANUARY 2000 THROUGH DECEMBER 2000

TESTIMONY AND EXHIBIT

OF

HOWARD T. BRYANT

DOCUMENT NUMBER-DATE

04067 APR-25

FPSC-RECORDS/REPORTING

BEFORE THE PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

HOWARD T. BRYANT

Q. Please state your name, address, occupation and employer.

A. My name is Howard T. Bryant. My business address is 702 North Franklin Street, Tampa, Florida 33602. I am employed by Tampa Electric Company ("Tampa Electric" or "company") in the position of Manager, Rates in the Regulatory Affairs Department.

Q. Please provide a brief outline of your educational background and business experience.

A. I graduated from the University of Florida in June 1973 with a Bachelor of Science degree in Business Administration. I have been employed at Tampa Electric since 1981. My work has included various positions in Customer Service, Energy Conservation Services, Demand Side Management ("DSM") Planning, Energy Management and Forecasting, and Regulatory Affairs.

1 In my current position I am responsible for the company's
2 Energy Conservation Cost Recovery ("ECCR") clause, the
3 Environmental Cost Recovery Clause ("ECRC"), and retail
4 rate design.

5
6 Q. Have you previously testified before the Florida Public
7 Service Commission ("Commission")?

8
9 A. Yes. I have testified before this Commission on
10 conservation and load management activities, DSM goals
11 setting and DSM plan approval dockets and ECCR dockets
12 since 1993.

13
14 Q. What is the purpose of your testimony in this proceeding?

15
16 A. The purpose of my testimony is to present, for Commission
17 review and approval, the actual true-up amount and the
18 calculations thereof associated with the environmental
19 compliance activities for the period January 2000 through
20 December 2000.

21
22 Q. Do you wish to sponsor exhibits in support of your
23 testimony?

24
25 A. Yes. Exhibit No. ____ (HTB-1) consists of eight forms

1 prepared under my direction and supervision. Form 42-1A,
2 Document No. 1, presents the final true-up for the
3 January 2000 through December 2000 period; Form 42-2A,
4 Document No. 2, provides the detailed calculation of the
5 final true-up for the period; Form 42-3A, Document No. 3,
6 details the calculation of the interest provision for the
7 period; Form 42-4A, Document No. 4, reflects the
8 calculation of variances between actual and
9 actual/estimated costs for O&M activities; Form 42-5A,
10 Document No. 5, provides a summary of actual monthly O&M
11 activity costs for the period; Form 42-6A, Document No.
12 6, provides details of the calculation of variances
13 between actual and actual/estimated costs for capital
14 investment projects; Form 42-7A, Document No. 7, presents
15 a summary of actual monthly costs for capital investment
16 projects for the period; Form 42-8A, Document No. 8,
17 pages 1 through 18, consists of the calculation of
18 depreciation expenses and return on capital investment
19 for each project that is being recovered through the
20 ECRC, and page 19 calculates the return on costs
21 associated with maintaining an SO₂ allowance inventory.

22
23 Q. What is the source of the data which you will present by
24 way of testimony or exhibits in this process?
25

1 **A.** Unless otherwise indicated, the actual data is taken from
2 the books and records of Tampa Electric. The books and
3 records are kept in the regular course of business in
4 accordance with generally accepted accounting principles
5 and practices, and provisions of the Uniform System of
6 Accounts as prescribed by this Commission.
7
8 **Q.** What is the actual true-up amount which Tampa Electric is
9 requesting for the twelve-month period January 2000
10 through December 2000?
11
12 **A.** Tampa Electric has calculated and is requesting approval
13 of an under-recovery of \$2,388,928 as the actual true-up
14 amount for the twelve-month period January 2000 through
15 December 2000.
16
17 **Q.** What is the adjusted net true-up amount which Tampa
18 Electric is requesting for the January 2000 through
19 December 2000 period which is to be applied in the
20 calculation of the environmental cost recovery factors to
21 be refunded/recovered in the next projection period?
22
23 **A.** Tampa Electric has calculated and is requesting approval
24 of an over-recovery of \$677,727 reflected on Form 42-1A,
25 as the adjusted net true-up amount for the twelve-month

1 period. This adjusted net true-up amount is the
2 difference between the actual under-recovery and the
3 actual/estimated under-recovery for the period January
4 2000 through December 2000 as depicted on Form 42-1A.
5 The actual true-up amount for the period January 2000
6 through December 2000 is an under-recovery of \$2,388,928
7 as compared to the \$3,066,655 actual/estimated under-
8 recovery amount approved in FPSC Order No. PSC-00-2391-
9 FOF-EI dated December 13, 2000.

10
11 Q. Is this true-up calculation consistent with the true-up
12 methodology used for other cost recovery clauses?

13
14 A. Yes, it is.

15
16 Q. Are all costs listed in Forms 42-4A through 42-8A
17 attributable to environmental compliance projects
18 approved by the Commission?

19
20 A. Yes, they are.

21
22 Q. How did actual expenditures for the period January 2000
23 through December 2000 compare with Tampa Electric's
24 actual/estimated projections as presented in previous
25 testimony and exhibits?

1 **A.** As shown on Form 42-4A, total O&M activities costs were
2 \$6,615,751 or 3.1 percent less than actual/estimated
3 projections. Form 42-6A shows the total capital
4 investment costs were \$17,679,347 or 0.4 percent less
5 than actual/estimated projections. O&M and capital
6 investment projects with material variances are explained
7 below.

8
9 **O&M Project Variances**

- 10 • **Big Bend Units 1 and 2 Flue Gas Conditioning:** The Big
11 Bend Units 1 and 2 Flue Gas Conditioning project
12 variance was \$5,038 or 24.0 percent less than projected
13 due to the fuel mix used during limited non-scrubbed
14 operations.
- 15 • **SO₂ Emission Allowances:** The SO₂ Emission Allowances
16 project variance was \$126,305 or 20.0 percent greater
17 than projected due to the Environmental Protection
18 Agency ("EPA") extending the effective date of the
19 Consent Decree. As a result of the extension, Tampa
20 Electric performed additional maintenance without
21 penalty and consumed a greater number of allowances
22 than projected.
- 23 • **Big Bend Flue Gas Desulfurization ("FGD") Optimization**
24 **and Utilization:** The Big Bend FGD Optimization and
25 Utilization project variance was \$145,793 or 10.8

1 percent less than projected. This variance was due to
2 delays in the delivery of equipment that was integral
3 to the O&M activity planned for this project in 2000.
4 This activity is expected to occur in 2001.

- 5 • **Big Bend Particulate Matter ("PM") Minimization and**
6 **Monitoring:** The Big Bend PM Minimization and Monitoring
7 project variance was \$20,383 or 9.5 percent less than
8 projected due to timing of expenditures relative to the
9 projection.

10
11 **Capital Investment Project Variances**

- 12 • **Big Bend FGD Optimization and Utilization:** The Big Bend
13 FGD Optimization and Utilization project variance was
14 \$66,797 or 54.5 percent less than projected due to
15 timing of the project expenditures. The extension of
16 the EPA Consent Decree effective date allowed Tampa
17 Electric the opportunity to utilize planned outages in
18 2001 to perform the work.

19
20 Q. Does this conclude your testimony?

21
22 A. Yes, it does.
23
24
25

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)

TAMPA ELECTRIC COMPANY
EXHIBIT TO THE TESTIMONY OF
HOWARD T. BRYANT

ENVIRONMENTAL COST RECOVERY COMMISSION FORMS
42-1A THROUGH 42-8A
JANUARY 2000 - DECEMBER 2000

INDEX

ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS

JANUARY 2000 THROUGH DECEMBER 2000

42-1A THROUGH 42-8A

<u>DOCUMENT NO.</u>	<u>TITLE</u>	<u>PAGE</u>
1	Form 42-1A	1
2	Form 42-2A	2
3	Form 42-3A	3
4	Form 42-4A	4
5	Form 42-5A	5
6	Form 42-6A	6
7	Form 42-7A	7
8	Form 42-8A	8

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2000 to December 2000
(in Dollars)

Form 42 - 1A

<u>Line</u>		<u>Period Amount</u>
1	1 End of Period Actual True-Up for the Period January 2000 to December 2000 (Form 42-2A, Lines 5 + 6 +10)	(\$2,388,928)
2	2 Estimated/Actual True-Up Amount Approved for the Period January 2000 to December 2000 (Order No. PSC-00-2391-FOF-EI)	<u>(3,066,655)</u>
3	3 Final True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2002 to December 2002 (Lines 1 - 2)	<u>\$677,727</u>

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 1
PAGE 1 OF 1
FORM 42-1A
FILED: APRIL 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual True-Up Amount for the Period
January 2000 to December 2000

Current Period True-Up Amount
(in Dollars)

