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August 4, 2008

HAND DELIVERED

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COMMISSION
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Ms. Ann Cole, Director
Division of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Environmental Cost Recovery Clause
FPSC Docket No. 080007-EI

Dear Ms. Cole:

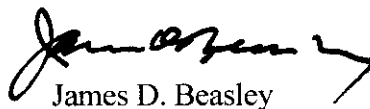
Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are the original and fifteen (15) copies of Prepared Direct Testimony and Exhibit HTB-2 of Howard T. Bryant regarding Environmental Cost Recovery Factors, Actual/Estimated True-Up for the period January 2008 through December 2008.

Also enclosed is a CD requested by Staff containing the above testimony. *CD forwarded to ECR, R-V-N,*

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

JDB/pp
Enclosure

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

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DOCUMENT NUMBER-DATE

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibit of Howard T. Bryant has been furnished by U. S. Mail or hand delivery (*) on this 4th day of August 2008 to the following:

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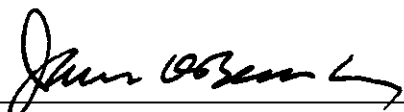
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ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 080007-EI

IN RE:

ENVIRONMENTAL COST RECOVERY FACTORS

ACTUAL / ESTIMATED TRUE-UP

JANUARY 2008 THROUGH DECEMBER 2008

TESTIMONY AND EXHIBITS

OF

HOWARD T. BRYANT

1 **BEFORE THE PUBLIC SERVICE COMMISSION**

2 **PREPARED DIRECT TESTIMONY**

3 **OF**

4 **HOWARD T. BRYANT**

5
6 **Q.** Please state your name, address, occupation and employer.

7
8 **A.** My name is Howard T. Bryant. My business address is 702
9 North Franklin Street, Tampa, Florida 33602. I am
10 employed by Tampa Electric Company ("Tampa Electric" or
11 "Company") in the position of Manager, Rates in the
12 Regulatory Affairs Department.

13
14 **Q.** Please provide a brief outline of your educational
15 background and business experience.

16
17 **A.** I graduated from the University of Florida in June 1973
18 with a Bachelor of Science degree in Business
19 Administration. I have been employed at Tampa Electric
20 since 1981. My work has included various positions in
21 Customer Service, Energy Conservation Services, Demand
22 Side Management ("DSM") Planning, Energy Management and
23 Forecasting, and Regulatory Affairs. In my current
24 position I am responsible for the company's Energy
25 Conservation Cost Recovery ("ECCR") clause, the

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FPSC-COMMISSION CLERK

1 Environmental Cost Recovery Clause ("ECRC"), and retail
2 rate design.

3
4 **Q.** Have you previously testified before the Florida Public
5 Service Commission ("Commission")?

6
7 **A.** Yes. I have testified before this Commission on
8 conservation and load management activities, DSM goals
9 setting and DSM plan approval dockets, and other ECRC
10 dockets since 1993, and ECRC activities since 2001.

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

13
14 **A.** The purpose of my testimony is to present, for Commission
15 review and approval, the calculation of the January 2008
16 through December 2008 estimated true-up amount to be
17 refunded or recovered through the ECRC during January
18 2009 through December 2009. My testimony addresses the
19 recovery of capital and operations and maintenance
20 ("O&M") costs associated with environmental compliance
21 activities for 2008, based on six months of actual data
22 and six months of estimated data. This information will
23 be used to determine the environmental cost recovery
24 factors for January 2009 through December 2009.

25

1 Q. Have you prepared an exhibit that shows the determination
2 of the recoverable environmental costs for the period
3 January 2008 through December 2008?
4

5 A. Yes. Exhibit No. _____ (HTB-2), containing eight
6 documents, was prepared under my direction and
7 supervision. It includes Forms 42-1E through 42-8E which
8 show the current period estimated true-up amount to be
9 used in calculating the cost recovery factors for January
10 2009 through December 2009.
11

12 Q. What has Tampa Electric calculated as the estimated true-
13 up for the current period to be applied to the January
14 2009 through December 2009 ECRC factors?
15

16 A. The estimated true-up applicable for the current period,
17 January 2008 through December 2008, is an under-recovery
18 of \$7,747,093. A detailed calculation supporting the
19 estimated true-up is shown on Forms 42-1E through 42-8E
20 of my exhibit.
21

22 Q. Is Tampa Electric including costs in this estimated true-
23 up filing for any environmental projects that were not
24 anticipated and included in its 2008 factors?
25

1 **A.** No.

2

3 **Q.** What depreciation rates were utilized for the capital
4 projects contained in the 2008 Actual/Estimated True-Up?

5

6 **A.** Tampa Electric utilized the depreciation rates approved
7 in Order No. PSC-08-0014-PAA-EI issued on January 4, 2008
8 in Docket No. 070284-EI.

9

10 **Q.** How did the actual/estimated project expenditures for
11 January 2008 through December 2008 period compare with
12 the company's original projection?

13

14 **A.** As shown on Form 42-4E, total O&M activities were
15 \$8,741,693 more than projected costs. Total capital
16 expenditures itemized on Form 42-6E, were \$1,320,210
17 lower than originally projected. O&M and capital
18 investment projects with material variances are explained
19 below.

20

21 **O&M Project Variances**

22 • **Big Bend Unit 3 Flue Gas Desulfurization Integration:** The
23 Big Bend Unit 3 Flue Gas Desulfurization Integration
24 project variance is estimated to be \$401,216 or 10.9
25 percent lower than originally projected due to a lower

1 cost of consumables for gypsum production as well as a
2 decrease in maintenance costs.

- 3 • **SO₂ Emission Allowances:** The SO₂ Emission Allowances
4 project variance is estimated to be \$10,647,829 or 36.2
5 percent higher than projected. The variance is due to
6 the increase in the number of allowances sold in 2007
7 that were originally projected to be sold in 2008.
- 8 • **Big Bend Units 1 and 2 Flue Gas Desulfurization:** The Big
9 Bend Unit 1 and 2 Flue Gas Desulfurization project
10 variance is estimated to be \$905,845 or 12.5 percent less
11 than originally projected due to the re-allocation of
12 2008 maintenance activities with the scheduled outages
13 for 2009.
- 14 • **Big Bend NO_x Emissions Reduction:** The Big Bend NO_x
15 Emissions Reduction project variance is estimated to be
16 \$162,435 or 46.4 percent greater than originally
17 projected due to unanticipated inspections for boiler
18 tube degradation stemming from NO_x abatement measures, as
19 well as burner modifications.
- 20 • **Polk NO_x Emissions Reduction:** The Polk NO_x Emissions
21 Reduction project variance is estimated to be \$18,333 or
22 28.2 percent lower than originally projected due to a
23 unit outage during the second quarter of 2008.
- 24 • **Gannon Thermal Discharge Study:** The Gannon Thermal
25 Discharge Study project variance is estimated to be

1 \$26,005 or 52.0 percent higher than originally projected.
2 The variance is due to the need for additional data
3 collection than originally planned.

- 4 • **Bayside SCR Consumables:** The Bayside SCR Consumables
5 project variance is estimated to be \$38,068 or 54.4
6 percent higher than originally projected due to the
7 increase in price and consumption of ammonia.
- 8 • **Big Bend Unit 4 SOFA:** The Big Bend Unit 4 SOFA project
9 variance is estimated to be \$17,024 or 34.0 percent lower
10 than originally projected due to less maintenance
11 activity than anticipated.
- 12 • **Big Bend Unit 1 Pre-SCR:** The Big Bend Unit 1 Pre-SCR
13 project variance is estimated to be \$45,000 or 60.0
14 percent less than originally projected due to the delay
15 of the in-service date for the Pre-SCR capital project.
- 16 • **Big Bend Unit 2 Pre-SCR:** The Big Bend Unit 2 Pre-SCR
17 project variance is estimated to be \$63,812 or 85.1
18 percent less than originally projected due to the delay
19 of the in-service date for the Pre-SCR capital project.
- 20 • **Clean Water Act Section 316(b) Phase II Study:** The Clean
21 Water Act Section 316(b) Phase II Study project variance
22 is estimated to be \$25,605 or 17.1 percent less than
23 projected. The variance is due to the decrease in
24 contractor costs to complete the impingement study
25 reports.

- 1 • **Arsenic Groundwater Standard Program:** The Arsenic
2 Groundwater Standard Program variance is estimated to be
3 \$41,651 or 73.1 percent more than projected. The Florida
4 Department of Environmental Protection requested to
5 extend the data collection period, therefore requiring
6 additional testing.
- 7 • **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project
8 variance is estimated to be \$278,964 or 17.3 percent less
9 than originally projected due to a decrease in the usage
10 of ammonia.
- 11 • **Big Bend Unit 3 SCR:** The Big Bend Unit 3 SCR project
12 variance is estimated to be \$406,900 or 25.3 percent less
13 than originally projected due to the delay of commercial
14 operation.

15

16 **Capital Investment Project Variances**

- 17 • **Big Bend NO_x Emissions Reduction:** The Big Bend NO_x
18 Emissions Reduction project variance is estimated to be
19 \$73,909 or 8.5 percent less than the original projection
20 due to the delay of the neural network portion of the
21 project.
- 22 • **Big Bend Unit 3 Pre-SCR:** The Big Bend Unit 3 Pre-SCR
23 project variance is estimated to be \$81,480 or 18.6
24 percent less than the original projection due to the
25 deferment of 2008 projected activities and associated

1 costs to 2009. The deferment resulted from a later
2 completion of the unit outage than originally planned.

- 3 • **Big Bend Unit 3 SCR:** The Big Bend Unit 3 SCR project
4 variance is estimated to be \$3,346,470 or 38.1 percent
5 less than the original projection due to turbine rotor
6 repair that caused the delay in commercial operation.
- 7 • **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project
8 variance is estimated to be \$2,282,312 or 37.3 percent
9 more than originally projected due to an inadvertent
10 calculation error found in the formula for the amount of
11 average return on investment for the months of January
12 through May 2008 in the 2008 Projection Filing.
- 13 • **Clean Air Mercury Rule:** The Clean Air Mercury Rule
14 project variance is estimated to be \$48,934 or 41.0
15 percent less than originally projected due to the
16 decrease in scope of the project stemming from the
17 February 8, 2008 Circuit Court decision to vacate the
18 Clean Air Mercury Rule. As a result, EPA is evaluating
19 the court's decision and its impacts.
- 20 • **SO₂ Emission Allowances:** The SO₂ Emission Allowances
21 project variance is estimated to be \$3,422 or 37.3
22 percent more than originally projected. The variance is
23 due to the sale of allowances in 2007 than were
24 originally projected for 2008.

