

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 080317-EI

IN RE: TAMPA ELECTRIC COMPANY'S
PETITION FOR AN INCREASE IN BASE RATES
AND MISCELLANEOUS SERVICE CHARGES



MINIMUM FILING REQUIREMENTS

SCHEDULE E - RATE SCHEDULES

CLASS COST OF SERVICE STUDIES
PRODUCTION CAPACITY ALLOCATION METHOD:
12CP & 25 PERCENT AD
PROJECTED TEST YEAR 2009

VOLUME III

DOCUMENT NUMBER DATE

07071 AUG 11 8

FPSC-COMMISSION CLERK



Class Cost Of Service Studies
Production Capacity Allocation Method:
12CP And 25 Percent AD

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**12CP & 25% PRESENT
(EXCL IS)**

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (EXCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

RATE OF RETURN SUMMARY - ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC FACTOR
1	<u>OPERATING REVENUES</u>									
2	Sales Revenue	837,851	454,812	53,970	192,520	73,686	21,915	4,683	36,265	
3	Other Revenues	27,507	19,188	2,357	3,698	1,473	409	165	17	
4										
5	TOTAL OPERATING REVENUES	865,359	474,000	56,327	196,418	75,159	22,324	4,848	36,282	
6										
7										
8	<u>OPERATING EXPENSES</u>									
9	Power Transactions	7,615	3,467	417	2,151	978	516	86		
10	O&M Expense	370,934	215,122	24,119	78,391	31,809	9,927	2,442	9,123	
11	Deprec & Amortiz Expense	194,608	107,097	12,073	43,484	16,793	3,839	1,110	10,211	
12	Taxes Other than Income	62,275	35,106	3,915	14,035	5,479	1,158	340	2,242	
13	Income Taxes	48,493	18,128	3,316	14,434	5,130	3,536	329	3,620	
14	Gain/(Loss) on Disp	(1,534)	(855)	(96)	(355)	(138)	(28)	(8)	(54)	
15										
16	TOTAL OPERATING EXPENSES	682,390	378,066	43,743	152,140	60,051	18,949	4,299	25,143	
17										
18										
19	NET OPERATING INCOME	182,968	95,934	12,584	44,278	15,108	3,374	550	11,139	
20										
21										
22	<u>RATE BASE</u>									
23	Plant in Service	5,483,474	3,030,884	342,635	1,274,315	498,296	112,722	32,051	192,571	
24	Plant Held for Future Use	37,330	20,870	2,281	9,068	3,623	1,328	161		
25	Working Capital	(30,585)	(26,786)	(2,689)	(2,168)	919	4,137	388	(4,386)	
26	Construction Work in Progress	101,071	54,644	6,247	26,187	10,824	2,442	420	306	
27	Less: Depreciation Reserve	1,934,488	1,062,308	119,717	441,482	171,464	39,821	11,761	87,935	
28										
29	TOTAL RATE BASE	3,656,802	2,017,304	228,757	865,920	342,198	80,808	21,259	100,556	
30										
31										
32										
33	RATE OF RETURN (%)	5.00	4.76	5.50	5.11	4.42	4.18	2.59	11.08	
34										
35	RATE OF RETURN INDEX	1.00	0.95	1.10	1.02	0.88	0.83	0.52	2.21	

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PRESENT RATE STRUCTURE
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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

RATE OF RETURN SUMMARY - ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC FACTOR	
36	<u>DEVELOPMENT OF REVENUE REQUIREMENTS</u>										
37	Total Rate Base	3,656,802	2,017,304	228,757	865,920	342,198	80,808	21,259	100,556		
38	Total Cost of Capital	8.82%	8.82%	8.82%	8.82%	8.82%	8.82%	8.82%	8.82%		
39	(@ 12.00% ROE)										
40	Total Required Net Operating Income	322,530	177,926	20,176	76,374	30,182	7,127	1,875	8,869		
41											
42	Less: Achieved Net Operating Income	182,968	95,934	12,584	44,278	15,108	3,374	550	11,139		
43											
44	Equals: Return Deficiency/(Surplus)	139,562	81,992	7,592	32,096	15,074	3,753	1,325	(2,270)		
45	Times: Expansion Factor	1.6349	1.6349	1.6349	1.6349	1.6349	1.6349	1.6349	1.6349		
46											
47	Equals: Revenue Deficiency/ (Surplus)	228,167	134,047	12,412	52,474	24,644	6,135	2,166	(3,712)		
48											
49	Plus: Revenues @ Present Rates	865,359	474,000	56,327	196,418	75,159	22,324	4,848	36,282		
50											
51	Equals: Total Revenue Requirements	1,093,526	608,048	68,739	248,892	99,803	28,459	7,015	32,570		
52	Less: Other Revenues	(27,507)	(19,188)	(2,357)	(3,898)	(1,473)	(409)	(165)	(17)		
53											
54	Equals: Total Sales Revenue Requirements	1,066,019	588,859	66,382	244,994	98,330	28,050	6,849	32,554		
55											
56	Sales Revenue Requirements Index	0.77	0.75	0.79	0.77	0.74	0.77	0.67	1.11		

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

OPERATING REVENUES - OPREV

LINE NO.		REV	FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC FACTOR
1	SALES REVENUE	REV	837,851	454,812	53,970	192,520	73,686	21,915	4,683	36,265	501
2											
3	MISC SERVICE REVENUE: Acct 451	CUST	12,785	10,947	1,500	331	5	1	-	-	502
4											
5	RENT REVENUE: Acct 454										
6	Production	DEM	-	-	-	-	-	-	-	-	123
7	Transmission	DEM	534	292	33	131	52	23	1	-	117
8	Subtransmission	DEM	153	84	9	38	15	7	0	-	117
9	Distribution Primary	DEM	9,382	5,593	548	2,134	850	136	121	-	105
10	Distribution Secondary	DEM	155	106	11	31	6	-	1	-	106
11	TOTAL RENT REVENUE		10,224	6,075	601	2,335	923	166	123	-	
12											
13	PLANT RELATED REVENUE: Acct 456										
14	Production	DEM	1,048	570	65	277	114	18	4	-	123
15	Production	EGY	19	9	1	5	2	1	0	-	201
16	Transmission	DEM	34	19	2	9	3	2	0	-	117
17	Transmission Firm Whsl	REV	-	-	-	-	-	-	-	-	202
18	Subtransmission	DEM	-	-	-	-	-	-	-	-	117
19	Distribution Primary	DEM	73	44	4	17	7	1	1	-	105
20	Distribution Secondary	DEM	47	32	3	9	2	-	0	-	106
21	Distribution	CUST	39	18	3	2	0	0	0	17	907
22	Other	CUST	3	3	0	0	0	0	0	-	311
23	TOTAL PLANT RELATED REVENUE		1,263	693	79	318	129	22	6	17	
24											
25	ENERGY-RELATED REVENUE: Acct 456										
26	Steam & Miscellaneous	EGY	4,032	1,836	221	1,139	518	273	46	-	201
27	Other SO2 Whsl	EGY	-	-	-	-	-	-	-	-	202
28	Subtotal Non-Sales Revenue	SUBTOTAL	4,032	1,836	221	1,139	518	273	46	-	
29	Collect Fee/Sales Tax	EGY	60	27	3	17	8	4	1	-	204
30	Energy Power Sales	EGY	282	128	15	80	36	19	3	-	201
31	Unbilled Revenue	EGY	(1,139)	(519)	(62)	(322)	(146)	(77)	(13)	-	204
32	Subtotal Sales Revenue	SUBTOTAL	(797)	(363)	(44)	(225)	(102)	(54)	(9)	-	
33	TOTAL ENERGY RELATED REVENUE		3,235	1,473	177	914	415	219	37	-	
34											
35	TOTAL OPERATING REVENUE										
36	Sales	REV	837,851	454,812	53,970	192,520	73,686	21,915	4,683	36,265	
37	Production	DEM	1,048	570	65	277	114	18	4	-	
38	Production	EGY	3,194	1,454	175	902	410	216	36	-	
39	Transmission	DEM	568	311	35	140	56	25	1	-	
40	Subtransmission	DEM	153	84	9	38	15	7	0	-	
41	Distribution Primary	DEM	9,455	5,636	552	2,151	856	137	122	-	
42	Distribution Secondary	DEM	202	138	14	40	8	-	2	-	
43	Distribution	CUST	39	18	3	2	0	0	0	17	
44	Other	CUST	12,848	10,977	1,503	348	13	5	1	-	
45											
46	TOTAL OPERATING REVENUE		865,359	474,000	56,327	196,418	75,159	22,324	4,848	36,282	

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC FACTOR	
1	<u>FUEL & POWER TRANSACTIONS</u>											
2	Direct Non-Jurisdictional	DEM	-	-	-	-	-	-	-	-	202	
3	Direct Non-Jurisdictional	EGY	-	-	-	-	-	-	-	-	202	
4	Direct Retail Jurisdictional	EGY	7,615	3,467	417	2,151	978	516	86	-	204	
5												
6	Production Demand	DEM	-	-	-	-	-	-	-	-		
7	Production Energy	EGY	7,615	3,467	417	2,151	978	516	86	-		
8	TOTAL FUEL & POWER TRANSACTIONS O&M		7,615	3,467	417	2,151	978	516	86	-		
9												
10												
11	<u>PRODUCTION O&M</u>											
12	Production Demand	DEM	62,476	33,976	3,894	16,491	6,817	1,058	240	-	123	
13	Production Energy	EGY	67,062	30,533	3,672	18,945	8,609	4,544	759	-	201	
14	TOTAL PRODUCTION O&M		129,538	64,509	7,566	35,436	15,426	5,602	999	-		
15												
16												
17	<u>TRANSMISSION O&M</u>											
18	Step-Up Substations	DEM	1,792	975	112	473	196	30	7	-	123	
19												
20	High-Volt Transmission	DEM	1,723	944	107	425	169	76	2	-	117	
21												
22	Subtransmission											
23	Substations	DEM	5,885	3,225	365	1,450	578	259	8	-	117	
24	Lines	DEM	2,381	1,305	148	587	234	105	3	-	117	
25	Subtransmission		8,266	4,530	512	2,037	812	364	11	-		
26												
27	Transmission O&M											
28	Step-Up Substations	DEM	1,792	975	112	473	196	30	7	-		
29	Hi-Volt Transmission	DEM	1,723	944	107	425	169	76	2	-		
30	Subtransmission	DEM	8,266	4,530	512	2,037	812	364	11	-		
31												
32	TOTAL TRANSMISSION O&M		11,781	6,449	731	2,934	1,176	470	20	-		

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
33	<u>DISTRIBUTION O&M</u>										
34	Substations	DEM	6,088	3,629	356	1,385	551	88	79	-	105
35											
36	OH Lines Direct	CUST	1,397	-	-	-	-	-	-	1,397	310
37	OH Lines Primary	DEM	20,701	12,340	1,209	4,710	1,875	301	267	-	105
38	OH Lines Secondary	DEM	9,629	6,570	670	1,916	394	-	80	-	106
39	TOTAL OH LINES		31,728	18,910	1,879	6,626	2,268	301	346	1,397	
40											
41	UG Lines Direct	CUST	-	-	-	-	-	-	-	-	310
42	UG Lines Primary	DEM	4,328	2,580	253	985	392	63	56	-	105
43	UG Lines Secondary	DEM	1,083	739	75	216	44	-	9	-	106
44	TOTAL UG LINES		5,412	3,319	328	1,200	436	63	65	-	
45											
46	Transformers Line	DEM	494	337	34	98	20	-	4	-	106
47											
48	Services	CUST	7,045	5,723	914	399	7	-	2	-	307
49	Meters	CUST	4,777	3,499	510	630	71	66	1	-	308
50	Interruptible Equipment	CUST	207	-	-	-	-	207	-	-	309
51	Street Lighting	CUST	3,362	-	-	-	-	-	-	3,362	310
52											
53	Distribution O&M	DEM	42,324	26,196	2,597	9,310	3,276	452	494	-	
54	Distribution O&M	CUST	16,788	9,222	1,424	1,029	77	274	3	4,759	
55											
56	TOTAL DISTRIBUTION O&M		59,112	35,418	4,020	10,339	3,353	725	497	4,759	
57											
58											
59	<u>PROD. TRANS & DIST O&M</u>										
60	Production	DEM	64,268	34,950	4,006	16,964	7,013	1,089	247	-	
61	Production	EGY	67,062	30,533	3,672	18,945	8,609	4,544	759	-	
62	Transmission	DEM	1,723	944	107	425	169	76	2	-	
63	Subtransmission	DEM	8,266	4,530	512	2,037	812	364	11	-	
64	Distribution Primary	DEM	31,117	18,550	1,817	7,079	2,818	452	401	-	
65	Distribution Secondary	DEM	11,207	7,646	780	2,230	458	-	93	-	
66	Distribution	CUST	16,788	9,222	1,424	1,029	77	274	3	4,759	
67	Other	CUST	-	-	-	-	-	-	-	-	
68	TOTAL PROD. TRANS & DIST O&M		200,431	106,376	12,318	48,709	19,955	6,798	1,516	4,759	

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PRESENT RATE STRUCTURE
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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
69	<u>PLUS: OTHER CUSTOMER O&M</u>											
70	Uncollectible	CUST	7,971	4,327	513	1,832	701	208	45	345	507	
71	Billing & Misc	CUST	26,398	23,505	1,775	653	313	94	58	-	311	
72	Cust Svc & Info	CUST	1,287	283	92	432	303	128	49	-	313	
73	Sales	CUST	2,459	1,357	866	32	115	38	51	-	312	
74	<u>TOTAL OTHER CUSTOMER O&M</u>											
75			38,115	29,471	3,246	2,949	1,433	469	203	345		
76	<u>PLUS: ADMIN & GENERAL O&M</u>											
77	Production	DEM	52,086	28,325	3,247	13,748	5,683	882	200	-	123	
78	Production	EGY	13,870	6,315	760	3,918	1,781	940	157	-	201	
79	Transmission	DEM	1,484	813	92	366	146	65	2	-	117	
80	Subtransmission	DEM	5,045	2,765	313	1,243	495	222	7	-	117	
81	Distribution Primary	DEM	17,799	10,611	1,039	4,049	1,612	258	230	-	105	
82	Distribution Secondary	DEM	10,605	7,236	738	2,111	434	-	88	-	106	
83	Distribution	CUST	14,177	7,788	1,202	869	65	231	3	4,019	607	
84	Other	CUST	17,321	15,422	1,165	428	205	62	38	-	311	
85	<u>TOTAL ADMIN & GENERAL O&M</u>											
86			132,388	79,275	8,555	26,733	10,421	2,661	723	4,019		
87	<u>EQUALS: O&M EXP LESS FUEL & POWER TRANS</u>											
88	Production	DEM	116,354	63,275	7,253	30,712	12,696	1,971	447	-		
89	Production	EGY	80,933	36,849	4,432	22,863	10,389	5,483	916	-		
90	Transmission	DEM	3,207	1,758	199	790	315	141	4	-		
91	Subtransmission	DEM	13,311	7,295	825	3,280	1,307	586	17	-		
92	Distribution Primary	DEM	48,917	29,161	2,856	11,129	4,430	710	631	-		
93	Distribution Secondary	DEM	21,812	14,882	1,518	4,341	892	-	180	-		
94	Distribution	CUST	30,965	17,009	2,626	1,898	142	505	6	8,778		
95	Other	CUST	55,436	44,893	4,411	3,377	1,638	531	241	345		
96												
97	<u>TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)</u>											
98			370,934	215,122	24,119	78,391	31,809	9,927	2,442	9,123		
99	<u>EQUALS: O&M EXP PLUS FUEL & POWER TRANS</u>											
100	Production	DEM	116,354	63,275	7,253	30,712	12,696	1,971	447	-		
101	Production	EGY	88,548	40,316	4,849	25,015	11,367	5,999	1,002	-		
102	Transmission	DEM	3,207	1,758	199	790	315	141	4	-		
103	Subtransmission	DEM	13,311	7,295	825	3,280	1,307	586	17	-		
104	Distribution Primary	DEM	48,917	29,161	2,856	11,129	4,430	710	631	-		
105	Distribution Secondary	DEM	21,812	14,882	1,518	4,341	892	-	180	-		
106	Distribution	CUST	30,965	17,009	2,626	1,898	142	505	6	8,778		
107	Other	CUST	55,436	44,893	4,411	3,377	1,638	531	241	345		
108												
109	<u>TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)</u>											
			378,549	218,590	24,536	80,542	32,787	10,443	2,528	9,123		

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DEPRECIATION EXPENSE - DEPRE

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLD	IS	SIJOL ENERGY	SIJOL FACILITIES	ALLOC. FACTOR	
1	<u>PRODUCTION DEPREC EXPENSE</u>											
2	Production Demand	DEM	80,218	43,624	5,000	21,174	8,753	1,359	308	-	123	
3	Production Energy	EGY	14,638	6,665	802	4,135	1,879	992	166	-	201	
4	TOTAL PRODUCTION DEPRE EXPENSE		94,856	50,289	5,802	25,309	10,632	2,351	474	-		
5												
6												
7	<u>TRANSMISSION DEPREC EXPENSE</u>											
8	Step-Up Substations	DEM	923	502	58	244	101	16	4	-	123	
9	High-Volt Transmission	DEM	4,146	2,272	257	1,022	407	183	5	-	117	
10	Subtransmission											
11	Subtransmission	DEM	2,972	1,629	184	732	292	131	4	-	117	
12	Lines	DEM	5,703	3,126	354	1,405	560	251	7	-	117	
13	Subtransmission		8,675	4,754	538	2,138	852	382	11	-		
14	Step-Up Substations	DEM	923	502	58	244	101	16	4	-		
15	Hi-Volt Transmission	DEM	4,146	2,272	257	1,022	407	183	5	-		
16	Subtransmission	DEM	8,675	4,754	538	2,138	852	382	11	-		
17	TOTAL TRANSMISSION DEPREC EXPENSE		13,744	7,529	852	3,403	1,359	580	20	-		

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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (EXCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DEPRECIATION EXPENSE - DEPRE

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR
22	<u>DISTRIBUTION DEPREC EXPENSE</u>										
23	Substations	DEM	4,438	2,646	259	1,010	402	64	57	-	105
24										890	310
25	Poles Direct	CUST	890	-	-	-	-	-	-	-	105
26	Poles Primary	DEM	8,030	4,787	469	1,827	727	117	104	-	106
27	Poles Secondary	DEM	1,345	918	94	268	55	-	11	-	106
28	TOTAL POLES		10,265	5,705	562	2,095	782	117	115	890	
29										155	310
30	OH Lines Direct	CUST	155	-	-	-	-	-	-	-	105
31	OH Lines Primary	DEM	5,684	3,368	332	1,293	515	83	73	-	106
32	OH Lines Secondary	DEM	1,182	807	82	235	48	-	10	-	106
33	TOTAL OH LINES		7,021	4,195	414	1,528	563	83	83	155	
34										-	310
35	UG Lines Direct	CUST	-	-	-	-	-	-	-	-	105
36	UG Lines Primary	DEM	7,983	4,759	466	1,816	723	116	103	-	106
37	UG Lines Secondary	DEM	1,998	1,363	139	398	82	-	17	-	106
38	TOTAL UG LINES		9,982	6,123	605	2,214	805	116	119	-	
39										-	106
40	Transformers	DEM	15,857	10,819	1,103	3,156	648	-	131	-	307
41										-	308
42	Services	CUST	5,777	4,693	749	328	5	-	2	-	309
43	Meters	CUST	4,580	3,355	489	604	68	64	1	-	310
44	Interruptible Equipment	CUST	68	-	-	-	-	68	-	-	310
45	Street Lighting	CUST	8,375	-	-	-	-	-	-	8,375	310
46										-	
47	Total Distribution Expense										
48	Distribution Expense	DEM	46,518	29,486	2,944	10,002	3,200	380	505	-	
49	Distribution Expense	CUST	19,846	8,048	1,238	931	73	132	3	9,421	
50											
51	TOTAL DISTRIBUTION DEPREC EXPENSE		66,364	37,535	4,182	10,934	3,273	511	508	9,421	
52											
53											
54	<u>PROD. TRANS & DIST DEPREC EXPENSE</u>										
55	Production	DEM	81,141	44,126	5,058	21,418	8,854	1,374	312	-	
56	Production	EGY	14,638	6,665	802	4,135	1,879	992	166	-	
57	Transmission	DEM	4,146	2,272	257	1,022	407	183	5	-	
58	Subtransmission	DEM	8,675	4,754	538	2,138	852	382	11	-	
59	Distribution Primary	DEM	26,135	15,580	1,526	5,946	2,367	380	337	-	
60	Distribution Secondary	DEM	20,383	13,906	1,418	4,056	833	-	168	-	
61	Distribution	CUST	19,846	8,048	1,238	931	73	132	3	9,421	
62	Other	CUST	-	-	-	-	-	-	-	-	
63											
64	TOTAL PROD, TRANS & DIST DEPREC EXP		174,964	95,352	10,837	39,646	15,265	3,442	1,002	9,421	

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TAMPA ELECTRIC COMPANY
 DOCKET NO. 080317-EI
 CLASS COST OF SERVICE STUDIES
 PRESENT 12CP & 25% AD (EXCL IS)
 WITNESS: ASHBURN
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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (EXCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DEPRECIATION EXPENSE - DEPRE

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
65	<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>										
66	Production	DEM	1,120	609	70	296	122	19	4	-	123
67	Production	EGY	347	158	19	98	45	24	4	-	201
68	Transmission	DEM	141	77	9	35	14	6	0	-	117
69	Subtransmission	DEM	93	51	6	23	9	4	0	-	117
70	Distribution Primary	DEM	623	371	36	142	56	9	8	-	105
71	Distribution Secondary	DEM	371	253	26	74	15	-	3	-	106
72	Distribution	CUST	248	113	18	11	1	2	0	104	907
73	Other	CUST	440	392	30	11	5	2	1	-	311
74											
75	TOTAL COMMUNICATION EQP DEPREC EXP		3,384	2,025	213	689	267	65	21	104	
76											
77	<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>										
78	Production	DEM	-	-	-	-	-	-	-	-	123
79	Production	EGY	-	-	-	-	-	-	-	-	201
80	Transmission	DEM	-	-	-	-	-	-	-	-	117
81	Subtransmission	DEM	-	-	-	-	-	-	-	-	117
82	Distribution Primary	DEM	-	-	-	-	-	-	-	-	105
83	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	106
84	Distribution	CUST	-	-	-	-	-	-	-	-	907
85	Other	CUST	-	-	-	-	-	-	-	-	311
86											
87	TOTAL TRANSPORTATION EQP DEPREC EXP		-	-	-	-	-	-	-	-	
88											
89	<u>PLUS: GENERAL & INTANGIBLE DEPREC EXP</u>										
90	Production	DEM	6,280	3,415	391	1,658	685	106	24	-	123
91	Production	EGY	2,291	1,043	125	647	294	155	26	-	201
92	Transmission	DEM	79	43	5	20	8	3	0	-	117
93	Subtransmission	DEM	403	221	25	99	40	18	1	-	117
94	Distribution Primary	DEM	1,737	1,036	101	395	157	25	22	-	105
95	Distribution Secondary	DEM	929	634	65	185	38	-	8	-	106
96	Distribution	CUST	1,639	745	116	74	5	13	0	686	907
97	Other	CUST	2,901	2,583	195	72	34	10	6	-	311
98											
99	TOTAL GENERAL & INTANGIBLE DEPREC EXP		16,259	9,720	1,024	3,149	1,261	332	87	686	
100											
101	<u>EQUALS: DEPRECIATION EXPENSE</u>										
102	Production	DEM	88,542	48,150	5,519	23,371	9,661	1,500	340	-	
103	Production	EGY	17,276	7,866	946	4,881	2,218	1,171	196	-	
104	Transmission	DEM	4,366	2,393	271	1,076	429	192	6	-	
105	Subtransmission	DEM	9,171	5,026	569	2,260	900	404	12	-	
106	Distribution Primary	DEM	28,495	16,987	1,664	6,483	2,580	414	367	-	
107	Distribution Secondary	DEM	21,683	14,793	1,509	4,315	887	-	179	-	
108	Distribution	CUST	21,734	8,906	1,372	1,017	78	147	3	10,211	
109	Other	CUST	3,341	2,975	225	83	40	12	7	-	
110											
111	TOTAL DEPRECIATION EXPENSE		194,608	107,097	12,073	43,484	16,793	3,839	1,110	10,211	

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TAMPA ELECTRIC COMPANY
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 CLASS COST OF SERVICE STUDIES
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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (EXCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
1	<u>PAYROLL TAXES</u>										
2	Production	DEM	3,984	2,167	248	1,052	435	67	15	-	123
3	Production	EGY	1,453	662	80	410	187	98	16	-	201
4	Transmission	DEM	50	28	3	12	5	2	0	-	117
5	Subtransmission	DEM	256	140	16	63	25	11	0	-	117
6	Distribution Primary	DEM	1,102	657	64	251	100	16	14	-	105
7	Distribution Secondary	DEM	589	402	41	117	24	-	5	-	106
8	Distribution	CUST	1,040	472	74	47	3	8	0	435	907
9	Other	CUST	1,841	1,639	124	46	22	7	4	-	311
10	TOTAL PAYROLL TAXES		10,315	6,166	650	1,998	800	210	55	435	
11	<u>PLUS: PROPERTY TAXES</u>										
13	Production	DEM	27,470	14,939	1,712	7,251	2,997	465	106	-	123
14	Production	EGY	2,038	928	112	576	262	138	23	-	201
15	Transmission	DEM	1,234	676	76	304	121	54	2	-	117
16	Subtransmission	DEM	2,725	1,493	169	671	267	120	4	-	117
17	Distribution Primary	DEM	7,968	4,750	465	1,813	722	116	103	-	105
18	Distribution Secondary	DEM	5,011	3,419	349	997	205	-	41	-	106
19	Distribution	CUST	4,250	1,932	301	192	12	34	1	1,779	907
20	Other	CUST	310	276	21	8	4	1	1	-	311
21	TOTAL PROPERTY TAXES		51,005	28,412	3,205	11,811	4,590	929	279	1,779	
22	<u>PLUS: FUTURE USE</u>										
24	Production	DEM	-	-	-	-	-	-	-	-	123
25	Production	EGY	-	-	-	-	-	-	-	-	201
26	Transmission	DEM	-	-	-	-	-	-	-	-	117
27	Subtransmission	DEM	-	-	-	-	-	-	-	-	117
28	Distribution Primary	DEM	-	-	-	-	-	-	-	-	105
29	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	106
30	Distribution	CUST	-	-	-	-	-	-	-	-	907
31	Other	CUST	-	-	-	-	-	-	-	-	311
32	FUTURE USE		-	-	-	-	-	-	-	-	
33	<u>PLUS: OTHER TAXES</u>										
35	Production	DEM	119	64	7	31	13	2	0	-	123
36	Production	EGY	13	6	1	4	2	1	0	-	201
37	Transmission	DEM	5	3	0	1	1	0	0	-	117
38	Subtransmission	DEM	12	7	1	3	1	1	0	-	117
39	Distribution Primary	DEM	31	18	2	7	3	0	0	-	105
40	Distribution Secondary	DEM	18	12	1	4	1	-	0	-	106
41	Distribution	CUST	16	7	1	1	0	0	0	7	907
42	Other	CUST	1	1	0	0	0	0	0	-	311
43	TOTAL OTHER TAXES		215	119	13	51	20	4	1	7	

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TAMPA ELECTRIC COMPANY
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 CLASS COST OF SERVICE STUDIES
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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (EXCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SI/OL ENERGY	SI/OL FACILITIES	ALLOC. FACTOR	
44	<u>EQUALS: NON-REVENUE TAXES</u>										
45	Production	DEM	31,573	17,170	1,968	8,334	3,445	535	121	-	
46	Production	EGY	3,504	1,595	192	990	450	237	40	-	
47	Transmission	DEM	1,289	707	80	318	127	57	2	-	
48	Subtransmission	DEM	2,993	1,640	186	737	294	132	4	-	
49	Distribution Primary	DEM	9,101	5,425	531	2,070	824	132	117	-	
50	Distribution Secondary	DEM	5,618	3,833	391	1,118	230	-	46	-	
51	Distribution	CUST	5,306	2,411	376	239	15	43	1	2,221	
52	Other	CUST	2,152	1,916	145	53	26	8	5	-	
53	TOTAL NON-REVENUE TAXES		61,534	34,697	3,868	13,860	5,410	1,143	336	2,221	
54											
55											
56	<u>REGULATORY ASSESSMENT FEE</u>										
57	Production	DEM	407	221	25	107	44	7	2	-	123
58	Production	EGY	44	20	2	12	6	3	1	-	204
59	Transmission	DEM	22	12	1	5	2	1	0	-	117
60	Subtransmission	DEM	50	27	3	12	5	2	0	-	117
61	Distribution Primary	DEM	102	61	6	23	9	1	1	-	105
62	Distribution Secondary	DEM	60	41	4	12	2	-	0	-	106
63	Distribution	CUST	52	24	4	2	0	0	0	22	907
64	Other	CUST	4	3	0	0	0	0	0	-	311
65	TOTAL REGULATORY ASSESSMENT FEE		740	409	46	175	69	15	4	22	
66											
67											
68	<u>EQUALS: TAXES OTHER THAN INCOME</u>										
69	Production	DEM	31,979	17,391	1,993	8,441	3,489	542	123	-	
70	Production	EGY	3,548	1,615	194	1,002	455	240	40	-	
71	Transmission	DEM	1,311	719	81	323	129	58	2	-	
72	Subtransmission	DEM	3,043	1,668	189	750	299	134	4	-	
73	Distribution Primary	DEM	9,203	5,486	537	2,094	833	134	119	-	
74	Distribution Secondary	DEM	5,678	3,874	395	1,130	232	-	47	-	
75	Distribution	CUST	5,358	2,435	380	242	15	43	1	2,242	
76	Other	CUST	2,155	1,919	145	53	26	8	5	-	
77											
78	TOTAL TAXES OTHER THAN INCOME		62,275	35,106	3,915	14,035	5,479	1,158	340	2,242	

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TAMPA ELECTRIC COMPANY
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 CLASS COST OF SERVICE STUDIES
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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (EXCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

This section performs the
 derivation of Operating Income
 Federal Tax Rate = 0.35
 Fl State Tax Rate = 0.055

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
1	<u>First Step: Derivation of Operating Income</u>										
2											
3	<u>TOTAL OPERATING REVENUES</u>										
4	Sales Revenue (incl. Transmission Firm Whsl)	REV	837,851	454,812	53,970	192,520	73,686	21,915	4,683	36,265	
5	Production	DEM	1,048	570	65	277	114	18	4	-	
6	Production	EGY	3,194	1,454	175	902	410	216	36	-	
7	Transmission	DEM	568	311	35	140	56	25	1	-	
8	Subtransmission	DEM	153	84	9	38	15	7	0	-	
9	Distribution Primary	DEM	9,455	5,636	552	2,151	856	137	122	-	
10	Distribution Secondary	DEM	202	138	14	40	8	-	2	-	
11	Distribution	CUST	39	18	3	2	0	0	0	17	
12	Other	CUST	12,848	10,977	1,503	348	13	5	1	-	
13	<u>TOTAL OPERATING REVENUES</u>		<u>865,359</u>	<u>474,000</u>	<u>56,327</u>	<u>196,418</u>	<u>75,159</u>	<u>22,324</u>	<u>4,848</u>	<u>36,282</u>	
14											
15	<u>LESS: O&M EXPENSE</u>										
16	Production	DEM	116,354	63,275	7,253	30,712	12,696	1,971	447	-	
17	Production	EGY	80,933	36,849	4,432	22,863	10,389	5,483	916	-	
18	Transmission	DEM	3,207	1,758	199	790	315	141	4	-	
19	Subtransmission	DEM	13,311	7,295	825	3,280	1,307	586	17	-	
20	Distribution Primary	DEM	48,917	29,161	2,856	11,129	4,430	710	631	-	
21	Distribution Secondary	DEM	21,812	14,882	1,518	4,341	892	-	180	-	
22	Distribution	CUST	30,965	17,009	2,626	1,898	142	505	6	8,778	
23	Other	CUST	55,436	44,893	4,411	3,377	1,638	531	241	345	
24	<u>TOTAL O&M EXPENSE</u>		<u>370,934</u>	<u>215,122</u>	<u>24,119</u>	<u>78,391</u>	<u>31,809</u>	<u>9,927</u>	<u>2,442</u>	<u>9,123</u>	
25											
26	<u>LESS: FUEL & POWER TRANSACTIONS</u>										
27	Production Demand	DEM	-	-	-	-	-	-	-	-	
28	Production Energy	EGY	7,615	3,467	417	2,151	978	516	86	-	
29	<u>TOTAL FUEL & POWER TRANSACTIONS</u>		<u>7,615</u>	<u>3,467</u>	<u>417</u>	<u>2,151</u>	<u>978</u>	<u>516</u>	<u>86</u>	<u>-</u>	
30											
31	<u>LESS: DEPRECIATION EXPENSE</u>										
32	Production	DEM	88,542	48,150	5,519	23,371	9,661	1,500	340	-	
33	Production	EGY	17,276	7,866	946	4,881	2,218	1,171	196	-	
34	Transmission	DEM	4,366	2,393	271	1,076	429	192	6	-	
35	Subtransmission	DEM	9,171	5,026	569	2,260	900	404	12	-	
36	Distribution Primary	DEM	28,495	16,987	1,664	6,483	2,580	414	367	-	
37	Distribution Secondary	DEM	21,683	14,793	1,509	4,315	887	-	179	-	
38	Distribution	CUST	21,734	8,906	1,372	1,017	78	147	3	10,211	
39	Other	CUST	3,341	2,975	225	83	40	12	7	-	
40	<u>TOTAL DEPRECIATION EXPENSE</u>		<u>194,608</u>	<u>107,097</u>	<u>12,073</u>	<u>43,484</u>	<u>16,793</u>	<u>3,839</u>	<u>1,110</u>	<u>10,211</u>	

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TAMPA ELECTRIC COMPANY
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 CLASS COST OF SERVICE STUDIES
 PRESENT 12CP & 25% AD (EXCL IS)
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PRESENT RATE STRUCTURE
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 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

The next section performs the Adjust to Oper Income for
 Permanent & Timing Differences and Interest Expense

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
41	<u>LESS: AMORTIZATION EXPENSE</u>										
42	Production	DEM	-	-	-	-	-	-	-	-	
43	Production	EGY	-	-	-	-	-	-	-	-	
44	Transmission	DEM	-	-	-	-	-	-	-	-	
45	Subtransmission	DEM	-	-	-	-	-	-	-	-	
46	Distribution Primary	DEM	-	-	-	-	-	-	-	-	
47	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	
48	Distribution	CUST	-	-	-	-	-	-	-	-	
49	Other	CUST	-	-	-	-	-	-	-	-	
50	TOTAL AMORTIZATION EXPENSE										
51											
52	<u>LESS: TAXES OTHER THAN INCOME</u>										
53	Production	DEM	31,979	17,391	1,993	8,441	3,489	542	123	-	
54	Production	EGY	3,548	1,615	194	1,002	455	240	40	-	
55	Transmission	DEM	1,311	719	81	323	129	58	2	-	
56	Subtransmission	DEM	3,043	1,668	189	750	299	134	4	-	
57	Distribution Primary	DEM	9,203	5,486	537	2,094	833	134	119	-	
58	Distribution Secondary	DEM	5,678	3,874	395	1,130	232	-	47	-	
59	Distribution	CUST	5,358	2,435	380	242	15	43	1	2,242	
60	Other	CUST	2,155	1,919	145	53	26	8	5	-	
61	TOTAL TAXES OTHER THAN INCOME										
62											
63	<u>LESS: LOSS ON DISPOSITION</u>										
64	Production	DEM	(832)	(452)	(52)	(219)	(91)	(14)	(3)	-	
65	Production	EGY	(62)	(28)	(3)	(17)	(8)	(4)	(1)	-	
66	Transmission	DEM	(35)	(19)	(2)	(9)	(3)	(2)	(0)	-	
67	Subtransmission	DEM	(77)	(42)	(5)	(19)	(8)	(3)	(0)	-	
68	Distribution Primary	DEM	(239)	(142)	(14)	(54)	(22)	(3)	(3)	-	
69	Distribution Secondary	DEM	(152)	(104)	(11)	(30)	(6)	-	(1)	-	
70	Distribution	CUST	(129)	(59)	(9)	(6)	(0)	(1)	(0)	(54)	
71	Other	CUST	(9)	(8)	(1)	(0)	(0)	(0)	(0)	-	
72	TOTAL LOSS ON DISPOSITION										
73											
74	<u>EQUALS: OPERATING INCOME</u>										
75	Sales	REV	837,851	454,812	53,970	192,520	73,686	21,915	4,683	36,265	
76	Production	DEM	(234,996)	(127,795)	(14,648)	(62,028)	(25,642)	(3,980)	(903)	-	
77	Production	EGY	(106,116)	(48,315)	(5,811)	(28,978)	(13,622)	(7,190)	(1,201)	-	
78	Transmission	DEM	(8,281)	(4,539)	(513)	(2,041)	(813)	(365)	(11)	-	
79	Subtransmission	DEM	(25,293)	(13,863)	(1,568)	(6,233)	(2,483)	(1,114)	(33)	-	
80	Distribution Primary	DEM	(76,921)	(45,855)	(4,492)	(17,500)	(6,966)	(1,117)	(992)	-	
81	Distribution Secondary	DEM	(48,819)	(33,307)	(3,397)	(9,716)	(1,996)	-	(403)	-	
82	Distribution	CUST	(57,888)	(28,274)	(4,366)	(3,149)	(235)	(693)	(10)	(21,161)	
83	Other	CUST	(48,075)	(38,802)	(3,276)	(3,164)	(1,690)	(545)	(252)	(345)	
84	TOTAL OPERATING INCOME										
85											
86	<u>NEXT STEP: ADJUSTMENTS TO OPER INCOME FOR PERMANENT & TIMING DIFFERENCES AND INTEREST EXPENSE</u>										
87											
88	<u>PLUS: PRODUCTION GROUP ITEMS</u>										
89	Production	DEM	(22,014)	(11,972)	(1,372)	(5,811)	(2,402)	(373)	(85)	-	
90	Production	EGY	88,351	40,226	4,838	24,959	11,342	5,986	1,000	-	
91	TOTAL PRODUCTION GROUP ITEMS										

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TAMPA ELECTRIC COMPANY
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 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
92	<u>PLUS: PLANT GROUP ITEMS</u>										
93	Production	DEM	(16,805)	(9,139)	(1,048)	(4,436)	(1,834)	(285)	(65)	-	123
94	Production	EGY	(1,245)	(567)	(68)	(352)	(160)	(84)	(14)	-	201
95	Transmission	DEM	(709)	(389)	(44)	(175)	(70)	(31)	(1)	-	117
96	Subtransmission	DEM	(1,566)	(858)	(97)	(386)	(154)	(69)	(2)	-	117
97	Distribution Primary	DEM	(4,826)	(2,877)	(282)	(1,098)	(437)	(70)	(62)	-	105
98	Distribution Secondary	DEM	(3,067)	(2,093)	(213)	(610)	(125)	-	(25)	-	106
99	Distribution	CUST	(2,602)	(1,182)	(184)	(117)	(7)	(21)	(0)	(1,089)	907
100	Other	CUST	(190)	(169)	(13)	(5)	(2)	(1)	(0)	-	311
101	<u>TOTAL PLANT GROUP ITEMS</u>										
102			(31,010)	(17,274)	(1,949)	(7,179)	(2,789)	(561)	(170)	(1,089)	
103	<u>PLUS: TAX DEPREC OVER BOOK</u>										
104	Production	DEM	-	-	-	-	-	-	-	-	123
105	Production	EGY	-	-	-	-	-	-	-	-	201
106	Transmission	DEM	-	-	-	-	-	-	-	-	117
107	Subtransmission	DEM	-	-	-	-	-	-	-	-	117
108	Distribution Primary	DEM	-	-	-	-	-	-	-	-	105
109	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	106
110	Distribution	CUST	-	-	-	-	-	-	-	-	907
111	Other	CUST	-	-	-	-	-	-	-	-	311
112	<u>TOTAL TAX DEPREC OVER BOOK</u>										
113			-	-	-	-	-	-	-	-	
114	<u>PLUS: INTEREST EXPENSE</u>										
115	Production	DEM	(54,551)	(29,666)	(3,400)	(14,399)	(5,952)	(924)	(210)	-	123
116	Production	EGY	(5,927)	(2,699)	(325)	(1,674)	(761)	(402)	(67)	-	201
117	Transmission	DEM	(2,503)	(1,372)	(155)	(617)	(246)	(110)	(3)	-	117
118	Subtransmission	DEM	(5,705)	(3,127)	(354)	(1,406)	(560)	(251)	(7)	-	117
119	Distribution Primary	DEM	(14,229)	(8,482)	(831)	(3,237)	(1,288)	(207)	(183)	-	105
120	Distribution Secondary	DEM	(8,324)	(5,679)	(579)	(1,657)	(340)	-	(69)	-	106
121	Distribution	CUST	(7,233)	(3,287)	(513)	(326)	(20)	(58)	(1)	(3,027)	907
122	Other	CUST	(524)	(467)	(35)	(13)	(6)	(2)	(1)	-	311
123	<u>TOTAL INTEREST EXPENSE</u>										
124			(98,997)	(54,778)	(6,192)	(23,329)	(9,175)	(1,954)	(542)	(3,027)	
125	<u>PLUS: OTHER ADJUSTMENTS</u>										
126	Production	DEM	3,664	1,992	228	967	400	62	14	-	123
127	Production	EGY	246	112	13	70	32	17	3	-	201
128	Transmission	DEM	153	84	10	38	15	7	0	-	117
129	Subtransmission	DEM	342	188	21	84	34	15	0	-	117
130	Distribution Primary	DEM	1,038	619	61	236	94	15	13	-	105
131	Distribution Secondary	DEM	666	454	46	133	27	-	6	-	106
132	Distribution	CUST	553	251	39	25	2	4	0	231	907
133	Other	CUST	-	-	-	-	-	-	-	-	311
134	<u>TOTAL OTHER ADJUSTMENTS</u>										
			6,663	3,701	419	1,552	603	120	36	231	

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TAMPA ELECTRIC COMPANY
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 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

The next section performs the Calculation of
 Florida Income Taxes Payable After Deductions

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SLJOL ENERGY	SLJOL FACILITIES	ALLOC. FACTOR	
135	<u>SUBTOTAL: ADJUSTMENTS TO OPERATING INCOME</u>										
136	Production	DEM	(89,707)	(48,784)	(5,592)	(23,679)	(9,789)	(1,519)	(345)	-	
137	Production	EGY	81,426	37,073	4,459	23,003	10,453	5,517	922	-	
138	Transmission	DEM	(3,059)	(1,676)	(190)	(754)	(300)	(135)	(4)	-	
139	Subtransmission	DEM	(6,928)	(3,797)	(430)	(1,707)	(680)	(305)	(9)	-	
140	Distribution Primary	DEM	(18,017)	(10,740)	(1,052)	(4,099)	(1,631)	(262)	(232)	-	
141	Distribution Secondary	DEM	(10,726)	(7,318)	(746)	(2,135)	(439)	-	(89)	-	
142	Distribution	CUST	(9,282)	(4,218)	(658)	(419)	(26)	(75)	(1)	(3,885)	
143	Other	CUST	(714)	(636)	(48)	(18)	(8)	(3)	(2)	-	
144	TOTAL ADJUSTMENTS TO OPERATING INCOME		<u>(57,007)</u>	<u>(40,097)</u>	<u>(4,256)</u>	<u>(9,807)</u>	<u>(2,421)</u>	<u>3,219</u>	<u>240</u>	<u>(3,885)</u>	
145											
146											
147	<u>NEXT STEP: CALCULATION OF FLORIDA INCOME TAXES PAYABLE AFTER DEDUCTIONS</u>										
148											
149											
150	<u>EQUALS: OPERATING INCOME PLUS DEDUCTIONS</u>										
151	Sales	REV	837,851	454,812	53,970	192,520	73,686	21,915	4,683	36,265	
152	Production	DEM	(324,703)	(176,579)	(20,239)	(85,707)	(35,430)	(5,500)	(1,247)	-	
153	Production	EGY	(24,691)	(11,242)	(1,352)	(6,975)	(3,170)	(1,673)	(279)	-	
154	Transmission	DEM	(11,340)	(6,215)	(703)	(2,794)	(1,113)	(499)	(15)	-	
155	Subtransmission	DEM	(32,221)	(17,660)	(1,998)	(7,940)	(3,163)	(1,419)	(42)	-	
156	Distribution Primary	DEM	(94,938)	(56,595)	(5,544)	(21,599)	(8,597)	(1,379)	(1,224)	-	
157	Distribution Secondary	DEM	(59,545)	(40,625)	(4,143)	(11,850)	(2,435)	-	(492)	-	
158	Distribution	CUST	(67,170)	(32,492)	(5,023)	(3,568)	(262)	(768)	(11)	(25,046)	
159	Other	CUST	(48,789)	(39,438)	(3,324)	(3,182)	(1,698)	(648)	(254)	(345)	
160	TOTAL OPERATING INC PLUS DEDUCT		<u>174,455</u>	<u>73,966</u>	<u>11,644</u>	<u>48,905</u>	<u>17,817</u>	<u>10,130</u>	<u>1,119</u>	<u>10,874</u>	
161											
162	<u>PLUS: FLORIDA INCOME ADJUSTMENTS</u>										
163	Production	DEM	5,640	3,067	352	1,489	615	96	22	-	
164	Production	EGY	613	279	34	173	79	42	7	-	
165	Transmission	DEM	259	142	16	64	25	11	0	-	
166	Subtransmission	DEM	590	323	37	145	58	26	1	-	
167	Distribution Primary	DEM	1,471	877	86	335	133	21	19	-	
168	Distribution Secondary	DEM	861	587	60	171	35	-	7	-	
169	Distribution	CUST	748	340	53	34	2	6	0	313	
170	Other	CUST	54	48	4	1	1	0	0	-	
171	TOTAL FLORIDA INCOME ADJUSTMENTS		<u>10,235</u>	<u>5,664</u>	<u>640</u>	<u>2,412</u>	<u>949</u>	<u>202</u>	<u>56</u>	<u>313</u>	

123
201
117
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311

TAMPA ELECTRIC COMPANY
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 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

The next section performs the Calculation of Federal
 Income Taxes Payable After Deduct & Before Tax Adj's

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SI/OL ENERGY	SI/OL FACILITIES	ALLOC. FACTOR	
172	<u>EQUALS: FLORIDA TAXABLE INCOME</u>										
173	Sales	REV	837,851	454,812	53,970	192,520	73,686	21,915	4,683	36,265	
174	Production	DEM	(319,063)	(173,512)	(19,888)	(84,218)	(34,815)	(5,404)	(1,226)	-	
175	Production	EGY	(24,078)	(10,963)	(1,318)	(6,802)	(3,091)	(1,631)	(273)	-	
176	Transmission	DEM	(11,081)	(6,073)	(687)	(2,731)	(1,088)	(488)	(14)	-	
177	Subtransmission	DEM	(31,632)	(17,337)	(1,961)	(7,795)	(3,105)	(1,393)	(41)	-	
178	Distribution Primary	DEM	(93,467)	(55,718)	(5,458)	(21,264)	(8,464)	(1,357)	(1,205)	-	
179	Distribution Secondary	DEM	(58,684)	(40,038)	(4,083)	(11,679)	(2,400)	-	(485)	-	
180	Distribution	CUST	(66,422)	(32,152)	(4,970)	(3,534)	(259)	(762)	(11)	(24,733)	
181	Other	CUST	(48,735)	(39,390)	(3,321)	(3,181)	(1,698)	(547)	(254)	(345)	
182	TOTAL FLORIDA TAXABLE INCOME		184,690	79,629	12,284	51,317	18,766	10,332	1,175	11,187	
183											
184	<u>RESULTS: FLORIDA INCOME TAX @ 0.055</u>										
185	Sales	REV	46,082	25,015	2,968	10,589	4,053	1,205	258	1,995	
186	Production	DEM	(17,548)	(9,543)	(1,094)	(4,632)	(1,915)	(297)	(67)	-	
187	Production	EGY	(1,324)	(603)	(73)	(374)	(170)	(90)	(15)	-	
188	Transmission	DEM	(609)	(334)	(38)	(150)	(60)	(27)	(1)	-	
189	Subtransmission	DEM	(1,740)	(954)	(108)	(429)	(171)	(77)	(2)	-	
190	Distribution Primary	DEM	(5,141)	(3,064)	(300)	(1,170)	(466)	(75)	(66)	-	
191	Distribution Secondary	DEM	(3,228)	(2,202)	(225)	(642)	(132)	-	(27)	-	
192	Distribution	CUST	(3,653)	(1,788)	(273)	(194)	(14)	(42)	(1)	(1,360)	
193	Other	CUST	(2,680)	(2,166)	(183)	(175)	(93)	(30)	(14)	(19)	
194	TOTAL FLORIDA INCOME TAX		10,158	4,380	676	2,822	1,032	568	65	615	
195											
196											
197	<u>NEXT STEP: CALCULATION OF FEDERAL INCOME TAXES PAYABLE AFTER DEDUCTIONS AND BEFORE TAX ADJUSTMENTS</u>										
198											
199											
200	<u>OPERATING INCOME AFTER FLORIDA TAX</u>										
201	Sales	REV	791,770	429,797	51,002	181,931	69,633	20,710	4,425	34,271	
202	Production	DEM	(307,155)	(167,036)	(19,146)	(81,075)	(33,516)	(5,203)	(1,180)	-	
203	Production	EGY	(23,366)	(10,639)	(1,279)	(6,601)	(3,000)	(1,583)	(265)	-	
204	Transmission	DEM	(10,731)	(5,881)	(665)	(2,644)	(1,054)	(472)	(14)	-	
205	Subtransmission	DEM	(30,482)	(16,706)	(1,890)	(7,511)	(2,993)	(1,342)	(39)	-	
206	Distribution Primary	DEM	(89,797)	(53,531)	(5,244)	(20,429)	(8,132)	(1,304)	(1,158)	-	
207	Distribution Secondary	DEM	(56,317)	(38,423)	(3,918)	(11,208)	(2,303)	-	(465)	-	
208	Distribution	CUST	(63,517)	(30,724)	(4,750)	(3,373)	(247)	(726)	(10)	(23,686)	
209	Other	CUST	(46,109)	(37,272)	(3,142)	(3,007)	(1,605)	(518)	(240)	(326)	
210	TOTAL OPER INC AFTER FLORIDA TAX		164,297	69,586	10,968	46,083	16,785	9,561	1,054	10,259	

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TAMPA ELECTRIC COMPANY
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 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (EXCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
211	<u>PLUS: FEDERAL INCOME ADJUSTMENTS</u>										
212	Production	DEM	-	-	-	-	-	-	-	123	
213	Production	EGY	-	-	-	-	-	-	-	201	
214	Transmission	DEM	-	-	-	-	-	-	-	117	
215	Subtransmission	DEM	-	-	-	-	-	-	-	117	
216	Distribution Primary	DEM	-	-	-	-	-	-	-	105	
217	Distribution Secondary	DEM	-	-	-	-	-	-	-	106	
218	Distribution	CUST	-	-	-	-	-	-	-	907	
219	Other	CUST	-	-	-	-	-	-	-	311	
220	TOTAL FEDERAL INCOME ADJUSTMENTS										
221	<hr/>										
222	<u>EQUALS: FEDERAL TAXABLE INCOME</u>										
223	Sales	REV	791,770	429,797	51,002	181,931	69,633	20,710	4,425	34,271	
224	Production	DEM	(307,155)	(167,036)	(19,146)	(81,075)	(33,516)	(5,203)	(1,180)	-	
225	Production	EGY	(23,366)	(10,639)	(1,279)	(6,601)	(3,000)	(1,583)	(265)	-	
226	Transmission	DEM	(10,731)	(5,881)	(665)	(2,644)	(1,054)	(472)	(14)	-	
227	Subtransmission	DEM	(30,482)	(16,706)	(1,890)	(7,511)	(2,993)	(1,342)	(39)	-	
228	Distribution Primary	DEM	(89,797)	(53,531)	(5,244)	(20,429)	(8,132)	(1,304)	(1,158)	-	
229	Distribution Secondary	DEM	(56,317)	(38,423)	(3,918)	(11,208)	(2,303)	-	(465)	-	
230	Distribution	CUST	(63,517)	(30,724)	(4,750)	(3,373)	(247)	(726)	(10)	(23,686)	
231	Other	CUST	(46,109)	(37,272)	(3,142)	(3,007)	(1,605)	(518)	(240)	(326)	
232	TOTAL FEDERAL TAXABLE INCOME										
233	<hr/>										
234	<u>RESULTS: FEDERAL INCOME TAX @ 0.35</u>										
235	Sales	REV	277,119	150,429	17,851	63,676	24,372	7,248	1,549	11,995	
236	Production	DEM	(107,504)	(58,463)	(6,701)	(28,376)	(11,730)	(1,821)	(413)	-	
237	Production	EGY	(8,178)	(3,724)	(448)	(2,310)	(1,050)	(554)	(93)	-	
238	Transmission	DEM	(3,756)	(2,058)	(233)	(925)	(369)	(165)	(5)	-	
239	Subtransmission	DEM	(10,669)	(5,847)	(661)	(2,629)	(1,047)	(470)	(14)	-	
240	Distribution Primary	DEM	(31,429)	(18,736)	(1,835)	(7,150)	(2,846)	(456)	(405)	-	
241	Distribution Secondary	DEM	(19,711)	(13,448)	(1,371)	(3,923)	(806)	-	(163)	-	
242	Distribution	CUST	(22,231)	(10,753)	(1,663)	(1,181)	(87)	(254)	(4)	(8,290)	
243	Other	CUST	(16,138)	(13,045)	(1,100)	(1,052)	(562)	(181)	(84)	(114)	
244	TOTAL FEDERAL INCOME TAX										
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	
			57,504	24,355	3,839	16,129	5,875	3,346	369	3,591	

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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (EXCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

The next section reflects Deferred Inc Taxes, ITC and Adj's to
 State & Fed Taxes and then Totals All Income Taxes

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SU/OL ENERGY	SU/OL FACILITIES	ALLOC. FACTOR	
245	<u>DEFERRED INCOME TAXES, ITC AND ADJUSTMENTS TO STATE & FEDERAL TAXES</u>										
246											
247	<u>ADJUSTMENTS TO INCOME TAXES</u>										
248	Production	DEM	(10,563)	(5,744)	(658)	(2,788)	(1,153)	(179)	(41)	-	123
249	Production	EGY	(1,148)	(523)	(63)	(324)	(147)	(78)	(13)	-	201
250	Transmission	DEM	(485)	(266)	(30)	(119)	(48)	(21)	(1)	-	117
251	Subtransmission	DEM	(1,105)	(605)	(68)	(272)	(108)	(49)	(1)	-	117
252	Distribution Primary	DEM	(2,755)	(1,642)	(161)	(627)	(249)	(40)	(36)	-	105
253	Distribution Secondary	DEM	(1,612)	(1,100)	(112)	(321)	(66)	-	(13)	-	106
254	Distribution	CUST	(1,401)	(636)	(99)	(63)	(4)	(11)	(0)	(586)	907
255	Other	CUST	(102)	(90)	(7)	(3)	(1)	(0)	(0)	-	311
256	TOTAL ADJUSTMENT TO INCOME TAXES		<u>(19,168)</u>	<u>(10,607)</u>	<u>(1,199)</u>	<u>(4,517)</u>	<u>(1,776)</u>	<u>(378)</u>	<u>(105)</u>	<u>(586)</u>	
257											
258											
259	<u>FINAL STEP: TOTALING OF ALL INCOME TAXES</u>										
260	(Florida Tax + Federal Tax + Adjustments)										
261											
262	<u>TOTAL INCOME TAXES</u>										
263	Sales	REV	323,201	175,444	20,819	74,265	28,424	8,454	1,806	13,989	
264	Production	DEM	(135,615)	(73,750)	(8,453)	(35,796)	(14,798)	(2,297)	(521)	-	
265	Production	EGY	(10,650)	(4,849)	(583)	(3,009)	(1,367)	(722)	(121)	-	
266	Transmission	DEM	(4,850)	(2,658)	(301)	(1,195)	(476)	(214)	(6)	-	
267	Subtransmission	DEM	(13,513)	(7,406)	(838)	(3,330)	(1,327)	(595)	(17)	-	
268	Distribution Primary	DEM	(39,325)	(23,443)	(2,296)	(8,947)	(3,561)	(571)	(507)	-	
269	Distribution Secondary	DEM	(24,550)	(16,750)	(1,708)	(4,886)	(1,004)	-	(203)	-	
270	Distribution	CUST	(27,285)	(13,158)	(2,035)	(1,438)	(105)	(307)	(4)	(10,237)	
271	Other	CUST	(18,920)	(15,302)	(1,289)	(1,230)	(656)	(212)	(98)	(133)	
272	TOTAL INCOME TAXES		<u>48,493</u>	<u>18,128</u>	<u>3,316</u>	<u>14,434</u>	<u>5,130</u>	<u>3,536</u>	<u>329</u>	<u>3,620</u>	
273											

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TAMPA ELECTRIC COMPANY
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 PRESENT 12CP & 25% AD (EXCL IS)
 WITNESS: ASHBURN
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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (EXCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

PLANT IN SERVICE - PLTSVC

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
1	<u>PRODUCTION PLANT</u>											
2	Production Demand	DEM	2,598,333	1,413,017	161,960	685,840	283,521	44,012	9,982	-	123	
3	Production Energy	EGY	461,574	210,155	25,274	130,394	59,252	31,273	5,225	-	201	
4	TOTAL PRODUCTION PLANT		3,059,907	1,623,173	187,234	816,235	342,773	75,285	15,207	-		
5												
6												
7	<u>TRANSMISSION PLANT</u>											
8	Step-Up Substations	DEM	36,958	20,099	2,304	9,755	4,033	626	142	-	123	
9												
10	High-Volt Substations & Lines	DEM	121,492	66,587	7,533	29,938	11,928	5,349	157	-	117	
11												
12	Subtransmission											
13	Substations	DEM	121,362	66,516	7,525	29,906	11,915	5,343	157	-	117	
14	Lines	DEM	149,891	82,152	9,293	36,937	14,716	6,599	193	-	117	
15	Subtransmission		271,253	148,668	16,818	66,843	26,631	11,943	350	-		
16												
17	Step-Up Substations	DEM	36,958	20,099	2,304	9,755	4,033	626	142	-		
18	Hi-Volt Transmission	DEM	121,492	66,587	7,533	29,938	11,928	5,349	157	-		
19	Subtransmission	DEM	271,253	148,668	16,818	66,843	26,631	11,943	350	-		
20												
21	TOTAL TRANSMISSION PLANT		429,703	235,354	26,655	106,537	42,591	17,918	649	-		

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TAMPA ELECTRIC COMPANY
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 WITNESS: ASHBURN
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PRESENT RATE STRUCTURE
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 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

PLANT IN SERVICE - PLTSVC

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SLJOL ENERGY	SLJOL FACILITIES	ALLOC. FACTOR	
22	<u>DISTRIBUTION PLANT</u>										
23	Substations	DEM	183,609	109,455	10,722	41,772	16,627	2,667	2,368	-	105
24											
25	Poles Direct	CUST	18,065	-	-	-	-	-	-	18,065	310
26	Poles Primary	DEM	162,927	97,125	9,514	37,067	14,754	2,366	2,101	-	105
27	Poles Secondary	DEM	27,291	18,620	1,899	5,431	1,116	-	225	-	106
28	TOTAL POLES		208,284	115,745	11,413	42,498	15,870	2,366	2,326	18,065	
29											
30	OH Lines Direct	CUST	4,812	-	-	-	-	-	-	4,812	310
31	OH Lines Primary	DEM	175,958	104,893	10,275	40,031	15,934	2,555	2,269	-	105
32	OH Lines Secondary	DEM	36,603	24,973	2,547	7,284	1,497	-	302	-	106
33	TOTAL OH LINES		217,373	129,866	12,821	47,316	17,431	2,555	2,571	4,812	
34											
35	UG Lines Direct	CUST	-	-	-	-	-	-	-	-	310
36	UG Lines Primary	DEM	299,666	178,639	17,498	68,175	27,136	4,352	3,864	-	105
37	UG Lines Secondary	DEM	75,009	51,176	5,219	14,928	3,067	-	620	-	106
38	TOTAL UG LINES		374,675	229,816	22,717	83,103	30,203	4,352	4,484	-	
39											
40	Transformers	DEM	388,642	265,156	27,039	77,344	15,892	-	3,210	-	106
41											
42	Services	CUST	179,477	145,796	23,282	10,177	166	-	55	-	307
43	Meters	CUST	72,730	53,282	7,763	9,588	1,075	1,009	14	-	308
44	Interruptible Equipment	CUST	2,520	-	-	-	-	2,520	-	-	309
45	Street Lighting	CUST	160,478	-	-	-	-	-	-	160,478	310
46											
47	Distribution Plant	DEM	1,349,705	850,038	84,712	292,033	96,023	11,940	14,959	-	
48	Distribution Plant	CUST	438,082	199,078	31,045	19,765	1,241	3,529	70	183,355	
49											
50	TOTAL DISTRIBUTION PLANT		1,787,787	1,049,116	115,756	311,798	97,264	15,469	15,029	183,355	
51											
52											
53	<u>PROD. TRANS. & DIST PLANT</u>										
54	Production	DEM	2,635,291	1,433,116	164,263	695,596	287,554	44,638	10,124	-	
55	Production	EGY	461,574	210,155	25,274	130,394	59,252	31,273	5,225	-	
56	Transmission	DEM	121,492	66,587	7,533	29,938	11,928	5,349	157	-	
57	Subtransmission	DEM	271,253	148,668	16,818	66,843	26,631	11,943	350	-	
58	Distribution Primary	DEM	822,159	490,113	48,009	187,045	74,450	11,940	10,602	-	
59	Distribution Secondary	DEM	527,546	359,926	36,703	104,988	21,572	-	4,357	-	
60	Distribution	CUST	438,082	199,078	31,045	19,765	1,241	3,529	70	183,355	
61	Other	CUST	-	-	-	-	-	-	-	-	
62	TOTAL PROD. TRANS. & DIST PLANT		5,277,397	2,907,643	329,645	1,234,570	482,628	108,672	30,885	183,355	

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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (EXCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

PLANT IN SERVICE - PLTSVC

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
63	<u>PLUS: COMMUNICATION EQUIPMENT</u>										
64	Production	DEM	12,020	6,536	749	3,173	1,312	204	46	-	123
65	Production	EGY	3,726	1,696	204	1,053	478	252	42	-	201
66	Transmission	DEM	1,515	830	94	373	149	67	2	-	117
67	Subtransmission	DEM	995	545	62	245	98	44	1	-	117
68	Distribution Primary	DEM	6,681	3,983	390	1,520	605	97	86	-	105
69	Distribution Secondary	DEM	3,984	2,718	277	793	163	-	33	-	106
70	Distribution	CUST	2,666	1,212	189	120	8	21	0	1,116	907
71	Other	CUST	4,720	4,202	317	117	56	17	10	-	311
72	TOTAL COMMUNICATION EQUIPMENT		36,306	21,723	2,282	7,394	2,868	702	221	1,116	
73											
74	<u>PLUS: TRANSPORTATION EQUIPMENT</u>										
75	Production	DEM	1,169	636	73	309	128	20	4	-	123
76	Production	EGY	426	194	23	120	55	29	5	-	201
77	Transmission	DEM	203	111	13	50	20	9	0	-	117
78	Subtransmission	DEM	1,032	565	64	254	101	45	1	-	117
79	Distribution Primary	DEM	4,629	2,760	270	1,053	419	67	60	-	105
80	Distribution Secondary	DEM	2,563	1,749	178	510	105	-	21	-	106
81	Distribution	CUST	4,690	2,131	332	212	13	38	1	1,963	907
82	Other	CUST	2,819	2,510	190	70	33	10	6	-	311
83	TOTAL TRANSPORTATION EQUIPMENT		17,531	10,656	1,143	2,578	874	218	99	1,963	
84											
85	<u>PLUS: GENERAL & INTANGIBLE</u>										
86	Production	DEM	56,655	30,810	3,531	14,954	6,182	960	218	-	123
87	Production	EGY	20,857	9,496	1,142	5,892	2,677	1,413	236	-	201
88	Transmission	DEM	2,245	1,231	139	553	220	99	3	-	117
89	Subtransmission	DEM	3,607	1,977	224	889	354	159	5	-	117
90	Distribution Primary	DEM	19,902	11,864	1,162	4,528	1,802	289	257	-	105
91	Distribution Secondary	DEM	8,308	5,668	578	1,653	340	-	69	-	106
92	Distribution	CUST	14,663	6,663	1,039	662	42	118	2	6,137	907
93	Other	CUST	26,002	23,152	1,748	643	308	93	57	-	311
94	TOTAL GENERAL & INTANGIBLE		152,240	90,862	9,564	29,775	11,926	3,131	846	6,137	
95											
96	<u>EQUALS: PLANT IN SERVICE</u>										
97	Production	DEM	2,705,135	1,471,098	168,617	714,031	295,175	45,821	10,393	-	
98	Production	EGY	486,584	221,542	26,644	137,459	62,463	32,968	5,508	-	
99	Transmission	DEM	125,455	68,759	7,778	30,915	12,317	5,524	162	-	
100	Subtransmission	DEM	276,886	151,756	17,167	68,231	27,184	12,191	357	-	
101	Distribution Primary	DEM	853,372	508,720	49,831	194,147	77,277	12,393	11,005	-	
102	Distribution Secondary	DEM	542,402	370,061	37,737	107,944	22,180	-	4,480	-	
103	Distribution	CUST	460,100	209,084	32,605	20,758	1,303	3,706	73	192,571	
104	Other	CUST	33,541	29,865	2,255	830	398	120	74	-	
105											
106	TOTAL PLANT IN SERVICE		5,483,474	3,030,884	342,635	1,274,315	498,296	112,722	32,051	192,571	

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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE
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 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

PLANT HELD FOR FUTURE USE - PHFFU

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
1	<u>PLANT HELD FOR FUTURE USE</u>										
2	Production	DEM	1,917	1,042	119	506	209	32	7	-	123
3	Production	EGY	203	92	11	57	26	14	2	-	201
4	Transmission	DEM	8,075	4,426	501	1,990	793	356	10	-	117
5	Subtransmission	DEM	18,037	9,886	1,118	4,445	1,771	794	23	-	117
6	Distribution Primary	DEM	9,098	5,424	531	2,070	824	132	117	-	105
7	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	106
8	Distribution	CUST	-	-	-	-	-	-	-	-	907
9	Other	CUST	-	-	-	-	-	-	-	-	311
10											
11	TOTAL PLANT HELD FOR FUTURE USE		37,330	20,870	2,281	9,068	3,623	1,328	161	-	

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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE
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 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
1	<u>PRODUCTION RESERVE</u>											
2	Production Demand	DEM	830,089	451,417	51,741	219,105	90,576	14,060	3,189	-	123	
3	Production Energy	EGY	189,093	86,094	10,354	53,419	24,274	12,812	2,141	-	201	
4	TOTAL PRODUCTION DEPREE RESERVE											
5			1,019,183	537,511	62,095	272,524	114,850	26,872	5,330	-		
6												
7	<u>TRANSMISSION RESERVE</u>											
8	Step-Up Substations	DEM	9,246	5,028	576	2,440	1,009	157	36	-	123	
9												
10	High-Volt Transmission Lines	DEM	40,813	22,369	2,530	10,057	4,007	1,797	53	-	117	
11												
12	Subtransmission											
13	Substations	DEM	29,741	16,301	1,844	7,329	2,920	1,309	38	-	117	
14	Lines	DEM	54,636	29,945	3,387	13,463	5,364	2,406	70	-	117	
15	Subtransmission		84,377	46,245	5,231	20,792	8,284	3,715	109	-		
16												
17	Step-Up Substations	DEM	9,246	5,028	576	2,440	1,009	157	36	-		
18	Hi-Volt Transmission	DEM	40,813	22,369	2,530	10,057	4,007	1,797	53	-		
19	Subtransmission	DEM	84,377	46,245	5,231	20,792	8,284	3,715	109	-		
20												
21	TOTAL TRANSMISSION DEPREE RESERVE											
			134,435	73,642	8,338	33,290	13,300	5,668	197	-		

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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE
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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
22	<u>DISTRIBUTION RESERVE</u>										
23	Substations	DEM	51,880	30,927	3,029	11,803	4,698	753	669	-	105
24											
25	Poles Direct	CUST	9,216	-	-	-	-	-	-	9,216	310
26	Poles Primary	DEM	83,116	49,548	4,853	18,909	7,526	1,207	1,072	-	105
27	Poles Secondary	DEM	13,922	9,499	969	2,771	569	-	115	-	106
28	TOTAL POLES		106,254	59,046	5,822	21,680	8,096	1,207	1,187	9,216	
29											
30	OH Lines Direct	CUST	2,422	-	-	-	-	-	-	2,422	310
31	OH Lines Primary	DEM	88,573	52,801	5,172	20,151	8,021	1,286	1,142	-	105
32	OH Lines Secondary	DEM	18,425	12,571	1,282	3,667	753	-	152	-	106
33	TOTAL OH LINES		109,421	65,372	6,454	23,818	8,774	1,286	1,294	2,422	
34											
35	UG Lines Direct	CUST	-	-	-	-	-	-	-	-	310
36	UG Lines Primary	DEM	82,769	49,341	4,833	18,830	7,495	1,202	1,067	-	105
37	UG Lines Secondary	DEM	20,718	14,135	1,441	4,123	847	-	171	-	106
38	TOTAL UG LINES		103,486	63,476	6,275	22,953	8,342	1,202	1,238	-	
39											
40	Transformers	DEM	163,900	111,823	11,403	32,618	6,702	-	1,354	-	106
41											
42	Services	CUST	66,252	53,819	8,594	3,757	61	-	20	-	307
43	Dist Meters	CUST	22,847	16,738	2,439	3,012	338	317	5	-	308
44	Interruptible Equipment	CUST	889	-	-	-	-	889	-	-	309
45	Street Lighting	CUST	72,499	-	-	-	-	-	-	72,499	310
46											
47	Distribution Reserve	DEM	523,302	330,644	32,983	112,872	36,612	4,449	5,742	-	
48	Distribution Reserve	CUST	174,125	70,557	11,033	6,769	399	1,206	25	84,137	
49											
50	TOTAL DISTRIBUTION DEP REERVE		697,428	401,200	44,016	119,641	37,011	5,655	5,767	84,137	
51											
52											
53	<u>PROD. TRANS. & DIST RESERVE</u>										
54	Production	DEM	839,335	456,445	52,318	221,546	91,585	14,217	3,225	-	
55	Production	EGY	189,093	86,094	10,354	53,419	24,274	12,812	2,141	-	
56	Transmission	DEM	40,813	22,369	2,530	10,057	4,007	1,797	53	-	
57	Subtransmission	DEM	84,377	46,245	5,231	20,792	8,284	3,715	109	-	
58	Distribution Primary	DEM	306,337	182,616	17,888	69,693	27,740	4,449	3,950	-	
59	Distribution Secondary	DEM	216,965	148,027	15,095	43,179	8,872	-	1,792	-	
60	Distribution	CUST	174,125	70,557	11,033	6,769	399	1,206	25	84,137	
61	Other	CUST	-	-	-	-	-	-	-	-	
62											
63	TOTAL PROD, TRANS. & DIST DEP REERVE		1,851,046	1,012,353	114,450	425,455	165,161	38,196	11,294	84,137	