Line	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Actual Aug-00	Actual Sep-00	Actual Oct-00	Actual Nov-00	Actual Dec-00	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$1,860,981	\$1,815,601	\$1,619,960	\$1,735,472	\$1,920,601	\$2,303,348	\$2,198,612	\$2,220,501	\$2,259,458	\$2,110,679	\$1,787,545	\$1,892,683	\$23,725,441
2. True-Up Provision	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(3,336,936)
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	1,582,903	1,537,523	1,341,882	1,457,394	1,642,523	2,025,270	1,920,534	1,942,423	1,981,380	1,832,601	1,509,467	1,614,605	20,388,505
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5A, Line 9)	318,714	309,133	700,562	933,228	530,852	500,568	329,565	385,787	549,173	473,890	371,838	753,479	6,156,789
b. Capital Investment Projects (Form 42-7A, Line 9)	1,341,954	1,322,800	1,349,268	1,352,943	1,364,988	1,383,288	1,389,621	1,388,635	1,386,479	1,384,711	1,388,109	1,394,622	16,447,418
c. Total Jurisdictional ECRC Costs	1,660,668	1,631,933	2,049,830	2,286,171	1,895,840	1,883,856	1,719,186	1,774,422	1,935,652	1,858,601	1,759,947	2,148,101	22,604,207
5. Over/Under Recovery (Line 3 - Line 4c)	(77,765)	(94,410)	(707,948)	(828,777)	(253,317)	141,414	201,348	168,001	45,728	(26,000)	(250,480)	(533,496)	(2,215,702)
6. Interest Provision (Form 42-3A, Line 10)	(14,073)	(13,451)	(14,461)	(17,473)	(19,682)	(19,203)	(16,753)	(14,217)	(12,211)	(10,720)	(10,151)	(10,831)	(173,226)
7. Beginning Balance True-Up & Interest Provision	(3,336,936)	(3,150,696)	(2,980,479)	(3,424,809)	(3,992,982)	(3,987,903)	(3,587,615)	(3,124,942)	(2,693,079)	(2,381,484)	(2,140,126)	(2,122,679)	(3,336,936)
n. Deferred True-Up from January to December 2000 (Order No. PSC-00-2391-FOF-EI)	273,995	273,995	273,995	273,995	273,995	273,995	273,995	273,995	273,995	273,995	273,995	273,995	273,995
8. True-Up Collected/(Refunded) (see Line 2)	278,078	278,078	278,078	278,078	278,078	278,078	278,078	278,078	278,078	278,078	278,078	278,078	3,336,936
9. End of Period Total True-Up (Lines 5 + 6 + 7 + 7a + 8)	(2,876,701)	(2,706,484)	(3,150,814)	(3,718,987)	(3,713,908)	(3,313,620)	(2,850,947)	(2,419,084)	(2,107,489)	(1,866,131)	(1,848,684)	(2,114,933)	(2,114,933)
10. Adjustment to Period True-Up Including Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
11. End of Period Total Net True-Up (Lines 9 + 10)	(\$2,876,701)	(\$2,706,484)	(\$3,150,814)	(\$3,718,987)	(\$3,713,908)	(\$3,313,620)	(\$2,850,947)	(\$2,419,084)	(\$2,107,489)	(\$1,866,131)	(\$1,848,684)	(\$2,114,933)	(\$2,114,933)

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 2
PAGE 1 OF 1
FORM 42-2A
FILED: APRIL 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual True-Up Amount for the Period
January 2000 to December 2000

Interest Provision
(in Dollars)

<u>Line</u>	<u>Actual</u> <u>Jan-00</u>	<u>Actual</u> <u>Feb-00</u>	<u>Actual</u> <u>Mar-00</u>	<u>Actual</u> <u>Apr-00</u>	<u>Actual</u> <u>May-00</u>	<u>Actual</u> <u>Jun-00</u>	<u>Actual</u> <u>Jul-00</u>	<u>Actual</u> <u>Aug-00</u>	<u>Actual</u> <u>Sep-00</u>	<u>Actual</u> <u>Oct-00</u>	<u>Actual</u> <u>Nov-00</u>	<u>Actual</u> <u>Dec-00</u>	<u>End of</u> <u>Period</u> <u>Total</u>
1. Beginning Balance True-Up Amount (Form 42-2A, Line 7 +7a + 10)	(\$3,062,941)	(\$2,876,701)	(\$2,706,484)	(\$3,150,814)	(\$3,718,987)	(\$3,713,908)	(\$3,313,620)	(\$2,850,947)	(\$2,419,084)	(\$2,107,489)	(\$1,866,131)	(\$1,848,684)	
2. Ending True-Up Amount Before Interest	(2,862,628)	(2,693,033)	(3,136,353)	(3,701,514)	(3,694,226)	(3,294,417)	(2,834,194)	(2,404,867)	(2,095,278)	(1,855,411)	(1,838,533)	(2,104,102)	
3. Total of Beginning & Ending True-Up (Lines 1 & 2)	(5,925,569)	(5,569,734)	(5,842,837)	(6,852,328)	(7,413,213)	(7,008,325)	(6,147,814)	(5,255,814)	(4,514,363)	(3,962,900)	(3,704,664)	(3,952,786)	
4. Average True-Up Amount (Line 3 x 1/2)	(2,962,785)	(2,784,867)	(2,921,419)	(3,426,164)	(3,706,607)	(3,504,163)	(3,073,907)	(2,627,907)	(2,257,182)	(1,981,450)	(1,852,332)	(1,976,393)	
5. Interest Rate (First Day of Reporting Business Month)	5.60%	5.80%	5.80%	6.07%	6.18%	6.57%	6.58%	6.50%	6.48%	6.50%	6.49%	6.65%	
6. Interest Rate (First Day of Subsequent Business Month)	5.80%	5.80%	6.07%	6.18%	6.57%	6.58%	6.50%	6.48%	6.50%	6.49%	6.65%	6.50%	
7. Total of Beginning & Ending Interest Rates (Lines 5 & 6)	11.40%	11.60%	11.87%	12.25%	12.75%	13.15%	13.08%	12.98%	12.98%	12.99%	13.14%	13.15%	
8. Average Interest Rate (Line 7 x 1/2)	5.700%	5.800%	5.935%	6.125%	6.375%	6.575%	6.540%	6.490%	6.490%	6.495%	6.570%	6.575%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.475%	0.483%	0.495%	0.510%	0.531%	0.548%	0.545%	0.541%	0.541%	0.541%	0.548%	0.548%	
10. Interest Provision for the Month (Line 4 x Line 9)	(\$14,073)	(\$13,451)	(\$14,461)	(\$17,473)	(\$19,682)	(\$19,203)	(\$16,753)	(\$14,217)	(\$12,211)	(\$10,720)	(\$10,151)	(\$10,831)	(\$173,226)

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 3
PAGE 1 OF 1
FORM 42-3A
FILED: APRIL 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2000 to December 2000

Form 42 - 4A

Variance Report of O & M Activities
(In Dollars)

Line No.	(1)	(2)	(3)	(4)
	Actual	Actual/Estimated Projection	Variance Amount	Percent
1. Description of Investment Projects				
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$1,142,280	\$1,146,952	(\$4,672)	-0.4%
1b Big Bend Units 1 and 2 Flue Gas Conditioning	15,968	21,006	(5,038)	-24.0%
1c SO ₂ Emissions Allowances	758,899	632,593	126,305	20.0%
1d ESP Study	21	21	0	0.0%
1e 114 Mercury Testing	5,367	5,367	0	0.0%
1f Big Bend Units 1 & 2 FGD	3,259,254	3,420,330	(161,076)	-4.7%
1g Big Bend FGD Optimization and Utilization	1,200,245	1,346,038	(145,793)	-10.8%
1h Big Bend PM Minimization and Monitoring	194,617	215,000	(20,383)	-9.5%
1i Big Bend 1-3 Early NO _x Reduction	0	0	0	NA
1j NPDES Annual Surveillance Fees	39,100	39,100	0	0.0%
2. Total Investment Projects - Recoverable Costs	\$6,615,751	\$6,826,407	(\$210,657)	-3.1%
3. Recoverable Costs Allocated to Energy	\$6,576,651	\$6,787,307	(\$210,657)	-3.1%
4. Recoverable Costs Allocated to Demand	\$39,100	\$39,100	\$0	0.0%

Notes:

Column (1) is the End of Period Totals on Form 42-5A (January 2000 through December 2000).

Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-00-2391-FOF-EI.