25

1 Q. Does this conclude your testimony?

2

3 A. Yes, it does.

4

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25

**DOCKET NO. 080007-EI
ECRC 2008 ACTUAL/ESTIMATED TRUE-UP
EXHIBIT HTB-2**

**TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE**

**ACTUAL / ESTIMATED TRUE-UP AMOUNT
FOR THE PERIOD OF
JANUARY 2008 THROUGH DECEMBER 2008**

FORMS 42-1E THROUGH 42-8E

**DOCKET NO. 080007-EI
ECRC 2008 ACTUAL/ESTIMATED TRUE-UP
EXHIBIT HTB-2**

INDEX

**TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE**

**ACTUAL / ESTIMATED TRUE-UP AMOUNT
FOR THE PERIOD OF
JANUARY 2008 THROUGH DECEMBER 2008**

FORMS 42-1E THROUGH 42-8E

<u>DOCUMENT NO.</u>	<u>TITLE</u>	<u>PAGE</u>
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3	Form 42-3E	14
4	Form 42-4E	15
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6	Form 42-6E	17
7	Form 42-7E	18
8	Form 42-8E	19

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2008 to December 2008
(in Dollars)

Form 42 - 1E

12

<u>Line</u>	<u>Period Amount</u>
1. Over/(Under) Recovery for the Current Period (Form 42-2E, Line 5)	(\$7,904,300)
2. Interest Provision (Form 42-2E, Line 6)	157,207
3. Sum of Current Period Adjustments (Form 42-2E, Line 10)	<u>0</u>
4. Current Period True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2008 to December 2008 (Lines 1 + 2 + 3)	<u>(\$7,747,093)</u>

Texas Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2008 to December 2008

Current Period True-Up Amount
(in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$1,638,579	\$1,370,190	\$1,402,163	\$1,497,358	\$1,604,847	\$1,896,228	\$1,990,000	\$1,969,000	\$1,970,000	\$1,792,000	\$1,546,000	\$1,554,000	\$20,220,365
2. True-Up Provision	(189,293)	(189,293)	(189,293)	(189,293)	(189,293)	(189,293)	(189,293)	(189,293)	(189,293)	(189,293)	(189,293)	(189,293)	(2,271,510)
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	1,449,286	1,180,897	1,212,870	1,308,065	1,415,554	1,706,935	1,790,707	1,779,707	1,780,707	1,602,707	1,356,707	1,364,713	17,948,855
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5E, Line 9)	934,271	952,608	(142,256)	828,339	63,219	998,666	(2,465,452)	(1,260,017)	(1,282,291)	(1,293,091)	(1,274,616)	(981,498)	(4,921,118)
b. Capital Investment Projects (Form 42-7E, Line 9)	2,134,203	2,110,209	2,119,919	2,105,631	2,115,932	2,148,973	2,921,632	3,013,039	3,013,434	3,011,167	3,024,301	3,055,833	30,774,273
c. Total Jurisdictional ECRC Costs	3,068,474	3,062,817	1,977,663	2,933,970	2,179,151	3,148,639	456,180	1,753,022	1,731,143	1,718,076	1,749,685	2,074,335	25,853,155
5. Over/Under Recovery (Line 3 - Line 4c)	(1,619,188)	(1,881,920)	(764,793)	(1,625,905)	(763,597)	(1,441,704)	1,334,527	26,685	49,564	(115,369)	(392,978)	(709,622)	(7,904,300)
6. Interest Provision (Form 42-3E, Line 10)	31,850	20,431	16,270	13,330	10,679	8,022	8,027	9,350	9,795	10,107	10,004	9,342	157,207
7. Beginning Balance True-Up & Interest Provision	(2,271,510)	(3,669,555)	(5,341,751)	(5,900,981)	(7,324,263)	(7,887,888)	(9,132,277)	(7,800,430)	(7,375,102)	(7,126,450)	(7,042,419)	(7,238,100)	(2,271,510)
a. Deferred True-Up from January to December 2007 (Order No. PSC-xx-xxxx-FOF-EI)	12,465,653	12,465,653	12,465,653	12,465,653	12,465,653	12,465,653	12,465,653	12,465,653	12,465,653	12,465,653	12,465,653	12,465,653	12,465,653
8. True-Up Collected/(Refunded) (see Line 2)	189,293	189,293	189,293	189,293	189,293	189,293	189,293	189,293	189,293	189,293	189,293	189,287	2,271,510
9. End of Period Total True-Up (Lines 5+6+7+7a+8)	8,796,098	7,123,902	6,564,672	5,141,390	4,577,765	3,333,376	4,865,223	5,090,551	5,339,203	5,423,234	5,229,553	4,718,560	4,718,560
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 True-Up (Lines 9 + 10)	\$8,796,098	\$7,123,902	\$6,564,672	\$5,141,390	\$4,577,765	\$3,333,376	\$4,865,223	\$5,090,551	\$5,339,203	\$5,423,234	\$5,229,553	\$4,718,560	\$4,718,560

13

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2008 to December 2008

Interest Provision
(in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1. Beginning True-Up Amount (Form 42-2E, Line 7 + 7a + 10)	\$10,194,143	\$8,796,098	\$7,123,902	\$6,564,872	\$5,141,390	\$4,577,785	\$3,333,376	\$4,865,223	\$5,090,551	\$5,339,203	\$5,423,234	\$5,229,553	
2. Ending True-Up Amount Before Interest	8,764,248	7,103,471	6,548,402	5,128,080	4,567,086	3,325,354	4,857,196	5,081,201	5,329,408	5,413,127	5,219,549	4,709,218	
3. Total of Beginning & Ending True-Up (Lines 1 + 2)	18,958,391	15,899,569	13,672,304	11,692,732	9,708,476	7,903,119	8,190,572	9,946,424	10,419,959	10,752,330	10,642,783	9,938,771	
4. Average True-Up Amount (Line 3 x 1/2)	9,479,196	7,949,785	6,836,152	5,846,366	4,854,238	3,951,560	4,095,286	4,973,212	5,209,980	5,376,165	5,321,392	4,969,386	
5. Interest Rate (First Day of Reporting Business Month)	4.98%	3.08%	3.09%	2.63%	2.84%	2.43%	2.45%	2.25%	2.25%	2.25%	2.25%	2.25%	
6. Interest Rate (First Day of Subsequent Business Month)	3.08%	3.09%	2.63%	2.84%	2.43%	2.45%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6)	8.06%	6.17%	5.72%	5.47%	5.27%	4.88%	4.70%	4.50%	4.50%	4.50%	4.50%	4.50%	
8. Average Interest Rate (Line 7 x 1/2)	4.030%	3.085%	2.860%	2.735%	2.635%	2.440%	2.350%	2.250%	2.250%	2.250%	2.250%	2.250%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.336%	0.257%	0.238%	0.228%	0.220%	0.203%	0.198%	0.188%	0.188%	0.188%	0.188%	0.188%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$31,850	\$20,431	\$16,270	\$13,330	\$10,679	\$8,022	\$8,027	\$9,350	\$9,795	\$10,107	\$10,004	\$9,342	\$157,207

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2008 to December 2008

Variance Report of O & M Activities
(In Dollars)

Line	(1)	(2)	(3) Variance	
	Actual/Estimated	Original Projection	Amount	Percent
1. Description of O&M Activities				
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$3,287,684	3,688,900	(\$401,216)	-10.9%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0.0%
c. SO ₂ Emissions Allowances	(18,765,601)	(29,413,430)	10,647,829	36.2%
d. Big Bend Units 1 & 2 FGD	6,337,155	\$7,243,000	(905,845)	-12.5%
e. Big Bend PM Minimization and Monitoring	438,402	\$450,000	(11,598)	-2.6%
f. Big Bend NO _x Emissions Reduction	512,435	\$350,000	162,435	46.4%
g. NPDES Annual Surveillance Fees	34,500	34,500	0	0.0%
h. Gannon Thermal Discharge Study	76,005	50,000	26,005	52.0%
i. Polk NO _x Emissions Reduction	46,667	\$65,000	(18,333)	-28.2%
j. Bayside SCR Consumables	108,068	\$70,000	38,068	54.4%
k. Big Bend Unit 4 SOFA	32,976	50,000	(17,024)	-34.0%
l. Big Bend Unit 1 Pre-SCR	30,000	75,000	(45,000)	-60.0%
m. Big Bend Unit 2 Pre-SCR	11,188	75,000	(63,812)	-85.1%
n. Big Bend Unit 3 Pre-SCR	2	0	2	0.0%
o. Clean Water Act Section 316(b) Phase II Study	124,395	150,000	(25,605)	-17.1%
p. Arsenic Groundwater Standard Program	98,651	57,000	41,651	73.1%
q. Big Bend 4 SCR	1,331,036	1,610,000	(278,964)	-17.3%
r. Big Bend 3 SCR	1,200,000	1,606,900	(406,900)	-25.3%
2. Total Investment Projects - Recoverable Costs	(\$5,096,437)	(\$13,838,130)	\$8,741,693	63.2%
3. Recoverable Costs Allocated to Energy	(\$5,429,988)	(\$14,129,630)	\$8,699,642	61.6%
4. Recoverable Costs Allocated to Demand	\$333,551	\$291,500	\$42,051	14.4%

Notes:

Column (1) is the End of Period Totals on Form 42-5E.

Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-07-0922-FOF-EI.