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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE
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 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
64	<u>PLUS: COMMUNICATION EQUIPMENT</u>										
65	Production	DEM	6,128	3,333	382	1,618	669	104	24	-	123
66	Production	EGY	1,900	865	104	537	244	129	22	-	201
67	Transmission	DEM	772	423	48	190	76	34	1	-	117
68	Subtransmission	DEM	507	278	31	125	50	22	1	-	117
69	Distribution Primary	DEM	3,406	2,031	199	775	308	49	44	-	105
70	Distribution Secondary	DEM	2,031	1,386	141	404	83	-	17	-	106
71	Distribution	CUST	1,359	618	96	61	4	11	0	569	907
72	Other	CUST	2,406	2,143	162	60	29	9	5	-	311
73	TOTAL COMM EQUIP DEP RESE		18,511	11,076	1,164	3,770	1,462	358	113	569	
74											
75	<u>PLUS: TRANSPORTATION EQUIPMENT</u>										
76	Production	DEM	434	236	27	114	47	7	2	-	123
77	Production	EGY	158	72	9	45	20	11	2	-	201
78	Transmission	DEM	87	48	5	21	9	4	0	-	117
79	Subtransmission	DEM	441	242	27	109	43	19	1	-	117
80	Distribution Primary	DEM	1,980	1,180	116	450	179	29	26	-	105
81	Distribution Secondary	DEM	1,096	748	76	218	45	-	9	-	106
82	Distribution	CUST	2,006	912	142	90	6	16	0	840	907
83	Other	CUST	1,206	1,074	81	30	14	4	3	-	311
84	TOTAL TRANSP EQUIP DEP RESE		7,408	4,511	484	1,078	364	91	42	840	
85											
86	<u>PLUS: GENERAL & INTANGIBLE</u>										
87	Production	DEM	21,942	11,932	1,368	5,792	2,394	372	84	-	123
88	Production	EGY	8,028	3,655	440	2,268	1,031	544	91	-	201
89	Transmission	DEM	474	260	29	117	47	21	1	-	117
90	Subtransmission	DEM	1,405	770	87	346	138	62	2	-	117
91	Distribution Primary	DEM	6,615	3,943	386	1,505	599	96	85	-	105
92	Distribution Secondary	DEM	3,236	2,207	225	644	132	-	27	-	106
93	Distribution	CUST	5,710	2,595	405	258	16	46	1	2,390	907
94	Other	CUST	10,115	9,006	680	250	120	36	22	-	311
95	TOTAL GENERAL & INTANGIBLE		57,523	34,369	3,620	11,179	4,477	1,177	313	2,390	
96											
97	<u>EQUALS: DEPRECIATION RESERVE</u>										
98	Production	DEM	867,839	471,946	54,094	229,070	94,696	14,700	3,334	-	
99	Production	EGY	199,179	90,686	10,906	56,268	25,569	13,495	2,255	-	
100	Transmission	DEM	42,146	23,099	2,613	10,386	4,138	1,856	54	-	
101	Subtransmission	DEM	86,730	47,535	5,377	21,372	8,515	3,819	112	-	
102	Distribution Primary	DEM	318,338	189,771	18,589	72,424	28,827	4,623	4,105	-	
103	Distribution Secondary	DEM	223,328	152,369	15,538	44,445	9,132	-	1,845	-	
104	Distribution	CUST	183,201	74,681	11,676	7,178	425	1,280	26	87,935	
105	Other	CUST	13,727	12,222	923	339	163	49	30	-	
106											
107	TOTAL DEPRECIATION RESERVE		1,934,488	1,062,308	119,717	441,482	171,464	39,821	11,761	87,935	

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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE
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 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

WORKING CAPITAL - WKCAP

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SLJOL ENERGY	SLJOL FACILITIES	ALLOC. FACTOR
1	<u>MATERIALS & SUPPLIES</u>									
2	Production	DEM	30,614	16,648	1,908	8,081	3,341	519	118	123
3	Production	EGY	2,058	937	113	582	264	139	23	201
4	Transmission	DEM	1,282	703	79	316	126	56	2	117
5	Subtransmission	DEM	2,862	1,568	177	705	281	126	4	117
6	Distribution Primary	DEM	8,674	5,171	506	1,973	785	126	112	105
7	Distribution Secondary	DEM	5,566	3,797	387	1,108	228	-	46	106
8	Distribution	CUST	4,622	2,100	328	209	13	37	1	907
9	Other	CUST	-	-	-	-	-	-	1,934	311
10	TOTAL MATERIALS & SUPPLIES		55,678	30,925	3,499	12,973	5,038	1,004	305	1,934
11										
12	<u>PLUS: CASH</u>									
13	Production	DEM	-	-	-	-	-	-	-	123
14	Production	EGY	-	-	-	-	-	-	-	201
15	Transmission	DEM	-	-	-	-	-	-	-	117
16	Subtransmission	DEM	-	-	-	-	-	-	-	117
17	Distribution Primary	DEM	-	-	-	-	-	-	-	105
18	Distribution Secondary	DEM	-	-	-	-	-	-	-	106
19	Distribution	CUST	-	-	-	-	-	-	-	907
20	Other	CUST	-	-	-	-	-	-	-	311
21	TOTAL CASH		-	-	-	-	-	-	-	-
22										
23	<u>PLUS: NET ADDITIONS</u>									
24	Production	DEM	176,439	95,951	10,998	46,572	19,252	2,989	678	123
25	Production	EGY	13,071	5,951	716	3,693	1,678	886	148	201
26	Transmission	DEM	7,923	4,343	491	1,952	778	349	10	117
27	Subtransmission	DEM	17,500	9,591	1,085	4,312	1,718	770	23	117
28	Distribution Primary	DEM	51,176	30,508	2,988	11,643	4,634	743	660	105
29	Distribution Secondary	DEM	32,184	21,958	2,239	6,405	1,316	-	266	106
30	Distribution	CUST	27,301	12,406	1,935	1,232	77	220	4	907
31	Other	CUST	1,990	1,772	134	49	24	7	4	311
32	TOTAL NET ADDITIONS		327,585	182,480	20,586	75,858	29,478	5,964	1,793	11,427
33										
34	<u>MINUS: NET DEDUCTIONS</u>									
35	Production	DEM	274,029	149,021	17,061	72,331	29,901	4,642	1,053	123
36	Production	EGY	20,301	9,243	1,112	5,735	2,606	1,375	230	201
37	Transmission	DEM	12,306	6,744	763	3,032	1,208	542	16	117
38	Subtransmission	DEM	27,179	14,896	1,685	6,698	2,868	1,197	35	117
39	Distribution Primary	DEM	79,482	47,382	4,641	18,083	7,197	1,154	1,025	105
40	Distribution Secondary	DEM	49,986	34,103	3,478	9,948	2,044	-	413	106
41	Distribution	CUST	42,401	19,268	3,005	1,913	120	342	7	907
42	Other	CUST	3,091	2,752	208	76	37	11	7	311
43	TOTAL NET DEDUCTIONS		508,775	283,411	31,972	117,816	45,782	9,262	2,785	17,747

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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE
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 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

WORKING CAPITAL - WKCAP

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR
44	<u>PLUS: FUEL INVENTORY</u>									
45	Production	EGY	94,926	43,220	5,198	26,817	12,186	6,432	1,075	201
46	TOTAL FUEL INVENTORY		94,926	43,220	5,198	26,817	12,186	6,432	1,075	
47										
48	<u>EQUALS: WORKING CAPITAL</u>									
49	Production	DEM	(66,975)	(36,422)	(4,175)	(17,678)	(7,308)	(1,134)	(257)	
50	Production	EGY	89,755	40,865	4,915	25,356	11,522	6,081	1,016	
51	Transmission	DEM	(3,101)	(1,699)	(192)	(764)	(304)	(137)	(4)	
52	Subtransmission	DEM	(6,817)	(3,737)	(423)	(1,680)	(669)	(300)	(9)	
53	Distribution Primary	DEM	(19,632)	(11,703)	(1,146)	(4,466)	(1,778)	(285)	(253)	
54	Distribution Secondary	DEM	(12,236)	(8,348)	(851)	(2,435)	(500)		(101)	
55	Distribution	CUST	(10,478)	(4,762)	(743)	(473)	(30)	(84)	(2)	(4,386)
56	Other	CUST	(1,101)	(980)	(74)	(27)	(13)	(4)	(2)	
57										
58	TOTAL WORKING CAPITAL		(30,585)	(26,786)	(2,689)	(2,168)	919	4,137	388	(4,386)

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TAMPA ELECTRIC COMPANY
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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
1	<u>PRODUCTION CWIP</u>											
2	Production Demand	DEM	75,304	40,951	4,694	19,877	8,217	1,276	289	-	123	
3	Production Energy	EGY	7,219	3,287	395	2,039	927	489	82	-	201	
4	TOTAL PRODUCTION CWIP		82,523	44,238	5,089	21,916	9,144	1,765	371	-		
5												
6	<u>TRANSMISSION CWIP</u>											
7	Step-Up Substations	DEM	-	-	-	-	-	-	-	-	123	
9	Hi-Volt Transmission	DEM	4,143	2,271	257	1,021	407	182	5	-	117	
10	Subtransmission Common	DEM	9,251	5,070	574	2,280	908	407	12	-	117	
11	TOTAL TRANSMISSION CWIP		13,394	7,341	830	3,301	1,315	590	17	-		
12												
13	<u>DISTRIBUTION CWIP</u>											
14	Distribution Primary	DEM	677	404	40	154	61	10	9	-	105	
16	Distribution Secondary	DEM	434	296	30	86	18	-	4	-	106	
17	Distribution	CUST	361	164	26	16	1	3	0	151	907	
18	TOTAL DISTRIBUTION CWIP		1,472	664	95	257	80	13	12	151		
19												
20	<u>PROD. TRANS & DIST CWIP</u>											
21	Production	DEM	75,304	40,951	4,694	19,877	8,217	1,276	289	-		
22	Production	EGY	7,219	3,287	395	2,039	927	489	82	-		
23	Transmission	DEM	4,143	2,271	257	1,021	407	182	5	-		
24	Subtransmission	DEM	9,251	5,070	574	2,280	908	407	12	-		
25	Distribution Primary	DEM	677	404	40	154	61	10	9	-		
26	Distribution Secondary	DEM	434	296	30	86	18	-	4	-		
27	Distribution	CUST	361	164	26	16	1	3	0	151		
28	Other	CUST	-	-	-	-	-	-	-	-		
29	TOTAL PROD, TRANS & DIST CWIP		97,389	52,443	6,015	25,473	10,539	2,367	401	151		

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TAMPA ELECTRIC COMPANY
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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
31	<u>PLUS: GENERAL CWIP</u>										
32	Production	DEM	1,422	774	89	375	155	24	5	-	123
33	Production	EGY	519	236	28	147	67	35	6	-	201
34	Transmission	DEM	18	10	1	4	2	1	0	-	117
35	Subtransmission	DEM	91	50	6	23	9	4	0	-	117
36	Distribution Primary	DEM	393	235	23	90	36	6	5	-	105
37	Distribution Secondary	DEM	210	143	15	42	9	-	2	-	106
38	Distribution	CUST	371	169	26	17	1	3	0	155	907
39	Other	CUST	657	585	44	16	8	2	1	-	311
40	TOTAL GENERAL CWIP		<u>3,682</u>	<u>2,201</u>	<u>232</u>	<u>713</u>	<u>286</u>	<u>75</u>	<u>20</u>	<u>155</u>	
41	<u>EQUALS: TOTAL CWIP</u>										
42	Production	DEM	76,726	41,725	4,783	20,252	8,372	1,300	295	-	
43	Production	EGY	7,738	3,523	424	2,186	993	524	88	-	
44	Transmission	DEM	4,161	2,281	258	1,025	409	183	5	-	
45	Subtransmission	DEM	9,342	5,120	579	2,302	917	411	12	-	
46	Distribution Primary	DEM	1,070	638	63	244	97	16	14	-	
47	Distribution Secondary	DEM	645	440	45	128	26	-	5	-	
48	Distribution	CUST	732	333	52	33	2	6	0	306	
49	Other	CUST	657	585	44	16	8	2	1	-	
50	TOTAL CWIP		<u>101,071</u>	<u>54,644</u>	<u>6,247</u>	<u>26,187</u>	<u>10,824</u>	<u>2,442</u>	<u>420</u>	<u>306</u>	

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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE
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 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

NET PLANT AND RATE BASE - RBASE

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
1	<u>PLANT IN SERVICE</u>										
2	Production	DEM	2,705,135	1,471,098	168,617	714,031	295,175	45,821	10,393	-	
3	Production	EGY	486,584	221,542	26,644	137,459	62,463	32,968	5,508	-	
4	Transmission	DEM	125,455	68,759	7,778	30,915	12,317	5,524	162	-	
5	Subtransmission	DEM	276,886	151,756	17,167	68,231	27,184	12,191	357	-	
6	Distribution Primary	DEM	853,372	508,720	49,831	194,147	77,277	12,393	11,005	-	
7	Distribution Secondary	DEM	542,402	370,061	37,737	107,944	22,180	-	4,480	-	
8	Distribution	CUST	460,100	209,084	32,605	20,758	1,303	3,706	73	192,571	
9	Other	CUST	33,541	29,865	2,255	830	398	120	74	-	
10	TOTAL PLANT IN SERVICE		5,483,474	3,030,884	342,635	1,274,315	498,296	112,722	32,051	192,571	
11											
12	<u>PLUS: PLANT HELD FOR FUTURE USE</u>										
13	Production	DEM	1,917	1,042	119	506	209	32	7	-	
14	Production	EGY	203	92	11	57	26	14	2	-	
15	Transmission	DEM	8,075	4,426	501	1,990	793	356	10	-	
16	Subtransmission	DEM	18,037	9,886	1,118	4,445	1,771	794	23	-	
17	Distribution Primary	DEM	9,098	5,424	531	2,070	824	132	117	-	
18	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	
19	Distribution	CUST	-	-	-	-	-	-	-	-	
20	Other	CUST	-	-	-	-	-	-	-	-	
21	TOTAL PLANT HELD FOR FUTURE USE		37,330	20,870	2,281	9,068	3,623	1,328	161	-	
22											
23	<u>EQUALS: TOTAL PLANT</u>										
24	Production	DEM	2,707,051	1,472,141	168,736	714,537	295,384	45,853	10,400	-	
25	Production	EGY	486,787	221,634	26,655	137,517	62,489	32,982	5,510	-	
26	Transmission	DEM	133,529	73,185	8,279	32,905	13,110	5,879	172	-	
27	Subtransmission	DEM	294,923	161,641	18,286	72,676	28,955	12,985	380	-	
28	Distribution Primary	DEM	862,470	514,143	50,362	196,216	78,101	12,526	11,122	-	
29	Distribution Secondary	DEM	542,402	370,061	37,737	107,944	22,180	-	4,480	-	
30	Distribution	CUST	460,100	209,084	32,605	20,758	1,303	3,706	73	192,571	
31	Other	CUST	33,541	29,865	2,255	830	398	120	74	-	
32	TOTAL PLANT		5,520,804	3,051,754	344,916	1,283,383	501,918	114,050	32,212	192,571	
33											
34	<u>LESS: DEPRECIATION RESERVE</u>										
35	Production	DEM	867,839	471,946	54,094	229,070	94,696	14,700	3,334	-	
36	Production	EGY	199,179	90,886	10,906	56,268	25,569	13,495	2,255	-	
37	Transmission	DEM	42,146	23,099	2,613	10,386	4,138	1,856	54	-	
38	Subtransmission	DEM	86,730	47,535	5,377	21,372	8,515	3,819	112	-	
39	Distribution Primary	DEM	318,338	189,771	18,589	72,424	28,827	4,623	4,105	-	
40	Distribution Secondary	DEM	223,328	152,369	15,538	44,445	9,132	-	1,845	-	
41	Distribution	CUST	183,201	74,681	11,676	7,178	425	1,280	26	87,935	
42	Other	CUST	13,727	12,222	923	339	163	49	30	-	
43	TOTAL DEPRECIATION RESERVE		1,934,488	1,062,308	119,717	441,482	171,464	39,821	11,761	87,935	

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TAMPA ELECTRIC COMPANY
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 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

NET PLANT AND RATE BASE - RBASE

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR
44	<u>EQUALS: NET PLANT</u>									
45	Production	DEM	1,839,213	1,000,195	114,642	485,468	200,688	31,153	7,066	-
46	Production	EGY	287,608	130,948	15,749	81,249	36,920	19,487	3,256	-
47	Transmission	DEM	91,383	50,085	5,666	22,519	8,972	4,023	118	-
48	Subtransmission	DEM	208,193	114,107	12,908	51,304	20,440	9,166	269	-
49	Distribution Primary	DEM	544,132	324,373	31,774	123,793	49,274	7,902	7,017	-
50	Distribution Secondary	DEM	319,073	217,692	22,199	63,499	13,048	-	2,635	-
51	Distribution	CUST	276,900	134,403	20,929	13,580	879	2,426	47	104,635
52	Other	CUST	19,814	17,642	1,332	490	235	71	43	-
53	TOTAL NET PLANT		3,586,316	1,989,446	225,199	841,902	330,455	74,229	20,451	104,635
54										
55	<u>PLUS: WORKING CAPITAL</u>									
56	Production	DEM	(66,975)	(36,422)	(4,175)	(17,678)	(7,308)	(1,134)	(257)	-
57	Production	EGY	89,755	40,865	4,915	25,356	11,522	6,081	1,016	-
58	Transmission	DEM	(3,101)	(1,699)	(192)	(764)	(304)	(137)	(4)	-
59	Subtransmission	DEM	(6,817)	(3,737)	(423)	(1,680)	(669)	(300)	(9)	-
60	Distribution Primary	DEM	(19,632)	(11,703)	(1,146)	(4,466)	(1,778)	(285)	(253)	-
61	Distribution Secondary	DEM	(12,236)	(8,348)	(851)	(2,435)	(500)	-	(101)	-
62	Distribution	CUST	(10,478)	(4,762)	(743)	(473)	(30)	(84)	(2)	(4,386)
63	Other	CUST	(1,101)	(980)	(74)	(27)	(13)	(4)	(2)	-
64	TOTAL WORKING CAPITAL		(30,585)	(26,786)	(2,689)	(2,168)	919	4,137	388	(4,386)
65										
66	<u>PLUS: CWIP</u>									
67	Production	DEM	76,726	41,725	4,783	20,252	8,372	1,300	295	-
68	Production	EGY	7,738	3,523	424	2,186	993	524	88	-
69	Transmission	DEM	4,161	2,281	258	1,025	409	183	5	-
70	Subtransmission	DEM	9,342	5,120	579	2,302	917	411	12	-
71	Distribution Primary	DEM	1,070	638	63	244	97	16	14	-
72	Distribution Secondary	DEM	645	440	45	128	26	-	5	-
73	Distribution	CUST	732	333	52	33	2	6	0	306
74	Other	CUST	657	585	44	16	8	2	1	-
75	TOTAL CWIP		101,071	54,644	6,247	26,187	10,824	2,442	420	306
76										
77	<u>EQUALS: RATE BASE</u>									
78	Production	DEM	1,848,963	1,005,498	115,250	488,041	201,752	31,319	7,103	-
79	Production	EGY	385,101	175,337	21,087	108,790	49,435	26,092	4,359	-
80	Transmission	DEM	92,444	50,667	5,732	22,780	9,076	4,070	119	-
81	Subtransmission	DEM	210,718	115,490	13,065	51,926	20,688	9,278	272	-
82	Distribution Primary	DEM	525,571	313,308	30,690	119,570	47,593	7,633	6,777	-
83	Distribution Secondary	DEM	307,482	209,784	21,393	61,193	12,574	-	2,540	-
84	Distribution	CUST	267,153	129,974	20,238	13,141	851	2,348	45	100,556
85	Other	CUST	19,370	17,247	1,303	479	230	69	42	-
86	TOTAL RATE BASE		3,656,802	2,017,304	228,757	865,920	342,198	80,808	21,259	100,556

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF UNIT COSTS - UNTCST

PROPOSED ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	
1	FUNCTIONALIZED REVENUE REQUIREMENTS									
2	Production	DEM	427,679	232,581	26,654	112,884	46,672	7,244	1,644	-
3	Production	EGY	210,913	96,029	11,547	59,580	27,078	14,290	2,388	-
4	Transmission	DEM	18,878	10,347	1,170	4,652	1,854	831	24	-
5	Subtransmission	DEM	49,481	27,120	3,067	12,193	4,858	2,179	64	-
6	Distribution Primary	DEM	136,808	81,556	7,987	31,123	12,390	1,987	1,765	-
7	Distribution Secondary	DEM	83,737	57,132	5,825	16,664	3,425	-	692	-
8	Distribution: Mtrs,Svcs,IS Equip,Lighting	CUST	88,218	43,312	6,705	4,676	335	966	15	32,209
9	Other: Mtr. Reading, Billing, Cust Svc	CUST	50,303	40,783	3,426	3,221	1,718	553	257	345
10	TOTAL BASE REVENUE REQUIREMENTS		1,066,019	588,859	66,382	244,994	98,330	28,050	6,849	32,554
11										
12	BILLING UNITS (ANNUAL)									
13	MWH Sales Related To:									
14	Production & Transmission (Factor 404)		9,055,662	1,089,086	5,620,445	2,568,162	1,371,644	225,147		
15	Distribution Primary (Factor 408)		9,055,662	1,089,086	5,620,445	2,566,354	401,957	225,147		
16	Distribution Secondary (Factor 410)		9,055,662	1,089,086	5,521,998	1,549,134	-	225,147		
17										
18	Billing kW Related To:									
19	Production & Transmission (Factor 401)				15,545,527	5,191,932	3,356,134			
20	Distribution Primary (Factor 402)				15,545,527	5,243,554	902,684			
21	Distribution Secondary (Factor 403)				15,328,378	3,265,587	-			
22										
23	Annual Bills (Factor 405)		7,182,972	797,112	177,528	2,700	672	n/a		
24										
25	FUNCTIONALIZED UNIT COSTS									
26	Customer Related - \$/Bill									
27	Meters, Svcs, IS Equip		\$ 6.03	\$ 8.41	\$ 26.34	\$ 124.06	\$ 1,438.22	\$ -		
28	Mtr. Reading, Billing, Cust Svc		\$ 5.68	\$ 4.30	\$ 18.14	\$ 636.12	\$ 823.44	\$ -		
29	TOTAL CUSTOMER		\$ 11.71	\$ 12.71	\$ 44.48	\$ 760.18	\$ 2,261.66	\$ -		
30										
31	Production Energy (cents/kWh)		1.06	1.06	1.06	1.05	1.04	1.06		
32										
33	Capacity Related									
34	Based on MWH Sales - (cents/kWh)									
35	Production		2.57	2.45	0.73	0.90	0.22	0.73		
36	Transmission		0.41	0.39	0.11	0.13	0.09	0.04		
37	Distribution Primary		0.90	0.73	0.55	0.48	0.49	0.78		
38	Distribution Secondary		0.63	0.53	0.30	0.22	0.00	0.31		
39										
40	Based on Billing kW Demand - (\$/month)									
41	Production Demand				\$ 7.26	\$ 8.99	\$ 2.16			
42	Transmission Demand				\$ 1.08	\$ 1.29	\$ 0.90			
43	Distribution Primary Demand				\$ 2.00	\$ 2.36	\$ 2.20			
44	Distribution Secondary Demand				\$ 1.09	\$ 1.05	\$ -			

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TAMPA ELECTRIC COMPANY
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 CLASS COST OF SERVICE STUDIES
 PRESENT 12CP & 25% AD (EXCL IS)
 WITNESS: ASHBURN
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 FILED: 08/11/2008

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (EXCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF UNIT COSTS - UNTCST

RETAIL JURIS ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	
1	<u>FUNCTIONALIZED REVENUE REQUIREMENTS</u>									
2	Production	DEM	312,403	169,890	19,473	82,460	34,088	5,292	1,200	-
3	Production	EGY	186,788	85,045	10,228	52,767	23,978	12,656	2,114	-
4	Transmission	DEM	13,117	7,189	813	3,232	1,288	578	17	-
5	Subtransmission	DEM	36,343	19,919	2,253	8,956	3,568	1,600	47	-
6	Distribution Primary	DEM	104,018	62,008	6,074	23,665	9,419	1,511	1,341	-
7	Distribution Secondary	DEM	64,556	44,044	4,491	12,847	2,640	-	533	-
8	Distribution: Mtrs,Svcs,IS Equip,Lighting	CUST	71,584	35,196	5,443	3,855	282	820	12	25,977
9	Other: Mtr. Reading, Billing, Cust Svc	CUST	49,042	39,663	3,341	3,188	1,701	549	254	345
10	TOTAL BASE REVENUE REQUIREMENTS		<u>837,851</u>	<u>462,954</u>	<u>52,117</u>	<u>190,971</u>	<u>76,964</u>	<u>23,004</u>	<u>5,519</u>	<u>26,322</u>
11										
12	<u>BILLING UNITS (ANNUAL)</u>									
13	<u>MWH Sales Related To:</u>									
14	Production & Transmission (Factor 404)		9,055,662	1,089,086	5,620,445	2,568,162	1,371,644	225,147		
15	Distribution Primary (Factor 408)		9,055,662	1,089,086	5,620,445	2,556,354	401,957	225,147		
16	Distribution Secondary (Factor 410)		9,055,662	1,089,086	5,521,998	1,549,134	-	225,147		
17										
18	<u>Billing kW Related To:</u>									
19	Production & Transmission (Factor 401)				15,545,527	5,191,932	3,356,134			
20	Distribution Primary (Factor 402)				15,545,527	5,243,554	902,684			
21	Distribution Secondary (Factor 403)				15,328,378	3,265,587	-			
22										
23	<u>Annual Bills (Factor 405)</u>		7,182,972	797,112	177,528	2,700	672	n/a		
24										
25	<u>FUNCTIONALIZED UNIT COSTS</u>									
26	Customer Related - \$/Bill									
27	Meters, Svcs, IS Equip		\$ 4.90	\$ 6.83	\$ 21.72	\$ 104.35	\$ 1,219.82	\$ -		
28	Mtr. Reading, Billing, Cust Svc		\$ 5.52	\$ 4.19	\$ 17.96	\$ 630.16	\$ 816.28	\$ -		
29	TOTAL CUSTOMER		\$ 10.42	\$ 11.02	\$ 39.68	\$ 734.52	\$ 2,036.10	\$ -		
30										
31	Production Energy (cents/kWh)		0.94	0.94	0.94	0.93	0.92	0.94		
32										
33	Capacity Related									
34	Based on MWH Sales - (cents/kWh)									
35	Production		1.88	1.79	0.53	0.66	0.16	0.53		
36	Transmission		0.30	0.28	0.08	0.09	0.06	0.03		
37	Distribution Primary		0.68	0.56	0.42	0.37	0.38	0.60		
38	Distribution Secondary		0.49	0.41	0.23	0.17	0.00	0.24		
39										
40	Based on Billing KW Demand - (\$/kWh/month)									
41	Production Demand				\$ 5.30	\$ 6.57	\$ 1.58			
42	Transmission Demand				\$ 0.78	\$ 0.94	\$ 0.65			
43	Distribution Primary Demand				\$ 1.52	\$ 1.80	\$ 1.67			
44	Distribution Secondary Demand				\$ 0.84	\$ 0.81	\$ -			

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TAMPA ELECTRIC COMPANY
 DOCKET NO. 080317-EI
 CLASS COST OF SERVICE STUDIES
 PRESENT 12CP & 25% AD (EXCL IS)
 WITNESS: ASHBURN
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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (EXCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF UNIT COSTS - UNTCST

CLASS ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SLJOL ENERGY	SLJOL FACILITIES	
1	<u>FUNCTIONALIZED REVENUE REQUIREMENTS</u>									
2	Production	DEM	312,498	166,030	20,426	83,427	32,200	4,875	922	-
3	Production	EGY	186,938	84,439	10,409	53,023	23,537	12,319	1,947	-
4	Transmission	DEM	13,118	6,993	861	3,277	1,203	523	12	-
5	Subtransmission	DEM	36,352	19,476	2,361	9,059	3,374	1,477	36	-
6	Distribution Primary	DEM	104,061	60,823	6,329	23,908	8,977	1,410	1,077	-
7	Distribution Secondary	DEM	64,588	43,249	4,669	12,971	2,523	-	434	-
8	Distribution: Mtrs, Svcs, IS Equip, Lighting	CUST	72,147	34,713	5,612	3,883	274	789	10	35,905
9	Other: Mtr. Reading, Billing, Cust Svc	CUST	49,111	39,654	3,356	3,193	1,702	548	253	345
10	TOTAL BASE REVENUE REQUIREMENTS		<u>838,812</u>	<u>455,377</u>	<u>54,022</u>	<u>192,741</u>	<u>73,790</u>	<u>21,941</u>	<u>4,692</u>	<u>36,250</u>
11										
12	<u>BILLING UNITS (ANNUAL)</u>									
13	<u>MWH Sales Related To:</u>									
14	Production & Transmission (Factor 404)		9,055,662	1,089,086	5,620,445	2,568,162	1,371,644	225,147		
15	Distribution Primary (Factor 408)		9,055,662	1,089,086	5,620,445	2,568,162	401,957	225,147		
16	Distribution Secondary (Factor 410)		9,055,662	1,089,086	5,620,445	2,568,162	-	225,147		
17										
18	<u>Billing kW Related To:</u>									
19	Production & Transmission (Factor 401)				15,545,527	5,191,932	3,356,134			
20	Distribution Primary (Factor 402)				15,545,527	5,243,554	902,684			
21	Distribution Secondary (Factor 403)				15,328,378	3,265,587				
22										
23	<u>Annual Bills (Factor 405)</u>		7,182,972	797,112	177,528	2,700	672	n/a		
24										
25	<u>FUNCTIONALIZED UNIT COSTS</u>									
26	<u>Customer Related - \$/Bill</u>									
27	Meters, Svcs, IS Equip		\$ 4.83	\$ 7.04	\$ 21.87	\$ 101.47	\$ 1,174.11	\$ -		
28	Mtr. Reading, Billing, Cust Svc		\$ 5.52	\$ 4.21	\$ 17.99	\$ 630.22	\$ 815.84	\$ -		
29	TOTAL CUSTOMER		\$ 10.35	\$ 11.25	\$ 39.86	\$ 731.70	\$ 1,989.95	\$ -		
30										
31	Production Energy (cents/kWh)		0.93	0.96	0.94	0.92	0.90	0.86		
32										
33	<u>Capacity Related</u>									
34	<u>Based on MWH Sales - (cents/kWh)</u>									
35	Production		1.83	1.88	0.54	0.62	0.15	0.41		
36	Transmission		0.29	0.30	0.08	0.09	0.06	0.02		
37	Distribution Primary		0.67	0.58	0.43	0.35	0.35	0.48		
38	Distribution Secondary		0.48	0.43	0.23	0.16	0.00	0.19		
39										
40	<u>Based on Billing KW Demand - (\$/kWh/month)</u>									
41	Production Demand				\$ 5.37	\$ 6.20	\$ 1.45			
42	Transmission Demand				\$ 0.79	\$ 0.88	\$ 0.60			
43	Distribution Primary Demand				\$ 1.54	\$ 1.71	\$ 1.56			
44	Distribution Secondary Demand				\$ 0.85	\$ 0.77	\$ -			

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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (EXCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

This section calculates Functionalized Revenue
 Requirement for Demand, Energy, Cust Costs

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	
1	<u>RATE BASE</u>									
2	Production	DEM	1,848,963	1,005,498	115,250	488,041	201,752	31,319	7,103	-
3	Production	EGY	385,101	175,337	21,087	108,790	49,435	26,092	4,359	-
4	Transmission	DEM	92,444	50,667	5,732	22,780	9,076	4,070	119	-
5	Subtransmission	DEM	210,718	115,490	13,065	51,926	20,688	9,278	272	-
6	Distribution Primary	DEM	525,571	313,308	30,690	119,570	47,593	7,633	6,777	-
7	Distribution Secondary	DEM	307,482	209,784	21,393	61,193	12,574	-	2,540	-
8	Distribution	CUST	267,153	129,974	20,238	13,141	851	2,348	45	100,556
9	Other	CUST	19,370	17,247	1,303	479	230	69	42	-
10	TOTAL RATE BASE		3,656,802	2,017,304	228,757	865,920	342,198	80,808	21,259	100,556
11										
12	<u>MULTIPLIED BY RATE OF RETURN</u>									
13			8.82	8.82	8.82	8.82	8.82	8.82	8.82	8.82
14	<u>EQUALS: RETURN ON RATE BASE</u>									
15	Production	DEM	163,079	88,685	10,165	43,045	17,795	2,762	627	-
16	Production	EGY	33,966	15,465	1,860	9,595	4,360	2,301	384	-
17	Transmission	DEM	8,154	4,469	506	2,009	800	359	11	-
18	Subtransmission	DEM	18,585	10,186	1,152	4,580	1,825	818	24	-
19	Distribution Primary	DEM	46,355	27,634	2,707	10,546	4,198	673	598	-
20	Distribution Secondary	DEM	27,120	18,503	1,887	5,397	1,109	-	224	-
21	Distribution	CUST	23,563	11,464	1,785	1,159	75	207	4	8,869
22	Other	CUST	1,708	1,521	115	42	20	6	4	-
23	TOTAL RETURN ON RATE BASE		322,530	177,926	20,176	76,374	30,182	7,127	1,875	8,869
24										
25	<u>PLUS: ADJUSTMENTS TO INCOME TAXES</u>									
26	Production	DEM	(10,563)	(5,744)	(658)	(2,788)	(1,153)	(179)	(41)	-
27	Production	EGY	(1,148)	(523)	(63)	(324)	(147)	(78)	(13)	-
28	Transmission	DEM	(485)	(266)	(30)	(119)	(48)	(21)	(1)	-
29	Subtransmission	DEM	(1,105)	(605)	(68)	(272)	(108)	(49)	(1)	-
30	Distribution Primary	DEM	(2,755)	(1,642)	(161)	(627)	(249)	(40)	(36)	-
31	Distribution Secondary	DEM	(1,612)	(1,100)	(112)	(321)	(66)	-	(13)	-
32	Distribution	CUST	(1,401)	(636)	(99)	(63)	(4)	(11)	(0)	(586)
33	Other	CUST	(102)	(90)	(7)	(3)	(1)	(0)	(0)	-
34	TOTAL ADJ'S TO INCOME TAXES		(19,168)	(10,607)	(1,199)	(4,517)	(1,776)	(378)	(105)	(586)
35										
36	<u>PLUS: ADJUSTMENTS TO OPER INCOME</u>									
37	Production	DEM	(89,707)	(48,784)	(5,592)	(23,679)	(9,789)	(1,519)	(346)	-
38	Production	EGY	81,426	37,073	4,459	23,003	10,453	5,517	922	-
39	Transmission	DEM	(3,059)	(1,676)	(190)	(754)	(300)	(135)	(4)	-
40	Subtransmission	DEM	(6,928)	(3,797)	(430)	(1,707)	(680)	(305)	(9)	-
41	Distribution Primary	DEM	(18,017)	(10,740)	(1,052)	(4,099)	(1,631)	(262)	(232)	-
42	Distribution Secondary	DEM	(10,726)	(7,318)	(746)	(2,135)	(439)	-	(89)	-
43	Distribution	CUST	(9,282)	(4,218)	(658)	(419)	(26)	(75)	(1)	(3,885)
44	Other	CUST	(714)	(636)	(48)	(18)	(8)	(3)	(2)	-
45	TOTAL DEDUCTIONS FROM OPER INC		(57,007)	(40,097)	(4,256)	(9,807)	(2,421)	3,219	240	(3,885)

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TAMPA ELECTRIC COMPANY
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 CLASS COST OF SERVICE STUDIES
 PRESENT 12CP & 25% AD (EXCL IS)
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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (EXCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	
46	<u>EQUALS: OPERATING INCOME AFTER FIT</u>									
47	Production	DEM	62,809	34,156	3,915	16,579	6,853	1,064	241	-
48	Production	EGY	114,244	52,015	6,256	32,274	14,665	7,740	1,293	-
49	Transmission	DEM	4,610	2,527	286	1,136	453	203	6	-
50	Subtransmission	DEM	10,553	5,784	654	2,600	1,036	465	14	-
51	Distribution Primary	DEM	25,584	15,251	1,494	5,820	2,317	372	330	-
52	Distribution Secondary	DEM	14,782	10,085	1,028	2,942	604	-	122	-
53	Distribution	CUST	12,880	6,609	1,028	677	45	121	2	4,398
54	Other	CUST	893	795	60	22	11	3	2	-
55	TOTAL OPER INCOME AFTER FIT		246,355	127,223	14,721	62,050	25,984	9,968	2,010	4,398
56	<u>PLUS: FIT @ 0.35</u>									
57	Production	DEM	33,820	18,392	2,108	8,927	3,690	573	130	-
58	Production	EGY	61,516	28,008	3,368	17,378	7,897	4,168	696	-
59	Transmission	DEM	2,482	1,361	154	612	244	109	3	-
60	Subtransmission	DEM	5,682	3,114	352	1,400	558	250	7	-
61	Distribution Primary	DEM	13,776	8,212	804	3,134	1,247	200	178	-
62	Distribution Secondary	DEM	7,960	5,431	554	1,584	325	-	66	-
63	Distribution	CUST	6,936	3,559	554	365	24	65	1	2,368
64	Other	CUST	481	428	32	12	6	2	1	-
65	TOTAL FED INC TAX @ 0.35		132,652	68,505	7,927	33,412	13,991	5,367	1,082	2,368
66	<u>EQUALS: FEDERAL TAXABLE INCOME</u>									
67	Production	DEM	96,629	52,548	6,023	25,506	10,544	1,637	371	-
68	Production	EGY	175,760	80,023	9,624	49,652	22,562	11,908	1,990	-
69	Transmission	DEM	7,093	3,887	440	1,748	696	312	9	-
70	Subtransmission	DEM	16,235	8,898	1,007	4,001	1,594	715	21	-
71	Distribution Primary	DEM	39,359	23,463	2,298	8,954	3,564	572	508	-
72	Distribution Secondary	DEM	22,742	15,516	1,582	4,526	930	-	188	-
73	Distribution	CUST	19,816	10,168	1,582	1,042	69	186	4	6,766
74	Other	CUST	1,374	1,223	92	34	16	5	3	-
75	TOTAL FEDERAL TAXABLE INCOME		379,007	195,728	22,648	95,462	39,976	15,335	3,093	6,766
76	<u>PLUS: FEDERAL INCOME ADJUSTMENTS</u>									
77	Production	DEM	-	-	-	-	-	-	-	-
78	Production	EGY	-	-	-	-	-	-	-	-
79	Transmission	DEM	-	-	-	-	-	-	-	-
80	Subtransmission	DEM	-	-	-	-	-	-	-	-
81	Distribution Primary	DEM	-	-	-	-	-	-	-	-
82	Distribution Secondary	DEM	-	-	-	-	-	-	-	-
83	Distribution	CUST	-	-	-	-	-	-	-	-
84	Other	CUST	-	-	-	-	-	-	-	-
85	TOTAL FEDERAL INCOME ADJ.'S		-	-	-	-	-	-	-	-

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TAMPA ELECTRIC COMPANY
 DOCKET NO. 080317-EI
 CLASS COST OF SERVICE STUDIES
 PRESENT 12CP & 25% AD (EXCL IS)
 WITNESS: ASHBURN
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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (EXCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	
89	<u>EQUALS: OPER INCOME AFTER FL TAX</u>									
90	Production	DEM	96,629	52,548	6,023	25,506	10,544	1,637	371	-
91	Production	EGY	175,760	80,023	9,624	49,652	22,562	11,908	1,990	-
92	Transmission	DEM	7,093	3,887	440	1,748	696	312	9	-
93	Subtransmission	DEM	16,235	8,898	1,007	4,001	1,584	715	21	-
94	Distribution Primary	DEM	39,359	23,463	2,298	8,954	3,564	572	508	-
95	Distribution Secondary	DEM	22,742	15,516	1,582	4,526	930	-	188	-
96	Distribution	CUST	19,816	10,168	1,582	1,042	69	186	4	6,766
97	Other	CUST	1,374	1,223	92	34	16	5	3	-
98	TOTAL OPER INCOME AFTER FL TAX		379,907	195,728	22,648	95,462	39,976	15,335	3,093	6,766
99	<u>PLUS: FLORIDA INCOME ADJUSTMENTS</u>									
100	<u>PLUS: FLORIDA INCOME ADJUSTMENTS</u>									
101	Production	DEM	5,640	3,067	352	1,489	615	96	22	-
102	Production	EGY	613	279	34	173	79	42	7	-
103	Transmission	DEM	259	142	16	64	25	11	0	-
104	Subtransmission	DEM	590	323	37	145	58	26	1	-
105	Distribution Primary	DEM	1,471	877	86	335	133	21	19	-
106	Distribution Secondary	DEM	861	587	60	171	35	-	7	-
107	Distribution	CUST	748	340	53	34	2	6	0	313
108	Other	CUST	54	48	4	1	1	0	0	-
109	TOTAL FLORIDA INCOME ADJ'S		10,235	5,664	640	2,412	949	202	56	313
110	<u>EQUALS: OPERATING INCOME PLUS ADJ'S</u>									
111	<u>EQUALS: OPERATING INCOME PLUS ADJ'S</u>									
112	Production	DEM	102,269	55,616	6,375	26,994	11,159	1,732	393	-
113	Production	EGY	176,373	80,303	9,658	49,825	22,641	11,950	1,997	-
114	Transmission	DEM	7,351	4,029	456	1,812	722	324	9	-
115	Subtransmission	DEM	16,825	9,221	1,043	4,146	1,652	741	22	-
116	Distribution Primary	DEM	40,830	24,340	2,384	9,289	3,697	593	527	-
117	Distribution Secondary	DEM	23,603	16,103	1,642	4,697	965	-	195	-
118	Distribution	CUST	20,564	10,508	1,635	1,075	71	192	4	7,079
119	Other	CUST	1,428	1,271	96	35	17	5	3	-
120	TOTAL OPERATING INCOME PLUS ADJ'S		389,242	201,391	23,288	97,874	40,924	15,537	3,149	7,079
121	<u>PLUS: SIT @ 0.055</u>									
122	<u>PLUS: SIT @ 0.055</u>									
123	Production	DEM	5,952	3,237	371	1,571	649	101	23	-
124	Production	EGY	10,265	4,674	562	2,900	1,318	695	116	-
125	Transmission	DEM	428	234	27	105	42	19	1	-
126	Subtransmission	DEM	979	537	61	241	96	43	1	-
127	Distribution Primary	DEM	2,376	1,417	139	541	215	35	31	-
128	Distribution Secondary	DEM	1,374	937	96	273	56	-	11	-
129	Distribution	CUST	1,197	612	95	63	4	11	0	412
130	Other	CUST	83	74	6	2	1	0	0	-
131	TOTAL STATE INC TAX @ 0.055		22,654	11,721	1,355	5,696	2,382	904	183	412

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DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	
132	<u>EQUALS: FL TAXABLE INCOME</u>									
133	Production	DEM	108,221	58,853	6,746	26,565	11,809	1,833	416	-
134	Production	EGY	186,638	84,976	10,220	52,725	23,959	12,645	2,113	-
135	Transmission	DEM	7,779	4,264	482	1,917	764	343	10	-
136	Subtransmission	DEM	17,804	9,758	1,104	4,387	1,748	784	23	-
137	Distribution Primary	DEM	43,207	25,757	2,523	9,830	3,913	627	557	-
138	Distribution Secondary	DEM	24,976	17,041	1,738	4,971	1,021	-	206	-
139	Distribution	CUST	21,761	11,119	1,730	1,138	75	203	4	7,491
140	Other	CUST	1,511	1,345	102	37	18	5	3	-
141	TOTAL FL TAXABLE INCOME		411,897	213,112	24,544	103,570	43,306	16,441	3,332	7,491
142	<u>MINUS: FL INCOME ADJUSTMENTS</u>									
143	Production	DEM	5,640	3,067	352	1,489	615	96	22	-
145	Production	EGY	613	279	34	173	79	42	7	-
146	Transmission	DEM	259	142	16	64	25	11	0	-
147	Subtransmission	DEM	590	323	37	145	58	26	1	-
148	Distribution Primary	DEM	1,471	877	86	335	133	21	19	-
149	Distribution Secondary	DEM	861	587	60	171	35	-	7	-
150	Distribution	CUST	748	340	53	34	2	6	0	313
151	Other	CUST	54	48	4	1	1	0	0	-
152	TOTAL FL INCOME ADJUSTMENTS		10,235	5,664	640	2,412	949	202	56	313
153	<u>MINUS: DEDUCTIONS FROM OPER INCOME</u>									
154	Production	DEM	(89,707)	(48,784)	(5,592)	(23,679)	(9,789)	(1,519)	(345)	-
156	Production	EGY	81,426	37,073	4,459	23,003	10,453	5,517	922	-
157	Transmission	DEM	(3,059)	(1,676)	(190)	(754)	(300)	(135)	(4)	-
158	Subtransmission	DEM	(6,928)	(3,797)	(430)	(1,707)	(680)	(305)	(9)	-
159	Distribution Primary	DEM	(18,017)	(10,740)	(1,052)	(4,099)	(1,631)	(262)	(232)	-
160	Distribution Secondary	DEM	(10,726)	(7,318)	(746)	(2,135)	(439)	-	(89)	-
161	Distribution	CUST	(9,282)	(4,218)	(658)	(419)	(26)	(75)	(1)	(3,885)
162	Other	CUST	(714)	(636)	(48)	(18)	(8)	(3)	(2)	-
163	TOTAL DEDUCTIONS FROM OPER INC		(57,007)	(40,097)	(4,256)	(9,807)	(2,421)	3,219	240	(3,885)
164	<u>EQUALS: OPERATING INCOME BEFORE TAXES</u>									
166	Production	DEM	192,288	104,570	11,986	50,755	20,982	3,257	739	-
167	Production	EGY	104,599	47,624	5,728	29,549	13,427	7,087	1,184	-
168	Transmission	DEM	10,579	5,798	656	2,607	1,039	466	14	-
169	Subtransmission	DEM	24,142	13,232	1,497	5,949	2,370	1,063	31	-
170	Distribution Primary	DEM	59,752	35,620	3,489	13,594	5,411	868	771	-
171	Distribution Secondary	DEM	34,842	23,771	2,424	6,934	1,425	-	288	-
172	Distribution	CUST	30,295	14,998	2,334	1,523	99	272	5	11,063
173	Other	CUST	2,171	1,933	146	54	26	8	5	-
174	TOTAL OPER INCOME BEFORE TAXES		458,668	247,546	28,260	110,965	44,779	13,020	3,036	11,063

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PRESENT RATE STRUCTURE
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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	
175	<u>PLUS: TAXES OTHER THAN INCOME</u>									
176	Production	DEM	31,979	17,391	1,993	8,441	3,489	542	123	-
177	Production	EGY	3,548	1,615	194	1,002	455	240	40	-
178	Transmission	DEM	1,311	719	81	323	129	58	2	-
179	Subtransmission	DEM	3,043	1,668	189	750	299	134	4	-
180	Distribution Primary	DEM	9,203	5,486	537	2,094	833	134	119	-
181	Distribution Secondary	DEM	5,678	3,874	395	1,130	232	-	47	-
182	Distribution	CUST	5,358	2,435	380	242	15	43	1	2,242
183	Other	CUST	2,155	1,919	145	53	26	8	5	-
184	TOTAL TAXES OTHER THAN INCOME		62,275	35,106	3,915	14,035	5,479	1,158	340	2,242
185										
186	<u>PLUS: DEPREC & AMORTIZ EXPENSE</u>									
187	Production	DEM	88,542	48,150	5,519	23,371	9,661	1,500	340	-
188	Production	EGY	17,276	7,866	946	4,881	2,218	1,171	196	-
189	Transmission	DEM	4,366	2,393	271	1,076	429	192	6	-
190	Subtransmission	DEM	9,171	5,026	569	2,260	900	404	12	-
191	Distribution Primary	DEM	28,495	16,987	1,664	6,483	2,580	414	367	-
192	Distribution Secondary	DEM	21,683	14,793	1,509	4,315	887	-	179	-
193	Distribution	CUST	21,734	8,906	1,372	1,017	78	147	3	10,211
194	Other	CUST	3,341	2,975	225	83	40	12	7	-
195	TOTAL DEPREC & AMORTIZ EXPENSE		194,608	107,097	12,073	43,484	16,793	3,839	1,110	10,211
196										
197	<u>PLUS: OTHER EXPENSES</u>									
198	Production	DEM	(832)	(452)	(52)	(219)	(91)	(14)	(3)	-
199	Production	EGY	(62)	(28)	(3)	(17)	(8)	(4)	(1)	-
200	Transmission	DEM	(35)	(19)	(2)	(9)	(3)	(2)	(0)	-
201	Subtransmission	DEM	(77)	(42)	(5)	(19)	(8)	(3)	(0)	-
202	Distribution Primary	DEM	(239)	(142)	(14)	(54)	(22)	(3)	(3)	-
203	Distribution Secondary	DEM	(152)	(104)	(11)	(30)	(6)	-	(1)	-
204	Distribution	CUST	(129)	(59)	(9)	(6)	(0)	(1)	(0)	(54)
205	Other	CUST	(9)	(8)	(1)	(0)	(0)	(0)	(0)	-
206	TOTAL OTHER EXPENSES		(1,534)	(855)	(96)	(355)	(138)	(28)	(8)	(54)
207										
208	<u>PLUS: O & M EXPENSE</u>									
209	Production	DEM	116,354	63,275	7,253	30,712	12,696	1,971	447	-
210	Production	EGY	80,933	36,849	4,432	22,863	10,389	5,483	916	-
211	Transmission	DEM	3,207	1,758	199	790	315	141	4	-
212	Subtransmission	DEM	13,311	7,295	825	3,280	1,307	586	17	-
213	Distribution Primary	DEM	48,917	29,161	2,856	11,129	4,430	710	631	-
214	Distribution Secondary	DEM	21,812	14,882	1,518	4,341	892	-	180	-
215	Distribution	CUST	30,965	17,009	2,626	1,898	142	505	6	8,778
216	Other	CUST	55,436	44,893	4,411	3,377	1,638	531	241	345
217	TOTAL O & M EXPENSE		370,934	215,122	24,119	78,391	31,809	9,927	2,442	9,123

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	
218	<u>PLUS: FUEL & POWER TRANSACTIONS</u>									
219	Production Demand	DEM	-	-	-	-	-	-	-	
220	Production Energy	EGY	7,615	3,467	417	2,151	978	516	86	
221	TOTAL FUEL & POWER TRANSACTIONS		7,615	3,467	417	2,151	978	516	86	
222										
223	<u>EQUALS: TOTAL REVENUE LESS REV TAXES</u>									
224	Production	DEM	428,332	232,934	26,699	113,060	46,738	7,255	1,646	
225	Production	EGY	213,908	97,393	11,713	60,429	27,460	14,493	2,421	
226	Transmission	DEM	19,429	10,648	1,205	4,788	1,907	855	25	
227	Subtransmission	DEM	49,588	27,178	3,075	12,220	4,868	2,183	64	
228	Distribution Primary	DEM	146,129	87,111	8,533	33,245	13,233	2,122	1,884	
229	Distribution Secondary	DEM	83,862	57,216	5,835	16,690	3,429	-	693	
230	Distribution	CUST	88,222	43,289	6,703	4,674	335	966	15	
231	Other	CUST	63,094	51,712	4,926	3,566	1,729	558	345	
232	TOTAL TOTAL REVENUE LESS REV TAXES		1,092,565	607,483	68,687	248,671	99,699	28,433	7,006	
233										
234	<u>PLUS: REVENUE TAXES</u>									
235	Production	DEM	395	216	20	100	49	7	2	
236	Production	EGY	198	90	9	54	29	13	3	
237	Transmission	DEM	18	10	1	4	2	1	0	
238	Subtransmission	DEM	46	25	2	11	5	2	0	
239	Distribution Primary	DEM	135	81	6	30	14	2	2	
240	Distribution Secondary	DEM	77	53	4	15	4	-	1	
241	Distribution	CUST	35	40	5	4	0	1	0	
242	Other	CUST	57	48	4	3	2	1	0	
243	TOTAL REVENUE TAXES		961	564	52	221	104	26	9	
244										
245	<u>EQUALS: TOTAL REVENUES</u>									
246	Production	DEM	428,726	233,151	26,719	113,160	46,787	7,262	1,648	
247	Production	EGY	214,107	97,483	11,722	60,483	27,488	14,506	2,425	
248	Transmission	DEM	19,447	10,658	1,206	4,792	1,909	856	25	
249	Subtransmission	DEM	49,634	27,204	3,077	12,231	4,873	2,185	64	
250	Distribution Primary	DEM	146,264	87,192	8,539	33,275	13,246	2,124	1,887	
251	Distribution Secondary	DEM	83,939	57,269	5,839	16,704	3,433	-	694	
252	Distribution	CUST	88,258	43,330	6,708	4,678	335	967	15	
253	Other	CUST	63,151	51,760	4,929	3,570	1,731	559	345	
254	TOTAL REVENUES		1,093,526	606,048	68,739	248,892	99,803	28,459	7,015	

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	
255	<u>LESS: REVENUE OTHER THAN SALES</u>									
256	Production	DEM	1,048	570	65	277	114	18	4	-
257	Production	EGY	3,194	1,454	175	902	410	216	36	-
258	Transmission	DEM	568	311	35	140	56	25	1	-
259	Subtransmission	DEM	153	84	9	38	15	7	0	-
260	Distribution Primary	DEM	9,455	5,636	552	2,151	856	137	122	-
261	Distribution Secondary	DEM	202	138	14	40	8	-	2	-
262	Distribution	CUST	39	18	3	2	0	0	0	17
263	Other	CUST	12,848	10,977	1,503	348	13	5	1	-
264										
265	TOTAL REVENUE OTHER THAN SALES		27,507	19,188	2,357	3,898	1,473	409	165	17
266										
267	<u>EQUALS: SALES REVENUE (FUNCTIONALIZED REVENUE REQUIREMENT)</u>									
268	Production	DEM	427,679	232,581	26,654	112,884	46,672	7,244	1,644	-
269	Production	EGY	210,913	96,029	11,547	59,580	27,078	14,290	2,388	-
270	Transmission	DEM	18,878	10,347	1,170	4,652	1,854	831	24	-
271	Subtransmission	DEM	49,481	27,120	3,067	12,193	4,858	2,179	64	-
272	Distribution Primary	DEM	136,808	81,556	7,987	31,123	12,390	1,987	1,765	-
273	Distribution Secondary	DEM	83,737	57,132	5,825	16,664	3,425	-	692	-
274	Distribution	CUST	88,218	43,312	6,705	4,676	335	966	15	32,209
275	Other	CUST	50,303	40,783	3,426	3,221	1,718	553	257	345
276										
277	TOTAL SALES REVENUE		1,066,019	588,859	66,382	244,994	98,330	28,050	6,849	32,554

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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE

ALLOCATION FACTOR REPORT

FACTOR NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES
101	12 Coincident Peak % of Total Company	3,687,100 100.0000%	2,040,511 55.3419%	233,931 6.3446%	923,091 25.0357%	369,543 10.0226%	115,152 3.1231%	4,872 0.1321%	- 0.0000%
105	Distribution Primary - NCP % of Total Company	4,504,139 100.0000%	2,685,047 59.6129%	263,011 5.8393%	1,024,715 22.7505%	407,870 9.0555%	65,413 1.4523%	58,083 1.2895%	- 0.0000%
106	Customer Max Demands @ Secondary % of Total Company	6,794,523 100.0000%	4,635,656 68.2264%	472,718 6.9573%	1,352,190 19.9012%	277,841 4.0892%	- 0.0000%	56,117 0.8259%	- 0.0000%
117	12 CP - Transmission % of Total Company	3,777,417 100.0000%	2,070,327 54.8080%	234,206 6.2002%	930,843 24.6423%	370,855 9.8177%	166,313 4.4028%	4,872 0.1290%	- 0.0000%
121	Weighted 12 CP & 1/13th (excl IS CP) % of Total Company	1.000 100.0000%	0.564 56.4244%	0.064 6.4080%	0.260 25.9675%	0.105 10.4673%	0.005 0.5212%	0.002 0.2116%	- 0.0000%
122	Weighted 12 CP & 1/13th (incl IS CP) % of Total Company	1.000 100.0000%	0.541 54.0943%	0.061 6.1444%	0.249 24.9198%	0.100 10.0499%	0.046 4.5853%	0.002 0.2061%	- 0.0000%
123	Weighted 12 CP & 25% (excl IS CP) % of Total Company	1.000 100.0000%	0.544 54.3817%	0.062 6.2332%	0.264 26.3954%	0.109 10.9116%	0.017 1.6938%	0.004 0.3842%	- 0.0000%
124	Weighted 12 CP & 25% (incl IS CP) % of Total Company	1.000 100.0000%	0.525 52.4885%	0.060 6.0191%	0.255 25.5442%	0.106 10.5725%	0.050 4.9960%	0.004 0.3797%	- 0.0000%
125	Proposed Weighted 12 CP & 1/13th (incl IS CP) % of Total Company	1.000 100.0000%	0.541 54.0943%	0.059 5.8990%	0.398 39.8000%	- 0.0000%	- 0.0000%	0.002 0.2070%	- 0.0000%
126	Proposed Weighted 12 CP & 25% (incl IS CP) % of Total Company	1.000 100.0000%	0.525 52.4885%	0.058 5.7740%	0.414 41.3580%	- 0.0000%	- 0.0000%	0.004 0.3797%	- 0.0000%
201	MWH at Generation % of Total Company	21,009,955 100.0000%	9,565,844 45.5301%	1,150,444 5.4757%	5,935,284 28.2499%	2,697,049 12.8370%	1,423,502 6.7754%	237,831 1.1320%	- 0.0000%
202	Direct Wholesale % of Total Company	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
203	MWH at Meter % of Total Company	19,965,041 100.0000%	9,055,662 45.3576%	1,089,086 5.4550%	5,621,820 28.1583%	2,580,205 12.9236%	1,393,121 6.9778%	225,147 1.1277%	- 0.0000%
204	MWH at Generation (No Resale) % of Total Company	21,009,955 100.0000%	9,565,844 45.5301%	1,150,444 5.4757%	5,935,284 28.2499%	2,697,049 12.8370%	1,423,502 6.7754%	237,831 1.1320%	- 0.0000%

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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE

ALLOCATION FACTOR REPORT

FACTOR NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES
307	Weighted Services - Customer % of Total Company	489,920 100.0000%	397,980 81.2337%	63,553 12.9720%	27,782 5.6706%	454 0.0927%	- 0.0000%	151 0.0309%	- 0.0000%
308	Weighted Meters - Customer % of Total Company	78,012 100.0000%	57,152 73.2599%	8,327 10.6734%	10,284 13.1823%	1,153 1.4774%	1,082 1.3872%	15 0.0198%	- 0.0000%
309	Interruptible Equip. - DirAlloc. % of Total Company	1 100.0000%	- 0.0000%	- 0.0000%	- 0.0000%	- 0.0000%	1 100.0000%	- 0.0000%	- 0.0000%
310	Street Lighting - DirAlloc % of Total Company	1 100.0000%	- 0.0000%	- 0.0000%	- 0.0000%	- 0.0000%	- 0.0000%	- 0.0000%	1 100.0000%
311	Billing & Meter Rd & Misc- DirAlloc % of Total Company	26,397,953 100.0000%	23,504,642 89.0396%	1,775,059 6.7242%	652,877 2.4732%	313,069 1.1860%	94,398 0.3576%	57,909 0.2194%	- 0.0000%
312	Sales Expense - DirAlloc % of Total Company	2,508,361 100.0000%	1,383,938 55.1730%	883,177 35.2093%	32,446 1.2935%	117,484 4.6837%	39,142 1.5605%	52,174 2.0800%	- 0.0000%
313	Serv & Info Expense - DirAlloc % of Total Company	1,206,459 100.0000%	264,989 21.9642%	85,922 7.1218%	405,249 33.5900%	284,421 23.5749%	119,555 9.9096%	46,323 3.8396%	- 0.0000%
401	Power Supply Billing Determinant % of Total Company	34,463,488 100.0000%	9,055,662 26.2761%	1,089,086 3.1601%	15,545,527 45.1072%	5,191,932 15.0650%	3,366,134 9.7382%	225,147 0.6533%	- 0.0000%
402	Pri. Demand Billing Determinant % of Total Company	32,061,661 100.0000%	9,055,662 28.2445%	1,089,086 3.3968%	15,545,527 48.4863%	5,243,554 16.3546%	902,684 2.8155%	225,147 0.7022%	- 0.0000%
403	Sec Demand Billing Determinant % of Total Company	28,963,860 100.0000%	9,055,662 31.2654%	1,089,086 3.7602%	15,328,378 52.9224%	3,265,587 11.2747%	- 0.0000%	225,147 0.7773%	- 0.0000%
404	Power Supply Energy Billing Determinant % of Total Company	19,930,147 100.0000%	9,055,662 45.4370%	1,089,086 5.4645%	5,620,445 28.2007%	2,568,162 12.8858%	1,371,644 6.8823%	225,147 1.1297%	- 0.0000%
405	Customer Billing Determinant % of Total Company	8,160,984 100.0000%	7,182,972 88.0160%	797,112 9.7674%	177,528 2.1753%	2,700 0.0331%	672 0.0082%	- 0.0000%	- 0.0000%
408	Distribution Primary Mwh % of Total Company	18,948,651 100.0000%	9,055,662 47.7905%	1,089,086 5.7476%	5,620,445 29.6615%	2,556,354 13.4910%	401,957 2.1213%	225,147 1.1882%	- 0.0000%
410	Distribution Secondary Mwh % of Total Company	17,441,027 100.0000%	9,055,662 51.9216%	1,089,086 6.2444%	5,521,998 31.6610%	1,549,134 8.8821%	- 0.0000%	225,147 1.2909%	- 0.0000%

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PRESENT RATE STRUCTURE

ALLOCATION FACTOR REPORT

FACTOR NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES
501	Revenue from Sales - DirAlloc % of Total Company	837,851 100.0000%	454,812 54.2831%	53,970 6.4415%	192,520 22.9778%	73,686 8.7946%	21,915 2.6156%	4,683 0.5589%	36,265 4.3284%
502	Service Charges - DirAlloc % of Total Company	12,610,061 100.0000%	10,797,108 85.6230%	1,479,466 11.7324%	326,898 2.5924%	5,397 0.0428%	1,192 0.0095%	- 0.0000%	- 0.0000%
507	Revenue from Sales - Retail Only % of Total Company	837,851 100.0000%	454,812 54.2831%	53,970 6.4415%	192,520 22.9778%	73,686 8.7946%	21,915 2.6156%	4,683 0.5589%	36,265 4.3284%
607	PTD O&M Exp- DistrCustomer % of Total Company	16,788 100.0000%	9,222 54.9320%	1,424 8.4802%	1,029 6.1303%	77 0.4593%	274 1.6296%	3 0.0186%	4,759 28.3500%
907	PTD Plant - DistrCustomer % of Total Company	438,082 100.0000%	199,078 45.4431%	31,045 7.0865%	19,765 4.5117%	1,241 0.2833%	3,529 0.8055%	70 0.0159%	183,355 41.8541%

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ALLOCATION ASSIGNMENT REPORT
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RATE OF RETURN SUMMARY - ROR

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
ROR	1	<u>OPERATING REVENUES</u>		
ROR	2	Sales Revenue (incl. Transmission Firm Whsl)		
ROR	3	Other Revenues	837,851	LINE 1 BROUGHT FORWARD FROM OPREV
ROR	4		<u>27,507</u>	SUM LINES 3,11,23 & 33 FORWARD FROM OPREV
ROR	5	TOTAL OPERATING REVENUES		
ROR	6		865,359	SUM
ROR	7			
ROR	8	<u>OPERATING EXPENSES</u>		
ROR	9	Power Transactions		
ROR	10	O&M Expense	7,615	LINE 8 BROUGHT FORWARD FROM O&M
ROR	11	Deprec & Amortiz Expense	370,934	LINE 97 BROUGHT FORWARD FROM O&M
ROR	12	Taxes Other than Income	194,608	LINE 111 BROUGHT FORWARD FROM DEPREE
ROR	13	Income Taxes	62,275	LINE 78 BROUGHT FORWARD FROM TXOTH
ROR	14	Gain/(Loss) on Disp	48,493	LINE 273 BROUGHT FORWARD FROM INCTX
ROR	15		<u>(1,534)</u>	LINE 72 BROUGHT FORWARD FROM INCTX
ROR	16	TOTAL OPERATING EXPENSES		
ROR	17		<u>682,390</u>	SUM
ROR	18			
ROR	19	NET OPERATING INCOME		
ROR	20		<u>182,968</u>	LINE 5 LESS LINE 16 FROM ROR
ROR	21			
ROR	22	<u>RATE BASE</u>		
ROR	23	Plant In Service		
ROR	24	Plant Held for Future Use	5,483,474	LINE 106 BROUGHT FORWARD FROM PLTSVC
ROR	25	Working Capital	37,330	LINE 11 BROUGHT FORWARD FROM PHFFU
ROR	26	Construction Work in Progress	(30,585)	LINE 58 BROUGHT FORWARD FROM WKCAP
ROR	27	Less: Depreciation Reserve	101,071	LINE 52 BROUGHT FORWARD FROM CWIP
ROR	28		<u>1,934,488</u>	LINE 107 BROUGHT FORWARD FROM ACCDPR
ROR	29	TOTAL RATE BASE		
ROR	30		<u>3,656,802</u>	SUM
ROR	31			
ROR	32			
ROR	33	RATE OF RETURN (%)	5.00	LINE 19 DIVIDED BY LINE 29 * 100 FROM ROR
ROR	34			
ROR	35	RATE OF RETURN INDEX	1.00	CALC: CLASS RATE OF RETURN/TOTAL RETAIL RATE OF RETURN

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RATE OF RETURN SUMMARY - ROR

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
ROR	36	<u>DEVELOPMENT OF REVENUE REQUIREMENTS</u>		
ROR	37	Total Rate Base	3,656,802	LINE 29 BROUGHT FORWARD FROM ROR
ROR	38	Total Cost of Capital	8.82%	CALC: COST OF CAPITAL @ 12% ROE
ROR	39	(@ 12.00% ROE)		
ROR	40	Total Required Net Operating Income	322,530	LINE 37 TIMES LINE 38 FROM ROR
ROR	41			
ROR	42	Less: Achieved Net Operating Income	182,968	LINE 19 BROUGHT FORWARD FROM ROR
ROR	43			
ROR	44	Equals: Return Deficiency/(Surplus)	139,562	LINE 40 LESS LINE 42 FROM ROR
ROR	45	Times: Expansion Factor	1.6349	
ROR	46			
ROR	47	Equals: Revenue Deficiency/ (Surplus)	228,167	LINE 44 TIMES LINE 45
ROR	48			
ROR	49	Plus: Revenues @ Present Rates	865,359	LINE 5 BROUGHT FORWARD FROM ROR
ROR	50			
ROR	51	Equals: Total Revenue Requirements	1,093,526	SUM LINES 5, 47 FROM ROR
ROR	52	Less: Other Revenues	(27,507)	LINE 3 BROUGHT FORWARD FROM ROR
ROR	53			
ROR	54	Equals: Total Sales Revenue Requirements	1,066,019	SUM
ROR	55			
ROR	56	Sales Revenue Requirements Index	0.77	LINE 2 DIVIDED BY LINE 51 FROM ROR

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OPERATING REVENUES - OPREV

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
OPREV	1	<u>837,851</u>	
OPREV	2		ALLOC FACTOR # 501 - REVENUE FROM SALES - DIRALLOC
OPREV	3	<u>12,785</u>	
OPREV	4		ALLOC FACTOR # 502 - SERVICE CHARGES - DIRALLOC
OPREV	5		
OPREV	6		
OPREV	7		ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
OPREV	8	534	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
OPREV	9	153	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
OPREV	10	9,382	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
OPREV	11	155	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
OPREV	12	<u>10,224</u>	
OPREV	13		
OPREV	14		
OPREV	15	1,048	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
OPREV	16	19	ALLOC FACTOR # 201 - MWH AT GENERATION
OPREV	17	34	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
OPREV	18		ALLOC FACTOR # 202 - DIRECT WHOLESALE
OPREV	19		ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
OPREV	20	73	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
OPREV	21	47	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
OPREV	22	39	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
OPREV	23	3	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
OPREV	24	<u>1,263</u>	
OPREV	25		
OPREV	26		
OPREV	27	4,032	ALLOC FACTOR # 201 - MWH AT GENERATION
OPREV	28		ALLOC FACTOR # 202 - DIRECT WHOLESALE
OPREV	29	<u>4,032</u>	
OPREV	30	60	ALLOC FACTOR # 204 - MWH AT GENERATION (NO RESALE)
OPREV	31	282	ALLOC FACTOR # 201 - MWH AT GENERATION
OPREV	32	(1,139)	ALLOC FACTOR # 204 - MWH AT GENERATION (NO RESALE)
OPREV	33	<u>(797)</u>	
OPREV	34	<u>3,235</u>	
OPREV	35		
OPREV	36		
OPREV	37	837,851	SUM LINE 1 FROM OPREV
OPREV	38	1,048	SUM LINES 6, 14 FROM OPREV
OPREV	39	3,194	SUM LINES 15, 26, 27, 30, 31 FROM OPREV
OPREV	40	568	SUM LINES 7, 16, 17 FROM OPREV
OPREV	41	153	SUM LINES 8, 18 FROM OPREV
OPREV	42	9,455	SUM LINES 9, 19 FROM OPREV
OPREV	43	202	SUM LINES 10, 20 FROM OPREV
OPREV	44	39	SUM LINE 21 FROM OPREV
OPREV	45	<u>12,848</u>	SUM LINES 3, 22, 29 FROM OPREV
OPREV	46	<u>865,359</u>	SUM

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OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
O&M	1		<u>FUEL & POWER TRANSACTIONS</u>
O&M	2		Direct Non-Jurisdictional
O&M	3		Direct Non-Jurisdictional
O&M	4		Direct Retail Jurisdictional
O&M	5	7,615	ALLOC FACTOR # 202 - DIRECT WHOLESALE ALLOC FACTOR # 202 - DIRECT WHOLESALE ALLOC FACTOR # 204 - MWH AT GENERATION (NO RESALE)
O&M	6		Production Demand
O&M	7		Production Energy
O&M	8	7,615	SUM LINE 2 FROM O&M
O&M	9	7,615	SUM LINES 3, 4 FROM O&M
O&M	10		TOTAL FUEL & POWER TRANSACTIONS O&M
O&M	11		<u>PRODUCTION O&M</u>
O&M	12		Production Demand
O&M	13	62,476	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
O&M	14	67,062	ALLOC FACTOR # 201 - MWH AT GENERATION
O&M	15	129,538	
O&M	16		
O&M	17		<u>TRANSMISSION O&M</u>
O&M	18		Step-Up Substations
O&M	19	1,792	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
O&M	20		High-Volt Transmission
O&M	21	1,723	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
O&M	22		Subtransmission
O&M	23		Substations
O&M	24	5,885	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
O&M	25	2,381	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
O&M	26	8,266	
O&M	27		Transmission O&M
O&M	28		Step-Up Substations
O&M	29	1,792	SUM LINE 17 FROM O&M
O&M	30	1,723	SUM LINE 20 FROM O&M
O&M	31	8,266	SUM LINE 25 FROM O&M
O&M	32	11,781	SUM

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OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
O&M	33	<u>DISTRIBUTION O&M</u>		
O&M	34	Substations		
O&M	35		6,088	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
O&M	36	OH Lines Direct	1,397	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
O&M	37	OH Lines Primary	20,701	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
O&M	38	OH Lines Secondary	9,629	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
O&M	39	TOTAL OH LINES	31,728	
O&M	40			
O&M	41	UG Lines Direct	-	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
O&M	42	UG Lines Primary	4,328	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
O&M	43	UG Lines Secondary	1,083	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
O&M	44	TOTAL UG LINES	5,412	
O&M	45			
O&M	46	Transformers Line	494	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
O&M	47			
O&M	48	Services	7,045	ALLOC FACTOR # 307 -- WEIGHTED SERVICES - CUSTOMER
O&M	49	Meters	4,777	ALLOC FACTOR # 308 -- WEIGHTED METERS - CUSTOMER
O&M	50	Interruption Equipment	207	ALLOC FACTOR # 309 -- INTERRUPTIBLE EQUIP. - DIRALLOC.
O&M	51	Street Lighting	3,362	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
O&M	52			
O&M	53	Distribution O&M	42,324	SUM LINES 34, 37, 38, 42, 43, 46 FROM O&M
O&M	54	Distribution O&M	16,788	SUM LINES 36, 41, 48, 49, 50, 51 FROM O&M
O&M	55			
O&M	56	TOTAL DISTRIBUTION O&M	59,112	SUM
O&M	57			
O&M	58			
O&M	59	<u>PROD. TRANS & DIST O&M</u>		
O&M	60	Production	64,268	SUM LINES 12, 28 FROM O&M
O&M	61	Production	67,062	SUM LINE 13 FROM O&M
O&M	62	Transmission	1,723	SUM LINE 29 FROM O&M
O&M	63	Subtransmission	8,266	SUM LINE 30 FROM O&M
O&M	64	Distribution Primary	31,117	SUM LINES 34, 37, 42 FROM O&M
O&M	65	Distribution Secondary	11,207	SUM LINES 38, 43, 46 FROM O&M
O&M	66	Distribution	16,788	SUM LINES 36, 41, 48, 49, 50, 51 FROM O&M
O&M	67	Other	-	EQUAL ZERO
O&M	68	TOTAL PROD, TRANS & DIST O&M	200,431	