Column (3) = Column (1) - Column (2)

Column (4) = Column (3) / Column (2)

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 4
PAGE 1 OF 1
FORM 42-4A
FILED: APRIL 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2000 to December 2000

Form 42 - 5A

O&M Activities
(in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	End of	Method of Classification	
	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	Period Total	Demand	Energy
1 Description of O&M Activities															
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$82,306	\$100,673	\$37,014	\$3,962	\$94,314	\$176,543	\$105,708	\$51,511	\$87,745	\$171,505	\$62,359	\$168,640	\$1,142,280		\$1,142,280
1b Big Bend Units 1 and 2 Flue Gas Conditioning	64	972	5,061	0	4,754	2,653	0	0	2,464	0	0	0	\$15,968		15,968
1c SO ₂ Emissions Allowances	47,776	51,638	61,405	98,435	108,193	58,084	70,091	125,759	88,088	(14,036)	(30,918)	94,384	758,899		758,899
1d ESP Study	0	21	0	0	0	0	0	0	0	0	0	0	21		21
1e 114 Mercury Testmg	1,085	1,405	2,608	269	0	0	0	0	0	0	0	0	5,367		5,367
1f Big Bend Units 1 & 2 FGD	173,057	177,420	311,770	432,262	255,230	247,320	195,660	239,384	350,516	312,085	188,148	376,402	3,259,254		3,259,254
1g Big Bend FGD Optimization and Utilization	0	0	334,818	467,722	107,851	53,205	(17,378)	(2,169)	61,212	39,588	55,359	100,037	1,200,245		1,200,245
1h Big Bend PM Minimization and Monitoring	0	0	0	0	0	0	0	0	0	0	124,551	70,066	194,617		194,617
1i Big Bend 1-3 Early NO _x Reduction	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1j NPDES Annual Surveillance Fees	39,100	0	0	0	0	0	0	0	0	0	0	0	39,100	39,100	
2 Total of O&M Activities															
	343,388	332,129	752,676	1,002,650	570,342	537,805	354,081	414,485	590,025	509,142	399,499	809,529	6,615,751	39,100	6,576,651
3 Recoverable Costs Allocated to Energy															
	304,288	332,129	752,676	1,002,650	570,342	537,805	354,081	414,485	590,025	509,142	399,499	809,529	6,576,651		
4 Recoverable Costs Allocated to Demand															
	39,100	0	0	0	0	0	0	0	0	0	0	0	39,100		
5 Retail Energy Jurisdictional Factor															
	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617		
6 Retail Demand Jurisdictional Factor															
	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730		
7 Jurisdictional Energy Recoverable Costs (A)															
	283,220	309,133	700,562	933,228	530,852	500,568	329,565	385,787	549,173	473,890	371,838	753,479	6,121,295		
8 Jurisdictional Demand Recoverable Costs (B)															
	35,494	0	0	0	0	0	0	0	0	0	0	0	35,494		
9 Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)															
	\$318,714	\$309,133	\$700,562	\$933,228	\$530,852	\$500,568	\$329,565	\$385,787	\$549,173	\$473,890	\$371,838	\$753,479	\$6,156,789		

Notes:

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

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 5
PAGE 1 OF 1
FORM 42-5A
FILED: APRIL 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2000 to December 2000

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

Line No.	(1) Actual	(2) Actual/Estimated Projection	(3) Variance		(4) Percent
			Amount		
1. Description of Investment Projects					
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$1,063,822	\$1,063,822	\$0		0.0%
1b Big Bend Units 1 and 2 Flue Gas Conditioning	639,212	639,212	0		0.0%
1c Big Bend Unit 4 Continuous Emissions Monitors	108,778	108,778	0		0.0%
1d Gannon Ignition Oil Tank	135,061	135,061	0		0.0%
1e Big Bend Fuel Oil Tank #1 Upgrade	69,462	69,462	0		0.0%
1f Big Bend Fuel Oil Tank #2 Upgrade	114,254	114,254	0		0.0%
1g Phillips Upgrade Tank #1 for FDEP	8,658	8,658	0		0.0%
1h Phillips Upgrade Tank #4 for FDEP	13,644	13,644	0		0.0%
1i Gannon Unit 5 Classifier Replacement	379,984	379,984	0		0.0%
1j Gannon Unit 6 Classifier Replacement	425,097	425,097	0		0.0%
1k Big Bend Unit 1 Classifier Replacement	191,080	191,080	0		0.0%
1l Big Bend Unit 2 Classifier Replacement	139,266	139,266	0		0.0%
1m Gannon Coal Crusher (NO _x Control)	1,561,389	1,561,389	0		0.0%
1n Big Bend Units 1 & 2 FGD	12,750,835	12,747,080	3,755		0.0%
1o Big Bend 114 Mercury Testing Platform	15,994	15,994	0		0.0%
1p Big Bend FGD Optimization and Utilization	55,796	122,593	(66,797)		-54.5%
1q Big Bend PM Minimization and Monitoring	5,248	4,782	466		9.7%
1r Big Bend 1-3 Early NO _x Reduction	1,767	1,602	165		10.3%
2. Total Investment Projects - Recoverable Costs	\$17,679,347	\$17,741,758	(\$62,411)		-0.4%
3. Recoverable Costs Allocated to Energy	\$17,338,268	\$17,400,679	(\$62,411)		-0.4%
4. Recoverable Costs Allocated to Demand	\$341,079	\$341,079	\$0		0.0%

Notes:

Column (1) is the End of Period Totals on Form 42-7A

Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-009-2391-FOF-EI.

Column (3) = Column (1) - Column (2)

Column (4) = Column (3) / Column (2)

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 6
PAGE 1 OF 1
FORM 42-6A
FILED: APRIL 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2000 to December 2000

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line		Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Actual Aug-00	Actual Sep-00	Actual Oct-00	Actual Nov-00	Actual Dec-00	End of Period Total	Method of Classification Demand	Energy
1.	Description of Investment Projects (A)															
1a	Big Bend Unit 3 Fine Gas Desulfurization Integration	\$89,714	\$89,521	\$89,329	\$89,135	\$88,942	\$88,748	\$88,555	\$88,362	\$88,169	\$87,976	\$87,782	\$87,589	\$1,063,822		\$1,063,822
1b	Big Bend Units 1 and 2 Fine Gas Conditioning	54,028	53,889	53,751	53,614	53,475	53,337	53,198	53,061	52,922	52,784	52,645	52,508	639,212		639,212
1c	Big Bend Unit 4 Continuous Emissions Monitors	9,169	9,150	9,131	9,112	9,093	9,075	9,055	9,036	9,018	8,998	8,980	8,961	108,778		108,778
1d	Cannon Ignition Oil Tank	11,739	11,652	11,564	11,475	11,387	11,299	11,211	11,123	11,035	10,946	10,859	10,771	135,061	\$135,061	
1e	Big Bend Fuel Oil Tank #1 Upgrade	5,851	5,839	5,828	5,817	5,806	5,794	5,782	5,772	5,760	5,749	5,737	5,727	69,462	69,462	
1f	Big Bend Fuel Oil Tank #2 Upgrade	9,623	9,604	9,586	9,568	9,549	9,531	9,512	9,494	9,475	9,456	9,437	9,419	114,254	114,254	
1g	Phillips Upgrade Tank #1 for FDEP	732	730	728	726	724	723	720	719	717	715	713	711	8,658	8,658	
1h	Phillips Upgrade Tank #4 for FDEP	1,154	1,151	1,148	1,144	1,142	1,139	1,135	1,132	1,130	1,126	1,123	1,120	13,644	13,644	
1i	Cannon Unit 5 Classifier Replacement	32,774	32,573	32,371	32,169	31,968	31,766	31,564	31,363	31,162	30,960	30,758	30,556	379,984		379,984
1j	Cannon Unit 6 Classifier Replacement	36,664	36,440	36,214	35,988	35,763	35,537	35,313	35,087	34,861	34,636	34,410	34,184	425,097		425,097
1k	Big Bend Unit 1 Classifier Replacement	16,128	16,091	16,054	16,016	15,979	15,942	15,905	15,867	15,830	15,793	15,756	15,719	191,080		191,080
1l	Big Bend Unit 2 Classifier Replacement	11,750	11,724	11,697	11,671	11,644	11,619	11,593	11,566	11,540	11,514	11,487	11,461	139,266		139,266
1m	Cannon Coal Crusher (NO _x Control)	134,665	133,845	133,016	132,187	131,359	130,531	129,702	128,874	128,045	127,216	126,389	125,560	1,561,389		1,561,389
1n	Big Bend Units 1 & 2 FGD	1,027,366	1,008,476	1,038,564	1,043,689	1,057,775	1,078,368	1,085,534	1,085,256	1,083,835	1,082,518	1,080,995	1,078,459	12,750,835		12,750,835
1o	Big Bend 114 Mercury Testing Platform	1,142	1,232	1,329	1,367	1,371	1,371	1,369	1,367	1,364	1,363	1,360	1,359	15,994		15,994
1p	Big Bend FGD Optimization and Utilization	0	0	41	619	1,258	2,113	3,546	4,529	4,929	5,584	11,650	21,527	55,796		55,796
1q	Big Bend PM Minimization and Monitoring	0	0	0	0	0	0	0	23	520	1,075	1,529	2,101	5,248		5,248
1r	Big Bend 1-3 Early NO _x Reduction	0	0	0	0	0	0	0	0	0	0	447	1,320	1,767		1,767
2.	Total Investment Projects - Recoverable Costs	1,442,499	1,421,917	1,450,351	1,454,297	1,467,235	1,486,893	1,493,694	1,492,631	1,490,312	1,488,409	1,492,057	1,499,052	17,679,347	341,079	\$17,338,268
3.	Recoverable Costs Allocated to Energy	1,413,400	1,392,941	1,421,497	1,425,567	1,438,627	1,458,407	1,465,334	1,464,391	1,462,195	1,460,417	1,464,188	1,471,304	\$17,338,268		
4.	Recoverable Costs Allocated to Demand	29,099	28,976	28,854	28,730	28,608	28,486	28,360	28,240	28,117	27,992	27,869	27,748	341,079		
5.	Retail Energy Jurisdictional Factor	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617			
6.	Retail Demand Jurisdictional Factor	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730			
7.	Jurisdictional Energy Recoverable Costs (B)	1,315,539	1,296,496	1,323,075	1,326,863	1,339,019	1,357,429	1,363,877	1,362,999	1,360,955	1,359,300	1,362,810	1,369,433	16,137,796		
8.	Jurisdictional Demand Recoverable Costs (C)	26,415	26,304	26,193	26,080	25,970	25,859	25,744	25,636	25,524	25,410	25,299	25,189	309,622		
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$1,341,954	\$1,322,800	\$1,349,268	\$1,352,943	\$1,364,988	\$1,383,288	\$1,389,621	\$1,388,635	\$1,386,479	\$1,384,711	\$1,388,109	\$1,394,622	\$16,447,418		