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

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2008 to December 2008

O&M Activities
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total	Method of Classification	
														Demand	Energy
1. Description of O&M Activities															
a.	\$248,401	\$275,121	\$243,730	\$227,130	\$290,194	\$337,808	\$321,900	\$282,700	\$278,100	\$281,200	\$270,400	\$231,000	\$3,287,684	\$3,287,684	0
b.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	11,981	28,579	(963,364)	17,936	(985,484)	14,792	(3,942,763)	(2,596,266)	(2,568,009)	(2,586,212)	(2,589,994)	(2,596,697)	(18,765,801)	(18,765,801)	0
d.	423,620	382,952	348,081	421,332	449,234	496,835	629,900	524,800	556,900	558,900	599,800	944,900	6,337,155	6,337,155	0
e.	55,967	32,902	21,123	23,341	20,830	30,439	42,300	42,300	42,300	42,300	42,300	42,300	438,402	438,402	0
f.	125,150	176,174	21,314	0	33,098	86,702	25,000	25,000	10,000	10,000	10,000	10,000	512,435	512,435	0
g.	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500	34,500	0
h.	0	0	25,195	12,362	10,997	3,450	6,000	6,000	6,000	6,000	0	0	76,005	76,005	0
i.	6	4,220	4,658	2,347	1,721	1,717	5,000	5,000	5,000	5,000	7,000	5,000	48,667	48,667	0
j.	8,054	8,852	8,489	0	23,366	0	12,370	12,844	12,607	7,182	7,162	7,162	106,068	106,068	0
k.	0	17,661	(17,661)	0	52,492	(19,516)	0	0	0	0	0	0	32,976	32,976	0
l.	0	0	0	0	0	0	5,000	5,000	5,000	5,000	5,000	5,000	30,000	30,000	0
m.	0	0	0	0	6,188	0	1,000	1,000	1,000	1,000	1,000	0	11,188	11,188	0
n.	2	0	0	0	0	0	0	0	0	0	0	0	2	2	0
o.	(15,310)	29,792	46,229	33,330	2,134	4,221	12,000	12,000	0	0	0	0	124,395	124,395	0
p.	0	0	155	0	27,840	0	43,274	13,891	0	0	0	13,891	98,661	98,661	0
q.	73,080	41,212	105,026	134,633	133,165	83,901	125,000	125,000	125,000	125,000	125,000	125,000	1,331,036	1,331,036	0
r.	0	0	0	0	0	0	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000	1,200,000	0
2.	986,351	997,464	(149,026)	872,411	85,793	1,032,148	(2,557,293)	(1,311,346)	(1,332,411)	(1,344,650)	(1,322,232)	(1,012,644)	(5,096,437)	\$333,551	(\$5,429,987)
3.	948,161	967,672	(220,605)	826,719	24,822	1,024,477	(2,575,293)	(1,372,622)	(1,352,102)	(1,350,650)	(1,322,232)	(1,026,335)	(5,429,988)		
4.	19,190	29,792	71,579	45,692	40,971	7,671	18,000	61,274	19,891	6,000	0	13,691	333,551		
5.	0.9678275	0.9548721	0.9585015	0.9485322	0.9513098	0.9685443	0.9841047	0.9811163	0.9624465	0.9616788	0.9639881	0.9692093			
6.	0.9668743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743			
7.	915,721	923,809	(211,450)	784,170	23,613	992,251	(2,482,852)	(1,319,249)	(1,301,328)	(1,298,891)	(1,274,616)	(984,733)	(5,243,553)		
8.	18,550	28,799	69,194	44,189	39,806	7,415	17,400	59,232	19,035	5,800	0	13,235	322,435		
9.	\$934,271	\$952,606	(\$142,256)	\$828,339	\$63,219	\$999,868	(\$2,485,452)	(\$1,260,017)	(\$1,282,291)	(\$1,293,091)	(\$1,274,616)	(\$981,498)	(\$4,921,118)		

Notes:

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2008 to December 2008

Form 42 - 6E

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

Line	(1) Actual/Estimated	(2) Original Projection	(3) Variance Amount	(4) Percent
1. Description of Investment Projects				
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$808,109	\$808,109	\$0	0.0%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	459,431	459,431	0	0.0%
c. Big Bend Unit 4 Continuous Emissions Monitors	82,704	82,704	0	0.0%
d. Big Bend Fuel Oil Tank # 1 Upgrade	56,068	56,068	0	0.0%
e. Big Bend Fuel Oil Tank # 2 Upgrade	92,212	92,212	0	0.0%
f. Phillips Upgrade Tank # 1 for FDEP	6,064	6,064	0	0.0%
g. Phillips Upgrade Tank # 4 for FDEP	9,528	9,528	0	0.0%
h. Big Bend Unit 1 Classifier Replacement	143,853	143,853	0	0.0%
i. Big Bend Unit 2 Classifier Replacement	104,046	104,046	0	0.0%
j. Big Bend Section 114 Mercury Testing Platform	13,858	13,858	0	0.0%
k. Big Bend Units 1 & 2 FGD	8,919,694	8,915,093	4,601	0.1%
l. Big Bend FGD Optimization and Utilization	2,590,639	2,590,639	0	0.0%
m. Big Bend NO _x Emissions Reduction	798,805	872,714	(73,909)	-8.5%
n. Big Bend PM Minimization and Monitoring	1,084,033	1,127,247	(43,214)	-3.8%
o. Polk NO _x Emissions Reduction	207,879	207,879	0	0.0%
p. Big Bend Unit 4 SOFA	332,096	332,096	0	0.0%
q. Big Bend Unit 1 Pre-SCR	280,044	279,624	420	0.2%
r. Big Bend Unit 2 Pre-SCR	224,909	224,909	0	0.0%
s. Big Bend Unit 3 Pre-SCR	356,032	437,512	(81,480)	-18.6%
t. Big Bend Unit 1 SCR	0	0	0	0.0%
u. Big Bend Unit 2 SCR	0	0	0	0.0%
v. Big Bend Unit 3 SCR	5,432,066	8,778,536	(3,346,470)	-38.1%
w. Big Bend Unit 4 SCR	8,408,013	6,125,701	2,282,312	37.3%
x. Big Bend FGD System Reliability	1,532,141	1,549,199	(17,058)	-1.1%
y. Clean Air Mercury Rule	70,383	119,317	(48,934)	-41.0%
z. SO ₂ Emissions Allowances	(5,743)	(9,165)	3,422	37.3%
2. Total Investment Projects - Recoverable Costs	\$32,006,864	\$33,327,174	(\$1,320,310)	-4.0%
3. Recoverable Costs Allocated to Energy	\$31,842,992	\$33,163,302	(\$1,320,310)	-4.0%
4. Recoverable Costs Allocated to Demand	\$163,872	\$163,872	\$0	0.0%

Notes:

Column (1) is the End of Period Totals on Form 42-7E.
 Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-07-0922-FOF-EI.
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

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Tempe Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2008 to December 2008

Capital Investment Projects-Recoverable Costs

(In Dollars)

Line	Description (A)	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	End of	Method of Classification			
		January	February	March	April	May	June	July	August	September	October	November	December	Total	Demand	Energy		
1.	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$68,185	\$68,032	\$67,879	\$67,725	\$67,572	\$67,419	\$67,266	\$67,113	\$66,959	\$66,806	\$66,653	\$66,500	\$808,109		\$808,109		
	b. Big Bend Units 1 and 2 Flue Gas Conditioning	39,001	38,872	38,741	38,611	38,481	38,351	38,221	38,091	37,960	37,831	37,700	37,571	459,431		459,431		
	c. Big Bend Unit 4 Continuous Emissions Monitors	6,973	6,958	6,943	6,929	6,914	6,900	6,884	6,870	6,855	6,841	6,826	6,811	82,704		82,704		
	d. Big Bend Fuel Oil Tank # 1 Upgrade	4,729	4,719	4,709	4,699	4,688	4,678	4,667	4,657	4,646	4,636	4,625	4,615	56,068	\$	56,068		
	e. Big Bend Fuel Oil Tank # 2 Upgrade	7,780	7,762	7,744	7,727	7,710	7,693	7,676	7,659	7,641	7,624	7,607	7,590	92,212		92,212		
	f. Phillips Upgrade Tank # 1 for FDEP	513	511	510	509	507	506	505	503	502	501	499	498	6,064		6,064		
	g. Phillips Upgrade Tank # 4 for FDEP	806	804	801	800	797	795	793	791	788	787	784	782	9,528		9,528		
	h. Big Bend Unit 1 Classifier Replacement	12,181	12,148	12,110	12,076	12,040	11,970	11,935	11,900	11,865	11,829	11,795	11,759	143,853		143,853		
	i. Big Bend Unit 2 Classifier Replacement	8,806	8,782	8,757	8,732	8,708	8,683	8,658	8,633	8,609	8,584	8,559	8,535	104,046		104,046		
	j. Big Bend Section 114 Mercury Testing Platform	1,166	1,163	1,162	1,159	1,158	1,156	1,154	1,152	1,150	1,148	1,146	1,144	13,858		13,858		
	k. Big Bend Units 1 & 2 FGD	750,347	748,389	746,431	744,473	742,538	741,096	741,085	740,706	739,254	738,092	739,921	747,352	8,919,694		8,919,694		
	l. Big Bend FGD Optimization and Utilization	218,109	217,704	217,301	216,897	216,493	216,089	215,684	215,280	214,876	214,473	214,069	213,664	2,590,639		2,590,639		
	m. Big Bend NO _x Emissions Reduction	66,231	66,150	66,069	66,004	65,933	65,903	65,943	66,072	66,495	67,263	68,079	68,842	798,805		798,805		
	n. Big Bend PM Minimization and Monitoring	90,591	90,396	90,199	90,004	89,807	89,612	89,451	89,326	89,297	90,248	92,084	93,018	1,084,033		1,084,033		
	o. Polk NO _x Emissions Reduction	17,559	17,517	17,473	17,431	17,388	17,345	17,302	17,258	17,216	17,173	17,130	17,087	207,879		207,879		
	p. Big Bend Unit 4 SOFA	27,948	27,898	27,848	27,799	27,749	27,699	27,650	27,600	27,551	27,501	27,451	27,402	332,086		332,086		
	q. Big Bend Unit 1 Pre-SCR	23,579	23,539	23,499	23,451	23,401	23,357	23,313	23,269	23,225	23,181	23,137	23,093	280,044		280,044		
	r. Big Bend Unit 2 Pre-SCR	18,980	18,921	18,881	18,841	18,802	18,762	18,723	18,683	18,643	18,604	18,564	18,525	224,909		224,909		
	s. Big Bend Unit 3 Pre-SCR	22,793	22,753	22,713	22,673	22,634	22,594	22,554	22,514	22,474	22,434	22,394	22,354	356,032		356,032		
	t. Big Bend Unit 1 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0		
	u. Big Bend Unit 2 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0		
	v. Big Bend Unit 3 SCR	0	0	0	0	0	0	814,023	920,624	919,585	921,009	924,680	932,165	5,432,066		5,432,066		
	w. Big Bend Unit 4 SCR	707,557	706,732	705,859	705,392	702,934	700,469	699,388	698,201	697,046	695,930	694,811	693,692	8,408,013		8,408,013		
	x. Big Bend FGD System Reliability	110,065	114,980	117,554	125,303	132,098	132,395	132,600	132,998	133,334	133,550	133,648	133,616	1,532,141		1,532,141		
	y. Clean Air Mercury Rule	1,834	3,617	5,799	6,334	6,383	6,412	6,417	6,417	6,417	6,417	6,417	7,819	70,383		70,383		
	z. SO ₂ Emissions Allowances (B)	(648)	(616)	(603)	(590)	(577)	(564)	(515)	(438)	(381)	(326)	(270)	(215)	(5,743)		(5,743)		
2.	Total Investment Projects - Recoverable Costs	2,205,165	2,210,229	2,211,584	2,219,621	2,224,009	2,218,793	3,030,374	3,134,859	3,130,954	3,131,086	3,137,242	3,152,948	32,006,864	\$	163,872	\$	31,842,992
3.	Recoverable Costs Allocated to Energy	2,191,337	2,196,433	2,197,820	2,205,886	2,210,307	2,205,121	3,016,733	3,121,250	3,117,377	3,117,538	3,123,727	3,139,463	31,842,892				
4.	Recoverable Costs Allocated to Demand	13,828	13,796	13,764	13,735	13,702	13,672	13,641	13,609	13,577	13,548	13,515	13,485	163,872				
5.	Retail Energy Jurisdictional Factor	0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093					
6.	Retail Demand Jurisdictional Factor	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743					
7.	Jurisdictional Energy Recoverable Costs (C)	2,120,836	2,096,873	2,106,614	2,092,354	2,102,687	2,135,757	2,908,446	2,999,884	3,000,309	2,998,070	3,011,236	3,042,797	30,615,863				
8.	Jurisdictional Demand Recoverable Costs (D)	13,367	13,356	13,305	13,277	13,245	13,216	13,186	13,155	13,125	13,097	13,065	13,036	158,410				
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$2,134,203	\$2,110,209	\$2,119,919	\$2,105,631	\$2,115,932	\$2,148,973	\$2,921,632	\$3,013,039	\$3,013,434	\$3,011,167	\$3,024,301	\$3,055,833	\$30,774,273				