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OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
O&M	69		
			<u>PLUS: OTHER CUSTOMER O&M</u>
O&M	70		Uncollectible
O&M	71	7,971	Billing & Misc
O&M	72	26,398	Cust Svc & Info
O&M	73	1,287	Sales
O&M	74	2,459	TOTAL OTHER CUSTOMER O&M
O&M	75	38,115	
			<u>PLUS: ADMIN & GENERAL O&M</u>
O&M	77		Production
O&M	78	52,086	Production
O&M	79	13,870	Transmission
O&M	80	1,484	Subtransmission
O&M	81	5,045	Distribution Primary
O&M	82	17,799	Distribution Secondary
O&M	83	10,605	Distribution
O&M	84	14,177	Other
O&M	85	17,321	TOTAL ADMIN & GENERAL O&M
O&M	86	132,388	
			<u>EQUALS: O&M EXP LESS FUEL & POWER TRANS</u>
O&M	88		Production
O&M	89	116,354	Production
O&M	90	80,933	Transmission
O&M	91	3,207	Subtransmission
O&M	92	13,311	Distribution Primary
O&M	93	48,917	Distribution Secondary
O&M	94	21,812	Distribution
O&M	95	30,965	Other
O&M	96	55,436	
O&M	97		TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)
O&M	98	370,934	
			<u>EQUALS: O&M EXP PLUS FUEL & POWER TRANS</u>
O&M	100		Production
O&M	101	116,354	Production
O&M	102	88,548	Transmission
O&M	103	3,207	Subtransmission
O&M	104	13,311	Distribution Primary
O&M	105	48,917	Distribution Secondary
O&M	106	21,812	Distribution
O&M	107	30,965	Other
O&M	108	55,436	
O&M	109		TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)
		378,549	

ALLOC FACTOR # 507 - REVENUE FROM SALES - RETAIL ONLY
 ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
 ALLOC FACTOR # 313 - SERV & INFO EXPENSE - DIRALLOC
 ALLOC FACTOR # 312 - SALES EXPENSE - DIRALLOC

ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
 ALLOC FACTOR # 201 - MWH AT GENERATION
 ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
 ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
 ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
 ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
 ALLOC FACTOR # 607 - PTD O&M EXP- DISTRCUSTOMER
 ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC

SUM LINES 60, 77 FROM O&M
 SUM LINES 61, 78 FROM O&M
 SUM LINES 62, 79 FROM O&M
 SUM LINES 63, 80 FROM O&M
 SUM LINES 64, 81 FROM O&M
 SUM LINES 65, 82 FROM O&M
 SUM LINES 66, 83 FROM O&M
 SUM LINES 67, 84 FROM O&M

SUM LINES 6, 88 FROM O&M
 SUM LINES 7, 89 FROM O&M
 SUM LINE 90 FROM O&M
 SUM LINE 91 FROM O&M
 SUM LINE 92 FROM O&M
 SUM LINE 93 FROM O&M
 SUM LINE 94 FROM O&M
 SUM LINE 95 FROM O&M

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DEPRECIATION EXPENSE - DEPRE

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
DEPRE	1	<u>PRODUCTION DEPREC EXPENSE</u>	
DEPRE	2	Production Demand	
DEPRE	3	80,218	ALLOC FACTOR # 123 -- WEIGHTED 12 CP & 25% AD (EXCL IS CP)
DEPRE	4	14,638	ALLOC FACTOR # 201 -- MWH AT GENERATION
DEPRE	5	<u>TOTAL PRODUCTION DEPRE EXPENSE</u>	
DEPRE	6	94,856	
DEPRE	7	<u>TRANSMISSION DEPREC EXPENSE</u>	
DEPRE	8	Step-Up Substations	
DEPRE	9	923	ALLOC FACTOR # 123 -- WEIGHTED 12 CP & 25% AD (EXCL IS CP)
DEPRE	10	High-Volt Transmission	
DEPRE	11	4,146	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
DEPRE	12	Subtransmission	
DEPRE	13	Substations	
DEPRE	14	2,972	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
DEPRE	15	5,703	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
DEPRE	16	<u>8,675</u>	
DEPRE	17	Step-Up Substations	
DEPRE	18	923	SUM LINE 8 FROM DEPRE
DEPRE	19	4,146	SUM LINE 10 FROM DEPRE
DEPRE	20	8,675	SUM LINE 15 FROM DEPRE
DEPRE	21	<u>TOTAL TRANSMISSION DEPREC EXPENSE</u>	
		13,744	SUM

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DEPRECIATION EXPENSE - DEPRE

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
DEPRE	22		
			<u>DISTRIBUTION DEPREC EXPENSE</u>
DEPRE	23		Substations
DEPRE	24	4,438	
DEPRE	25		ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
DEPRE	26	890	
DEPRE	27	8,030	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
DEPRE	28	1,345	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
DEPRE	29	10,265	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	30		
DEPRE	31	155	
DEPRE	32	5,684	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
DEPRE	33	1,182	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
DEPRE	34	7,021	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	35		
DEPRE	36		
DEPRE	37	7,983	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
DEPRE	38	1,998	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
DEPRE	39	9,982	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	40		
DEPRE	41	15,857	
DEPRE	42		ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	43	5,777	
DEPRE	44	4,580	ALLOC FACTOR # 307 -- WEIGHTED SERVICES - CUSTOMER
DEPRE	45	68	ALLOC FACTOR # 308 -- WEIGHTED METERS - CUSTOMER
DEPRE	46	8,375	ALLOC FACTOR # 309 -- INTERRUPTIBLE EQUIP. - DIRALLOC.
DEPRE	47		ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
DEPRE	48		
DEPRE	49	46,518	
DEPRE	50	19,846	SUM LINES 23, 26, 27, 31, 32, 36, 37, 40 FROM DEPRE
DEPRE	51		SUM LINES 25, 30, 35, 42, 43, 44, 45 FROM DEPRE
DEPRE	52	66,364	
DEPRE	53		SUM
DEPRE	54		
			<u>PROD. TRANS & DIST DEPREC EXPENSE</u>
DEPRE	55		
DEPRE	56	81,141	SUM LINES 2, 17 FROM DEPRE
DEPRE	57	14,638	SUM LINE 3 FROM DEPRE
DEPRE	58	4,146	SUM LINE 18 FROM DEPRE
DEPRE	59	8,675	SUM LINE 19 FROM DEPRE
DEPRE	60	26,135	SUM LINES 23, 26, 31, 36 FROM DEPRE
DEPRE	61	20,383	SUM LINES 27, 32, 37, 40 FROM DEPRE
DEPRE	62	19,846	SUM LINES 25, 30, 35, 42, 43, 44, 45 FROM DEPRE
DEPRE	63		EQUALS ZERO
DEPRE	64	174,964	

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DEPRECIATION EXPENSE - DEPRE

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
DEPRE	65		<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>
DEPRE	66	1,120	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
DEPRE	67	347	ALLOC FACTOR # 201 - MWH AT GENERATION
DEPRE	68	141	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	69	93	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	70	623	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
DEPRE	71	371	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	72	248	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
DEPRE	73	440	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
DEPRE	74		
DEPRE	75	<u>3,384</u>	
DEPRE	76		
DEPRE	77		<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>
DEPRE	78	-	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
DEPRE	79	-	ALLOC FACTOR # 201 - MWH AT GENERATION
DEPRE	80	-	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	81	-	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	82	-	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
DEPRE	83	-	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	84	-	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
DEPRE	85	-	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
DEPRE	86		
DEPRE	87	<u>-</u>	
DEPRE	88		
DEPRE	89		<u>PLUS: GENERAL & INTANGIBLE DEPREC EXP</u>
DEPRE	90	6,280	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
DEPRE	91	2,291	ALLOC FACTOR # 201 - MWH AT GENERATION
DEPRE	92	79	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	93	403	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	94	1,737	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
DEPRE	95	929	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	96	1,639	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
DEPRE	97	2,901	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
DEPRE	98		
DEPRE	99	<u>16,259</u>	
DEPRE	100		
DEPRE	101		<u>EQUALS: DEPRECIATION EXPENSE</u>
DEPRE	102	88,542	SUM LINES 55, 66, 78, 90 FROM DEPRE
DEPRE	103	17,276	SUM LINES 56, 67, 79, 91 FROM DEPRE
DEPRE	104	4,366	SUM LINES 57, 68, 80, 92 FROM DEPRE
DEPRE	105	9,171	SUM LINES 58, 69, 81, 93 FROM DEPRE
DEPRE	106	28,495	SUM LINES 59, 70, 82, 94 FROM DEPRE
DEPRE	107	21,683	SUM LINES 60, 71, 83, 95 FROM DEPRE
DEPRE	108	21,734	SUM LINES 61, 72, 84, 96 FROM DEPRE
DEPRE	109	3,341	SUM LINES 62, 73, 85, 97 FROM DEPRE
DEPRE	110		
DEPRE	111	<u>194,608</u>	SUM

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TAXES OTHER THAN INCOME TAXES - TXOTH

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
TXOTH	1	<u>PAYROLL TAXES</u>	
TXOTH	2	Production 3,984	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
TXOTH	3	Production 1,453	ALLOC FACTOR # 201 - MWH AT GENERATION
TXOTH	4	Transmission 50	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
TXOTH	5	Subtransmission 256	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
TXOTH	6	Distribution Primary 1,102	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
TXOTH	7	Distribution Secondary 589	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
TXOTH	8	Distribution 1,040	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
TXOTH	9	Other 1,841	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
TXOTH	10	<u>TOTAL PAYROLL TAXES 10,315</u>	
TXOTH	11		
TXOTH	12	<u>PLUS: PROPERTY TAXES</u>	
TXOTH	13	Production 27,470	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
TXOTH	14	Production 2,038	ALLOC FACTOR # 201 - MWH AT GENERATION
TXOTH	15	Transmission 1,234	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
TXOTH	16	Subtransmission 2,725	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
TXOTH	17	Distribution Primary 7,968	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
TXOTH	18	Distribution Secondary 5,011	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
TXOTH	19	Distribution 4,250	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
TXOTH	20	Other 310	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
TXOTH	21	<u>TOTAL PROPERTY TAXES 51,005</u>	
TXOTH	22		
TXOTH	23	<u>PLUS: FUTURE USE</u>	
TXOTH	24	Production -	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
TXOTH	25	Production -	ALLOC FACTOR # 201 - MWH AT GENERATION
TXOTH	26	Transmission -	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
TXOTH	27	Subtransmission -	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
TXOTH	28	Distribution Primary -	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
TXOTH	29	Distribution Secondary -	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
TXOTH	30	Distribution -	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
TXOTH	31	Other -	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
TXOTH	32	<u>FUTURE USE -</u>	
TXOTH	33		
TXOTH	34	<u>PLUS: OTHER TAXES</u>	
TXOTH	35	Production 119	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
TXOTH	36	Production 13	ALLOC FACTOR # 201 - MWH AT GENERATION
TXOTH	37	Transmission 5	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
TXOTH	38	Subtransmission 12	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
TXOTH	39	Distribution Primary 31	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
TXOTH	40	Distribution Secondary 18	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
TXOTH	41	Distribution 16	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
TXOTH	42	Other 1	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
TXOTH	43	<u>TOTAL OTHER TAXES 215</u>	

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TAXES OTHER THAN INCOME TAXES - TXOTH

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
TXOTH	44	<u>EQUALS: NON-REVENUE TAXES</u>		
TXOTH	45	Production	31,573	SUM LINES 2, 13, 24, 35 FROM TXOTH
TXOTH	46	Production	3,504	SUM LINES 3, 14, 25, 36 FROM TXOTH
TXOTH	47	Transmission	1,289	SUM LINES 4, 15, 26, 37 FROM TXOTH
TXOTH	48	Subtransmission	2,993	SUM LINES 5, 16, 27, 38 FROM TXOTH
TXOTH	49	Distribution Primary	9,101	SUM LINES 6, 17, 28, 39 FROM TXOTH
TXOTH	50	Distribution Secondary	5,618	SUM LINES 7, 18, 29, 40 FROM TXOTH
TXOTH	51	Distribution	5,306	SUM LINES 8, 19, 30, 41 FROM TXOTH
TXOTH	52	Other	2,152	SUM LINES 9, 20, 31, 42 FROM TXOTH
TXOTH	53	TOTAL NON-REVENUE TAXES	<u>61,534</u>	
TXOTH	54			
TXOTH	55			
TXOTH	56	<u>REGULATORY ASSESSMENT FEE</u>		
TXOTH	57	Production	407	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
TXOTH	58	Production	44	ALLOC FACTOR # 204 - MWH AT GENERATION (NO RESALE)
TXOTH	59	Transmission	22	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
TXOTH	60	Subtransmission	50	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
TXOTH	61	Distribution Primary	102	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
TXOTH	62	Distribution Secondary	60	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
TXOTH	63	Distribution	52	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
TXOTH	64	Other	4	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
TXOTH	65	TOTAL REGULATORY ASSESSMENT FEE	<u>740</u>	
TXOTH	66			
TXOTH	67			
TXOTH	68	<u>EQUALS: TAXES OTHER THAN INCOME</u>		
TXOTH	69	Production	31,979	SUM LINES 45, 57 FROM TXOTH
TXOTH	70	Production	3,548	SUM LINES 46, 58 FROM TXOTH
TXOTH	71	Transmission	1,311	SUM LINES 47, 59 FROM TXOTH
TXOTH	72	Subtransmission	3,043	SUM LINES 48, 60 FROM TXOTH
TXOTH	73	Distribution Primary	9,203	SUM LINES 49, 61 FROM TXOTH
TXOTH	74	Distribution Secondary	5,678	SUM LINES 50, 62 FROM TXOTH
TXOTH	75	Distribution	5,358	SUM LINES 51, 63 FROM TXOTH
TXOTH	76	Other	2,155	SUM LINES 52, 64 FROM TXOTH
TXOTH	77			
TXOTH	78	TOTAL TAXES OTHER THAN INCOME	<u>62,275</u>	

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This section performs the
 derivation of Operating Income
 Federal Tax Rate = 0.35
 FI State Tax Rate = 0.055

INCOME TAXES - INCTX

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	1	<u>First Step: Derivation of Operating Income</u>		
INCTX	2			
INCTX	3	<u>TOTAL OPERATING REVENUES</u>		
INCTX	4	Sales Revenue (incl. Transmission Firm Whsl)	837,851	LINE 36 BROUGHT FORWARD FROM OPREV
INCTX	5	Production	1,048	LINE 37 BROUGHT FORWARD FROM OPREV
INCTX	6	Production	3,194	LINE 38 BROUGHT FORWARD FROM OPREV
INCTX	7	Transmission	568	LINE 39 BROUGHT FORWARD FROM OPREV
INCTX	8	Subtransmission	153	LINE 40 BROUGHT FORWARD FROM OPREV
INCTX	9	Distribution Primary	9,455	LINE 41 BROUGHT FORWARD FROM OPREV
INCTX	10	Distribution Secondary	202	LINE 42 BROUGHT FORWARD FROM OPREV
INCTX	11	Distribution	39	LINE 43 BROUGHT FORWARD FROM OPREV
INCTX	12	Other	12,848	LINE 44 BROUGHT FORWARD FROM OPREV
INCTX	13	<u>TOTAL OPERATING REVENUES</u>	<u>865,359</u>	
INCTX	14			
INCTX	15	<u>LESS: O&M EXPENSE</u>		
INCTX	16	Production	116,354	LINE 88 BROUGHT FORWARD FROM O&M
INCTX	17	Production	80,933	LINE 89 BROUGHT FORWARD FROM O&M
INCTX	18	Transmission	3,207	LINE 90 BROUGHT FORWARD FROM O&M
INCTX	19	Subtransmission	13,311	LINE 91 BROUGHT FORWARD FROM O&M
INCTX	20	Distribution Primary	48,917	LINE 92 BROUGHT FORWARD FROM O&M
INCTX	21	Distribution Secondary	21,812	LINE 93 BROUGHT FORWARD FROM O&M
INCTX	22	Distribution	30,965	LINE 94 BROUGHT FORWARD FROM O&M
INCTX	23	Other	55,436	LINE 95 BROUGHT FORWARD FROM O&M
INCTX	24	<u>TOTAL O&M EXPENSE</u>	<u>370,934</u>	
INCTX	25			
INCTX	26	<u>LESS: FUEL & POWER TRANSACTIONS</u>		
INCTX	27	Production Demand	-	LINE 6 BROUGHT FORWARD FROM O&M
INCTX	28	Production Energy	7,615	LINE 7 BROUGHT FORWARD FROM O&M
INCTX	29	<u>TOTAL FUEL & POWER TRANSACTIONS</u>	<u>7,615</u>	
INCTX	30			
INCTX	31	<u>LESS: DEPRECIATION EXPENSE</u>		
INCTX	32	Production	88,542	LINE 102 BROUGHT FORWARD FROM DEPRE
INCTX	33	Production	17,276	LINE 103 BROUGHT FORWARD FROM DEPRE
INCTX	34	Transmission	4,366	LINE 104 BROUGHT FORWARD FROM DEPRE
INCTX	35	Subtransmission	9,171	LINE 105 BROUGHT FORWARD FROM DEPRE
INCTX	36	Distribution Primary	28,495	LINE 106 BROUGHT FORWARD FROM DEPRE
INCTX	37	Distribution Secondary	21,683	LINE 107 BROUGHT FORWARD FROM DEPRE
INCTX	38	Distribution	21,734	LINE 108 BROUGHT FORWARD FROM DEPRE
INCTX	39	Other	3,341	LINE 109 BROUGHT FORWARD FROM DEPRE
INCTX	40	<u>TOTAL DEPRECIATION EXPENSE</u>	<u>194,608</u>	

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The next section performs the Adjust to Oper Income for
 Permanent & Timing Differences and Interest Expense

INCOME TAXES - INCTX

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	41		
INCTX	42		
INCTX	43		
INCTX	44		
INCTX	45		
INCTX	46		
INCTX	47		
INCTX	48		
INCTX	49		
INCTX	50		
INCTX	51		
INCTX	52		
INCTX	53		
INCTX	54		
INCTX	55		
INCTX	56		
INCTX	57		
INCTX	58		
INCTX	59		
INCTX	60		
INCTX	61		
INCTX	62		
INCTX	63		
INCTX	64		
INCTX	65		
INCTX	66		
INCTX	67		
INCTX	68		
INCTX	69		
INCTX	70		
INCTX	71		
INCTX	72		
INCTX	73		
INCTX	74		
INCTX	75		
INCTX	76		
INCTX	77		
INCTX	78		
INCTX	79		
INCTX	80		
INCTX	81		
INCTX	82		
INCTX	83		
INCTX	84		
INCTX	85		
INCTX	86		
INCTX	87		
INCTX	88		
INCTX	89		
INCTX	90		
INCTX	91		

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INCOME TAXES - INCTX

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	92	<u>PLUS: PLANT GROUP ITEMS</u>	
INCTX	93	Production (16,805)	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
INCTX	94	Production (1,245)	ALLOC FACTOR # 201 - MWH AT GENERATION
INCTX	95	Transmission (709)	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	96	Subtransmission (1,566)	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	97	Distribution Primary (4,826)	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
INCTX	98	Distribution Secondary (3,067)	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	99	Distribution (2,602)	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
INCTX	100	Other (190)	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
INCTX	101	<u>TOTAL PLANT GROUP ITEMS (31,010)</u>	
INCTX	102		
INCTX	103	<u>PLUS: TAX DEPREC OVER BOOK</u>	
INCTX	104	Production -	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
INCTX	105	Production -	ALLOC FACTOR # 201 - MWH AT GENERATION
INCTX	106	Transmission -	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	107	Subtransmission -	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	108	Distribution Primary -	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
INCTX	109	Distribution Secondary -	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	110	Distribution -	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
INCTX	111	Other -	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
INCTX	112	<u>TOTAL TAX DEPREC OVER BOOK -</u>	
INCTX	113		
INCTX	114	<u>PLUS: INTEREST EXPENSE</u>	
INCTX	115	Production (54,551)	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
INCTX	116	Production (5,927)	ALLOC FACTOR # 201 - MWH AT GENERATION
INCTX	117	Transmission (2,503)	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	118	Subtransmission (5,705)	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	119	Distribution Primary (14,229)	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
INCTX	120	Distribution Secondary (8,324)	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	121	Distribution (7,233)	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
INCTX	122	Other (524)	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
INCTX	123	<u>TOTAL INTEREST EXPENSE (98,997)</u>	
INCTX	124		
INCTX	125	<u>PLUS: OTHER ADJUSTMENTS</u>	
INCTX	126	Production 3,664	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
INCTX	127	Production 246	ALLOC FACTOR # 201 - MWH AT GENERATION
INCTX	128	Transmission 153	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	129	Subtransmission 342	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	130	Distribution Primary 1,038	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
INCTX	131	Distribution Secondary 666	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	132	Distribution 553	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
INCTX	133	Other -	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
INCTX	134	<u>TOTAL OTHER ADJUSTMENTS 6,663</u>	

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The next section performs the Calculation of
 Florida Income Taxes Payable After Deductions

INCOME TAXES - INCTX

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	135	<u>SUBTOTAL: ADJUSTMENTS TO OPERATING INCOME</u>		
INCTX	136	Production	(89,707)	SUM LINES 89, 93, 104, 115, 126 FROM INCTX
INCTX	137	Production	81,426	SUM LINES 90, 94, 105, 116, 127 FROM INCTX
INCTX	138	Transmission	(3,059)	SUM LINES 95, 106, 117, 128 FROM INCTX
INCTX	139	Subtransmission	(6,928)	SUM LINES 96, 107, 118, 129 FROM INCTX
INCTX	140	Distribution Primary	(18,017)	SUM LINES 97, 108, 119, 130 FROM INCTX
INCTX	141	Distribution Secondary	(10,726)	SUM LINES 98, 109, 120, 131 FROM INCTX
INCTX	142	Distribution	(9,282)	SUM LINES 99, 110, 121, 132 FROM INCTX
INCTX	143	Other	(714)	SUM LINES 100, 111, 122, 133 FROM INCTX
INCTX	144	TOTAL ADJUSTMENTS TO OPERATING INCOME	<u>(57,007)</u>	
INCTX	145			
INCTX	146			
INCTX	147	<u>NEXT STEP: CALCULATION OF FLORIDA INCOME TAXES PAYABLE AFTER DEDUCTIONS</u>		
INCTX	148			
INCTX	149			
INCTX	150	<u>EQUALS: OPERATING INCOME PLUS DEDUCTIONS</u>		
INCTX	151	Sales	837,851	SUM LINE 75 FROM INCTX
INCTX	152	Production	(324,703)	SUM LINES 76, 136 FROM INCTX
INCTX	153	Production	(24,691)	SUM LINES 77, 137 FROM INCTX
INCTX	154	Transmission	(11,340)	SUM LINES 78, 138 FROM INCTX
INCTX	155	Subtransmission	(32,221)	SUM LINES 79, 139 FROM INCTX
INCTX	156	Distribution Primary	(94,938)	SUM LINES 80, 140 FROM INCTX
INCTX	157	Distribution Secondary	(59,545)	SUM LINES 81, 141 FROM INCTX
INCTX	158	Distribution	(67,170)	SUM LINES 82, 142 FROM INCTX
INCTX	159	Other	(48,789)	SUM LINES 83, 143 FROM INCTX
INCTX	160	TOTAL OPERATING INC PLUS DEDUCT	<u>174,455</u>	
INCTX	161			
INCTX	162	<u>PLUS: FLORIDA INCOME ADJUSTMENTS</u>		
INCTX	163	Production	5,640	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
INCTX	164	Production	613	ALLOC FACTOR # 201 - MWH AT GENERATION
INCTX	165	Transmission	259	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	166	Subtransmission	590	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	167	Distribution Primary	1,471	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
INCTX	168	Distribution Secondary	861	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	169	Distribution	748	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
INCTX	170	Other	54	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
INCTX	171	TOTAL FLORIDA INCOME ADJUSTMENTS	<u>10,235</u>	

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The next section performs the Calculation of Federal
 Income Taxes Payable After Deduct & Before Tax Adj's

INCOME TAXES - INCTX

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	172	<u>EQUALS: FLORIDA TAXABLE INCOME</u>		
INCTX	173	Sales	837,851	SUM LINE 151 FROM INCTX
INCTX	174	Production	(319,063)	SUM LINES 152, 163 FROM INCTX
INCTX	175	Production	(24,078)	SUM LINES 153, 164 FROM INCTX
INCTX	176	Transmission	(11,081)	SUM LINES 154, 165 FROM INCTX
INCTX	177	Subtransmission	(31,632)	SUM LINES 155, 166 FROM INCTX
INCTX	178	Distribution Primary	(93,467)	SUM LINES 156, 167 FROM INCTX
INCTX	179	Distribution Secondary	(58,684)	SUM LINES 157, 168 FROM INCTX
INCTX	180	Distribution	(66,422)	SUM LINES 158, 169 FROM INCTX
INCTX	181	Other	(48,735)	SUM LINES 159, 170 FROM INCTX
INCTX	182	TOTAL FLORIDA TAXABLE INCOME	<u>184,690</u>	
INCTX	183			
INCTX	184	<u>RESULTS: FLORIDA INCOME TAX @ 0.055</u>		
INCTX	185	Sales	46,082	LINE 173 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	186	Production	(17,548)	LINE 174 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	187	Production	(1,324)	LINE 175 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	188	Transmission	(609)	LINE 176 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	189	Subtransmission	(1,740)	LINE 177 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	190	Distribution Primary	(5,141)	LINE 178 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	191	Distribution Secondary	(3,228)	LINE 179 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	192	Distribution	(3,653)	LINE 180 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	193	Other	(2,680)	LINE 181 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	194	TOTAL FLORIDA INCOME TAX	<u>10,158</u>	
INCTX	195			
INCTX	196			
INCTX	197	<u>NEXT STEP: CALCULATION OF FEDERAL INCOME TAXES PAYABLE AFTER DEDUCTIONS AND BEFORE TAX ADJUSTMENTS</u>		
INCTX	198			
INCTX	199			
INCTX	200	<u>OPERATING INCOME AFTER FLORIDA TAX</u>		
INCTX	201	Sales	791,770	SUM LINE 151 LESS LINE 185 FROM INCTX
INCTX	202	Production	(307,155)	SUM LINE 152 LESS LINE 186 FROM INCTX
INCTX	203	Production	(23,366)	SUM LINE 153 LESS LINE 187 FROM INCTX
INCTX	204	Transmission	(10,731)	SUM LINE 154 LESS LINE 188 FROM INCTX
INCTX	205	Subtransmission	(30,482)	SUM LINE 155 LESS LINE 189 FROM INCTX
INCTX	206	Distribution Primary	(89,797)	SUM LINE 156 LESS LINE 190 FROM INCTX
INCTX	207	Distribution Secondary	(56,317)	SUM LINE 157 LESS LINE 191 FROM INCTX
INCTX	208	Distribution	(63,517)	SUM LINE 158 LESS LINE 192 FROM INCTX
INCTX	209	Other	(46,109)	SUM LINE 159 LESS LINE 193 FROM INCTX
INCTX	210	TOTAL OPER INC AFTER FLORIDA TAX	<u>164,297</u>	

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INCOME TAXES - INCTX

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	211	<u>PLUS: FEDERAL INCOME ADJUSTMENTS</u>		
INCTX	212	Production	-	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
INCTX	213	Production	-	ALLOC FACTOR # 201 - MWH AT GENERATION
INCTX	214	Transmission	-	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	215	Subtransmission	-	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	216	Distribution Primary	-	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
INCTX	217	Distribution Secondary	-	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	218	Distribution	-	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
INCTX	219	Other	-	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
INCTX	220	TOTAL FEDERAL INCOME ADJUSTMENTS	-	
INCTX	221			
INCTX	222	<u>EQUALS: FEDERAL TAXABLE INCOME</u>		
INCTX	223	Sales	791,770	SUM LINE 201
INCTX	224	Production	(307,155)	SUM LINES 202, 212 FROM INCTX
INCTX	225	Production	(23,366)	SUM LINES 203, 213 FROM INCTX
INCTX	226	Transmission	(10,731)	SUM LINES 204, 214 FROM INCTX
INCTX	227	Subtransmission	(30,482)	SUM LINES 205, 215 FROM INCTX
INCTX	228	Distribution Primary	(89,797)	SUM LINES 206, 216 FROM INCTX
INCTX	229	Distribution Secondary	(56,317)	SUM LINES 207, 217 FROM INCTX
INCTX	230	Distribution	(63,517)	SUM LINES 208, 218 FROM INCTX
INCTX	231	Other	(46,109)	SUM LINES 209, 219 FROM INCTX
INCTX	232	TOTAL FEDERAL TAXABLE INCOME	164,297	
INCTX	233			
INCTX	234	<u>RESULTS: FEDERAL INCOME TAX @ 0.35</u>		
INCTX	235	Sales	277,119	LINE 223 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
INCTX	236	Production	(107,504)	LINE 224 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
INCTX	237	Production	(8,178)	LINE 225 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
INCTX	238	Transmission	(3,756)	LINE 226 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
INCTX	239	Subtransmission	(10,669)	LINE 227 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
INCTX	240	Distribution Primary	(31,429)	LINE 228 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
INCTX	241	Distribution Secondary	(19,711)	LINE 229 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
INCTX	242	Distribution	(22,231)	LINE 230 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
INCTX	243	Other	(16,138)	LINE 231 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
INCTX	244	TOTAL FEDERAL INCOME TAX	57,504	

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The next section reflects Deferred Inc Taxes, ITC and Adj's to
 State & Fed Taxes and then Totals All Income Taxes

INCOME TAXES - INCTX

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	245		<u>DEFERRED INCOME TAXES, ITC AND ADJUSTMENTS TO STATE & FEDERAL TAXES</u>
INCTX	246		
INCTX	247		<u>ADJUSTMENTS TO INCOME TAXES</u>
INCTX	248	(10,563)	ALLOC FACTOR # 123 -- WEIGHTED 12 CP & 25% AD (EXCL IS CP)
INCTX	249	(1,148)	ALLOC FACTOR # 201 -- MWH AT GENERATION
INCTX	250	(485)	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
INCTX	251	(1,105)	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
INCTX	252	(2,755)	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
INCTX	253	(1,612)	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	254	(1,401)	ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
INCTX	255	(102)	ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC
INCTX	256	<u>(19,168)</u>	
INCTX	257		
INCTX	258		
INCTX	259		<u>FINAL STEP: TOTALING OF ALL INCOME TAXES</u>
INCTX	260		(Florida Tax + Federal Tax + Adjustments)
INCTX	261		
INCTX	262		<u>TOTAL INCOME TAXES</u>
INCTX	263	323,201	SUM LINES 185, 235 FROM INCTX
INCTX	264	(135,615)	SUM LINES 186, 236, 248 FROM INCTX
INCTX	265	(10,650)	SUM LINES 187, 237, 249 FROM INCTX
INCTX	266	(4,850)	SUM LINES 188, 238, 250 FROM INCTX
INCTX	267	(13,513)	SUM LINES 189, 239, 251 FROM INCTX
INCTX	268	(39,325)	SUM LINES 190, 240, 252 FROM INCTX
INCTX	269	(24,550)	SUM LINES 191, 241, 253 FROM INCTX
INCTX	270	(27,285)	SUM LINES 192, 242, 254 FROM INCTX
INCTX	271	<u>(18,920)</u>	SUM LINES 193, 243, 255 FROM INCTX
INCTX	272		
INCTX	273	<u>48,493</u>	SUM

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PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
PLTSVC	1	<u>PRODUCTION PLANT</u>		
PLTSVC	2	Production Demand	2,598,333	ALLOC FACTOR # 123 -- WEIGHTED 12 CP & 25% AD (EXCL IS CP)
PLTSVC	3	Production Energy	461,574	ALLOC FACTOR # 201 -- MWH AT GENERATION
PLTSVC	4	TOTAL PRODUCTION PLANT	<u>3,059,907</u>	
PLTSVC	5			
PLTSVC	6			
PLTSVC	7	<u>TRANSMISSION PLANT</u>		
PLTSVC	8	Step-Up Substations	<u>36,958</u>	ALLOC FACTOR # 123 -- WEIGHTED 12 CP & 25% AD (EXCL IS CP)
PLTSVC	9			
PLTSVC	10	High-Volt Substations & Lines	121,492	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
PLTSVC	11			
PLTSVC	12	Subtransmission		
PLTSVC	13	Substations	121,362	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
PLTSVC	14	Lines	149,891	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
PLTSVC	15	Subtransmission	<u>271,253</u>	
PLTSVC	16			
PLTSVC	17	Step-Up Substations	36,958	SUM LINE 8 FROM PLTSVC
PLTSVC	18	Hi-Volt Transmission	121,492	SUM LINE 10 FROM PLTSVC
PLTSVC	19	Subtransmission	<u>271,253</u>	SUM LINE 15 FROM PLTSVC
PLTSVC	20			
PLTSVC	21	TOTAL TRANSMISSION PLANT	<u>429,703</u>	SUM

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PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
PLTSVC	22	<u>DISTRIBUTION PLANT</u>		
PLTSVC	23	Substations	183,609	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
PLTSVC	24			
PLTSVC	25	Poles Direct	18,065	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
PLTSVC	26	Poles Primary	162,927	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
PLTSVC	27	Poles Secondary	27,291	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
PLTSVC	28	TOTAL POLES	<u>208,284</u>	
PLTSVC	29			
PLTSVC	30	OH Lines Direct	4,812	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
PLTSVC	31	OH Lines Primary	175,958	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
PLTSVC	32	OH Lines Secondary	36,603	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
PLTSVC	33	TOTAL OH LINES	<u>217,373</u>	
PLTSVC	34			
PLTSVC	35	UG Lines Direct	-	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
PLTSVC	36	UG Lines Primary	299,666	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
PLTSVC	37	UG Lines Secondary	75,009	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
PLTSVC	38	TOTAL UG LINES	<u>374,675</u>	
PLTSVC	39			
PLTSVC	40	Transformers	388,642	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
PLTSVC	41			
PLTSVC	42	Services	179,477	ALLOC FACTOR # 307 -- WEIGHTED SERVICES - CUSTOMER
PLTSVC	43	Meters	72,730	ALLOC FACTOR # 308 -- WEIGHTED METERS - CUSTOMER
PLTSVC	44	Interruptible Equipment	2,520	ALLOC FACTOR # 309 -- INTERRUPTIBLE EQUIP. - DIRALLOC.
PLTSVC	45	Street Lighting	160,478	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
PLTSVC	46			
PLTSVC	47	Distribution Plant	1,349,705	SUM LINES 22, 26, 27, 31, 32, 36, 37, 40 FROM PLTSVC
PLTSVC	48	Distribution Plant	<u>438,082</u>	SUM LINES 25, 30, 35, 42, 43, 44, 45 FROM PLTSVC
PLTSVC	49			
PLTSVC	50	TOTAL DISTRIBUTION PLANT	<u>1,787,787</u>	SUM
PLTSVC	51			
PLTSVC	52			
PLTSVC	53	<u>PROD. TRANS. & DIST PLANT</u>		
PLTSVC	54	Production	2,635,291	SUM LINES 2, 8 FROM PLTSVC
PLTSVC	55	Production	461,574	SUM LINE 3 FROM PLTSVC
PLTSVC	56	Transmission	121,492	SUM LINE 10 FROM PLTSVC
PLTSVC	57	Subtransmission	271,253	SUM LINE 15 FROM PLTSVC
PLTSVC	58	Distribution Primary	822,159	SUM LINES 22, 26, 31, 36 FROM PLTSVC
PLTSVC	59	Distribution Secondary	527,546	SUM LINES 27, 32, 37, 40 FROM PLTSVC
PLTSVC	60	Distribution	438,082	SUM LINES 25, 30, 35, 42, 43, 44, 45 FROM PLTSVC
PLTSVC	61	Other		EQUALS ZERO
PLTSVC	62	TOTAL PROD. TRANS. & DIST PLANT	<u>5,277,397</u>	

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PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
PLTSVC	63	<u>PLUS: COMMUNICATION EQUIPMENT</u>		
PLTSVC	64	Production	12,020	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
PLTSVC	65	Production	3,726	ALLOC FACTOR # 201 - MWH AT GENERATION
PLTSVC	66	Transmission	1,515	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PLTSVC	67	Subtransmission	995	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PLTSVC	68	Distribution Primary	6,681	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
PLTSVC	69	Distribution Secondary	3,984	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
PLTSVC	70	Distribution	2,666	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
PLTSVC	71	Other	4,720	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
PLTSVC	72	TOTAL COMMUNICATION EQUIPMENT	36,306	
PLTSVC	73			
PLTSVC	74	<u>PLUS: TRANSPORTATION EQUIPMENT</u>		
PLTSVC	75	Production	1,169	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
PLTSVC	76	Production	426	ALLOC FACTOR # 201 - MWH AT GENERATION
PLTSVC	77	Transmission	203	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PLTSVC	78	Subtransmission	1,032	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PLTSVC	79	Distribution Primary	4,629	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
PLTSVC	80	Distribution Secondary	2,563	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
PLTSVC	81	Distribution	4,690	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
PLTSVC	82	Other	2,819	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
PLTSVC	83	TOTAL TRANSPORTATION EQUIPMENT	17,531	
PLTSVC	84			
PLTSVC	85	<u>PLUS: GENERAL & INTANGIBLE</u>		
PLTSVC	86	Production	56,655	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
PLTSVC	87	Production	20,857	ALLOC FACTOR # 201 - MWH AT GENERATION
PLTSVC	88	Transmission	2,245	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PLTSVC	89	Subtransmission	3,607	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PLTSVC	90	Distribution Primary	19,902	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
PLTSVC	91	Distribution Secondary	8,308	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
PLTSVC	92	Distribution	14,663	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
PLTSVC	93	Other	26,002	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
PLTSVC	94	TOTAL GENERAL & INTANGIBLE	152,240	
PLTSVC	95			
PLTSVC	96	<u>EQUALS: PLANT IN SERVICE</u>		
PLTSVC	97	Production	2,705,135	SUM LINES 54, 64, 75, 86 FROM PLTSVC
PLTSVC	98	Production	486,584	SUM LINES 55, 65, 76, 87 FROM PLTSVC
PLTSVC	99	Transmission	125,455	SUM LINES 56, 66, 77, 88 FROM PLTSVC
PLTSVC	100	Subtransmission	276,886	SUM LINES 57, 67, 78, 89 FROM PLTSVC
PLTSVC	101	Distribution Primary	853,372	SUM LINES 58, 68, 79, 90 FROM PLTSVC
PLTSVC	102	Distribution Secondary	542,402	SUM LINES 59, 69, 80, 91 FROM PLTSVC
PLTSVC	103	Distribution	460,100	SUM LINES 60, 70, 81, 92 FROM PLTSVC
PLTSVC	104	Other	33,541	SUM LINES 61, 71, 82, 93 FROM PLTSVC
PLTSVC	105			
PLTSVC	106	TOTAL PLANT IN SERVICE	5,483,474	SUM

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PLANT HELD FOR FUTURE USE - PHFFU

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
PHFFU	1	<u>PLANT HELD FOR FUTURE USE</u>		
PHFFU	2	Production	1,917	ALLOC FACTOR # 123 -- WEIGHTED 12 CP & 25% AD (EXCL IS CP)
PHFFU	3	Production	203	ALLOC FACTOR # 201 -- MWH AT GENERATION
PHFFU	4	Transmission	8,075	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
PHFFU	5	Subtransmission	18,037	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
PHFFU	6	Distribution Primary	9,098	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
PHFFU	7	Distribution Secondary	-	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
PHFFU	8	Distribution	-	ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
PHFFU	9	Other	-	ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC
PHFFU	10			
PHFFU	11	TOTAL PLANT HELD FOR FUTURE USE	<u>37,330</u>	SUM

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
ACCDPR	1	<u>PRODUCTION RESERVE</u>	
ACCDPR	2	Production Demand	830,089
ACCDPR	3	Production Energy	<u>189,093</u>
ACCDPR	4	TOTAL PRODUCTION DEPRE RESERVE	<u>1,019,183</u>
ACCDPR	5		
ACCDPR	6		
ACCDPR	7	<u>TRANSMISSION RESERVE</u>	
ACCDPR	8	Step-Up Substations	<u>9,246</u>
ACCDPR	9		
ACCDPR	10	High-Volt Transmission Lines	<u>40,813</u>
ACCDPR	11		
ACCDPR	12	Subtransmission	
ACCDPR	13	Substations	29,741
ACCDPR	14	Lines	<u>54,636</u>
ACCDPR	15	Subtransmission	<u>84,377</u>
ACCDPR	16		
ACCDPR	17	Step-Up Substations	9,246
ACCDPR	18	Hi-Volt Transmission	40,813
ACCDPR	19	Subtransmission	<u>84,377</u>
ACCDPR	20		
ACCDPR	21	TOTAL TRANSMISSION DEPRE RESERVE	<u>134,435</u>

ALLOC FACTOR # 123 -- WEIGHTED 12 CP & 25% AD (EXCL IS CP)
 ALLOC FACTOR # 201 -- MWH AT GENERATION

ALLOC FACTOR # 123 -- WEIGHTED 12 CP & 25% AD (EXCL IS CP)
 ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION

ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
 ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION

SUM LINE 8 FROM ACCDPR
 SUM LINE 10 FROM ACCDPR
 SUM LINE 15 FROM ACCDPR

SUM

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
ACCDPR	22	<u>DISTRIBUTION RESERVE</u>	
ACCDPR	23	Substations	51,880
ACCDPR	24		ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
ACCDPR	25	Poles Direct	9,216
ACCDPR	26	Poles Primary	83,116
ACCDPR	27	Poles Secondary	13,922
ACCDPR	28	TOTAL POLES	106,254
ACCDPR	29		
ACCDPR	30	OH Lines Direct	2,422
ACCDPR	31	OH Lines Primary	88,573
ACCDPR	32	OH Lines Secondary	18,425
ACCDPR	33	TOTAL OH LINES	109,421
ACCDPR	34		
ACCDPR	35	UG Lines Direct	
ACCDPR	36	UG Lines Primary	82,769
ACCDPR	37	UG Lines Secondary	20,718
ACCDPR	38	TOTAL UG LINES	103,486
ACCDPR	39		
ACCDPR	40	Transformers	163,900
ACCDPR	41		ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
ACCDPR	42	Services	66,252
ACCDPR	43	Dist Meters	22,847
ACCDPR	44	Interruptible Equipment	889
ACCDPR	45	Street Lighting	72,499
ACCDPR	46		
ACCDPR	47	Distribution Reserve	523,302
ACCDPR	48	Distribution Reserve	174,125
ACCDPR	49		
ACCDPR	50	TOTAL DISTRIBUTION DEPREE RESERVE	697,428
ACCDPR	51		SUM
ACCDPR	52		
ACCDPR	53	<u>PROD. TRANS. & DIST RESERVE</u>	
ACCDPR	54	Production	839,335
ACCDPR	55	Production	189,093
ACCDPR	56	Transmission	40,813
ACCDPR	57	Subtransmission	84,377
ACCDPR	58	Distribution Primary	306,337
ACCDPR	59	Distribution Secondary	216,965
ACCDPR	60	Distribution	174,125
ACCDPR	61	Other	-
ACCDPR	62		
ACCDPR	63	TOTAL PROD, TRANS, & DIST DEPREE RESERVE	1,851,046
			SUM

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
ACCDPR	64	<u>PLUS: COMMUNICATION EQUIPMENT</u>	
ACCDPR	65	Production 6,128	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
ACCDPR	66	Production 1,900	ALLOC FACTOR # 201 - MWH AT GENERATION
ACCDPR	67	Transmission 772	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
ACCDPR	68	Subtransmission 507	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
ACCDPR	69	Distribution Primary 3,406	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
ACCDPR	70	Distribution Secondary 2,031	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
ACCDPR	71	Distribution 1,359	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
ACCDPR	72	Other 2,406	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
ACCDPR	73	TOTAL COMM EQUIP DEPRE RESERVE 18,511	
ACCDPR	74		
ACCDPR	75	<u>PLUS: TRANSPORTATION EQUIPMENT</u>	
ACCDPR	76	Production 434	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
ACCDPR	77	Production 158	ALLOC FACTOR # 201 - MWH AT GENERATION
ACCDPR	78	Transmission 87	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
ACCDPR	79	Subtransmission 441	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
ACCDPR	80	Distribution Primary 1,980	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
ACCDPR	81	Distribution Secondary 1,096	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
ACCDPR	82	Distribution 2,006	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
ACCDPR	83	Other 1,206	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
ACCDPR	84	TOTAL TRANSP EQUIP DEPRE RESERVE 7,408	
ACCDPR	85		
ACCDPR	86	<u>PLUS: GENERAL & INTANGIBLE</u>	
ACCDPR	87	Production 21,942	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
ACCDPR	88	Production 8,028	ALLOC FACTOR # 201 - MWH AT GENERATION
ACCDPR	89	Transmission 474	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
ACCDPR	90	Subtransmission 1,405	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
ACCDPR	91	Distribution Primary 6,615	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
ACCDPR	92	Distribution Secondary 3,236	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
ACCDPR	93	Distribution 5,710	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
ACCDPR	94	Other 10,115	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
ACCDPR	95	TOTAL GENERAL & INTANGIBLE 57,523	
ACCDPR	96		
ACCDPR	97	<u>EQUALS: DEPRECIATION RESERVE</u>	
ACCDPR	98	Production 867,839	SUM LINES 54, 65, 76, 87 FROM ACCDPR
ACCDPR	99	Production 199,179	SUM LINES 55, 66, 77, 88 FROM ACCDPR
ACCDPR	100	Transmission 42,146	SUM LINES 56, 67, 78, 89 FROM ACCDPR
ACCDPR	101	Subtransmission 86,730	SUM LINES 57, 68, 79, 90 FROM ACCDPR
ACCDPR	102	Distribution Primary 318,338	SUM LINES 58, 69, 80, 91 FROM ACCDPR
ACCDPR	103	Distribution Secondary 223,328	SUM LINES 59, 70, 81, 92 FROM ACCDPR
ACCDPR	104	Distribution 183,201	SUM LINES 60, 71, 82, 93 FROM ACCDPR
ACCDPR	105	Other 13,727	SUM LINES 61, 72, 83, 94 FROM ACCDPR
ACCDPR	106		
ACCDPR	107	TOTAL ACCUM DEPRECIATION RESERVE 1,934,488	SUM

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WORKING CAPITAL - WKCAP

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
WKCAP	1	<u>MATERIALS & SUPPLIES</u>	
WKCAP	2	Production	30,614
WKCAP	3	Production	2,058
WKCAP	4	Transmission	1,282
WKCAP	5	Subtransmission	2,862
WKCAP	6	Distribution Primary	8,674
WKCAP	7	Distribution Secondary	5,566
WKCAP	8	Distribution	4,622
WKCAP	9	Other	-
WKCAP	10	TOTAL MATERIALS & SUPPLIES	<u>55,678</u>
WKCAP	11		
WKCAP	12	<u>PLUS: CASH</u>	
WKCAP	13	Production	-
WKCAP	14	Production	-
WKCAP	15	Transmission	-
WKCAP	16	Subtransmission	-
WKCAP	17	Distribution Primary	-
WKCAP	18	Distribution Secondary	-
WKCAP	19	Distribution	-
WKCAP	20	Other	-
WKCAP	21	TOTAL CASH	<u>-</u>
WKCAP	22		
WKCAP	23	<u>PLUS: NET ADDITIONS</u>	
WKCAP	24	Production	176,439
WKCAP	25	Production	13,071
WKCAP	26	Transmission	7,923
WKCAP	27	Subtransmission	17,500
WKCAP	28	Distribution Primary	51,176
WKCAP	29	Distribution Secondary	32,184
WKCAP	30	Distribution	27,301
WKCAP	31	Other	1,990
WKCAP	32	TOTAL NET ADDITIONS	<u>327,585</u>
WKCAP	33		
WKCAP	34	<u>MINUS: NET DEDUCTIONS</u>	
WKCAP	35	Production	274,029
WKCAP	36	Production	20,301
WKCAP	37	Transmission	12,306
WKCAP	38	Subtransmission	27,179
WKCAP	39	Distribution Primary	79,482
WKCAP	40	Distribution Secondary	49,986
WKCAP	41	Distribution	42,401
WKCAP	42	Other	3,091
WKCAP	43	TOTAL NET DEDUCTIONS	<u>508,775</u>

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WORKING CAPITAL - WKCAP

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
WKCAP	44	<u>PLUS: FUEL INVENTORY</u>	
WKCAP	45	Production	
WKCAP	46	TOTAL FUEL INVENTORY	
WKCAP	47		
WKCAP	48	<u>EQUALS: WORKING CAPITAL</u>	
WKCAP	49	Production	
WKCAP	50	Production	
WKCAP	51	Transmission	
WKCAP	52	Subtransmission	
WKCAP	53	Distribution Primary	
WKCAP	54	Distribution Secondary	
WKCAP	55	Distribution	
WKCAP	56	Other	
WKCAP	57		
WKCAP	58	TOTAL WORKING CAPITAL	

94,926
 94,926
 (66,975)
 89,755
 (3,101)
 (6,817)
 (19,632)
 (12,236)
 (10,478)
 (1,101)
 (30,585)

ALLOC FACTOR # 201 - MWH AT GENERATION
 SUM LINES 2, 13, 24 LESS LINE 35 FROM WKCAP
 SUM LINES 3, 14, 25 LESS LINE 36 PLUS LINE 45 FROM WKCAP
 SUM LINES 4, 15, 26 LESS LINE 37 FROM WKCAP
 SUM LINES 5, 16, 27 LESS LINE 38 FROM WKCAP
 SUM LINES 6, 17, 28 LESS LINE 39 FROM WKCAP
 SUM LINES 7, 18, 29 LESS LINE 40 FROM WKCAP
 SUM LINES 8, 19, 30 LESS LINE 41 FROM WKCAP
 SUM LINES 9, 20, 31 LESS LINE 42 FROM WKCAP
 SUM

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CONSTRUCTION WORK IN PROGRESS - CWIP

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
CWIP	1	<u>PRODUCTION CWIP</u>	
CWIP	2	Production Demand 75,304	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
CWIP	3	Production Energy 7,219	ALLOC FACTOR # 201 - MWH AT GENERATION
CWIP	4	TOTAL PRODUCTION CWIP 82,523	
CWIP	5		
CWIP	6		
CWIP	7	<u>TRANSMISSION CWIP</u>	
CWIP	8	Step-Up Substations -	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
CWIP	9	Hi-Volt Transmission 4,143	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
CWIP	10	Subtransmission Common 9,251	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
CWIP	11	TOTAL TRANSMISSION CWIP 13,394	
CWIP	12		
CWIP	13		
CWIP	14	<u>DISTRIBUTION CWIP</u>	
CWIP	15	Distribution Primary 677	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
CWIP	16	Distribution Secondary 434	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
CWIP	17	Distribution 361	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
CWIP	18	TOTAL DISTRIBUTION CWIP 1,472	
CWIP	19		
CWIP	20		
CWIP	21	<u>PROD. TRANS & DIST CWIP</u>	
CWIP	22	Production 75,304	SUM LINES 2, 8 FROM CWIP
CWIP	23	Production 7,219	SUM LINE 3 FROM CWIP
CWIP	24	Transmission 4,143	SUM LINE 9 FROM CWIP
CWIP	25	Subtransmission 9,251	SUM LINE 10 FROM CWIP
CWIP	26	Distribution Primary 677	SUM LINE 15 FROM CWIP
CWIP	27	Distribution Secondary 434	SUM LINE 16 FROM CWIP
CWIP	28	Distribution 361	SUM LINE 17 FROM CWIP
CWIP	29	Other -	EQUALS ZERO
CWIP	30	TOTAL PROD, TRANS & DIST CWIP 97,389	

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CONSTRUCTION WORK IN PROGRESS - CWIP

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
CWIP	31	<u>PLUS: GENERAL CWIP</u>		
CWIP	32	Production	1,422	ALLOC FACTOR # 123 - WEIGHTED 12 CP & 25% AD (EXCL IS CP)
CWIP	33	Production	519	ALLOC FACTOR # 201 - MWH AT GENERATION
CWIP	34	Transmission	18	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
CWIP	35	Subtransmission	91	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
CWIP	36	Distribution Primary	393	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
CWIP	37	Distribution Secondary	210	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
CWIP	38	Distribution	371	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
CWIP	39	Other	657	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
CWIP	40	TOTAL GENERAL CWIP	<u>3,682</u>	
CWIP	41			
CWIP	42	<u>EQUALS: TOTAL CWIP</u>		
CWIP	43	Production	76,726	SUM LINES 22, 32 FROM CWIP
CWIP	44	Production	7,738	SUM LINES 23, 33 FROM CWIP
CWIP	45	Transmission	4,161	SUM LINES 24, 34 FROM CWIP
CWIP	46	Subtransmission	9,342	SUM LINES 25, 35 FROM CWIP
CWIP	47	Distribution Primary	1,070	SUM LINES 26, 36 FROM CWIP
CWIP	48	Distribution Secondary	645	SUM LINES 27, 37 FROM CWIP
CWIP	49	Distribution	732	SUM LINES 28, 38 FROM CWIP
CWIP	50	Other	657	SUM LINES 29, 39 FROM CWIP
CWIP	51			
CWIP	52	TOTAL CWIP	<u>101,071</u>	SUM

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NET PLANT AND RATE BASE - RBASE

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
RBASE	1	<u>PLANT IN SERVICE</u>	
RBASE	2	2,705,135	LINE 97 BROUGHT FORWARD FROM PLTSVC
RBASE	3	486,584	LINE 98 BROUGHT FORWARD FROM PLTSVC
RBASE	4	125,455	LINE 99 BROUGHT FORWARD FROM PLTSVC
RBASE	5	276,886	LINE 100 BROUGHT FORWARD FROM PLTSVC
RBASE	6	853,372	LINE 101 BROUGHT FORWARD FROM PLTSVC
RBASE	7	542,402	LINE 102 BROUGHT FORWARD FROM PLTSVC
RBASE	8	460,100	LINE 103 BROUGHT FORWARD FROM PLTSVC
RBASE	9	33,541	LINE 104 BROUGHT FORWARD FROM PLTSVC
RBASE	10	<u>5,483,474</u>	
RBASE	11		
RBASE	12	<u>PLUS: PLANT HELD FOR FUTURE USE</u>	
RBASE	13	1,917	LINE 2 BROUGHT FORWARD FROM PHFFU
RBASE	14	203	LINE 3 BROUGHT FORWARD FROM PHFFU
RBASE	15	8,075	LINE 4 BROUGHT FORWARD FROM PHFFU
RBASE	16	18,037	LINE 5 BROUGHT FORWARD FROM PHFFU
RBASE	17	9,098	LINE 6 BROUGHT FORWARD FROM PHFFU
RBASE	18	-	LINE 7 BROUGHT FORWARD FROM PHFFU
RBASE	19	-	LINE 8 BROUGHT FORWARD FROM PHFFU
RBASE	20	-	LINE 9 BROUGHT FORWARD FROM PHFFU
RBASE	21	<u>37,330</u>	
RBASE	22		
RBASE	23	<u>EQUALS: TOTAL PLANT</u>	
RBASE	24	2,707,051	SUM LINES 2, 13 FROM RBASE
RBASE	25	486,787	SUM LINES 3, 14 FROM RBASE
RBASE	26	133,529	SUM LINES 4, 15 FROM RBASE
RBASE	27	294,923	SUM LINES 5, 16 FROM RBASE
RBASE	28	862,470	SUM LINES 6, 17 FROM RBASE
RBASE	29	542,402	SUM LINES 7, 18 FROM RBASE
RBASE	30	460,100	SUM LINES 8, 19 FROM RBASE
RBASE	31	33,541	SUM LINES 9, 20 FROM RBASE
RBASE	32	<u>5,520,804</u>	
RBASE	33		
RBASE	34	<u>LESS: DEPRECIATION RESERVE</u>	
RBASE	35	867,839	LINE 98 BROUGHT FORWARD FROM ACCDPR
RBASE	36	199,179	LINE 99 BROUGHT FORWARD FROM ACCDPR
RBASE	37	42,146	LINE 100 BROUGHT FORWARD FROM ACCDPR
RBASE	38	86,730	LINE 101 BROUGHT FORWARD FROM ACCDPR
RBASE	39	318,338	LINE 102 BROUGHT FORWARD FROM ACCDPR
RBASE	40	223,328	LINE 103 BROUGHT FORWARD FROM ACCDPR
RBASE	41	183,201	LINE 104 BROUGHT FORWARD FROM ACCDPR
RBASE	42	<u>13,727</u>	LINE 105 BROUGHT FORWARD FROM ACCDPR
RBASE	43	<u>1,934,488</u>	

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NET PLANT AND RATE BASE - RBASE

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
RBASE	44	<u>EQUALS: NET PLANT</u>		
RBASE	45	Production	1,839,213	SUM LINE 24 FROM LESS LINE 35 FROM RBASE
RBASE	46	Production	287,608	SUM LINE 25 FROM LESS LINE 36 FROM RBASE
RBASE	47	Transmission	91,383	SUM LINE 26 FROM LESS LINE 37 FROM RBASE
RBASE	48	Subtransmission	208,193	SUM LINE 27 FROM LESS LINE 38 FROM RBASE
RBASE	49	Distribution Primary	544,132	SUM LINE 28 FROM LESS LINE 39 FROM RBASE
RBASE	50	Distribution Secondary	319,073	SUM LINE 29 FROM LESS LINE 40 FROM RBASE
RBASE	51	Distribution	276,900	SUM LINE 30 FROM LESS LINE 41 FROM RBASE
RBASE	52	Other	19,814	SUM LINE 31 FROM LESS LINE 42 FROM RBASE
RBASE	53	TOTAL NET PLANT	<u>3,586,318</u>	
RBASE	54			
RBASE	55	<u>PLUS: WORKING CAPITAL</u>		
RBASE	56	Production	(66,975)	LINE 49 BROUGHT FORWARD FROM WKCAP
RBASE	57	Production	89,755	LINE 50 BROUGHT FORWARD FROM WKCAP
RBASE	58	Transmission	(3,101)	LINE 51 BROUGHT FORWARD FROM WKCAP
RBASE	59	Subtransmission	(6,817)	LINE 52 BROUGHT FORWARD FROM WKCAP
RBASE	60	Distribution Primary	(19,632)	LINE 53 BROUGHT FORWARD FROM WKCAP
RBASE	61	Distribution Secondary	(12,236)	LINE 54 BROUGHT FORWARD FROM WKCAP
RBASE	62	Distribution	(10,478)	LINE 55 BROUGHT FORWARD FROM WKCAP
RBASE	63	Other	(1,101)	LINE 55 BROUGHT FORWARD FROM WKCAP
RBASE	64	TOTAL WORKING CAPITAL	<u>(90,585)</u>	
RBASE	65			
RBASE	66	<u>PLUS: CWIP</u>		
RBASE	67	Production	76,726	LINE 43 BROUGHT FORWARD FROM CWIP
RBASE	68	Production	7,738	LINE 44 BROUGHT FORWARD FROM CWIP
RBASE	69	Transmission	4,161	LINE 45 BROUGHT FORWARD FROM CWIP
RBASE	70	Subtransmission	9,342	LINE 46 BROUGHT FORWARD FROM CWIP
RBASE	71	Distribution Primary	1,070	LINE 47 BROUGHT FORWARD FROM CWIP
RBASE	72	Distribution Secondary	645	LINE 48 BROUGHT FORWARD FROM CWIP
RBASE	73	Distribution	732	LINE 49 BROUGHT FORWARD FROM CWIP
RBASE	74	Other	657	LINE 50 BROUGHT FORWARD FROM CWIP
RBASE	75	TOTAL CWIP	<u>101,071</u>	
RBASE	76			
RBASE	77	<u>EQUALS: RATE BASE</u>		
RBASE	78	Production	1,848,963	SUM LINES 45, 56, 67 FROM RBASE
RBASE	79	Production	385,101	SUM LINES 46, 57, 68 FROM RBASE
RBASE	80	Transmission	92,444	SUM LINES 47, 58, 69 FROM RBASE
RBASE	81	Subtransmission	210,718	SUM LINES 48, 59, 70 FROM RBASE
RBASE	82	Distribution Primary	525,571	SUM LINES 49, 60, 71 FROM RBASE
RBASE	83	Distribution Secondary	307,482	SUM LINES 50, 61, 72 FROM RBASE
RBASE	84	Distribution	267,153	SUM LINES 51, 62, 73 FROM RBASE
RBASE	85	Other	19,370	SUM LINES 52, 63, 74 FROM RBASE
RBASE	86	TOTAL RATE BASE	<u>3,656,802</u>	

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DERIVATION OF UNIT COSTS - UNTCST

PROPOSED ROR

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
UNTCST	1		<u>FUNCTIONALIZED REVENUE REQUIREMENTS</u>
UNTCST	2	427,679	LINE 268 BROUGHT FORWARD FROM DECCST
UNTCST	3	210,913	LINE 269 BROUGHT FORWARD FROM DECCST
UNTCST	4	18,878	LINE 270 BROUGHT FORWARD FROM DECCST
UNTCST	5	49,481	LINE 271 BROUGHT FORWARD FROM DECCST
UNTCST	6	136,808	LINE 272 BROUGHT FORWARD FROM DECCST
UNTCST	7	83,737	LINE 273 BROUGHT FORWARD FROM DECCST
UNTCST	8	88,218	LINE 274 BROUGHT FORWARD FROM DECCST
UNTCST	9	50,303	LINE 275 BROUGHT FORWARD FROM DECCST
UNTCST	10	<u>1,066,019</u>	SUM
UNTCST	11		
UNTCST	12		<u>BILLING UNITS (ANNUAL)</u>
UNTCST	13		<u>MWh Sales Related To:</u>
UNTCST	14		ALLOC FACTOR # 404 -- PROD & TRANSM. ENERGY - MWH
UNTCST	15		ALLOC FACTOR # 408 -- DISTRIBUTION PRIMARY - MWH
UNTCST	16		ALLOC FACTOR # 410 -- DISTRIBUTION SECONDARY - MWH
UNTCST	17		
UNTCST	18		<u>Billing kW Related To:</u>
UNTCST	19		ALLOC FACTOR # 401 -- PROD. & TRANSM. POWER SUPPLY FACTOR (kW)
UNTCST	20		ALLOC FACTOR # 402 -- PRIMARY BILLING DETERMINANT (kW)
UNTCST	21		ALLOC FACTOR # 403 -- SECONDARY BILLING DETERMINANT (kW)
UNTCST	22		
UNTCST	23		ALLOC FACTOR # 405 -- ANNUAL BILLS
UNTCST	24		
UNTCST	25		<u>FUNCTIONALIZED UNIT COSTS</u>
UNTCST	26		Customer Related - \$/Bill
UNTCST	27		LINE 8 TIMES 1000 DIVIDED BY LINE 23 FROM UNTCST
UNTCST	28		LINE 9 TIMES 1000 DIVIDED BY LINE 23 FROM UNTCST
UNTCST	29		SUM
UNTCST	30		
UNTCST	31		(LINE 3 DIVIDED BY LINE 14) /10 TIMES 1000 FROM UNTCST
UNTCST	32		
UNTCST	33		Capacity Related
UNTCST	34		Based on MWH Sales - (cents/kWh)
UNTCST	35		(LINE 2 DIVIDED BY LINE 14) /10 TIMES 1000 FROM UNTCST
UNTCST	36		(SUM LINES 4, 5 DIVIDED BY LINE 14) /10 TIMES 1000 FROM UNTCST
UNTCST	37		(LINE 6 DIVIDED BY LINE 14) /10 TIMES 1000 FROM UNTCST
UNTCST	38		(LINE 7 DIVIDED BY LINE 14) /10 TIMES 1000 FROM UNTCST
UNTCST	39		
UNTCST	40		Based on Billing KW Demand - (\$kW/month)
UNTCST	41		(LINE 2 DIVIDED BY LINE 19) *1000 FROM UNTCST
UNTCST	42		(SUM LINES 4,5 DIVIDED BY LINE 19) *1000 FROM UNTCST
UNTCST	43		(LINE 6 DIVIDED BY LINE 20) *1000 FROM UNTCST
UNTCST	44		(LINE 7 DIVIDED BY LINE 21) *1000 FROM UNTCST

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This section calculates Functionalized Revenue
 Requirement for Demand, Energy, Cust Costs

DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	1	<u>RATE BASE</u>		
DECCST	2	Production	1,848,963	LINE 78 BROUGHT FORWARD FROM RBASE
DECCST	3	Production	385,101	LINE 79 BROUGHT FORWARD FROM RBASE
DECCST	4	Transmission	92,444	LINE 80 BROUGHT FORWARD FROM RBASE
DECCST	5	Subtransmission	210,718	LINE 81 BROUGHT FORWARD FROM RBASE
DECCST	6	Distribution Primary	525,571	LINE 82 BROUGHT FORWARD FROM RBASE
DECCST	7	Distribution Secondary	307,482	LINE 83 BROUGHT FORWARD FROM RBASE
DECCST	8	Distribution	267,153	LINE 84 BROUGHT FORWARD FROM RBASE
DECCST	9	Other	19,370	LINE 85 BROUGHT FORWARD FROM RBASE
DECCST	10	TOTAL RATE BASE	<u>3,656,802</u>	
DECCST	11			
DECCST	12	<u>MULTIPLIED BY RATE OF RETURN</u>	8.82	LINE 33 FROM ROR
DECCST	13			
DECCST	14	<u>EQUALS: RETURN ON RATE BASE</u>		
DECCST	15	Production	163,079	LINE 2 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	16	Production	33,966	LINE 3 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	17	Transmission	8,154	LINE 4 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	18	Subtransmission	18,585	LINE 5 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	19	Distribution Primary	46,355	LINE 6 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	20	Distribution Secondary	27,120	LINE 7 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	21	Distribution	23,563	LINE 8 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	22	Other	1,708	LINE 9 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	23	TOTAL RETURN ON RATE BASE	<u>322,530</u>	
DECCST	24			
DECCST	25	<u>PLUS: ADJUSTMENTS TO INCOME TAXES</u>		
DECCST	26	Production	(10,563)	LINE 248 BROUGHT FORWARD FROM INCTX
DECCST	27	Production	(1,148)	LINE 249 BROUGHT FORWARD FROM INCTX
DECCST	28	Transmission	(485)	LINE 250 BROUGHT FORWARD FROM INCTX
DECCST	29	Subtransmission	(1,105)	LINE 251 BROUGHT FORWARD FROM INCTX
DECCST	30	Distribution Primary	(2,755)	LINE 252 BROUGHT FORWARD FROM INCTX
DECCST	31	Distribution Secondary	(1,612)	LINE 253 BROUGHT FORWARD FROM INCTX
DECCST	32	Distribution	(1,401)	LINE 254 BROUGHT FORWARD FROM INCTX
DECCST	33	Other	(102)	LINE 255 BROUGHT FORWARD FROM INCTX
DECCST	34	TOTAL ADJ'S TO INCOME TAXES	<u>(19,168)</u>	
DECCST	35			
DECCST	36	<u>PLUS: AJUSTMENTS TO OPER INCOME</u>		
DECCST	37	Production	(89,707)	LINE 136 BROUGHT FORWARD FROM INCTX
DECCST	38	Production	81,426	LINE 137 BROUGHT FORWARD FROM INCTX
DECCST	39	Transmission	(3,059)	LINE 138 BROUGHT FORWARD FROM INCTX
DECCST	40	Subtransmission	(6,928)	LINE 139 BROUGHT FORWARD FROM INCTX
DECCST	41	Distribution Primary	(18,017)	LINE 140 BROUGHT FORWARD FROM INCTX
DECCST	42	Distribution Secondary	(10,726)	LINE 141 BROUGHT FORWARD FROM INCTX
DECCST	43	Distribution	(9,282)	LINE 142 BROUGHT FORWARD FROM INCTX
DECCST	44	Other	(714)	LINE 143 BROUGHT FORWARD FROM INCTX
DECCST	45	TOTAL DEDUCTIONS FROM OPER INC	<u>(57,007)</u>	

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DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	46	<u>EQUALS: OPERATING INCOME AFTER FIT</u>		
DECCST	47	Production	62,809	SUM LINES 15, 26, 37 FROM DECCST
DECCST	48	Production	114,244	SUM LINES 16, 27, 38 FROM DECCST
DECCST	49	Transmission	4,610	SUM LINES 17, 28, 39 FROM DECCST
DECCST	50	Subtransmission	10,553	SUM LINES 18, 29, 40 FROM DECCST
DECCST	51	Distribution Primary	25,584	SUM LINES 19, 30, 41 FROM DECCST
DECCST	52	Distribution Secondary	14,782	SUM LINES 20, 31, 42 FROM DECCST
DECCST	53	Distribution	12,880	SUM LINES 21, 32, 43 FROM DECCST
DECCST	54	Other	893	SUM LINES 22, 33, 44 FROM DECCST
DECCST	55	TOTAL OPER INCOME AFTER FIT	<u>246,355</u>	
DECCST	56			
DECCST	57	<u>PLUS: FIT @ 0.35</u>		
DECCST	58	Production	33,820	(LINE 47 TIMES .35)/(1-.35) FROM DECCST
DECCST	59	Production	61,516	(LINE 48 TIMES .35)/(1-.35) FROM DECCST
DECCST	60	Transmission	2,482	(LINE 49 TIMES .35)/(1-.35) FROM DECCST
DECCST	61	Subtransmission	5,682	(LINE 50 TIMES .35)/(1-.35) FROM DECCST
DECCST	62	Distribution Primary	13,776	(LINE 51 TIMES .35)/(1-.35) FROM DECCST
DECCST	63	Distribution Secondary	7,960	(LINE 52 TIMES .35)/(1-.35) FROM DECCST
DECCST	64	Distribution	6,936	(LINE 53 TIMES .35)/(1-.35) FROM DECCST
DECCST	65	Other	481	(LINE 54 TIMES .35)/(1-.35) FROM DECCST
DECCST	66	TOTAL FED INC TAX @ 0.35	<u>132,652</u>	
DECCST	67			
DECCST	68	<u>EQUALS: FEDERAL TAXABLE INCOME</u>		
DECCST	69	Production	96,629	SUM LINES 47, 58 FROM DECCST
DECCST	70	Production	175,760	SUM LINES 48, 59 FROM DECCST
DECCST	71	Transmission	7,093	SUM LINES 49, 60 FROM DECCST
DECCST	72	Subtransmission	16,235	SUM LINES 50, 61 FROM DECCST
DECCST	73	Distribution Primary	39,359	SUM LINES 51, 62 FROM DECCST
DECCST	74	Distribution Secondary	22,742	SUM LINES 52, 63 FROM DECCST
DECCST	75	Distribution	19,816	SUM LINES 53, 64 FROM DECCST
DECCST	76	Other	1,374	SUM LINES 54, 65 FROM DECCST
DECCST	77	TOTAL FEDERAL TAXABLE INCOME	<u>379,007</u>	
DECCST	78			
DECCST	79	<u>PLUS: FEDERAL INCOME ADJUSTMENTS</u>		
DECCST	80	Production	-	LINE 212 BROUGHT FORWARD FROM INCTX
DECCST	81	Production	-	LINE 213 BROUGHT FORWARD FROM INCTX
DECCST	82	Transmission	-	LINE 214 BROUGHT FORWARD FROM INCTX
DECCST	83	Subtransmission	-	LINE 215 BROUGHT FORWARD FROM INCTX
DECCST	84	Distribution Primary	-	LINE 216 BROUGHT FORWARD FROM INCTX
DECCST	85	Distribution Secondary	-	LINE 217 BROUGHT FORWARD FROM INCTX
DECCST	86	Distribution	-	LINE 218 BROUGHT FORWARD FROM INCTX
DECCST	87	Other	-	LINE 219 BROUGHT FORWARD FROM INCTX
DECCST	88	TOTAL FEDERAL INCOME ADJ'S	<u>-</u>	