Notes:

- (A) Each project's Total System Recoverable Expenses on Form 42-8A, Line 9
(B) Line 3 x Line 5
(C) Line 4 x Line 6

EXHIBIT NO. _____
 DOCKET NO. 010007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 7
 PAGE 1 OF 1
 FORM 42-7A
 FILED: APRIL 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2000 to December 2000

Form 42 - 8A
Page 1 of 19

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Actual Aug-00	Actual Sep-00	Actual Oct-00	Actual Nov-00	Actual Dec-00	End of Period Total
1.	Investments														
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	
3.	Less. Accumulated Depreciation	(1,036,005)	(1,055,918)	(1,075,831)	(1,095,744)	(1,115,657)	(1,135,570)	(1,155,483)	(1,175,396)	(1,195,309)	(1,215,222)	(1,235,135)	(1,255,048)	(1,274,961)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	7,203,653	7,183,740	7,163,827	7,143,914	7,124,001	7,104,088	7,084,175	7,064,262	7,044,349	7,024,436	7,004,523	6,984,610	6,964,697	
6.	Average Net Investment		7,193,697	7,173,784	7,153,871	7,133,958	7,114,045	7,094,132	7,074,219	7,054,306	7,034,393	7,014,480	6,994,567	6,974,654	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		52,896	52,750	52,604	52,457	52,311	52,164	52,018	51,871	51,725	51,579	51,432	51,286	625,093
b.	Debt Component (Line 6 x 2.82% x 1/12)		16,905	16,858	16,812	16,765	16,718	16,671	16,624	16,578	16,531	16,484	16,437	16,390	199,773
8.	Investment Expenses														
a.	Depreciation		19,913	19,913	19,913	19,913	19,913	19,913	19,913	19,913	19,913	19,913	19,913	19,913	238,956
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		89,714	89,521	89,329	89,135	88,942	88,748	88,555	88,362	88,169	87,976	87,782	87,589	1,063,822
a.	Recoverable Costs Allocated to Energy		89,714	89,521	89,329	89,135	88,942	88,748	88,555	88,362	88,169	87,976	87,782	87,589	1,063,822
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	
11.	Demand Jurisdictional Factor		0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	
12.	Retail Energy-Related Recoverable Costs (B)		83,502	83,323	83,144	82,963	82,784	82,603	82,424	82,244	82,064	81,885	81,704	81,524	990,164
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$83,502	\$83,323	\$83,144	\$82,963	\$82,784	\$82,603	\$82,424	\$82,244	\$82,064	\$81,885	\$81,704	\$81,524	\$990,164

Notes:

- (A) Line 6 x 8.8238% x 1/12 Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(B) Line 9a x Line 10
(C) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 1 OF 19
FORM 42-8A
FILED: APRIL 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2000 to December 2000

Form 42 - 8A
Page 2 of 19

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Actual Aug-00	Actual Sep-00	Actual Oct-00	Actual Nov-00	Actual Dec-00	End of Period Total
1.	Investments														
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	
3.	Less: Accumulated Depreciation	(910,634)	(924,879)	(939,124)	(953,369)	(967,614)	(981,859)	(996,104)	(1,010,349)	(1,024,594)	(1,038,839)	(1,053,084)	(1,067,329)	(1,081,574)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	4,107,100	4,092,855	4,078,610	4,064,365	4,050,120	4,035,875	4,021,630	4,007,385	3,993,140	3,978,895	3,964,650	3,950,405	3,936,160	
6.	Average Net Investment		4,099,978	4,085,733	4,071,488	4,057,243	4,042,998	4,028,753	4,014,508	4,000,263	3,986,018	3,971,773	3,957,528	3,943,283	
7.	Return on Average Net Investment														
a.	Equity Component Crossed Up For Taxes (A)		30,148	30,043	29,938	29,834	29,729	29,624	29,519	29,415	29,310	29,205	29,100	28,996	354,861
b.	Debt Component (Line 6 x 2.82% x 1/12)		9,635	9,601	9,568	9,535	9,501	9,468	9,434	9,401	9,367	9,334	9,300	9,267	113,411
8.	Investment Expenses														
a.	Depreciation		14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	170,940
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		54,028	53,889	53,751	53,614	53,475	53,337	53,198	53,061	52,922	52,784	52,645	52,508	639,212
a.	Recoverable Costs Allocated to Energy		54,028	53,889	53,751	53,614	53,475	53,337	53,198	53,061	52,922	52,784	52,645	52,508	639,212
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	
11.	Demand Jurisdictional Factor		0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	
12.	Retail Energy-Related Recoverable Costs (B)		50,287	50,158	50,029	49,902	49,772	49,644	49,515	49,387	49,258	49,129	49,000	48,872	594,953
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$50,287	\$50,158	\$50,029	\$49,902	\$49,772	\$49,644	\$49,515	\$49,387	\$49,258	\$49,129	\$49,000	\$48,872	\$594,953

Notes:

- (A) Line 6 x 8 8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(B) Line 9a x Line 10
(C) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 2 OF 19
FORM 42-8A
FILED: APRIL 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2000 to December 2000

Form 42 - 8A
Page 3 of 19

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Actual Aug-00	Actual Sep-00	Actual Oct-00	Actual Nov-00	Actual Dec-00	End of Period Total
1.	Investments														
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	
3.	Less: Accumulated Depreciation	(121,169)	(123,118)	(125,067)	(127,016)	(128,965)	(130,914)	(132,863)	(134,812)	(136,761)	(138,710)	(140,659)	(142,608)	(144,557)	
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	745,042	743,093	741,144	739,195	737,246	735,297	733,348	731,399	729,450	727,501	725,552	723,603	721,654	
6.	Average Net Investment		744,068	742,119	740,170	738,221	736,272	734,323	732,374	730,425	728,476	726,527	724,578	722,629	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		5,471	5,457	5,443	5,428	5,414	5,400	5,385	5,371	5,357	5,342	5,328	5,314	64,710
b.	Debt Component (Line 6 x 2 82% x 1/12)		1,749	1,744	1,739	1,735	1,730	1,726	1,721	1,716	1,712	1,707	1,703	1,698	20,680
8.	Investment Expenses														
a.	Depreciation		1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	23,388
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		9,169	9,150	9,131	9,112	9,093	9,075	9,055	9,036	9,018	8,998	8,980	8,961	108,778
a.	Recoverable Costs Allocated to Energy		9,169	9,150	9,131	9,112	9,093	9,075	9,055	9,036	9,018	8,998	8,980	8,961	108,778
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	
11.	Demand Jurisdictional Factor		0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	
12.	Retail Energy-Related Recoverable Costs (B)		8,534	8,516	8,499	8,481	8,463	8,447	8,428	8,410	8,394	8,375	8,358	8,341	101,246
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,534	\$8,516	\$8,499	\$8,481	\$8,463	\$8,447	\$8,428	\$8,410	\$8,394	\$8,375	\$8,358	\$8,341	\$101,246