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Notes:

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

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2008 to December 2008

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 January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$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	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 (A)	\$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	\$8,239,658
3.	Less: Accumulated Depreciation	(2,832,261)	(2,848,054)	(2,863,847)	(2,879,640)	(2,895,433)	(2,911,226)	(2,927,019)	(2,942,812)	(2,958,605)	(2,974,398)	(2,990,191)	(3,005,984)	(3,021,777)	
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)	\$5,407,397	5,391,604	5,375,811	5,360,018	5,344,225	5,328,432	5,312,639	5,296,846	5,281,053	5,265,260	5,249,467	5,233,674	5,217,881	
6.	Average Net Investment		5,399,501	5,383,708	5,367,915	5,352,122	5,336,329	5,320,536	5,304,743	5,288,950	5,273,157	5,257,364	5,241,571	5,225,778	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		39,703	39,587	39,471	39,355	39,239	39,123	39,007	38,891	38,774	38,658	38,542	38,426	\$488,776
b.	Debt Component (Line 6 x 2.82% x 1/12)		12,689	12,652	12,615	12,577	12,540	12,503	12,466	12,429	12,392	12,355	12,318	12,281	149,817
8.	Investment Expenses														
a.	Depreciation (C)		15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	189,516
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)		68,185	68,032	67,879	67,725	67,572	67,419	67,266	67,113	66,959	66,806	66,653	66,500	808,109
a.	Recoverable Costs Allocated to Energy		68,185	68,032	67,879	67,725	67,572	67,419	67,266	67,113	66,959	66,806	66,653	66,500	808,109
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		65,991	64,948	65,062	64,239	64,282	65,298	64,851	64,503	64,444	64,246	64,253	64,452	776,569
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$65,991	\$64,948	\$65,062	\$64,239	\$64,282	\$65,298	\$64,851	\$64,503	\$64,444	\$64,246	\$64,253	\$64,452	\$776,569

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.45
- (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) Applicable depreciation rate is 2.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2008 to December 2008

Form 42-8E
 Page 2 of 26

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 January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$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	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 (A)	\$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	\$5,017,734
3.	Less: Accumulated Depreciation	(2,373,494)	(2,386,903)	(2,400,312)	(2,413,721)	(2,427,130)	(2,440,539)	(2,453,948)	(2,467,357)	(2,480,766)	(2,494,175)	(2,507,584)	(2,520,993)	(2,534,402)	
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) (B)	\$2,644,240	2,630,831	2,617,422	2,604,013	2,590,604	2,577,195	2,563,786	2,550,377	2,536,968	2,523,559	2,510,150	2,496,741	2,483,332	
6.	Average Net Investment		2,637,536	2,624,127	2,610,718	2,597,309	2,583,900	2,570,491	2,557,082	2,543,673	2,530,264	2,516,855	2,503,446	2,490,037	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (C)		19,394	19,296	19,197	19,098	19,000	18,901	18,803	18,704	18,605	18,507	18,408	18,310	\$226,223
	b. Debt Component (Line 6 x 2.82% x 1/12)		6,198	6,167	6,135	6,104	6,072	6,041	6,009	5,978	5,946	5,915	5,883	5,852	72,300
8.	Investment Expenses														
	a. Depreciation (D)		13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	160,908
	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)		39,001	38,872	38,741	38,611	38,481	38,351	38,221	38,091	37,960	37,831	37,700	37,571	459,431
	a. Recoverable Costs Allocated to Energy		39,001	38,872	38,741	38,611	38,481	38,351	38,221	38,091	37,960	37,831	37,700	37,571	459,431
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9686743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (E)		37,746	37,110	37,133	36,624	36,607	37,145	36,849	36,610	36,534	36,381	36,342	36,414	441,495
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$37,746	\$37,110	\$37,133	\$36,624	\$36,607	\$37,145	\$36,849	\$36,610	\$36,534	\$36,381	\$36,342	\$36,414	\$441,495

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$2,676,217) and 312.42 (\$2,341,517)
- (B) Net investment is comprised of several projects having various depreciation rates.
- (C) 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).
- (D) Applicable depreciation rates are 3.3% and 3.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2008 to December 2008

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 January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$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	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 (A)	\$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	(303,077)	(304,593)	(306,109)	(307,625)	(309,141)	(310,657)	(312,173)	(313,689)	(315,205)	(316,721)	(318,237)	(319,753)	(321,269)	
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)	\$563,134	\$561,618	\$560,102	\$558,586	\$557,070	\$555,554	\$554,038	\$552,522	\$551,006	\$549,490	\$547,974	\$546,458	\$544,942	
6.	Average Net Investment		562,376	560,860	559,344	557,828	556,312	554,796	553,280	551,764	550,248	548,732	547,216	545,700	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		4,135	4,124	4,113	4,102	4,091	4,080	4,068	4,057	4,046	4,035	4,024	4,013	\$48,888
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,322	1,318	1,314	1,311	1,307	1,304	1,300	1,297	1,293	1,290	1,286	1,282	15,624
8.	Investment Expenses														
a.	Depreciation (D)		1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	18,192
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)		6,973	6,958	6,943	6,929	6,914	6,900	6,884	6,870	6,855	6,841	6,826	6,811	82,704
a.	Recoverable Costs Allocated to Energy		6,973	6,958	6,943	6,929	6,914	6,900	6,884	6,870	6,855	6,841	6,826	6,811	82,704
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (E)		6,749	6,643	6,655	6,572	6,577	6,683	6,637	6,603	6,598	6,579	6,580	6,601	79,477
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,749	\$6,643	\$6,655	\$6,572	\$6,577	\$6,683	\$6,637	\$6,603	\$6,598	\$6,579	\$6,580	\$6,601	\$79,477

Notes:

- (A) Applicable depreciable base for Big Bend; account 315.44
- (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) Applicable depreciation rate is 2.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2008 to December 2008

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 January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$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	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 (A)	\$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	(120,688)	(121,766)	(122,844)	(123,922)	(125,000)	(126,078)	(127,156)	(128,234)	(129,312)	(130,390)	(131,468)	(132,546)	(133,624)	
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)	\$376,890	\$375,812	\$374,734	\$373,656	\$372,578	\$371,500	\$370,422	\$369,344	\$368,266	\$367,188	\$366,110	\$365,032	\$363,954	
6.	Average Net Investment		376,351	375,273	374,195	373,117	372,039	370,961	369,883	368,805	367,727	366,649	365,571	364,493	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		2,767	2,759	2,752	2,744	2,736	2,728	2,720	2,712	2,704	2,696	2,688	2,680	\$32,686
	b. Debt Component (Line 6 x 2.82% x 1/12)		864	882	879	877	874	872	869	867	864	862	859	857	10,446
8.	Investment Expenses														
	a. Depreciation (C)		1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	12,936
	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)		4,729	4,719	4,709	4,699	4,688	4,678	4,667	4,657	4,646	4,636	4,625	4,615	56,068
	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		4,729	4,719	4,709	4,699	4,688	4,678	4,667	4,657	4,646	4,636	4,625	4,615	56,068
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		4,571	4,562	4,552	4,542	4,532	4,522	4,511	4,502	4,491	4,482	4,471	4,461	54,199
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,571	\$4,562	\$4,552	\$4,542	\$4,532	\$4,522	\$4,511	\$4,502	\$4,491	\$4,482	\$4,471	\$4,461	\$54,199

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (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) Applicable depreciation rate is 2.6%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2008 to December 2008

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 January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$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	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 (A)	\$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	(198,520)	(200,293)	(202,086)	(203,839)	(205,612)	(207,385)	(209,158)	(210,931)	(212,704)	(214,477)	(216,250)	(218,023)	(219,796)	
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)	\$619,881	618,108	616,335	614,562	612,789	611,016	609,243	607,470	605,697	603,924	602,151	600,378	598,605	
6.	Average Net Investment		618,995	617,222	615,449	613,676	611,903	610,130	608,357	606,584	604,811	603,038	601,265	599,492	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,552	4,539	4,525	4,512	4,499	4,486	4,473	4,460	4,447	4,434	4,421	4,408	\$53,756
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,455	1,450	1,446	1,442	1,438	1,434	1,430	1,425	1,421	1,417	1,413	1,409	17,180
8.	Investment Expenses														
a.	Depreciation (C)		1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	21,276
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)		7,780	7,762	7,744	7,727	7,710	7,693	7,676	7,658	7,641	7,624	7,607	7,590	92,212
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		7,780	7,762	7,744	7,727	7,710	7,693	7,676	7,658	7,641	7,624	7,607	7,590	92,212
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		7,521	7,503	7,486	7,469	7,453	7,437	7,420	7,403	7,386	7,370	7,353	7,337	89,138
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,521	\$7,503	\$7,486	\$7,469	\$7,453	\$7,437	\$7,420	\$7,403	\$7,386	\$7,370	\$7,353	\$7,337	\$89,138

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (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) Applicable depreciation rate is 2.6%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2008 to December 2008

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Phillips Upgrade Tank # 1 for FDEP
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$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	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 (A)	\$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	(19,104)	(19,247)	(19,390)	(19,533)	(19,676)	(19,819)	(19,962)	(20,105)	(20,248)	(20,391)	(20,534)	(20,677)	(20,820)	
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)	\$38,173	38,030	37,887	37,744	37,601	37,458	37,315	37,172	37,029	36,886	36,743	36,600	36,457	
6.	Average Net Investment		38,102	37,959	37,816	37,673	37,530	37,387	37,244	37,101	36,958	36,815	36,672	36,529	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		280	279	278	277	276	275	274	273	272	271	270	269	\$3,294
b.	Debt Component (Line 6 x 2.82% x 1/12)		90	89	89	89	88	88	88	87	87	87	86	86	1,054
8.	Investment Expenses														
a.	Depreciation (C)		143	143	143	143	143	143	143	143	143	143	143	143	1,716
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)		513	511	510	509	507	506	505	503	502	501	499	498	6,064
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		513	511	510	509	507	506	505	503	502	501	499	498	6,064
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		496	494	493	492	490	489	488	486	485	484	482	481	5,860
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$496	\$494	\$493	\$492	\$490	\$489	\$488	\$486	\$485	\$484	\$482	\$481	\$5,860