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DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	89	<u>EQUALS: OPER INCOME AFTER FL TAX</u>		
DECCST	90	Production	96,629	SUM LINES 69, 80 FROM DECCST
DECCST	91	Production	175,760	SUM LINES 70, 81 FROM DECCST
DECCST	92	Transmission	7,093	SUM LINES 71, 82 FROM DECCST
DECCST	93	Subtransmission	16,235	SUM LINES 72, 83 FROM DECCST
DECCST	94	Distribution Primary	39,359	SUM LINES 73, 84 FROM DECCST
DECCST	95	Distribution Secondary	22,742	SUM LINES 74, 85 FROM DECCST
DECCST	96	Distribution	19,816	SUM LINES 75, 86 FROM DECCST
DECCST	97	Other	1,374	SUM LINES 76, 87 FROM DECCST
DECCST	98	TOTAL OPER INCOME AFTER FL TAX	<u>379,007</u>	
DECCST	99			
DECCST	100	<u>PLUS: FLORIDA INCOME ADJUSTMENTS</u>		
DECCST	101	Production	5,640	LINE 163 BROUGHT FORWARD FROM INCTX
DECCST	102	Production	613	LINE 164 BROUGHT FORWARD FROM INCTX
DECCST	103	Transmission	259	LINE 165 BROUGHT FORWARD FROM INCTX
DECCST	104	Subtransmission	590	LINE 166 BROUGHT FORWARD FROM INCTX
DECCST	105	Distribution Primary	1,471	LINE 167 BROUGHT FORWARD FROM INCTX
DECCST	106	Distribution Secondary	861	LINE 168 BROUGHT FORWARD FROM INCTX
DECCST	107	Distribution	748	LINE 169 BROUGHT FORWARD FROM INCTX
DECCST	108	Other	54	LINE 170 BROUGHT FORWARD FROM INCTX
DECCST	109	TOTAL FLORIDA INCOME ADJ'S	<u>10,235</u>	
DECCST	110			
DECCST	111	<u>EQUALS: OPERATING INCOME PLUS ADJ'S</u>		
DECCST	112	Production	102,269	SUM LINES 90, 101 FROM DECCST
DECCST	113	Production	176,373	SUM LINES 91, 102 FROM DECCST
DECCST	114	Transmission	7,351	SUM LINES 92, 103 FROM DECCST
DECCST	115	Subtransmission	16,825	SUM LINES 93, 104 FROM DECCST
DECCST	116	Distribution Primary	40,830	SUM LINES 94, 105 FROM DECCST
DECCST	117	Distribution Secondary	23,603	SUM LINES 95, 106 FROM DECCST
DECCST	118	Distribution	20,564	SUM LINES 96, 107 FROM DECCST
DECCST	119	Other	1,428	SUM LINES 97, 108 FROM DECCST
DECCST	120	TOTAL OPERATING INCOME PLUS ADJ'S	<u>369,242</u>	
DECCST	121			
DECCST	122	<u>PLUS: SIT @ 0.055</u>		
DECCST	123	Production	5,952	(LINE 112 TIMES .055)/(1-.055) FROM DECCST
DECCST	124	Production	10,265	(LINE 113 TIMES .055)/(1-.055) FROM DECCST
DECCST	125	Transmission	428	(LINE 114 TIMES .055)/(1-.055) FROM DECCST
DECCST	126	Subtransmission	979	(LINE 115 TIMES .055)/(1-.055) FROM DECCST
DECCST	127	Distribution Primary	2,376	(LINE 116 TIMES .055)/(1-.055) FROM DECCST
DECCST	128	Distribution Secondary	1,374	(LINE 117 TIMES .055)/(1-.055) FROM DECCST
DECCST	129	Distribution	1,197	(LINE 118 TIMES .055)/(1-.055) FROM DECCST
DECCST	130	Other	83	(LINE 119 TIMES .055)/(1-.055) FROM DECCST
DECCST	131	TOTAL STATE INC TAX @ 0.055	<u>22,654</u>	

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DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	132	<u>EQUALS: FL TAXABLE INCOME</u>		
DECCST	133	Production	108,221	SUM LINES 112, 123 FROM DECCST
DECCST	134	Production	186,638	SUM LINES 113, 124 FROM DECCST
DECCST	135	Transmission	7,779	SUM LINES 114, 125 FROM DECCST
DECCST	136	Subtransmission	17,804	SUM LINES 115, 126 FROM DECCST
DECCST	137	Distribution Primary	43,207	SUM LINES 116, 127 FROM DECCST
DECCST	138	Distribution Secondary	24,976	SUM LINES 117, 128 FROM DECCST
DECCST	139	Distribution	21,761	SUM LINES 118, 129 FROM DECCST
DECCST	140	Other	1,511	SUM LINES 119, 130 FROM DECCST
DECCST	141	TOTAL FL TAXABLE INCOME	<u>411,897</u>	
DECCST	142			
DECCST	143	<u>MINUS: FL INCOME ADJUSTMENTS</u>		
DECCST	144	Production	5,640	LINE 163 BROUGHT FORWARD FROM INCTX
DECCST	145	Production	613	LINE 164 BROUGHT FORWARD FROM INCTX
DECCST	146	Transmission	259	LINE 165 BROUGHT FORWARD FROM INCTX
DECCST	147	Subtransmission	590	LINE 166 BROUGHT FORWARD FROM INCTX
DECCST	148	Distribution Primary	1,471	LINE 167 BROUGHT FORWARD FROM INCTX
DECCST	149	Distribution Secondary	861	LINE 168 BROUGHT FORWARD FROM INCTX
DECCST	150	Distribution	748	LINE 169 BROUGHT FORWARD FROM INCTX
DECCST	151	Other	54	LINE 170 BROUGHT FORWARD FROM INCTX
DECCST	152	TOTAL FL INCOME ADJUSTMENTS	<u>10,235</u>	
DECCST	153			
DECCST	154	<u>MINUS: DEDUCTIONS FROM OPER INCOME</u>		
DECCST	155	Production	(89,707)	LINE 136 BROUGHT FORWARD FROM INCTX
DECCST	156	Production	81,426	LINE 137 BROUGHT FORWARD FROM INCTX
DECCST	157	Transmission	(3,059)	LINE 138 BROUGHT FORWARD FROM INCTX
DECCST	158	Subtransmission	(6,928)	LINE 139 BROUGHT FORWARD FROM INCTX
DECCST	159	Distribution Primary	(18,017)	LINE 140 BROUGHT FORWARD FROM INCTX
DECCST	160	Distribution Secondary	(10,726)	LINE 141 BROUGHT FORWARD FROM INCTX
DECCST	161	Distribution	(9,282)	LINE 142 BROUGHT FORWARD FROM INCTX
DECCST	162	Other	(714)	LINE 143 BROUGHT FORWARD FROM INCTX
DECCST	163	TOTAL DEDUCTIONS FROM OPER INC	<u>(57,007)</u>	
DECCST	164			
DECCST	165	<u>EQUALS: OPERATING INCOME BEFORE TAXES</u>		
DECCST	166	Production	192,288	SUM LINE 133 LESS LINES 144, 155 FROM DECCST
DECCST	167	Production	104,599	SUM LINE 134 LESS LINES 145, 156 FROM DECCST
DECCST	168	Transmission	10,579	SUM LINE 135 LESS LINES 146, 157 FROM DECCST
DECCST	169	Subtransmission	24,142	SUM LINE 136 LESS LINES 147, 158 FROM DECCST
DECCST	170	Distribution Primary	59,752	SUM LINE 137 LESS LINES 148, 159 FROM DECCST
DECCST	171	Distribution Secondary	34,842	SUM LINE 138 LESS LINES 149, 160 FROM DECCST
DECCST	172	Distribution	30,295	SUM LINE 139 LESS LINES 150, 161 FROM DECCST
DECCST	173	Other	2,171	SUM LINE 140 LESS LINES 151, 162 FROM DECCST
DECCST	174	TOTAL OPER INCOME BEFORE TAXES	<u>458,668</u>	

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DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	175	<u>PLUS: TAXES OTHER THAN INCOME</u>		
DECCST	176	Production	31,979	LINE 69 BROUGHT FORWARD FROM TXOTH
DECCST	177	Production	3,548	LINE 70 BROUGHT FORWARD FROM TXOTH
DECCST	178	Transmission	1,311	LINE 71 BROUGHT FORWARD FROM TXOTH
DECCST	179	Subtransmission	3,043	LINE 72 BROUGHT FORWARD FROM TXOTH
DECCST	180	Distribution Primary	9,203	LINE 73 BROUGHT FORWARD FROM TXOTH
DECCST	181	Distribution Secondary	5,678	LINE 74 BROUGHT FORWARD FROM TXOTH
DECCST	182	Distribution	5,358	LINE 75 BROUGHT FORWARD FROM TXOTH
DECCST	183	Other	2,155	LINE 76 BROUGHT FORWARD FROM TXOTH
DECCST	184	TOTAL TAXES OTHER THAN INCOME	<u>62,275</u>	
DECCST	185			
DECCST	186	<u>PLUS: DEPREC & AMORTIZ EXPENSE</u>		
DECCST	187	Production	88,542	LINE 102 BROUGHT FORWARD FROM DEPRE
DECCST	188	Production	17,276	LINE 103 BROUGHT FORWARD FROM DEPRE
DECCST	189	Transmission	4,366	LINE 104 BROUGHT FORWARD FROM DEPRE
DECCST	190	Subtransmission	9,171	LINE 105 BROUGHT FORWARD FROM DEPRE
DECCST	191	Distribution Primary	28,495	LINE 106 BROUGHT FORWARD FROM DEPRE
DECCST	192	Distribution Secondary	21,683	LINE 107 BROUGHT FORWARD FROM DEPRE
DECCST	193	Distribution	21,734	LINE 108 BROUGHT FORWARD FROM DEPRE
DECCST	194	Other	3,341	LINE 109 BROUGHT FORWARD FROM DEPRE
DECCST	195	TOTAL DEPREC & AMORTIZ EXPENSE	<u>194,608</u>	
DECCST	196			
DECCST	197	<u>PLUS: OTHER EXPENSES</u>		
DECCST	198	Production	(832)	LINE 64 BROUGHT FORWARD FROM INCTX
DECCST	199	Production	(62)	LINE 65 BROUGHT FORWARD FROM INCTX
DECCST	200	Transmission	(35)	LINE 66 BROUGHT FORWARD FROM INCTX
DECCST	201	Subtransmission	(77)	LINE 67 BROUGHT FORWARD FROM INCTX
DECCST	202	Distribution Primary	(239)	LINE 68 BROUGHT FORWARD FROM INCTX
DECCST	203	Distribution Secondary	(152)	LINE 69 BROUGHT FORWARD FROM INCTX
DECCST	204	Distribution	(129)	LINE 70 BROUGHT FORWARD FROM INCTX
DECCST	205	Other	(9)	LINE 71 BROUGHT FORWARD FROM INCTX
DECCST	206	TOTAL OTHER EXPENSES	<u>(1,534)</u>	
DECCST	207			
DECCST	208	<u>PLUS: O & M EXPENSE</u>		
DECCST	209	Production	116,354	LINE 88 BROUGHT FORWARD FROM O&M
DECCST	210	Production	80,933	LINE 89 BROUGHT FORWARD FROM O&M
DECCST	211	Transmission	3,207	LINE 90 BROUGHT FORWARD FROM O&M
DECCST	212	Subtransmission	13,311	LINE 91 BROUGHT FORWARD FROM O&M
DECCST	213	Distribution Primary	48,917	LINE 92 BROUGHT FORWARD FROM O&M
DECCST	214	Distribution Secondary	21,812	LINE 93 BROUGHT FORWARD FROM O&M
DECCST	215	Distribution	30,965	LINE 94 BROUGHT FORWARD FROM O&M
DECCST	216	Other	55,436	LINE 95 BROUGHT FORWARD FROM O&M
DECCST	217	TOTAL O & M EXPENSE	<u>370,934</u>	

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DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	218	<u>PLUS: FUEL & POWER TRANSACTIONS</u>	
DECCST	219	Production Demand	LINE 6 BROUGHT FORWARD FROM O&M
DECCST	220	Production Energy	LINE 7 BROUGHT FORWARD FROM O&M
DECCST	221	<u>TOTAL FUEL & POWER TRANSACTIONS</u>	
DECCST	222		
DECCST	223	<u>EQUALS: TOTAL REVENUE LESS REV TAXES</u>	
DECCST	224	Production	SUM LINES 166, 176, 187, 198, 209, 219 FROM DECCST
DECCST	225	Production	SUM LINES 167, 177, 188, 199, 210, 220 FROM DECCST
DECCST	226	Transmission	SUM LINES 168, 178, 189, 200, 211 FROM DECCST
DECCST	227	Subtransmission	SUM LINES 169, 179, 190, 201, 212 FROM DECCST
DECCST	228	Distribution Primary	SUM LINES 170, 180, 191, 202, 213 FROM DECCST
DECCST	229	Distribution Secondary	SUM LINES 171, 181, 192, 203, 214 FROM DECCST
DECCST	230	Distribution	SUM LINES 172, 182, 193, 204, 215 FROM DECCST
DECCST	231	Other	SUM LINES 173, 183, 194, 205, 216 FROM DECCST
DECCST	232	<u>TOTAL TOTAL REVENUE LESS REV TAXES</u>	
DECCST	233	<u>1,092,565</u>	
DECCST	234	<u>PLUS: REVENUE TAXES</u>	
DECCST	235	Production	((LINE 224 TIMES LINE 232) FROM DECCST) *(LINE 47 FROM ROR *(.00072+.0034))
DECCST	236	Production	((LINE 225 TIMES LINE 232) FROM DECCST) *(LINE 47 FROM ROR *(.00072+.0034))
DECCST	237	Transmission	((LINE 226 TIMES LINE 232) FROM DECCST) *(LINE 47 FROM ROR *(.00072+.0034))
DECCST	238	Subtransmission	((LINE 227 TIMES LINE 232) FROM DECCST) *(LINE 47 FROM ROR *(.00072+.0034))
DECCST	239	Distribution Primary	((LINE 228 TIMES LINE 232) FROM DECCST) *(LINE 47 FROM ROR *(.00072+.0034))
DECCST	240	Distribution Secondary	((LINE 229 TIMES LINE 232) FROM DECCST) *(LINE 47 FROM ROR *(.00072+.0034))
DECCST	241	Distribution	((LINE 230 TIMES LINE 232) FROM DECCST) *(LINE 47 FROM ROR *(.00072+.0034))
DECCST	242	Other	((LINE 231 TIMES LINE 232) FROM DECCST) *(LINE 47 FROM ROR *(.00072+.0034))
DECCST	243	<u>TOTAL REVENUE TAXES</u>	
DECCST	244	<u>961</u>	
DECCST	245	<u>EQUALS: TOTAL REVENUES</u>	
DECCST	246	Production	SUM LINES 224, 235 FROM DECCST
DECCST	247	Production	SUM LINES 225, 236 FROM DECCST
DECCST	248	Transmission	SUM LINES 226, 237 FROM DECCST
DECCST	249	Subtransmission	SUM LINES 227, 238 FROM DECCST
DECCST	250	Distribution Primary	SUM LINES 228, 239 FROM DECCST
DECCST	251	Distribution Secondary	SUM LINES 229, 240 FROM DECCST
DECCST	252	Distribution	SUM LINES 230, 241 FROM DECCST
DECCST	253	Other	SUM LINES 231, 242 FROM DECCST
DECCST	254	<u>TOTAL REVENUES</u>	
		<u>1,093,526</u>	

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

ALLOCATION ASSIGNMENT REPORT
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DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	255	<u>LESS: REVENUE OTHER THAN SALES</u>		
DECCST	256	Production	1,048	LINE 37 BROUGHT FORWARD FROM OPREV
DECCST	257	Production	3,194	LINE 38 BROUGHT FORWARD FROM OPREV
DECCST	258	Transmission	568	LINE 39 BROUGHT FORWARD FROM OPREV
DECCST	259	Subtransmission	153	LINE 40 BROUGHT FORWARD FROM OPREV
DECCST	260	Distribution Primary	9,455	LINE 41 BROUGHT FORWARD FROM OPREV
DECCST	261	Distribution Secondary	202	LINE 42 BROUGHT FORWARD FROM OPREV
DECCST	262	Distribution	39	LINE 43 BROUGHT FORWARD FROM OPREV
DECCST	263	Other	12,848	LINE 44 BROUGHT FORWARD FROM OPREV
DECCST	264			
DECCST	265	TOTAL REVENUE OTHER THAN SALES	27,507	SUM
DECCST	266			
DECCST	267	<u>EQUALS: SALES REVENUE (FUNCTIONALIZED REVENUE REQUIREMENT)</u>		
DECCST	268	Production	427,679	SUM LINE 246 LESS LINE 256 FROM DECCST
DECCST	269	Production	210,913	SUM LINE 247 LESS LINE 257 FROM DECCST
DECCST	270	Transmission	18,878	SUM LINE 248 LESS LINE 258 FROM DECCST
DECCST	271	Subtransmission	49,481	SUM LINE 249 LESS LINE 259 FROM DECCST
DECCST	272	Distribution Primary	136,808	SUM LINE 250 LESS LINE 260 FROM DECCST
DECCST	273	Distribution Secondary	83,737	SUM LINE 251 LESS LINE 261 FROM DECCST
DECCST	274	Distribution	88,218	SUM LINE 252 LESS LINE 262 FROM DECCST
DECCST	275	Other	50,303	SUM LINE 253 LESS LINE 263 FROM DECCST
DECCST	276			
DECCST	277	TOTAL SALES REVENUE	1,066,019	SUM

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**12CP & 25% PRESENT
(INCL IS)**

PRESENT RATE STRUCTURE
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 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

RATE OF RETURN SUMMARY - ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC FACTOR
1	<u>OPERATING REVENUES</u>									
2	Sales Revenue	837,851	454,812	53,970	192,520	73,686	21,915	4,683	36,265	
3	Other Revenues	27,507	19,168	2,355	3,889	1,469	443	165	17	
4										
5	TOTAL OPERATING REVENUES	865,359	473,980	56,325	196,409	75,155	22,358	4,848	36,282	
6										
7										
8	<u>OPERATING EXPENSES</u>									
9	Power Transactions	7,615	3,467	417	2,151	978	516	86	-	
10	O&M Expense	370,934	212,920	23,870	77,400	31,414	13,769	2,437	9,123	
11	Deprec & Amortiz Expense	194,608	105,421	11,884	42,731	16,493	6,763	1,106	10,211	
12	Taxes Other than Income	62,275	34,501	3,846	13,763	5,370	2,214	338	2,242	
13	Income Taxes	48,493	20,696	3,606	15,589	5,590	(942)	335	3,620	
14	Gain/(Loss) on Disp	(1,534)	(839)	(95)	(348)	(135)	(55)	(8)	(54)	
15										
16	TOTAL OPERATING EXPENSES	682,390	376,165	43,528	151,285	59,710	22,266	4,294	25,143	
17										
18										
19	NET OPERATING INCOME	182,968	97,816	12,797	45,124	15,445	93	554	11,139	
20										
21										
22	<u>RATE BASE</u>									
23	Plant in Service	5,483,474	2,979,671	336,841	1,251,289	489,122	202,049	31,931	192,571	
24	Plant Held for Future Use	37,330	20,834	2,277	9,051	3,616	1,391	161	-	
25	Working Capital	(30,585)	(25,518)	(2,546)	(1,598)	1,146	1,925	391	(4,386)	
26	Construction Work in Progress	101,071	53,192	6,083	25,534	10,564	4,976	417	306	
27	Less: Depreciation Reserve	1,934,488	1,045,879	117,858	434,094	168,520	68,478	11,723	87,935	
28										
29	TOTAL RATE BASE	3,656,802	1,982,300	224,797	850,182	335,928	141,863	21,176	100,556	
30										
31										
32										
33	RATE OF RETURN (%)	5.00	4.93	5.69	5.31	4.60	0.07	2.62	11.08	
34										
35	RATE OF RETURN INDEX	1.00	0.99	1.14	1.06	0.92	0.01	0.52	2.21	

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

RATE OF RETURN SUMMARY - ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SI/OL ENERGY	SI/OL FACILITIES	ALLOC FACTOR	
36	<u>DEVELOPMENT OF REVENUE REQUIREMENTS</u>										
37	Total Rate Base	3,656,802	1,982,300	224,797	850,182	335,928	141,863	21,176	100,556		
38	Total Cost of Capital	8.82%	8.82%	8.82%	8.82%	8.82%	8.82%	8.82%	8.82%		
39	(@ 12.00% ROE)										
40	Total Required Net Operating Income	322,530	174,839	19,827	74,986	29,629	12,512	1,868	8,869		
42	Less: Achieved Net Operating Income	182,968	97,816	12,797	45,124	15,445	93	554	11,139		
44	Equals: Return Deficiency/(Surplus)	139,562	77,023	7,030	29,862	14,184	12,420	1,313	(2,270)		
45	Times: Expansion Factor	1.6349	1.6349	1.6349	1.6349	1.6349	1.6349	1.6349	1.6349		
46											
47	Equals: Revenue Deficiency/ (Surplus)	228,167	125,924	11,493	48,821	23,189	20,304	2,147	(3,712)		
48											
49	Plus: Revenues @ Present Rates	865,359	473,980	56,325	196,409	75,155	22,358	4,848	36,282		
50											
51	Equals: Total Revenue Requirements	1,093,526	599,904	67,818	245,231	98,344	42,663	6,996	32,570		
52	Less: Other Revenues	(27,507)	(19,168)	(2,355)	(3,889)	(1,469)	(443)	(165)	(17)		
53											
54	Equals: Total Sales Revenue Requirements	1,066,019	580,736	65,463	241,341	96,875	42,219	6,830	32,554		
55											
56	Sales Revenue Requirements Index	0.77	0.76	0.80	0.79	0.75	0.51	0.67	1.11		

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

OPERATING REVENUES - OPREV

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC FACTOR	
1	SALES REVENUE	REV	837,851	454,812	53,970	192,520	73,686	21,915	4,683	36,265	501
2											
3	MISC SERVICE REVENUE: Acct 451	CUST	12,785	10,947	1,500	331	5	1	-	-	502
4											
5	RENT REVENUE: Acct 454										
6	Production	DEM	-	-	-	-	-	-	-	-	124
7	Transmission	DEM	534	292	33	131	52	23	1	-	117
8	Subtransmission	DEM	153	84	9	38	15	7	0	-	117
9	Distribution Primary	DEM	9,382	5,593	548	2,134	850	136	121	-	105
10	Distribution Secondary	DEM	155	106	11	31	6	-	1	-	106
11	TOTAL RENT REVENUE		10,224	6,075	601	2,335	923	166	123	-	
12											
13	PLANT RELATED REVENUE: Acct 456										
14	Production	DEM	1,048	550	63	268	111	52	4	-	124
15	Production	EGY	19	9	1	5	2	1	0	-	201
16	Transmission	DEM	34	19	2	9	3	2	0	-	117
17	Transmission Firm Whsl	REV	-	-	-	-	-	-	-	-	202
18	Subtransmission	DEM	-	-	-	-	-	-	-	-	117
19	Distribution Primary	DEM	73	44	4	17	7	1	1	-	105
20	Distribution Secondary	DEM	47	32	3	9	2	-	0	-	106
21	Distribution	CUST	39	18	3	2	0	0	0	17	907
22	Other	CUST	3	3	0	0	0	0	0	-	311
23	TOTAL PLANT RELATED REVENUE		1,263	673	77	309	125	57	6	17	
24											
25	ENERGY-RELATED REVENUE: Acct 456										
26	Steam & Miscellaneous	EGY	4,032	1,836	221	1,139	518	273	46	-	201
27	Other SO2 Whsl	EGY	-	-	-	-	-	-	-	-	202
28	Subtotal Non-Sales Revenue	SUBTOTAL	4,032	1,836	221	1,139	518	273	46	-	
29	Collect Fee/Sales Tax	EGY	60	27	3	17	8	4	1	-	204
30	Energy Power Sales	EGY	282	128	15	80	36	19	3	-	201
31	Unbilled Revenue	EGY	(1,139)	(519)	(62)	(322)	(146)	(77)	(13)	-	204
32	Subtotal Sales Revenue	SUBTOTAL	(797)	(363)	(44)	(225)	(102)	(54)	(9)	-	
33	TOTAL ENERGY RELATED REVENUE		3,235	1,473	177	914	415	219	37	-	
34											
35	TOTAL OPERATING REVENUE										
36	Sales	REV	837,851	454,812	53,970	192,520	73,686	21,915	4,683	36,265	
37	Production	DEM	1,048	550	63	268	111	52	4	-	
38	Production	EGY	3,194	1,454	175	902	410	216	36	-	
39	Transmission	DEM	568	311	35	140	56	25	1	-	
40	Subtransmission	DEM	153	84	9	38	15	7	0	-	
41	Distribution Primary	DEM	9,455	5,636	552	2,151	856	137	122	-	
42	Distribution Secondary	DEM	202	138	14	40	8	-	2	-	
43	Distribution	CUST	39	18	3	2	0	0	0	17	
44	Other	CUST	12,848	10,977	1,503	348	13	5	1	-	
45											
46	TOTAL OPERATING REVENUE		865,359	473,980	56,325	196,409	75,155	22,368	4,848	36,282	

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC FACTOR	
1	<u>FUEL & POWER TRANSACTIONS</u>											
2	Direct Non-Jurisdictional	DEM	-	-	-	-	-	-	-	-	202	
3	Direct Non-Jurisdictional	EGY	-	-	-	-	-	-	-	-	202	
4	Direct Retail Jurisdictional	EGY	7,615	3,467	417	2,151	978	516	86	-	204	
5												
6	Production Demand	DEM	-	-	-	-	-	-	-	-		
7	Production Energy	EGY	7,615	3,467	417	2,151	978	516	86	-		
8	TOTAL FUEL & POWER TRANSACTIONS O&M		7,615	3,467	417	2,151	978	516	86	-		
9												
10												
11	<u>PRODUCTION O&M</u>											
12	Production Demand	DEM	62,476	32,793	3,780	15,959	6,605	3,121	237	-	124	
13	Production Energy	EGY	67,062	30,533	3,672	18,945	8,609	4,544	759	-	201	
14	TOTAL PRODUCTION O&M		129,538	63,326	7,433	34,904	15,214	7,665	996	-		
15												
16												
17	<u>TRANSMISSION O&M</u>											
18	Step-Up Substations	DEM	1,792	941	108	458	189	90	7	-	124	
19												
20	High-Volt Transmission	DEM	1,723	944	107	425	169	76	2	-	117	
21												
22	Subtransmission											
23	Substations	DEM	5,885	3,225	365	1,450	578	259	8	-	117	
24	Lines	DEM	2,381	1,305	148	587	234	105	3	-	117	
25	Subtransmission		8,266	4,530	512	2,037	812	364	11	-		
26												
27	Transmission O&M											
28	Step-Up Substations	DEM	1,792	941	108	458	189	90	7	-		
29	Hi-Volt Transmission	DEM	1,723	944	107	425	169	76	2	-		
30	Subtransmission	DEM	8,266	4,530	512	2,037	812	364	11	-		
31												
32	TOTAL TRANSMISSION O&M		11,781	6,415	727	2,919	1,170	529	20	-		

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
33	<u>DISTRIBUTION O&M</u>										
34	Substations	DEM	6,088	3,629	356	1,385	551	88	79	-	105
35											
36	OH Lines Direct	CUST	1,397	-	-	-	-	-	-	1,397	310
37	OH Lines Primary	DEM	20,701	12,340	1,209	4,710	1,875	301	267	-	105
38	OH Lines Secondary	DEM	9,629	6,570	670	1,916	394	-	80	-	106
39	TOTAL OH LINES		31,728	18,910	1,879	6,626	2,268	301	346	1,397	
40											
41	UG Lines Direct	CUST	-	-	-	-	-	-	-	-	310
42	UG Lines Primary	DEM	4,328	2,580	253	985	392	63	56	-	105
43	UG Lines Secondary	DEM	1,083	739	75	216	44	-	9	-	106
44	TOTAL UG LINES		5,412	3,319	328	1,200	436	63	65	-	
45											
46	Transformers Line	DEM	494	337	34	98	20	-	4	-	106
47											
48	Services	CUST	7,045	5,723	914	399	7	-	2	-	307
49	Meters	CUST	4,777	3,499	510	630	71	66	1	-	308
50	Interruptible Equipment	CUST	207	-	-	-	-	207	-	-	309
51	Street Lighting	CUST	3,362	-	-	-	-	-	-	3,362	310
52											
53	Distribution O&M	DEM	42,324	26,196	2,597	9,310	3,276	452	494	-	
54	Distribution O&M	CUST	16,788	9,222	1,424	1,029	77	274	3	4,759	
55											
56	TOTAL DISTRIBUTION O&M		59,112	35,418	4,020	10,339	3,353	725	497	4,759	
57											
58											
59	<u>PROD. TRANS & DIST O&M</u>										
60	Production	DEM	64,268	33,733	3,868	16,417	6,795	3,211	244	-	
61	Production	EGY	67,062	30,533	3,672	18,945	8,609	4,544	759	-	
62	Transmission	DEM	1,723	944	107	425	169	76	2	-	
63	Subtransmission	DEM	8,266	4,530	512	2,037	812	364	11	-	
64	Distribution Primary	DEM	31,117	18,550	1,817	7,079	2,818	452	401	-	
65	Distribution Secondary	DEM	11,207	7,646	780	2,230	458	-	93	-	
66	Distribution	CUST	16,788	9,222	1,424	1,029	77	274	3	4,759	
67	Other	CUST	-	-	-	-	-	-	-	-	
68	TOTAL PROD. TRANS & DIST O&M		200,431	105,159	12,180	48,162	19,737	8,920	1,513	4,759	

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TAMPA ELECTRIC COMPANY
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OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
69	<u>PLUS: OTHER CUSTOMER O&M</u>										
70	Uncollectible	CUST	7,971	4,327	513	1,832	701	208	45	345	507
71	Billing & Misc	CUST	26,398	23,505	1,775	653	313	94	58	-	311
72	Cust Svc & Info	CUST	1,287	283	92	432	303	128	49	-	313
73	Sales	CUST	2,459	1,357	866	32	115	38	51	-	312
74	TOTAL OTHER CUSTOMER O&M		38,115	29,471	3,246	2,949	1,433	469	203	345	
75	<u>PLUS: ADMIN & GENERAL O&M</u>										
76	<u>PLUS: ADMIN & GENERAL O&M</u>										
77	Production	DEM	52,086	27,339	3,135	13,305	5,507	2,602	198	-	124
78	Production	EGY	13,870	6,315	760	3,918	1,781	940	157	-	201
79	Transmission	DEM	1,484	813	92	366	146	65	2	-	117
80	Subtransmission	DEM	5,045	2,765	313	1,243	495	222	7	-	117
81	Distribution Primary	DEM	17,799	10,611	1,039	4,049	1,612	258	230	-	105
82	Distribution Secondary	DEM	10,605	7,236	738	2,111	434	-	88	-	106
83	Distribution	CUST	14,177	7,788	1,202	869	65	231	3	4,019	607
84	Other	CUST	17,321	15,422	1,165	428	205	62	38	-	311
85	TOTAL ADMIN & GENERAL O&M		132,368	78,289	8,444	26,290	10,244	4,381	721	4,019	
86	<u>EQUALS: O&M EXP LESS FUEL & POWER TRANS</u>										
87	<u>EQUALS: O&M EXP LESS FUEL & POWER TRANS</u>										
88	Production	DEM	116,354	61,073	7,003	29,722	12,302	5,813	442	-	
89	Production	EGY	80,933	36,849	4,432	22,863	10,389	5,483	916	-	
90	Transmission	DEM	3,207	1,758	199	790	315	141	4	-	
91	Subtransmission	DEM	13,311	7,295	825	3,280	1,307	586	17	-	
92	Distribution Primary	DEM	48,917	29,161	2,856	11,129	4,430	710	631	-	
93	Distribution Secondary	DEM	21,812	14,882	1,518	4,341	892	-	180	-	
94	Distribution	CUST	30,965	17,009	2,626	1,898	142	505	6	8,778	
95	Other	CUST	55,436	44,893	4,411	3,377	1,638	531	241	345	
96	<u>TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)</u>										
97	<u>TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)</u>										
98	<u>EQUALS: O&M EXP PLUS FUEL & POWER TRANS</u>										
99	<u>EQUALS: O&M EXP PLUS FUEL & POWER TRANS</u>										
100	Production	DEM	116,354	61,073	7,003	29,722	12,302	5,813	442	-	
101	Production	EGY	88,548	40,316	4,849	25,015	11,367	5,999	1,002	-	
102	Transmission	DEM	3,207	1,758	199	790	315	141	4	-	
103	Subtransmission	DEM	13,311	7,295	825	3,280	1,307	586	17	-	
104	Distribution Primary	DEM	48,917	29,161	2,856	11,129	4,430	710	631	-	
105	Distribution Secondary	DEM	21,812	14,882	1,518	4,341	892	-	180	-	
106	Distribution	CUST	30,965	17,009	2,626	1,898	142	505	6	8,778	
107	Other	CUST	55,436	44,893	4,411	3,377	1,638	531	241	345	
108	<u>TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)</u>										
109	<u>TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)</u>										

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DEPRECIATION EXPENSE - DEPRE

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR
1	<u>PRODUCTION DEPREC EXPENSE</u>										
2	Production Demand	DEM	80,218	42,105	4,828	20,491	8,481	4,008	305	-	124
3	Production Energy	EGY	14,638	6,665	802	4,135	1,879	992	166	-	201
4	TOTAL PRODUCTION DEPRE EXPENSE		94,856	48,770	5,630	24,626	10,360	4,999	470	-	
5											
6											
7	<u>TRANSMISSION DEPREC EXPENSE</u>										
8	Step-Up Substations	DEM	923	485	56	236	98	46	4	-	124
9											
10	High-Volt Transmission	DEM	4,146	2,272	257	1,022	407	183	5	-	117
11											
12	Subtransmission										
13	Substations	DEM	2,972	1,629	184	732	292	131	4	-	117
14	Lines	DEM	5,703	3,126	354	1,405	560	251	7	-	117
15	Subtransmission		8,675	4,754	538	2,138	852	382	11	-	
16											
17	Step-Up Substations	DEM	923	485	56	236	98	46	4	-	
18	Hi-Volt Transmission	DEM	4,146	2,272	257	1,022	407	183	5	-	
19	Subtransmission	DEM	8,675	4,754	538	2,138	852	382	11	-	
20											
21	TOTAL TRANSMISSION DEPREC EXPENSE		13,744	7,511	850	3,395	1,356	611	20	-	

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DEPRECIATION EXPENSE - DEPRE

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR
22	<u>DISTRIBUTION DEPREX EXPENSE</u>									
23	Substations	DEM	4,438	2,646	259	1,010	402	64	57	105
24									890	310
25	Poles Direct	CUST	890	-	-	-	-	-	-	105
26	Poles Primary	DEM	8,030	4,787	469	1,827	727	117	104	106
27	Poles Secondary	DEM	1,345	918	94	268	55	-	11	
28	TOTAL POLES		10,265	5,705	562	2,095	782	117	115	890
29										
30	OH Lines Direct	CUST	155	-	-	-	-	-	-	155
31	OH Lines Primary	DEM	5,684	3,388	332	1,293	515	83	73	105
32	OH Lines Secondary	DEM	1,182	807	82	235	48	-	10	106
33	TOTAL OH LINES		7,021	4,195	414	1,528	563	83	83	155
34										
35	UG Lines Direct	CUST	-	-	-	-	-	-	-	310
36	UG Lines Primary	DEM	7,983	4,759	466	1,816	723	116	103	105
37	UG Lines Secondary	DEM	1,998	1,363	139	398	82	-	17	106
38	TOTAL UG LINES		9,982	6,123	605	2,214	805	116	119	
39										
40	Transformers	DEM	15,857	10,819	1,103	3,156	648	-	131	106
41										
42	Services	CUST	5,777	4,693	749	328	5	-	2	307
43	Meters	CUST	4,580	3,355	489	604	68	64	1	308
44	Interruptible Equipment	CUST	68	-	-	-	-	68	-	309
45	Street Lighting	CUST	8,375	-	-	-	-	-	-	8,375
46										
47	Total Distribution Expense	DEM	46,518	29,486	2,944	10,002	3,200	380	505	
48	Distribution Expense	CUST	19,846	8,048	1,238	931	73	132	3	9,421
49	Distribution Expense									
50	TOTAL DISTRIBUTION DEPREX EXPENSE		66,364	37,535	4,182	10,934	3,273	511	508	9,421
51										
52										
53										
54	<u>PROD. TRANS & DIST DEPREX EXPENSE</u>									
55	Production	DEM	81,141	42,590	4,884	20,727	8,579	4,054	308	
56	Production	EGY	14,638	6,665	802	4,135	1,879	992	166	
57	Transmission	DEM	4,146	2,272	257	1,022	407	183	5	
58	Subtransmission	DEM	8,675	4,754	538	2,138	852	382	11	
59	Distribution Primary	DEM	26,135	15,580	1,526	5,946	2,367	380	337	
60	Distribution Secondary	DEM	20,383	13,906	1,418	4,056	833	-	168	
61	Distribution	CUST	19,846	8,048	1,238	931	73	132	3	9,421
62	Other	CUST	-	-	-	-	-	-	-	
63										
64	TOTAL PROD. TRANS & DIST DEPREX EXP		174,964	93,816	10,663	38,955	14,990	6,121	998	9,421

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DEPRECIATION EXPENSE - DEPRE

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
65	<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>										
66	Production	DEM	1,120	588	67	286	118	56	4	-	124
67	Production	EGY	347	158	19	98	45	24	4	-	201
68	Transmission	DEM	141	77	9	35	14	6	0	-	117
69	Subtransmission	DEM	93	51	6	23	9	4	0	-	117
70	Distribution Primary	DEM	623	371	36	142	56	9	8	-	105
71	Distribution Secondary	DEM	371	253	26	74	15	-	3	-	106
72	Distribution	CUST	248	113	18	11	1	2	0	104	907
73	Other	CUST	440	392	30	11	5	2	1	-	311
74											
75	TOTAL COMMUNICATION EQP DEPREC EXP		3,384	2,003	210	680	263	102	21	104	
76											
77	<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>										
78	Production	DEM	-	-	-	-	-	-	-	-	124
79	Production	EGY	-	-	-	-	-	-	-	-	201
80	Transmission	DEM	-	-	-	-	-	-	-	-	117
81	Subtransmission	DEM	-	-	-	-	-	-	-	-	117
82	Distribution Primary	DEM	-	-	-	-	-	-	-	-	105
83	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	106
84	Distribution	CUST	-	-	-	-	-	-	-	-	907
85	Other	CUST	-	-	-	-	-	-	-	-	311
86											
87	TOTAL TRANSPORTATION EQP DEPREC EXP		-	-	-	-	-	-	-	-	
88											
89	<u>PLUS: GENERAL & INTANGIBLE DEPREC EXP</u>										
90	Production	DEM	6,280	3,296	378	1,604	664	314	24	-	124
91	Production	EGY	2,291	1,043	125	647	294	155	26	-	201
92	Transmission	DEM	79	43	5	20	8	3	0	-	117
93	Subtransmission	DEM	403	221	25	99	40	18	1	-	117
94	Distribution Primary	DEM	1,737	1,036	101	395	157	25	22	-	105
95	Distribution Secondary	DEM	929	634	65	185	38	-	8	-	106
96	Distribution	CUST	1,639	745	116	74	5	13	0	686	907
97	Other	CUST	2,901	2,583	195	72	34	10	6	-	311
98											
99	TOTAL GENERAL & INTANGIBLE DEPREC EXP		16,259	9,601	1,011	3,096	1,240	539	87	686	
100											
101	<u>EQUALS: DEPRECIATION EXPENSE</u>										
102	Production	DEM	88,542	46,474	5,329	22,617	9,361	4,424	336	-	
103	Production	EGY	17,276	7,866	946	4,881	2,218	1,171	196	-	
104	Transmission	DEM	4,366	2,393	271	1,076	429	192	6	-	
105	Subtransmission	DEM	9,171	5,026	569	2,260	900	404	12	-	
106	Distribution Primary	DEM	28,495	16,967	1,664	6,483	2,580	414	367	-	
107	Distribution Secondary	DEM	21,683	14,793	1,509	4,315	887	-	179	-	
108	Distribution	CUST	21,734	8,906	1,372	1,017	78	147	3	10,211	
109	Other	CUST	3,341	2,975	225	83	40	12	7	-	
110											
111	TOTAL DEPRECIATION EXPENSE		194,608	105,421	11,884	42,731	16,493	6,763	1,106	10,211	

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
1	<u>PAYROLL TAXES</u>										
2	Production	DEM	3,984	2,091	240	1,018	421	199	15	-	124
3	Production	EGY	1,453	662	80	410	187	98	16	-	201
4	Transmission	DEM	50	28	3	12	5	2	0	-	117
5	Subtransmission	DEM	256	140	16	63	25	11	0	-	117
6	Distribution Primary	DEM	1,102	657	64	251	100	16	14	-	105
7	Distribution Secondary	DEM	589	402	41	117	24	-	5	-	106
8	Distribution	CUST	1,040	472	74	47	3	8	0	435	907
9	Other	CUST	1,841	1,639	124	46	22	7	4	-	311
10	TOTAL PAYROLL TAXES		10,315	6,091	641	1,964	786	342	55	435	
11	<u>PLUS: PROPERTY TAXES</u>										
13	Production	DEM	27,470	14,419	1,653	7,017	2,904	1,372	104	-	124
14	Production	EGY	2,038	928	112	576	262	138	23	-	201
15	Transmission	DEM	1,234	676	76	304	121	54	2	-	117
16	Subtransmission	DEM	2,725	1,493	169	671	267	120	4	-	117
17	Distribution Primary	DEM	7,968	4,750	465	1,813	722	116	103	-	105
18	Distribution Secondary	DEM	5,011	3,419	349	997	205	-	41	-	106
19	Distribution	CUST	4,250	1,932	301	192	12	34	1	1,779	907
20	Other	CUST	310	276	21	8	4	1	1	-	311
21	TOTAL PROPERTY TAXES		51,005	27,892	3,146	11,577	4,497	1,836	278	1,779	
22	<u>PLUS: FUTURE USE</u>										
24	Production	DEM	-	-	-	-	-	-	-	-	124
25	Production	EGY	-	-	-	-	-	-	-	-	201
26	Transmission	DEM	-	-	-	-	-	-	-	-	117
27	Subtransmission	DEM	-	-	-	-	-	-	-	-	117
28	Distribution Primary	DEM	-	-	-	-	-	-	-	-	105
29	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	106
30	Distribution	CUST	-	-	-	-	-	-	-	-	907
31	Other	CUST	-	-	-	-	-	-	-	-	311
32	FUTURE USE		-	-	-	-	-	-	-	-	
33	<u>PLUS: OTHER TAXES</u>										
35	Production	DEM	119	62	7	30	13	6	0	-	124
36	Production	EGY	13	6	1	4	2	1	0	-	201
37	Transmission	DEM	5	3	0	1	1	0	0	-	117
38	Subtransmission	DEM	12	7	1	3	1	1	0	-	117
39	Distribution Primary	DEM	31	18	2	7	3	0	0	-	105
40	Distribution Secondary	DEM	18	12	1	4	1	-	0	-	106
41	Distribution	CUST	16	7	1	1	0	0	0	7	907
42	Other	CUST	1	1	0	0	0	0	0	-	311
43	TOTAL OTHER TAXES		215	117	13	50	20	8	1	7	

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
44	<u>EQUALS: NON-REVENUE TAXES</u>										
45	Production	DEM	31,573	16,572	1,900	8,065	3,338	1,577	120	-	
46	Production	EGY	3,504	1,595	192	990	450	237	40	-	
47	Transmission	DEM	1,289	707	80	318	127	57	2	-	
48	Subtransmission	DEM	2,993	1,640	186	737	294	132	4	-	
49	Distribution Primary	DEM	9,101	5,425	531	2,070	824	132	117	-	
50	Distribution Secondary	DEM	5,618	3,833	391	1,118	230	-	46	-	
51	Distribution	CUST	5,306	2,411	376	239	15	43	1	2,221	
52	Other	CUST	2,152	1,916	145	53	26	8	5	-	
53	TOTAL NON-REVENUE TAXES		61,534	34,099	3,801	13,591	5,303	2,186	334	2,221	
54											
55											
56	<u>REGULATORY ASSESSMENT FEE</u>										
57	Production	DEM	407	213	24	104	43	20	2	-	124
58	Production	EGY	44	20	2	12	6	3	1	-	204
59	Transmission	DEM	22	12	1	5	2	1	0	-	117
60	Subtransmission	DEM	50	27	3	12	5	2	0	-	117
61	Distribution Primary	DEM	102	61	6	23	9	1	1	-	105
62	Distribution Secondary	DEM	60	41	4	12	2	-	0	-	106
63	Distribution	CUST	52	24	4	2	0	0	0	22	907
64	Other	CUST	4	3	0	0	0	0	0	-	311
65	TOTAL REGULATORY ASSESSMENT FEE		740	402	45	172	68	28	4	22	
66											
67											
68	<u>EQUALS: TAXES OTHER THAN INCOME</u>										
69	Production	DEM	31,979	16,785	1,925	8,169	3,381	1,598	121	-	
70	Production	EGY	3,548	1,615	194	1,002	455	240	40	-	
71	Transmission	DEM	1,311	719	81	323	129	58	2	-	
72	Subtransmission	DEM	3,043	1,668	189	750	299	134	4	-	
73	Distribution Primary	DEM	9,203	5,486	537	2,094	833	134	119	-	
74	Distribution Secondary	DEM	5,678	3,874	395	1,130	232	-	47	-	
75	Distribution	CUST	5,358	2,435	380	242	15	43	1	2,242	
76	Other	CUST	2,155	1,919	145	53	26	8	5	-	
77	TOTAL TAXES OTHER THAN INCOME		62,275	34,501	3,846	13,763	5,370	2,214	338	2,242	

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

This section performs the
 derivation of Operating Income
 Federal Tax Rate = 0.35
 FI State Tax Rate = 0.055

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
1	<u>First Step: Derivation of Operating Income</u>										
2											
3	<u>TOTAL OPERATING REVENUES</u>										
4	Sales Revenue (incl. Transmission Firm Whsl)	REV	837,851	454,812	53,970	192,520	73,686	21,915	4,683	36,265	
5	Production	DEM	1,048	550	63	268	111	52	4	-	
6	Production	EGY	3,194	1,454	175	902	410	216	36	-	
7	Transmission	DEM	568	311	35	140	56	25	1	-	
8	Subtransmission	DEM	153	84	9	38	15	7	0	-	
9	Distribution Primary	DEM	9,455	5,636	552	2,151	856	137	122	-	
10	Distribution Secondary	DEM	202	138	14	40	8	-	2	-	
11	Distribution	CUST	39	18	3	2	0	0	0	17	
12	Other	CUST	12,848	10,977	1,503	348	13	5	1	-	
13	TOTAL OPERATING REVENUES		865,359	473,980	56,325	196,409	75,155	22,358	4,848	36,282	
14											
15	<u>LESS: O&M EXPENSE</u>										
16	Production	DEM	116,354	61,073	7,003	29,722	12,302	5,813	442	-	
17	Production	EGY	80,933	36,849	4,432	22,863	10,389	5,483	916	-	
18	Transmission	DEM	3,207	1,758	199	790	315	141	4	-	
19	Subtransmission	DEM	13,311	7,295	825	3,280	1,307	586	17	-	
20	Distribution Primary	DEM	48,917	29,161	2,856	11,129	4,430	710	631	-	
21	Distribution Secondary	DEM	21,812	14,882	1,518	4,341	892	-	180	-	
22	Distribution	CUST	30,965	17,009	2,626	1,898	142	505	6	8,778	
23	Other	CUST	55,436	44,893	4,411	3,377	1,638	531	241	345	
24	TOTAL O&M EXPENSE		370,934	212,920	23,870	77,400	31,414	13,769	2,437	9,123	
25											
26	<u>LESS: FUEL & POWER TRANSACTIONS</u>										
27	Production Demand	DEM	-	-	-	-	-	-	-	-	
28	Production Energy	EGY	7,615	3,467	417	2,151	978	516	86	-	
29	TOTAL FUEL & POWER TRANSACTIONS		7,615	3,467	417	2,151	978	516	86	-	
30											
31	<u>LESS: DEPRECIATION EXPENSE</u>										
32	Production	DEM	88,542	46,474	5,329	22,617	9,361	4,424	336	-	
33	Production	EGY	17,276	7,866	946	4,881	2,218	1,171	186	-	
34	Transmission	DEM	4,366	2,393	271	1,076	429	192	6	-	
35	Subtransmission	DEM	9,171	5,026	569	2,260	900	404	12	-	
36	Distribution Primary	DEM	28,495	16,987	1,664	6,483	2,580	414	367	-	
37	Distribution Secondary	DEM	21,683	14,793	1,509	4,315	887	-	179	-	
38	Distribution	CUST	21,734	8,906	1,372	1,017	78	147	3	10,211	
39	Other	CUST	3,341	2,975	225	83	40	12	7	-	
40	TOTAL DEPRECIATION EXPENSE		194,608	105,421	11,884	42,731	16,493	6,763	1,106	10,211	

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

The next section performs the Adjust to Oper Income for
 Permanent & Timing Differences and Interest Expense

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
41	<u>LESS: AMORTIZATION EXPENSE</u>										
42	Production	DEM	-	-	-	-	-	-	-	-	
43	Production	EGY	-	-	-	-	-	-	-	-	
44	Transmission	DEM	-	-	-	-	-	-	-	-	
45	Subtransmission	DEM	-	-	-	-	-	-	-	-	
46	Distribution Primary	DEM	-	-	-	-	-	-	-	-	
47	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	
48	Distribution	CUST	-	-	-	-	-	-	-	-	
49	Other	CUST	-	-	-	-	-	-	-	-	
50	TOTAL AMORTIZATION EXPENSE										
51											
52	<u>LESS: TAXES OTHER THAN INCOME</u>										
53	Production	DEM	31,979	16,785	1,925	8,169	3,381	1,598	121	-	
54	Production	EGY	3,548	1,615	194	1,002	455	240	40	-	
55	Transmission	DEM	1,311	719	81	323	129	58	2	-	
56	Subtransmission	DEM	3,043	1,668	189	750	299	134	4	-	
57	Distribution Primary	DEM	9,203	5,486	537	2,094	833	134	119	-	
58	Distribution Secondary	DEM	5,678	3,874	395	1,130	232	-	47	-	
59	Distribution	CUST	5,358	2,435	380	242	15	43	1	2,242	
60	Other	CUST	2,155	1,919	145	53	26	8	5	-	
61	TOTAL TAXES OTHER THAN INCOME										
62											
63	<u>LESS: LOSS ON DISPOSITION</u>										
64	Production	DEM	(832)	(436)	(50)	(212)	(88)	(42)	(3)	-	
65	Production	EGY	(62)	(28)	(3)	(17)	(8)	(4)	(1)	-	
66	Transmission	DEM	(35)	(19)	(2)	(9)	(3)	(2)	(0)	-	
67	Subtransmission	DEM	(77)	(42)	(5)	(19)	(8)	(3)	(0)	-	
68	Distribution Primary	DEM	(239)	(142)	(14)	(54)	(22)	(3)	(3)	-	
69	Distribution Secondary	DEM	(152)	(104)	(11)	(30)	(6)	-	(1)	-	
70	Distribution	CUST	(129)	(59)	(9)	(6)	(0)	(1)	(0)	(54)	
71	Other	CUST	(9)	(8)	(1)	(0)	(0)	(0)	(0)	-	
72	TOTAL LOSS ON DISPOSITION										
73											
74	<u>EQUALS: OPERATING INCOME</u>										
75	Sales	REV	837,851	454,812	53,970	192,520	73,686	21,915	4,683	36,265	
76	Production	DEM	(234,996)	(123,346)	(14,145)	(60,028)	(24,845)	(11,740)	(892)	-	
77	Production	EGY	(106,116)	(48,315)	(5,811)	(29,978)	(13,622)	(7,190)	(1,201)	-	
78	Transmission	DEM	(8,281)	(4,539)	(513)	(2,041)	(813)	(365)	(11)	-	
79	Subtransmission	DEM	(25,293)	(13,863)	(1,568)	(6,233)	(2,483)	(1,114)	(33)	-	
80	Distribution Primary	DEM	(76,921)	(45,855)	(4,492)	(17,500)	(6,966)	(1,117)	(992)	-	
81	Distribution Secondary	DEM	(48,819)	(33,307)	(3,397)	(9,716)	(1,996)	-	(403)	-	
82	Distribution	CUST	(57,888)	(28,274)	(4,366)	(3,149)	(235)	(693)	(10)	(21,161)	
83	Other	CUST	(48,075)	(38,802)	(3,276)	(3,164)	(1,690)	(545)	(252)	(345)	
84	TOTAL OPERATING INCOME										
85											
86	<u>NEXT STEP: ADJUSTMENTS TO OPER INCOME FOR PERMANENT & TIMING DIFFERENCES AND INTEREST EXPENSE</u>										
87											
88	<u>PLUS: PRODUCTION GROUP ITEMS</u>										
89	Production	DEM	(22,014)	(11,555)	(1,325)	(5,623)	(2,327)	(1,100)	(84)	-	
90	Production	EGY	88,351	40,226	4,838	24,959	11,342	5,986	1,000	-	
91	TOTAL PRODUCTION GROUP ITEMS										

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
92	<u>PLUS: PLANT GROUP ITEMS</u>										
93	Production	DEM	(16,805)	(8,821)	(1,012)	(4,293)	(1,777)	(840)	(64)	-	124
94	Production	EGY	(1,245)	(567)	(68)	(352)	(160)	(84)	(14)	-	201
95	Transmission	DEM	(709)	(389)	(44)	(175)	(70)	(31)	(1)	-	117
96	Subtransmission	DEM	(1,566)	(858)	(97)	(386)	(154)	(69)	(2)	-	117
97	Distribution Primary	DEM	(4,826)	(2,877)	(282)	(1,098)	(437)	(70)	(62)	-	105
98	Distribution Secondary	DEM	(3,067)	(2,093)	(213)	(610)	(125)	-	(25)	-	106
99	Distribution	CUST	(2,602)	(1,182)	(184)	(117)	(7)	(21)	(0)	(1,089)	907
100	Other	CUST	(190)	(169)	(13)	(5)	(2)	(1)	(0)	-	311
101	<u>TOTAL PLANT GROUP ITEMS</u>										
102			(31,010)	(16,956)	(1,913)	(7,036)	(2,732)	(1,116)	(169)	(1,089)	
103	<u>PLUS: TAX DEPREC OVER BOOK</u>										
104	Production	DEM	-	-	-	-	-	-	-	-	124
105	Production	EGY	-	-	-	-	-	-	-	-	201
106	Transmission	DEM	-	-	-	-	-	-	-	-	117
107	Subtransmission	DEM	-	-	-	-	-	-	-	-	117
108	Distribution Primary	DEM	-	-	-	-	-	-	-	-	105
109	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	106
110	Distribution	CUST	-	-	-	-	-	-	-	-	907
111	Other	CUST	-	-	-	-	-	-	-	-	311
112	<u>TOTAL TAX DEPREC OVER BOOK</u>										
113			-	-	-	-	-	-	-	-	
114	<u>PLUS: INTEREST EXPENSE</u>										
115	Production	DEM	(54,551)	(28,633)	(3,283)	(13,935)	(5,767)	(2,725)	(207)	-	124
116	Production	EGY	(5,927)	(2,699)	(325)	(1,674)	(761)	(402)	(67)	-	201
117	Transmission	DEM	(2,503)	(1,372)	(155)	(617)	(246)	(110)	(3)	-	117
118	Subtransmission	DEM	(5,705)	(3,127)	(354)	(1,406)	(560)	(251)	(7)	-	117
119	Distribution Primary	DEM	(14,229)	(8,482)	(831)	(3,237)	(1,288)	(207)	(183)	-	105
120	Distribution Secondary	DEM	(8,324)	(5,679)	(579)	(1,657)	(340)	-	(69)	-	106
121	Distribution	CUST	(7,233)	(3,287)	(513)	(326)	(20)	(58)	(1)	(3,027)	907
122	Other	CUST	(524)	(467)	(35)	(13)	(6)	(2)	(1)	-	311
123	<u>TOTAL INTEREST EXPENSE</u>										
124			(98,997)	(53,746)	(6,075)	(22,865)	(8,990)	(3,755)	(539)	(3,027)	
125	<u>PLUS: OTHER ADJUSTMENTS</u>										
126	Production	DEM	3,664	1,923	221	936	387	183	14	-	124
127	Production	EGY	246	112	13	70	32	17	3	-	201
128	Transmission	DEM	153	84	10	38	15	7	0	-	117
129	Subtransmission	DEM	342	188	21	84	34	15	0	-	117
130	Distribution Primary	DEM	1,038	619	61	236	94	15	13	-	105
131	Distribution Secondary	DEM	666	454	46	133	27	-	6	-	106
132	Distribution	CUST	553	251	39	25	2	4	0	231	907
133	Other	CUST	-	-	-	-	-	-	-	-	311
134	<u>TOTAL OTHER ADJUSTMENTS</u>										
			6,663	3,631	411	1,521	590	241	36	231	

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 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

The next section performs the Calculation of
 Florida Income Taxes Payable After Deductions

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
135	<u>SUBTOTAL: ADJUSTMENTS TO OPERATING INCOME</u>										
136	Production	DEM	(89,707)	(47,086)	(5,400)	(22,915)	(9,484)	(4,482)	(341)	-	
137	Production	EGY	81,426	37,073	4,459	23,003	10,453	5,517	922	-	
138	Transmission	DEM	(3,059)	(1,676)	(190)	(754)	(300)	(135)	(4)	-	
139	Subtransmission	DEM	(6,928)	(3,797)	(430)	(1,707)	(660)	(305)	(9)	-	
140	Distribution Primary	DEM	(18,017)	(10,740)	(1,052)	(4,099)	(1,631)	(262)	(232)	-	
141	Distribution Secondary	DEM	(10,726)	(7,318)	(746)	(2,135)	(439)	-	(89)	-	
142	Distribution	CUST	(9,282)	(4,218)	(658)	(419)	(26)	(75)	(1)	(3,885)	
143	Other	CUST	(714)	(636)	(48)	(18)	(8)	(3)	(2)	-	
144	TOTAL ADJUSTMENTS TO OPERATING INCOME		(57,007)	(38,398)	(4,064)	(9,043)	(2,117)	256	244	(3,885)	
145											
146											
147	<u>NEXT STEP: CALCULATION OF FLORIDA INCOME TAXES PAYABLE AFTER DEDUCTIONS</u>										
148											
149											
150	<u>EQUALS: OPERATING INCOME PLUS DEDUCTIONS</u>										
151	Sales	REV	837,851	454,812	53,970	192,520	73,686	21,915	4,683	36,265	
152	Production	DEM	(324,703)	(170,432)	(19,544)	(82,943)	(34,329)	(16,222)	(1,233)	-	
153	Production	EGY	(24,691)	(11,242)	(1,352)	(6,975)	(3,170)	(1,673)	(279)	-	
154	Transmission	DEM	(11,340)	(6,215)	(703)	(2,794)	(1,113)	(499)	(15)	-	
155	Subtransmission	DEM	(32,221)	(17,660)	(1,998)	(7,940)	(3,163)	(1,419)	(42)	-	
156	Distribution Primary	DEM	(94,938)	(56,595)	(5,544)	(21,599)	(8,597)	(1,379)	(1,224)	-	
157	Distribution Secondary	DEM	(59,545)	(40,625)	(4,143)	(11,850)	(2,435)	-	(492)	-	
158	Distribution	CUST	(67,170)	(32,492)	(5,023)	(3,568)	(262)	(768)	(11)	(25,046)	
159	Other	CUST	(48,789)	(39,438)	(3,324)	(3,182)	(1,698)	(548)	(254)	(345)	
160	TOTAL OPERATING INC PLUS DEDUCT		174,455	80,113	12,339	51,669	18,918	(592)	1,133	10,874	
161											
162	<u>PLUS: FLORIDA INCOME ADJUSTMENTS</u>										
163	Production	DEM	5,640	2,960	339	1,441	596	282	21	-	
164	Production	EGY	613	279	34	173	79	42	7	-	
165	Transmission	DEM	259	142	16	64	25	11	0	-	
166	Subtransmission	DEM	590	323	37	145	58	26	1	-	
167	Distribution Primary	DEM	1,471	877	86	335	133	21	19	-	
168	Distribution Secondary	DEM	861	587	60	171	35	-	7	-	
169	Distribution	CUST	748	340	53	34	2	6	0	313	
170	Other	CUST	54	48	4	1	1	0	0	-	
171	TOTAL FLORIDA INCOME ADJUSTMENTS		10,235	5,557	628	2,364	929	388	56	313	

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201
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311

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 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

The next section performs the Calculation of Federal
 Income Taxes Payable After Deduct & Before Tax Adj's

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
172	<u>EQUALS: FLORIDA TAXABLE INCOME</u>										
173	Sales	REV	837,851	454,812	53,970	192,520	73,686	21,915	4,683	36,265	
174	Production	DEM	(319,063)	(167,471)	(19,205)	(81,502)	(33,733)	(15,940)	(1,212)	-	
175	Production	EGY	(24,078)	(10,963)	(1,318)	(6,802)	(3,091)	(1,631)	(273)	-	
176	Transmission	DEM	(11,081)	(6,073)	(687)	(2,731)	(1,088)	(488)	(14)	-	
177	Subtransmission	DEM	(31,632)	(17,337)	(1,961)	(7,795)	(3,105)	(1,393)	(41)	-	
178	Distribution Primary	DEM	(93,467)	(55,716)	(5,458)	(21,264)	(8,464)	(1,357)	(1,205)	-	
179	Distribution Secondary	DEM	(58,684)	(40,038)	(4,083)	(11,879)	(2,400)	-	(485)	-	
180	Distribution	CUST	(66,422)	(32,152)	(4,970)	(3,534)	(259)	(762)	(11)	(24,733)	
181	Other	CUST	(48,735)	(39,390)	(3,321)	(3,181)	(1,698)	(547)	(254)	(345)	
182	TOTAL FLORIDA TAXABLE INCOME		184,690	85,670	12,967	54,033	19,848	(204)	1,189	11,187	
183	<u>RESULTS: FLORIDA INCOME TAX @ 0.055</u>										
185	Sales	REV	46,082	25,015	2,968	10,589	4,053	1,205	258	1,995	
186	Production	DEM	(17,548)	(9,211)	(1,056)	(4,483)	(1,855)	(877)	(67)	-	
187	Production	EGY	(1,324)	(603)	(73)	(374)	(170)	(90)	(15)	-	
188	Transmission	DEM	(609)	(334)	(38)	(150)	(60)	(27)	(1)	-	
189	Subtransmission	DEM	(1,740)	(954)	(108)	(429)	(171)	(77)	(2)	-	
190	Distribution Primary	DEM	(5,141)	(3,064)	(300)	(1,170)	(486)	(75)	(66)	-	
191	Distribution Secondary	DEM	(3,228)	(2,202)	(225)	(642)	(132)	-	(27)	-	
192	Distribution	CUST	(3,653)	(1,788)	(273)	(194)	(14)	(42)	(1)	(1,360)	
193	Other	CUST	(2,680)	(2,166)	(183)	(175)	(93)	(30)	(14)	(19)	
194	TOTAL FLORIDA INCOME TAX		10,158	4,712	713	2,972	1,092	(11)	65	615	
195	<u>NEXT STEP: CALCULATION OF FEDERAL INCOME TAXES PAYABLE AFTER DEDUCTIONS AND BEFORE TAX ADJUSTMENTS</u>										
196	<u>OPERATING INCOME AFTER FLORIDA TAX</u>										
201	Sales	REV	791,770	429,797	51,002	181,931	69,633	20,710	4,425	34,271	
202	Production	DEM	(307,155)	(161,221)	(18,488)	(78,480)	(32,474)	(15,345)	(1,166)	-	
203	Production	EGY	(23,366)	(10,639)	(1,279)	(6,601)	(3,000)	(1,583)	(265)	-	
204	Transmission	DEM	(10,731)	(5,881)	(665)	(2,644)	(1,054)	(472)	(14)	-	
205	Subtransmission	DEM	(30,482)	(16,706)	(1,890)	(7,511)	(2,993)	(1,342)	(39)	-	
206	Distribution Primary	DEM	(89,797)	(53,531)	(5,244)	(20,429)	(8,132)	(1,304)	(1,158)	-	
207	Distribution Secondary	DEM	(56,317)	(38,423)	(3,918)	(11,208)	(2,303)	-	(465)	-	
208	Distribution	CUST	(63,517)	(30,724)	(4,750)	(3,373)	(247)	(726)	(10)	(23,686)	
209	Other	CUST	(46,109)	(37,272)	(3,142)	(3,007)	(1,605)	(518)	(240)	(326)	
210	TOTAL OPER INC AFTER FLORIDA TAX		164,297	75,401	11,626	48,697	17,827	(581)	1,068	10,259	

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TAMPA ELECTRIC COMPANY
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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
211	<u>PLUS: FEDERAL INCOME ADJUSTMENTS</u>										
212	Production	DEM	-	-	-	-	-	-	-	-	
213	Production	EGY	-	-	-	-	-	-	-	124	
214	Transmission	DEM	-	-	-	-	-	-	-	201	
215	Subtransmission	DEM	-	-	-	-	-	-	-	117	
216	Distribution Primary	DEM	-	-	-	-	-	-	-	117	
217	Distribution Secondary	DEM	-	-	-	-	-	-	-	105	
218	Distribution	CUST	-	-	-	-	-	-	-	106	
219	Other	CUST	-	-	-	-	-	-	-	907	
220	TOTAL FEDERAL INCOME ADJUSTMENTS										
221			-	-	-	-	-	-	-	311	
222	<u>EQUALS: FEDERAL TAXABLE INCOME</u>										
223	Sales	REV	791,770	429,797	51,002	181,931	69,633	20,710	4,425	34,271	
224	Production	DEM	(307,155)	(161,221)	(18,488)	(78,460)	(32,474)	(15,345)	(1,166)	-	
225	Production	EGY	(23,366)	(10,639)	(1,279)	(6,601)	(3,000)	(1,583)	(265)	-	
226	Transmission	DEM	(10,731)	(5,881)	(665)	(2,644)	(1,054)	(472)	(14)	-	
227	Subtransmission	DEM	(30,482)	(16,706)	(1,890)	(7,511)	(2,993)	(1,342)	(39)	-	
228	Distribution Primary	DEM	(89,797)	(53,531)	(5,244)	(20,429)	(8,132)	(1,304)	(1,158)	-	
229	Distribution Secondary	DEM	(56,317)	(38,423)	(3,918)	(11,208)	(2,303)	-	(465)	-	
230	Distribution	CUST	(63,517)	(30,724)	(4,750)	(3,373)	(247)	(726)	(10)	(23,686)	
231	Other	CUST	(46,109)	(37,272)	(3,142)	(3,007)	(1,605)	(518)	(240)	(326)	
232	TOTAL FEDERAL TAXABLE INCOME										
233			164,297	75,401	11,626	48,697	17,827	(581)	1,068	10,259	
234	<u>RESULTS: FEDERAL INCOME TAX @ 0.35</u>										
235	Sales	REV	277,119	150,429	17,851	63,676	24,372	7,248	1,549	11,995	
236	Production	DEM	(107,504)	(56,427)	(6,471)	(27,461)	(11,366)	(5,371)	(408)	-	
237	Production	EGY	(8,178)	(3,724)	(448)	(2,310)	(1,050)	(554)	(93)	-	
238	Transmission	DEM	(3,756)	(2,058)	(233)	(925)	(369)	(165)	(5)	-	
239	Subtransmission	DEM	(10,669)	(5,847)	(661)	(2,629)	(1,047)	(470)	(14)	-	
240	Distribution Primary	DEM	(31,429)	(18,736)	(1,835)	(7,150)	(2,846)	(456)	(405)	-	
241	Distribution Secondary	DEM	(19,711)	(13,448)	(1,371)	(3,923)	(806)	-	(163)	-	
242	Distribution	CUST	(22,231)	(10,753)	(1,663)	(1,181)	(87)	(254)	(4)	(8,290)	
243	Other	CUST	(16,138)	(13,045)	(1,100)	(1,052)	(562)	(181)	(84)	(114)	
244	TOTAL FEDERAL INCOME TAX										
			57,504	26,390	4,069	17,044	6,239	(203)	374	3,591	

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 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

The next section reflects Deferred Inc Taxes, ITC and Adj's to
 State & Fed Taxes and then Totals All Income Taxes

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
245	<u>DEFERRED INCOME TAXES, ITC AND ADJUSTMENTS TO STATE & FEDERAL TAXES</u>										
246											
247	<u>ADJUSTMENTS TO INCOME TAXES</u>										
248	Production	DEM	(10,563)	(5,544)	(636)	(2,698)	(1,117)	(528)	(40)	-	124
249	Production	EGY	(1,148)	(523)	(63)	(324)	(147)	(78)	(13)	-	201
250	Transmission	DEM	(485)	(266)	(30)	(119)	(48)	(21)	(1)	-	117
251	Subtransmission	DEM	(1,105)	(605)	(68)	(272)	(108)	(49)	(1)	-	117
252	Distribution Primary	DEM	(2,755)	(1,642)	(161)	(627)	(249)	(40)	(36)	-	105
253	Distribution Secondary	DEM	(1,612)	(1,100)	(112)	(321)	(66)	-	(13)	-	106
254	Distribution	CUST	(1,401)	(536)	(99)	(63)	(4)	(11)	(0)	(586)	907
255	Other	CUST	(102)	(90)	(7)	(3)	(1)	(0)	(0)	-	311
256	TOTAL ADJUSTMENT TO INCOME TAXES		(19,168)	(10,407)	(1,176)	(4,427)	(1,741)	(727)	(104)	(586)	
257											
258											
259	<u>FINAL STEP: TOTALING OF ALL INCOME TAXES</u>										
260	(Florida Tax + Federal Tax + Adjustments)										
261											
262	<u>TOTAL INCOME TAXES</u>										
263	Sales	REV	323,201	175,444	20,819	74,265	28,424	8,454	1,806	13,989	
264	Production	DEM	(135,615)	(71,182)	(8,163)	(34,642)	(14,338)	(6,775)	(515)	-	
265	Production	EGY	(10,650)	(4,849)	(583)	(3,009)	(1,367)	(722)	(121)	-	
266	Transmission	DEM	(4,850)	(2,658)	(301)	(1,195)	(476)	(214)	(6)	-	
267	Subtransmission	DEM	(13,513)	(7,406)	(838)	(3,330)	(1,327)	(595)	(17)	-	
268	Distribution Primary	DEM	(39,325)	(23,443)	(2,296)	(8,947)	(3,561)	(571)	(507)	-	
269	Distribution Secondary	DEM	(24,550)	(16,750)	(1,708)	(4,886)	(1,004)	-	(203)	-	
270	Distribution	CUST	(27,285)	(13,158)	(2,035)	(1,438)	(105)	(307)	(4)	(10,237)	
271	Other	CUST	(18,920)	(15,302)	(1,289)	(1,230)	(656)	(212)	(98)	(133)	
272											
273	TOTAL INCOME TAXES		48,493	20,696	3,606	15,589	5,590	(942)	335	3,620	

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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (INCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

PLANT IN SERVICE - PLTSVC

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
1	<u>PRODUCTION PLANT</u>											
2	Production Demand	DEM	2,598,333	1,363,826	156,395	663,724	274,709	129,812	9,867	-		
3	Production Energy	EGY	461,574	210,155	25,274	130,394	59,252	31,273	5,225	-	124	
4	TOTAL PRODUCTION PLANT		3,059,907	1,573,981	181,669	794,118	333,962	161,085	15,092	-	201	
5												
6												
7	<u>TRANSMISSION PLANT</u>											
8	Step-Up Substations	DEM	36,958	19,399	2,225	9,441	3,907	1,846	140	-	124	
10	High-Volt Substations & Lines	DEM	121,492	66,587	7,533	29,938	11,928	5,349	157	-	117	
11												
12	Subtransmission											
13	Substations	DEM	121,362	66,516	7,525	29,906	11,915	5,343	157	-	117	
14	Lines	DEM	149,891	82,152	9,293	36,937	14,716	6,599	193	-	117	
15	Subtransmission		271,253	148,668	16,818	66,843	26,631	11,943	350	-		
16												
17	Step-Up Substations	DEM	36,958	19,399	2,225	9,441	3,907	1,846	140	-		
18	Hi-Volt Transmission	DEM	121,492	66,587	7,533	29,938	11,928	5,349	157	-		
19	Subtransmission	DEM	271,253	148,668	16,818	66,843	26,631	11,943	350	-		
20												
21	TOTAL TRANSMISSION PLANT		429,703	234,654	26,575	106,222	42,466	19,138	647	-		

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TAMPA ELECTRIC COMPANY
 DOCKET NO. 080317-ET
 CLASS COST OF SERVICE STUDIES
 PRESENT 12CP & 25% AD (INCL IS)
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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (INCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