Notes:

- (A) Line 6 x 8 8238% x 1/12 Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(B) Line 9a x Line 10
(C) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 3 OF 19
FORM 42-8A
FILED: APRIL 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2000 to December 2000

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Actual Aug-00	Actual Sep-00	Actual Oct-00	Actual Nov-00	Actual Dec-00	End of Period Total
1.	Investments														
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	589,752	589,752	589,752	589,752	589,752	589,752	589,752	589,752	589,752	589,752	589,752	589,752	589,752	
3.	Less: Accumulated Depreciation	(45,007)	(54,086)	(63,165)	(72,244)	(81,323)	(90,402)	(99,482)	(108,561)	(117,640)	(126,719)	(135,798)	(144,877)	(153,956)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
4a.	Other (A)	(266000)	(266000)	(266000)	(266000)	(266000)	(266000)	(266000)	(266000)	(266000)	(266000)	(266000)	(266000)	(266000)	
5.	Net Investment (Lines 2 + 3 + 4)	278,745	269,666	260,587	251,508	242,429	233,350	224,271	215,191	206,112	197,033	187,954	178,875	169,796	
6.	Average Net Investment		274,205	265,126	256,047	246,968	237,889	228,810	219,731	210,652	201,573	192,494	183,415	174,336	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		2,016	1,950	1,883	1,816	1,749	1,682	1,616	1,549	1,482	1,415	1,349	1,282	19,789
b.	Debt Component (Line 6 x 2.82% x 1/12)		644	623	602	580	559	538	516	495	474	452	431	410	6,324
8.	Investment Expenses														
a.	Depreciation		9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	108,949
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		11,739	11,652	11,564	11,475	11,387	11,299	11,211	11,123	11,035	10,946	10,859	10,771	135,061
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		11,739	11,652	11,564	11,475	11,387	11,299	11,211	11,123	11,035	10,946	10,859	10,771	135,061
10.	Energy Jurisdictional Factor		0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	
11.	Demand Jurisdictional Factor		0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	
12.	Retail Energy-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (D)		10,656	10,577	10,497	10,417	10,337	10,257	10,177	10,097	10,017	9,936	9,858	9,778	122,604
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$10,656	\$10,577	\$10,497	\$10,417	\$10,337	\$10,257	\$10,177	\$10,097	\$10,017	\$9,936	\$9,858	\$9,778	\$122,604

Notes:

- (A) Represents the Capital Costs of the Gannon Ignition Oil Tank currently recovered through base rates
 (B) Line 6 x 8.8238% x 1/12 Based on ROB of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (C) Line 9a x Line 10
 (D) Line 9b x Line 11

EXHIBIT NO. _____
 DOCKET NO. 010007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 8
 PAGE 4 OF 19
 FORM 42-8A
 FILED: APRIL 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2000 to December 2000

Form 42 - 8A
Page 5 of 19

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Actual Aug-00	Actual Sep-00	Actual Oct-00	Actual Nov-00	Actual Dec-00	End of Period Total
1.	Investments														
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	
3.	Less: Accumulated Depreciation	(13,708)	(14,869)	(16,030)	(17,191)	(18,352)	(19,513)	(20,674)	(21,835)	(22,996)	(24,157)	(25,318)	(26,479)	(27,640)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	483,870	482,709	481,548	480,387	479,226	478,065	476,904	475,743	474,582	473,421	472,260	471,099	469,938	
6.	Average Net Investment		483,290	482,129	480,968	479,807	478,646	477,485	476,324	475,163	474,002	472,841	471,680	470,519	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		3,554	3,545	3,537	3,528	3,520	3,511	3,502	3,494	3,485	3,477	3,468	3,460	42,081
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,136	1,133	1,130	1,128	1,125	1,122	1,119	1,117	1,114	1,111	1,108	1,106	13,449
8.	Investment Expenses														
a.	Depreciation		1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	13,932
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		5,851	5,839	5,828	5,817	5,806	5,794	5,782	5,772	5,760	5,749	5,737	5,727	69,462
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		5,851	5,839	5,828	5,817	5,806	5,794	5,782	5,772	5,760	5,749	5,737	5,727	69,462
10.	Energy Jurisdictional Factor		0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	
11.	Demand Jurisdictional Factor		0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		5,311	5,300	5,291	5,281	5,271	5,260	5,249	5,240	5,229	5,219	5,208	5,199	63,058
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$5,311	\$5,300	\$5,291	\$5,281	\$5,271	\$5,260	\$5,249	\$5,240	\$5,229	\$5,219	\$5,208	\$5,199	\$63,058

Notes:

- (A) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(B) Line 9a x Line 10
(C) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 5 OF 19
FORM 42-8A
FILED: APRIL 2, 2001

12

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2000 to December 2000

Form 42 - 8A
Page 6 of 19

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Actual Aug-00	Actual Sep-00	Actual Oct-00	Actual Nov-00	Actual Dec-00	End of Period Total
1	Investments														
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	
3	Less: Accumulated Depreciation	(22,564)	(24,474)	(26,384)	(28,294)	(30,204)	(32,114)	(34,024)	(35,934)	(37,844)	(39,754)	(41,664)	(43,574)	(45,484)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	795,837	793,927	792,017	790,107	788,197	786,287	784,377	782,467	780,557	778,647	776,737	774,827	772,917	
6.	Average Net Investment		794,882	792,972	791,062	789,152	787,242	785,332	783,422	781,512	779,602	777,692	775,782	773,872	
7	Return on Average Net Investment														
a.	Equity Component Crossed Up For Taxes (A)		5,845	5,831	5,817	5,803	5,789	5,775	5,761	5,747	5,733	5,718	5,704	5,690	69,213
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,868	1,863	1,859	1,855	1,850	1,846	1,841	1,837	1,832	1,828	1,823	1,819	22,121
8	Investment Expenses														
a.	Depreciation		1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	22,920
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		9,623	9,604	9,586	9,568	9,549	9,531	9,512	9,494	9,475	9,456	9,437	9,419	114,254
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		9,623	9,604	9,586	9,568	9,549	9,531	9,512	9,494	9,475	9,456	9,437	9,419	114,254
10.	Energy Jurisdictional Factor		0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	
11.	Demand Jurisdictional Factor		0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		8,735	8,718	8,702	8,686	8,668	8,652	8,635	8,618	8,601	8,584	8,567	8,550	103,716
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,735	\$8,718	\$8,702	\$8,686	\$8,668	\$8,652	\$8,635	\$8,618	\$8,601	\$8,584	\$8,567	\$8,550	\$103,716

Notes:

- (A) Line 6 x 8.8238% x 1/12 Based on ROB of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(B) Line 9a x Line 10
(C) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 6 OF 19
FORM 42-8A
FILED: APRIL 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2000 to December 2000

Form 42 - 8A
Page 7 of 19

Return on Capital Investments, Depreciation and Taxes
For Project Phillips Upgrade Tank #1 for Florida Department of Environmental Protection
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Actual Aug-00	Actual Sep-00	Actual Oct-00	Actual Nov-00	Actual Dec-00	End of Period Total
1.	Investments														
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	
3.	Less: Accumulated Depreciation	(2,328)	(2,528)	(2,728)	(2,928)	(3,128)	(3,328)	(3,528)	(3,728)	(3,928)	(4,128)	(4,328)	(4,528)	(4,728)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	54,949	54,749	54,549	54,349	54,149	53,949	53,749	53,549	53,349	53,149	52,949	52,749	52,549	
6.	Average Net Investment		54,849	54,649	54,449	54,249	54,049	53,849	53,649	53,449	53,249	53,049	52,849	52,649	
7.	Return on Average Net Investment														
a.	Equity Component Crossed Up For Taxes (A)		403	402	400	399	397	396	394	393	392	390	389	387	4,742
b.	Debt Component (Line 6 x 2.82% x 1/12)		129	128	128	127	127	127	126	126	125	125	124	124	1,516
8.	Investment Expenses														
a.	Depreciation		200	200	200	200	200	200	200	200	200	200	200	200	2,400
b.	Amortization		0	0	0	0		0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		732	730	728	726	724	723	720	719	717	715	713	711	8,658
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		732	730	728	726	724	723	720	719	717	715	713	711	8,658
10.	Energy Jurisdictional Factor		0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	
11.	Demand Jurisdictional Factor		0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		664	663	661	659	657	656	654	653	651	649	647	645	7,859
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$664	\$663	\$661	\$659	\$657	\$656	\$654	\$653	\$651	\$649	\$647	\$645	\$7,859