Notes:

- (A) Applicable depreciable base for Phillips; account 342.28
- (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) Applicable depreciation rate is 3.0%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2008 to December 2008

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Phillips Upgrade Tank # 4 for FDEP
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$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	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 (A)	\$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	(30,587)	(30,813)	(31,039)	(31,265)	(31,491)	(31,717)	(31,943)	(32,169)	(32,395)	(32,621)	(32,847)	(33,073)	(33,299)	
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)	\$59,885	59,659	59,433	59,207	58,981	58,755	58,529	58,303	58,077	57,851	57,625	57,399	57,173	
6.	Average Net Investment		59,772	59,546	59,320	59,094	58,868	58,642	58,416	58,190	57,964	57,738	57,512	57,286	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		440	438	436	435	433	431	430	428	426	425	423	421	\$5,166
b.	Debt Component (Line 6 x 2.82% x 1/12)		140	140	139	139	138	138	137	137	136	136	135	135	1,650
8.	Investment Expenses														
a.	Depreciation (C)		226	226	226	226	226	226	226	226	226	226	226	226	2,712
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)		806	804	801	800	797	795	793	791	788	787	784	782	9,528
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		806	804	801	800	797	795	793	791	788	787	784	782	9,528
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		779	777	774	773	770	769	767	765	762	761	758	756	9,211
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$779	\$777	\$774	\$773	\$770	\$769	\$767	\$765	\$762	\$761	\$758	\$756	\$9,211

Notes:

- (A) Applicable depreciable base for Phillips; account 342.28
- (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 1.828002).
- (C) Applicable depreciation rate is 3.0%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2008 to December 2008

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 1 Classifier Replacement
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$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	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 (A)	\$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	\$1,316,257
3.	Less: Accumulated Depreciation	(432,152)	(435,772)	(439,392)	(443,012)	(446,632)	(450,252)	(453,872)	(457,492)	(461,112)	(464,732)	(468,352)	(471,972)	(475,592)	
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$884,105	880,485	876,865	873,245	869,625	866,005	862,385	858,765	855,145	851,525	847,905	844,285	840,665	
6.	Average Net Investment		882,295	878,675	875,055	871,435	867,815	864,195	860,575	856,955	853,335	849,715	846,095	842,475	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		6,488	6,461	6,434	6,408	6,381	6,355	6,328	6,301	6,275	6,248	6,221	6,195	\$76,095
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,073	2,065	2,056	2,048	2,039	2,031	2,022	2,014	2,005	1,997	1,988	1,980	24,318
8.	Investment Expenses														
a.	Depreciation (C)		3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	43,440
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)		12,181	12,146	12,110	12,076	12,040	12,006	11,970	11,935	11,900	11,865	11,829	11,795	143,853
a.	Recoverable Costs Allocated to Energy		12,181	12,146	12,110	12,076	12,040	12,006	11,970	11,935	11,900	11,865	11,829	11,795	143,853
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		11,789	11,595	11,607	11,454	11,454	11,628	11,540	11,471	11,453	11,410	11,403	11,432	138,236
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$11,789	\$11,595	\$11,607	\$11,454	\$11,454	\$11,628	\$11,540	\$11,471	\$11,453	\$11,410	\$11,403	\$11,432	\$138,236

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (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) Applicable depreciation rate is 3.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$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	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 (A)	\$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	\$984,794
3.	Less: Accumulated Depreciation	(338,166)	(340,710)	(343,254)	(345,798)	(348,342)	(350,886)	(353,430)	(355,974)	(358,518)	(361,062)	(363,606)	(366,150)	(368,694)	(368,694)
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$646,628	644,084	641,540	638,996	636,452	633,908	631,364	628,820	626,276	623,732	621,188	618,644	616,100	616,100
6.	Average Net Investment		645,358	642,812	640,268	637,724	635,180	632,636	630,092	627,548	625,004	622,460	619,916	617,372	617,372
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		4,745	4,727	4,708	4,689	4,671	4,652	4,633	4,614	4,596	4,577	4,558	4,540	\$55,710
	b. Debt Component (Line 6 x 2.82% x 1/12)		1,517	1,511	1,505	1,499	1,493	1,487	1,481	1,475	1,469	1,463	1,457	1,451	17,808
8.	Investment Expenses														
	a. Depreciation (C)		2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	30,528
	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)		8,806	8,782	8,757	8,732	8,708	8,683	8,658	8,633	8,609	8,584	8,559	8,535	104,046
	a. Recoverable Costs Allocated to Energy		8,806	8,782	8,757	8,732	8,708	8,683	8,658	8,633	8,609	8,584	8,559	8,535	104,046
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		8,523	8,384	8,394	8,283	8,284	8,410	8,347	8,297	8,286	8,255	8,251	8,272	99,986
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,523	\$8,384	\$8,394	\$8,283	\$8,284	\$8,410	\$8,347	\$8,297	\$8,286	\$8,255	\$8,251	\$8,272	\$99,986

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (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) Applicable depreciation rate is 3.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$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	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 (A)	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737
3.	Less: Accumulated Depreciation	(21,235)	(21,436)	(21,637)	(21,838)	(22,039)	(22,240)	(22,441)	(22,642)	(22,843)	(23,044)	(23,245)	(23,446)	(23,647)	(23,647)
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)	\$99,502	99,301	99,100	98,899	98,698	98,497	98,296	98,095	97,894	97,693	97,492	97,291	97,090	
6.	Average Net Investment		99,402	98,201	99,000	98,799	98,598	98,397	98,196	97,995	97,794	97,593	97,392	97,191	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		731	729	728	726	725	724	722	721	719	718	716	715	\$8,674
b.	Debt Component (Line 6 x 2.82% x 1/12)		234	233	233	232	232	231	231	230	230	229	229	228	2,772
8.	Investment Expenses														
a.	Depreciation (C)		201	201	201	201	201	201	201	201	201	201	201	201	2,412
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)		1,166	1,163	1,162	1,159	1,158	1,156	1,154	1,152	1,150	1,148	1,146	1,144	13,858
a.	Recoverable Costs Allocated to Energy		1,166	1,163	1,162	1,159	1,158	1,156	1,154	1,152	1,150	1,148	1,146	1,144	13,858
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		1,128	1,110	1,114	1,099	1,102	1,120	1,113	1,107	1,107	1,104	1,105	1,109	13,318
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,128	\$1,110	\$1,114	\$1,099	\$1,102	\$1,120	\$1,113	\$1,107	\$1,107	\$1,104	\$1,105	\$1,109	\$13,318

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.40
- (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) Applicable depreciation rate is 2.0%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$4,739	\$101,681	\$299,643	\$25,875	\$78,289	\$86,030	\$694,484	\$1,242,861	\$2,533,602
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 (A)	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961
3.	Leas: Accumulated Depreciation	(26,919,562)	(27,121,365)	(27,323,188)	(27,524,971)	(27,726,774)	(27,928,577)	(28,130,380)	(28,332,183)	(28,533,986)	(28,735,789)	(28,937,592)	(29,139,395)	(29,341,198)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	4,739	106,420	406,063	431,938	510,227	596,257	1,290,741	2,533,602	
5.	Net Investment (Lines 2 + 3 + 4) (B)	\$56,633,399	56,431,596	56,229,783	56,027,990	55,826,187	55,629,122	55,529,000	55,626,840	55,450,912	55,327,398	55,211,625	55,704,306	56,745,364	
6.	Average Net Investment		56,532,497	56,330,694	56,128,891	55,927,088	55,727,655	55,579,061	55,577,920	55,538,876	55,389,155	55,269,512	55,457,966	56,224,835	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		415,693	414,209	412,725	411,241	409,775	408,682	408,674	408,387	407,286	406,406	407,792	413,431	\$4,924,301
b.	Debt Component (Line 6 x 2.82% x 1/12)		132,851	132,377	131,903	131,429	130,960	130,611	130,608	130,516	130,165	129,883	130,326	132,128	1,573,757
8.	Investment Expenses														
a.	Depreciation (D)		201,803	201,803	201,803	201,803	201,803	201,803	201,803	201,803	201,803	201,803	201,803	201,803	2,421,636
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)		750,347	748,389	746,431	744,473	742,538	741,096	741,085	740,706	739,254	738,092	739,921	747,362	8,919,694
a.	Recoverable Costs Allocated to Energy		750,347	748,389	746,431	744,473	742,538	741,096	741,085	740,706	739,254	738,092	739,921	747,362	8,919,694
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9646721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (E)		726,206	714,466	715,455	706,157	706,384	717,784	714,484	711,905	711,492	709,807	713,275	724,350	8,571,765
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$726,206	\$714,466	\$715,455	\$706,157	\$706,384	\$717,784	\$714,484	\$711,905	\$711,492	\$709,807	\$713,275	\$724,350	\$8,571,765

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.46 (\$83,318,932) and 312.45 (\$234,029)
- (B) Net Investment is comprised of several projects having various depreciation rates.
- (C) 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).
- (D) Applicable depreciation rates are 2.9% and 2.3%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$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	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 (A)	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	
3.	Less: Accumulated Depreciation	(3,532,381)	(3,574,023)	(3,615,665)	(3,657,307)	(3,698,949)	(3,740,591)	(3,782,233)	(3,823,875)	(3,865,517)	(3,907,159)	(3,948,801)	(3,990,443)	(4,032,085)	
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) (B)	\$18,207,356	\$18,165,714	\$18,124,072	\$18,082,430	\$18,040,788	\$17,999,146	\$17,957,504	\$17,915,862	\$17,874,220	\$17,832,578	\$17,790,936	\$17,749,294	\$17,707,652	
6.	Average Net Investment		18,186,535	18,144,883	18,103,251	18,061,609	18,019,967	17,978,325	17,936,683	17,895,041	17,853,399	17,811,757	17,770,115	17,728,473	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		133,729	133,422	133,116	132,810	132,504	132,198	131,891	131,585	131,279	130,973	130,667	130,360	\$1,584,534
b.	Debt Component (Line 6 x 2.82% x 1/12)		42,738	42,640	42,543	42,445	42,347	42,249	42,151	42,053	41,955	41,858	41,760	41,662	506,401
8.	Investment Expenses														
a.	Depreciation (D)		41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	499,704
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)		218,109	217,704	217,301	216,897	216,493	216,089	215,684	215,280	214,876	214,473	214,069	213,664	2,590,639
a.	Recoverable Costs Allocated to Energy		218,109	217,704	217,301	216,897	216,493	216,089	215,684	215,280	214,876	214,473	214,069	213,664	2,590,639
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (E)		211,092	207,836	208,283	205,734	205,952	209,292	207,942	206,909	206,807	206,254	206,360	207,085	2,489,546
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$211,092	\$207,836	\$208,283	\$205,734	\$205,952	\$209,292	\$207,942	\$206,909	\$206,807	\$206,254	\$206,360	\$207,085	\$2,489,546