PLANT IN SERVICE - PLTSVC

LINE NO.			FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
22	<u>DISTRIBUTION PLANT</u>											
23	Substations	DEM	183,609	109,455	10,722	41,772	16,627	2,667	2,368	-	105	
24												
25	Poles Direct	CUST	18,065	-	-	-	-	-	-	18,065	310	
26	Poles Primary	DEM	162,927	97,125	9,514	37,067	14,754	2,366	2,101	-	105	
27	Poles Secondary	DEM	27,291	18,620	1,899	5,431	1,116	-	225	-	106	
28	TOTAL POLES		208,284	115,745	11,413	42,498	15,870	2,366	2,326	18,065		
29												
30	OH Lines Direct	CUST	4,812	-	-	-	-	-	-	4,812	310	
31	OH Lines Primary	DEM	175,958	104,893	10,275	40,031	15,934	2,555	2,269	-	105	
32	OH Lines Secondary	DEM	36,603	24,973	2,547	7,284	1,497	-	302	-	106	
33	TOTAL OH LINES		217,373	129,866	12,821	47,316	17,431	2,555	2,571	4,812		
34												
35	UG Lines Direct	CUST	-	-	-	-	-	-	-	-	310	
36	UG Lines Primary	DEM	299,666	178,639	17,498	68,175	27,136	4,352	3,864	-	105	
37	UG Lines Secondary	DEM	75,009	51,176	5,219	14,928	3,067	-	620	-	106	
38	TOTAL UG LINES		374,675	229,816	22,717	83,103	30,203	4,352	4,484	-		
39												
40	Transformers	DEM	388,642	265,156	27,039	77,344	15,892	-	3,210	-	106	
41												
42	Services	CUST	179,477	145,796	23,282	10,177	166	-	55	-	307	
43	Meters	CUST	72,730	53,282	7,763	9,588	1,075	1,009	14	-	308	
44	Interruptible Equipment	CUST	2,520	-	-	-	-	2,520	-	-	309	
45	Street Lighting	CUST	160,478	-	-	-	-	-	-	160,478	310	
46												
47	Distribution Plant	DEM	1,349,705	850,038	84,712	292,033	96,023	11,940	14,959	-		
48	Distribution Plant	CUST	438,082	199,078	31,045	19,765	1,241	3,529	70	183,355		
49												
50	TOTAL DISTRIBUTION PLANT		1,787,787	1,049,116	115,756	311,798	97,264	15,469	15,029	183,355		
51												
52												
53	<u>PROD. TRANS. & DIST PLANT</u>											
54	Production	DEM	2,635,291	1,383,225	158,620	673,164	278,617	131,858	10,007	-		
55	Production	EGY	461,574	210,155	25,274	130,394	59,252	31,273	5,225	-		
56	Transmission	DEM	121,492	66,587	7,533	29,938	11,928	5,349	157	-		
57	Subtransmission	DEM	271,253	148,668	16,818	66,843	26,631	11,943	350	-		
58	Distribution Primary	DEM	822,159	490,113	48,009	187,045	74,450	11,940	10,602	-		
59	Distribution Secondary	DEM	527,546	359,926	36,703	104,988	21,572	-	4,357	-		
60	Distribution	CUST	438,082	199,078	31,045	19,765	1,241	3,529	70	183,355		
61	Other	CUST	-	-	-	-	-	-	-	-		
62	TOTAL PROD. TRANS. & DIST PLANT		5,277,397	2,857,752	324,001	1,212,138	473,691	195,692	30,768	183,355		

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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (INCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

PLANT IN SERVICE - PLTSVC

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
63	<u>PLUS: COMMUNICATION EQUIPMENT</u>										
64	Production	DEM	12,020	6,309	723	3,070	1,271	600	46	-	124
65	Production	EGY	3,726	1,696	204	1,053	478	252	42	-	201
66	Transmission	DEM	1,515	830	94	373	149	67	2	-	117
67	Subtransmission	DEM	995	545	62	245	98	44	1	-	117
68	Distribution Primary	DEM	6,681	3,983	390	1,520	605	97	86	-	105
69	Distribution Secondary	DEM	3,984	2,718	277	793	163	-	33	-	106
70	Distribution	CUST	2,666	1,212	189	120	8	21	0	1,116	907
71	Other	CUST	4,720	4,202	317	117	56	17	10	-	311
72	<u>TOTAL COMMUNICATION EQUIPMENT</u>										
73			36,306	21,496	2,257	7,291	2,827	1,099	221	1,116	
74	<u>PLUS: TRANSPORTATION EQUIPMENT</u>										
75	Production	DEM	1,169	614	70	299	124	58	4	-	124
76	Production	EGY	426	194	23	120	55	29	5	-	201
77	Transmission	DEM	203	111	13	50	20	9	0	-	117
78	Subtransmission	DEM	1,032	565	64	254	101	45	1	-	117
79	Distribution Primary	DEM	4,629	2,760	270	1,053	419	67	80	-	105
80	Distribution Secondary	DEM	2,563	1,749	178	510	105	-	21	-	106
81	Distribution	CUST	4,690	2,131	332	212	13	38	1	1,963	907
82	Other	CUST	2,819	2,510	190	70	33	10	6	-	311
83	<u>TOTAL TRANSPORTATION EQUIPMENT</u>										
84			17,531	10,634	1,141	2,568	870	257	99	1,963	
85	<u>PLUS: GENERAL & INTANGIBLE</u>										
86	Production	DEM	56,655	29,737	3,410	14,472	5,990	2,830	215	-	124
87	Production	EGY	20,857	9,496	1,142	5,892	2,677	1,413	236	-	201
88	Transmission	DEM	2,245	1,231	139	553	220	99	3	-	117
89	Subtransmission	DEM	3,607	1,977	224	889	354	159	5	-	117
90	Distribution Primary	DEM	19,902	11,864	1,162	4,528	1,802	289	257	-	105
91	Distribution Secondary	DEM	8,308	5,668	578	1,653	340	-	69	-	106
92	Distribution	CUST	14,663	6,663	1,039	662	42	118	2	6,137	907
93	Other	CUST	26,002	23,152	1,748	643	308	93	57	-	311
94	<u>TOTAL GENERAL & INTANGIBLE</u>										
95			152,240	89,789	9,443	29,292	11,734	5,001	843	6,137	
96	<u>EQUALS: PLANT IN SERVICE</u>										
97	Production	DEM	2,705,135	1,419,885	162,823	691,005	286,001	135,148	10,272	-	
98	Production	EGY	486,584	221,542	26,644	137,459	62,463	32,968	5,508	-	
99	Transmission	DEM	125,455	68,759	7,778	30,915	12,317	5,524	162	-	
100	Subtransmission	DEM	276,886	151,756	17,167	68,231	27,184	12,191	357	-	
101	Distribution Primary	DEM	853,372	508,720	49,831	194,147	77,277	12,393	11,005	-	
102	Distribution Secondary	DEM	542,402	370,061	37,737	107,944	22,180	-	4,480	-	
103	Distribution	CUST	460,100	209,084	32,605	20,758	1,303	3,706	73	192,571	
104	Other	CUST	33,541	29,865	2,255	830	398	120	74	-	
105	<u>TOTAL PLANT IN SERVICE</u>										
106			5,483,474	2,979,671	336,841	1,251,289	489,122	202,049	31,931	192,571	

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PRESENT RATE STRUCTURE
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 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

PLANT HELD FOR FUTURE USE - PHFFU

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
1	<u>PLANT HELD FOR FUTURE USE</u>										
2	Production	DEM	1,917	1,006	115	490	203	96	7	-	124
3	Production	EGY	203	92	11	57	26	14	2	-	201
4	Transmission	DEM	8,075	4,426	501	1,990	793	356	10	-	117
5	Subtransmission	DEM	18,037	9,886	1,118	4,445	1,771	794	23	-	117
6	Distribution Primary	DEM	9,098	5,424	531	2,070	824	132	117	-	105
7	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	106
8	Distribution	CUST	-	-	-	-	-	-	-	-	907
9	Other	CUST	-	-	-	-	-	-	-	-	311
10											
11	TOTAL PLANT HELD FOR FUTURE USE		37,330	20,834	2,277	9,051	3,616	1,391	161	-	

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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE
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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
1	<u>PRODUCTION RESERVE</u>										
2	Production Demand	DEM	830,089	435,702	49,964	212,040	87,761	41,471	3,152	-	124
3	Production Energy	EGY	189,093	86,094	10,354	53,419	24,274	12,812	2,141	-	201
4	TOTAL PRODUCTION DEPRE RESERVE		1,019,183	521,796	60,318	265,458	112,035	54,283	5,293	-	
5											
6											
7	<u>TRANSMISSION RESERVE</u>										
8	Step-Up Substations	DEM	9,246	4,853	556	2,362	977	462	35	-	124
9											
10	High-Volt Transmission Lines	DEM	40,813	22,369	2,530	10,057	4,007	1,797	53	-	117
11											
12	Subtransmission										
13	Substations	DEM	29,741	16,301	1,844	7,329	2,920	1,309	38	-	117
14	Lines	DEM	54,636	29,945	3,387	13,463	5,364	2,406	70	-	117
15	Subtransmission		84,377	46,245	5,231	20,792	8,284	3,715	109	-	
16											
17	Step-Up Substations	DEM	9,246	4,853	556	2,362	977	462	35	-	
18	Hi-Volt Transmission	DEM	40,813	22,369	2,530	10,057	4,007	1,797	53	-	
19	Subtransmission	DEM	84,377	46,245	5,231	20,792	8,284	3,715	109	-	
20											
21	TOTAL TRANSMISSION DEPRE RESERVE		134,435	73,467	8,318	33,211	13,268	5,974	197	-	

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TAMPA ELECTRIC COMPANY
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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SLJOL ENERGY	SLJOL FACILITIES	ALLOC. FACTOR	
22	<u>DISTRIBUTION RESERVE</u>										
23	Substations	DEM	51,880	30,927	3,029	11,803	4,698	753	669	-	105
24											
25	Poles Direct	CUST	9,216	-	-	-	-	-	-	9,216	310
26	Poles Primary	DEM	83,116	49,548	4,853	18,909	7,526	1,207	1,072	-	105
27	Poles Secondary	DEM	13,922	9,499	969	2,771	569	-	115	-	106
28	TOTAL POLES		106,254	59,046	5,822	21,680	8,096	1,207	1,187	9,216	
29											
30	OH Lines Direct	CUST	2,422	-	-	-	-	-	-	2,422	310
31	OH Lines Primary	DEM	88,573	52,801	5,172	20,151	8,021	1,286	1,142	-	105
32	OH Lines Secondary	DEM	18,425	12,571	1,282	3,667	753	-	152	-	106
33	TOTAL OH LINES		109,421	65,372	6,454	23,818	8,774	1,286	1,294	2,422	
34											
35	UG Lines Direct	CUST	-	-	-	-	-	-	-	-	310
36	UG Lines Primary	DEM	82,769	49,341	4,833	18,830	7,495	1,202	1,067	-	105
37	UG Lines Secondary	DEM	20,718	14,135	1,441	4,123	847	-	171	-	106
38	TOTAL UG LINES		103,486	63,476	6,275	22,953	8,342	1,202	1,238	-	
39											
40	Transformers	DEM	163,900	111,823	11,403	32,618	6,702	-	1,354	-	106
41											
42	Services	CUST	66,252	53,819	8,594	3,757	61	-	20	-	307
43	Dist Meters	CUST	22,847	16,738	2,439	3,012	338	-	5	-	308
44	Interruptible Equipment	CUST	889	-	-	-	-	889	-	-	309
45	Street Lighting	CUST	72,499	-	-	-	-	-	-	72,499	310
46											
47	Distribution Reserve	DEM	523,302	330,644	32,983	112,872	36,612	4,449	5,742	-	
48	Distribution Reserve	CUST	174,125	70,557	11,033	6,769	399	1,206	25	84,137	
49											
50	TOTAL DISTRIBUTION DEPRE RESERVE		697,428	401,200	44,016	119,641	37,011	5,655	5,767	84,137	
51											
52											
53	<u>PROD. TRANS. & DIST RESERVE</u>										
54	Production	DEM	839,335	440,555	50,520	214,401	88,739	41,933	3,187	-	
55	Production	EGY	189,093	86,094	10,354	53,419	24,274	12,812	2,141	-	
56	Transmission	DEM	40,813	22,369	2,530	10,057	4,007	1,797	53	-	
57	Subtransmission	DEM	84,377	46,245	5,231	20,792	8,284	3,715	109	-	
58	Distribution Primary	DEM	306,337	182,616	17,888	69,693	27,740	4,449	3,950	-	
59	Distribution Secondary	DEM	216,965	148,027	15,095	43,179	8,872	-	1,792	-	
60	Distribution	CUST	174,125	70,557	11,033	6,769	399	1,206	25	84,137	
61	Other	CUST	-	-	-	-	-	-	-	-	
62											
63	TOTAL PROD. TRANS. & DIST DEPRE RESERVE		1,851,046	996,463	112,652	418,310	162,315	65,912	11,257	84,137	

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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (INCL. IS)
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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
64	<u>PLUS: COMMUNICATION EQUIPMENT</u>										
65	Production	DEM	6,128	3,217	369	1,565	648	306	23	-	124
66	Production	EGY	1,900	865	104	537	244	129	22	-	201
67	Transmission	DEM	772	423	48	190	76	34	1	-	117
68	Subtransmission	DEM	507	278	31	125	50	22	1	-	117
69	Distribution Primary	DEM	3,406	2,031	199	775	308	49	44	-	105
70	Distribution Secondary	DEM	2,031	1,386	141	404	83	-	17	-	106
71	Distribution	CUST	1,359	618	96	61	4	11	0	569	907
72	Other	CUST	2,406	2,143	162	60	29	9	5	-	311
73	TOTAL COMM EQUIP DEPRE RESERVE		18,511	10,960	1,151	3,718	1,441	560	113	569	
74											
75	<u>PLUS: TRANSPORTATION EQUIPMENT</u>										
76	Production	DEM	434	228	26	111	46	22	2	-	124
77	Production	EGY	158	72	9	45	20	11	2	-	201
78	Transmission	DEM	87	48	5	21	9	4	0	-	117
79	Subtransmission	DEM	441	242	27	109	43	19	1	-	117
80	Distribution Primary	DEM	1,980	1,180	116	450	179	29	26	-	105
81	Distribution Secondary	DEM	1,096	748	76	218	45	-	9	-	106
82	Distribution	CUST	2,006	912	142	90	6	16	0	840	907
83	Other	CUST	1,206	1,074	81	30	14	4	3	-	311
84	TOTAL TRANSP EQUIP DEPRE RESERVE		7,408	4,502	483	1,075	362	105	42	840	
85											
86	<u>PLUS: GENERAL & INTANGIBLE</u>										
87	Production	DEM	21,942	11,517	1,321	5,605	2,320	1,096	83	-	124
88	Production	EGY	8,028	3,655	440	2,268	1,031	544	91	-	201
89	Transmission	DEM	474	260	29	117	47	21	1	-	117
90	Subtransmission	DEM	1,405	770	87	346	138	62	2	-	117
91	Distribution Primary	DEM	6,615	3,943	386	1,505	599	96	85	-	105
92	Distribution Secondary	DEM	3,236	2,207	225	644	132	-	27	-	106
93	Distribution	CUST	5,710	2,595	405	258	16	46	1	2,390	907
94	Other	CUST	10,115	9,006	680	250	120	36	22	-	311
95	TOTAL GENERAL & INTANGIBLE		57,523	33,953	3,573	10,992	4,402	1,901	312	2,390	
96											
97	<u>EQUALS: DEPRECIATION RESERVE</u>										
98	Production	DEM	867,839	455,516	52,236	221,683	91,752	43,357	3,295	-	
99	Production	EGY	199,179	90,686	10,906	56,268	25,569	13,495	2,255	-	
100	Transmission	DEM	42,146	23,099	2,613	10,386	4,138	1,856	54	-	
101	Subtransmission	DEM	86,730	47,535	5,377	21,372	8,515	3,819	112	-	
102	Distribution Primary	DEM	318,338	189,771	18,589	72,424	28,827	4,623	4,105	-	
103	Distribution Secondary	DEM	223,328	152,369	15,538	44,445	9,132	-	1,845	-	
104	Distribution	CUST	183,201	74,681	11,676	7,178	425	1,280	26	87,935	
105	Other	CUST	13,727	12,222	923	339	163	49	30	-	
106											
107	TOTAL DEPRECIATION RESERVE		1,934,488	1,045,879	117,858	434,094	168,520	68,478	11,723	87,935	

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

WORKING CAPITAL - WKCAP

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
1	<u>MATERIALS & SUPPLIES</u>										
2	Production	DEM	30,614	16,069	1,843	7,820	3,237	1,529	116	-	124
3	Production	EGY	2,058	937	113	582	264	139	23	-	201
4	Transmission	DEM	1,282	703	79	316	126	56	2	-	117
5	Subtransmission	DEM	2,862	1,568	177	705	281	126	4	-	117
6	Distribution Primary	DEM	8,674	5,171	506	1,973	785	126	112	-	105
7	Distribution Secondary	DEM	5,566	3,797	387	1,108	228	-	46	-	106
8	Distribution	CUST	4,622	2,100	328	209	13	37	1	1,934	907
9	Other	CUST	-	-	-	-	-	-	-	-	311
10	TOTAL MATERIALS & SUPPLIES		55,678	30,345	3,434	12,712	4,934	2,015	303	1,934	
11	<u>PLUS: CASH</u>										
12	Production	DEM	-	-	-	-	-	-	-	-	124
13	Production	EGY	-	-	-	-	-	-	-	-	201
14	Transmission	DEM	-	-	-	-	-	-	-	-	117
15	Subtransmission	DEM	-	-	-	-	-	-	-	-	117
16	Distribution Primary	DEM	-	-	-	-	-	-	-	-	105
17	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	106
18	Distribution	CUST	-	-	-	-	-	-	-	-	907
19	Other	CUST	-	-	-	-	-	-	-	-	311
20	TOTAL CASH		-	-	-	-	-	-	-	-	
21	<u>PLUS: NET ADDITIONS</u>										
22	Production	DEM	176,439	92,610	10,620	45,070	18,654	8,815	670	-	124
23	Production	EGY	13,071	5,951	716	3,693	1,678	886	148	-	201
24	Transmission	DEM	7,923	4,343	491	1,952	778	349	10	-	117
25	Subtransmission	DEM	17,500	9,591	1,085	4,312	1,718	770	23	-	117
26	Distribution Primary	DEM	51,176	30,508	2,988	11,643	4,634	743	660	-	105
27	Distribution Secondary	DEM	32,184	21,958	2,239	6,405	1,316	-	266	-	106
28	Distribution	CUST	27,301	12,406	1,935	1,232	77	220	4	11,427	907
29	Other	CUST	1,990	1,772	134	49	24	7	4	-	311
30	TOTAL NET ADDITIONS		327,585	179,140	20,208	74,356	28,879	11,790	1,785	11,427	
31	<u>MINUS: NET DEDUCTIONS</u>										
32	Production	DEM	274,029	143,834	16,494	69,998	28,972	13,690	1,041	-	124
33	Production	EGY	20,301	9,243	1,112	5,735	2,606	1,375	230	-	201
34	Transmission	DEM	12,306	6,744	763	3,032	1,208	542	16	-	117
35	Subtransmission	DEM	27,179	14,896	1,685	6,698	2,668	1,197	35	-	117
36	Distribution Primary	DEM	79,482	47,382	4,641	18,083	7,197	1,154	1,025	-	105
37	Distribution Secondary	DEM	49,986	34,103	3,478	9,948	2,044	-	413	-	106
38	Distribution	CUST	42,401	19,268	3,005	1,913	120	342	7	17,747	907
39	Other	CUST	3,091	2,752	208	76	37	11	7	-	311
40	TOTAL NET DEDUCTIONS		508,775	278,223	31,385	115,483	44,853	18,311	2,773	17,747	

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

WORKING CAPITAL - WKCAP

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR
44	<u>PLUS: FUEL INVENTORY</u>									
45	Production	EGY	94,926	43,220	5,198	26,817	12,186	6,432	1,075	-
46	TOTAL FUEL INVENTORY		94,926	43,220	5,198	26,817	12,186	6,432	1,075	201
47										
48	<u>EQUALS: WORKING CAPITAL</u>									
49	Production	DEM	(66,975)	(35,154)	(4,031)	(17,108)	(7,081)	(3,346)	(254)	-
50	Production	EGY	89,755	40,865	4,915	25,356	11,522	6,081	1,016	-
51	Transmission	DEM	(3,101)	(1,699)	(192)	(764)	(304)	(137)	(4)	-
52	Subtransmission	DEM	(6,817)	(3,737)	(423)	(1,680)	(669)	(300)	(9)	-
53	Distribution Primary	DEM	(19,632)	(11,703)	(1,146)	(4,466)	(1,778)	(285)	(253)	-
54	Distribution Secondary	DEM	(12,236)	(8,348)	(851)	(2,435)	(500)	-	(101)	-
55	Distribution	CUST	(10,478)	(4,762)	(743)	(473)	(30)	(84)	(2)	(4,386)
56	Other	CUST	(1,101)	(980)	(74)	(27)	(13)	(4)	(2)	-
57										
58	TOTAL WORKING CAPITAL		(30,585)	(25,518)	(2,546)	(1,598)	1,146	1,925	391	(4,386)

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
1	<u>PRODUCTION CWIP</u>										
2	Production Demand	DEM	75,304	39,526	4,533	19,236	7,962	3,762	286	-	124
3	Production Energy	EGY	7,219	3,287	395	2,039	927	489	82	-	201
4	TOTAL PRODUCTION CWIP		<u>82,523</u>	<u>42,813</u>	<u>4,928</u>	<u>21,275</u>	<u>8,888</u>	<u>4,251</u>	<u>368</u>	-	
5											
6											
7	<u>TRANSMISSION CWIP</u>										
8	Step-Up Substations	DEM	-	-	-	-	-	-	-	-	124
9	Hi-Volt Transmission	DEM	4,143	2,271	257	1,021	407	182	5	-	117
10	Subtransmission Common	DEM	9,251	5,070	574	2,280	908	407	12	-	117
11	TOTAL TRANSMISSION CWIP		<u>13,394</u>	<u>7,341</u>	<u>830</u>	<u>3,301</u>	<u>1,315</u>	<u>590</u>	<u>17</u>	-	
12											
13											
14	<u>DISTRIBUTION CWIP</u>										
15	Distribution Primary	DEM	677	404	40	154	61	10	9	-	105
16	Distribution Secondary	DEM	434	296	30	86	18	-	4	-	106
17	Distribution	CUST	361	164	26	16	1	3	0	151	907
18	TOTAL DISTRIBUTION CWIP		<u>1,472</u>	<u>864</u>	<u>95</u>	<u>257</u>	<u>80</u>	<u>13</u>	<u>12</u>	<u>151</u>	
19											
20											
21	<u>PROD. TRANS & DIST CWIP</u>										
22	Production	DEM	75,304	39,526	4,533	19,236	7,962	3,762	286	-	
23	Production	EGY	7,219	3,287	395	2,039	927	489	82	-	
24	Transmission	DEM	4,143	2,271	257	1,021	407	182	5	-	
25	Subtransmission	DEM	9,251	5,070	574	2,280	908	407	12	-	
26	Distribution Primary	DEM	677	404	40	154	61	10	9	-	
27	Distribution Secondary	DEM	434	296	30	86	18	-	4	-	
28	Distribution	CUST	361	164	26	16	1	3	0	151	
29	Other	CUST	-	-	-	-	-	-	-	-	
30	TOTAL PROD. TRANS & DIST CWIP		<u>97,389</u>	<u>51,017</u>	<u>5,854</u>	<u>24,832</u>	<u>10,283</u>	<u>4,854</u>	<u>397</u>	<u>151</u>	

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
31	<u>PLUS: GENERAL CWIP</u>										
32	Production	DEM	1,422	747	86	363	150	71	5	-	124
33	Production	EGY	519	236	28	147	67	35	6	-	201
34	Transmission	DEM	18	10	1	4	2	1	0	-	117
35	Subtransmission	DEM	91	50	6	23	9	4	0	-	117
36	Distribution Primary	DEM	393	235	23	90	36	6	5	-	105
37	Distribution Secondary	DEM	210	143	15	42	9	-	2	-	106
38	Distribution	CUST	371	169	26	17	1	3	0	155	907
39	Other	CUST	657	585	44	16	8	2	1	-	311
40	TOTAL GENERAL CWIP		3,682	2,174	229	701	281	122	20	155	
41											
42	<u>EQUALS: TOTAL CWIP</u>										
43	Production	DEM	76,726	40,272	4,618	19,599	8,112	3,833	291	-	
44	Production	EGY	7,738	3,523	424	2,186	993	524	88	-	
45	Transmission	DEM	4,161	2,281	258	1,025	409	183	5	-	
46	Subtransmission	DEM	9,342	5,120	579	2,302	917	411	12	-	
47	Distribution Primary	DEM	1,070	638	63	244	97	16	14	-	
48	Distribution Secondary	DEM	645	440	45	128	26	-	5	-	
49	Distribution	CUST	732	333	52	33	2	6	0	306	
50	Other	CUST	657	585	44	16	8	2	1	-	
51											
52	TOTAL CWIP		101,071	53,192	6,083	25,534	10,564	4,976	417	306	

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

NET PLANT AND RATE BASE - RBASE

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR	
1	<u>PLANT IN SERVICE</u>										
2	Production	DEM	2,705,135	1,419,885	162,823	691,005	286,001	135,148	10,272	-	
3	Production	EGY	486,584	221,542	26,644	137,459	62,463	32,968	5,508	-	
4	Transmission	DEM	125,455	68,759	7,778	30,915	12,317	5,524	162	-	
5	Subtransmission	DEM	276,886	151,756	17,167	68,231	27,184	12,191	357	-	
6	Distribution Primary	DEM	853,372	508,720	49,831	194,147	77,277	12,393	11,005	-	
7	Distribution Secondary	DEM	542,402	370,061	37,737	107,944	22,180	-	4,480	-	
8	Distribution	CUST	460,100	209,084	32,605	20,758	1,303	3,706	73	192,571	
9	Other	CUST	33,541	29,865	2,255	830	398	120	74	-	
10	TOTAL PLANT IN SERVICE		5,483,474	2,979,671	336,841	1,251,289	489,122	202,049	31,931	192,571	
11	<u>PLUS: PLANT HELD FOR FUTURE USE</u>										
13	Production	DEM	1,917	1,006	115	490	203	96	7	-	
14	Production	EGY	203	92	11	57	26	14	2	-	
15	Transmission	DEM	8,075	4,426	501	1,990	793	356	10	-	
16	Subtransmission	DEM	18,037	9,886	1,118	4,445	1,771	794	23	-	
17	Distribution Primary	DEM	9,098	5,424	531	2,070	824	132	117	-	
18	Distribution Secondary	DEM	-	-	-	-	-	-	-	-	
19	Distribution	CUST	-	-	-	-	-	-	-	-	
20	Other	CUST	-	-	-	-	-	-	-	-	
21	TOTAL PLANT HELD FOR FUTURE USE		37,330	20,834	2,277	9,051	3,616	1,391	161	-	
22	<u>EQUALS: TOTAL PLANT</u>										
24	Production	DEM	2,707,051	1,420,891	162,939	691,495	286,204	135,243	10,280	-	
25	Production	EGY	486,787	221,634	26,655	137,517	62,489	32,982	5,510	-	
26	Transmission	DEM	133,529	73,185	8,279	32,905	13,110	5,879	172	-	
27	Subtransmission	DEM	294,923	161,641	18,286	72,676	28,955	12,985	380	-	
28	Distribution Primary	DEM	862,470	514,143	50,362	196,216	78,101	12,526	11,122	-	
29	Distribution Secondary	DEM	542,402	370,061	37,737	107,944	22,180	-	4,480	-	
30	Distribution	CUST	460,100	209,084	32,605	20,758	1,303	3,706	73	192,571	
31	Other	CUST	33,541	29,865	2,255	830	398	120	74	-	
32	TOTAL PLANT		5,520,804	3,000,505	339,118	1,260,341	492,738	203,440	32,091	192,571	
33	<u>LESS: DEPRECIATION RESERVE</u>										
34	Production	DEM	867,839	455,516	52,236	221,683	91,752	43,357	3,295	-	
35	Production	EGY	199,179	90,686	10,906	56,268	25,569	13,495	2,255	-	
36	Production	DEM	42,146	23,099	2,613	10,386	4,138	1,856	54	-	
37	Transmission	DEM	86,730	47,535	5,377	21,372	8,515	3,819	112	-	
38	Subtransmission	DEM	318,338	189,771	18,589	72,424	28,827	4,623	4,105	-	
39	Distribution Primary	DEM	223,328	152,369	15,538	44,445	9,132	-	1,845	-	
40	Distribution Secondary	DEM	183,201	74,681	11,676	7,178	425	1,280	26	87,935	
41	Distribution	CUST	13,727	12,222	923	339	163	49	30	-	
42	Other	CUST	-	-	-	-	-	-	-	-	
43	TOTAL DEPRECIATION RESERVE		1,934,488	1,045,879	117,858	434,094	168,520	68,478	11,723	87,935	

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 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

NET PLANT AND RATE BASE - RBASE

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	ALLOC. FACTOR
44	<u>EQUALS: NET PLANT</u>									
45	Production	DEM	1,839,213	965,375	110,703	469,812	194,451	91,886	6,984	-
46	Production	EGY	287,608	130,948	15,749	81,249	36,920	19,487	3,256	-
47	Transmission	DEM	91,383	50,085	5,666	22,519	8,972	4,023	118	-
48	Subtransmission	DEM	208,193	114,107	12,908	51,304	20,440	9,166	269	-
49	Distribution Primary	DEM	544,132	324,373	31,774	123,793	49,274	7,902	7,017	-
50	Distribution Secondary	DEM	319,073	217,692	22,199	63,499	13,048	-	2,635	-
51	Distribution	CUST	276,900	134,403	20,929	13,580	879	2,426	47	104,635
52	Other	CUST	19,814	17,642	1,332	490	235	71	43	-
53	TOTAL NET PLANT		3,586,316	1,954,626	221,260	826,246	324,218	134,962	20,369	104,635
54										
55	<u>PLUS: WORKING CAPITAL</u>									
56	Production	DEM	(66,975)	(35,154)	(4,031)	(17,108)	(7,081)	(3,346)	(254)	-
57	Production	EGY	89,755	40,865	4,915	25,356	11,522	6,081	1,016	-
58	Transmission	DEM	(3,101)	(1,699)	(192)	(764)	(304)	(137)	(4)	-
59	Subtransmission	DEM	(6,817)	(3,737)	(423)	(1,680)	(669)	(300)	(9)	-
60	Distribution Primary	DEM	(19,632)	(11,703)	(1,146)	(4,466)	(1,778)	(285)	(253)	-
61	Distribution Secondary	DEM	(12,236)	(8,348)	(851)	(2,435)	(500)	-	(101)	-
62	Distribution	CUST	(10,478)	(4,762)	(743)	(473)	(30)	(84)	(2)	(4,386)
63	Other	CUST	(1,101)	(980)	(74)	(27)	(13)	(4)	(2)	-
64	TOTAL WORKING CAPITAL		(30,585)	(25,518)	(2,546)	(1,598)	1,146	1,925	391	(4,386)
65										
66	<u>PLUS: CWIP</u>									
67	Production	DEM	76,726	40,272	4,618	19,599	8,112	3,833	291	-
68	Production	EGY	7,738	3,523	424	2,186	993	524	88	-
69	Transmission	DEM	4,161	2,281	258	1,025	409	183	5	-
70	Subtransmission	DEM	9,342	5,120	579	2,302	917	411	12	-
71	Distribution Primary	DEM	1,070	638	63	244	97	16	14	-
72	Distribution Secondary	DEM	645	440	45	128	26	-	5	-
73	Distribution	CUST	732	333	52	33	2	6	0	306
74	Other	CUST	657	585	44	16	8	2	1	-
75	TOTAL CWIP		101,071	53,192	6,083	25,534	10,564	4,976	417	306
76										
77	<u>EQUALS: RATE BASE</u>									
78	Production	DEM	1,848,963	970,493	111,290	472,303	195,482	92,374	7,021	-
79	Production	EGY	385,101	175,337	21,087	108,790	49,435	26,092	4,359	-
80	Transmission	DEM	92,444	50,667	5,732	22,780	9,076	4,070	119	-
81	Subtransmission	DEM	210,718	115,490	13,065	51,926	20,688	9,278	272	-
82	Distribution Primary	DEM	525,571	313,308	30,690	119,570	47,593	7,633	6,777	-
83	Distribution Secondary	DEM	307,482	209,784	21,393	61,193	12,574	-	2,540	-
84	Distribution	CUST	267,153	129,974	20,238	13,141	851	2,348	45	100,556
85	Other	CUST	19,370	17,247	1,303	479	230	69	42	-
86	TOTAL RATE BASE		3,656,802	1,982,300	224,797	850,182	335,928	141,863	21,176	100,556

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TAMPA ELECTRIC COMPANY
 DOCKET NO. 080317-EI
 CLASS COST OF SERVICE STUDIES
 PRESENT 12CP & 25% AD (INCL IS)
 WITNESS: ASHBURN
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 FILED: 08/11/2008

PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (INCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF UNIT COSTS - UNTCST

PROPOSED ROR

LINE NO.	FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	GSD, GSLD, & IS		
1	<u>FUNCTIONALIZED REVENUE REQUIREMENTS</u>										
2	Production	DEM	427,683	224,474	25,737	109,238	45,220	21,390	1,625	-	175,848
3	Production	EGY	210,920	96,025	11,547	59,578	27,077	14,306	2,388	-	100,960
4	Transmission	DEM	18,878	10,347	1,170	4,652	1,854	832	24	-	7,337
5	Subtransmission	DEM	49,481	27,119	3,067	12,192	4,858	2,181	64	-	19,231
6	Distribution Primary	DEM	136,804	81,552	7,987	31,122	12,390	1,989	1,765	-	45,500
7	Distribution Secondary	DEM	83,734	57,129	5,825	16,663	3,424	-	692	-	20,088
8	Distribution: Mtrs,Svcs,IS Equip,Lighting	CUST	88,217	43,310	6,705	4,676	335	968	15	32,209	5,978
9	Other: Mtr. Reading, Billing, Cust Svc	CUST	50,301	40,781	3,426	3,221	1,717	554	257	345	5,492
10	TOTAL BASE REVENUE REQUIREMENTS		1,066,019	580,736	65,463	241,341	96,875	42,219	6,830	32,554	380,436
11											
12	<u>BILLING UNITS (ANNUAL)</u>										
13	<u>MWH Sales Related To:</u>										
14	Production & Transmission (Factor 404)		9,055,662	1,089,086	5,620,445	2,568,162	1,371,644	225,147			9,560,252
15	Distribution Primary (Factor 408)		9,055,662	1,089,086	5,620,445	2,556,354	401,957	225,147			8,578,756
16	Distribution Secondary (Factor 410)		9,055,662	1,089,086	5,521,998	1,549,134	-	225,147			7,071,132
17											
18	<u>Billing kW Related To:</u>										
19	Production & Transmission (Factor 401)				15,545,527	5,191,932	3,356,134				24,093,593
20	Distribution Primary (Factor 402)				15,545,527	5,243,554	902,684				21,691,766
21	Distribution Secondary (Factor 403)				15,328,378	3,265,587	-				18,593,965
22											
23	Annual Bills (Factor 405)		7,182,972	797,112	177,528	2,700	672	n/a			8,160,984
24											
25	<u>FUNCTIONALIZED UNIT COSTS</u>										
26	<u>Customer Related - \$/Bill</u>										
27	Meters, Svcs, IS Equip		\$ 6.03	\$ 8.41	\$ 26.34	\$ 124.06	\$ 1,439.80	\$ -			\$ 33.05
28	Mtr. Reading, Billing, Cust Svc		\$ 5.68	\$ 4.30	\$ 18.14	\$ 636.09	\$ 824.35	\$ -			\$ 30.36
29	TOTAL CUSTOMER		\$ 11.71	\$ 12.71	\$ 44.48	\$ 760.15	\$ 2,264.15	\$ -			
30											
31	Production Energy (cents/kWh)		1.06	1.06	1.06	1.05	1.04	1.06			1.06
32											
33	<u>Capacity Related</u>										
34	<u>Based on MWH Sales - (cents/kWh)</u>										
35	Production		2.48	2.36	0.70	0.87	0.64	0.72			0.73
36	Transmission		0.41	0.39	0.11	0.13	0.09	0.04			0.11
37	Distribution Primary		0.90	0.73	0.55	0.48	0.49	0.78			0.56
38	Distribution Secondary		0.63	0.53	0.30	0.22	0.00	0.31			0.00
39											
40	<u>Based on Billing KW Demand - (\$/kWh/month)</u>										
41	Production Demand				\$ 7.03	\$ 8.71	\$ 6.37				\$ 7.30
42	Transmission Demand				\$ 1.08	\$ 1.29	\$ 0.90				\$ 1.10
43	Distribution Primary Demand				\$ 2.00	\$ 2.36	\$ 2.20				\$ 2.10
44	Distribution Secondary Demand				\$ 1.09	\$ 1.05	\$ -				\$ 1.08

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TAMPA ELECTRIC COMPANY
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 PRESENT 12CP & 25% AD (INCL IS)
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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (INCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF UNIT COSTS - UNTCST

RETAIL JURIS ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	GSD, GSLD, & IS	
1	<u>FUNCTIONALIZED REVENUE REQUIREMENTS</u>										
2	Production	DEM	312,403	163,976	18,804	79,801	33,029	15,608	1,186	-	128,437
3	Production	EGY	186,788	85,045	10,228	52,767	23,978	12,656	2,114	-	89,401
4	Transmission	DEM	13,117	7,189	813	3,232	1,288	578	17	-	5,098
5	Subtransmission	DEM	36,343	19,919	2,253	8,956	3,568	1,600	47	-	14,124
6	Distribution Primary	DEM	104,018	62,008	6,074	23,665	9,419	1,511	1,341	-	34,595
7	Distribution Secondary	DEM	64,556	44,044	4,491	12,847	2,640	-	533	-	15,487
8	Distribution: Mtrs.Svcs.IS Equip,Lighting	CUST	71,584	35,196	5,443	3,855	282	820	12	25,977	4,957
9	Other: Mtr. Reading, Billing, Cust Svc	CUST	49,042	39,663	3,341	3,188	1,701	549	254	345	5,438
10	TOTAL BASE REVENUE REQUIREMENTS		<u>837,851</u>	<u>457,040</u>	<u>51,447</u>	<u>188,312</u>	<u>75,905</u>	<u>33,320</u>	<u>5,506</u>	<u>26,322</u>	<u>297,537</u>
11											
12	<u>BILLING UNITS (ANNUAL)</u>										
13	<u>MWH Sales Related To:</u>										
14	Production & Transmission (Factor 404)		9,055,662	1,089,086	5,620,445	2,568,162	1,371,644	225,147			9,560,252
15	Distribution Primary (Factor 408)		9,055,662	1,089,086	5,620,445	2,556,354	401,957	225,147			8,578,756
16	Distribution Secondary (Factor 410)		9,055,662	1,089,086	5,521,998	1,549,134	-	225,147			7,071,132
17											
18	<u>Billing kW Related To:</u>										
19	Production & Transmission (Factor 401)				15,545,527	5,191,932	3,356,134				24,093,593
20	Distribution Primary (Factor 402)				15,545,527	5,243,554	902,684				21,691,766
21	Distribution Secondary (Factor 403)				15,328,378	3,265,587	-				18,593,965
22											
23	<u>Annual Bills (Factor 405)</u>		7,182,972	797,112	177,528	2,700	672	n/a			8,160,984
24											
25	<u>FUNCTIONALIZED UNIT COSTS</u>										
26	<u>Customer Related - \$/Bill</u>										
27	Meters, Svcs, IS Equip		\$ 4.90	\$ 6.83	\$ 21.72	\$ 104.35	\$ 1,219.82	\$ -			\$ 27.40
28	Mtr. Reading, Billing, Cust Svc		\$ 5.52	\$ 4.19	\$ 17.96	\$ 630.16	\$ 816.28	\$ -			\$ 30.06
29	TOTAL CUSTOMER		\$ 10.42	\$ 11.02	\$ 39.68	\$ 734.52	\$ 2,036.10	\$ -			\$
30											
31	Production Energy (cents/kWh)		0.94	0.94	0.94	0.93	0.92	0.94			0.94
32											
33	<u>Capacity Related</u>										
34	<u>Based on MWH Sales - (cents/kWh)</u>										
35	Production		1.81	1.73	0.51	0.64	0.47	0.53			0.53
36	Transmission		0.30	0.28	0.08	0.09	0.06	0.03			0.08
37	Distribution Primary		0.68	0.56	0.42	0.37	0.38	0.60			0.42
38	Distribution Secondary		0.49	0.41	0.23	0.17	0.00	0.24			0.00
39											
40	<u>Based on Billing KW Demand - (\$/kWh/month)</u>										
41	Production Demand				\$ 5.13	\$ 6.36	\$ 4.65				\$ 5.33
42	Transmission Demand				\$ 0.78	\$ 0.94	\$ 0.65				\$ 0.80
43	Distribution Primary Demand				\$ 1.52	\$ 1.80	\$ 1.67				\$ 1.59
44	Distribution Secondary Demand				\$ 0.84	\$ 0.81	\$ -				\$ 0.83

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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (INCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF UNIT COSTS - UNTCST

CLASS ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/O L ENERGY	SL/O L FACILITIES	GSD, GSLD, & IS	
1	<u>FUNCTIONALIZED REVENUE REQUIREMENTS</u>										
2	Production	DEM	312,407	163,068	20,070	82,225	31,779	8,213	915	-	122,216
3	Production	EGY	186,916	84,944	10,474	53,363	23,683	10,599	1,949	-	87,644
4	Transmission	DEM	13,117	7,140	878	3,349	1,229	251	12	-	4,829
5	Subtransmission	DEM	36,351	19,811	2,402	9,222	3,436	858	36	-	13,516
6	Distribution Primary	DEM	104,113	61,732	6,424	24,284	9,118	901	1,080	-	34,303
7	Distribution Secondary	DEM	64,634	43,858	4,736	13,164	2,560	-	435	-	15,724
8	Distribution: Mtrs,Svcs,IS Equip,Lighting	CUST	72,164	35,089	5,675	3,924	276	633	10	35,905	4,834
9	Other: Mtr. Reading, Billing, Cust Svc	CUST	49,111	39,701	3,360	3,194	1,702	545	253	345	5,441
10	TOTAL BASE REVENUE REQUIREMENTS		<u>838,812</u>	<u>455,343</u>	<u>54,018</u>	<u>192,725</u>	<u>73,783</u>	<u>22,000</u>	<u>4,692</u>	<u>36,250</u>	<u>288,509</u>
11											
12	<u>BILLING UNITS (ANNUAL)</u>										
13	<u>MWH Sales Related To:</u>										
14	Production & Transmission (Factor 404)		9,055,662	1,089,086	5,620,445	2,568,162	1,371,844	225,147			9,560,252
15	Distribution Primary (Factor 408)		9,055,662	1,089,086	5,620,445	2,556,354	401,957	225,147			8,578,756
16	Distribution Secondary (Factor 410)		9,055,662	1,089,086	5,521,998	1,549,134	-	225,147			7,071,132
17											
18	<u>Billing kW Related To:</u>										
19	Production & Transmission (Factor 401)				15,545,527	5,191,932	3,356,134				24,093,593
20	Distribution Primary (Factor 402)				15,545,527	5,243,554	902,684				21,691,766
21	Distribution Secondary (Factor 403)				15,328,378	3,265,587	-				18,593,965
22											
23	Annual Bills (Factor 405)		7,182,972	797,112	177,528	2,700	672	n/a			8,160,984
24											
25	<u>FUNCTIONALIZED UNIT COSTS</u>										
26	Customer Related - \$/Bill										
27	Meters, Svcs, IS Equip		\$ 4.89	\$ 7.12	\$ 22.11	\$ 102.40	\$ 942.53	\$ -			\$ 26.72
28	Mtr. Reading, Billing, Cust Svc		\$ 5.53	\$ 4.22	\$ 17.99	\$ 630.43	\$ 811.11	\$ -			\$ 30.08
29	TOTAL CUSTOMER		\$ 10.41	\$ 11.33	\$ 40.10	\$ 732.83	\$ 1,753.64	\$ -			\$
30											
31	Production Energy (cents/kWh)		0.94	0.96	0.95	0.92	0.77	0.87			0.92
32											
33	Capacity Related										
34	Based on MWH Sales - (cents/kWh)										
35	Production		1.80	1.84	0.53	0.61	0.24	0.41			0.51
36	Transmission		0.30	0.30	0.08	0.09	0.03	0.02			0.08
37	Distribution Primary		0.68	0.59	0.43	0.36	0.22	0.48			0.42
38	Distribution Secondary		0.48	0.43	0.24	0.17	0.00	0.19			0.00
39											
40	Based on Billing KW Demand - (\$/kW/month)										
41	Production Demand				\$ 5.29	\$ 6.12	\$ 2.45				\$ 5.07
42	Transmission Demand				\$ 0.81	\$ 0.90	\$ 0.33				\$ 0.76
43	Distribution Primary Demand				\$ 1.56	\$ 1.74	\$ 1.00				\$ 1.58
44	Distribution Secondary Demand				\$ 0.86	\$ 0.78	\$ -				\$ 0.85

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TAMPA ELECTRIC COMPANY
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 PRESENT 12CP & 25% AD (INCL IS)
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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (INCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

This section calculates Functionalized Revenue
 Requirement for Demand, Energy, Cust Costs

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES
1	<u>RATE BASE</u>								
2	Production	DEM	1,848,963	970,493	111,290	472,303	195,482	92,374	7,021
3	Production	EGY	385,101	175,337	21,087	108,790	49,435	26,092	4,359
4	Transmission	DEM	92,444	50,667	5,732	22,780	9,076	4,070	119
5	Subtransmission	DEM	210,718	115,490	13,065	51,926	20,688	9,278	272
6	Distribution Primary	DEM	525,571	313,308	30,690	119,570	47,593	7,633	6,777
7	Distribution Secondary	DEM	307,482	209,784	21,393	61,193	12,574	-	2,540
8	Distribution	CUST	267,153	129,974	20,238	13,141	851	2,348	45
9	Other	CUST	19,370	17,247	1,303	479	230	69	42
10	TOTAL RATE BASE		3,656,802	1,982,300	224,797	850,182	335,928	141,863	21,176
11									100,556
12	<u>MULTIPLIED BY RATE OF RETURN</u>		8.82	8.82	8.82	8.82	8.82	8.82	8.82
13									
14	<u>EQUALS: RETURN ON RATE BASE</u>								
15	Production	DEM	163,079	85,598	9,816	41,657	17,242	8,147	619
16	Production	EGY	33,966	15,465	1,860	9,595	4,360	2,301	384
17	Transmission	DEM	8,154	4,469	506	2,009	800	359	11
18	Subtransmission	DEM	18,585	10,186	1,152	4,580	1,825	816	24
19	Distribution Primary	DEM	46,355	27,634	2,707	10,546	4,198	673	598
20	Distribution Secondary	DEM	27,120	18,503	1,887	5,397	1,109	-	224
21	Distribution	CUST	23,563	11,464	1,785	1,159	75	207	4
22	Other	CUST	1,708	1,521	115	42	20	6	4
23	TOTAL RETURN ON RATE BASE		322,530	174,839	19,827	74,986	29,629	12,512	1,868
24									8,869
25	<u>PLUS: ADJUSTMENTS TO INCOME TAXES</u>								
26	Production	DEM	(10,563)	(5,544)	(636)	(2,698)	(1,117)	(528)	(40)
27	Production	EGY	(1,148)	(523)	(63)	(324)	(147)	(78)	(13)
28	Transmission	DEM	(485)	(266)	(30)	(119)	(48)	(21)	(1)
29	Subtransmission	DEM	(1,105)	(605)	(68)	(272)	(108)	(49)	(1)
30	Distribution Primary	DEM	(2,755)	(1,642)	(161)	(627)	(249)	(40)	(36)
31	Distribution Secondary	DEM	(1,612)	(1,100)	(112)	(321)	(66)	-	(13)
32	Distribution	CUST	(1,401)	(636)	(99)	(63)	(4)	(11)	(0)
33	Other	CUST	(102)	(90)	(7)	(3)	(1)	(0)	(0)
34	TOTAL ADJ'S TO INCOME TAXES		(19,168)	(10,407)	(1,176)	(4,427)	(1,741)	(727)	(104)
35									(586)
36	<u>PLUS: AJJUSTMENTS TO OPER INCOME</u>								
37	Production	DEM	(89,707)	(47,086)	(5,400)	(22,915)	(9,484)	(4,482)	(341)
38	Production	EGY	81,426	37,073	4,459	23,003	10,453	5,517	922
39	Transmission	DEM	(3,059)	(1,676)	(190)	(754)	(300)	(135)	(4)
40	Subtransmission	DEM	(6,928)	(3,797)	(430)	(1,707)	(680)	(305)	(9)
41	Distribution Primary	DEM	(18,017)	(10,740)	(1,052)	(4,099)	(1,631)	(262)	(232)
42	Distribution Secondary	DEM	(10,726)	(7,318)	(746)	(2,135)	(439)	-	(89)
43	Distribution	CUST	(9,282)	(4,218)	(658)	(419)	(26)	(75)	(1)
44	Other	CUST	(714)	(636)	(48)	(18)	(8)	(3)	(2)
45	TOTAL DEDUCTIONS FROM OPER INC		(57,007)	(38,398)	(4,064)	(9,043)	(2,117)	256	244
									(3,885)

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TAMPA ELECTRIC COMPANY
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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (INCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (\$000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	
46	<u>EQUALS: OPERATING INCOME AFTER FIT</u>									
47	Production	DEM	62,809	32,967	3,780	16,044	6,640	3,138	239	-
48	Production	EGY	114,244	52,015	6,256	32,274	14,665	7,740	1,293	-
49	Transmission	DEM	4,610	2,527	286	1,136	453	203	6	-
50	Subtransmission	DEM	10,553	5,784	654	2,600	1,036	465	14	-
51	Distribution Primary	DEM	25,584	15,251	1,494	5,820	2,317	372	330	-
52	Distribution Secondary	DEM	14,782	10,085	1,028	2,942	604	-	122	-
53	Distribution	CUST	12,880	6,609	1,028	677	45	121	2	4,398
54	Other	CUST	893	795	60	22	11	3	2	-
55	TOTAL OPER INC TAX AFTER FIT		246,355	126,034	14,587	61,516	25,771	12,042	2,008	4,398
56	<u>PLUS: FIT @ 0.35</u>									
58	Production	DEM	33,820	17,752	2,036	8,639	3,576	1,690	128	-
59	Production	EGY	61,516	28,008	3,368	17,378	7,897	4,168	696	-
60	Transmission	DEM	2,482	1,361	154	612	244	109	3	-
61	Subtransmission	DEM	5,682	3,114	352	1,400	558	250	7	-
62	Distribution Primary	DEM	13,776	8,212	804	3,134	1,247	200	178	-
63	Distribution Secondary	DEM	7,960	5,431	554	1,584	325	-	66	-
64	Distribution	CUST	6,936	3,559	554	365	24	65	1	2,368
65	Other	CUST	481	428	32	12	6	2	1	-
66	TOTAL FED INC TAX @ 0.35		132,652	67,864	7,854	33,124	13,877	6,484	1,081	2,368
67	<u>EQUALS: FEDERAL TAXABLE INCOME</u>									
69	Production	DEM	96,629	50,719	5,816	24,683	10,216	4,828	367	-
70	Production	EGY	175,760	80,023	9,624	49,652	22,562	11,908	1,990	-
71	Transmission	DEM	7,093	3,887	440	1,748	696	312	9	-
72	Subtransmission	DEM	16,235	8,898	1,007	4,001	1,594	715	21	-
73	Distribution Primary	DEM	39,359	23,463	2,298	8,954	3,564	572	508	-
74	Distribution Secondary	DEM	22,742	15,516	1,582	4,526	930	-	188	-
75	Distribution	CUST	19,816	10,168	1,582	1,042	69	186	4	6,766
76	Other	CUST	1,374	1,223	92	34	16	5	3	-
77	TOTAL FEDERAL TAXABLE INCOME		379,007	193,898	22,441	94,639	39,648	18,526	3,089	6,766
78	<u>PLUS: FEDERAL INCOME ADJUSTMENTS</u>									
80	Production	DEM	-	-	-	-	-	-	-	-
81	Production	EGY	-	-	-	-	-	-	-	-
82	Transmission	DEM	-	-	-	-	-	-	-	-
83	Subtransmission	DEM	-	-	-	-	-	-	-	-
84	Distribution Primary	DEM	-	-	-	-	-	-	-	-
85	Distribution Secondary	DEM	-	-	-	-	-	-	-	-
86	Distribution	CUST	-	-	-	-	-	-	-	-
87	Other	CUST	-	-	-	-	-	-	-	-
88	TOTAL FEDERAL INCOME ADJ'S		-	-	-	-	-	-	-	-

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PRESENT RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (INCL. IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	
89	<u>EQUALS: OPER INCOME AFTER FL TAX</u>									
90	Production	DEM	96,629	50,719	5,816	24,683	10,216	4,828	367	-
91	Production	EGY	175,760	80,023	9,624	49,652	22,562	11,908	1,990	-
92	Transmission	DEM	7,093	3,887	440	1,748	696	312	9	-
93	Subtransmission	DEM	16,235	8,898	1,007	4,001	1,594	715	21	-
94	Distribution Primary	DEM	39,359	23,463	2,298	8,954	3,564	572	508	-
95	Distribution Secondary	DEM	22,742	15,516	1,582	4,526	930	-	188	-
96	Distribution	CUST	19,816	10,168	1,582	1,042	69	186	4	6,766
97	Other	CUST	1,374	1,223	92	34	16	5	3	-
98	TOTAL OPER INCOME AFTER FL TAX		379,007	193,898	22,441	94,639	39,648	18,526	3,089	6,766
99	<u>PLUS: FLORIDA INCOME ADJUSTMENTS</u>									
101	Production	DEM	5,640	2,960	339	1,441	596	282	21	-
102	Production	EGY	613	279	34	173	79	42	7	-
103	Transmission	DEM	259	142	16	64	25	11	0	-
104	Subtransmission	DEM	590	323	37	145	58	26	1	-
105	Distribution Primary	DEM	1,471	877	86	335	133	21	19	-
106	Distribution Secondary	DEM	861	587	60	171	35	-	7	-
107	Distribution	CUST	748	340	53	34	2	6	0	313
108	Other	CUST	54	48	4	1	1	0	0	-
109	TOTAL FLORIDA INCOME ADJ'S		10,235	5,557	628	2,364	929	388	56	313
110	<u>EQUALS: OPERATING INCOME PLUS ADJ'S</u>									
112	Production	DEM	102,269	53,679	6,156	26,124	10,812	5,109	388	-
113	Production	EGY	176,373	80,303	9,658	49,825	22,641	11,950	1,997	-
114	Transmission	DEM	7,351	4,029	456	1,812	722	324	9	-
115	Subtransmission	DEM	16,825	9,221	1,043	4,146	1,652	741	22	-
116	Distribution Primary	DEM	40,830	24,340	2,384	9,289	3,697	593	527	-
117	Distribution Secondary	DEM	23,603	16,103	1,642	4,697	965	-	195	-
118	Distribution	CUST	20,564	10,508	1,635	1,075	71	192	4	7,079
119	Other	CUST	1,428	1,271	96	35	17	5	3	-
120	TOTAL OPERATING INCOME PLUS ADJ'S		389,242	199,455	23,069	97,003	40,577	18,914	3,144	7,079
121	<u>PLUS: SIT @ 0.055</u>									
123	Production	DEM	5,952	3,124	358	1,520	629	297	23	-
124	Production	EGY	10,265	4,674	562	2,900	1,318	695	116	-
125	Transmission	DEM	428	234	27	105	42	19	1	-
126	Subtransmission	DEM	979	537	61	241	96	43	1	-
127	Distribution Primary	DEM	2,376	1,417	139	541	215	35	31	-
128	Distribution Secondary	DEM	1,374	937	96	273	56	-	11	-
129	Distribution	CUST	1,197	612	95	63	4	11	0	412
130	Other	CUST	83	74	6	2	1	0	0	-
131	TOTAL STATE INC TAX @ 0.055		22,654	11,608	1,343	5,646	2,362	1,101	183	412

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES
132	<u>EQUALS: FL TAXABLE INCOME</u>								
133	Production	DEM	108,221	56,804	6,514	27,644	11,442	5,407	411
134	Production	EGY	186,638	84,976	10,220	52,725	23,959	12,645	2,113
135	Transmission	DEM	7,779	4,264	482	1,917	764	343	10
136	Subtransmission	DEM	17,804	9,758	1,104	4,387	1,748	784	23
137	Distribution Primary	DEM	43,207	25,757	2,523	9,830	3,913	627	557
138	Distribution Secondary	DEM	24,976	17,041	1,738	4,971	1,021	-	206
139	Distribution	CUST	21,761	11,119	1,730	1,138	75	203	4
140	Other	CUST	1,511	1,345	102	37	18	5	3
141	TOTAL FL TAXABLE INCOME		411,897	211,064	24,412	102,649	42,939	20,015	3,327
142									7,491
143	<u>MINUS: FL INCOME ADJUSTMENTS</u>								
144	Production	DEM	5,640	2,960	339	1,441	596	282	21
145	Production	EGY	613	279	34	173	79	42	7
146	Transmission	DEM	259	142	16	64	25	11	0
147	Subtransmission	DEM	590	323	37	145	58	26	1
148	Distribution Primary	DEM	1,471	877	86	335	133	21	19
149	Distribution Secondary	DEM	861	587	60	171	35	-	7
150	Distribution	CUST	748	340	53	34	2	6	0
151	Other	CUST	54	48	4	1	1	0	0
152	TOTAL FL INCOME ADJUSTMENTS		10,235	5,557	628	2,364	929	388	56
153									313
154	<u>MINUS: DEDUCTIONS FROM OPER INCOME</u>								
155	Production	DEM	(89,707)	(47,086)	(5,400)	(22,915)	(9,484)	(4,482)	(341)
156	Production	EGY	81,426	37,073	4,459	23,003	10,453	5,517	922
157	Transmission	DEM	(3,059)	(1,676)	(190)	(754)	(300)	(135)	(4)
158	Subtransmission	DEM	(6,928)	(3,797)	(430)	(1,707)	(680)	(305)	(9)
159	Distribution Primary	DEM	(18,017)	(10,740)	(1,052)	(4,099)	(1,631)	(262)	(232)
160	Distribution Secondary	DEM	(10,726)	(7,318)	(746)	(2,135)	(439)	-	(89)
161	Distribution	CUST	(9,282)	(4,218)	(658)	(419)	(26)	(75)	(1)
162	Other	CUST	(714)	(636)	(48)	(18)	(8)	(3)	(2)
163	TOTAL DEDUCTIONS FROM OPER INC		(57,007)	(38,398)	(4,064)	(9,043)	(2,117)	256	244
164									(3,885)
165	<u>EQUALS: OPERATING INCOME BEFORE TAXES</u>								
166	Production	DEM	192,288	100,929	11,574	49,119	20,330	9,607	730
167	Production	EGY	104,599	47,624	5,728	29,549	13,427	7,087	1,184
168	Transmission	DEM	10,579	5,798	656	2,607	1,039	466	14
169	Subtransmission	DEM	24,142	13,232	1,497	5,949	2,370	1,063	31
170	Distribution Primary	DEM	59,752	35,620	3,489	13,594	5,411	868	771
171	Distribution Secondary	DEM	34,842	23,771	2,424	6,934	1,425	-	288
172	Distribution	CUST	30,295	14,998	2,334	1,523	99	272	5
173	Other	CUST	2,171	1,933	146	54	26	8	5
174	TOTAL OPER INCOME BEFORE TAXES		458,668	243,905	27,848	109,328	44,127	19,370	3,027
									11,063

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PRESENT RATE STRUCTURE
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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		Fpsc JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES	
175	<u>PLUS: TAXES OTHER THAN INCOME</u>									
176	Production	DEM	31,979	16,785	1,925	8,169	3,381	1,598	121	-
177	Production	EGY	3,548	1,615	194	1,002	455	240	40	-
178	Transmission	DEM	1,311	719	81	323	129	58	2	-
179	Subtransmission	DEM	3,043	1,668	189	750	299	134	4	-
180	Distribution Primary	DEM	9,203	5,486	537	2,094	833	134	119	-
181	Distribution Secondary	DEM	5,678	3,874	395	1,130	232	-	47	-
182	Distribution	CUST	5,358	2,435	380	242	15	43	1	2,242
183	Other	CUST	2,155	1,919	145	53	26	8	5	-
184	TOTAL TAXES OTHER THAN INCOME		62,275	34,501	3,846	13,763	5,370	2,214	338	2,242
185	<u>PLUS: DEPREC & AMORTIZ EXPENSE</u>									
186	Production	DEM	88,542	46,474	5,329	22,617	9,361	4,424	336	-
188	Production	EGY	17,276	7,866	946	4,881	2,218	1,171	196	-
189	Transmission	DEM	4,366	2,393	271	1,076	429	192	6	-
190	Subtransmission	DEM	9,171	5,026	569	2,260	900	404	12	-
191	Distribution Primary	DEM	28,495	16,987	1,664	6,483	2,580	414	367	-
192	Distribution Secondary	DEM	21,683	14,793	1,509	4,315	887	-	179	-
193	Distribution	CUST	21,734	8,906	1,372	1,017	78	147	3	10,211
194	Other	CUST	3,341	2,975	225	83	40	12	7	-
195	TOTAL DEPREC & AMORTIZ EXPENSE		194,608	105,421	11,884	42,731	16,493	6,763	1,106	10,211
196	<u>PLUS: OTHER EXPENSES</u>									
198	Production	DEM	(832)	(436)	(50)	(212)	(88)	(42)	(3)	-
199	Production	EGY	(62)	(28)	(3)	(17)	(8)	(4)	(1)	-
200	Transmission	DEM	(35)	(19)	(2)	(9)	(3)	(2)	(0)	-
201	Subtransmission	DEM	(77)	(42)	(5)	(19)	(8)	(3)	(0)	-
202	Distribution Primary	DEM	(239)	(142)	(14)	(54)	(22)	(3)	(3)	-
203	Distribution Secondary	DEM	(152)	(104)	(11)	(30)	(6)	-	(1)	-
204	Distribution	CUST	(129)	(59)	(9)	(6)	(0)	(1)	(0)	(54)
205	Other	CUST	(9)	(8)	(1)	(0)	(0)	(0)	(0)	-
206	TOTAL OTHER EXPENSES		(1,534)	(839)	(95)	(348)	(135)	(55)	(8)	(54)
207	<u>PLUS: O & M EXPENSE</u>									
209	Production	DEM	116,354	61,073	7,003	29,722	12,302	5,813	442	-
210	Production	EGY	80,933	36,849	4,432	22,863	10,389	5,483	916	-
211	Transmission	DEM	3,207	1,758	199	790	315	141	4	-
212	Subtransmission	DEM	13,311	7,295	825	3,280	1,307	586	17	-
213	Distribution Primary	DEM	48,917	29,161	2,856	11,129	4,430	710	631	-
214	Distribution Secondary	DEM	21,812	14,882	1,518	4,341	892	-	180	-
215	Distribution	CUST	30,965	17,009	2,626	1,898	142	505	6	8,778
216	Other	CUST	55,436	44,893	4,411	3,377	1,638	531	241	345
217	TOTAL O & M EXPENSE		370,934	212,920	23,870	77,400	31,414	13,769	2,437	9,123

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES
218	<u>PLUS: FUEL & POWER TRANSACTIONS</u>								
219	Production Demand	DEM	-	-	-	-	-	-	-
220	Production Energy	EGY	7,615	3,467	417	2,151	978	516	86
221	TOTAL FUEL & POWER TRANSACTIONS		7,615	3,467	417	2,151	978	516	86
222									
223	<u>EQUALS: TOTAL REVENUE LESS REV TAXES</u>								
224	Production	DEM	428,332	224,825	25,782	109,414	45,285	21,399	1,627
225	Production	EGY	213,909	97,393	11,713	60,429	27,460	14,493	2,421
226	Transmission	DEM	19,429	10,648	1,205	4,788	1,907	855	25
227	Subtransmission	DEM	49,588	27,178	3,075	12,220	4,868	2,183	64
228	Distribution Primary	DEM	146,129	87,111	8,533	33,245	13,233	2,122	1,884
229	Distribution Secondary	DEM	83,862	57,216	5,835	16,690	3,429	-	693
230	Distribution	CUST	88,222	43,289	6,703	4,674	335	966	15
231	Other	CUST	63,094	51,712	4,926	3,566	1,729	558	258
232	TOTAL TOTAL REVENUE LESS REV TAXES		1,092,565	599,374	67,770	245,025	98,246	42,577	6,987
233									
234	<u>PLUS: REVENUE TAXES</u>								
235	Production	DEM	399	199	18	92	45	43	2
236	Production	EGY	205	86	8	51	27	29	3
237	Transmission	DEM	18	9	1	4	2	2	0
238	Subtransmission	DEM	46	24	2	10	5	4	0
239	Distribution Primary	DEM	131	77	6	28	13	4	2
240	Distribution Secondary	DEM	73	51	4	14	3	-	1
241	Distribution	CUST	34	38	5	4	0	2	0
242	Other	CUST	55	46	4	3	2	1	0
243	TOTAL REVENUE TAXES		961	530	48	206	98	85	9
244									
245	<u>EQUALS: TOTAL REVENUES</u>								
246	Production	DEM	428,731	225,024	25,800	109,506	45,330	21,442	1,629
247	Production	EGY	214,114	97,479	11,721	60,480	27,487	14,522	2,425
248	Transmission	DEM	19,447	10,658	1,205	4,792	1,909	857	25
249	Subtransmission	DEM	49,634	27,202	3,077	12,230	4,873	2,188	64
250	Distribution Primary	DEM	146,259	87,188	8,539	33,273	13,246	2,126	1,887
251	Distribution Secondary	DEM	83,936	57,267	5,839	16,704	3,433	-	694
252	Distribution	CUST	88,256	43,328	6,708	4,678	335	968	15
253	Other	CUST	63,149	51,758	4,929	3,569	1,731	559	258
254	TOTAL REVENUES		1,093,526	599,904	67,818	245,231	98,344	42,663	6,996

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES
255	<u>LESS: REVENUE OTHER THAN SALES</u>								
256	Production	DEM	1,048	550	63	268	111	52	4
257	Production	EGY	3,194	1,454	175	902	410	216	36
258	Transmission	DEM	568	311	35	140	56	25	1
259	Subtransmission	DEM	153	84	9	38	15	7	0
260	Distribution Primary	DEM	9,455	5,636	552	2,151	856	137	122
261	Distribution Secondary	DEM	202	138	14	40	8	-	2
262	Distribution	CUST	39	18	3	2	0	0	0
263	Other	CUST	12,848	10,977	1,503	348	13	5	1
264									
265	TOTAL REVENUE OTHER THAN SALES		27,507	19,168	2,355	3,889	1,469	443	165
266									17
267	<u>EQUALS: SALES REVENUE (FUNCTIONALIZED REVENUE REQUIREMENT)</u>								
268	Production	DEM	427,683	224,474	25,737	109,238	45,220	21,390	1,625
269	Production	EGY	210,920	96,025	11,547	59,578	27,077	14,306	2,388
270	Transmission	DEM	18,878	10,347	1,170	4,652	1,854	832	24
271	Subtransmission	DEM	49,481	27,119	3,067	12,192	4,858	2,181	64
272	Distribution Primary	DEM	136,804	81,552	7,987	31,122	12,390	1,989	1,765
273	Distribution Secondary	DEM	83,734	57,129	5,825	16,663	3,424	-	692
274	Distribution	CUST	88,217	43,310	6,705	4,676	335	968	15
275	Other	CUST	50,301	40,781	3,426	3,221	1,717	554	257
276									345
277	TOTAL SALES REVENUE		1,066,019	580,736	65,463	241,341	96,875	42,219	6,830
									32,554

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PRESENT RATE STRUCTURE

ALLOCATION FACTOR REPORT

FACTOR NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES
101	12 Coincident Peak % of Total Company	3,687,100 100.0000%	2,040,511 55.3419%	233,931 6.3446%	923,091 25.0357%	389,543 10.0226%	115,152 3.1231%	4,872 0.1321%	- 0.0000%
105	Distribution Primary - NCP % of Total Company	4,504,139 100.0000%	2,685,047 59.6129%	263,011 5.8393%	1,024,715 22.7505%	407,870 9.0555%	65,413 1.4523%	58,083 1.2895%	- 0.0000%
106	Customer Max Demands @ Secondary % of Total Company	6,794,523 100.0000%	4,635,656 68.2264%	472,718 6.9573%	1,352,190 19.9012%	277,841 4.0892%	- 0.0000%	56,117 0.8259%	- 0.0000%
117	12 CP - Transmission % of Total Company	3,777,417 100.0000%	2,070,327 54.8080%	234,206 6.2002%	930,843 24.6423%	370,855 9.8177%	166,313 4.4028%	4,872 0.1290%	- 0.0000%
121	Weighted 12 CP & 1/13th (excl IS CP) % of Total Company	1.000 100.0000%	0.564 56.4244%	0.064 6.4080%	0.260 25.9675%	0.105 10.4673%	0.005 0.5212%	0.002 0.2116%	- 0.0000%
122	Weighted 12 CP & 1/13th (incl IS CP) % of Total Company	1.000 100.0000%	0.541 54.0943%	0.061 6.1444%	0.249 24.9198%	0.100 10.0499%	0.046 4.5853%	0.002 0.2061%	- 0.0000%
123	Weighted 12 CP & 25% (excl IS CP) % of Total Company	1.000 100.0000%	0.544 54.3817%	0.062 6.2332%	0.264 26.3954%	0.109 10.9116%	0.017 1.6938%	0.004 0.3842%	- 0.0000%
124	Weighted 12 CP & 25% (incl IS CP) % of Total Company	1.000 100.0000%	0.525 52.4885%	0.060 6.0191%	0.255 25.5442%	0.106 10.5725%	0.050 4.9960%	0.004 0.3797%	- 0.0000%
125	Proposed Weighted 12 CP & 1/13th (incl IS CP) % of Total Company	1.000 100.0000%	0.541 54.0943%	0.059 5.8990%	0.398 39.8000%	- 0.0000%	- 0.0000%	0.002 0.2070%	- 0.0000%
126	Proposed Weighted 12 CP & 25% (incl IS CP) % of Total Company	1.000 100.0000%	0.525 52.4885%	0.058 5.7740%	0.414 41.3580%	- 0.0000%	- 0.0000%	0.004 0.3797%	- 0.0000%
201	MWH at Generation % of Total Company	21,009,955 100.0000%	9,565,844 45.5301%	1,150,444 5.4757%	5,935,284 28.2499%	2,697,049 12.8370%	1,423,502 6.7754%	237,831 1.1320%	- 0.0000%
202	Direct Wholesale % of Total Company	- 0.0000%	- 0.0000%	- 0.0000%	- 0.0000%	- 0.0000%	- 0.0000%	- 0.0000%	- 0.0000%
203	MWH at Meter % of Total Company	19,965,041 100.0000%	9,055,662 45.3576%	1,089,086 5.4550%	5,621,820 28.1583%	2,580,205 12.9236%	1,393,121 6.9778%	225,147 1.1277%	- 0.0000%
204	MWH at Generation (No Resale) % of Total Company	21,009,955 100.0000%	9,565,844 45.5301%	1,150,444 5.4757%	5,935,284 28.2499%	2,697,049 12.8370%	1,423,502 6.7754%	237,831 1.1320%	- 0.0000%

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PRESENT RATE STRUCTURE

ALLOCATION FACTOR REPORT

FACTOR NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES
307	Weighted Services - Customer % of Total Company	489,920 100.0000%	397,980 81.2337%	63,553 12.9720%	27,782 5.6706%	454 0.0927%	- 0.0000%	151 0.0309%	- 0.0000%
308	Weighted Meters - Customer % of Total Company	78,012 100.0000%	57,152 73.2599%	8,327 10.6734%	10,284 13.1823%	1,153 1.4774%	1,082 1.3872%	15 0.0198%	- 0.0000%
309	Interruptible Equip. - DirAlloc % of Total Company	1 100.0000%	- 0.0000%	- 0.0000%	- 0.0000%	- 0.0000%	1 100.0000%	- 0.0000%	- 0.0000%
310	Street Lighting - DirAlloc % of Total Company	1 100.0000%	- 0.0000%	- 0.0000%	- 0.0000%	- 0.0000%	- 0.0000%	- 0.0000%	1 100.0000%
311	Billing & Meter Rd & Misc- DirAlloc % of Total Company	26,397,953 100.0000%	23,504,642 89.0396%	1,775,059 6.7242%	652,877 2.4732%	313,069 1.1860%	94,398 0.3576%	57,909 0.2194%	- 0.0000%
312	Sales Expense - DirAlloc % of Total Company	2,508,361 100.0000%	1,383,938 55.1730%	883,177 35.2093%	32,446 1.2935%	117,484 4.6837%	39,142 1.5605%	52,174 2.0800%	- 0.0000%
313	Serv & Info Expense - DirAlloc % of Total Company	1,206,459 100.0000%	264,989 21.9642%	85,922 7.1218%	405,249 33.5900%	284,421 23.5749%	119,555 9.9086%	46,323 3.8396%	- 0.0000%
401	Power Supply Billing Determinant % of Total Company	34,463,488 100.0000%	9,055,662 26.2761%	1,089,086 3.1601%	15,545,527 45.1072%	5,191,932 15.0650%	3,356,134 9.7382%	225,147 0.6533%	- 0.0000%
402	Pri. Demand Billing Determinant % of Total Company	32,061,661 100.0000%	9,055,662 28.2445%	1,089,086 3.3968%	15,545,527 48.4863%	5,243,554 16.3546%	902,684 2.8155%	225,147 0.7022%	- 0.0000%
403	Sec Demand Billing Determinant % of Total Company	28,963,860 100.0000%	9,055,662 31.2654%	1,089,086 3.7602%	15,328,378 52.9224%	3,265,587 11.2747%	- 0.0000%	225,147 0.7773%	- 0.0000%
404	Power Supply Energy Billing Determinant % of Total Company	19,930,147 100.0000%	9,055,662 45.4370%	1,089,086 5.4645%	5,620,445 28.2007%	2,568,162 12.8858%	1,371,644 6.8823%	225,147 1.1297%	- 0.0000%
405	Customer Billing Determinant % of Total Company	8,160,984 100.0000%	7,182,972 88.0160%	797,112 9.7674%	177,528 2.1753%	2,700 0.0331%	672 0.0082%	- 0.0000%	- 0.0000%
408	Distribution Primary Mwh % of Total Company	18,948,651 100.0000%	9,055,662 47.7905%	1,089,086 5.7476%	5,620,445 29.6615%	2,556,354 13.4910%	401,957 2.1213%	225,147 1.1882%	- 0.0000%
410	Distribution Secondary Mwh % of Total Company	17,441,027 100.0000%	9,055,662 51.9216%	1,089,086 6.2444%	5,521,998 31.6610%	1,549,134 8.8821%	- 0.0000%	225,147 1.2909%	- 0.0000%