Notes:
(A) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(B) Line 9a x Line 10
(C) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 7 OF 19
FORM 42-8A
FILED: APRIL 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2000 to December 2000

Form 42 - 8A
Page 8 of 19

Return on Capital Investments, Depreciation and Taxes
For Project Phillips Upgrade Tank #4 for Florida Department of Environmental Protection
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Actual Aug-00	Actual Sep-00	Actual Oct-00	Actual Nov-00	Actual Dec-00	End of Period Total
1	Investments														
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	
3.	Less: Accumulated Depreciation	(4,067)	(4,384)	(4,701)	(5,018)	(5,335)	(5,652)	(5,969)	(6,286)	(6,603)	(6,920)	(7,237)	(7,554)	(7,871)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	86,405	86,088	85,771	85,454	85,137	84,820	84,503	84,186	83,869	83,552	83,235	82,918	82,601	
6.	Average Net Investment		86,247	85,930	85,613	85,296	84,979	84,662	84,345	84,028	83,711	83,394	83,077	82,760	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		634	632	630	627	625	623	620	618	616	613	611	609	7,458
b.	Debt Component (Line 6 x 2.82% x 1/12)		203	202	201	200	200	199	198	197	197	196	195	194	2,382
8.	Investment Expenses														
a.	Depreciation		317	317	317	317	317	317	317	317	317	317	317	317	3,804
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		1,154	1,151	1,148	1,144	1,142	1,139	1,135	1,132	1,130	1,126	1,123	1,120	13,644
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		1,154	1,151	1,148	1,144	1,142	1,139	1,135	1,132	1,130	1,126	1,123	1,120	13,644
10.	Energy Jurisdictional Factor		0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	
11.	Demand Jurisdictional Factor		0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		1,048	1,045	1,042	1,038	1,037	1,034	1,030	1,028	1,026	1,022	1,019	1,017	12,386
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,048	\$1,045	\$1,042	\$1,038	\$1,037	\$1,034	\$1,030	\$1,028	\$1,026	\$1,022	\$1,019	\$1,017	\$12,386

Notes
(A) Line 6 x 8.8238% x 1/12 Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(B) Line 9a x Line 10
(C) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 8 OF 19
FORM 42-8A
FILED: APRIL 2, 2001

15

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2000 to December 2000

Form 42 - 8A

Page 9 of 19

Return on Capital Investments, Depreciation and Taxes
For Project Gannon 5 Classifier Replacement
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Actual Aug-00	Actual Sep-00	Actual Oct-00	Actual Nov-00	Actual Dec-00	End of Period Total
1	Investments														
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	1,357,040	1,357,040	1,357,040	1,357,040	1,357,040	1,357,040	1,357,040	1,357,040	1,357,040	1,357,040	1,357,040	1,357,040	1,357,040	
3	Less: Accumulated Depreciation	(110,340)	(131,118)	(151,897)	(172,675)	(193,453)	(214,232)	(235,010)	(255,788)	(276,567)	(297,345)	(318,123)	(338,902)	(359,680)	
4	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	1,246,700	1,225,922	1,205,143	1,184,365	1,163,587	1,142,808	1,122,030	1,101,252	1,080,473	1,059,695	1,038,917	1,018,138	997,360	
6	Average Net Investment		1,236,311	1,215,533	1,194,754	1,173,976	1,153,198	1,132,419	1,111,641	1,090,863	1,070,084	1,049,306	1,028,528	1,007,749	
7	Return on Average Net Investment														
a.	Equity Component Crossed Up For Taxes (A)		9,091	8,938	8,785	8,632	8,480	8,327	8,174	8,021	7,869	7,716	7,563	7,410	99,006
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,905	2,857	2,808	2,759	2,710	2,661	2,612	2,564	2,515	2,466	2,417	2,368	31,642
8	Investment Expenses														
a.	Depreciation		20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	249,340
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		32,774	32,573	32,371	32,169	31,968	31,766	31,564	31,363	31,162	30,960	30,758	30,556	379,984
a.	Recoverable Costs Allocated to Energy		32,774	32,573	32,371	32,169	31,968	31,766	31,564	31,363	31,162	30,960	30,758	30,556	379,984
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	
11	Demand Jurisdictional Factor		0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	
12	Retail Energy-Related Recoverable Costs (B)		30,505	30,318	30,130	29,942	29,755	29,567	29,379	29,191	29,004	28,816	28,628	28,440	353,675
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$30,505	\$30,318	\$30,130	\$29,942	\$29,755	\$29,567	\$29,379	\$29,191	\$29,004	\$28,816	\$28,628	\$28,440	\$353,675

Notes:

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

(B) Line 9a x Line 10

(C) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 9 OF 19
FORM 42-8A
FILED: APRIL 2, 2001

16

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2000 to December 2000

Form 42 - 8A
Page 10 of 19

Return on Capital Investments, Depreciation and Taxes
For Project Gannon 6 Classifier Replacement
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Actual Aug-00	Actual Sep-00	Actual Oct-00	Actual Nov-00	Actual Dec-00	End of Period Total
1	Investments														
a.	Expenditures/Additions		310	0	0	0	0	0	0	0	0	0	0	0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	1,418,114	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	
3	Less: Accumulated Depreciation	(23,707)	(46,952)	(70,198)	(93,443)	(116,688)	(139,933)	(163,179)	(186,424)	(209,669)	(232,915)	(256,160)	(279,405)	(302,650)	
4	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	1,394,407	1,371,472	1,348,226	1,324,981	1,301,736	1,278,491	1,255,245	1,232,000	1,208,755	1,185,509	1,162,264	1,139,019	1,115,774	
6	Average Net Investment		1,382,939	1,359,849	1,336,604	1,313,359	1,290,113	1,266,868	1,243,623	1,220,377	1,197,132	1,173,887	1,150,642	1,127,396	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		10,169	9,999	9,828	9,657	9,486	9,315	9,145	8,974	8,803	8,632	8,461	8,290	110,759
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,250	3,196	3,141	3,086	3,032	2,977	2,923	2,868	2,813	2,759	2,704	2,649	35,398
8	Investment Expenses														
a.	Depreciation		23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	278,943
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		36,664	36,440	36,214	35,988	35,763	35,537	35,313	35,087	34,861	34,636	34,410	34,184	425,097
a.	Recoverable Costs Allocated to Energy		36,664	36,440	36,214	35,988	35,763	35,537	35,313	35,087	34,861	34,636	34,410	34,184	425,097
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	
11	Demand Jurisdictional Factor	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	
12	Retail Energy-Related Recoverable Costs (B)		34,125	33,917	33,707	33,496	33,287	33,076	32,868	32,658	32,447	32,238	32,028	31,817	395,664
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$34,125	\$33,917	\$33,707	\$33,496	\$33,287	\$33,076	\$32,868	\$32,658	\$32,447	\$32,238	\$32,028	\$31,817	\$395,664

Notes:

- (A) Line 6 x 8.8238% x 1/12 Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(B) Line 9a x Line 10
(C) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 10 OF 19
FORM 42-8A
FILED: APRIL 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2000 to December 2000

Form 42 - 8A
Page 11 of 19

Return on Capital Investments, Depreciation and Taxes
For Project Big Bend Unit 1 Classifier Replacement
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Actual Aug-00	Actual Sep-00	Actual Oct-00	Actual Nov-00	Actual Dec-00	End of Period Total
1	Investments														
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	
3	Less: Accumulated Depreciation	(47,804)	(51,643)	(55,482)	(59,321)	(63,160)	(66,999)	(70,838)	(74,677)	(78,516)	(82,355)	(86,194)	(90,033)	(93,872)	
4	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	1,268,453	1,264,614	1,260,775	1,256,936	1,253,097	1,249,258	1,245,419	1,241,580	1,237,741	1,233,902	1,230,063	1,226,224	1,222,385	
6	Average Net Investment		1,266,534	1,262,695	1,258,856	1,255,017	1,251,178	1,247,339	1,243,500	1,239,661	1,235,822	1,231,983	1,228,144	1,224,305	
7	Return on Average Net Investment														
a.	Equity Component Crossed Up For Taxes (A)		9,313	9,285	9,257	9,228	9,200	9,172	9,144	9,115	9,087	9,059	9,031	9,003	109,894
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,976	2,967	2,958	2,949	2,940	2,931	2,922	2,913	2,904	2,895	2,886	2,877	35,118
8	Investment Expenses														
a.	Depreciation		3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	46,068
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		16,128	16,091	16,054	16,016	15,979	15,942	15,905	15,867	15,830	15,793	15,756	15,719	191,080
a.	Recoverable Costs Allocated to Energy		16,128	16,091	16,054	16,016	15,979	15,942	15,905	15,867	15,830	15,793	15,756	15,719	191,080
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	
11	Demand Jurisdictional Factor		0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	
12	Retail Energy-Related Recoverable Costs (B)		15,011	14,977	14,942	14,907	14,873	14,838	14,804	14,768	14,734	14,700	14,665	14,631	177,850
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$15,011	\$14,977	\$14,942	\$14,907	\$14,873	\$14,838	\$14,804	\$14,768	\$14,734	\$14,700	\$14,665	\$14,631	\$177,850