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.45 (\$39,818) and 312.45 (\$21,699,919)
- (B) Net investment is comprised of several projects having various depreciation rates.
- (C) 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).
- (D) Applicable depreciation rates are 1.5% and 2.3%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2008 to December 2008

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend NC, Emissions Reduction
(In Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$2,745	\$2,352	\$2,803	\$17,652	\$17,652	\$67,652	\$75,652	\$76,129	\$33,248	\$295,885
b.	Clearings to Plant		0	0	0	2,745	2,352	2,803	17,652	17,652	67,652	75,652	76,129	33,248	\$295,885
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 (A)	\$3,190,853	\$3,190,853	\$3,190,853	\$3,190,853	\$3,193,598	\$3,195,949	\$3,198,753	\$3,216,405	\$3,234,057	\$3,301,709	\$3,377,361	\$3,453,490	\$3,486,738	
3.	Less: Accumulated Depreciation	2,779,586	2,771,247	2,762,908	2,754,569	2,746,227	2,737,879	2,729,526	2,721,151	2,712,737	2,704,231	2,695,570	2,686,744	2,677,800	
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) (B)	\$5,970,439	5,962,100	5,953,761	5,945,422	5,939,825	5,933,828	5,928,279	5,937,556	5,946,794	6,005,940	6,072,931	6,140,234	6,164,538	
6.	Average Net Investment		5,966,270	5,957,931	5,949,592	5,942,623	5,936,826	5,931,053	5,932,917	5,942,175	5,976,367	6,039,435	6,106,582	6,152,386	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		43,871	43,810	43,748	43,697	43,654	43,612	43,626	43,694	43,945	44,409	44,903	45,240	\$528,209
b.	Debt Component (Line 6 x 2.82% x 1/12)		14,021	14,001	13,982	13,965	13,952	13,938	13,942	13,964	14,044	14,193	14,350	14,458	168,810
8.	Investment Expenses														
a.	Depreciation (D)		8,339	8,339	8,339	8,342	8,348	8,353	8,375	8,414	8,506	8,661	8,826	8,944	101,786
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)		66,231	66,150	66,069	66,004	65,954	65,903	65,943	66,072	66,495	67,263	68,079	68,642	798,805
a.	Recoverable Costs Allocated to Energy		66,231	66,150	66,069	66,004	65,954	65,903	65,943	66,072	66,495	67,263	68,079	68,642	798,805
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (E)		64,100	63,152	63,327	62,607	62,743	63,830	63,576	63,503	63,998	64,685	65,627	66,528	767,676
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$64,100	\$63,152	\$63,327	\$62,607	\$62,743	\$63,830	\$63,576	\$63,503	\$63,998	\$64,685	\$65,627	\$66,528	\$767,676

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$1,675,171), 312.42 (\$1,075,718), and 312.43 (\$735,849)
- (B) Net investment is comprised of several projects having various depreciation rates.
- (C) 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)
- (D) Applicable depreciation rates are 3.3%, 3.1%, and 2.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2008 to December 2008

Return on Capital Investments, Depreciation and Taxes
For Project: PM Minimization and Monitoring
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$7,300	\$7,300	\$19,730	\$172,740	\$172,740	\$20,190	\$400,000
b.	Clearings to Plant		0	0	0	0	0	0	0	0	34,330	172,740	172,740	20,190	\$400,000
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 (A)	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$8,025,382	\$8,198,122	\$8,370,862	\$8,391,052	
3.	Less: Accumulated Depreciation	(725,979)	(746,174)	(766,369)	(786,564)	(806,759)	(826,954)	(847,149)	(867,344)	(887,539)	(907,770)	(928,216)	(949,022)	(970,029)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	7,300	14,600	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4) (B)	\$7,265,073	7,244,878	7,224,683	7,204,488	7,184,293	7,164,098	7,143,903	7,131,008	7,118,113	7,117,612	7,269,906	7,421,840	7,421,023	
6.	Average Net Investment		7,254,976	7,234,781	7,214,586	7,194,391	7,174,196	7,154,001	7,137,456	7,124,561	7,117,863	7,193,759	7,346,873	7,421,432	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		53,347	53,199	53,050	52,902	52,753	52,605	52,483	52,388	52,339	52,897	54,015	54,571	\$636,549
b.	Debt Component (Line 6 x 2.82% x 1/12)		17,049	17,002	16,954	16,907	16,859	16,812	16,773	16,743	16,727	16,905	17,263	17,440	203,434
8.	Investment Expenses														
a.	Depreciation (D)		20,195	20,195	20,195	20,195	20,195	20,195	20,195	20,195	20,231	20,446	20,806	21,007	244,050
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)		90,591	90,396	90,199	90,004	89,807	89,612	89,451	89,326	89,297	90,248	92,084	93,018	1,084,033
a.	Recoverable Costs Allocated to Energy		90,591	90,396	90,199	90,004	89,807	89,612	89,451	89,326	89,297	90,248	92,084	93,018	1,084,033
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (E)		87,676	86,289	86,456	85,372	85,434	86,793	86,240	85,853	85,944	86,790	88,768	90,154	1,041,779
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$87,676	\$86,289	\$86,456	\$85,372	\$85,434	\$86,793	\$86,240	\$85,853	\$85,944	\$86,790	\$88,768	\$90,154	\$1,041,779

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$1,513,263), 312.42 (\$5,153,072), 312.43 (\$955,619), 315.41 (\$17,504), 315.43 (\$400,000), and 315.44 (\$351,594)
- (B) Net investment is comprised of several projects having various depreciation rates.
- (C) 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).
- (D) Applicable depreciation rates are 3.3%, 3.1%, 2.6%, 2.5%, 2.5%, and 2.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$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	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 (A)	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473
3.	Less: Accumulated Depreciation	(205,530)	(209,954)	(214,378)	(218,802)	(223,226)	(227,650)	(232,074)	(236,498)	(240,922)	(245,346)	(249,770)	(254,194)	(258,618)	(258,618)
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)	\$1,355,943	1,351,519	1,347,095	1,342,671	1,338,247	1,333,823	1,329,399	1,324,975	1,320,551	1,316,127	1,311,703	1,307,279	1,302,855	
6.	Average Net Investment		1,353,731	1,349,307	1,344,883	1,340,459	1,336,035	1,331,611	1,327,187	1,322,763	1,318,339	1,313,915	1,309,491	1,305,067	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		9,954	9,922	9,889	9,857	9,824	9,792	9,759	9,726	9,694	9,661	9,629	9,596	\$117,303
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,181	3,171	3,160	3,150	3,140	3,129	3,119	3,108	3,098	3,088	3,077	3,067	37,488
8.	Investment Expenses														
a.	Depreciation (C)		4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	53,088
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)		17,559	17,517	17,473	17,431	17,388	17,345	17,302	17,258	17,216	17,173	17,130	17,087	207,879
a.	Recoverable Costs Allocated to Energy		17,559	17,517	17,473	17,431	17,388	17,345	17,302	17,258	17,216	17,173	17,130	17,087	207,879
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		16,994	16,723	16,748	16,534	16,541	16,799	16,681	16,587	16,569	16,515	16,513	16,561	199,765
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$16,994	\$16,723	\$16,748	\$16,534	\$16,541	\$16,799	\$16,681	\$16,587	\$16,569	\$16,515	\$16,513	\$16,561	\$199,765

Notes:

- (A) Applicable depreciable base for Polk; account 342.81
- (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) Applicable depreciation rate is 3.4%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2008 to December 2008

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 4 SOFA
(In Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$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	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 (A)	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730
3.	Less: Accumulated Depreciation	(203,234)	(208,351)	(213,468)	(218,585)	(223,702)	(228,819)	(233,936)	(239,053)	(244,170)	(249,287)	(254,404)	(259,521)	(264,638)	(264,638)
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)	\$2,355,496	2,350,379	2,345,262	2,340,145	2,335,028	2,329,911	2,324,794	2,319,677	2,314,560	2,309,443	2,304,326	2,299,209	2,294,092	
6.	Average Net Investment		2,352,938	2,347,821	2,342,704	2,337,587	2,332,470	2,327,353	2,322,236	2,317,119	2,312,002	2,306,885	2,301,768	2,296,651	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		17,302	17,264	17,226	17,189	17,151	17,113	17,076	17,038	17,001	16,963	16,925	16,888	\$205,136
b.	Debt Component (Line 6 x 2.82% x 1/12)		5,529	5,517	5,505	5,493	5,481	5,469	5,457	5,445	5,433	5,421	5,409	5,397	65,556
8.	Investment Expenses														
a.	Depreciation (C)		5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	61,404
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)		27,948	27,898	27,848	27,799	27,749	27,699	27,650	27,600	27,551	27,501	27,451	27,402	332,096
a.	Recoverable Costs Allocated to Energy		27,948	27,898	27,848	27,799	27,749	27,699	27,650	27,600	27,551	27,501	27,451	27,402	332,096
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		27,049	26,633	26,692	26,368	26,398	26,828	26,657	26,527	26,516	26,447	26,462	26,558	319,135
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$27,049	\$26,633	\$26,692	\$26,368	\$26,398	\$26,828	\$26,657	\$26,527	\$26,516	\$26,447	\$26,462	\$26,558	\$319,135

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44
- (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) Applicable depreciation rate is 2.4%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2008 to December 2008

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 1 Pre-SCR
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$437	\$346	\$417	(\$1,176)	(\$28)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4)
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 (A)	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121
3.	Less: Accumulated Depreciation	(52,165)	(56,700)	(61,235)	(65,770)	(70,305)	(74,840)	(79,375)	(83,910)	(88,445)	(92,980)	(97,515)	(102,050)	(106,585)	(106,585)
4.	CWIP - Non-Interest Bearing	367,771	368,208	368,554	368,971	367,795	367,767	367,767	367,767	367,767	367,767	367,767	367,767	367,767	367,767
5.	Net Investment (Lines 2 + 3 + 4)	\$1,964,727	1,960,629	1,956,440	1,952,322	1,946,611	1,942,048	1,937,513	1,932,978	1,928,443	1,923,908	1,919,373	1,914,838	1,910,303	
6.	Average Net Investment		1,962,678	1,958,535	1,954,381	1,949,467	1,944,330	1,939,781	1,935,246	1,930,711	1,926,176	1,921,641	1,917,106	1,912,571	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		14,432	14,401	14,371	14,335	14,297	14,264	14,230	14,197	14,163	14,130	14,097	14,063	\$170,980
b.	Debt Component (Line 6 x 2.82% x 1/12)		4,612	4,603	4,593	4,581	4,569	4,558	4,548	4,537	4,527	4,516	4,505	4,495	54,644
8.	Investment Expenses														
a.	Depreciation (C)		4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	54,420
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)		23,579	23,539	23,499	23,451	23,401	23,357	23,313	23,269	23,225	23,181	23,137	23,093	280,044
a.	Recoverable Costs Allocated to Energy		23,579	23,539	23,499	23,451	23,401	23,357	23,313	23,269	23,225	23,181	23,137	23,093	280,044
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		22,820	22,472	22,524	22,244	22,262	22,622	22,476	22,364	22,353	22,293	22,304	22,382	269,116
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$22,820	\$22,472	\$22,524	\$22,244	\$22,262	\$22,622	\$22,476	\$22,364	\$22,353	\$22,293	\$22,304	\$22,382	\$269,116