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PRESENT RATE STRUCTURE

ALLOCATION FACTOR REPORT

FACTOR NO.		FPSC JURIS	RS	GS	GSD	GSLD	IS	SL/OL ENERGY	SL/OL FACILITIES
501	Revenue from Sales - DirAlloc % of Total Company	837,851 100.0000%	454,812 54.2831%	53,970 6.4415%	192,520 22.9778%	73,686 8.7946%	21,915 2.6156%	4,683 0.5589%	36,265 4.3284%
502	Service Charges - DirAlloc % of Total Company	12,610,061 100.0000%	10,797,108 85.6230%	1,479,466 11.7324%	326,898 2.5924%	5,397 0.0428%	1,192 0.0095%	- 0.0000%	- 0.0000%
507	Revenue from Sales - Retail Only % of Total Company	837,851 100.0000%	454,812 54.2831%	53,970 6.4415%	192,520 22.9778%	73,686 8.7946%	21,915 2.6156%	4,683 0.5589%	36,265 4.3284%
607	PTD O&M Exp- DistrCustomer % of Total Company	16,788 100.0000%	9,222 54.9320%	1,424 8.4802%	1,029 6.1303%	77 0.4593%	274 1.6296%	3 0.0186%	4,759 28.3500%
907	PTD Plant - DistrCustomer % of Total Company	438,082 100.0000%	199,078 45.4431%	31,045 7.0865%	19,765 4.5117%	1,241 0.2833%	3,529 0.8055%	70 0.0159%	183,355 41.8541%

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ALLOCATION ASSIGNMENT REPORT
 PAGE 1

RATE OF RETURN SUMMARY - ROR

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
ROR	1	<u>OPERATING REVENUES</u>		
ROR	2	Sales Revenue (incl. Transmission Firm Whst)	837,851	LINE 1 BROUGHT FORWARD FROM OPREV
ROR	3	Other Revenues	27,507	SUM LINES 3,11,23 & 33 FORWARD FROM OPREV
ROR	4			
ROR	5	TOTAL OPERATING REVENUES	865,359	SUM
ROR	6			
ROR	7			
ROR	8	<u>OPERATING EXPENSES</u>		
ROR	9	Power Transactions	7,615	LINE 8 BROUGHT FORWARD FROM O&M
ROR	10	O&M Expense	370,934	LINE 97 BROUGHT FORWARD FROM O&M
ROR	11	Deprec & Amortiz Expense	194,608	LINE 111 BROUGHT FORWARD FROM DEPRE
ROR	12	Taxes Other than Income	62,275	LINE 78 BROUGHT FORWARD FROM TXOTH
ROR	13	Income Taxes	48,493	LINE 273 BROUGHT FORWARD FROM INCTX
ROR	14	Gain/(Loss) on Disp	(1,534)	LINE 72 BROUGHT FORWARD FROM INCTX
ROR	15			
ROR	16	TOTAL OPERATING EXPENSES	682,390	SUM
ROR	17			
ROR	18			
ROR	19	NET OPERATING INCOME	182,968	LINE 5 LESS LINE 16 FROM ROR
ROR	20			
ROR	21			
ROR	22	<u>RATE BASE</u>		
ROR	23	Plant in Service	5,483,474	LINE 106 BROUGHT FORWARD FROM PLTSVC
ROR	24	Plant Held for Future Use	37,330	LINE 11 BROUGHT FORWARD FROM PHFFU
ROR	25	Working Capital	(30,585)	LINE 58 BROUGHT FORWARD FROM WKCAP
ROR	26	Construction Work in Progress	101,071	LINE 52 BROUGHT FORWARD FROM CWIP
ROR	27	Less: Depreciation Reserve	1,934,488	LINE 107 BROUGHT FORWARD FROM ACCDPR
ROR	28			
ROR	29	TOTAL RATE BASE	3,656,802	SUM
ROR	30			
ROR	31			
ROR	32			
ROR	33	RATE OF RETURN (%)	5.00	LINE 19 DIVIDED BY LINE 29 * 100 FROM ROR
ROR	34			
ROR	35	RATE OF RETURN INDEX	1.00	CALC: CLASS RATE OF RETURN/TOTAL RETAIL RATE OF RETURN

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RATE OF RETURN SUMMARY - ROR

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
ROR	36	DEVELOPMENT OF REVENUE REQUIREMENTS		
ROR	37	Total Rate Base	3,656,802	LINE 29 BROUGHT FORWARD FROM ROR
ROR	38	Total Cost of Capital	8.82%	CALC: COST OF CAPITAL @ 12% ROE
ROR	39	(@ 12.00% ROE)		
ROR	40	Total Required Net Operating Income	322,530	LINE 37 TIMES LINE 38 FROM ROR
ROR	41			
ROR	42	Less: Achieved Net Operating Income	182,968	LINE 19 BROUGHT FORWARD FROM ROR
ROR	43			
ROR	44	Equals: Return Deficiency/(Surplus)	139,562	LINE 40 LESS LINE 42 FROM ROR
ROR	45	Times: Expansion Factor	1.6349	
ROR	46			
ROR	47	Equals: Revenue Deficiency/ (Surplus)	228,167	LINE 44 TIMES LINE 45
ROR	48			
ROR	49	Plus: Revenues @ Present Rates	865,359	LINE 5 BROUGHT FORWARD FROM ROR
ROR	50			
ROR	51	Equals: Total Revenue Requirements	1,093,526	SUM LINES 5, 47 FROM ROR
ROR	52	Less: Other Revenues	(27,507)	LINE 3 BROUGHT FORWARD FROM ROR
ROR	53			
ROR	54	Equals: Total Sales Revenue Requirements	1,066,019	SUM
ROR	55			
ROR	56	Sales Revenue Requirements Index	0.77	LINE 2 DIVIDED BY LINE 51 FROM ROR

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OPERATING REVENUES - OPREV

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
OPREV	1	<u>SALES REVENUE</u>	837,851	ALLOC FACTOR # 501 - REVENUE FROM SALES - DIRALLOC
OPREV	2			
OPREV	3	<u>MISC SERVICE REVENUE: Acct 451</u>	12,785	ALLOC FACTOR # 502 - SERVICE CHARGES - DIRALLOC
OPREV	4			
OPREV	5	<u>RENT REVENUE: Acct 454</u>		
OPREV	6	Production	-	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
OPREV	7	Transmission	534	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
OPREV	8	Subtransmission	153	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
OPREV	9	Distribution Primary	9,382	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
OPREV	10	Distribution Secondary	155	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
OPREV	11	<u>TOTAL RENT REVENUE</u>	10,224	
OPREV	12			
OPREV	13	<u>PLANT RELATED REVENUE: Acct 456</u>		
OPREV	14	Production	1,048	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
OPREV	15	Production	19	ALLOC FACTOR # 201 - MWH AT GENERATION
OPREV	16	Transmission	34	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
OPREV	17	Transmission Firm Whsl. (incl in Whsl Sales Rev)	-	ALLOC FACTOR # 202 - DIRECT WHOLESAL
OPREV	18	Subtransmission	-	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
OPREV	19	Distribution Primary	73	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
OPREV	20	Distribution Secondary	47	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
OPREV	21	Distribution	39	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
OPREV	22	Other	3	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
OPREV	23	<u>TOTAL PLANT RELATED REVENUE</u>	1,263	
OPREV	24			
OPREV	25	<u>ENERGY-RELATED REVENUE: Acct 456</u>		
OPREV	26	Steam & Miscellaneous	4,032	ALLOC FACTOR # 201 - MWH AT GENERATION
OPREV	27	Other SO2 Whsl	-	ALLOC FACTOR # 202 - DIRECT WHOLESAL
OPREV	28	<u>Subtotal Non-Sales Revenue</u>	4,032	
OPREV	29	Collect Fee/Sales Tax	60	ALLOC FACTOR # 204 - MWH AT GENERATION (NO RESALE)
OPREV	30	Energy Power Sales	282	ALLOC FACTOR # 201 - MWH AT GENERATION
OPREV	31	Unbilled Revenue	(1,139)	ALLOC FACTOR # 204 - MWH AT GENERATION (NO RESALE)
OPREV	32	<u>Subtotal Sales Revenue</u>	(797)	
OPREV	33	<u>TOTAL ENERGY RELATED REVENUE</u>	3,235	
OPREV	34			
OPREV	35	<u>TOTAL OPERATING REVENUE</u>		
OPREV	36	Sales (incl Transm Firm Whsl)	837,851	SUM LINE 1 FROM OPREV
OPREV	37	Production	1,048	SUM LINES 6, 14 FROM OPREV
OPREV	38	Production	3,194	SUM LINES 15, 26, 27, 30, 31 FROM OPREV
OPREV	39	Transmission	568	SUM LINES 7, 16, 17 FROM OPREV
OPREV	40	Subtransmission	153	SUM LINES 8, 18 FROM OPREV
OPREV	41	Distribution Primary	9,455	SUM LINES 9, 19 FROM OPREV
OPREV	42	Distribution Secondary	202	SUM LINES 10, 20 FROM OPREV
OPREV	43	Distribution	39	SUM LINE 21 FROM OPREV
OPREV	44	Other	12,848	SUM LINES 3, 22, 29 FROM OPREV
OPREV	45			
OPREV	46	<u>TOTAL OPERATING REVENUE</u>	865,359	SUM

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OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
O&M	1		<u>FUEL & POWER TRANSACTIONS</u>
O&M	2	-	Direct Non-Jurisdictional
O&M	3	-	Direct Non-Jurisdictional
O&M	4	-	Direct Retail Jurisdictional
O&M	5	7,615	
O&M	6	-	Production Demand
O&M	7	7,615	Production Energy
O&M	8	<u>7,615</u>	TOTAL FUEL & POWER TRANSACTIONS O&M
O&M	9		
O&M	10		
O&M	11		<u>PRODUCTION O&M</u>
O&M	12	62,476	Production Demand
O&M	13	67,062	Production Energy
O&M	14	<u>129,538</u>	TOTAL PRODUCTION O&M
O&M	15		
O&M	16		
O&M	17		<u>TRANSMISSION O&M</u>
O&M	18	1,792	Step-Up Substations
O&M	19		
O&M	20	1,723	High-Volt Transmission
O&M	21		
O&M	22		Subtransmission
O&M	23	5,885	Substations
O&M	24	2,381	Lines
O&M	25	<u>8,266</u>	Subtransmission
O&M	26		
O&M	27		Transmission O&M
O&M	28	1,792	Step-Up Substations
O&M	29	1,723	Hi-Volt Transmission
O&M	30	<u>8,266</u>	Subtransmission
O&M	31		
O&M	32	<u>11,781</u>	TOTAL TRANSMISSION O&M

ALLOC FACTOR # 202 - DIRECT WHOLESALE
 ALLOC FACTOR # 202 - DIRECT WHOLESALE
 ALLOC FACTOR # 204 - MWH AT GENERATION (NO RESALE)
 SUM LINE 2 FROM O&M
 SUM LINES 3, 4 FROM O&M
 ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
 ALLOC FACTOR # 201 - MWH AT GENERATION
 ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
 ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
 ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
 ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
 SUM LINE 17 FROM O&M
 SUM LINE 20 FROM O&M
 SUM LINE 25 FROM O&M
 SUM

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OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
O&M	33	<u>DISTRIBUTION O&M</u>		
O&M	34	Substations	6,088	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
O&M	35			
O&M	36	OH Lines Direct	1,397	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
O&M	37	OH Lines Primary	20,701	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
O&M	38	OH Lines Secondary	9,629	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
O&M	39	TOTAL OH LINES	31,728	
O&M	40			
O&M	41	UG Lines Direct	-	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
O&M	42	UG Lines Primary	4,328	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
O&M	43	UG Lines Secondary	1,083	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
O&M	44	TOTAL UG LINES	5,412	
O&M	45			
O&M	46	Transformers Line	494	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
O&M	47			
O&M	48	Services	7,045	ALLOC FACTOR # 307 -- WEIGHTED SERVICES - CUSTOMER
O&M	49	Meters	4,777	ALLOC FACTOR # 308 -- WEIGHTED METERS - CUSTOMER
O&M	50	Interruptible Equipment	207	ALLOC FACTOR # 309 -- INTERRUPTIBLE EQUIP. - DIRALLOC.
O&M	51	Street Lighting	3,362	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
O&M	52			
O&M	53	Distribution O&M	42,324	SUM LINES 34, 37, 38, 42, 43, 46 FROM O&M
O&M	54	Distribution O&M	16,788	SUM LINES 36, 41, 48, 49, 50, 51 FROM O&M
O&M	55			
O&M	56	TOTAL DISTRIBUTION O&M	59,112	SUM
O&M	57			
O&M	58			
O&M	59	<u>PROD. TRANS & DIST O&M</u>		
O&M	60	Production	64,268	SUM LINES 12, 28 FROM O&M
O&M	61	Production	67,062	SUM LINE 13 FROM O&M
O&M	62	Transmission	1,723	SUM LINE 29 FROM O&M
O&M	63	Subtransmission	8,266	SUM LINE 30 FROM O&M
O&M	64	Distribution Primary	31,117	SUM LINES 34, 37, 42 FROM O&M
O&M	65	Distribution Secondary	11,207	SUM LINES 38, 43, 46 FROM O&M
O&M	66	Distribution	16,788	SUM LINES 36, 41, 48, 49, 50, 51 FROM O&M
O&M	67	Other	-	EQUAL ZERO
O&M	68	TOTAL PROD, TRANS & DIST O&M	200,431	

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OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
O&M	69		<u>PLUS: OTHER CUSTOMER O&M</u>
O&M	70	7,971	ALLOC FACTOR # 507 - REVENUE FROM SALES - RETAIL ONLY
O&M	71	26,398	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
O&M	72	1,287	ALLOC FACTOR # 313 - SERV & INFO EXPENSE - DIRALLOC
O&M	73	2,459	ALLOC FACTOR # 312 - SALES EXPENSE - DIRALLOC
O&M	74	<u>38,115</u>	
O&M	75		
O&M	76		<u>PLUS: ADMIN & GENERAL O&M</u>
O&M	77	52,086	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
O&M	78	13,870	ALLOC FACTOR # 201 - MWH AT GENERATION
O&M	79	1,484	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
O&M	80	5,045	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
O&M	81	17,799	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
O&M	82	10,605	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
O&M	83	14,177	ALLOC FACTOR # 607 - PTD O&M EXP- DISTRCUSTOMER
O&M	84	17,321	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
O&M	85	<u>132,388</u>	
O&M	86		
O&M	87		<u>EQUALS: O&M EXP LESS FUEL & POWER TRANS</u>
O&M	88	116,354	SUM LINES 60, 77 FROM O&M
O&M	89	80,933	SUM LINES 61, 78 FROM O&M
O&M	90	3,207	SUM LINES 62, 79 FROM O&M
O&M	91	13,311	SUM LINES 63, 80 FROM O&M
O&M	92	48,917	SUM LINES 64, 81 FROM O&M
O&M	93	21,812	SUM LINES 65, 82 FROM O&M
O&M	94	30,965	SUM LINES 66, 83 FROM O&M
O&M	95	<u>55,436</u>	SUM LINES 67, 84 FROM O&M
O&M	96		
O&M	97	<u>370,934</u>	
O&M	98		
O&M	99		<u>EQUALS: O&M EXP PLUS FUEL & POWER TRANS</u>
O&M	100	116,354	SUM LINES 6, 88 FROM O&M
O&M	101	88,548	SUM LINES 7, 89 FROM O&M
O&M	102	3,207	SUM LINE 90 FROM O&M
O&M	103	13,311	SUM LINE 91 FROM O&M
O&M	104	48,917	SUM LINE 92 FROM O&M
O&M	105	21,812	SUM LINE 93 FROM O&M
O&M	106	30,965	SUM LINE 94 FROM O&M
O&M	107	<u>55,436</u>	SUM LINE 95 FROM O&M
O&M	108		
O&M	109	<u>378,549</u>	

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DEPRECIATION EXPENSE - DEPRE

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
DEPRE	1		
			<u>PRODUCTION DEPREC EXPENSE</u>
DEPRE	2		
		80,218	
DEPRE	3		
		14,638	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
DEPRE	4		
		94,856	ALLOC FACTOR # 201 - MWH AT GENERATION
DEPRE	5		
DEPRE	6		
DEPRE	7		
			<u>TRANSMISSION DEPREC EXPENSE</u>
DEPRE	8		
		923	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
DEPRE	9		
DEPRE	10		
		4,146	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	11		
DEPRE	12		
DEPRE	13		
		2,972	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	14		
		5,703	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	15		
		8,675	
DEPRE	16		
DEPRE	17		
		923	SUM LINE 8 FROM DEPRE
DEPRE	18		
		4,146	SUM LINE 10 FROM DEPRE
DEPRE	19		
		8,675	SUM LINE 15 FROM DEPRE
DEPRE	20		
DEPRE	21		
		13,744	SUM

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DEPRECIATION EXPENSE - DEPRE

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
DEPRE	22		<u>DISTRIBUTION DEPREX EXPENSE</u>
DEPRE	23		Substations
DEPRE	24	4,438	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
DEPRE	25		Poles Direct
DEPRE	26	890	ALLOC FACTOR # 310 - STREET LIGHTING - DIRALLOC
DEPRE	27	8,030	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
DEPRE	28	1,345	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	29	10,265	
DEPRE	30		OH Lines Direct
DEPRE	31	155	ALLOC FACTOR # 310 - STREET LIGHTING - DIRALLOC
DEPRE	32	5,684	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
DEPRE	33	1,182	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	34	7,021	
DEPRE	35		UG Lines Direct
DEPRE	36		UG Lines Primary
DEPRE	37	7,983	ALLOC FACTOR # 310 - STREET LIGHTING - DIRALLOC
DEPRE	38	1,998	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
DEPRE	39	9,982	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	40		Transformers
DEPRE	41	15,857	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	42		Services
DEPRE	43	5,777	ALLOC FACTOR # 307 - WEIGHTED SERVICES - CUSTOMER
DEPRE	44	4,580	ALLOC FACTOR # 308 - WEIGHTED METERS - CUSTOMER
DEPRE	45	68	ALLOC FACTOR # 309 - INTERRUPTIBLE EQUIP. - DIRALLOC.
DEPRE	46	8,375	ALLOC FACTOR # 310 - STREET LIGHTING - DIRALLOC
DEPRE	47		Total Distribution Expense
DEPRE	48	46,518	SUM LINES 23, 26, 27, 31, 32, 36, 37, 40 FROM DEPRE
DEPRE	49	19,846	SUM LINES 25, 30, 35, 42, 43, 44, 45 FROM DEPRE
DEPRE	50		
DEPRE	51	66,364	SUM
DEPRE	52		
DEPRE	53		
DEPRE	54		<u>PROD. TRANS & DIST DEPREX EXPENSE</u>
DEPRE	55	81,141	SUM LINES 2, 17 FROM DEPRE
DEPRE	56	14,638	SUM LINE 3 FROM DEPRE
DEPRE	57	4,146	SUM LINE 18 FROM DEPRE
DEPRE	58	8,675	SUM LINE 19 FROM DEPRE
DEPRE	59	26,135	SUM LINES 23, 26, 31, 36 FROM DEPRE
DEPRE	60	20,383	SUM LINES 27, 32, 37, 40 FROM DEPRE
DEPRE	61	19,846	SUM LINES 25, 30, 35, 42, 43, 44, 45 FROM DEPRE
DEPRE	62		Other
DEPRE	63		EQUALS ZERO
DEPRE	64	174,964	

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DEPRECIATION EXPENSE - DEPRE

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
DEPRE	65		<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>
DEPRE	66	1,120	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
DEPRE	67	347	ALLOC FACTOR # 201 - MWH AT GENERATION
DEPRE	68	141	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	69	93	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	70	623	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
DEPRE	71	371	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	72	248	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
DEPRE	73	440	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
DEPRE	74		
DEPRE	75	3,384	TOTAL COMMUNICATION EQP DEPREC EXP
DEPRE	76		
DEPRE	77		<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>
DEPRE	78	-	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
DEPRE	79	-	ALLOC FACTOR # 201 - MWH AT GENERATION
DEPRE	80	-	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	81	-	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	82	-	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
DEPRE	83	-	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	84	-	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
DEPRE	85	-	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
DEPRE	86		
DEPRE	87		TOTAL TRANSPORTATION EQP DEPREC EXP
DEPRE	88		
DEPRE	89		<u>PLUS: GENERAL & INTANGIBLE DEPREC EXP</u>
DEPRE	90	6,280	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
DEPRE	91	2,291	ALLOC FACTOR # 201 - MWH AT GENERATION
DEPRE	92	79	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	93	403	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	94	1,737	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
DEPRE	95	929	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	96	1,639	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
DEPRE	97	2,901	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
DEPRE	98		
DEPRE	99	16,259	TOTAL GENERAL & INTANGIBLE DEPREC EXP
DEPRE	100		
DEPRE	101		<u>EQUALS: DEPRECIATION EXPENSE</u>
DEPRE	102	88,542	SUM LINES 55, 66, 78, 90 FROM DEPRE
DEPRE	103	17,276	SUM LINES 56, 67, 79, 91 FROM DEPRE
DEPRE	104	4,366	SUM LINES 57, 68, 80, 92 FROM DEPRE
DEPRE	105	9,171	SUM LINES 58, 69, 81, 93 FROM DEPRE
DEPRE	106	28,495	SUM LINES 59, 70, 82, 94 FROM DEPRE
DEPRE	107	21,683	SUM LINES 60, 71, 83, 95 FROM DEPRE
DEPRE	108	21,734	SUM LINES 61, 72, 84, 96 FROM DEPRE
DEPRE	109	3,341	SUM LINES 62, 73, 85, 97 FROM DEPRE
DEPRE	110		
DEPRE	111	194,608	SUM

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TAXES OTHER THAN INCOME TAXES - TXOTH

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
TXOTH	1		
			<u>PAYROLL TAXES</u>
TXOTH	2	3,984	
			Production
TXOTH	3	1,453	
			Production
TXOTH	4	50	
			Transmission
TXOTH	5	256	
			Subtransmission
TXOTH	6	1,102	
			Distribution Primary
TXOTH	7	589	
			Distribution Secondary
TXOTH	8	1,040	
			Distribution
TXOTH	9	1,841	
			Other
TXOTH	10		TOTAL PAYROLL TAXES
		<u>10,315</u>	
TXOTH	11		
			<u>PLUS: PROPERTY TAXES</u>
TXOTH	13	27,470	
			Production
TXOTH	14	2,038	
			Production
TXOTH	15	1,234	
			Transmission
TXOTH	16	2,725	
			Subtransmission
TXOTH	17	7,968	
			Distribution Primary
TXOTH	18	5,011	
			Distribution Secondary
TXOTH	19	4,250	
			Distribution
TXOTH	20	310	
			Other
TXOTH	21		TOTAL PROPERTY TAXES
		<u>51,005</u>	
TXOTH	22		
			<u>PLUS: FUTURE USE</u>
TXOTH	24	-	
			Production
TXOTH	25	-	
			Production
TXOTH	26	-	
			Transmission
TXOTH	27	-	
			Subtransmission
TXOTH	28	-	
			Distribution Primary
TXOTH	29	-	
			Distribution Secondary
TXOTH	30	-	
			Distribution
TXOTH	31	-	
			Other
TXOTH	32	-	FUTURE USE
		<u>-</u>	
TXOTH	33		
			<u>PLUS: OTHER TAXES</u>
TXOTH	35	119	
			Production
TXOTH	36	13	
			Production
TXOTH	37	5	
			Transmission
TXOTH	38	12	
			Subtransmission
TXOTH	39	31	
			Distribution Primary
TXOTH	40	18	
			Distribution Secondary
TXOTH	41	16	
			Distribution
TXOTH	42	1	
			Other
TXOTH	43		TOTAL OTHER TAXES
		<u>215</u>	

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TAXES OTHER THAN INCOME TAXES - TXOTH

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
TXOTH	44		<u>EQUALS: NON-REVENUE TAXES</u>
TXOTH	45	31,573	SUM LINES 2, 13, 24, 35 FROM TXOTH
TXOTH	46	3,504	SUM LINES 3, 14, 25, 36 FROM TXOTH
TXOTH	47	1,289	SUM LINES 4, 15, 26, 37 FROM TXOTH
TXOTH	48	2,993	SUM LINES 5, 16, 27, 38 FROM TXOTH
TXOTH	49	9,101	SUM LINES 6, 17, 28, 39 FROM TXOTH
TXOTH	50	5,618	SUM LINES 7, 18, 29, 40 FROM TXOTH
TXOTH	51	5,306	SUM LINES 8, 19, 30, 41 FROM TXOTH
TXOTH	52	2,152	SUM LINES 9, 20, 31, 42 FROM TXOTH
TXOTH	53	<u>61,534</u>	
TXOTH	54		
TXOTH	55		
TXOTH	56		<u>REGULATORY ASSESSMENT FEE</u>
TXOTH	57	407	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
TXOTH	58	44	ALLOC FACTOR # 204 - MWH AT GENERATION (NO RESALE)
TXOTH	59	22	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
TXOTH	60	50	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
TXOTH	61	102	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
TXOTH	62	60	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
TXOTH	63	52	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
TXOTH	64	4	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
TXOTH	65	<u>740</u>	
TXOTH	66		
TXOTH	67		
TXOTH	68		<u>EQUALS: TAXES OTHER THAN INCOME</u>
TXOTH	69	31,979	SUM LINES 45, 57 FROM TXOTH
TXOTH	70	3,548	SUM LINES 46, 58 FROM TXOTH
TXOTH	71	1,311	SUM LINES 47, 59 FROM TXOTH
TXOTH	72	3,043	SUM LINES 48, 60 FROM TXOTH
TXOTH	73	9,203	SUM LINES 49, 61 FROM TXOTH
TXOTH	74	5,678	SUM LINES 50, 62 FROM TXOTH
TXOTH	75	5,358	SUM LINES 51, 63 FROM TXOTH
TXOTH	76	2,155	SUM LINES 52, 64 FROM TXOTH
TXOTH	77		
TXOTH	78	<u>62,275</u>	

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This section performs the
 derivation of Operating Income
 Federal Tax Rate = 0.35
 FI State Tax Rate = 0.055

INCOME TAXES - INCTX

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	1		<u>First Step: Derivation of Operating Income</u>
INCTX	2		
INCTX	3		<u>TOTAL OPERATING REVENUES</u>
INCTX	4	837,851	
INCTX	5		LINE 36 BROUGHT FORWARD FROM OPREV
INCTX	6	1,048	LINE 37 BROUGHT FORWARD FROM OPREV
INCTX	7	3,194	LINE 38 BROUGHT FORWARD FROM OPREV
INCTX	8	568	LINE 39 BROUGHT FORWARD FROM OPREV
INCTX	9	153	LINE 40 BROUGHT FORWARD FROM OPREV
INCTX	10	9,455	LINE 41 BROUGHT FORWARD FROM OPREV
INCTX	11	202	LINE 42 BROUGHT FORWARD FROM OPREV
INCTX	12	39	LINE 43 BROUGHT FORWARD FROM OPREV
INCTX	13	12,848	LINE 44 BROUGHT FORWARD FROM OPREV
INCTX	14	865,359	
INCTX	15		<u>LESS: O&M EXPENSE</u>
INCTX	16	116,354	
INCTX	17	80,933	LINE 88 BROUGHT FORWARD FROM O&M
INCTX	18	3,207	LINE 89 BROUGHT FORWARD FROM O&M
INCTX	19	13,311	LINE 90 BROUGHT FORWARD FROM O&M
INCTX	20	48,917	LINE 91 BROUGHT FORWARD FROM O&M
INCTX	21	21,812	LINE 92 BROUGHT FORWARD FROM O&M
INCTX	22	30,965	LINE 93 BROUGHT FORWARD FROM O&M
INCTX	23	55,436	LINE 94 BROUGHT FORWARD FROM O&M
INCTX	24	370,934	LINE 95 BROUGHT FORWARD FROM O&M
INCTX	25		
INCTX	26		<u>LESS: FUEL & POWER TRANSACTIONS</u>
INCTX	27		
INCTX	28	7,615	LINE 6 BROUGHT FORWARD FROM O&M
INCTX	29	7,615	LINE 7 BROUGHT FORWARD FROM O&M
INCTX	30		
INCTX	31		<u>LESS: DEPRECIATION EXPENSE</u>
INCTX	32	88,542	
INCTX	33	17,276	LINE 102 BROUGHT FORWARD FROM DEP RE
INCTX	34	4,366	LINE 103 BROUGHT FORWARD FROM DEP RE
INCTX	35	9,171	LINE 104 BROUGHT FORWARD FROM DEP RE
INCTX	36	28,495	LINE 105 BROUGHT FORWARD FROM DEP RE
INCTX	37	21,683	LINE 106 BROUGHT FORWARD FROM DEP RE
INCTX	38	21,734	LINE 107 BROUGHT FORWARD FROM DEP RE
INCTX	39	3,341	LINE 108 BROUGHT FORWARD FROM DEP RE
INCTX	40	194,608	LINE 109 BROUGHT FORWARD FROM DEP RE

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The next section performs the Adjust to Oper Income for
 Permanent & Timing Differences and Interest Expense

INCOME TAXES - INCTX

REPORT	LINE NO.	DESCRIPTION	FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	41	<u>LESS: AMORTIZATION EXPENSE</u>		
INCTX	42	Production	-	EQUALS ZERO
INCTX	43	Production	-	EQUALS ZERO
INCTX	44	Transmission	-	EQUALS ZERO
INCTX	45	Subtransmission	-	EQUALS ZERO
INCTX	46	Distribution Primary	-	EQUALS ZERO
INCTX	47	Distribution Secondary	-	EQUALS ZERO
INCTX	48	Distribution	-	EQUALS ZERO
INCTX	49	Other	-	EQUALS ZERO
INCTX	50	TOTAL AMORTIZATION EXPENSE		
INCTX	51			
INCTX	52	<u>LESS: TAXES OTHER THAN INCOME</u>		
INCTX	53	Production	31,979	LINE 69 BROUGHT FORWARD FROM TXOTH
INCTX	54	Production	3,548	LINE 70 BROUGHT FORWARD FROM TXOTH
INCTX	55	Transmission	1,311	LINE 71 BROUGHT FORWARD FROM TXOTH
INCTX	56	Subtransmission	3,043	LINE 72 BROUGHT FORWARD FROM TXOTH
INCTX	57	Distribution Primary	9,203	LINE 73 BROUGHT FORWARD FROM TXOTH
INCTX	58	Distribution Secondary	5,678	LINE 74 BROUGHT FORWARD FROM TXOTH
INCTX	59	Distribution	5,358	LINE 75 BROUGHT FORWARD FROM TXOTH
INCTX	60	Other	2,155	LINE 76 BROUGHT FORWARD FROM TXOTH
INCTX	61	TOTAL TAXES OTHER THAN INCOME	62,275	
INCTX	62			
INCTX	63	<u>LESS: LOSS ON DISPOSITION & MISC</u>		
INCTX	64	Production	(832)	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
INCTX	65	Production	(62)	ALLOC FACTOR # 201 - MWH AT GENERATION
INCTX	66	Transmission	(35)	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	67	Subtransmission	(77)	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	68	Distribution Primary	(239)	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
INCTX	69	Distribution Secondary	(152)	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	70	Distribution	(129)	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
INCTX	71	Other	(9)	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
INCTX	72	TOTAL OTHER EXPENSES	(1,534)	
INCTX	73			
INCTX	74	<u>EQUALS: OPERATING INCOME</u>		
INCTX	75	Sales	837,851	SUM LINE 4 FROM INCTX
INCTX	76	Production	(234,996)	SUM LINE 5 LESS LINES 16, 27, 32, 42, 53, 64 FROM INCTX
INCTX	77	Production	(106,116)	SUM LINE 6 LESS LINES 17, 28, 33, 43, 54, 65 FROM INCTX
INCTX	78	Transmission	(8,281)	SUM LINE 7 LESS LINES 18, 34, 44, 55, 66 FROM INCTX
INCTX	79	Subtransmission	(25,293)	SUM LINE 8 LESS LINES 19, 35, 45, 56, 67 FROM INCTX
INCTX	80	Distribution Primary	(76,921)	SUM LINE 9 LESS LINES 20, 36, 46, 57, 68 FROM INCTX
INCTX	81	Distribution Secondary	(48,819)	SUM LINE 10 LESS LINES 21, 37, 47, 58, 69 FROM INCTX
INCTX	82	Distribution	(57,888)	SUM LINE 11 LESS LINES 22, 38, 48, 59, 70 FROM INCTX
INCTX	83	Other	(48,075)	SUM LINE 12 LESS LINES 23, 39, 49, 60, 71 FROM INCTX
INCTX	84	TOTAL OPERATING INCOME	231,462	
INCTX	85			
INCTX	86	<u>NEXT STEP: ADJUSTMENTS TO OPER INCOME FOR PERMANENT & TIMING DIFFERENCES AND INTEREST EXPENSE</u>		
INCTX	87			
INCTX	88	<u>PLUS: PRODUCTION GROUP ITEMS</u>		
INCTX	89	Production	(22,014)	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
INCTX	90	Production	88,351	ALLOC FACTOR # 201 - MWH AT GENERATION
INCTX	91	TOTAL PRODUCTION GROUP ITEMS	66,337	

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INCOME TAXES - INCTX

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	92	<u>PLUS: PLANT GROUP ITEMS</u>	
INCTX	93	Production	
INCTX	94	Production (16,805)	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
INCTX	95	Transmission (1,245)	ALLOC FACTOR # 201 - MWH AT GENERATION
INCTX	96	Subtransmission (709)	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	97	Distribution Primary (1,566)	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	98	Distribution Secondary (4,826)	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
INCTX	99	Distribution (3,067)	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	100	Other (2,602)	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
INCTX	101	TOTAL PLANT GROUP ITEMS (190)	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
INCTX	102	<u>(31,010)</u>	
INCTX	103	<u>PLUS: TAX DEPREC. OVER BOOK</u>	
INCTX	104	Production -	
INCTX	105	Production -	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
INCTX	106	Transmission -	ALLOC FACTOR # 201 - MWH AT GENERATION
INCTX	107	Subtransmission -	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	108	Distribution Primary -	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	109	Distribution Secondary -	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
INCTX	110	Distribution -	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	111	Other -	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
INCTX	112	TOTAL TAX DEPREC OVER BOOK -	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
INCTX	113	<u>-</u>	
INCTX	114	<u>PLUS: INTEREST EXPENSE</u>	
INCTX	115	Production (54,551)	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
INCTX	116	Production (5,927)	ALLOC FACTOR # 201 - MWH AT GENERATION
INCTX	117	Transmission (2,503)	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	118	Subtransmission (5,705)	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	119	Distribution Primary (14,229)	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
INCTX	120	Distribution Secondary (8,324)	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	121	Distribution (7,233)	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
INCTX	122	Other (524)	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
INCTX	123	TOTAL INTEREST EXPENSE (98,997)	
INCTX	124	<u>(98,997)</u>	
INCTX	125	<u>PLUS: OTHER ADJUSTMENTS</u>	
INCTX	126	Production 3,664	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
INCTX	127	Production 246	ALLOC FACTOR # 201 - MWH AT GENERATION
INCTX	128	Transmission 153	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	129	Subtransmission 342	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	130	Distribution Primary 1,038	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
INCTX	131	Distribution Secondary 666	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	132	Distribution 553	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
INCTX	133	Other	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
INCTX	134	TOTAL OTHER ADJUSTMENTS 6,663	

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The next section performs the Calculation of
 Florida Income Taxes Payable After Deductions

INCOME TAXES - INCTX

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	135	<u>SUBTOTAL: ADJUSTMENTS TO OPERATING INCOME</u>	
INCTX	136	Production (89,707)	SUM LINES 89, 93, 104, 115, 126 FROM INCTX
INCTX	137	Production 81,426	SUM LINES 90, 94, 105, 116, 127 FROM INCTX
INCTX	138	Transmission (3,059)	SUM LINES 95, 106, 117, 128 FROM INCTX
INCTX	139	Subtransmission (6,928)	SUM LINES 96, 107, 118, 129 FROM INCTX
INCTX	140	Distribution Primary (18,017)	SUM LINES 97, 108, 119, 130 FROM INCTX
INCTX	141	Distribution Secondary (10,726)	SUM LINES 98, 109, 120, 131 FROM INCTX
INCTX	142	Distribution (9,282)	SUM LINES 99, 110, 121, 132 FROM INCTX
INCTX	143	Other (714)	SUM LINES 100, 111, 122, 133 FROM INCTX
INCTX	144	<u>TOTAL ADJUSTMENTS TO OPERATING INCOME</u> (57,007)	
INCTX	145		
INCTX	146		
INCTX	147	<u>NEXT STEP: CALCULATION OF FLORIDA INCOME TAXES PAYABLE AFTER DEDUCTIONS</u>	
INCTX	148		
INCTX	149		
INCTX	150	<u>EQUALS: OPERATING INCOME PLUS DEDUCTIONS</u>	
INCTX	151	Sales 837,851	SUM LINE 75 FROM INCTX
INCTX	152	Production (324,703)	SUM LINES 76, 136 FROM INCTX
INCTX	153	Production (24,691)	SUM LINES 77, 137 FROM INCTX
INCTX	154	Transmission (11,340)	SUM LINES 78, 138 FROM INCTX
INCTX	155	Subtransmission (32,221)	SUM LINES 79, 139 FROM INCTX
INCTX	156	Distribution Primary (94,938)	SUM LINES 80, 140 FROM INCTX
INCTX	157	Distribution Secondary (59,545)	SUM LINES 81, 141 FROM INCTX
INCTX	158	Distribution (67,170)	SUM LINES 82, 142 FROM INCTX
INCTX	159	Other (48,789)	SUM LINES 83, 143 FROM INCTX
INCTX	160	<u>TOTAL OPERATING INC PLUS DEDUCT</u> 174,455	
INCTX	161		
INCTX	162	<u>PLUS: FLORIDA INCOME ADJUSTMENTS</u>	
INCTX	163	Production 5,640	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
INCTX	164	Production 613	ALLOC FACTOR # 201 - MWH AT GENERATION
INCTX	165	Transmission 259	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	166	Subtransmission 590	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	167	Distribution Primary 1,471	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
INCTX	168	Distribution Secondary 861	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	169	Distribution 748	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
INCTX	170	Other 54	ALLOC FACTOR # 311 - BILLING & METER RD & MISC - DIRALLOC
INCTX	171	<u>TOTAL FLORIDA INCOME ADJUSTMENTS</u> 10,235	

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The next section performs the Calculation of Federal
 Income Taxes Payable After Deduct & Before Tax Adj's

INCOME TAXES - INCTX

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	172	<u>EQUALS: FLORIDA TAXABLE INCOME</u>		
INCTX	173	Sales	837,851	SUM LINE 151 FROM INCTX
INCTX	174	Production	(319,063)	SUM LINES 152, 163 FROM INCTX
INCTX	175	Production	(24,078)	SUM LINES 153, 164 FROM INCTX
INCTX	176	Transmission	(11,081)	SUM LINES 154, 165 FROM INCTX
INCTX	177	Subtransmission	(31,632)	SUM LINES 155, 166 FROM INCTX
INCTX	178	Distribution Primary	(93,467)	SUM LINES 156, 167 FROM INCTX
INCTX	179	Distribution Secondary	(58,684)	SUM LINES 157, 168 FROM INCTX
INCTX	180	Distribution	(66,422)	SUM LINES 158, 169 FROM INCTX
INCTX	181	Other	(48,735)	SUM LINES 159, 170 FROM INCTX
INCTX	182	TOTAL FLORIDA TAXABLE INCOME	<u>184,690</u>	
INCTX	183			
INCTX	184	<u>RESULTS: FLORIDA INCOME TAX @ 0.055</u>		
INCTX	185	Sales	46,082	LINE 173 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	186	Production	(17,548)	LINE 174 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	187	Production	(1,324)	LINE 175 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	188	Transmission	(609)	LINE 176 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	189	Subtransmission	(1,740)	LINE 177 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	190	Distribution Primary	(5,141)	LINE 178 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	191	Distribution Secondary	(3,228)	LINE 179 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	192	Distribution	(3,653)	LINE 180 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	193	Other	(2,680)	LINE 181 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	194	TOTAL FLORIDA INCOME TAX	<u>10,158</u>	
INCTX	195			
INCTX	196			
INCTX	197	<u>NEXT STEP: CALCULATION OF FEDERAL INCOME TAXES PAYABLE AFTER DEDUCTIONS AND BEFORE TAX ADJUSTMENTS</u>		
INCTX	198			
INCTX	199			
INCTX	200	<u>OPERATING INCOME AFTER FLORIDA TAX</u>		
INCTX	201	Sales	791,770	SUM LINE 151 LESS LINE 185 FROM INCTX
INCTX	202	Production	(307,155)	SUM LINE 152 LESS LINE 186 FROM INCTX
INCTX	203	Production	(23,366)	SUM LINE 153 LESS LINE 187 FROM INCTX
INCTX	204	Transmission	(10,731)	SUM LINE 154 LESS LINE 188 FROM INCTX
INCTX	205	Subtransmission	(30,482)	SUM LINE 155 LESS LINE 189 FROM INCTX
INCTX	206	Distribution Primary	(89,797)	SUM LINE 156 LESS LINE 190 FROM INCTX
INCTX	207	Distribution Secondary	(56,317)	SUM LINE 157 LESS LINE 191 FROM INCTX
INCTX	208	Distribution	(63,517)	SUM LINE 158 LESS LINE 192 FROM INCTX
INCTX	209	Other	(46,109)	SUM LINE 159 LESS LINE 193 FROM INCTX
INCTX	210	TOTAL OPER INC AFTER FLORIDA TAX	<u>164,297</u>	

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INCOME TAXES - INCTX

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	211		<u>PLUS: FEDERAL INCOME ADJUSTMENTS</u>
INCTX	212	-	Production
INCTX	213	-	Production
INCTX	214	-	Transmission
INCTX	215	-	Subtransmission
INCTX	216	-	Distribution Primary
INCTX	217	-	Distribution Secondary
INCTX	218	-	Distribution
INCTX	219	-	Other
INCTX	220	-	TOTAL FEDERAL INCOME ADJUSTMENTS
INCTX	221	-	
INCTX	222		<u>EQUALS: FEDERAL TAXABLE INCOME</u>
INCTX	223	791,770	Sales
INCTX	224	(307,155)	Production
INCTX	225	(23,366)	Production
INCTX	226	(10,731)	Transmission
INCTX	227	(30,482)	Subtransmission
INCTX	228	(89,797)	Distribution Primary
INCTX	229	(56,317)	Distribution Secondary
INCTX	230	(63,517)	Distribution
INCTX	231	(46,109)	Other
INCTX	232	164,297	TOTAL FEDERAL TAXABLE INCOME
INCTX	233		
INCTX	234		<u>RESULTS: FEDERAL INCOME TAX @ 0.35</u>
INCTX	235	277,119	Sales
INCTX	236	(107,504)	Production
INCTX	237	(8,178)	Production
INCTX	238	(3,756)	Transmission
INCTX	239	(10,669)	Subtransmission
INCTX	240	(31,429)	Distribution Primary
INCTX	241	(19,711)	Distribution Secondary
INCTX	242	(22,231)	Distribution
INCTX	243	(16,138)	Other
INCTX	244	57,504	TOTAL FEDERAL INCOME TAX

ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
 ALLOC FACTOR # 201 - MWH AT GENERATION
 ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
 ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
 ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
 ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
 ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
 ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC

SUM LINE 201
 SUM LINES 202, 212 FROM INCTX
 SUM LINES 203, 213 FROM INCTX
 SUM LINES 204, 214 FROM INCTX
 SUM LINES 205, 215 FROM INCTX
 SUM LINES 206, 216 FROM INCTX
 SUM LINES 207, 217 FROM INCTX
 SUM LINES 208, 218 FROM INCTX
 SUM LINES 209, 219 FROM INCTX

LINE 223 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
 LINE 224 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
 LINE 225 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
 LINE 226 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
 LINE 227 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
 LINE 228 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
 LINE 229 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
 LINE 230 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
 LINE 231 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE

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The next section reflects Deferred Inc Taxes, ITC and Adj's to
 State & Fed Taxes and then Totals All Income Taxes

INCOME TAXES - INCTX

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	245	<u>DEFERRED INCOME TAXES, ITC AND ADJUSTMENTS TO STATE & FEDERAL TAXES</u>	
INCTX	246		
INCTX	247	<u>ADJUSTMENTS TO INCOME TAXES</u>	
INCTX	248	(10,563)	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
INCTX	249	(1,148)	ALLOC FACTOR # 201 - MWH AT GENERATION
INCTX	250	(485)	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	251	(1,105)	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	252	(2,755)	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
INCTX	253	(1,612)	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	254	(1,401)	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
INCTX	255	(102)	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
INCTX	256	<u>(19,168)</u>	
INCTX	257		
INCTX	258		
INCTX	259	<u>FINAL STEP: TOTALING OF ALL INCOME TAXES</u>	
INCTX	260	(Florida Tax + Federal Tax + Adjustments)	
INCTX	261		
INCTX	262	<u>TOTAL INCOME TAXES</u>	
INCTX	263	323,201	SUM LINES 185, 235 FROM INCTX
INCTX	264	(135,615)	SUM LINES 186, 236, 248 FROM INCTX
INCTX	265	(10,650)	SUM LINES 187, 237, 249 FROM INCTX
INCTX	266	(4,850)	SUM LINES 188, 238, 250 FROM INCTX
INCTX	267	(13,513)	SUM LINES 189, 239, 251 FROM INCTX
INCTX	268	(39,325)	SUM LINES 190, 240, 252 FROM INCTX
INCTX	269	(24,550)	SUM LINES 191, 241, 253 FROM INCTX
INCTX	270	(27,285)	SUM LINES 192, 242, 254 FROM INCTX
INCTX	271	<u>(18,920)</u>	SUM LINES 193, 243, 255 FROM INCTX
INCTX	272		
INCTX	273	<u>48,493</u>	SUM

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PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
PLTSVC	1	<u>PRODUCTION PLANT</u>		
PLTSVC	2	Production Demand	2,598,333	ALLOC FACTOR # 124 -- WEIGHTED 12 CP & 25% AD (INCL IS CP)
PLTSVC	3	Production Energy	461,574	ALLOC FACTOR # 201 -- MWH AT GENERATION
PLTSVC	4	TOTAL PRODUCTION PLANT	<u>3,059,907</u>	
PLTSVC	5			
PLTSVC	6			
PLTSVC	7	<u>TRANSMISSION PLANT</u>		
PLTSVC	8	Step-Up Substations	<u>36,958</u>	ALLOC FACTOR # 124 -- WEIGHTED 12 CP & 25% AD (INCL IS CP)
PLTSVC	9			
PLTSVC	10	High-Volt Substations & Lines	121,492	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
PLTSVC	11			
PLTSVC	12	Subtransmission		
PLTSVC	13	Substations	121,362	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
PLTSVC	14	Lines	149,891	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
PLTSVC	15	Subtransmission	<u>271,253</u>	
PLTSVC	16			
PLTSVC	17	Step-Up Substations	36,958	SUM LINE 8 FROM PLTSVC
PLTSVC	18	Hi-Volt Transmission	121,492	SUM LINE 10 FROM PLTSVC
PLTSVC	19	Subtransmission	<u>271,253</u>	SUM LINE 15 FROM PLTSVC
PLTSVC	20			
PLTSVC	21	TOTAL TRANSMISSION PLANT	<u>429,703</u>	SUM

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PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
PLTSVC	22		
PLTSVC	23		
PLTSVC	24		
PLTSVC	25		
PLTSVC	26		
PLTSVC	27		
PLTSVC	28		
PLTSVC	29		
PLTSVC	30		
PLTSVC	31		
PLTSVC	32		
PLTSVC	33		
PLTSVC	34		
PLTSVC	35		
PLTSVC	36		
PLTSVC	37		
PLTSVC	38		
PLTSVC	39		
PLTSVC	40		
PLTSVC	41		
PLTSVC	42		
PLTSVC	43		
PLTSVC	44		
PLTSVC	45		
PLTSVC	46		
PLTSVC	47		
PLTSVC	48		
PLTSVC	49		
PLTSVC	50		
PLTSVC	51		
PLTSVC	52		
PLTSVC	53		
PLTSVC	54		
PLTSVC	55		
PLTSVC	56		
PLTSVC	57		
PLTSVC	58		
PLTSVC	59		
PLTSVC	60		
PLTSVC	61		
PLTSVC	62		

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PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.	FDESC	FJURIS	METHOD OF ASSIGNMENT
PLTSVC	63	<u>PLUS: COMMUNICATION EQUIPMENT</u>		
PLTSVC	64	Production	12,020	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
PLTSVC	65	Production	3,726	ALLOC FACTOR # 201 - MWH AT GENERATION
PLTSVC	66	Transmission	1,515	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PLTSVC	67	Subtransmission	995	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PLTSVC	68	Distribution Primary	6,681	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
PLTSVC	69	Distribution Secondary	3,984	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
PLTSVC	70	Distribution	2,666	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
PLTSVC	71	Other	4,720	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
PLTSVC	72	TOTAL COMMUNICATION EQUIPMENT	36,306	
PLTSVC	73			
PLTSVC	74	<u>PLUS: TRANSPORTATION EQUIPMENT</u>		
PLTSVC	75	Production	1,169	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
PLTSVC	76	Production	426	ALLOC FACTOR # 201 - MWH AT GENERATION
PLTSVC	77	Transmission	203	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PLTSVC	78	Subtransmission	1,032	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PLTSVC	79	Distribution Primary	4,629	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
PLTSVC	80	Distribution Secondary	2,563	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
PLTSVC	81	Distribution	4,690	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
PLTSVC	82	Other	2,819	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
PLTSVC	83	TOTAL TRANSPORTATION EQUIPMENT	17,531	
PLTSVC	84			
PLTSVC	85	<u>PLUS: GENERAL & INTANGIBLE</u>		
PLTSVC	86	Production	56,655	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
PLTSVC	87	Production	20,857	ALLOC FACTOR # 201 - MWH AT GENERATION
PLTSVC	88	Transmission	2,245	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PLTSVC	89	Subtransmission	3,607	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PLTSVC	90	Distribution Primary	19,902	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
PLTSVC	91	Distribution Secondary	8,308	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
PLTSVC	92	Distribution	14,663	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
PLTSVC	93	Other	26,002	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
PLTSVC	94	TOTAL GENERAL & INTANGIBLE	152,240	
PLTSVC	95			
PLTSVC	96	<u>EQUALS: PLANT IN SERVICE</u>		
PLTSVC	97	Production	2,705,135	SUM LINES 54, 64, 75, 86 FROM PLTSVC
PLTSVC	98	Production	486,584	SUM LINES 55, 65, 76, 87 FROM PLTSVC
PLTSVC	99	Transmission	125,455	SUM LINES 56, 66, 77, 88 FROM PLTSVC
PLTSVC	100	Subtransmission	276,886	SUM LINES 57, 67, 78, 89 FROM PLTSVC
PLTSVC	101	Distribution Primary	853,372	SUM LINES 58, 68, 79, 90 FROM PLTSVC
PLTSVC	102	Distribution Secondary	542,402	SUM LINES 59, 69, 80, 91 FROM PLTSVC
PLTSVC	103	Distribution	460,100	SUM LINES 60, 70, 81, 92 FROM PLTSVC
PLTSVC	104	Other	33,541	SUM LINES 61, 71, 82, 93 FROM PLTSVC
PLTSVC	105			
PLTSVC	106	TOTAL PLANT IN SERVICE	5,483,474	SUM

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PLANT HELD FOR FUTURE USE - PHFFU

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
PHFFU	1	<u>PLANT HELD FOR FUTURE USE</u>		
PHFFU	2	Production	1,917	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
PHFFU	3	Production	203	ALLOC FACTOR # 201 - MWH AT GENERATION
PHFFU	4	Transmission	8,075	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PHFFU	5	Subtransmission	18,037	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PHFFU	6	Distribution Primary	9,098	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
PHFFU	7	Distribution Secondary	-	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
PHFFU	8	Distribution	-	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
PHFFU	9	Other	-	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
PHFFU	10			
PHFFU	11	TOTAL PLANT HELD FOR FUTURE USE	<u>37,330</u>	SUM

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
ACCDPR	1	<u>PRODUCTION RESERVE</u>		
ACCDPR	2	Production Demand	830,089	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
ACCDPR	3	Production Energy	189,093	ALLOC FACTOR # 201 - MWH AT GENERATION
ACCDPR	4	TOTAL PRODUCTION DEPRE RESERVE	<u>1,019,183</u>	
ACCDPR	5			
ACCDPR	6			
ACCDPR	7	<u>TRANSMISSION RESERVE</u>		
ACCDPR	8	Step-Up Substations	9,246	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
ACCDPR	9			
ACCDPR	10	High-Volt Transmission Lines	40,813	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
ACCDPR	11			
ACCDPR	12	Subtransmission		
ACCDPR	13	Substations	29,741	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
ACCDPR	14	Lines	54,636	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
ACCDPR	15	Subtransmission	84,377	
ACCDPR	16			
ACCDPR	17	Step-Up Substations	9,246	SUM LINE 8 FROM ACCDPR
ACCDPR	18	Hi-Volt Transmission	40,813	SUM LINE 10 FROM ACCDPR
ACCDPR	19	Subtransmission	84,377	SUM LINE 15 FROM ACCDPR
ACCDPR	20			
ACCDPR	21	TOTAL TRANSMISSION DEPRE RESERVE	<u>134,435</u>	SUM

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
ACCDPR	22	<u>DISTRIBUTION RESERVE</u>	
ACCDPR	23	Substations	
ACCDPR	24	51,880	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
ACCDPR	25	Poles Direct	
ACCDPR	26	9,216	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
ACCDPR	27	Poles Primary	83,116
ACCDPR	28	Poles Secondary	13,922
ACCDPR	29	TOTAL POLES	106,254
ACCDPR	30	OH Lines Direct	2,422
ACCDPR	31	OH Lines Primary	88,573
ACCDPR	32	OH Lines Secondary	18,425
ACCDPR	33	TOTAL OH LINES	109,421
ACCDPR	34		
ACCDPR	35	UG Lines Direct	
ACCDPR	36	UG Lines Primary	82,769
ACCDPR	37	UG Lines Secondary	20,718
ACCDPR	38	TOTAL UG LINES	103,486
ACCDPR	39		
ACCDPR	40	Transformers	163,900
ACCDPR	41		ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
ACCDPR	42	Services	66,252
ACCDPR	43	Dist Meters	22,847
ACCDPR	44	Interruptible Equipment	889
ACCDPR	45	Street Lighting	72,499
ACCDPR	46		ALLOC FACTOR # 307 -- WEIGHTED SERVICES - CUSTOMER
ACCDPR	47	Distribution Reserve	523,302
ACCDPR	48	Distribution Reserve	174,125
ACCDPR	49		ALLOC FACTOR # 308 -- WEIGHTED METERS - CUSTOMER
ACCDPR	50	TOTAL DISTRIBUTION DEPRE RESERVE	697,428
ACCDPR	51		ALLOC FACTOR # 309 -- INTERRUPTIBLE EQUIP. - DIRALLOC.
ACCDPR	52		ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
ACCDPR	53	<u>PROD. TRANS. & DIST RESERVE</u>	
ACCDPR	54	Production	839,335
ACCDPR	55	Production	189,093
ACCDPR	56	Transmission	40,813
ACCDPR	57	Subtransmission	84,377
ACCDPR	58	Distribution Primary	306,337
ACCDPR	59	Distribution Secondary	216,965
ACCDPR	60	Distribution	174,125
ACCDPR	61	Other	
ACCDPR	62		SUM LINES 23, 26, 27, 31, 32, 36, 37, 40 FROM ACCDPR
ACCDPR	63	TOTAL PROD, TRANS. & DIST DEPRE RESERVE	1,851,046
			SUM LINES 25, 30, 35, 42, 43, 44, 45 FROM ACCDPR
			SUM

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
ACCDPR	64	<u>PLUS: COMMUNICATION EQUIPMENT</u>	
ACCDPR	65	Production	
ACCDPR	66	Production	6,128
ACCDPR	67	Transmission	1,900
ACCDPR	68	Subtransmission	772
ACCDPR	69	Distribution Primary	507
ACCDPR	70	Distribution Secondary	3,406
ACCDPR	71	Distribution	2,031
ACCDPR	72	Other	1,359
ACCDPR	73	TOTAL COMM EQUIP DEP REERVE	2,406
ACCDPR	74		<u>18,511</u>
ACCDPR	75	<u>PLUS: TRANSPORTATION EQUIPMENT</u>	
ACCDPR	76	Production	
ACCDPR	77	Production	434
ACCDPR	78	Transmission	158
ACCDPR	79	Subtransmission	87
ACCDPR	80	Distribution Primary	441
ACCDPR	81	Distribution Secondary	1,980
ACCDPR	82	Distribution	1,096
ACCDPR	83	Other	2,006
ACCDPR	84	TOTAL TRANSP EQUIP DEP REERVE	1,206
ACCDPR	85		<u>7,408</u>
ACCDPR	86	<u>PLUS: GENERAL & INTANGIBLE</u>	
ACCDPR	87	Production	
ACCDPR	88	Production	21,942
ACCDPR	89	Transmission	8,028
ACCDPR	90	Subtransmission	474
ACCDPR	91	Distribution Primary	1,405
ACCDPR	92	Distribution Secondary	6,615
ACCDPR	93	Distribution	3,236
ACCDPR	94	Other	5,710
ACCDPR	95	TOTAL GENERAL & INTANGIBLE	10,115
ACCDPR	96		<u>57,523</u>
ACCDPR	97	<u>EQUALS: DEPRECIATION RESERVE</u>	
ACCDPR	98	Production	
ACCDPR	99	Production	867,839
ACCDPR	100	Transmission	199,179
ACCDPR	101	Subtransmission	42,146
ACCDPR	102	Distribution Primary	86,730
ACCDPR	103	Distribution Secondary	318,338
ACCDPR	104	Distribution	223,328
ACCDPR	105	Other	183,201
ACCDPR	106		<u>13,727</u>
ACCDPR	107	TOTAL ACCUM DEPRECIATION RESERVE	1,934,488
			SUM

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WORKING CAPITAL - WKCAP

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
WKCAP	1	<u>MATERIALS & SUPPLIES</u>	
WKCAP	2	Production	
WKCAP	3	Production	30,614
WKCAP	4	Transmission	2,058
WKCAP	5	Subtransmission	1,282
WKCAP	6	Distribution Primary	2,862
WKCAP	7	Distribution Secondary	8,674
WKCAP	8	Distribution	5,566
WKCAP	9	Other	4,622
WKCAP	10	TOTAL MATERIALS & SUPPLIES	-
WKCAP	11		55,678
WKCAP	12	<u>PLUS: CASH</u>	
WKCAP	13	Production	-
WKCAP	14	Production	-
WKCAP	15	Transmission	-
WKCAP	16	Subtransmission	-
WKCAP	17	Distribution Primary	-
WKCAP	18	Distribution Secondary	-
WKCAP	19	Distribution	-
WKCAP	20	Other	-
WKCAP	21	TOTAL CASH	-
WKCAP	22		-
WKCAP	23	<u>PLUS: NET ADDITIONS</u>	
WKCAP	24	Production	176,439
WKCAP	25	Production	13,071
WKCAP	26	Transmission	7,923
WKCAP	27	Subtransmission	17,500
WKCAP	28	Distribution Primary	51,176
WKCAP	29	Distribution Secondary	32,184
WKCAP	30	Distribution	27,301
WKCAP	31	Other	1,990
WKCAP	32	TOTAL NET ADDITIONS	-
WKCAP	33		327,585
WKCAP	34	<u>MINUS: NET DEDUCTIONS</u>	
WKCAP	35	Production	274,029
WKCAP	36	Production	20,301
WKCAP	37	Transmission	12,306
WKCAP	38	Subtransmission	27,179
WKCAP	39	Distribution Primary	79,482
WKCAP	40	Distribution Secondary	49,986
WKCAP	41	Distribution	42,401
WKCAP	42	Other	3,091
WKCAP	43	TOTAL NET DEDUCTIONS	-
			508,775

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WORKING CAPITAL - WKCAP

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
WKCAP	44	<u>PLUS: FUEL INVENTORY</u>	
WKCAP	45	Production	
WKCAP	46	TOTAL FUEL INVENTORY	ALLOC FACTOR # 201 -- MWH AT GENERATION
WKCAP	47	<u>94,926</u>	
WKCAP	48	<u>EQUALS: WORKING CAPITAL</u>	
WKCAP	49	Production	
WKCAP	50	(66,975)	SUM LINES 2, 13, 24 LESS LINE 35 FROM WKCAP
WKCAP	51	89,755	SUM LINES 3, 14, 25 LESS LINE 36 PLUS LINE 45 FROM WKCAP
WKCAP	52	Transmission	SUM LINES 4, 15, 26 LESS LINE 37 FROM WKCAP
WKCAP	53	(3,101)	SUM LINES 5, 16, 27 LESS LINE 38 FROM WKCAP
WKCAP	54	Subtransmission	SUM LINES 6, 17, 28 LESS LINE 39 FROM WKCAP
WKCAP	55	(6,817)	SUM LINES 7, 18, 29 LESS LINE 40 FROM WKCAP
WKCAP	56	Distribution Primary	SUM LINES 8, 19, 30 LESS LINE 41 FROM WKCAP
WKCAP	57	(19,632)	SUM LINES 9, 20, 31 LESS LINE 42 FROM WKCAP
WKCAP	58	Distribution Secondary	
WKCAP	59	(12,236)	
WKCAP	60	Distribution	
WKCAP	61	(10,478)	
WKCAP	62	Other	
WKCAP	63	(1,101)	
WKCAP	64	<u>TOTAL WORKING CAPITAL</u>	SUM
WKCAP	65	<u>(30,585)</u>	

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CONSTRUCTION WORK IN PROGRESS - CWIP

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
CWIP	1	<u>PRODUCTION CWIP</u>		
CWIP	2	Production Demand	75,304	
CWIP	3	Production Energy	7,219	ALLOC FACTOR # 124 -- WEIGHTED 12 CP & 25% AD (INCL IS CP)
CWIP	4	TOTAL PRODUCTION CWIP	<u>82,523</u>	ALLOC FACTOR # 201 -- MWH AT GENERATION
CWIP	5			
CWIP	6			
CWIP	7	<u>TRANSMISSION CWIP</u>		
CWIP	8	Step-Up Substations	-	ALLOC FACTOR # 124 -- WEIGHTED 12 CP & 25% AD (INCL IS CP)
CWIP	9	Hi-Volt Transmission	4,143	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
CWIP	10	Subtransmission Common	9,251	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
CWIP	11	TOTAL TRANSMISSION CWIP	<u>13,394</u>	
CWIP	12			
CWIP	13			
CWIP	14	<u>DISTRIBUTION CWIP</u>		
CWIP	15	Distribution Primary	677	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
CWIP	16	Distribution Secondary	434	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
CWIP	17	Distribution	361	ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
CWIP	18	TOTAL DISTRIBUTION CWIP	<u>1,472</u>	
CWIP	19			
CWIP	20			
CWIP	21	<u>PROD, TRANS & DIST CWIP</u>		
CWIP	22	Production	75,304	SUM LINES 2, 8 FROM CWIP
CWIP	23	Production	7,219	SUM LINE 3 FROM CWIP
CWIP	24	Transmission	4,143	SUM LINE 9 FROM CWIP
CWIP	25	Subtransmission	9,251	SUM LINE 10 FROM CWIP
CWIP	26	Distribution Primary	677	SUM LINE 15 FROM CWIP
CWIP	27	Distribution Secondary	434	SUM LINE 16 FROM CWIP
CWIP	28	Distribution	361	SUM LINE 17 FROM CWIP
CWIP	29	Other	-	EQUALS ZERO
CWIP	30	TOTAL PROD, TRANS & DIST CWIP	<u>97,389</u>	

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CONSTRUCTION WORK IN PROGRESS - CWIP

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
CWIP	31	<u>PLUS: GENERAL CWIP</u>		
CWIP	32	Production	1,422	ALLOC FACTOR # 124 - WEIGHTED 12 CP & 25% AD (INCL IS CP)
CWIP	33	Production	519	ALLOC FACTOR # 201 - MWH AT GENERATION
CWIP	34	Transmission	18	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
CWIP	35	Subtransmission	91	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
CWIP	36	Distribution Primary	393	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
CWIP	37	Distribution Secondary	210	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
CWIP	38	Distribution	371	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
CWIP	39	Other	657	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
CWIP	40	TOTAL GENERAL CWIP	<u>3,682</u>	
CWIP	41			
CWIP	42	<u>EQUALS: TOTAL CWIP</u>		
CWIP	43	Production	76,726	SUM LINES 22, 32 FROM CWIP
CWIP	44	Production	7,738	SUM LINES 23, 33 FROM CWIP
CWIP	45	Transmission	4,161	SUM LINES 24, 34 FROM CWIP
CWIP	46	Subtransmission	9,342	SUM LINES 25, 35 FROM CWIP
CWIP	47	Distribution Primary	1,070	SUM LINES 26, 36 FROM CWIP
CWIP	48	Distribution Secondary	645	SUM LINES 27, 37 FROM CWIP
CWIP	49	Distribution	732	SUM LINES 28, 38 FROM CWIP
CWIP	50	Other	657	SUM LINES 29, 39 FROM CWIP
CWIP	51			
CWIP	52	TOTAL CWIP	<u>101,071</u>	SUM

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NET PLANT AND RATE BASE - RBASE

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
RBASE	1	<u>PLANT IN SERVICE</u>		
RBASE	2	Production	2,705,135	LINE 97 BROUGHT FORWARD FROM PLTSVC
RBASE	3	Production	486,584	LINE 98 BROUGHT FORWARD FROM PLTSVC
RBASE	4	Transmission	125,455	LINE 99 BROUGHT FORWARD FROM PLTSVC
RBASE	5	Subtransmission	276,886	LINE 100 BROUGHT FORWARD FROM PLTSVC
RBASE	6	Distribution Primary	853,372	LINE 101 BROUGHT FORWARD FROM PLTSVC
RBASE	7	Distribution Secondary	542,402	LINE 102 BROUGHT FORWARD FROM PLTSVC
RBASE	8	Distribution	460,100	LINE 103 BROUGHT FORWARD FROM PLTSVC
RBASE	9	Other	33,541	LINE 104 BROUGHT FORWARD FROM PLTSVC
RBASE	10	TOTAL PLANT IN SERVICE	<u>5,483,474</u>	
RBASE	11			
RBASE	12	<u>PLUS: PLANT HELD FOR FUTURE USE</u>		
RBASE	13	Production	1,917	LINE 2 BROUGHT FORWARD FROM PHFFU
RBASE	14	Production	203	LINE 3 BROUGHT FORWARD FROM PHFFU
RBASE	15	Transmission	8,075	LINE 4 BROUGHT FORWARD FROM PHFFU
RBASE	16	Subtransmission	18,037	LINE 5 BROUGHT FORWARD FROM PHFFU
RBASE	17	Distribution Primary	9,098	LINE 6 BROUGHT FORWARD FROM PHFFU
RBASE	18	Distribution Secondary	-	LINE 7 BROUGHT FORWARD FROM PHFFU
RBASE	19	Distribution	-	LINE 8 BROUGHT FORWARD FROM PHFFU
RBASE	20	Other	-	LINE 9 BROUGHT FORWARD FROM PHFFU
RBASE	21	TOTAL PLANT HELD FOR FUTURE USE	<u>37,330</u>	
RBASE	22			
RBASE	23	<u>EQUALS: TOTAL PLANT</u>		
RBASE	24	Production	2,707,051	SUM LINES 2, 13 FROM RBASE
RBASE	25	Production	486,787	SUM LINES 3, 14 FROM RBASE
RBASE	26	Transmission	133,529	SUM LINES 4, 15 FROM RBASE
RBASE	27	Subtransmission	294,923	SUM LINES 5, 16 FROM RBASE
RBASE	28	Distribution Primary	862,470	SUM LINES 6, 17 FROM RBASE
RBASE	29	Distribution Secondary	542,402	SUM LINES 7, 18 FROM RBASE
RBASE	30	Distribution	460,100	SUM LINES 8, 19 FROM RBASE
RBASE	31	Other	33,541	SUM LINES 9, 20 FROM RBASE
RBASE	32	TOTAL PLANT	<u>5,520,804</u>	
RBASE	33			
RBASE	34	<u>LESS: DEPRECIATION RESERVE</u>		
RBASE	35	Production	867,839	LINE 98 BROUGHT FORWARD FROM ACCDPR
RBASE	36	Production	199,179	LINE 99 BROUGHT FORWARD FROM ACCDPR
RBASE	37	Transmission	42,146	LINE 100 BROUGHT FORWARD FROM ACCDPR
RBASE	38	Subtransmission	86,730	LINE 101 BROUGHT FORWARD FROM ACCDPR
RBASE	39	Distribution Primary	318,338	LINE 102 BROUGHT FORWARD FROM ACCDPR
RBASE	40	Distribution Secondary	223,328	LINE 103 BROUGHT FORWARD FROM ACCDPR
RBASE	41	Distribution	183,201	LINE 104 BROUGHT FORWARD FROM ACCDPR
RBASE	42	Other	13,727	LINE 105 BROUGHT FORWARD FROM ACCDPR
RBASE	43	TOTAL DEPRECIATION RESERVE	<u>1,934,488</u>	

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NET PLANT AND RATE BASE - RBASE

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
RBASE	44	<u>EQUALS: NET PLANT</u>		
RBASE	45	Production	1,839,213	SUM LINE 24 FROM LESS LINE 35 FROM RBASE
RBASE	46	Production	287,608	SUM LINE 25 FROM LESS LINE 36 FROM RBASE
RBASE	47	Transmission	91,383	SUM LINE 26 FROM LESS LINE 37 FROM RBASE
RBASE	48	Subtransmission	208,193	SUM LINE 27 FROM LESS LINE 38 FROM RBASE
RBASE	49	Distribution Primary	544,132	SUM LINE 28 FROM LESS LINE 39 FROM RBASE
RBASE	50	Distribution Secondary	319,073	SUM LINE 29 FROM LESS LINE 40 FROM RBASE
RBASE	51	Distribution	276,900	SUM LINE 30 FROM LESS LINE 41 FROM RBASE
RBASE	52	Other	19,814	SUM LINE 31 FROM LESS LINE 42 FROM RBASE
RBASE	53	TOTAL NET PLANT	<u>3,586,316</u>	
RBASE	54			
RBASE	55	<u>PLUS: WORKING CAPITAL</u>		
RBASE	56	Production	(66,975)	LINE 49 BROUGHT FORWARD FROM WKCAP
RBASE	57	Production	89,755	LINE 50 BROUGHT FORWARD FROM WKCAP
RBASE	58	Transmission	(3,101)	LINE 51 BROUGHT FORWARD FROM WKCAP
RBASE	59	Subtransmission	(6,817)	LINE 52 BROUGHT FORWARD FROM WKCAP
RBASE	60	Distribution Primary	(19,632)	LINE 53 BROUGHT FORWARD FROM WKCAP
RBASE	61	Distribution Secondary	(12,236)	LINE 54 BROUGHT FORWARD FROM WKCAP
RBASE	62	Distribution	(10,478)	LINE 55 BROUGHT FORWARD FROM WKCAP
RBASE	63	Other	(1,101)	LINE 55 BROUGHT FORWARD FROM WKCAP
RBASE	64	TOTAL WORKING CAPITAL	<u>(30,585)</u>	
RBASE	65			
RBASE	66	<u>PLUS: CWIP</u>		
RBASE	67	Production	76,726	LINE 43 BROUGHT FORWARD FROM CWIP
RBASE	68	Production	7,738	LINE 44 BROUGHT FORWARD FROM CWIP
RBASE	69	Transmission	4,161	LINE 45 BROUGHT FORWARD FROM CWIP
RBASE	70	Subtransmission	9,342	LINE 46 BROUGHT FORWARD FROM CWIP
RBASE	71	Distribution Primary	1,070	LINE 47 BROUGHT FORWARD FROM CWIP
RBASE	72	Distribution Secondary	645	LINE 48 BROUGHT FORWARD FROM CWIP
RBASE	73	Distribution	732	LINE 49 BROUGHT FORWARD FROM CWIP
RBASE	74	Other	657	LINE 50 BROUGHT FORWARD FROM CWIP
RBASE	75	TOTAL CWIP	<u>101,071</u>	
RBASE	76			
RBASE	77	<u>EQUALS: RATE BASE</u>		
RBASE	78	Production	1,848,963	SUM LINES 45, 56, 67 FROM RBASE
RBASE	79	Production	385,101	SUM LINES 46, 57, 68 FROM RBASE
RBASE	80	Transmission	92,444	SUM LINES 47, 58, 69 FROM RBASE
RBASE	81	Subtransmission	210,718	SUM LINES 48, 59, 70 FROM RBASE
RBASE	82	Distribution Primary	525,571	SUM LINES 49, 60, 71 FROM RBASE
RBASE	83	Distribution Secondary	307,482	SUM LINES 50, 61, 72 FROM RBASE
RBASE	84	Distribution	267,153	SUM LINES 51, 62, 73 FROM RBASE
RBASE	85	Other	19,370	SUM LINES 52, 63, 74 FROM RBASE
RBASE	86	TOTAL RATE BASE	<u>3,656,802</u>	