Notes:
(A) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(B) Line 9a x Line 10
(C) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 11 OF 19
FORM 42-8A
FILED: APRIL 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2000 to December 2000

Return on Capital Investments, Depreciation and Taxes
 For Project Big Bend Unit 2 Classifier Replacement
 (in Dollars)

Lane	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Actual Aug-00	Actual Sep-00	Actual Oct-00	Actual Nov-00	Actual Dec-00	End of Period Total
1	Investments														
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	
3	Less: Accumulated Depreciation	(51,582)	(54,290)	(56,998)	(59,706)	(62,414)	(65,122)	(67,830)	(70,538)	(73,246)	(75,954)	(78,662)	(81,370)	(84,078)	
4	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	933,212	930,504	927,796	925,088	922,380	919,672	916,964	914,256	911,548	908,840	906,132	903,424	900,716	
6	Average Net Investment		931,858	929,150	926,442	923,734	921,026	918,318	915,610	912,902	910,194	907,486	904,778	902,070	
7	Return on Average Net Investment														
a.	Equity Component Crossed Up For Taxes (A)		6,852	6,832	6,812	6,792	6,772	6,753	6,733	6,713	6,693	6,673	6,653	6,633	80,911
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,190	2,184	2,177	2,171	2,164	2,158	2,152	2,145	2,139	2,133	2,126	2,120	25,859
8	Investment Expenses														
a.	Depreciation		2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	32,496
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		11,750	11,724	11,697	11,671	11,644	11,619	11,593	11,566	11,540	11,514	11,487	11,461	139,266
a.	Recoverable Costs Allocated to Energy		11,750	11,724	11,697	11,671	11,644	11,619	11,593	11,566	11,540	11,514	11,487	11,461	139,266
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	
11	Demand Jurisdictional Factor		0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	
12	Retail Energy-Related Recoverable Costs (B)		10,936	10,912	10,887	10,863	10,838	10,815	10,790	10,765	10,741	10,717	10,692	10,667	129,623
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$10,936	\$10,912	\$10,887	\$10,863	\$10,838	\$10,815	\$10,790	\$10,765	\$10,741	\$10,717	\$10,692	\$10,667	\$129,623

Notes

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

(B) Line 9a x Line 10

(C) Line 9b x Line 11

EXHIBIT NO. _____
 DOCKET NO. 010007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 8
 PAGE 12 OF 19
 FORM 42-8A
 FILED: APRIL 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2000 to December 2000

Form 42 - 8A
Page 13 of 19

Return on Capital Investments, Depreciation and Taxes
For Project Gannon Coal Crusher (NO_x Control)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Actual Aug-00	Actual Sep-00	Actual Oct-00	Actual Nov-00	Actual Dec-00	End of Period Total
1	Investments														
a.	Expenditures/Additions		1,488	0	0	0	0	0	0	0	0	0	0	0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	5,225,801	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	
3	Less: Accumulated Depreciation	(104,515)	(189,895)	(275,274)	(360,654)	(446,033)	(531,413)	(616,792)	(702,172)	(787,552)	(872,931)	(958,311)	(1,043,690)	(1,129,070)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	5,121,286	5,037,394	4,952,015	4,866,635	4,781,256	4,695,876	4,610,497	4,525,117	4,439,737	4,354,358	4,268,978	4,183,599	4,098,219	
6	Average Net Investment		5,079,340	4,994,705	4,909,325	4,823,946	4,738,566	4,653,186	4,567,807	4,482,427	4,397,048	4,311,668	4,226,289	4,140,909	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		37,349	36,727	36,099	35,471	34,843	34,216	33,588	32,960	32,332	31,704	31,077	30,449	406,815
b.	Debt Component (Line 6 x 2.82% x 1/12)		11,936	11,738	11,537	11,336	11,136	10,935	10,734	10,534	10,333	10,132	9,932	9,731	130,014
8	Investment Expenses														
a.	Depreciation		85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	1,024,555
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		134,665	133,845	133,016	132,187	131,359	130,531	129,702	128,874	128,045	127,216	126,389	125,560	1,561,389
a.	Recoverable Costs Allocated to Energy		134,665	133,845	133,016	132,187	131,359	130,531	129,702	128,874	128,045	127,216	126,389	125,560	1,561,389
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	
11	Demand Jurisdictional Factor		0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	
12	Retail Energy-Related Recoverable Costs (B)		125,341	124,578	123,806	123,035	122,264	121,493	120,722	119,951	119,179	118,408	117,638	116,866	1,453,281
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$125,341	\$124,578	\$123,806	\$123,035	\$122,264	\$121,493	\$120,722	\$119,951	\$119,179	\$118,408	\$117,638	\$116,866	\$1,453,281

Notes.
(A) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(B) Line 9a x Line 10
(C) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 13 OF 19
FORM 42-8A
FILED: APRIL 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2000 to December 2000

Form 42 - 8A
Page 14 of 19

Return on Capital Investments, Depreciation and Taxes
For Project: Section 114 Mercury Testing Platform (Big Bend)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Actual Aug-00	Actual Sep-00	Actual Oct-00	Actual Nov-00	Actual Dec-00	End of Period Total
1	Investments														
a.	Expenditures/Additions		5,168	10,746	6,536	550	421	0	0	0	0	0	0	0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	97,316	102,484	113,230	119,766	120,316	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	
3	Less: Accumulated Depreciation	(85)	(260)	(449)	(653)	(863)	(1,074)	(1,285)	(1,496)	(1,707)	(1,918)	(2,129)	(2,340)	(2,551)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	97,231	102,224	112,781	119,113	119,453	119,663	119,452	119,241	119,030	118,819	118,608	118,397	118,186	
6	Average Net Investment		99,728	107,503	115,947	119,283	119,558	119,558	119,347	119,136	118,925	118,714	118,503	118,292	
7	Return on Average Net Investment														
a.	Equity Component Crossed Up For Taxes (A)		733	790	853	877	879	879	878	876	874	873	871	870	10,253
b.	Debt Component (Line 6 x 2.82% x 1/12)		234	253	272	280	281	281	280	280	279	279	278	278	3,275
8	Investment Expenses														
a.	Depreciation		175	189	204	210	211	211	211	211	211	211	211	211	2,466
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,142	1,232	1,329	1,367	1,371	1,371	1,369	1,367	1,364	1,363	1,360	1,359	15,994
a.	Recoverable Costs Allocated to Energy		1,142	1,232	1,329	1,367	1,371	1,371	1,369	1,367	1,364	1,363	1,360	1,359	15,994
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	
11	Demand Jurisdictional Factor		0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	
12	Retail Energy-Related Recoverable Costs (B)		1,063	1,147	1,237	1,272	1,276	1,276	1,274	1,272	1,270	1,269	1,266	1,265	14,887
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,063	\$1,147	\$1,237	\$1,272	\$1,276	\$1,276	\$1,274	\$1,272	\$1,270	\$1,269	\$1,266	\$1,265	\$14,887

Notes:

- (A) Line 6 x 8.8238% x 1/12 Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(B) Line 9a x Line 10
(C) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 14 OF 19
FORM 42-8A
FILED: APRIL 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2000 to December 2000