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (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) Applicable depreciation rate is 3.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2008 to December 2008

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 2 Pre-SCR
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$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	\$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 (A)	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887
3.	Less: Accumulated Depreciation	(47,000)	(51,087)	(55,174)	(59,261)	(63,348)	(67,435)	(71,522)	(75,609)	(79,696)	(83,783)	(87,870)	(91,957)	(96,044)	(96,044)
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)	\$1,534,887	1,530,800	1,526,713	1,522,626	1,518,539	1,514,452	1,510,365	1,506,278	1,502,191	1,498,104	1,494,017	1,489,930	1,485,843	
6.	Average Net Investment		1,532,844	1,528,757	1,524,670	1,520,583	1,516,496	1,512,409	1,508,322	1,504,235	1,500,148	1,496,061	1,491,974	1,487,887	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		11,271	11,241	11,211	11,181	11,151	11,121	11,091	11,061	11,031	11,001	10,971	10,941	\$133,272
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,602	3,593	3,583	3,573	3,564	3,554	3,545	3,535	3,525	3,516	3,506	3,497	42,593
8.	Investment Expenses														
a.	Depreciation (C)		4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	49,044
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)		18,960	18,921	18,881	18,841	18,802	18,762	18,723	18,683	18,643	18,604	18,564	18,525	224,909
a.	Recoverable Costs Allocated to Energy		18,960	18,921	18,881	18,841	18,802	18,762	18,723	18,683	18,643	18,604	18,564	18,525	224,909
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9878275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		18,350	18,063	18,097	17,871	17,887	18,172	18,051	17,957	17,943	17,891	17,895	17,955	216,132
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$18,350	\$18,063	\$18,097	\$17,871	\$17,887	\$18,172	\$18,051	\$17,957	\$17,943	\$17,891	\$17,895	\$17,955	\$216,132

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 8 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) Applicable depreciation rate is 3.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2008 to December 2008

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 3 Pre-SCR
(In Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$432,404	\$74,612	\$62,487	\$35,386	\$14,020	(\$77,358)	\$0	\$0	\$0	\$0	\$0	\$0	\$541,551
b.	Clearings to Plant		0	0	0	2,737,764	14,020	(77,358)	0	0	0	0	0	0	2,674,426
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 (A)	\$0	\$0	\$0	\$0	\$2,737,764	\$2,751,784	\$2,674,426	\$2,674,426	\$2,674,426	\$2,674,426	\$2,674,426	\$2,674,426	\$2,674,426	
3.	Less: Accumulated Depreciation	0	0	0	0	(2,936)	(8,824)	(14,643)	(20,378)	(26,113)	(31,848)	(37,583)	(43,318)	(49,053)	
4.	CWIP - Non-Interest Bearing	2,132,875	2,585,279	2,639,891	2,702,378	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$2,132,875	2,565,279	2,639,891	2,702,378	2,734,828	2,742,960	2,659,783	2,654,048	2,648,313	2,642,578	2,636,843	2,631,108	2,625,373	
6.	Average Net Investment		2,349,077	2,602,585	2,671,135	2,718,603	2,738,894	2,701,372	2,656,916	2,651,181	2,645,446	2,639,711	2,633,976	2,628,241	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		17,273	19,137	19,641	19,990	20,140	19,864	19,537	19,495	19,452	19,410	19,368	19,326	\$232,633
b.	Debt Component (Line 6 x 2.82% x 1/12)		5,520	6,116	6,277	6,389	6,436	6,348	6,244	6,230	6,217	6,203	6,190	6,176	74,346
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	2,936	5,888	5,819	5,735	5,735	5,735	5,735	5,735	5,735	49,053
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)		22,793	25,253	25,918	29,315	32,464	32,031	31,516	31,460	31,404	31,348	31,293	31,237	356,032
a.	Recoverable Costs Allocated to Energy		22,793	25,253	25,918	29,315	32,464	32,031	31,516	31,460	31,404	31,348	31,293	31,237	356,032
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692083	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		22,060	24,108	24,842	27,806	30,883	31,023	30,385	30,237	30,225	30,147	30,166	30,275	342,157
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$22,060	\$24,108	\$24,842	\$27,806	\$30,883	\$31,023	\$30,385	\$30,237	\$30,225	\$30,147	\$30,166	\$30,275	\$342,157

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.43 (\$1,963,596) and 315.43 (\$710,830)
- (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) Applicable depreciation rate is 2.6% and 2.5%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2008 to December 2008

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 1 SCR
(In Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$1,561,868	\$586,544	\$1,051,233	\$1,230,140	\$1,286,971	\$657,362	\$406,510	\$2,519,923	\$2,525,008	\$2,817,969	\$3,185,671	\$2,553,673	\$20,362,873
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 (A)	\$21,559,050	\$23,120,918	\$23,687,462	\$24,738,695	\$25,968,835	\$27,255,807	\$27,913,169	\$28,319,679	\$30,839,602	\$33,364,610	\$36,182,579	\$39,368,250	\$41,921,923	
3.	Less: Accumulated Depreciation	0	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	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$21,559,050	\$23,120,918	\$23,687,462	\$24,738,695	\$25,968,835	\$27,255,807	\$27,913,169	\$28,319,679	\$30,839,602	\$33,364,610	\$36,182,579	\$39,368,250	\$41,921,923	
6.	Average Net Investment		22,339,984	23,404,190	24,213,079	25,353,765	26,612,321	27,584,488	28,116,424	29,579,640	32,102,106	34,773,594	37,775,414	40,645,086	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (C)		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	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41 and 315.41. These dollars are for tracking purposes only; depreciation and return are not calculated until the project goes in to service.
- (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) Applicable depreciation rate is 3.3% and 2.5%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) FPSC ruling in Docket No. 980693-EI does not allow for recovery of dollars associated with this project until placed in-service.

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$1,667,980	\$898,673	\$4,497,280	\$2,409,922	\$4,698,872	\$2,224,934	\$2,791,177	\$3,124,378	\$3,593,862	\$4,230,647	\$4,917,729	\$4,239,664	\$39,295,118
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 (A)	\$29,055,383	\$30,723,363	\$31,622,036	\$36,119,316	\$38,529,238	\$43,228,110	\$45,453,044	\$48,244,221	\$51,368,599	\$54,962,461	\$59,193,108	\$64,110,837	\$68,350,501	
3.	Less: Accumulated Depreciation	0	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	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$29,055,383	\$30,723,363	\$31,622,036	\$36,119,316	\$38,529,238	\$43,228,110	\$45,453,044	\$48,244,221	\$51,368,599	\$54,962,461	\$59,193,108	\$64,110,837	\$68,350,501	
6.	Average Net Investment		29,689,373	31,172,700	33,870,676	37,324,277	40,878,674	44,340,577	46,848,633	49,806,410	53,165,530	57,077,785	61,651,973	66,230,669	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (C)		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	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611183	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42 and 312.44. These dollars are for tracking purposes only; depreciation and return are not calculated until the project goes in to service.
- (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) Applicable depreciation rates are 3.1% and 2.4%.
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) FPSC ruling in Docket No. 980693-EI does not allow for recovery of dollars associated with this project until placed in-service.

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2008 to December 2008

Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 3 SCR
 (In Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$1,544,874	\$2,827,383	\$1,156,124	\$604,491	\$471,828	\$443,255	\$86,496	\$11,216	\$79,481	\$433,249	\$456,481	\$1,077,616	\$9,192,493
b.	Clearings to Plant		0	0	0	0	0	0	78,080,176	11,216	79,481	433,249	456,481	1,077,616	\$80,138,219
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 (A)	\$65,783,032	\$67,327,906	\$70,155,289	\$71,311,412	\$71,915,903	\$72,387,731	\$72,830,986	\$78,080,175	\$78,091,391	\$78,170,872	\$78,604,121	\$79,060,602	\$80,138,218	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	(82,264)	(246,805)	(411,444)	(576,839)	(742,797)	(910,617)	
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)	\$65,783,032	\$67,327,906	\$70,155,289	\$71,311,412	\$71,915,903	\$72,387,731	\$72,830,986	\$77,997,911	\$77,844,586	\$77,759,428	\$78,027,482	\$78,317,805	\$79,227,601	
6.	Average Net Investment		66,555,469	68,741,597	70,733,350	71,613,658	72,151,817	72,609,359	75,414,449	77,921,249	77,802,007	77,893,455	78,172,644	78,772,703	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	554,535	572,968	572,091	572,764	574,816	579,229	\$3,426,403
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	177,224	183,115	182,835	183,050	183,706	185,116	1,095,046
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	82,264	164,541	164,639	165,195	166,158	167,820	910,617
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	814,023	920,624	919,565	921,009	924,680	932,165	5,432,066
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	814,023	920,624	919,565	921,009	924,680	932,165	5,432,066
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624485	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	784,803	884,827	885,032	885,715	891,381	903,463	5,235,221
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$784,803	\$884,827	\$885,032	\$885,715	\$891,381	\$903,463	\$5,235,221

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.43 (\$3,160,938), 312.43 (\$71,233,774), and 312.44 (\$5,743,506)
- (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) Applicable depreciation rates are 1.2%, 2.6%, and 2.4%
- (D) Line 9a x Line 10
- (F) FPSC ruling in Docket No. 980693-EI does not allow for recovery of dollars associated with this project until placed in-service.