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DERIVATION OF UNIT COSTS - UNTCST

PROPOSED ROR

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
UNTCST	1		<u>FUNCTIONALIZED REVENUE REQUIREMENTS</u>
UNTCST	2	427,683	LINE 268 BROUGHT FORWARD FROM DECCST
UNTCST	3	210,920	LINE 269 BROUGHT FORWARD FROM DECCST
UNTCST	4	18,878	LINE 270 BROUGHT FORWARD FROM DECCST
UNTCST	5	49,481	LINE 271 BROUGHT FORWARD FROM DECCST
UNTCST	6	136,804	LINE 272 BROUGHT FORWARD FROM DECCST
UNTCST	7	83,734	LINE 273 BROUGHT FORWARD FROM DECCST
UNTCST	8	88,217	LINE 274 BROUGHT FORWARD FROM DECCST
UNTCST	9	50,301	LINE 275 BROUGHT FORWARD FROM DECCST
UNTCST	10	<u>1,066,019</u>	SUM
UNTCST	11		
UNTCST	12		<u>BILLING UNITS (ANNUAL)</u>
UNTCST	13		<u>MWh Sales Related To:</u>
UNTCST	14		ALLOC FACTOR # 404 -- PROD & TRANSM. ENERGY - MWH
UNTCST	15		ALLOC FACTOR # 408 -- DISTRIBUTION PRIMARY - MWH
UNTCST	16		ALLOC FACTOR # 410 -- DISTRIBUTION SECONDARY - MWH
UNTCST	17		
UNTCST	18		<u>Billing kW Related To:</u>
UNTCST	19		ALLOC FACTOR # 401 -- PROD. & TRANSM. POWER SUPPLY FACTOR (kW)
UNTCST	20		ALLOC FACTOR # 402 -- PRIMARY BILLING DETERMINANT (kW)
UNTCST	21		ALLOC FACTOR # 403 -- SECONDARY BILLING DETERMINANT (kW)
UNTCST	22		
UNTCST	23		ALLOC FACTOR # 405 -- ANNUAL BILLS
UNTCST	24		
UNTCST	25		<u>FUNCTIONALIZED UNIT COSTS</u>
UNTCST	26		Customer Related - \$/Bill
UNTCST	27		LINE 8 TIMES 1000 DIVIDED BY LINE 23 FROM UNTCST
UNTCST	28		LINE 9 TIMES 1000 DIVIDED BY LINE 23 FROM UNTCST
UNTCST	29		SUM
UNTCST	30		
UNTCST	31		(LINE 3 DIVIDED BY LINE 14) /10 TIMES 1000 FROM UNTCST
UNTCST	32		
UNTCST	33		Capacity Related
UNTCST	34		Based on MWH Sales - (cents/kWh)
UNTCST	35		(LINE 2 DIVIDED BY LINE 14) /10 TIMES 1000 FROM UNTCST
UNTCST	36		(SUM LINES 4, 5 DIVIDED BY LINE 14) /10 TIMES 1000 FROM UNTCST
UNTCST	37		(LINE 6 DIVIDED BY LINE 14) /10 TIMES 1000 FROM UNTCST
UNTCST	38		(LINE 7 DIVIDED BY LINE 14) /10 TIMES 1000 FROM UNTCST
UNTCST	39		
UNTCST	40		Based on Billing KW Demand - (\$kW/month)
UNTCST	41		(LINE 2 DIVIDED BY LINE 19) *1000 FROM UNTCST
UNTCST	42		(SUM LINES 4, 5 DIVIDED BY LINE 19) *1000 FROM UNTCST
UNTCST	43		(LINE 6 DIVIDED BY LINE 20) *1000 FROM UNTCST
UNTCST	44		(LINE 7 DIVIDED BY LINE 21) *1000 FROM UNTCST

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This section calculates Functionalized Revenue
 Requirement for Demand, Energy, Cust Costs

DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	1	<u>RATE BASE</u>		
DECCST	2	Production	1,848,963	LINE 78 BROUGHT FORWARD FROM RBASE
DECCST	3	Production	385,101	LINE 79 BROUGHT FORWARD FROM RBASE
DECCST	4	Transmission	92,444	LINE 80 BROUGHT FORWARD FROM RBASE
DECCST	5	Subtransmission	210,718	LINE 81 BROUGHT FORWARD FROM RBASE
DECCST	6	Distribution Primary	525,571	LINE 82 BROUGHT FORWARD FROM RBASE
DECCST	7	Distribution Secondary	307,482	LINE 83 BROUGHT FORWARD FROM RBASE
DECCST	8	Distribution	267,153	LINE 84 BROUGHT FORWARD FROM RBASE
DECCST	9	Other	19,370	LINE 85 BROUGHT FORWARD FROM RBASE
DECCST	10	TOTAL RATE BASE	<u>3,656,802</u>	
DECCST	11			
DECCST	12	<u>MULTIPLIED BY RATE OF RETURN</u>	8.82	LINE 33 FROM ROR
DECCST	13			
DECCST	14	<u>EQUALS: RETURN ON RATE BASE</u>		
DECCST	15	Production	163,079	LINE 2 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	16	Production	33,966	LINE 3 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	17	Transmission	8,154	LINE 4 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	18	Subtransmission	18,585	LINE 5 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	19	Distribution Primary	46,355	LINE 6 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	20	Distribution Secondary	27,120	LINE 7 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	21	Distribution	23,563	LINE 8 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	22	Other	1,708	LINE 9 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	23	TOTAL RETURN ON RATE BASE	<u>322,530</u>	
DECCST	24			
DECCST	25	<u>PLUS: ADJUSTMENTS TO INCOME TAXES</u>		
DECCST	26	Production	(10,563)	LINE 248 BROUGHT FORWARD FROM INCTX
DECCST	27	Production	(1,148)	LINE 249 BROUGHT FORWARD FROM INCTX
DECCST	28	Transmission	(485)	LINE 250 BROUGHT FORWARD FROM INCTX
DECCST	29	Subtransmission	(1,105)	LINE 251 BROUGHT FORWARD FROM INCTX
DECCST	30	Distribution Primary	(2,755)	LINE 252 BROUGHT FORWARD FROM INCTX
DECCST	31	Distribution Secondary	(1,612)	LINE 253 BROUGHT FORWARD FROM INCTX
DECCST	32	Distribution	(1,401)	LINE 254 BROUGHT FORWARD FROM INCTX
DECCST	33	Other	(102)	LINE 255 BROUGHT FORWARD FROM INCTX
DECCST	34	TOTAL ADJ'S TO INCOME TAXES	<u>(19,168)</u>	
DECCST	35			
DECCST	36	<u>PLUS: AJUSTMENTS TO OPER INCOME</u>		
DECCST	37	Production	(89,707)	LINE 136 BROUGHT FORWARD FROM INCTX
DECCST	38	Production	81,426	LINE 137 BROUGHT FORWARD FROM INCTX
DECCST	39	Transmission	(3,059)	LINE 138 BROUGHT FORWARD FROM INCTX
DECCST	40	Subtransmission	(6,928)	LINE 139 BROUGHT FORWARD FROM INCTX
DECCST	41	Distribution Primary	(18,017)	LINE 140 BROUGHT FORWARD FROM INCTX
DECCST	42	Distribution Secondary	(10,726)	LINE 141 BROUGHT FORWARD FROM INCTX
DECCST	43	Distribution	(9,282)	LINE 142 BROUGHT FORWARD FROM INCTX
DECCST	44	Other	(714)	LINE 143 BROUGHT FORWARD FROM INCTX
DECCST	45	TOTAL DEDUCTIONS FROM OPER INC	<u>(57,007)</u>	

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DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	46	<u>EQUALS: OPERATING INCOME AFTER FIT</u>		
DECCST	47	Production	62,809	SUM LINES 15, 26, 37 FROM DECCST
DECCST	48	Production	114,244	SUM LINES 16, 27, 38 FROM DECCST
DECCST	49	Transmission	4,610	SUM LINES 17, 28, 39 FROM DECCST
DECCST	50	Subtransmission	10,553	SUM LINES 18, 29, 40 FROM DECCST
DECCST	51	Distribution Primary	25,584	SUM LINES 19, 30, 41 FROM DECCST
DECCST	52	Distribution Secondary	14,782	SUM LINES 20, 31, 42 FROM DECCST
DECCST	53	Distribution	12,880	SUM LINES 21, 32, 43 FROM DECCST
DECCST	54	Other	893	SUM LINES 22, 33, 44 FROM DECCST
DECCST	55	TOTAL OPER INCOME AFTER FIT	<u>246,355</u>	
DECCST	56			
DECCST	57	<u>PLUS: FIT @ 0.35</u>		
DECCST	58	Production	33,820	(LINE 47 TIMES .35)(1-.35) FROM DECCST
DECCST	59	Production	61,516	(LINE 48 TIMES .35)(1-.35) FROM DECCST
DECCST	60	Transmission	2,482	(LINE 49 TIMES .35)(1-.35) FROM DECCST
DECCST	61	Subtransmission	5,682	(LINE 50 TIMES .35)(1-.35) FROM DECCST
DECCST	62	Distribution Primary	13,776	(LINE 51 TIMES .35)(1-.35) FROM DECCST
DECCST	63	Distribution Secondary	7,960	(LINE 52 TIMES .35)(1-.35) FROM DECCST
DECCST	64	Distribution	6,936	(LINE 53 TIMES .35)(1-.35) FROM DECCST
DECCST	65	Other	481	(LINE 54 TIMES .35)(1-.35) FROM DECCST
DECCST	66	TOTAL FED INC TAX @ 0.35	<u>132,652</u>	
DECCST	67			
DECCST	68	<u>EQUALS: FEDERAL TAXABLE INCOME</u>		
DECCST	69	Production	96,629	SUM LINES 47, 58 FROM DECCST
DECCST	70	Production	175,760	SUM LINES 48, 59 FROM DECCST
DECCST	71	Transmission	7,093	SUM LINES 49, 60 FROM DECCST
DECCST	72	Subtransmission	16,235	SUM LINES 50, 61 FROM DECCST
DECCST	73	Distribution Primary	39,359	SUM LINES 51, 62 FROM DECCST
DECCST	74	Distribution Secondary	22,742	SUM LINES 52, 63 FROM DECCST
DECCST	75	Distribution	19,816	SUM LINES 53, 64 FROM DECCST
DECCST	76	Other	1,374	SUM LINES 54, 65 FROM DECCST
DECCST	77	TOTAL FEDERAL TAXABLE INCOME	<u>379,007</u>	
DECCST	78			
DECCST	79	<u>PLUS: FEDERAL INCOME ADJUSTMENTS</u>		
DECCST	80	Production	-	LINE 212 BROUGHT FORWARD FROM INCTX
DECCST	81	Production	-	LINE 213 BROUGHT FORWARD FROM INCTX
DECCST	82	Transmission	-	LINE 214 BROUGHT FORWARD FROM INCTX
DECCST	83	Subtransmission	-	LINE 215 BROUGHT FORWARD FROM INCTX
DECCST	84	Distribution Primary	-	LINE 216 BROUGHT FORWARD FROM INCTX
DECCST	85	Distribution Secondary	-	LINE 217 BROUGHT FORWARD FROM INCTX
DECCST	86	Distribution	-	LINE 218 BROUGHT FORWARD FROM INCTX
DECCST	87	Other	-	LINE 219 BROUGHT FORWARD FROM INCTX
DECCST	88	TOTAL FEDERAL INCOME ADJ'S	<u>-</u>	

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REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	89	<u>EQUALS: OPER INCOME AFTER FL TAX</u>		
DECCST	90	Production	96,629	SUM LINES 69, 80 FROM DECCST
DECCST	91	Production	175,760	SUM LINES 70, 81 FROM DECCST
DECCST	92	Transmission	7,093	SUM LINES 71, 82 FROM DECCST
DECCST	93	Subtransmission	16,235	SUM LINES 72, 83 FROM DECCST
DECCST	94	Distribution Primary	39,359	SUM LINES 73, 84 FROM DECCST
DECCST	95	Distribution Secondary	22,742	SUM LINES 74, 85 FROM DECCST
DECCST	96	Distribution	19,816	SUM LINES 75, 86 FROM DECCST
DECCST	97	Other	1,374	SUM LINES 76, 87 FROM DECCST
DECCST	98	TOTAL OPER INCOME AFTER FL TAX	<u>379,007</u>	
DECCST	99			
DECCST	100	<u>PLUS: FLORIDA INCOME ADJUSTMENTS</u>		
DECCST	101	Production	5,640	LINE 163 BROUGHT FORWARD FROM INCTX
DECCST	102	Production	613	LINE 164 BROUGHT FORWARD FROM INCTX
DECCST	103	Transmission	259	LINE 165 BROUGHT FORWARD FROM INCTX
DECCST	104	Subtransmission	590	LINE 166 BROUGHT FORWARD FROM INCTX
DECCST	105	Distribution Primary	1,471	LINE 167 BROUGHT FORWARD FROM INCTX
DECCST	106	Distribution Secondary	861	LINE 168 BROUGHT FORWARD FROM INCTX
DECCST	107	Distribution	748	LINE 169 BROUGHT FORWARD FROM INCTX
DECCST	108	Other	54	LINE 170 BROUGHT FORWARD FROM INCTX
DECCST	109	TOTAL FLORIDA INCOME ADJ'S	<u>10,235</u>	
DECCST	110			
DECCST	111	<u>EQUALS: OPERATING INCOME PLUS ADJ'S</u>		
DECCST	112	Production	102,269	SUM LINES 90, 101 FROM DECCST
DECCST	113	Production	176,373	SUM LINES 91, 102 FROM DECCST
DECCST	114	Transmission	7,351	SUM LINES 92, 103 FROM DECCST
DECCST	115	Subtransmission	16,825	SUM LINES 93, 104 FROM DECCST
DECCST	116	Distribution Primary	40,830	SUM LINES 94, 105 FROM DECCST
DECCST	117	Distribution Secondary	23,603	SUM LINES 95, 106 FROM DECCST
DECCST	118	Distribution	20,564	SUM LINES 96, 107 FROM DECCST
DECCST	119	Other	1,428	SUM LINES 97, 108 FROM DECCST
DECCST	120	TOTAL OPERATING INCOME PLUS ADJ'S	<u>389,242</u>	
DECCST	121			
DECCST	122	<u>PLUS: SIT @ 0.055</u>		
DECCST	123	Production	5,952	(LINE 112 TIMES .055)/(1-.055) FROM DECCST
DECCST	124	Production	10,265	(LINE 113 TIMES .055)/(1-.055) FROM DECCST
DECCST	125	Transmission	428	(LINE 114 TIMES .055)/(1-.055) FROM DECCST
DECCST	126	Subtransmission	979	(LINE 115 TIMES .055)/(1-.055) FROM DECCST
DECCST	127	Distribution Primary	2,376	(LINE 116 TIMES .055)/(1-.055) FROM DECCST
DECCST	128	Distribution Secondary	1,374	(LINE 117 TIMES .055)/(1-.055) FROM DECCST
DECCST	129	Distribution	1,197	(LINE 118 TIMES .055)/(1-.055) FROM DECCST
DECCST	130	Other	83	(LINE 119 TIMES .055)/(1-.055) FROM DECCST
DECCST	131	TOTAL STATE INC TAX @ 0.055	<u>22,654</u>	

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DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	132	<u>EQUALS: FL TAXABLE INCOME</u>	
DECCST	133	Production	SUM LINES 112, 123 FROM DECCST
DECCST	134	Production	SUM LINES 113, 124 FROM DECCST
DECCST	135	Transmission	SUM LINES 114, 125 FROM DECCST
DECCST	136	Subtransmission	SUM LINES 115, 126 FROM DECCST
DECCST	137	Distribution Primary	SUM LINES 116, 127 FROM DECCST
DECCST	138	Distribution Secondary	SUM LINES 117, 128 FROM DECCST
DECCST	139	Distribution	SUM LINES 118, 129 FROM DECCST
DECCST	140	Other	SUM LINES 119, 130 FROM DECCST
DECCST	141	TOTAL FL TAXABLE INCOME	
DECCST	142	<u>411,897</u>	
DECCST	143	<u>MINUS: FL INCOME ADJUSTMENTS</u>	
DECCST	144	Production	LINE 163 BROUGHT FORWARD FROM INCTX
DECCST	145	Production	LINE 164 BROUGHT FORWARD FROM INCTX
DECCST	146	Transmission	LINE 165 BROUGHT FORWARD FROM INCTX
DECCST	147	Subtransmission	LINE 166 BROUGHT FORWARD FROM INCTX
DECCST	148	Distribution Primary	LINE 167 BROUGHT FORWARD FROM INCTX
DECCST	149	Distribution Secondary	LINE 168 BROUGHT FORWARD FROM INCTX
DECCST	150	Distribution	LINE 169 BROUGHT FORWARD FROM INCTX
DECCST	151	Other	LINE 170 BROUGHT FORWARD FROM INCTX
DECCST	152	TOTAL FL INCOME ADJUSTMENTS	
DECCST	153	<u>10,235</u>	
DECCST	154	<u>MINUS: DEDUCTIONS FROM OPER INCOME</u>	
DECCST	155	Production	LINE 136 BROUGHT FORWARD FROM INCTX
DECCST	156	Production	LINE 137 BROUGHT FORWARD FROM INCTX
DECCST	157	Transmission	LINE 138 BROUGHT FORWARD FROM INCTX
DECCST	158	Subtransmission	LINE 139 BROUGHT FORWARD FROM INCTX
DECCST	159	Distribution Primary	LINE 140 BROUGHT FORWARD FROM INCTX
DECCST	160	Distribution Secondary	LINE 141 BROUGHT FORWARD FROM INCTX
DECCST	161	Distribution	LINE 142 BROUGHT FORWARD FROM INCTX
DECCST	162	Other	LINE 143 BROUGHT FORWARD FROM INCTX
DECCST	163	TOTAL DEDUCTIONS FROM OPER INC	
DECCST	164	<u>(57,007)</u>	
DECCST	165	<u>EQUALS: OPERATING INCOME BEFORE TAXES</u>	
DECCST	166	Production	SUM LINE 133 LESS LINES 144, 155 FROM DECCST
DECCST	167	Production	SUM LINE 134 LESS LINES 145, 156 FROM DECCST
DECCST	168	Transmission	SUM LINE 135 LESS LINES 146, 157 FROM DECCST
DECCST	169	Subtransmission	SUM LINE 136 LESS LINES 147, 158 FROM DECCST
DECCST	170	Distribution Primary	SUM LINE 137 LESS LINES 148, 159 FROM DECCST
DECCST	171	Distribution Secondary	SUM LINE 138 LESS LINES 149, 160 FROM DECCST
DECCST	172	Distribution	SUM LINE 139 LESS LINES 150, 161 FROM DECCST
DECCST	173	Other	SUM LINE 140 LESS LINES 151, 162 FROM DECCST
DECCST	174	TOTAL OPER INCOME BEFORE TAXES	
		<u>458,668</u>	

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DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	175	<u>PLUS: TAXES OTHER THAN INCOME</u>		
DECCST	176	Production	31,979	LINE 69 BROUGHT FORWARD FROM TXOTH
DECCST	177	Production	3,548	LINE 70 BROUGHT FORWARD FROM TXOTH
DECCST	178	Transmission	1,311	LINE 71 BROUGHT FORWARD FROM TXOTH
DECCST	179	Subtransmission	3,043	LINE 72 BROUGHT FORWARD FROM TXOTH
DECCST	180	Distribution Primary	9,203	LINE 73 BROUGHT FORWARD FROM TXOTH
DECCST	181	Distribution Secondary	5,678	LINE 74 BROUGHT FORWARD FROM TXOTH
DECCST	182	Distribution	5,358	LINE 75 BROUGHT FORWARD FROM TXOTH
DECCST	183	Other	2,155	LINE 76 BROUGHT FORWARD FROM TXOTH
DECCST	184	TOTAL TAXES OTHER THAN INCOME	<u>62,275</u>	
DECCST	185			
DECCST	186	<u>PLUS: DEPREC & AMORTIZ EXPENSE</u>		
DECCST	187	Production	88,542	LINE 102 BROUGHT FORWARD FROM DEPRE
DECCST	188	Production	17,276	LINE 103 BROUGHT FORWARD FROM DEPRE
DECCST	189	Transmission	4,366	LINE 104 BROUGHT FORWARD FROM DEPRE
DECCST	190	Subtransmission	9,171	LINE 105 BROUGHT FORWARD FROM DEPRE
DECCST	191	Distribution Primary	28,495	LINE 106 BROUGHT FORWARD FROM DEPRE
DECCST	192	Distribution Secondary	21,683	LINE 107 BROUGHT FORWARD FROM DEPRE
DECCST	193	Distribution	21,734	LINE 108 BROUGHT FORWARD FROM DEPRE
DECCST	194	Other	3,341	LINE 109 BROUGHT FORWARD FROM DEPRE
DECCST	195	TOTAL DEPREC & AMORTIZ EXPENSE	<u>194,608</u>	
DECCST	196			
DECCST	197	<u>PLUS: OTHER EXPENSES</u>		
DECCST	198	Production	(832)	LINE 64 BROUGHT FORWARD FROM INCTX
DECCST	199	Production	(62)	LINE 65 BROUGHT FORWARD FROM INCTX
DECCST	200	Transmission	(35)	LINE 66 BROUGHT FORWARD FROM INCTX
DECCST	201	Subtransmission	(77)	LINE 67 BROUGHT FORWARD FROM INCTX
DECCST	202	Distribution Primary	(239)	LINE 68 BROUGHT FORWARD FROM INCTX
DECCST	203	Distribution Secondary	(152)	LINE 69 BROUGHT FORWARD FROM INCTX
DECCST	204	Distribution	(129)	LINE 70 BROUGHT FORWARD FROM INCTX
DECCST	205	Other	(9)	LINE 71 BROUGHT FORWARD FROM INCTX
DECCST	206	TOTAL OTHER EXPENSES	<u>(1,534)</u>	
DECCST	207			
DECCST	208	<u>PLUS: O & M EXPENSE</u>		
DECCST	209	Production	116,354	LINE 88 BROUGHT FORWARD FROM O&M
DECCST	210	Production	80,933	LINE 89 BROUGHT FORWARD FROM O&M
DECCST	211	Transmission	3,207	LINE 90 BROUGHT FORWARD FROM O&M
DECCST	212	Subtransmission	13,311	LINE 91 BROUGHT FORWARD FROM O&M
DECCST	213	Distribution Primary	48,917	LINE 92 BROUGHT FORWARD FROM O&M
DECCST	214	Distribution Secondary	21,812	LINE 93 BROUGHT FORWARD FROM O&M
DECCST	215	Distribution	30,965	LINE 94 BROUGHT FORWARD FROM O&M
DECCST	216	Other	55,436	LINE 95 BROUGHT FORWARD FROM O&M
DECCST	217	TOTAL O & M EXPENSE	<u>370,934</u>	

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DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	218	<u>PLUS: FUEL & POWER TRANSACTIONS</u>	
DECCST	219	Production Demand	LINE 6 BROUGHT FORWARD FROM O&M
DECCST	220	Production Energy	7,615
DECCST	221	TOTAL FUEL & POWER TRANSACTIONS	7,615
DECCST	222		
DECCST	223	<u>EQUALS: TOTAL REVENUE LESS REV TAXES</u>	
DECCST	224	Production	428,332
DECCST	225	Production	213,909
DECCST	226	Transmission	19,429
DECCST	227	Subtransmission	49,588
DECCST	228	Distribution Primary	146,129
DECCST	229	Distribution Secondary	83,862
DECCST	230	Distribution	88,222
DECCST	231	Other	63,094
DECCST	232	TOTAL TOTAL REVENUE LESS REV TAXES	1,092,565
DECCST	233		
DECCST	234	<u>PLUS: REVENUE TAXES</u>	
DECCST	235	Production	399
DECCST	236	Production	205
DECCST	237	Transmission	18
DECCST	238	Subtransmission	46
DECCST	239	Distribution Primary	131
DECCST	240	Distribution Secondary	73
DECCST	241	Distribution	34
DECCST	242	Other	55
DECCST	243	TOTAL REVENUE TAXES	961
DECCST	244		
DECCST	245	<u>EQUALS: TOTAL REVENUES</u>	
DECCST	246	Production	428,731
DECCST	247	Production	214,114
DECCST	248	Transmission	19,447
DECCST	249	Subtransmission	49,634
DECCST	250	Distribution Primary	146,259
DECCST	251	Distribution Secondary	83,936
DECCST	252	Distribution	88,256
DECCST	253	Other	63,149
DECCST	254	TOTAL REVENUES	1,093,526

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DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	255		<u>LESS: REVENUE OTHER THAN SALES</u>
DECCST	256	1,048	LINE 37 BROUGHT FORWARD FROM OPREV
DECCST	257	3,194	LINE 38 BROUGHT FORWARD FROM OPREV
DECCST	258	568	LINE 39 BROUGHT FORWARD FROM OPREV
DECCST	259	153	LINE 40 BROUGHT FORWARD FROM OPREV
DECCST	260	9,455	LINE 41 BROUGHT FORWARD FROM OPREV
DECCST	261	202	LINE 42 BROUGHT FORWARD FROM OPREV
DECCST	262	39	LINE 43 BROUGHT FORWARD FROM OPREV
DECCST	263	12,848	LINE 44 BROUGHT FORWARD FROM OPREV
DECCST	264		
DECCST	265	27,507	SUM
DECCST	266		
DECCST	267		<u>EQUALS: SALES REVENUE (FUNCTIONALIZED REVENUE REQUIREMENT)</u>
DECCST	268	427,683	SUM LINE 246 LESS LINE 256 FROM DECCST
DECCST	269	210,920	SUM LINE 247 LESS LINE 257 FROM DECCST
DECCST	270	18,878	SUM LINE 248 LESS LINE 258 FROM DECCST
DECCST	271	49,481	SUM LINE 249 LESS LINE 259 FROM DECCST
DECCST	272	136,804	SUM LINE 250 LESS LINE 260 FROM DECCST
DECCST	273	83,734	SUM LINE 251 LESS LINE 261 FROM DECCST
DECCST	274	88,217	SUM LINE 252 LESS LINE 262 FROM DECCST
DECCST	275	50,301	SUM LINE 253 LESS LINE 263 FROM DECCST
DECCST	276		
DECCST	277	1,066,019	SUM

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TAMPA ELECTRIC COMPANY
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 PRESENT 12CP & 25% AD (INCL IS)
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12CP & 25% PROPOSED
(INCL IS)

RATE OF RETURN SUMMARY - ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
1	<u>OPERATING REVENUES</u>							
2	Sales Revenue	1,059,230	567,758	64,651	380,910	6,768	39,143	
3	Other Revenues	34,323	25,125	3,133	5,886	162	17	
4								
5	TOTAL OPERATING REVENUES	1,093,553	592,883	67,784	386,796	6,930	39,160	
6								
7								
8	<u>OPERATING EXPENSES</u>							
9	Power Transactions	7,615	3,467	398	3,663	86	-	
10	O&M Expense	371,730	213,660	23,222	123,268	2,452	9,128	
11	Deprec & Amortiz Expense	194,608	105,492	11,476	66,323	1,107	10,210	
12	Taxes Other than Income	62,442	34,618	3,724	21,513	340	2,247	
13	Income Taxes	136,148	66,183	8,571	55,535	1,131	4,728	
14	Gain/(Loss) on Disp	(1,534)	(840)	(91)	(541)	(8)	(54)	
15								
16	TOTAL OPERATING EXPENSES	771,008	422,581	47,300	269,761	5,107	26,258	
17								
18								
19	NET OPERATING INCOME	322,546	170,302	20,484	117,035	1,823	12,901	
20								
21								
22	<u>RATE BASE</u>							
23	Plant in Service	5,483,473	2,981,583	324,847	1,952,526	31,965	192,558	
24	Plant Held for Future Use	37,330	20,834	2,187	14,149	161	-	
25	Working Capital	(30,585)	(25,562)	(2,504)	1,477	390	(4,385)	
26	Construction Work in Progress	101,071	53,197	5,838	41,313	417	306	
27	Less: Depreciation Reserve	1,934,487	1,046,555	113,684	674,585	11,735	87,930	
28								
29	TOTAL RATE BASE	3,656,802	1,983,497	216,683	1,334,880	21,198	100,549	
30								
31								
32								
33	RATE OF RETURN (%)	8.82	8.59	9.45	8.77	8.60	12.83	
34								
35	RATE OF RETURN INDEX	1.00	0.97	1.07	0.99	0.97	1.45	

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TAMPA ELECTRIC COMPANY
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RATE OF RETURN SUMMARY - ROR

LINE NO.	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
36	<u>DEVELOPMENT OF REVENUE REQUIREMENTS</u>						
37	Total Rate Base	3,656,802	1,983,497	216,683	1,334,880	21,198	100,549
38	Total Cost of Capital	8.82%	8.82%	8.82%	8.82%	8.82%	8.82%
39	(@ 12.00% ROE)						
40	Total Required Net Operating Income	322,530	174,944	19,111	117,736	1,870	8,868
41							
42	Less: Achieved Net Operating Income	322,546	170,302	20,484	117,035	1,823	12,901
43							
44	Equals: Return Deficiency/(Surplus)	(16)	4,642	(1,373)	702	47	(4,033)
45	Times: Expansion Factor	1.6349	1.6349	1.6349	1.6349	1.6349	1.6349
46							
47	Equals: Revenue Deficiency/ (Surplus)	(25)	7,589	(2,244)	1,147	77	(6,594)
48							
49	Plus: Revenues @ Present Rates	1,093,553	592,883	67,784	386,796	6,930	39,160
50							
51	Equals: Total Revenue Requirements	1,093,528	600,473	65,540	387,943	7,007	32,566
52	Less: Other Revenues	(34,323)	(25,125)	(3,133)	(5,886)	(162)	(17)
53							
54	Total Sales Revenue Requirements	1,059,205	575,347	62,407	382,057	6,845	32,549
55							
56	Sales Revenue Requirements Index	1.00	0.99	1.04	1.00	0.99	1.20

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OPERATING REVENUES - OPREV

LINE NO.			FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
1	SALES REVENUE	REV	1,059,230	567,758	64,651	380,910	6,768	39,143	501
2									
3	MISC SERVICE REVENUE: Acct 451	CUST	19,902	17,041	2,328	533	-	-	508
4									
5	RENT REVENUE: Acct 454								
6	Production	DEM	-	-	-	-	-	-	126
7	Transmission	DEM	534	292	32	209	1	-	117
8	Subtransmission	DEM	153	84	9	60	0	-	117
9	Distribution Primary	DEM	9,382	5,593	526	3,142	121	-	105
10	Distribution Secondary	DEM	155	106	10	38	1	-	106
11	TOTAL RENT REVENUE		10,224	6,075	578	3,448	123	-	
12									
13	PLANT RELATED REVENUE: Acct 456								
14	Production	DEM	1,048	550	60	433	4	-	126
15	Production	EGY	19	9	1	9	0	-	201
16	Transmission	DEM	34	19	2	13	0	-	117
17	Transmission Firm Whsl	REV	-	-	-	-	-	-	202
18	Subtransmission	DEM	-	-	-	-	-	-	117
19	Distribution Primary	DEM	73	44	4	25	1	-	105
20	Distribution Secondary	DEM	47	32	3	11	0	-	106
21	Distribution	CUST	39	18	3	2	0	17	907
22	Other	CUST	3	3	0	0	0	-	311
23	TOTAL PLANT RELATED REVENUE		1,263	673	74	494	6	17	
24									
25	ENERGY-RELATED REVENUE: Acct 456								
26	Steam & Miscellaneous	EGY	4,032	1,836	211	1,940	46	-	201
27	Other SO2 Whsl	EGY	-	-	-	-	-	-	202
28	Subtotal Non-Sales Revenue	SUBTOTAL	4,032	1,836	211	1,940	46	-	
29	Collect Fee/Sales Tax	EGY	60	27	3	29	1	-	204
30	Energy Power Sales	EGY	282	128	15	135	3	-	201
31	Unbilled Revenue	EGY	(1,440)	(656)	(75)	(693)	(16)	-	204
32	Subtotal Sales Revenue	SUBTOTAL	(1,098)	(500)	(57)	(528)	(12)	-	
33	TOTAL ENERGY RELATED REVENUE		2,934	1,336	153	1,411	33	-	
34									
35	TOTAL OPERATING REVENUE								
36	Sales	REV	1,059,230	567,758	64,651	380,910	6,768	39,143	
37	Production	DEM	1,048	550	60	433	4	-	
38	Production	EGY	2,893	1,317	151	1,392	33	-	
39	Transmission	DEM	568	311	34	222	1	-	
40	Subtransmission	DEM	153	84	9	60	0	-	
41	Distribution Primary	DEM	9,455	5,637	530	3,166	122	-	
42	Distribution Secondary	DEM	202	138	14	49	2	-	
43	Distribution	CUST	39	18	3	2	0	17	
44	Other	CUST	19,965	17,071	2,332	562	1	-	
45									
46	TOTAL OPERATING REVENUE		1,093,553	592,883	67,784	386,796	6,930	39,160	

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OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.							LS		ALLOC FACTOR
			FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	
1	<u>FUEL & POWER TRANSACTIONS</u>								
2	Direct Non-Jurisdictional	DEM	-	-	-	-	-	-	202
3	Direct Non-Jurisdictional	EGY	-	-	-	-	-	-	202
4	Direct Retail Jurisdictional	EGY	7,615	3,467	398	3,663	86	-	204
5									
6	Production Demand	DEM	-	-	-	-	-	-	
7	Production Energy	EGY	7,615	3,467	398	3,663	86	-	
8	TOTAL FUEL & POWER TRANSACTIONS O&M		7,615	3,467	398	3,663	86	-	
9									
10									
11	<u>PRODUCTION O&M</u>								
12	Production Demand	DEM	62,476	32,793	3,607	25,839	237	-	126
13	Production Energy	EGY	67,062	30,533	3,508	32,262	759	-	201
14	TOTAL PRODUCTION O&M		129,538	63,326	7,115	58,101	996	-	
15									
16									
17	<u>TRANSMISSION O&M</u>								
18	Step-Up Substations	DEM	1,792	941	103	741	7	-	126
19									
20	High-Volt Transmission	DEM	1,723	944	103	674	2	-	117
21									
22	Subtransmission								
23	Substations	DEM	5,885	3,225	350	2,301	8	-	117
24	Lines	DEM	2,381	1,305	142	931	3	-	117
25	Subtransmission		8,266	4,530	492	3,233	11	-	
26									
27	Transmission O&M								
28	Step-Up Substations	DEM	1,792	941	103	741	7	-	
29	Hi-Volt Transmission	DEM	1,723	944	103	674	2	-	
30	Subtransmission	DEM	8,266	4,530	492	3,233	11	-	
31									
32	TOTAL TRANSMISSION O&M		11,781	6,415	698	4,648	20	-	

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OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.			FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
33	<u>DISTRIBUTION O&M</u>								
34	Substations	DEM	6,141	3,661	345	2,057	79	-	105
35									
36	OH Lines Direct	CUST	1,402	-	-	-	-	1,402	310
37	OH Lines Primary	DEM	20,814	12,408	1,168	6,970	268	-	105
38	OH Lines Secondary	DEM	9,642	6,579	647	2,337	80	-	106
39	TOTAL OH LINES		31,858	18,986	1,815	9,307	348	1,402	
40									
41	UG Lines Direct	CUST	-	-	-	-	-	-	310
42	UG Lines Primary	DEM	4,329	2,581	243	1,450	56	-	105
43	UG Lines Secondary	DEM	1,084	739	73	263	9	-	106
44	TOTAL UG LINES		5,413	3,320	316	1,712	65	-	
45									
46	Transformers	DEM	494	337	33	120	4	-	106
47									
48	Services	CUST	7,067	5,741	914	410	2	-	314
49	Meters	CUST	4,777	3,515	511	750	1	-	321
50	Interruptible Equipment	CUST	-	-	-	-	-	-	309
51	Street Lighting	CUST	3,362	-	-	-	-	3,362	310
52									
53	Distribution O&M	DEM	42,504	26,304	2,508	13,195	496	-	
54	Distribution O&M	CUST	16,608	9,256	1,425	1,160	3	4,764	
55									
56	TOTAL DISTRIBUTION O&M		59,112	35,560	3,933	14,355	499	4,764	
57									
58									
59	<u>PROD, TRANS & DIST O&M</u>								
60	Production	DEM	64,268	33,733	3,711	26,580	244	-	
61	Production	EGY	67,062	30,533	3,508	32,262	759	-	
62	Transmission	DEM	1,723	944	103	674	2	-	
63	Subtransmission	DEM	8,266	4,530	492	3,233	11	-	
64	Distribution Primary	DEM	31,284	18,649	1,755	10,476	403	-	
65	Distribution Secondary	DEM	11,220	7,655	753	2,719	93	-	
66	Distribution	CUST	16,608	9,256	1,425	1,160	3	4,764	
67	Other	CUST	-	-	-	-	-	-	
68	TOTAL PROD, TRANS & DIST O&M		200,431	105,302	11,747	77,104	1,515	4,764	

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OPERATION & MAINTENANCE EXPENSES - O&M

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR	
69	<u>PLUS: OTHER CUSTOMER O&M</u>								
70	Uncollectible	CUST	8,767	4,699	535	3,153	56	324	507
71	Billing & Misc	CUST	26,398	23,570	1,775	995	58	-	311
72	Cust Svc & Info	CUST	1,287	283	91	864	49	-	313
73	Sales	CUST	2,459	1,357	863	188	51	-	312
74	TOTAL OTHER CUSTOMER O&M		38,911	29,909	3,265	5,199	215	324	
75									
76	<u>PLUS: ADMIN & GENERAL O&M</u>								
77	Production	DEM	52,086	27,339	3,007	21,542	198	-	126
78	Production	EGY	13,870	6,315	726	6,673	157	-	201
79	Transmission	DEM	1,484	813	88	580	2	-	117
80	Subtransmission	DEM	5,045	2,765	300	1,973	7	-	117
81	Distribution Primary	DEM	17,888	10,863	1,003	5,990	231	-	105
82	Distribution Secondary	DEM	10,610	7,239	712	2,571	88	-	106
83	Distribution	CUST	14,084	7,849	1,208	984	3	4,040	607
84	Other	CUST	17,321	15,465	1,165	653	38	-	311
85	TOTAL ADMIN & GENERAL O&M		132,388	78,449	8,211	40,966	722	4,040	
86									
87	<u>EQUALS: O&M EXP LESS FUEL & POWER TRANS</u>								
88	Production	DEM	116,354	61,073	6,718	48,122	442	-	
89	Production	EGY	80,933	36,849	4,233	38,934	916	-	
90	Transmission	DEM	3,207	1,758	191	1,254	4	-	
91	Subtransmission	DEM	13,311	7,295	793	5,206	17	-	
92	Distribution Primary	DEM	49,172	29,313	2,759	16,466	634	-	
93	Distribution Secondary	DEM	21,830	14,894	1,466	5,290	180	-	
94	Distribution	CUST	30,692	17,105	2,633	2,144	6	8,804	
95	Other	CUST	56,232	45,374	4,430	5,852	253	324	
96									
97	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)		371,730	213,660	23,222	123,268	2,452	9,128	
98									
99	<u>EQUALS: O&M EXP PLUS FUEL & POWER TRANS</u>								
100	Production	DEM	116,354	61,073	6,718	48,122	442	-	
101	Production	EGY	88,548	40,316	4,632	42,598	1,002	-	
102	Transmission	DEM	3,207	1,758	191	1,254	4	-	
103	Subtransmission	DEM	13,311	7,295	793	5,206	17	-	
104	Distribution Primary	DEM	49,172	29,313	2,759	16,466	634	-	
105	Distribution Secondary	DEM	21,830	14,894	1,466	5,290	180	-	
106	Distribution	CUST	30,692	17,105	2,633	2,144	6	8,804	
107	Other	CUST	56,232	45,374	4,430	5,852	253	324	
108									
109	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)		379,345	217,127	23,620	126,932	2,538	9,128	

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DEPRECIATION EXPENSE - DEPRE

LINE NO.			FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
1	<u>PRODUCTION DEPREC EXPENSE</u>								
2	Production Demand	DEM	80,218	42,105	4,632	33,177	305	-	126
3	Production Energy	EGY	14,638	6,665	766	7,042	166	-	201
4	TOTAL PRODUCTION DEPRE EXPENSE		94,856	48,770	5,397	40,219	470	-	
5									
6									
7	<u>TRANSMISSION DEPREC EXPENSE</u>								
8	Step-Up Substations	DEM	923	485	53	382	4	-	126
9									
10	High-Volt Transmission	DEM	4,146	2,272	247	1,621	5	-	117
11									
12	Subtransmission								
13	Substations	DEM	2,972	1,629	177	1,162	4	-	117
14	Lines	DEM	5,703	3,126	340	2,230	7	-	117
15	Subtransmission		8,675	4,754	517	3,393	11	-	
16									
17	Step-Up Substations	DEM	923	485	53	382	4	-	
18	Hi-Volt Transmission	DEM	4,146	2,272	247	1,621	5	-	
19	Subtransmission	DEM	8,675	4,754	517	3,393	11	-	
20									
21	TOTAL TRANSMISSION DEPREC EXPENSE		13,744	7,511	817	5,396	20	-	

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DEPRECIATION EXPENSE - DEPRE

LINE NO.			FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
22	<u>DISTRIBUTION DEPREC EXPENSE</u>								
23	Substations	DEM	4,483	2,672	251	1,501	58	-	105
24									
25	Poles Direct	CUST	890	-	-	-	-	890	310
26	Poles Primary	DEM	8,030	4,787	450	2,689	104	-	105
27	Poles Secondary	DEM	1,345	918	90	326	11	-	106
28	TOTAL POLES		10,265	5,705	541	3,015	115	890	
29									
30	OH Lines Direct	CUST	155	-	-	-	-	155	310
31	OH Lines Primary	DEM	5,707	3,402	320	1,911	74	-	105
32	OH Lines Secondary	DEM	1,182	807	79	287	10	-	106
33	TOTAL OH LINES		7,045	4,209	400	2,198	83	155	
34									
35	UG Lines Direct	CUST	-	-	-	-	-	-	310
36	UG Lines Primary	DEM	7,983	4,759	448	2,673	103	-	105
37	UG Lines Secondary	DEM	1,998	1,363	134	484	17	-	106
38	TOTAL UG LINES		9,982	6,123	582	3,158	119	-	
39									
40	Transformers	DEM	15,857	10,819	1,065	3,843	131	-	106
41									
42	Services	CUST	5,777	4,693	747	335	2	-	314
43	Meters	CUST	4,580	3,370	490	719	1	-	321
44	Interruptible Equipment	CUST	-	-	-	-	-	-	309
45	Street Lighting	CUST	8,375	-	-	-	-	8,375	310
46									
47	Total Distribution Expense								
48	Distribution Expense	DEM	46,586	29,527	2,838	13,714	506	-	
49	Distribution Expense	CUST	19,778	8,063	1,237	1,054	3	9,421	
50									
51	TOTAL DISTRIBUTION DEPREC EXPENSE		66,364	37,590	4,075	14,769	509	9,421	
52									
53									
54	<u>PROD. TRANS & DIST DEPREC EXPENSE</u>								
55	Production	DEM	81,141	42,590	4,685	33,558	308	-	
56	Production	EGY	14,638	6,665	766	7,042	166	-	
57	Transmission	DEM	4,146	2,272	247	1,621	5	-	
58	Subtransmission	DEM	8,675	4,754	517	3,393	11	-	
59	Distribution Primary	DEM	26,204	15,621	1,470	8,775	338	-	
60	Distribution Secondary	DEM	20,383	13,906	1,368	4,940	168	-	
61	Distribution	CUST	19,778	8,063	1,237	1,054	3	9,421	
62	Other	CUST	-	-	-	-	-	-	
63									
64	TOTAL PROD, TRANS & DIST DEPREC EXP		174,964	93,872	10,290	60,383	999	9,421	

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DEPRECIATION EXPENSE - DEPRE

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR	
65	<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>								
66	Production	DEM	1,120	588	65	463	4	-	126
67	Production	EGY	347	158	18	167	4	-	201
68	Transmission	DEM	141	77	8	55	0	-	117
69	Subtransmission	DEM	93	51	6	36	0	-	117
70	Distribution Primary	DEM	625	372	35	209	8	-	105
71	Distribution Secondary	DEM	371	253	25	90	3	-	106
72	Distribution	CUST	247	113	18	12	0	104	907
73	Other	CUST	440	393	30	17	1	-	311
74									
75	TOTAL COMMUNICATION EQP DEPREC EXP		3,384	2,006	204	1,050	21	104	
76									
77	<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>								
78	Production	DEM	-	-	-	-	-	-	126
79	Production	EGY	-	-	-	-	-	-	201
80	Transmission	DEM	-	-	-	-	-	-	117
81	Subtransmission	DEM	-	-	-	-	-	-	117
82	Distribution Primary	DEM	-	-	-	-	-	-	105
83	Distribution Secondary	DEM	-	-	-	-	-	-	106
84	Distribution	CUST	-	-	-	-	-	-	907
85	Other	CUST	-	-	-	-	-	-	311
86									
87	TOTAL TRANSPORTATION EQP DEPREC EXP		-	-	-	-	-	-	
88									
89	<u>PLUS: GENERAL & INTANGIBLE DEPREC EXP</u>								
90	Production	DEM	6,280	3,296	363	2,597	24	-	126
91	Production	EGY	2,291	1,043	120	1,102	26	-	201
92	Transmission	DEM	79	43	5	31	0	-	117
93	Subtransmission	DEM	403	221	24	158	1	-	117
94	Distribution Primary	DEM	1,749	1,042	98	586	23	-	105
95	Distribution Secondary	DEM	929	634	62	225	8	-	106
96	Distribution	CUST	1,627	745	116	82	0	685	907
97	Other	CUST	2,901	2,591	195	109	6	-	311
98									
99	TOTAL GENERAL & INTANGIBLE DEPREC EXP		16,258	9,615	982	4,890	87	685	
100									
101	<u>EQUALS: DEPRECIATION EXPENSE</u>								
102	Production	DEM	88,542	46,474	5,112	36,619	336	-	
103	Production	EGY	17,276	7,866	904	8,311	196	-	
104	Transmission	DEM	4,366	2,393	260	1,708	6	-	
105	Subtransmission	DEM	9,171	5,026	546	3,586	12	-	
106	Distribution Primary	DEM	28,577	17,036	1,603	9,570	369	-	
107	Distribution Secondary	DEM	21,683	14,793	1,456	5,255	179	-	
108	Distribution	CUST	21,652	8,921	1,370	1,148	3	10,210	
109	Other	CUST	3,341	2,983	225	126	7	-	
110									
111	TOTAL DEPRECIATION EXPENSE		194,608	105,492	11,476	66,323	1,107	10,210	

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TAMPA ELECTRIC COMPANY
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TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
1	<u>PAYROLL TAXES</u>							
2	Production	DEM	3,984	2,091	230	1,648	15	126
3	Production	EGY	1,453	662	76	699	16	201
4	Transmission	DEM	50	28	3	20	0	117
5	Subtransmission	DEM	256	140	15	100	0	117
6	Distribution Primary	DEM	1,109	661	62	371	14	105
7	Distribution Secondary	DEM	589	402	40	143	5	106
8	Distribution	CUST	1,032	472	73	52	0	907
9	Other	CUST	1,841	1,643	124	69	4	311
10	TOTAL PAYROLL TAXES		10,315	6,100	623	3,102	55	435
11								
12	<u>PLUS: PROPERTY TAXES</u>							
13	Production	DEM	27,470	14,419	1,586	11,361	104	126
14	Production	EGY	2,038	928	107	980	23	201
15	Transmission	DEM	1,234	676	73	482	2	117
16	Subtransmission	DEM	2,725	1,493	162	1,066	4	117
17	Distribution Primary	DEM	7,992	4,764	448	2,676	103	105
18	Distribution Secondary	DEM	5,011	3,419	336	1,214	41	106
19	Distribution	CUST	4,226	1,934	301	212	1	907
20	Other	CUST	310	277	21	12	1	311
21	TOTAL PROPERTY TAXES		51,005	27,909	3,035	18,003	278	1,779
22								
23	<u>PLUS: FUTURE USE</u>							
24	Production	DEM	-	-	-	-	-	126
25	Production	EGY	-	-	-	-	-	201
26	Transmission	DEM	-	-	-	-	-	117
27	Subtransmission	DEM	-	-	-	-	-	117
28	Distribution Primary	DEM	-	-	-	-	-	105
29	Distribution Secondary	DEM	-	-	-	-	-	106
30	Distribution	CUST	-	-	-	-	-	907
31	Other	CUST	-	-	-	-	-	311
32	FUTURE USE		-	-	-	-	-	
33								
34	<u>PLUS: OTHER TAXES</u>							
35	Production	DEM	119	62	7	49	0	126
36	Production	EGY	13	6	1	6	0	201
37	Transmission	DEM	5	3	0	2	0	117
38	Subtransmission	DEM	12	7	1	5	0	117
39	Distribution Primary	DEM	31	18	2	10	0	105
40	Distribution Secondary	DEM	18	12	1	4	0	106
41	Distribution	CUST	16	7	1	1	0	907
42	Other	CUST	1	1	0	0	0	311
43	TOTAL OTHER TAXES		215	117	13	78	1	7

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TAXES OTHER THAN INCOME TAXES - TXOTH

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR	
44	<u>EQUALS: NON-REVENUE TAXES</u>								
45	Production	DEM	31,573	16,572	1,823	13,058	120	-	
46	Production	EGY	3,504	1,595	183	1,686	40	-	
47	Transmission	DEM	1,289	707	77	504	2	-	
48	Subtransmission	DEM	2,993	1,640	178	1,170	4	-	
49	Distribution Primary	DEM	9,133	5,444	512	3,058	118	-	
50	Distribution Secondary	DEM	5,618	3,833	377	1,362	46	-	
51	Distribution	CUST	5,274	2,413	375	264	1	2,220	
52	Other	CUST	2,152	1,921	145	81	5	-	
53	TOTAL NON-REVENUE TAXES		61,534	34,126	3,671	21,183	335	2,220	
54									
55									
56	<u>REGULATORY ASSESSMENT FEE</u>								
57	Production	DEM	498	262	29	206	2	-	
58	Production	EGY	54	25	3	26	1	-	
59	Transmission	DEM	27	15	2	10	0	-	
60	Subtransmission	DEM	61	33	4	24	0	-	
61	Distribution Primary	DEM	126	75	7	42	2	-	
62	Distribution Secondary	DEM	73	50	5	18	1	-	
63	Distribution	CUST	63	29	5	3	0	27	
64	Other	CUST	5	4	0	0	0	-	
65	TOTAL REGULATORY ASSESSMENT FEE		907	492	54	330	5	27	
66									
67									
68	<u>EQUALS: TAXES OTHER THAN INCOME</u>								
69	Production	DEM	32,071	16,834	1,852	13,264	122	-	
70	Production	EGY	3,558	1,620	186	1,712	40	-	
71	Transmission	DEM	1,316	721	78	515	2	-	
72	Subtransmission	DEM	3,054	1,674	182	1,194	4	-	
73	Distribution Primary	DEM	9,258	5,519	519	3,100	119	-	
74	Distribution Secondary	DEM	5,692	3,883	382	1,379	47	-	
75	Distribution	CUST	5,337	2,442	380	267	1	2,247	
76	Other	CUST	2,156	1,925	145	81	5	-	
77									
78	TOTAL TAXES OTHER THAN INCOME		62,442	34,618	3,724	21,513	340	2,247	

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PROPOSED RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (INCL IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

This section performs the
 derivation of Operating Income
 Federal Tax Rate = 0.35
 FI State Tax Rate = 0.055

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR	
1	<u>First Step: Derivation of Operating Income</u>								
2									
3	<u>TOTAL OPERATING REVENUES</u>								
4	Sales	REV	1,059,230	567,758	64,651	380,910	6,768	39,143	
5	Production	DEM	1,048	550	60	433	4	-	
6	Production	EGY	2,893	1,317	151	1,392	33	-	
7	Transmission	DEM	568	311	34	222	1	-	
8	Subtransmission	DEM	153	84	9	60	0	-	
9	Distribution Primary	DEM	9,455	5,637	530	3,166	122	-	
10	Distribution Secondary	DEM	202	138	14	49	2	-	
11	Distribution	CUST	39	18	3	2	0	17	
12	Other	CUST	19,965	17,071	2,332	562	1	-	
13	TOTAL OPERATING REVENUES		1,093,553	592,883	67,784	386,796	6,930	39,160	
14									
15	<u>LESS: O&M EXPENSE</u>								
16	Production	DEM	116,354	61,073	6,718	48,122	442	-	
17	Production	EGY	80,933	36,849	4,233	38,934	916	-	
18	Transmission	DEM	3,207	1,758	191	1,254	4	-	
19	Subtransmission	DEM	13,311	7,295	793	5,206	17	-	
20	Distribution Primary	DEM	49,172	29,313	2,759	16,466	634	-	
21	Distribution Secondary	DEM	21,830	14,894	1,466	5,290	180	-	
22	Distribution	CUST	30,692	17,105	2,633	2,144	6	8,804	
23	Other	CUST	56,232	45,374	4,430	5,852	253	324	
24	TOTAL O&M EXPENSE		371,730	213,660	23,222	123,268	2,452	9,128	
25									
26	<u>LESS: FUEL & POWER TRANSACTIONS</u>								
27	Production Demand	DEM	-	-	-	-	-	-	
28	Production Energy	EGY	7,615	3,467	398	3,663	86	-	
29	TOTAL FUEL & POWER TRANSACTIONS		7,615	3,467	398	3,663	86	-	
30									
31	<u>LESS: DEPRECIATION EXPENSE</u>								
32	Production	DEM	88,542	46,474	5,112	36,819	336	-	
33	Production	EGY	17,276	7,866	904	8,311	196	-	
34	Transmission	DEM	4,386	2,393	260	1,708	6	-	
35	Subtransmission	DEM	9,171	5,026	546	3,586	12	-	
36	Distribution Primary	DEM	28,577	17,036	1,603	9,570	369	-	
37	Distribution Secondary	DEM	21,683	14,793	1,456	5,255	179	-	
38	Distribution	CUST	21,652	8,921	1,370	1,148	3	10,210	
39	Other	CUST	3,341	2,983	225	126	7	-	
40	TOTAL DEPRECIATION EXPENSE		194,608	105,492	11,476	66,323	1,107	10,210	

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TAMPA ELECTRIC COMPANY
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 PROPOSED 12CP & 25% AD (INCL IS)
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The next section performs the Adjust to Oper Income for
 Permanent & Timing Differences and Interest Expense

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR	
41	<u>LESS: AMORTIZATION EXPENSE</u>								
42	Production	DEM	-	-	-	-	-	-	
43	Production	EGY	-	-	-	-	-	-	
44	Transmission	DEM	-	-	-	-	-	-	
45	Subtransmission	DEM	-	-	-	-	-	-	
46	Distribution Primary	DEM	-	-	-	-	-	-	
47	Distribution Secondary	DEM	-	-	-	-	-	-	
48	Distribution	CUST	-	-	-	-	-	-	
49	Other	CUST	-	-	-	-	-	-	
50	TOTAL AMORTIZATION EXPENSE								
51	<hr/>								
52	<u>LESS: TAXES OTHER THAN INCOME</u>								
53	Production	DEM	32,071	16,834	1,852	13,264	122	-	
54	Production	EGY	3,558	1,620	186	1,712	40	-	
55	Transmission	DEM	1,316	721	78	515	2	-	
56	Subtransmission	DEM	3,054	1,674	182	1,194	4	-	
57	Distribution Primary	DEM	9,258	5,519	519	3,100	119	-	
58	Distribution Secondary	DEM	5,692	3,883	382	1,379	47	-	
59	Distribution	CUST	5,337	2,442	380	267	1	2,247	
60	Other	CUST	2,156	1,925	145	81	5	-	
61	TOTAL TAXES OTHER THAN INCOME								
62	<hr/>								
63	<u>LESS: LOSS ON DISPOSITION</u>								
64	Production	DEM	(832)	(436)	(48)	(344)	(3)	-	
65	Production	EGY	(62)	(28)	(3)	(30)	(1)	126	
66	Transmission	DEM	(35)	(19)	(2)	(14)	(0)	201	
67	Subtransmission	DEM	(77)	(42)	(5)	(30)	(0)	117	
68	Distribution Primary	DEM	(240)	(143)	(13)	(80)	(3)	117	
69	Distribution Secondary	DEM	(152)	(104)	(10)	(37)	(1)	105	
70	Distribution	CUST	(128)	(59)	(9)	(6)	(0)	106	
71	Other	CUST	(9)	(8)	(1)	(0)	(54)	907	
72	TOTAL LOSS ON DISPOSITION								
73	<hr/>								
74	<u>EQUALS: OPERATING INCOME</u>								
75	Sales	REV	1,059,230	567,758	64,651	380,910	6,768	39,143	
76	Production	DEM	(235,088)	(123,394)	(13,574)	(97,228)	(893)	-	
77	Production	EGY	(106,427)	(48,456)	(5,567)	(51,199)	(1,205)	-	
78	Transmission	DEM	(8,286)	(4,542)	(493)	(3,241)	(11)	-	
79	Subtransmission	DEM	(25,304)	(13,869)	(1,507)	(9,096)	(33)	-	
80	Distribution Primary	DEM	(77,312)	(46,088)	(4,337)	(25,890)	(997)	-	
81	Distribution Secondary	DEM	(48,851)	(33,329)	(3,280)	(11,838)	(403)	-	
82	Distribution	CUST	(57,513)	(28,392)	(4,371)	(3,551)	(10)	(21,190)	
83	Other	CUST	(41,755)	(33,203)	(2,467)	(5,497)	(264)	(324)	
84	TOTAL OPERATING INCOME								
85	<hr/>								
86	<u>NEXT STEP: ADJUSTMENTS TO OPER INCOME FOR PERMANENT & TIMING DIFFERENCES AND INTEREST EXPENSE</u>								
87	<hr/>								
88	<u>PLUS: PRODUCTION GROUP ITEMS</u>								
89	Production	DEM	(22,014)	(11,555)	(1,271)	(9,105)	(84)	-	
90	Production	EGY	88,351	40,226	4,621	42,503	1,000	126	
91	TOTAL PRODUCTION GROUP ITEMS								
			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	

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TAMPA ELECTRIC COMPANY
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INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
92	<u>PLUS: PLANT GROUP ITEMS</u>							
93	Production	DEM	(16,805)	(8,821)	(970)	(6,950)	(64)	126
94	Production	EGY	(1,245)	(567)	(65)	(599)	(14)	201
95	Transmission	DEM	(709)	(389)	(42)	(277)	(1)	117
96	Subtransmission	DEM	(1,566)	(858)	(93)	(612)	(2)	117
97	Distribution Primary	DEM	(4,841)	(2,886)	(272)	(1,621)	(62)	105
98	Distribution Secondary	DEM	(3,067)	(2,093)	(206)	(743)	(25)	106
99	Distribution	CUST	(2,587)	(1,184)	(184)	(130)	(0)	907
100	Other	CUST	(190)	(169)	(13)	(7)	(0)	311
101	TOTAL PLANT GROUP ITEMS		(31,010)	(16,966)	(1,845)	(10,940)	(169)	(1,089)
102	<u>PLUS: TAX DEPREC OVER BOOK</u>							
103	Production	DEM	-	-	-	-	-	126
104	Production	EGY	-	-	-	-	-	201
105	Transmission	DEM	-	-	-	-	-	117
106	Subtransmission	DEM	-	-	-	-	-	117
107	Distribution Primary	DEM	-	-	-	-	-	105
108	Distribution Secondary	DEM	-	-	-	-	-	106
109	Distribution	CUST	-	-	-	-	-	907
110	Other	CUST	-	-	-	-	-	311
111	TOTAL TAX DEPREC OVER BOOK		-	-	-	-	-	-
112	<u>PLUS: INTEREST EXPENSE</u>							
113	Production	DEM	(54,551)	(28,633)	(3,150)	(22,561)	(207)	126
114	Production	EGY	(5,927)	(2,699)	(310)	(2,851)	(67)	201
115	Transmission	DEM	(2,503)	(1,372)	(149)	(979)	(3)	117
116	Subtransmission	DEM	(5,705)	(3,127)	(340)	(2,231)	(7)	117
117	Distribution Primary	DEM	(14,274)	(8,509)	(801)	(4,780)	(184)	105
118	Distribution Secondary	DEM	(8,324)	(5,679)	(559)	(2,017)	(69)	106
119	Distribution	CUST	(7,188)	(3,289)	(511)	(360)	(1)	907
120	Other	CUST	(524)	(468)	(35)	(20)	(1)	311
121	TOTAL INTEREST EXPENSE		(98,997)	(53,776)	(5,855)	(35,800)	(540)	(3,026)
122	<u>PLUS: OTHER ADJUSTMENTS</u>							
123	Production	DEM	3,664	1,923	212	1,515	14	126
124	Production	EGY	246	112	13	119	3	201
125	Transmission	DEM	153	84	9	60	0	117
126	Subtransmission	DEM	342	188	20	134	0	117
127	Distribution Primary	DEM	1,041	621	58	349	13	105
128	Distribution Secondary	DEM	666	454	45	161	6	106
129	Distribution	CUST	550	252	39	28	0	907
130	Other	CUST	-	-	-	-	231	311
131	TOTAL OTHER ADJUSTMENTS		6,663	3,634	396	2,365	36	231

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TAMPA ELECTRIC COMPANY
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PROPOSED RATE STRUCTURE
 PROD. CAP. ALLOC. METHOD: 12CP & 25% AD (INCL IS)
 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

The next section performs the Calculation of
 Florida Income Taxes Payable After Deductions

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
135	<u>SUBTOTAL: ADJUSTMENTS TO OPERATING INCOME</u>							
136	Production	DEM	(89,707)	(47,086)	(5,180)	(37,101)	(341)	-
137	Production	EGY	81,426	37,073	4,259	39,172	922	-
138	Transmission	DEM	(3,059)	(1,676)	(182)	(1,196)	(4)	-
139	Subtransmission	DEM	(6,928)	(3,797)	(413)	(2,709)	(9)	-
140	Distribution Primary	DEM	(18,074)	(10,774)	(1,014)	(6,052)	(233)	-
141	Distribution Secondary	DEM	(10,726)	(7,318)	(720)	(2,599)	(89)	-
142	Distribution	CUST	(9,225)	(4,221)	(656)	(462)	(1)	(3,883)
143	Other	CUST	(714)	(638)	(48)	(27)	(2)	-
144	TOTAL ADJUSTMENTS TO OPERATING INCOME		<u>(57,007)</u>	<u>(38,438)</u>	<u>(3,954)</u>	<u>(10,976)</u>	<u>243</u>	<u>(3,883)</u>
145								
146	<u>NEXT STEP: CALCULATION OF FLORIDA INCOME TAXES PAYABLE AFTER DEDUCTIONS</u>							
147								
148								
149								
150	<u>EQUALS: OPERATING INCOME PLUS DEDUCTIONS</u>							
151	Sales	REV	1,059,230	567,758	64,651	380,910	6,768	39,143
152	Production	DEM	(324,795)	(170,480)	(18,754)	(134,329)	(1,233)	-
153	Production	EGY	(25,002)	(11,383)	(1,308)	(12,028)	(283)	-
154	Transmission	DEM	(11,345)	(6,218)	(676)	(4,437)	(15)	-
155	Subtransmission	DEM	(32,233)	(17,666)	(1,919)	(12,606)	(42)	-
156	Distribution Primary	DEM	(95,385)	(56,862)	(5,351)	(31,942)	(1,230)	-
157	Distribution Secondary	DEM	(59,577)	(40,647)	(4,000)	(14,438)	(492)	-
158	Distribution	CUST	(66,738)	(32,613)	(5,028)	(4,014)	(11)	(25,073)
159	Other	CUST	(42,469)	(33,841)	(2,515)	(5,524)	(266)	(324)
160	TOTAL OPERATING INC PLUS DEDUCT		<u>401,686</u>	<u>198,048</u>	<u>25,101</u>	<u>161,594</u>	<u>3,197</u>	<u>13,746</u>
161								
162	<u>PLUS: FLORIDA INCOME ADJUSTMENTS</u>							
163	Production	DEM	5,640	2,960	326	2,333	21	-
164	Production	EGY	613	279	32	295	7	-
165	Transmission	DEM	259	142	15	101	0	-
166	Subtransmission	DEM	590	323	35	231	1	-
167	Distribution Primary	DEM	1,476	880	83	494	19	-
168	Distribution Secondary	DEM	861	587	58	209	7	-
169	Distribution	CUST	743	340	53	37	0	313
170	Other	CUST	54	48	4	2	0	-
171	TOTAL FLORIDA INCOME ADJUSTMENTS		<u>10,235</u>	<u>5,560</u>	<u>605</u>	<u>3,701</u>	<u>56</u>	<u>313</u>

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PROPOSED RATE STRUCTURE
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The next section performs the Calculation of Federal
 Income Taxes Payable After Deduct & Before Tax Adj's

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR	
172	<u>EQUALS: FLORIDA TAXABLE INCOME</u>								
173	Sales	REV	1,059,230	567,758	64,651	380,910	6,768	39,143	
174	Production	DEM	(319,155)	(167,520)	(18,428)	(131,996)	(1,212)	-	
175	Production	EGY	(24,389)	(11,104)	(1,276)	(11,733)	(276)	-	
176	Transmission	DEM	(11,086)	(6,076)	(660)	(4,336)	(14)	-	
177	Subtransmission	DEM	(31,643)	(17,343)	(1,884)	(12,375)	(41)	-	
178	Distribution Primary	DEM	(93,910)	(55,982)	(5,268)	(31,448)	(1,211)	-	
179	Distribution Secondary	DEM	(58,716)	(40,060)	(3,942)	(14,229)	(485)	-	
180	Distribution	CUST	(65,995)	(32,273)	(4,975)	(3,976)	(11)	(24,760)	
181	Other	CUST	(42,415)	(33,792)	(2,511)	(5,522)	(266)	(324)	
182	TOTAL FLORIDA TAXABLE INCOME		411,922	203,608	25,707	165,295	3,252	14,059	
183	<u>RESULTS: FLORIDA INCOME TAX @ 0.055</u>								
185	Sales	REV	58,258	31,227	3,556	20,950	372	2,153	
186	Production	DEM	(17,554)	(9,214)	(1,014)	(7,260)	(67)	-	
187	Production	EGY	(1,341)	(611)	(70)	(645)	(15)	-	
188	Transmission	DEM	(610)	(334)	(36)	(238)	(1)	-	
189	Subtransmission	DEM	(1,740)	(954)	(104)	(681)	(2)	-	
190	Distribution Primary	DEM	(5,165)	(3,079)	(290)	(1,730)	(67)	-	
191	Distribution Secondary	DEM	(3,229)	(2,203)	(217)	(783)	(27)	-	
192	Distribution	CUST	(3,630)	(1,775)	(274)	(219)	(1)	(1,362)	
193	Other	CUST	(2,333)	(1,859)	(138)	(304)	(15)	(18)	
194	TOTAL FLORIDA INCOME TAX		22,656	11,198	1,414	9,091	179	773	
195	<u>NEXT STEP: CALCULATION OF FEDERAL INCOME TAXES PAYABLE AFTER DEDUCTIONS AND BEFORE TAX ADJUSTMENTS</u>								
196	<u>OPERATING INCOME AFTER FLORIDA TAX</u>								
201	Sales	REV	1,000,972	536,531	61,095	359,960	6,396	36,990	
202	Production	DEM	(307,242)	(161,266)	(17,740)	(127,069)	(1,167)	-	
203	Production	EGY	(23,660)	(10,773)	(1,238)	(11,382)	(268)	-	
204	Transmission	DEM	(10,735)	(5,884)	(639)	(4,198)	(14)	-	
205	Subtransmission	DEM	(30,492)	(16,712)	(1,816)	(11,925)	(39)	-	
206	Distribution Primary	DEM	(90,220)	(53,783)	(5,061)	(30,213)	(1,163)	-	
207	Distribution Secondary	DEM	(56,347)	(38,444)	(3,783)	(13,655)	(465)	-	
208	Distribution	CUST	(63,109)	(30,838)	(4,754)	(3,795)	(10)	(23,711)	
209	Other	CUST	(40,136)	(31,982)	(2,377)	(5,220)	(251)	(306)	
210	TOTAL OPER INC AFTER FLORIDA TAX		379,031	186,850	23,687	152,503	3,018	12,973	

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INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
211	<u>PLUS: FEDERAL INCOME ADJUSTMENTS</u>							
212	Production	DEM	-	-	-	-	-	126
213	Production	EGY	-	-	-	-	-	201
214	Transmission	DEM	-	-	-	-	-	117
215	Subtransmission	DEM	-	-	-	-	-	117
216	Distribution Primary	DEM	-	-	-	-	-	105
217	Distribution Secondary	DEM	-	-	-	-	-	106
218	Distribution	CUST	-	-	-	-	-	907
219	Other	CUST	-	-	-	-	-	311
220	TOTAL FEDERAL INCOME ADJUSTMENTS							
221								
222	<u>EQUALS: FEDERAL TAXABLE INCOME</u>							
223	Sales	REV	1,000,972	536,531	61,095	359,960	6,396	36,990
224	Production	DEM	(307,242)	(161,266)	(17,740)	(127,089)	(1,167)	-
225	Production	EGY	(23,660)	(10,773)	(1,238)	(11,382)	(268)	-
226	Transmission	DEM	(10,735)	(5,884)	(639)	(4,198)	(14)	-
227	Subtransmission	DEM	(30,492)	(16,712)	(1,816)	(11,925)	(39)	-
228	Distribution Primary	DEM	(90,220)	(53,783)	(5,061)	(30,213)	(1,163)	-
229	Distribution Secondary	DEM	(56,347)	(38,444)	(3,783)	(13,655)	(465)	-
230	Distribution	CUST	(63,109)	(30,838)	(4,754)	(3,795)	(10)	(23,711)
231	Other	CUST	(40,136)	(31,982)	(2,377)	(5,220)	(251)	(306)
232	TOTAL FEDERAL TAXABLE INCOME							
233								
234	<u>RESULTS: FEDERAL INCOME TAX @ 0.35</u>							
235	Sales	REV	350,340	187,786	21,383	125,986	2,239	12,947
236	Production	DEM	(107,535)	(56,443)	(6,209)	(44,474)	(408)	-
237	Production	EGY	(8,281)	(3,770)	(433)	(3,984)	(94)	-
238	Transmission	DEM	(3,757)	(2,059)	(224)	(1,469)	(5)	-
239	Subtransmission	DEM	(10,672)	(5,849)	(635)	(4,174)	(14)	-
240	Distribution Primary	DEM	(31,577)	(18,824)	(1,771)	(10,574)	(407)	-
241	Distribution Secondary	DEM	(19,722)	(13,455)	(1,324)	(4,779)	(163)	-
242	Distribution	CUST	(22,088)	(10,793)	(1,664)	(1,328)	(4)	(8,299)
243	Other	CUST	(14,048)	(11,194)	(832)	(1,827)	(88)	(107)
244	TOTAL FEDERAL INCOME TAX							

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The next section reflects Deferred Inc Taxes, ITC and Adj]'s to
 State & Fed Taxes and then Totals All Income Taxes