Form 42 - 8A
Page 15 of 19

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Actual Aug-00	Actual Sep-00	Actual Oct-00	Actual Nov-00	Actual Dec-00	End of Period Total
1	Investments														
a.	Expenditures/Additions		(6,389,551)	4,001,114	850,277	321,107	2,179,225	1,290,684	202,280	193,527	34,148	209,634	4,210	60,241	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	80,194,517	73,804,966	77,806,080	78,656,357	78,977,464	81,156,689	82,447,373	82,649,653	82,843,180	82,877,328	83,086,962	83,091,172	83,151,413	
3	Less: Accumulated Depreciation	(147,638)	(430,668)	(709,120)	(996,870)	(1,286,865)	(1,581,653)	(1,883,091)	(2,187,391)	(2,492,450)	(2,797,945)	(3,103,907)	(3,410,279)	(3,716,775)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	80,046,879	73,374,298	77,096,960	77,659,487	77,690,599	79,575,036	80,564,282	80,462,262	80,350,730	80,079,383	79,983,055	79,680,893	79,434,638	
6	Average Net Investment		76,710,589	75,235,629	77,378,224	77,675,043	78,632,818	80,069,659	80,513,272	80,406,496	80,215,057	80,031,219	79,831,974	79,557,766	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		564,066	553,220	568,975	571,158	578,200	588,766	592,028	591,242	589,835	588,483	587,018	585,002	6,957,993
b.	Debt Component (Line 6 x 2.82% x 1/12)		180,270	176,804	181,839	182,536	184,787	188,164	189,206	188,955	188,505	188,073	187,605	186,961	2,223,705
8	Investment Expenses														
a.	Depreciation		283,030	278,452	287,750	289,995	294,788	301,438	304,300	305,059	305,495	305,962	306,372	306,496	3,569,137
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,027,366	1,008,476	1,038,564	1,043,689	1,057,775	1,078,368	1,085,534	1,085,256	1,083,835	1,082,518	1,080,995	1,078,459	12,750,835
a.	Recoverable Costs Allocated to Energy		1,027,366	1,008,476	1,038,564	1,043,689	1,057,775	1,078,368	1,085,534	1,085,256	1,083,835	1,082,518	1,080,995	1,078,459	12,750,835
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	
11	Demand Jurisdictional Factor		0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	
12	Retail Energy-Related Recoverable Costs (B)		956,233	938,651	966,656	971,426	984,536	1,003,704	1,010,373	1,010,115	1,008,792	1,007,566	1,006,149	1,003,788	11,867,989
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$956,233	\$938,651	\$966,656	\$971,426	\$984,536	\$1,003,704	\$1,010,373	\$1,010,115	\$1,008,792	\$1,007,566	\$1,006,149	\$1,003,788	\$11,867,989

Notes:

- (A) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(B) Line 9a x Line 10
(C) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 15 OF 19
FORM 42-8A
FILED: APRIL 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2000 to December 2000

Form 42 - 8A
Page 16 of 19

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend FGD Optimization and Utilization
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Actual Aug-00	Actual Sep-00	Actual Oct-00	Actual Nov-00	Actual Dec-00	End of Period Total
1	Investments														
a.	Expenditures/Additions		0	0	8,340	110,983	20,613	154,652	138,446	47,109	31,698	103,011	1,151,813	883,115	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		0	0	8,340	119,323	139,936	294,588	433,035	480,144	511,843	526,059	433,844	458,148	
3	Less: Accumulated Depreciation		0	0	0	0	0	(4)	(20)	(119)	(237)	(358)	(458)	(563)	
4	CWIP - Non-Interest Bearing		0	0	0	0	0	0	0	0	0	88,795	1,332,823	2,191,634	
5	Net Investment (Lines 2 + 3 + 4) (A)		0	0	8,340	119,323	139,936	294,584	433,015	480,025	511,606	614,496	1,766,209	2,649,219	
6	Average Net Investment		0	0	4,170	63,832	129,630	217,260	363,800	456,520	495,816	563,051	1,190,352	2,207,714	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	31	469	953	1,598	2,675	3,357	3,646	4,140	8,753	16,234	41,856
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	10	150	305	511	855	1,073	1,165	1,323	2,797	5,188	13,377
8	Investment Expenses														
a.	Depreciation		0	0	0	0	0	4	16	99	118	121	100	105	563
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	41	619	1,258	2,113	3,546	4,529	4,929	5,584	11,650	21,527	55,796
a.	Recoverable Costs Allocated to Energy		0	0	41	619	1,258	2,113	3,546	4,529	4,929	5,584	11,650	21,527	55,796
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	
11	Demand Jurisdictional Factor		0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	
12	Retail Energy-Related Recoverable Costs (C)		0	0	38	576	1,171	1,967	3,300	4,215	4,588	5,197	10,843	20,037	51,932
13	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$38	\$576	\$1,171	\$1,967	\$3,300	\$4,215	\$4,588	\$5,197	\$10,843	\$20,037	\$51,932

Notes:

- (A) Net investment is comprised of several projects having various depreciation rates.
 (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (C) Line 9a x Line 10
 (D) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 16 OF 19
FORM 42-8A
FILED: APRIL 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2000 to December 2000

Form 42-8A
Page 17 of 19

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Particulate Matter Minimization and Monitoring Program
(in Dollars)

Line Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Actual Aug-00	Actual Sep-00	Actual Oct-00	Actual Nov-00	Actual Dec-00	End of Period Total
1 Investments														
a. Expenditures/Additions		0	0	0	0	0	0	0	3,765	74,963	13,199	82,380	37,972	212,280
b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2 Plant-in-Service/Depreciation Base	0	0	0	0	0	0	0	0	3,765	78,728	91,927	74,307	84,560	
3 Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	(5)	(125)	(374)	(616)	(848)	
4 CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	100,000	127,719	
5 Net Investment (Lines 2 + 3 + 4) (A)	0	0	0	0	0	0	0	0	3,760	78,603	91,553	173,691	211,431	
6 Average Net Investment		0	0	0	0	0	0	0	1,880	41,182	85,078	132,622	192,561	
7 Return on Average Net Investment														
a. Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	14	303	626	975	1,416	3,334
b. Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	4	97	200	312	453	1,066
8 Investment Expenses														
a. Depreciation		0	0	0	0	0	0	0	5	120	249	242	232	848
b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9 Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	23	520	1,075	1,529	2,101	5,248
a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	23	520	1,075	1,529	2,101	5,248
b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10 Energy Jurisdictional Factor		0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	
11 Demand Jurisdictional Factor		0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	
12 Retail Energy-Related Recoverable Costs (C)		0	0	0	0	0	0	0	21	484	1,001	1,423	1,956	4,885
13 Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
14 Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21	\$484	\$1,001	\$1,423	\$1,956	\$4,885

- otes:
- (A) Net investment is comprised of several projects having various depreciation rates.
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Line 9a x Line 10
- (D) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 17 OF 19
FORM 42-8A
FILED: APRIL 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2000 to December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend NO_x Reduction
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Actual Aug-00	Actual Sep-00	Actual Oct-00	Actual Nov-00	Actual Dec-00	End of Period Total
1	Investments														
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	92,093	87,801	179,894
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	92,093	179,894	
5	Net Investment (Lines 2 + 3 + 4)	0	0	0	0	0	0	0	0	0	0	0	92,093	179,894	
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	46,047	135,994	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	339	1,000	1,339
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	108	320	428
8	Investment Expenses														
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	447	1,320	1,767
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	447	1,320	1,767
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	
11	Demand Jurisdictional Factor		0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	416	1,229	1,645
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$416	\$1,229	\$1,645

Notes:

- (A) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (B) Line 9a x Line 10
 (C) Line 9b x Line 11

EXHIBIT NO. _____
 DOCKET NO. 010007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 8
 PAGE 18 OF 19
 FORM 42-8A
 FILED: APRIL 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2000 to December 2000

Form 42-8A
Page 19 of 19

For Project: SO₂ Emission Allowances
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Actual Aug-00	Actual Sep-00	Actual Oct-00	Actual Nov-00	Actual Dec-00	End of Period Total
1	Investments														
a	Purchases/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	
b	Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	
c	Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	
a	FERC 158.1 Allowance Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0	
b	FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	
c	FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	
d	FERC 254 Regulatory Liabilities - Gains	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Total Working Capital Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Average Net Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	
5	Return on Average Net Working Capital Balance														
a	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Debt Component (Line 6 x 3.5137% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Return Component (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Expenses:														
a	Gains		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c	SO ₂ Allowance Expense		47,776	51,638	61,405	98,435	108,193	58,084	70,091	125,759	88,088	(14,036)	(30,918)	94,384	758,899
8	Net Expenses (C)		47,776	51,638	61,405	98,435	108,193	58,084	70,091	125,759	88,088	(14,036)	(30,918)	94,384	758,899
9	Total System Recoverable Expenses (Lines 6 + 7)		47,776	51,638	61,405	98,435	108,193	58,084	70,091	125,759	88,088	(14,036)	(30,918)	94,384	758,899
a	Recoverable Costs Allocated to Energy		47,776	51,638	61,405	98,435	108,193	58,084	70,091	125,759	88,088	(14,036)	(30,918)	94,384	758,899
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	0.9307617	
11	Demand Jurisdictional Factor		0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	0.9077730	
12	Retail Energy-Related Recoverable Costs (D)		44,468	48,063	57,153	91,620	100,702	54,062	65,238	117,052	81,989	(13,064)	(28,777)	87,849	706,355
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		\$44,468	\$48,063	\$57,153	\$91,620	\$100,702	\$54,062	\$65,238	\$117,052	\$81,989	(\$13,064)	(\$28,777)	\$87,849	\$706,355

Notes:
(A) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(B) Line 6 is reported on Schedule 6E and 7E
(C) Line 8 is reported on Schedule 4E and 5E
(D) Line 9a x Line 10
(E) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 19 OF 19
FORM 42-8A
FILED: APRIL 2, 2001