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$112,273	(\$49,818)	\$103,703	\$20,113	(\$236,669)	\$18,261	\$0	\$0	\$5,877	\$5,877	\$5,877	\$5,880	(\$8,625)
b.	Clearings to Plant		112,273	(49,818)	103,703	20,113	(236,669)	18,261	0	0	5,877	5,877	5,877	5,880	(8,625)
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 (A)	\$81,210,715	\$61,322,988	\$61,273,171	\$61,376,874	\$61,396,987	\$61,160,318	\$61,178,579	\$61,178,579	\$61,178,579	\$61,184,456	\$61,190,333	\$61,198,210	\$61,202,090	
3.	Less: Accumulated Depreciation	(913,640)	(1,036,174)	(1,158,770)	(1,281,420)	(1,404,194)	(1,526,751)	(1,649,090)	(1,771,447)	(1,893,804)	(2,016,167)	(2,138,542)	(2,260,929)	(2,383,327)	
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)	\$80,297,075	\$60,286,814	\$60,114,401	\$60,095,454	\$59,992,793	\$59,633,567	\$59,529,489	\$59,407,132	\$59,284,775	\$59,168,289	\$59,051,791	\$58,935,281	\$58,818,763	
6.	Average Net Investment		60,291,945	60,200,608	60,104,927	60,044,123	59,813,180	59,581,528	59,468,310	59,345,953	59,226,532	59,110,040	58,993,536	58,877,022	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		443,337	442,665	441,962	441,514	439,816	438,113	437,280	436,361	435,503	434,646	433,789	432,933	\$5,257,939
b.	Debt Component (Line 6 x 2.82% x 1/12)		141,686	141,471	141,247	141,104	140,561	140,017	139,751	139,463	139,182	138,909	138,635	138,361	1,680,387
8.	Investment Expenses														
a.	Depreciation (C)		122,534	122,596	122,650	122,774	122,557	122,339	122,357	122,357	122,363	122,375	122,387	122,398	1,469,687
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)		707,557	706,732	705,859	705,392	702,934	700,469	699,388	698,201	697,048	695,930	694,811	693,692	8,408,013
a.	Recoverable Costs Allocated to Energy		707,557	706,732	705,859	705,392	702,934	700,469	699,388	698,201	697,048	695,930	694,811	693,692	8,408,013
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	-
10.	Energy Jurisdictional Factor		0.9678275	0.9548721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		684,793	674,697	676,567	669,087	668,708	678,435	674,283	671,052	670,871	669,261	669,790	672,333	8,079,877
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$684,793	\$674,697	\$676,567	\$669,087	\$668,708	\$678,435	\$674,283	\$671,052	\$670,871	\$669,261	\$669,790	\$672,333	\$8,079,877

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44 (\$61,202,090)
- (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) Applicable depreciation rate is 2.4%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2008 to December 2008

Form 42-9E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend FGD System Reliability
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$739,281	\$292,814	\$256,943	\$85,317	\$60,668	\$27,303	\$45,165	\$60,215	\$35,100	\$39,473	\$15,100	\$17,107	\$1,674,486
b.	Clearings to Plant		0	0	0	6,418,273	60,603	\$27,323	45,165	80,215	35,100	39,473	15,100	17,107	6,718,359
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 (A)	\$5,001,604	\$5,001,604	\$5,001,604	\$5,001,604	\$11,419,877	\$11,480,480	\$11,507,803	\$11,552,968	\$11,613,183	\$11,648,283	\$11,687,756	\$11,702,856	\$11,719,963	
3.	Less: Accumulated Depreciation	(71,177)	(80,763)	(90,349)	(99,935)	(115,733)	(137,801)	(159,954)	(182,176)	(204,500)	(226,915)	(249,402)	(271,941)	(294,511)	
4.	CWIP - Non-Interest Bearing	5,060,055	5,799,336	6,092,150	6,349,093	16,137	16,202	16,182	16,182	16,182	16,182	16,182	16,182	16,182	
5.	Net Investment (Lines 2 + 3 + 4)	\$9,990,482	10,720,177	11,003,405	11,250,762	11,320,281	11,358,881	11,364,031	11,386,974	11,424,865	11,437,550	11,454,536	11,447,097	11,441,634	
6.	Average Net Investment		10,355,330	10,861,791	11,127,084	11,285,522	11,339,581	11,381,456	11,375,503	11,405,920	11,431,208	11,446,043	11,450,817	11,444,366	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		76,144	79,869	81,819	82,984	83,382	83,543	83,646	83,870	84,056	84,165	84,200	84,152	\$991,830
b.	Debt Component (Line 6 x 2.82% x 1/12)		24,335	25,525	26,149	26,521	26,648	26,699	26,732	26,804	26,863	26,898	26,909	26,894	316,977
8.	Investment Expenses														
a.	Depreciation (C)		9,586	9,586	9,586	15,798	22,068	22,153	22,222	22,324	22,415	22,487	22,539	22,570	223,334
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)	110,065	114,980	114,980	117,554	125,303	132,098	132,395	132,600	132,998	133,334	133,550	133,648	133,616	1,532,141
a.	Recoverable Costs Allocated to Energy	110,065	114,980	114,980	117,554	125,303	132,098	132,395	132,600	132,998	133,334	133,550	133,648	133,616	1,532,141
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		106,524	109,768	112,676	118,854	125,666	128,230	127,840	127,827	128,327	128,432	128,835	129,502	1,472,481
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$106,524	\$109,768	\$112,676	\$118,854	\$125,666	\$128,230	\$127,840	\$127,827	\$128,327	\$128,432	\$128,835	\$129,502	\$1,472,481

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44 (\$1,477,493) & 312.45 (\$10,242,470)
- (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) Applicable depreciation rate is 2.4% and 2.3%.
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2008 to December 2008

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
For Project: Clean Air Mercury Rule
(In Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$1,991	\$344,698	\$105,208	\$4,944	\$5,163	\$964	\$0	\$0	\$0	\$0	\$0	\$289,027	\$751,996
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 (A)	\$0	\$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	0
4.	CWIP - Non-Interest Bearing	198,360	200,351	545,050	650,258	655,203	660,365	661,329	661,329	661,329	661,329	661,329	661,329	950,356	
5.	Net Investment (Lines 2 + 3 + 4)	\$198,360	200,351	545,050	650,258	655,203	660,365	661,329	661,329	661,329	661,329	661,329	661,329	950,356	
6.	Average Net Investment		199,356	372,701	597,654	652,730	657,784	660,847	661,329	661,329	661,329	661,329	661,329	805,843	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		1,466	2,741	4,395	4,800	4,837	4,859	4,863	4,863	4,863	4,863	4,863	5,925	\$53,338
b.	Debt Component (Line 6 x 2.82% x 1/12)		468	876	1,404	1,534	1,546	1,553	1,554	1,554	1,554	1,554	1,554	1,894	17,045
8.	Investment Expenses														
a.	Depreciation (C)		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)		1,934	3,617	5,799	6,334	6,383	6,412	6,417	6,417	6,417	6,417	6,417	7,819	70,383
a.	Recoverable Costs Allocated to Energy		1,934	3,617	5,799	6,334	6,383	6,412	6,417	6,417	6,417	6,417	6,417	7,819	70,383
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		1,872	3,453	5,558	6,008	6,072	6,210	6,187	6,167	6,176	6,171	6,186	7,578	67,638
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,872	\$3,453	\$5,558	\$6,008	\$6,072	\$6,210	\$6,187	\$6,167	\$6,176	\$6,171	\$6,186	\$7,578	\$67,638

Notes:

- (A) Applicable depreciable base for Big Bend and Polk; accounts 312.41, 312.43, 312.44, and 345.81
- (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) Applicable depreciation rate is 3.3%, 2.6%, 2.4%, and 3.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2008 to December 2008

Form 42-8E
Page 26 of 26

For Project: SO₂ Emissions Allowances
(In Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Sales/Transfers		(\$1,250)	(12,500)	975,000	(2,500)	1,000,000	0	3,992,500	2,650,000	2,640,000	2,640,000	2,640,000	2,648,750	19,170,000
c.	Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Working Capital Balance														
a.	FERC 158.1 Allowance Inventory	\$0	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	0
c.	FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	FERC 254.01 Regulatory Liabilities - Gains	(69,802)	(63,711)	(63,283)	(61,108)	(60,570)	(58,322)	(57,933)	(48,070)	(42,204)	(36,495)	(30,683)	(24,989)	(19,442)	
3.	Total Working Capital Balance	(\$69,802)	(63,711)	(63,283)	(61,108)	(60,570)	(58,322)	(57,933)	(48,070)	(42,204)	(36,495)	(30,683)	(24,989)	(19,442)	
4.	Average Net Working Capital Balance		(\$66,757)	(\$63,497)	(\$62,196)	(\$60,839)	(\$59,446)	(\$58,128)	(\$53,002)	(\$45,137)	(\$39,350)	(\$33,589)	(\$27,836)	(\$22,216)	
5.	Return on Average Net Working Capital Balance														
a.	Equity Component Grossed Up For Taxes (A)		(491)	(467)	(457)	(447)	(437)	(427)	(390)	(332)	(289)	(247)	(205)	(163)	(4,352)
b.	Debt Component (Line 4 x 2.82% x 1/12)		(157)	(149)	(146)	(143)	(140)	(137)	(125)	(106)	(92)	(79)	(65)	(52)	(1,391)
6.	Total Return Component		(648)	(616)	(603)	(590)	(577)	(564)	(515)	(438)	(381)	(326)	(270)	(215)	(5,743)
7.	Expenses:														
a.	Gains		1,250	12,500	(976,697)	2,500	(1,001,697)	0	(4,001,000)	(2,654,488)	(2,644,488)	(2,644,488)	(2,644,488)	(2,653,238)	(19,204,334)
b.	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	SO ₂ Allowance Expense		10,631	16,079	23,333	15,436	16,213	14,792	58,237	58,222	56,479	58,276	54,494	56,541	438,733
8.	Net Expenses (B)		11,881	28,579	(953,364)	17,936	(985,484)	14,792	(3,942,763)	(2,596,266)	(2,588,009)	(2,586,212)	(2,589,994)	(2,596,697)	(18,765,601)
9.	Total System Recoverable Expenses (Lines 6 + 8)		11,233	27,963	(953,967)	17,346	(968,061)	14,228	(3,943,278)	(2,596,704)	(2,588,390)	(2,586,538)	(2,590,264)	(2,596,912)	(18,771,344)
a.	Recoverable Costs Allocated to Energy		11,233	27,963	(953,967)	17,346	(968,061)	14,228	(3,943,278)	(2,596,704)	(2,588,390)	(2,586,538)	(2,590,264)	(2,596,912)	(18,771,344)
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9641047	0.9611163	0.9624465	0.9616786	0.9639881	0.9692093	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (C)		10,872	26,695	(914,379)	16,453	(938,049)	13,780	(3,801,733)	(2,495,735)	(2,491,187)	(2,487,418)	(2,496,984)	(2,516,951)	(18,074,636)
13.	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13)		\$10,872	\$26,695	(\$914,379)	\$16,453	(\$938,049)	\$13,780	(\$3,801,733)	(\$2,495,735)	(\$2,491,187)	(\$2,487,418)	(\$2,496,984)	(\$2,516,951)	(\$18,074,636)

Notes:

- (A) Line 4 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

* Totals on this schedule may not foot due to rounding.

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DOCKET NO. 080007-EI
ECRC 2008 ACTUAL/ESTIMATED TRUE-UP
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