INCOME TAXES - INCTX

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
245	<u>DEFERRED INCOME TAXES, ITC AND ADJUSTMENTS TO STATE & FEDERAL TAXES</u>							
246								
247	<u>ADJUSTMENTS TO INCOME TAXES</u>							
248	Production	DEM	(10,563)	(5,544)	(610)	(4,368)	(40)	-
249	Production	EGY	(1,148)	(523)	(60)	(552)	(13)	-
250	Transmission	DEM	(485)	(266)	(29)	(190)	(1)	-
251	Subtransmission	DEM	(1,105)	(605)	(66)	(432)	(1)	-
252	Distribution Primary	DEM	(2,764)	(1,648)	(155)	(926)	(36)	-
253	Distribution Secondary	DEM	(1,612)	(1,100)	(108)	(391)	(13)	-
254	Distribution	CUST	(1,392)	(637)	(99)	(70)	(0)	(586)
255	Other	CUST	(102)	(91)	(7)	(4)	(0)	-
256	TOTAL ADJUSTMENT TO INCOME TAXES		(19,168)	(10,413)	(1,134)	(6,932)	(105)	(586)
257								
258								
259	<u>FINAL STEP: TOTALING OF ALL INCOME TAXES</u>							
260	(Florida Tax + Federal Tax + Adjustments)							
261								
262	<u>TOTAL INCOME TAXES</u>							
263	Sales	REV	408,598	219,013	24,939	146,936	2,611	15,099
264	Production	DEM	(135,651)	(71,201)	(7,832)	(56,102)	(515)	-
265	Production	EGY	(10,770)	(4,904)	(563)	(5,181)	(122)	-
266	Transmission	DEM	(4,852)	(2,659)	(289)	(1,897)	(6)	-
267	Subtransmission	DEM	(13,517)	(7,409)	(805)	(5,286)	(17)	-
268	Distribution Primary	DEM	(39,506)	(23,551)	(2,216)	(13,230)	(509)	-
269	Distribution Secondary	DEM	(24,563)	(16,758)	(1,649)	(5,953)	(203)	-
270	Distribution	CUST	(27,110)	(13,205)	(2,037)	(1,617)	(4)	(10,247)
271	Other	CUST	(16,482)	(13,143)	(977)	(2,135)	(103)	(125)
272								
273	TOTAL INCOME TAXES		136,148	66,183	8,571	55,535	1,131	4,728

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

PLANT IN SERVICE - PLTSVC

LINE NO.			FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
1	<u>PRODUCTION PLANT</u>								
2	Production Demand	DEM	2,598,333	1,363,826	150,028	1,074,618	9,867	-	126
3	Production Energy	EGY	461,574	210,155	24,144	222,051	5,225	-	201
4	TOTAL PRODUCTION PLANT		<u>3,059,907</u>	<u>1,573,981</u>	<u>174,171</u>	<u>1,296,669</u>	<u>15,092</u>	-	
5									
6									
7	<u>TRANSMISSION PLANT</u>								
8	Step-Up Substations	DEM	<u>36,958</u>	19,399	2,134	15,285	140	-	126
9									
10	High-Volt Substations & Lines	DEM	121,492	66,587	7,234	47,514	157	-	117
11									
12	Subtransmission								
13	Substations	DEM	121,362	66,516	7,227	47,463	157	-	117
14	Lines	DEM	149,891	82,152	8,925	58,620	193	-	117
15	Subtransmission		<u>271,253</u>	<u>148,668</u>	<u>16,152</u>	<u>106,083</u>	<u>350</u>	-	
16									
17	Step-Up Substations	DEM	36,958	19,399	2,134	15,285	140	-	
18	Hi-Volt Transmission	DEM	121,492	66,587	7,234	47,514	157	-	
19	Subtransmission	DEM	<u>271,253</u>	<u>148,668</u>	<u>16,152</u>	<u>106,083</u>	<u>350</u>	-	
20									
21	TOTAL TRANSMISSION PLANT		<u>429,703</u>	<u>234,654</u>	<u>25,520</u>	<u>168,881</u>	<u>647</u>	-	

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PLANT IN SERVICE - PLTSVC

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR	
22	<u>DISTRIBUTION PLANT</u>								
23	Substations	DEM	185,403	110,524	10,401	62,087	2,391	-	105
24									
25	Poles Direct	CUST	18,065	-	-	-	-	18,065	310
26	Poles Primary	DEM	162,927	97,125	9,140	54,560	2,101	-	105
27	Poles Secondary	DEM	27,291	18,620	1,832	6,614	225	-	106
28	TOTAL POLES		208,284	115,745	10,972	61,174	2,326	18,065	
29									
30	OH Lines Direct	CUST	4,812	-	-	-	-	4,812	310
31	OH Lines Primary	DEM	176,684	105,326	9,912	59,167	2,278	-	105
32	OH Lines Secondary	DEM	36,603	24,973	2,457	8,870	302	-	106
33	TOTAL OH LINES		218,099	130,299	12,369	68,037	2,581	4,812	
34									
35	UG Lines Direct	CUST	-	-	-	-	-	-	310
36	UG Lines Primary	DEM	299,666	178,639	16,811	100,351	3,864	-	105
37	UG Lines Secondary	DEM	75,009	51,176	5,036	18,178	620	-	106
38	TOTAL UG LINES		374,675	229,815	21,847	118,528	4,484	-	
39									
40	Transformers	DEM	388,642	265,156	26,093	94,183	3,210	-	106
41									
42	Services	CUST	179,477	145,796	23,217	10,409	55	-	314
43	Meters	CUST	72,729	53,518	7,775	11,422	14	-	321
44	Interruptible Equipment	CUST	-	-	-	-	-	-	309
45	Street Lighting	CUST	160,478	-	-	-	-	160,478	310
46									
47	Distribution Plant	DEM	1,352,225	851,540	81,683	404,010	14,992	-	
48	Distribution Plant	CUST	435,561	199,313	30,992	21,831	70	183,355	
49									
50	TOTAL DISTRIBUTION PLANT		1,787,786	1,050,854	112,675	425,841	15,062	183,355	
51									
52									
53	<u>PROD, TRANS, & DIST PLANT</u>								
54	Production	DEM	2,635,291	1,383,225	152,162	1,089,904	10,007	-	
55	Production	EGY	461,574	210,155	24,144	222,051	5,225	-	
56	Transmission	DEM	121,492	66,587	7,234	47,514	157	-	
57	Subtransmission	DEM	271,253	148,668	16,152	106,083	350	-	
58	Distribution Primary	DEM	824,679	491,615	46,264	276,165	10,635	-	
59	Distribution Secondary	DEM	527,546	359,926	35,418	127,845	4,357	-	
60	Distribution	CUST	435,561	199,313	30,992	21,831	70	183,355	
61	Other	CUST	-	-	-	-	-	-	
62	TOTAL PROD, TRANS, & DIST PLANT		5,277,396	2,859,490	312,366	1,891,392	30,800	183,355	

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

PLANT IN SERVICE - PLTSVC

LINE NO.			FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR	
63	<u>PLUS: COMMUNICATION EQUIPMENT</u>									
64	Production	DEM	12,020	6,309	694	4,971	46	-	126	
65	Production	EGY	3,726	1,696	195	1,793	42	-	201	
66	Transmission	DEM	1,515	830	90	592	2	-	117	
67	Subtransmission	DEM	995	545	59	389	1	-	117	
68	Distribution Primary	DEM	6,704	3,996	376	2,245	86	-	105	
69	Distribution Secondary	DEM	3,981	2,716	267	965	33	-	106	
70	Distribution	CUST	2,647	1,211	188	133	0	1,114	907	
71	Other	CUST	4,720	4,214	317	178	10	-	311	
72	TOTAL COMMUNICATION EQUIPMENT									
			36,306	21,518	2,187	11,265	221	1,114		
73	<u>PLUS: TRANSPORTATION EQUIPMENT</u>									
74	Production	DEM	1,169	614	68	484	4	-	126	
76	Production	EGY	426	194	22	205	5	-	201	
77	Transmission	DEM	203	111	12	79	0	-	117	
78	Subtransmission	DEM	1,032	565	61	403	1	-	117	
79	Distribution Primary	DEM	4,660	2,778	261	1,560	60	-	105	
80	Distribution Secondary	DEM	2,565	1,750	172	622	21	-	106	
81	Distribution	CUST	4,658	2,131	331	233	1	1,961	907	
82	Other	CUST	2,819	2,517	190	106	6	-	311	
83	TOTAL TRANSPORTATION EQUIPMENT									
			17,531	10,660	1,118	3,693	99	1,961		
84	<u>PLUS: GENERAL & INTANGIBLE</u>									
85	Production	DEM	56,655	29,737	3,271	23,431	215	-	126	
87	Production	EGY	20,857	9,496	1,091	10,034	236	-	201	
88	Transmission	DEM	2,245	1,231	134	878	3	-	117	
89	Subtransmission	DEM	3,607	1,977	215	1,411	5	-	117	
90	Distribution Primary	DEM	20,002	11,924	1,122	6,698	258	-	105	
91	Distribution Secondary	DEM	8,313	5,672	558	2,015	69	-	106	
92	Distribution	CUST	14,558	6,662	1,036	730	2	6,128	907	
93	Other	CUST	26,002	23,217	1,748	980	57	-	311	
94	TOTAL GENERAL & INTANGIBLE									
			152,240	89,915	9,175	46,177	845	6,128		
95	<u>EQUALS: PLANT IN SERVICE</u>									
97	Production	DEM	2,705,135	1,419,885	156,194	1,118,790	10,272	-		
98	Production	EGY	486,584	221,542	25,452	234,082	5,508	-		
99	Transmission	DEM	125,455	68,759	7,470	49,063	162	-		
100	Subtransmission	DEM	276,886	151,756	16,487	108,286	357	-		
101	Distribution Primary	DEM	856,045	510,313	48,024	286,669	11,039	-		
102	Distribution Secondary	DEM	542,405	370,063	36,416	131,446	4,480	-		
103	Distribution	CUST	457,423	209,318	32,547	22,927	73	192,558		
104	Other	CUST	33,541	29,948	2,255	1,264	74	-		
105	TOTAL PLANT IN SERVICE									
			5,483,473	2,981,583	324,847	1,952,526	31,965	192,558		

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

PLANT HELD FOR FUTURE USE - PHFFU

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR	
1	<u>PLANT HELD FOR FUTURE USE</u>								
2	Production	DEM	1,917	1,006	111	793	7	-	126
3	Production	EGY	203	92	11	97	2	-	201
4	Transmission	DEM	8,075	4,426	481	3,158	10	-	117
5	Subtransmission	DEM	18,037	9,886	1,074	7,054	23	-	117
6	Distribution Primary	DEM	9,098	5,424	510	3,047	117	-	105
7	Distribution Secondary	DEM	-	-	-	-	-	-	106
8	Distribution	CUST	-	-	-	-	-	-	907
9	Other	CUST	-	-	-	-	-	-	311
10									
11	TOTAL PLANT HELD FOR FUTURE USE		37,330	20,834	2,187	14,149	161	-	

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.			FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
1	<u>PRODUCTION RESERVE</u>								
2	Production Demand	DEM	830,089	435,702	47,929	343,308	3,152	-	126
3	Production Energy	EGY	189,093	86,094	9,891	90,968	2,141	-	201
4	TOTAL PRODUCTION DEPRE RESERVE		1,019,183	521,796	57,820	434,276	5,293	-	
5									
6									
7	<u>TRANSMISSION RESERVE</u>								
8	Step-Up Substations	DEM	9,246	4,853	534	3,824	35	-	126
9									
10	High-Volt Transmission	DEM	40,813	22,369	2,430	15,961	53	-	117
11									
12	Subtransmission								
13	Substations	DEM	29,741	16,301	1,771	11,631	38	-	117
14	Lines	DEM	54,636	29,945	3,253	21,367	70	-	117
15	Subtransmission		84,377	46,245	5,024	32,998	109	-	
16									
17	Step-Up Substations	DEM	9,246	4,853	534	3,824	35	-	
18	Hi-Volt Transmission	DEM	40,813	22,369	2,430	15,961	53	-	
19	Subtransmission	DEM	84,377	46,245	5,024	32,998	109	-	
20									
21	TOTAL TRANSMISSION DEPRE RESERVE		134,435	73,467	7,988	52,783	197	-	

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
22	<u>DISTRIBUTION RESERVE</u>							
23	Substations	DEM	52,404	31,239	2,940	17,549	676	105
24								
25	Poles Direct	CUST	9,216	-	-	-	9,216	310
26	Poles Primary	DEM	83,116	49,548	4,663	27,833	1,072	105
27	Poles Secondary	DEM	13,922	9,499	935	3,374	115	106
28	TOTAL POLES		106,254	59,046	5,598	31,207	1,187	
29							9,216	
30	OH Lines Direct	CUST	2,422	-	-	-	2,422	310
31	OH Lines Primary	DEM	88,939	53,019	4,989	29,783	1,147	105
32	OH Lines Secondary	DEM	18,425	12,571	1,237	4,465	152	106
33	TOTAL OH LINES		109,786	65,590	6,227	34,249	1,299	
34							2,422	
35	UG Lines Direct	CUST	-	-	-	-	-	310
36	UG Lines Primary	DEM	82,769	49,341	4,643	27,717	1,067	105
37	UG Lines Secondary	DEM	20,718	14,135	1,391	5,021	171	106
38	TOTAL UG LINES		103,486	63,476	6,034	32,738	1,238	
39							-	
40	Transformers	DEM	163,900	111,823	11,004	39,719	1,354	106
41								
42	Services	CUST	66,252	53,819	8,570	3,842	20	314
43	Dist Meters	CUST	22,847	16,812	2,442	3,588	5	321
44	Interruptible Equipment	CUST	-	-	-	-	-	309
45	Street Lighting	CUST	72,499	-	-	-	-	310
46							72,499	
47	Distribution Reserve	DEM	524,192	331,174	31,802	155,462	5,754	
48	Distribution Reserve	CUST	173,236	70,631	11,013	7,430	25	84,137
49								
50	TOTAL DISTRIBUTION DEPRE RESERVE		697,427	401,805	42,815	162,892	5,779	84,137
51								
52								
53	<u>PROD, TRANS, & DIST RESERVE</u>							
54	Production	DEM	839,335	440,555	48,463	347,132	3,187	-
55	Production	EGY	189,093	86,094	9,891	90,968	2,141	-
56	Transmission	DEM	40,813	22,369	2,430	15,961	53	-
57	Subtransmission	DEM	84,377	46,245	5,024	32,998	109	-
58	Distribution Primary	DEM	307,227	183,147	17,235	102,883	3,962	-
59	Distribution Secondary	DEM	216,965	148,027	14,567	52,579	1,792	-
60	Distribution	CUST	173,236	70,631	11,013	7,430	25	84,137
61	Other	CUST	-	-	-	-	-	-
62								
63	TOTAL PROD, TRANS, & DIST DEPRE RESERVE		1,851,045	997,067	108,623	649,952	11,268	84,137

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TAMPA ELECTRIC COMPANY
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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
64	<u>PLUS: COMMUNICATION EQUIPMENT</u>							
65	Production	DEM	6,128	3,217	354	2,535	23	-
66	Production	EGY	1,900	865	99	914	22	-
67	Transmission	DEM	772	423	46	302	1	-
68	Subtransmission	DEM	507	278	30	198	1	-
69	Distribution Primary	DEM	3,418	2,038	192	1,145	44	-
70	Distribution Secondary	DEM	2,030	1,385	136	492	17	-
71	Distribution	CUST	1,350	618	96	68	0	568
72	Other	CUST	2,406	2,149	162	91	5	-
73	TOTAL COMM EQUIP DEP RESE		18,511	10,971	1,115	5,744	113	568
74								
75	<u>PLUS: TRANSPORTATION EQUIPMENT</u>							
76	Production	DEM	434	228	25	179	2	-
77	Production	EGY	158	72	8	76	2	-
78	Transmission	DEM	87	48	5	34	0	-
79	Subtransmission	DEM	441	242	26	173	1	-
80	Distribution Primary	DEM	1,993	1,188	112	667	26	-
81	Distribution Secondary	DEM	1,097	748	74	266	9	-
82	Distribution	CUST	1,992	912	142	100	0	839
83	Other	CUST	1,206	1,077	81	45	3	-
84	TOTAL TRANSP EQUIP DEP RESE		7,408	4,514	473	1,540	42	839
85								
86	<u>PLUS: GENERAL & INTANGIBLE</u>							
87	Production	DEM	21,942	11,517	1,267	9,075	83	-
88	Production	EGY	8,028	3,655	420	3,862	91	-
89	Transmission	DEM	474	260	28	185	1	-
90	Subtransmission	DEM	1,405	770	84	549	2	-
91	Distribution Primary	DEM	6,654	3,966	373	2,228	86	-
92	Distribution Secondary	DEM	3,237	2,209	217	785	27	-
93	Distribution	CUST	5,669	2,594	403	284	1	2,387
94	Other	CUST	10,115	9,031	680	381	22	-
95	TOTAL GENERAL & INTANGIBLE		57,523	34,002	3,473	17,349	312	2,387
96								
97	<u>EQUALS: DEPRECIATION RESERVE</u>							
98	Production	DEM	867,839	455,516	50,109	358,921	3,295	-
99	Production	EGY	199,179	90,686	10,418	95,820	2,255	-
100	Transmission	DEM	42,146	23,099	2,510	16,483	54	-
101	Subtransmission	DEM	86,730	47,535	5,164	33,919	112	-
102	Distribution Primary	DEM	319,291	190,339	17,912	106,923	4,117	-
103	Distribution Secondary	DEM	223,329	152,369	14,994	54,121	1,845	-
104	Distribution	CUST	182,247	74,754	11,654	7,882	26	87,930
105	Other	CUST	13,727	12,256	923	517	30	-
106								
107	TOTAL DEPRECIATION RESERVE		1,934,487	1,046,555	113,684	674,585	11,735	87,930

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PROPOSED RATE STRUCTURE
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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

WORKING CAPITAL - WKCAP

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR	
1	<u>MATERIALS & SUPPLIES</u>								
2	Production	DEM	30,614	16,069	1,768	12,661	116	-	126
3	Production	EGY	2,058	937	108	990	23	-	201
4	Transmission	DEM	1,282	703	76	501	2	-	117
5	Subtransmission	DEM	2,862	1,568	170	1,119	4	-	117
6	Distribution Primary	DEM	8,701	5,187	488	2,914	112	-	105
7	Distribution Secondary	DEM	5,566	3,797	374	1,349	46	-	106
8	Distribution	CUST	4,595	2,103	327	230	1	1,934	907
9	Other	CUST	-	-	-	-	-	-	311
10	TOTAL MATERIALS & SUPPLIES		55,678	30,364	3,311	19,765	304	1,934	
11	<u>PLUS: CASH</u>								
12	Production	DEM	-	-	-	-	-	-	126
13	Production	EGY	-	-	-	-	-	-	201
14	Transmission	DEM	-	-	-	-	-	-	117
15	Subtransmission	DEM	-	-	-	-	-	-	117
16	Distribution Primary	DEM	-	-	-	-	-	-	105
17	Distribution Secondary	DEM	-	-	-	-	-	-	106
18	Distribution	CUST	-	-	-	-	-	-	907
19	Other	CUST	-	-	-	-	-	-	311
20	TOTAL CASH		-	-	-	-	-	-	
21	<u>PLUS: NET ADDITIONS</u>								
22	Production	DEM	176,439	92,610	10,188	72,972	670	-	126
23	Production	EGY	13,071	5,951	684	6,288	148	-	201
24	Transmission	DEM	7,923	4,343	472	3,099	10	-	117
25	Subtransmission	DEM	17,500	9,591	1,042	6,844	23	-	117
26	Distribution Primary	DEM	51,335	30,602	2,880	17,191	662	-	105
27	Distribution Secondary	DEM	32,185	21,958	2,161	7,800	266	-	106
28	Distribution	CUST	27,142	12,420	1,931	1,360	4	11,426	907
29	Other	CUST	1,990	1,777	134	75	4	-	311
30	TOTAL NET ADDITIONS		327,585	179,253	19,491	115,628	1,787	11,426	
31	<u>MINUS: NET DEDUCTIONS</u>								
32	Production	DEM	274,029	143,834	15,822	113,333	1,041	-	126
33	Production	EGY	20,301	9,243	1,062	9,766	230	-	201
34	Transmission	DEM	12,306	6,744	733	4,813	16	-	117
35	Subtransmission	DEM	27,179	14,896	1,618	10,629	35	-	117
36	Distribution Primary	DEM	79,729	47,528	4,473	26,699	1,028	-	105
37	Distribution Secondary	DEM	49,986	34,104	3,356	12,114	413	-	106
38	Distribution	CUST	42,154	19,290	2,999	2,113	7	17,745	907
39	Other	CUST	3,091	2,760	208	116	7	-	311
40	TOTAL NET DEDUCTIONS		508,774	278,399	30,271	179,583	2,776	17,745	

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TAMPA ELECTRIC COMPANY
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PROPOSED RATE STRUCTURE
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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

WORKING CAPITAL - WKCAP

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
44	<u>PLUS: FUEL INVENTORY</u>							
45	Production	EGY	94,926	43,220	4,965	45,666	1,075	
46	TOTAL FUEL INVENTORY		<u>94,926</u>	<u>43,220</u>	<u>4,965</u>	<u>45,666</u>	<u>1,075</u>	201
47								
48	<u>EQUALS: WORKING CAPITAL</u>							
49	Production	DEM	(66,975)	(35,154)	(3,867)	(27,700)	(254)	
50	Production	EGY	89,755	40,865	4,695	43,179	1,016	
51	Transmission	DEM	(3,101)	(1,699)	(185)	(1,213)	(4)	
52	Subtransmission	DEM	(6,817)	(3,737)	(406)	(2,666)	(9)	
53	Distribution Primary	DEM	(19,693)	(11,740)	(1,105)	(6,595)	(254)	
54	Distribution Secondary	DEM	(12,236)	(8,348)	(821)	(2,965)	(101)	
55	Distribution	CUST	(10,417)	(4,767)	(741)	(522)	(2)	(4,385)
56	Other	CUST	(1,101)	(983)	(74)	(41)	(2)	
57								
58	TOTAL WORKING CAPITAL		<u>(30,585)</u>	<u>(25,562)</u>	<u>(2,504)</u>	<u>1,477</u>	<u>390</u>	<u>(4,385)</u>

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CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
1	<u>PRODUCTION CWIP</u>							
2	Production Demand	DEM	75,304	39,526	4,348	31,144	286	126
3	Production Energy	EGY	7,219	3,287	378	3,473	82	201
4	TOTAL PRODUCTION CWIP		82,523	42,813	4,726	34,617	368	
5								
6								
7	<u>TRANSMISSION CWIP</u>							
8	Step-Up Substations	DEM	-	-	-	-	-	126
9	Hi-Volt Transmission	DEM	4,143	2,271	247	1,620	5	117
10	Subtransmission Common	DEM	9,251	5,070	551	3,618	12	117
11	TOTAL TRANSMISSION CWIP		13,394	7,341	798	5,238	17	
12								
13								
14	<u>DISTRIBUTION CWIP</u>							
15	Distribution Primary	DEM	679	405	38	227	9	105
16	Distribution Secondary	DEM	434	296	29	105	4	106
17	Distribution	CUST	359	164	26	18	0	907
18	TOTAL DISTRIBUTION CWIP		1,472	865	93	351	12	151
19								
20								
21	<u>PROD, TRANS & DIST CWIP</u>							
22	Production	DEM	75,304	39,526	4,348	31,144	286	-
23	Production	EGY	7,219	3,287	378	3,473	82	-
24	Transmission	DEM	4,143	2,271	247	1,620	5	-
25	Subtransmission	DEM	9,251	5,070	551	3,618	12	-
26	Distribution Primary	DEM	679	405	38	227	9	-
27	Distribution Secondary	DEM	434	296	29	105	4	-
28	Distribution	CUST	359	164	26	18	0	151
29	Other	CUST	-	-	-	-	-	-
30	TOTAL PROD, TRANS & DIST CWIP		97,389	51,019	5,616	40,206	397	151

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

CONSTRUCTION WORK IN PROGRESS - CWIP

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR
31	<u>PLUS: GENERAL CWIP</u>							
32	Production	DEM	1,422	747	82	588	5	126
33	Production	EGY	519	236	27	250	6	201
34	Transmission	DEM	18	10	1	7	0	117
35	Subtransmission	DEM	91	50	5	36	0	117
36	Distribution Primary	DEM	396	236	22	133	5	105
37	Distribution Secondary	DEM	210	144	14	51	2	106
38	Distribution	CUST	369	169	26	18	0	907
39	Other	CUST	657	587	44	25	1	311
40	TOTAL GENERAL CWIP		<u>3,682</u>	<u>2,178</u>	<u>223</u>	<u>1,107</u>	<u>20</u>	<u>155</u>
41								
42	<u>EQUALS: TOTAL CWIP</u>							
43	Production	DEM	76,726	40,272	4,430	31,732	291	-
44	Production	EGY	7,738	3,523	405	3,722	88	-
45	Transmission	DEM	4,161	2,281	248	1,627	5	-
46	Subtransmission	DEM	9,342	5,120	556	3,653	12	-
47	Distribution Primary	DEM	1,075	641	60	360	14	-
48	Distribution Secondary	DEM	645	440	43	156	5	-
49	Distribution	CUST	727	333	52	36	0	306
50	Other	CUST	657	587	44	25	1	-
51								
52	TOTAL CWIP		<u>101,071</u>	<u>53,197</u>	<u>5,838</u>	<u>41,313</u>	<u>417</u>	<u>306</u>

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

NET PLANT AND RATE BASE - RBASE

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR	
1	<u>PLANT IN SERVICE</u>								
2	Production	DEM	2,705,135	1,419,885	156,194	1,118,790	10,272	-	
3	Production	EGY	486,584	221,542	25,452	234,082	5,508	-	
4	Transmission	DEM	125,455	68,759	7,470	49,063	162	-	
5	Subtransmission	DEM	276,886	151,756	16,487	108,286	357	-	
6	Distribution Primary	DEM	856,045	510,313	48,024	286,669	11,039	-	
7	Distribution Secondary	DEM	542,405	370,063	36,416	131,446	4,480	-	
8	Distribution	CUST	457,423	209,318	32,547	22,927	73	192,558	
9	Other	CUST	33,541	29,948	2,255	1,264	74	-	
10	TOTAL PLANT IN SERVICE		5,483,473	2,981,583	324,847	1,952,526	31,965	192,558	
11	<u>PLUS: PLANT HELD FOR FUTURE USE</u>								
13	Production	DEM	1,917	1,006	111	793	7	-	
14	Production	EGY	203	92	11	97	2	-	
15	Transmission	DEM	8,075	4,426	481	3,158	10	-	
16	Subtransmission	DEM	18,037	9,886	1,074	7,054	23	-	
17	Distribution Primary	DEM	9,098	5,424	510	3,047	117	-	
18	Distribution Secondary	DEM	-	-	-	-	-	-	
19	Distribution	CUST	-	-	-	-	-	-	
20	Other	CUST	-	-	-	-	-	-	
21	TOTAL PLANT HELD FOR FUTURE USE		37,330	20,834	2,187	14,149	161	-	
22	<u>EQUALS: TOTAL PLANT</u>								
23	Production	DEM	2,707,051	1,420,891	156,305	1,119,582	10,280	-	
24	Production	EGY	486,787	221,834	25,462	234,180	5,510	-	
25	Transmission	DEM	133,529	73,185	7,951	52,221	172	-	
26	Subtransmission	DEM	294,923	161,641	17,561	115,340	380	-	
27	Distribution Primary	DEM	865,143	515,737	48,535	289,716	11,156	-	
28	Distribution Secondary	DEM	542,405	370,063	36,416	131,446	4,480	-	
29	Distribution	CUST	457,423	209,318	32,547	22,927	73	192,558	
30	Other	CUST	33,541	29,948	2,255	1,264	74	-	
31	TOTAL PLANT		5,520,803	3,002,417	327,033	1,966,675	32,126	192,558	
32	<u>LESS: DEPRECIATION RESERVE</u>								
33	Production	DEM	867,839	455,516	50,109	358,921	3,295	-	
34	Production	EGY	199,179	90,686	10,418	95,820	2,255	-	
35	Transmission	DEM	42,146	23,099	2,510	16,483	54	-	
36	Subtransmission	DEM	86,730	47,535	5,164	33,919	112	-	
37	Distribution Primary	DEM	319,291	190,339	17,912	106,923	4,117	-	
38	Distribution Secondary	DEM	223,329	152,369	14,994	54,121	1,845	-	
39	Distribution	CUST	182,247	74,754	11,654	7,882	26	87,930	
40	Other	CUST	13,727	12,256	923	517	30	-	
41	TOTAL DEPRECIATION RESERVE		1,934,487	1,046,555	113,684	674,585	11,735	87,930	

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NET PLANT AND RATE BASE - RBASE

LINE NO.			FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES	ALLOC FACTOR	
44	<u>EQUALS: NET PLANT</u>									
45	Production	DEM	1,839,213	965,375	106,196	760,662	6,984	-		
46	Production	EGY	287,608	130,948	15,044	138,360	3,256	-		
47	Transmission	DEM	91,383	50,085	5,441	35,739	118	-		
48	Subtransmission	DEM	208,193	114,107	12,397	81,421	269	-		
49	Distribution Primary	DEM	545,852	325,398	30,622	182,793	7,039	-		
50	Distribution Secondary	DEM	319,075	217,694	21,422	77,324	2,635	-		
51	Distribution	CUST	275,177	134,564	20,894	15,045	47	104,628		
52	Other	CUST	19,814	17,691	1,332	747	44	-		
53	TOTAL NET PLANT		3,586,316	1,955,862	213,349	1,292,090	20,391	104,628		
54	<u>PLUS: WORKING CAPITAL</u>									
56	Production	DEM	(66,975)	(35,154)	(3,867)	(27,700)	(254)	-		
57	Production	EGY	89,755	40,865	4,695	43,179	1,016	-		
58	Transmission	DEM	(3,101)	(1,699)	(185)	(1,213)	(4)	-		
59	Subtransmission	DEM	(6,817)	(3,737)	(406)	(2,666)	(9)	-		
60	Distribution Primary	DEM	(19,693)	(11,740)	(1,105)	(6,595)	(254)	-		
61	Distribution Secondary	DEM	(12,236)	(8,348)	(821)	(2,965)	(101)	-		
62	Distribution	CUST	(10,417)	(4,767)	(741)	(522)	(2)	(4,385)		
63	Other	CUST	(1,101)	(983)	(74)	(41)	(2)	-		
64	TOTAL WORKING CAPITAL		(30,585)	(25,562)	(2,504)	1,477	390	(4,385)		
65	<u>PLUS: CWIP</u>									
67	Production	DEM	76,726	40,272	4,430	31,732	291	-		
68	Production	EGY	7,738	3,523	405	3,722	88	-		
69	Transmission	DEM	4,161	2,281	248	1,627	5	-		
70	Subtransmission	DEM	9,342	5,120	556	3,653	12	-		
71	Distribution Primary	DEM	1,075	641	60	360	14	-		
72	Distribution Secondary	DEM	645	440	43	156	5	-		
73	Distribution	CUST	727	333	52	36	0	306		
74	Other	CUST	657	587	44	25	1	-		
75	TOTAL CWIP		101,071	53,197	5,838	41,313	417	306		
76	<u>EQUALS: RATE BASE</u>									
78	Production	DEM	1,848,963	970,493	106,759	764,694	7,021	-		
79	Production	EGY	385,101	175,337	20,143	185,261	4,359	-		
80	Transmission	DEM	92,444	50,667	5,505	36,153	119	-		
81	Subtransmission	DEM	210,718	115,490	12,547	82,408	272	-		
82	Distribution Primary	DEM	527,234	314,299	29,578	176,558	6,799	-		
83	Distribution Secondary	DEM	307,485	209,786	20,644	74,516	2,540	-		
84	Distribution	CUST	265,487	130,129	20,204	14,559	45	100,549		
85	Other	CUST	19,370	17,295	1,302	730	43	-		
86	TOTAL RATE BASE		3,656,802	1,983,497	216,683	1,334,880	21,198	100,549		

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PROPOSED RATE STRUCTURE
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 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF UNIT COSTS - UNTCST

PROPOSED ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
1	<u>FUNCTIONALIZED REVENUE REQUIREMENTS</u>						
2	Production	DEM	427,387	224,335	24,673	176,756	1,623
3	Production	EGY	211,031	96,086	11,037	101,520	2,389
4	Transmission	DEM	18,866	10,340	1,123	7,378	24
5	Subtransmission	DEM	49,448	27,102	2,944	19,338	64
6	Distribution Primary	DEM	137,258	81,825	7,699	45,963	1,770
7	Distribution Secondary	DEM	83,695	57,103	5,618	20,282	691
8	Distribution: Mtrs,Svcs,IS Equip,Lighting	CUST	87,593	43,411	6,701	5,240	15
9	Other: Mtr. Reading, Billing, Cust Svc	CUST	43,928	35,144	2,612	5,579	269
10	TOTAL BASE REVENUE REQUIREMENTS		1,059,205	575,347	62,407	382,057	6,845
11							32,549
12	<u>BILLING UNITS (ANNUAL)</u>						
13	<u>MWH Sales Related To:</u>						
14	Production & Transmission		9,055,662	1,040,340	9,608,998	225,147	
15	Distribution Primary		9,055,662	1,040,340	8,627,502	225,147	
16	Distribution Secondary		9,055,662	1,040,340	7,119,878	225,147	
17							
18	<u>Billing kW Related To:</u>						
19	Production & Transmission				24,142,942		
20	Distribution Primary				21,741,114		
21	Distribution Secondary				18,643,313		
22							
23	Annual Bills		7,182,972	794,878	182,966	n/a	
24							
25	<u>FUNCTIONALIZED UNIT COSTS</u>						
26	Customer Related - \$/Bill						
27	Meters, Svcs, IS Equip		\$ 6.04	\$ 8.43	\$ 28.64	\$ -	
28	Mtr. Reading, Billing, Cust Svc		\$ 4.89	\$ 3.29	\$ 30.49	\$ -	
29	TOTAL CUSTOMER						
30							
31	Production Energy (cents/kWh)		1.06	1.06	1.06	1.06	
32							
33	Capacity Related						
34	Based on MWH Sales - (cents/kWh)						
35	Production		2.48	2.37	0.73	0.72	
36	Transmission		0.41	0.39	0.11	0.04	
37	Distribution Primary		0.90	0.74	0.53	0.79	
38	Distribution Secondary		0.63	0.54	0.28	0.31	
39							
40	Based on MWH Sales - (cents/kWh)						
41	Production Demand			\$	7.32		
42	Transmission Demand			\$	1.11		
43	Distribution Primary Demand			\$	2.11		
44	Distribution Secondary Demand			\$	1.09		

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF UNIT COSTS - UNTCST

RETAIL JURIS ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
1	<u>FUNCTIONALIZED REVENUE REQUIREMENTS</u>						
2	Production	DEM	427,388	224,330	24,677	176,759	1,623
3	Production	EGY	211,029	96,082	11,038	101,520	2,389
4	Transmission	DEM	18,866	10,340	1,123	7,378	24
5	Subtransmission	DEM	49,448	27,101	2,944	19,338	64
6	Distribution Primary	DEM	137,257	81,823	7,700	45,964	1,770
7	Distribution Secondary	DEM	83,695	57,102	5,619	20,282	691
8	Distribution: Mtrs, Svcs, IS Equip, Lighting	CUST	87,621	43,410	6,702	5,240	15
9	Other: Mtr. Reading, Billing, Cust Svc	CUST	43,926	35,142	2,613	5,579	324
10	TOTAL BASE REVENUE REQUIREMENTS		1,059,229	575,328	62,418	382,061	6,845
11							32,578
12	<u>BILLING UNITS (ANNUAL)</u>						
13	<u>MWH Sales Related To:</u>						
14	Production & Transmission		9,055,662	1,040,340	9,608,998	225,147	
15	Distribution Primary		9,055,662	1,040,340	8,627,502	225,147	
16	Distribution Secondary		9,055,662	1,040,340	7,119,878	225,147	
17							
18	<u>Billing kW Related To:</u>						
19	Production & Transmission				24,142,942		
20	Distribution Primary				21,741,114		
21	Distribution Secondary				18,643,313		
22							
23	<u>Annual Bills</u>		7,182,972	794,878	182,966	n/a	
24							
25	<u>FUNCTIONALIZED UNIT COSTS</u>						
26	Customer Related - \$/Bill						
27	Meters, Svcs, IS Equip		\$ 6.04	\$ 8.43	\$ 28.64	\$ -	
28	Mtr. Reading, Billing, Cust Svc		\$ 4.89	\$ 3.29	\$ 30.49	\$ -	
29	TOTAL CUSTOMER						
30							
31	Production Energy (cents/kWh)		1.06	1.06	1.06	1.06	
32							
33	Capacity Related						
34	Based on MWH Sales - (cents/kWh)						
35	Production		2.48	2.37	0.73	0.72	
36	Transmission		0.41	0.39	0.11	0.04	
37	Distribution Primary		0.90	0.74	0.53	0.79	
38	Distribution Secondary		0.63	0.54	0.28	0.31	
39							
40	Based on MWH Sales - (cents/kWh)						
41	Production Demand			\$	7.32		
42	Transmission Demand			\$	1.11		
43	Distribution Primary Demand			\$	2.11		
44	Distribution Secondary Demand			\$	1.09		

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF UNIT COSTS - UNTCST

CLASS ROR

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
1	<u>FUNCTIONALIZED REVENUE REQUIREMENTS</u>						
2	Production	DEM	426,130	220,638	25,774	176,102	1,598
3	Production	EGY	210,788	95,418	11,244	101,362	2,373
4	Transmission	DEM	18,802	10,147	1,180	7,347	24
5	Subtransmission	DEM	49,301	26,662	3,073	19,267	63
6	Distribution Primary	DEM	136,848	80,628	8,004	45,812	1,745
7	Distribution Secondary	DEM	83,442	56,304	5,831	20,218	682
8	Distribution: Mtrs, Svcs, IS Equip, Lighting	CUST	90,011	42,915	6,909	5,228	15
9	Other: Mtr. Reading, Billing, Cust Svc	CUST	43,907	35,078	2,626	5,578	269
10	TOTAL BASE REVENUE REQUIREMENTS		1,059,229	567,791	64,642	380,914	6,768
11							324
12	<u>BILLING UNITS (ANNUAL)</u>						
13	<u>MWH Sales Related To:</u>						
14	Production & Transmission		9,055,662	1,040,340	9,608,998	225,147	
15	Distribution Primary		9,055,662	1,040,340	8,627,502	225,147	
16	Distribution Secondary		9,055,662	1,040,340	7,119,878	225,147	
17							
18	<u>Billing kW Related To:</u>						
19	Production & Transmission				24,142,942		
20	Distribution Primary				21,741,114		
21	Distribution Secondary				18,643,313		
22							
23	<u>Annual Bills</u>		7,182,972	794,878	182,966	n/a	
24							
25	<u>FUNCTIONALIZED UNIT COSTS</u>						
26	Customer Related - \$/Bill						
27	Meters, Svcs, IS Equip		\$ 5.97	\$ 8.69	\$ 28.57	\$ -	
28	Mtr. Reading, Billing, Cust Svc		\$ 4.88	\$ 3.30	\$ 30.49	\$ -	
29	TOTAL CUSTOMER						
30							
31	Production Energy (cents/kWh)		1.05	1.08	1.05	1.05	
32							
33	Capacity Related						
34	Based on MWH Sales - (cents/kWh)						
35	Production		2.44	2.48	0.73	0.71	
36	Transmission		0.41	0.41	0.11	0.04	
37	Distribution Primary		0.89	0.77	0.53	0.78	
38	Distribution Secondary		0.62	0.56	0.28	0.30	
39							
40	Based on MWH Sales - (cents/kWh)						
41	Production Demand			\$	7.29		
42	Transmission Demand			\$	1.10		
43	Distribution Primary Demand			\$	2.11		
44	Distribution Secondary Demand			\$	1.08		

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PROPOSED RATE STRUCTURE
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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

This section calculates Functionalized Revenue
 Requirement for Demand, Energy, Cust Costs

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
1	<u>RATE BASE</u>						
2	Production	DEM	1,848,963	970,493	106,759	764,694	7,021
3	Production	EGY	385,101	175,337	20,143	185,261	4,359
4	Transmission	DEM	92,444	50,667	5,505	36,153	119
5	Subtransmission	DEM	210,718	115,490	12,547	82,408	272
6	Distribution Primary	DEM	527,234	314,299	29,578	176,558	6,799
7	Distribution Secondary	DEM	307,485	209,786	20,644	74,516	2,540
8	Distribution	CUST	265,487	130,129	20,204	14,559	45
9	Other	CUST	19,370	17,295	1,302	730	43
10	TOTAL RATE BASE		3,656,802	1,983,497	216,683	1,334,880	21,198
11							100,549
12	<u>MULTIPLIED BY RATE OF RETURN</u>		8.82	8.82	8.82	8.82	8.82
13							
14	<u>EQUALS: RETURN ON RATE BASE</u>						
15	Production	DEM	163,079	85,598	9,416	67,446	619
16	Production	EGY	33,966	15,465	1,777	16,340	384
17	Transmission	DEM	8,154	4,469	486	3,189	11
18	Subtransmission	DEM	18,585	10,186	1,107	7,268	24
19	Distribution Primary	DEM	46,502	27,721	2,609	15,572	600
20	Distribution Secondary	DEM	27,120	18,503	1,821	6,572	224
21	Distribution	CUST	23,416	11,477	1,782	1,284	4
22	Other	CUST	1,708	1,525	115	64	8,868
23	TOTAL RETURN ON RATE BASE		322,530	174,944	19,111	117,736	1,870
24							8,868
25	<u>PLUS: ADJUSTMENTS TO INCOME TAXES</u>						
26	Production	DEM	(10,563)	(5,544)	(610)	(4,368)	(40)
27	Production	EGY	(1,148)	(523)	(60)	(552)	(13)
28	Transmission	DEM	(485)	(266)	(29)	(190)	(1)
29	Subtransmission	DEM	(1,105)	(605)	(66)	(432)	(1)
30	Distribution Primary	DEM	(2,764)	(1,648)	(155)	(926)	(36)
31	Distribution Secondary	DEM	(1,612)	(1,100)	(108)	(391)	(13)
32	Distribution	CUST	(1,392)	(637)	(99)	(70)	(0)
33	Other	CUST	(102)	(91)	(7)	(4)	(586)
34	TOTAL ADJ'S TO INCOME TAXES		(19,168)	(10,413)	(1,134)	(6,932)	(105)
35							(586)
36	<u>PLUS: DEDUCTIONS FROM OPER INCOME</u>						
37	Production	DEM	(89,707)	(47,086)	(5,180)	(37,101)	(341)
38	Production	EGY	81,426	37,073	4,259	39,172	922
39	Transmission	DEM	(3,059)	(1,676)	(182)	(1,196)	(4)
40	Subtransmission	DEM	(6,928)	(3,797)	(413)	(2,709)	(9)
41	Distribution Primary	DEM	(18,074)	(10,774)	(1,014)	(6,052)	(233)
42	Distribution Secondary	DEM	(10,726)	(7,318)	(720)	(2,599)	(89)
43	Distribution	CUST	(9,225)	(4,221)	(656)	(462)	(1)
44	Other	CUST	(714)	(638)	(48)	(27)	(3,883)
45	TOTAL DEDUCTIONS FROM OPER INC		(57,007)	(38,438)	(3,954)	(10,976)	243
							(3,883)

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PROPOSED RATE STRUCTURE
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 DATA: PROJECTED 2009, FULLY ADJUSTED (000's)

TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
46	<u>EQUALS: OPERATING INCOME AFTER FIT</u>						
47	Production	DEM	62,809	32,967	3,627	25,976	239
48	Production	EGY	114,244	52,015	5,976	54,960	1,293
49	Transmission	DEM	4,610	2,527	275	1,803	6
50	Subtransmission	DEM	10,553	5,784	628	4,127	14
51	Distribution Primary	DEM	25,665	15,299	1,440	8,594	331
52	Distribution Secondary	DEM	14,782	10,086	992	3,582	122
53	Distribution	CUST	12,799	6,619	1,027	752	2
54	Other	CUST	893	797	60	34	2
55	TOTAL OPER INCOME AFTER FIT		246,354	126,094	14,024	99,828	2,009
56							4,399
57	<u>PLUS: FIT @ 0.35</u>						
58	Production	DEM	33,820	17,752	1,953	13,987	128
59	Production	EGY	61,516	28,008	3,218	29,594	696
60	Transmission	DEM	2,482	1,361	148	971	3
61	Subtransmission	DEM	5,682	3,114	338	2,222	7
62	Distribution Primary	DEM	13,819	8,238	775	4,628	178
63	Distribution Secondary	DEM	7,960	5,431	534	1,929	66
64	Distribution	CUST	6,892	3,564	553	405	1
65	Other	CUST	481	429	32	18	1
66	TOTAL FED INC TAX @ 0.35		132,652	67,897	7,551	53,754	1,082
67							2,369
68	<u>EQUALS: FEDERAL TAXABLE INCOME</u>						
69	Production	DEM	96,629	50,719	5,579	39,964	367
70	Production	EGY	175,760	80,023	9,193	84,553	1,990
71	Transmission	DEM	7,093	3,867	422	2,774	9
72	Subtransmission	DEM	16,235	8,898	967	6,349	21
73	Distribution Primary	DEM	39,484	23,538	2,215	13,222	509
74	Distribution Secondary	DEM	22,742	15,516	1,527	5,511	188
75	Distribution	CUST	19,691	10,183	1,579	1,157	4
76	Other	CUST	1,374	1,226	92	52	3
77	TOTAL FEDERAL TAXABLE INCOME		379,007	193,991	21,575	153,582	3,090
78							6,768
79	<u>PLUS: FEDERAL INCOME ADJUSTMENTS</u>						
80	Production	DEM	-	-	-	-	-
81	Production	EGY	-	-	-	-	-
82	Transmission	DEM	-	-	-	-	-
83	Subtransmission	DEM	-	-	-	-	-
84	Distribution Primary	DEM	-	-	-	-	-
85	Distribution Secondary	DEM	-	-	-	-	-
86	Distribution	CUST	-	-	-	-	-
87	Other	CUST	-	-	-	-	-
88	TOTAL FEDERAL INCOME ADJS		-	-	-	-	-

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TAMPA ELECTRIC COMPANY
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DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
89	<u>EQUALS: OPER INCOME AFTER FL TAX</u>						
90	Production	DEM	96,629	50,719	5,579	39,964	367
91	Production	EGY	175,760	80,023	9,193	84,553	1,990
92	Transmission	DEM	7,093	3,887	422	2,774	9
93	Subtransmission	DEM	16,235	8,898	967	6,349	21
94	Distribution Primary	DEM	39,484	23,538	2,215	13,222	509
95	Distribution Secondary	DEM	22,742	15,516	1,527	5,511	188
96	Distribution	CUST	19,691	10,183	1,579	1,157	4
97	Other	CUST	1,374	1,226	92	52	3
98	TOTAL OPER INCOME AFTER FL TAX		379,007	193,991	21,575	153,582	3,090
99							6,768
100	<u>PLUS: FLORIDA INCOME ADJUSTMENTS</u>						
101	Production	DEM	5,640	2,960	326	2,333	21
102	Production	EGY	613	279	32	295	7
103	Transmission	DEM	259	142	15	101	0
104	Subtransmission	DEM	590	323	35	231	1
105	Distribution Primary	DEM	1,476	880	83	494	19
106	Distribution Secondary	DEM	861	587	58	209	7
107	Distribution	CUST	743	340	53	37	0
108	Other	CUST	54	48	4	2	0
109	TOTAL FLORIDA INCOME ADJ'S		10,235	5,560	605	3,701	56
110							313
111	<u>EQUALS: OPERATING INCOME PLUS ADJ'S</u>						
112	Production	DEM	102,269	53,679	5,905	42,296	388
113	Production	EGY	176,373	80,303	9,226	84,848	1,997
114	Transmission	DEM	7,351	4,029	438	2,875	9
115	Subtransmission	DEM	16,825	9,221	1,002	6,580	22
116	Distribution Primary	DEM	40,960	24,417	2,298	13,716	528
117	Distribution Secondary	DEM	23,603	16,103	1,585	5,720	195
118	Distribution	CUST	20,434	10,523	1,632	1,194	4
119	Other	CUST	1,428	1,275	96	54	3
120	TOTAL OPERATING INCOME PLUS ADJ'S		389,242	199,551	22,181	157,284	3,146
121							7,081
122	<u>PLUS: SIT @ 0.055</u>						
123	Production	DEM	5,952	3,124	344	2,462	23
124	Production	EGY	10,265	4,674	537	4,938	116
125	Transmission	DEM	428	234	25	167	1
126	Subtransmission	DEM	979	537	58	383	1
127	Distribution Primary	DEM	2,384	1,421	134	798	31
128	Distribution Secondary	DEM	1,374	937	92	333	11
129	Distribution	CUST	1,189	612	95	70	0
130	Other	CUST	83	74	6	3	0
131	TOTAL STATE INC TAX @ 0.055		22,654	11,614	1,291	9,154	183
							412

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
132	<u>EQUALS: FL TAXABLE INCOME</u>						
133	Production	DEM	108,221	56,804	6,249	44,758	411
134	Production	EGY	186,638	84,976	9,762	89,786	2,113
135	Transmission	DEM	7,779	4,264	463	3,042	10
136	Subtransmission	DEM	17,804	9,758	1,060	6,963	23
137	Distribution Primary	DEM	43,344	25,838	2,432	14,515	559
138	Distribution Secondary	DEM	24,977	17,041	1,677	6,053	206
139	Distribution	CUST	21,624	11,136	1,727	1,264	4
140	Other	CUST	1,511	1,349	102	57	3
141	TOTAL FL TAXABLE INCOME		411,897	211,165	23,472	166,438	3,329
142							7,493
143	<u>MINUS: FL INCOME ADJUSTMENTS</u>						
144	Production	DEM	5,640	2,960	326	2,333	21
145	Production	EGY	613	279	32	295	7
146	Transmission	DEM	259	142	15	101	0
147	Subtransmission	DEM	590	323	35	231	1
148	Distribution Primary	DEM	1,476	880	83	494	19
149	Distribution Secondary	DEM	861	587	58	209	7
150	Distribution	CUST	743	340	53	37	0
151	Other	CUST	54	48	4	2	0
152	TOTAL FL INCOME ADJUSTMENTS		10,235	5,560	605	3,701	56
153							313
154	<u>MINUS: DEDUCTIONS FROM OPER INCOME</u>						
155	Production	DEM	(89,707)	(47,086)	(5,180)	(37,101)	(341)
156	Production	EGY	81,426	37,073	4,259	39,172	922
157	Transmission	DEM	(3,059)	(1,676)	(182)	(1,196)	(4)
158	Subtransmission	DEM	(6,928)	(3,797)	(413)	(2,709)	(9)
159	Distribution Primary	DEM	(18,074)	(10,774)	(1,014)	(6,052)	(233)
160	Distribution Secondary	DEM	(10,726)	(7,318)	(720)	(2,599)	(89)
161	Distribution	CUST	(9,225)	(4,221)	(656)	(462)	(1)
162	Other	CUST	(714)	(638)	(48)	(27)	(2)
163	TOTAL DEDUCTIONS FROM OPER INC		(57,007)	(38,438)	(3,954)	(10,976)	243
164							(3,883)
165	<u>EQUALS: OPERATING INCOME BEFORE TAXES</u>						
166	Production	DEM	192,288	100,929	11,103	79,527	730
167	Production	EGY	104,599	47,624	5,471	50,320	1,184
168	Transmission	DEM	10,579	5,798	630	4,137	14
169	Subtransmission	DEM	24,142	13,232	1,438	9,442	31
170	Distribution Primary	DEM	59,942	35,733	3,363	20,073	773
171	Distribution Secondary	DEM	34,842	23,771	2,339	8,444	288
172	Distribution	CUST	30,105	15,017	2,331	1,689	5
173	Other	CUST	2,171	1,938	146	82	5
174	TOTAL OPER INCOME BEFORE TAXES		458,668	244,043	26,820	173,712	3,030
							11,063

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DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
175	<u>PLUS: TAXES OTHER THAN INCOME</u>						
176	Production	DEM	32,071	16,834	1,852	13,264	122
177	Production	EGY	3,558	1,620	186	1,712	40
178	Transmission	DEM	1,316	721	78	515	2
179	Subtransmission	DEM	3,054	1,674	182	1,194	4
180	Distribution Primary	DEM	9,258	5,519	519	3,100	119
181	Distribution Secondary	DEM	5,692	3,883	382	1,379	47
182	Distribution	CUST	5,337	2,442	380	267	1
183	Other	CUST	2,156	1,925	145	81	5
184	TOTAL TAXES OTHER THAN INCOME		62,442	34,618	3,724	21,513	340
185							2,247
186	<u>PLUS: DEPREC & AMORTIZ EXPENSE</u>						
187	Production	DEM	88,542	46,474	5,112	36,619	336
188	Production	EGY	17,276	7,866	904	8,311	196
189	Transmission	DEM	4,366	2,393	260	1,708	6
190	Subtransmission	DEM	9,171	5,026	546	3,586	12
191	Distribution Primary	DEM	28,577	17,036	1,603	9,570	369
192	Distribution Secondary	DEM	21,683	14,793	1,456	5,255	179
193	Distribution	CUST	21,652	8,921	1,370	1,148	3
194	Other	CUST	3,341	2,983	225	126	7
195	TOTAL DEPREC & AMORTIZ EXPENSE		194,608	105,492	11,476	66,323	1,107
196							10,210
197	<u>PLUS: OTHER EXPENSES</u>						
198	Production	DEM	(832)	(436)	(48)	(344)	(3)
199	Production	EGY	(62)	(28)	(3)	(30)	(1)
200	Transmission	DEM	(35)	(19)	(2)	(14)	(0)
201	Subtransmission	DEM	(77)	(42)	(5)	(30)	(0)
202	Distribution Primary	DEM	(240)	(143)	(13)	(80)	(3)
203	Distribution Secondary	DEM	(152)	(104)	(10)	(37)	(1)
204	Distribution	CUST	(128)	(59)	(9)	(6)	(0)
205	Other	CUST	(9)	(8)	(1)	(0)	(54)
206	TOTAL OTHER EXPENSES		(1,534)	(840)	(91)	(541)	(8)
207							(54)
208	<u>PLUS: O & M EXPENSE</u>						
209	Production	DEM	116,354	61,073	6,718	48,122	442
210	Production	EGY	80,933	36,849	4,233	38,934	916
211	Transmission	DEM	3,207	1,758	191	1,254	4
212	Subtransmission	DEM	13,311	7,295	793	5,206	17
213	Distribution Primary	DEM	49,172	29,313	2,759	16,466	634
214	Distribution Secondary	DEM	21,830	14,894	1,466	5,290	180
215	Distribution	CUST	30,692	17,105	2,633	2,144	6
216	Other	CUST	56,232	45,374	4,430	5,852	253
217	TOTAL O & M EXPENSE		371,730	213,660	23,222	123,268	2,452
							9,128

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
218	<u>PLUS: FUEL & POWER TRANSACTIONS</u>						
219	Production	DEM	-	-	-	-	-
220	Production	EGY	7,615	3,467	398	3,663	86
221	TOTAL FUEL & POWER TRANSACTIONS		7,615	3,467	398	3,663	86
222							
223	<u>EQUALS: TOTAL REVENUE LESS REV TAXES</u>						
224	Production	DEM	428,424	224,873	24,737	177,187	1,627
225	Production	EGY	213,919	97,398	11,189	102,911	2,422
226	Transmission	DEM	19,434	10,651	1,157	7,600	25
227	Subtransmission	DEM	49,600	27,185	2,953	19,398	64
228	Distribution Primary	DEM	146,709	87,457	8,230	49,129	1,892
229	Distribution Secondary	DEM	83,894	57,238	5,633	20,331	693
230	Distribution	CUST	87,658	43,427	6,705	5,242	15
231	Other	CUST	63,891	52,212	4,945	6,140	270
232	TOTAL TOTAL REVENUE LESS REV TAXES		1,093,528	600,441	65,550	387,938	7,007
233							32,594
234	<u>PLUS: REVENUE TAXES</u>						
235	Production	DEM	11	12	(4)	2	0
236	Production	EGY	5	5	(2)	1	0
237	Transmission	DEM	0	1	(0)	0	0
238	Subtransmission	DEM	1	1	(0)	0	0
239	Distribution Primary	DEM	4	5	(1)	1	0
240	Distribution Secondary	DEM	3	3	(1)	0	0
241	Distribution	CUST	(26)	2	(1)	0	0
242	Other	CUST	2	3	(1)	0	0
243	TOTAL REVENUE TAXES		(0)	32	(9)	5	0
244							(28)
245	<u>EQUALS: TOTAL REVENUES</u>						
246	Production	DEM	428,435	224,885	24,734	177,190	1,627
247	Production	EGY	213,924	97,403	11,188	102,912	2,422
248	Transmission	DEM	19,434	10,652	1,157	7,600	25
249	Subtransmission	DEM	49,601	27,186	2,953	19,398	64
250	Distribution Primary	DEM	146,713	87,462	8,229	49,130	1,892
251	Distribution Secondary	DEM	83,897	57,241	5,632	20,331	693
252	Distribution	CUST	87,632	43,429	6,704	5,242	15
253	Other	CUST	63,893	52,215	4,944	6,140	270
254	TOTAL REVENUES		1,093,528	600,473	65,540	387,943	7,007
							32,566

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

DERIVATION OF D-E-C COSTS - DECCST

LINE NO.		FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
255	<u>LESS: REVENUE OTHER THAN SALES</u>						
256	Production	DEM	1,048	550	60	433	4
257	Production	EGY	2,893	1,317	151	1,392	33
258	Transmission	DEM	568	311	34	222	1
259	Subtransmission	DEM	153	84	9	60	0
260	Distribution Primary	DEM	9,455	5,637	530	3,166	122
261	Distribution Secondary	DEM	202	138	14	49	2
262	Distribution	CUST	39	18	3	2	0
263	Other	CUST	19,965	17,071	2,332	562	1
264							
265	TOTAL REVENUE OTHER THAN SALES		34,323	25,125	3,133	5,886	162
266							
267	<u>EQUALS: SALES REVENUE (FUNCTIONALIZED REVENUE REQUIREMENT)</u>						
268	Production	DEM	427,387	224,335	24,673	176,756	1,623
269	Production	EGY	211,031	96,086	11,037	101,520	2,389
270	Transmission	DEM	18,866	10,340	1,123	7,378	24
271	Subtransmission	DEM	49,448	27,102	2,944	19,338	64
272	Distribution Primary	DEM	137,258	81,825	7,699	45,963	1,770
273	Distribution Secondary	DEM	83,695	57,103	5,618	20,282	691
274	Distribution	CUST	87,593	43,411	6,701	5,240	15
275	Other	CUST	43,928	35,144	2,612	5,579	269
276							
277	TOTAL SALES REVENUE		1,059,205	575,347	62,407	382,057	6,845
							32,549

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TAMPA ELECTRIC COMPANY
COST OF SERVICE STUDY

PROPOSED RATE STRUCTURE

ALLOCATION FACTOR REPORT

FACTOR NO.	FACTOR NAME	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
101	12 Coincident Peak % of Total Company	3,687,100 100.0000%	2,040,511 55.3419%	233,931 6.3446%	923,091 25.0357%	4,872 0.1321%	- 0.0000%
105	Distribution Primary - NCP % of Total Company	4,504,139 100.0000%	2,685,047 59.6129%	252,682 5.6100%	1,508,327 33.4876%	58,083 1.2895%	- 0.0000%
106	Customer Max Demands @ Secondary % of Total Company	6,794,523 100.0000%	4,635,656 68.2264%	456,171 6.7138%	1,646,578 24.2339%	56,117 0.8259%	- 0.0000%
117	12 CP - Transmission % of Total Company	3,777,417 100.0000%	2,070,327 54.8080%	224,929 5.9546%	1,477,288 39.1084%	4,872 0.1290%	- 0.0000%
121	Weighted 12 CP & 1/13th (excl IS CP) % of Total Company	1.000 100.0000%	0.564 56.4244%	0.064 6.4080%	0.260 25.9675%	0.002 0.2116%	- 0.0000%
122	Weighted 12 CP & 1/13th (incl IS CP) % of Total Company	1.000 100.0000%	0.541 54.0943%	0.061 6.1444%	0.249 24.9198%	0.002 0.2070%	- 0.0000%
123	Weighted 12 CP & 25% (excl IS CP) % of Total Company	1.000 100.0000%	0.544 54.3817%	0.062 6.2332%	0.264 26.3954%	0.004 0.3842%	- 0.0000%
124	Weighted 12 CP & 25% (incl IS CP) % of Total Company	1.000 100.0000%	0.525 52.4885%	0.060 6.0191%	0.255 25.5442%	0.004 0.3797%	- 0.0000%
125	Proposed Weighted 12 CP & 1/13th (incl IS CP) % of Total Company	1.000 100.0000%	0.541 54.0943%	0.059 5.8990%	0.398 39.8000%	0.002 0.2070%	- 0.0000%
126	Proposed Weighted 12 CP & 25% (incl IS CP) % of Total Company	1.000 100.0000%	0.525 52.4885%	0.058 5.7740%	0.414 41.3580%	0.004 0.3797%	- 0.0000%
201	MWH at Generation % of Total Company	21,009,955 100.0000%	9,565,844 45.5301%	1,098,966 5.2307%	10,107,313 48.1073%	237,831 1.1320%	- 0.0000%
202	Direct Wholesale % of Total Company	- 0.0000%	- 0.0000%	- 0.0000%	- 0.0000%	- 0.0000%	- 0.0000%
203	MWH at Meter % of Total Company	21,009,955 100.0000%	9,565,844 45.5301%	1,098,966 5.2307%	10,107,313 48.1073%	237,831 1.1320%	- 0.0000%
204	MWH at Generation (No Resale) % of Total Company	21,009,955 100.0000%	9,565,844 45.5301%	1,098,966 5.2307%	10,107,313 48.1073%	237,831 1.1320%	- 0.0000%

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PROPOSED RATE STRUCTURE

ALLOCATION FACTOR REPORT

FACTOR NO.	FACTOR NAME	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
307	Weighted Services - Customer % of Total Company	489,920 100.0000%	397,980 81.2337%	63,553 12.9720%	27,782 5.6706%	151 0.0309%	- 0.0000%
308	Weighted Meters - Customer % of Total Company	77,668 100.0000%	57,152 73.5847%	8,327 10.7207%	10,284 13.2407%	15 0.0199%	- 0.0000%
309	Interruptible Equip. - DirAlloc. % of Total Company	1 100.0000%	- 0.0000%	- 0.0000%	1 100.0000%	- 0.0000%	- 0.0000%
310	Street Lighting - DirAlloc % of Total Company	1 100.0000%	- 0.0000%	- 0.0000%	- 0.0000%	- 0.0000%	1 100.0000%
311	Billing & Meter Rd & Misc- DirAlloc % of Total Company	26,324,797 100.0000%	23,504,642 89.2871%	1,770,084 6.7240%	992,162 3.7689%	57,909 0.2200%	- 0.0000%
312	Sales Expense - DirAlloc % of Total Company	2,508,361 100.0000%	1,383,938 55.1730%	880,702 35.1106%	191,548 7.6364%	52,174 2.0800%	- 0.0000%
313	Serv & Info Expense - DirAlloc % of Total Company	1,206,459 100.0000%	264,989 21.9642%	85,681 7.1019%	809,466 67.0944%	46,323 3.8396%	- 0.0000%
314	Proposed Weighted Services - Customer % of Total Company	489,920 100.0000%	397,980 81.2337%	63,374 12.9357%	28,414 5.7997%	151 0.0309%	- 0.0000%
321	Proposed Weighted Meters - Customer % of Total Company	77,668 100.0000%	57,152 73.5847%	8,303 10.6907%	12,198 15.7047%	15 0.0199%	- 0.0000%
401	Power Supply Allocator % of Total Company	34,464,091 100.0000%	9,055,662 26.2756%	1,040,340 3.0186%	24,142,942 70.0525%	225,147 0.6533%	- 0.0000%
402	Pri. Demand Billing Determinant % of Total Company	32,062,263 100.0000%	9,055,662 28.2440%	1,040,340 3.2447%	21,741,114 67.8090%	225,147 0.7022%	- 0.0000%
403	Sec Demand Billing Determinant % of Total Company	28,964,462 100.0000%	9,055,662 31.2647%	1,040,340 3.5918%	18,643,313 64.3662%	225,147 0.7773%	- 0.0000%
404	Energy Billing Determinant % of Total Company	19,930,147 100.0000%	9,055,662 45.4370%	1,040,340 5.2199%	9,608,998 48.2134%	225,147 1.1297%	- 0.0000%

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PROPOSED RATE STRUCTURE

ALLOCATION FACTOR REPORT

FACTOR NO.	FACTOR NAME	FPSC JURIS	RS	GS	GSD	LS ENERGY	LS FACILITIES
405	Customer Billing Determinant % of Total Company	8,160,816 100.0000%	7,182,972 88.0178%	794,878 9.7402%	182,966 2.2420%	- 0.0000%	- 0.0000%
408	Distribution Primary Mwh % of Total Company	18,948,651 100.0000%	9,055,662 47.7905%	1,040,340 5.4903%	8,627,502 45.5310%	225,147 1.1882%	- 0.0000%
410	Distribution Secondary Mwh % of Total Company	17,441,027 100.0000%	9,055,662 51.9216%	1,040,340 5.9649%	7,119,878 40.8226%	225,147 1.2909%	- 0.0000%
501	Revenue from Sales - (Total Company) % of Total Company	1,059,230 100.0000%	567,758 53.6010%	64,651 6.1036%	380,910 35.9610%	6,768 0.6390%	39,143 3.6954%
502	Service Charges - DirAlloc % of Total Company	12,610,061 100.0000%	10,797,108 85.6230%	1,479,466 11.7324%	326,898 2.5924%	- 0.0000%	- 0.0000%
507	Revenue from Sales - (Retail Only) % of Total Company	1,059,230 100.0000%	567,758 53.6010%	64,651 6.1036%	380,910 35.9610%	6,768 0.6390%	39,143 3.6954%
508	Proposed Service Charges % of Total Company	12,610,061 100.0000%	10,797,108 85.6230%	1,475,320 11.6995%	337,633 2.6775%	- 0.0000%	- 0.0000%
607	PTD O&M Exp- DistrCustomer % of Total Company	16,608 100.0000%	9,256 55.7322%	1,425 8.5794%	1,160 6.9848%	3 0.0189%	4,764 28.6847%
907	PTD Plant - DistrCustomer % of Total Company	435,561 100.0000%	199,313 45.7601%	30,992 7.1154%	21,831 5.0122%	70 0.0160%	183,355 42.0963%

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TAMPA ELECTRIC COMPANY
 COST OF SERVICE STUDY

ALLOCATION ASSIGNMENT REPORT
 PAGE 1

RATE OF RETURN SUMMARY - ROR

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
ROR	1	<u>OPERATING REVENUES</u>	
ROR	2	Sales Revenue	
ROR	3	Other Revenues	1,059,230
ROR	4		<u>34,323</u>
ROR	5	TOTAL OPERATING REVENUES	1,093,553
ROR	6		SUM
ROR	7		
ROR	8	<u>OPERATING EXPENSES</u>	
ROR	9	Power Transactions	7,615
ROR	10	O&M Expense	371,730
ROR	11	Deprec & Amortiz Expense	194,608
ROR	12	Taxes Other than Income	62,442
ROR	13	Income Taxes	136,148
ROR	14	Gain/(Loss) on Disp	<u>(1,534)</u>
ROR	15		
ROR	16	TOTAL OPERATING EXPENSES	<u>771,008</u>
ROR	17		SUM
ROR	18		
ROR	19	NET OPERATING INCOME	<u>322,546</u>
ROR	20		LINE 5 LESS LINE 16 FROM ROR
ROR	21		
ROR	22	<u>RATE BASE</u>	
ROR	23	Plant in Service	5,483,473
ROR	24	Plant Held for Future Use	37,330
ROR	25	Working Capital	(30,585)
ROR	26	Construction Work in Progress	101,071
ROR	27	Less: Depreciation Reserve	<u>1,934,487</u>
ROR	28		
ROR	29	TOTAL RATE BASE	<u>3,656,802</u>
ROR	30		SUM
ROR	31		
ROR	32		
ROR	33	RATE OF RETURN (%)	8.82
ROR	34		LINE 19 DIVIDED BY LINE 29 * 100 FROM ROR
ROR	35	RATE OF RETURN INDEX	1.00
			CALC: CLASS RATE OF RETURN/TOTAL RETAIL RATE OF RETURN

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 COST OF SERVICE STUDY

ALLOCATION ASSIGNMENT REPORT
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RATE OF RETURN SUMMARY - ROR

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
ROR	36	<u>DEVELOPMENT OF REVENUE REQUIREMENTS</u>		
ROR	37	Total Rate Base	3,656,802	LINE 29 BROUGHT FORWARD FROM ROR
ROR	38	Total Cost of Capital	8.82%	CALC: COST OF CAPITAL @ 12% ROE
ROR	39	(@ 12.00% ROE)		
ROR	40	Total Required Net Operating Income	322,530	LINE 37 TIMES LINE 38 FROM ROR
ROR	41			
ROR	42	Less: Achieved Net Operating Income	322,546	LINE 19 BROUGHT FORWARD FROM ROR
ROR	43			
ROR	44	Equals: Return Deficiency/(Surplus)	(16)	LINE 40 LESS LINE 42 FROM ROR
ROR	45	Times: Expansion Factor	1.6349	EXPANSION FACTOR: MFR C-44
ROR	46			
ROR	47	Equals: Revenue Deficiency/ (Surplus)	(25)	LINE 44 TIMES LINE 45
ROR	48			
ROR	49	Plus: Revenues @ Present Rates	1,093,553	LINE 5 BROUGHT FORWARD FROM ROR
ROR	50			
ROR	51	Equals: Total Revenue Requirements	1,093,528	SUM LINES 5, 47 FROM ROR
ROR	52	Less: Other Revenues	(34,323)	LINE 3 BROUGHT FORWARD FROM ROR
ROR	53			
ROR	54	Total Sales Revenue Requirements	1,059,205	SUM
ROR	55			
ROR	56	Sales Revenue Requirements Index	1.00	LINE 2 DIVIDED BY LINE 51 FROM ROR

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OPERATING REVENUES - OPREV

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
OPREV	1	<u>SALES REVENUE</u>	1,059,230	
OPREV	2			ALLOC FACTOR # 501 -- REVENUE FROM SALES - DIRALLOC
OPREV	3	<u>MISC SERVICE REVENUE: Acct 451</u>	19,902	
OPREV	4			ALLOC FACTOR # 508 -- PROPOSED SERVICE CHARGES
OPREV	5	<u>RENT REVENUE: Acct 454</u>		
OPREV	6	Production	-	ALLOC FACTOR # 126 -- PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
OPREV	7	Transmission	534	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
OPREV	8	Subtransmission	153	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
OPREV	9	Distribution Primary	9,382	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
OPREV	10	Distribution Secondary	155	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
OPREV	11	<u>TOTAL RENT REVENUE</u>	10,224	
OPREV	12			
OPREV	13	<u>PLANT RELATED REVENUE: Acct 456</u>		
OPREV	14	Production	1,048	ALLOC FACTOR # 126 -- PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
OPREV	15	Production	19	ALLOC FACTOR # 201 -- MWH AT GENERATION
OPREV	16	Transmission	34	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
OPREV	17	Transmission Firm Whsl	-	ALLOC FACTOR # 202 -- DIRECT WHOLESale
OPREV	18	Subtransmission	-	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
OPREV	19	Distribution Primary	73	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
OPREV	20	Distribution Secondary	47	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
OPREV	21	Distribution	39	ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
OPREV	22	Other	3	ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC
OPREV	23	<u>TOTAL PLANT RELATED REVENUE</u>	1,263	
OPREV	24			
OPREV	25	<u>ENERGY-RELATED REVENUE: Acct 456</u>		
OPREV	26	Steam & Miscellaneous	4,032	ALLOC FACTOR # 201 -- MWH AT GENERATION
OPREV	27	Other SO2 Whsl	-	ALLOC FACTOR # 202 -- DIRECT WHOLESale
OPREV	28	<u>Subtotal Non-Sales Revenue</u>	4,032	
OPREV	29	Collect Fee/Sales Tax	60	ALLOC FACTOR # 204 -- MWH AT GENERATION (NO RESALE)
OPREV	30	Energy Power Sales	282	ALLOC FACTOR # 201 -- MWH AT GENERATION
OPREV	31	Unbilled Revenue	(1,440)	ALLOC FACTOR # 204 -- MWH AT GENERATION (NO RESALE)
OPREV	32	<u>Subtotal Sales Revenue</u>	(1,098)	
OPREV	33	<u>TOTAL ENERGY RELATED REVENUE</u>	2,934	
OPREV	34			
OPREV	35	<u>TOTAL OPERATING REVENUE</u>		
OPREV	36	Sales	1,059,230	SUM LINE 1 FROM OPREV
OPREV	37	Production	1,048	SUM LINES 6, 14 FROM OPREV
OPREV	38	Production	2,893	SUM LINES 15, 26, 27, 30, 31 FROM OPREV
OPREV	39	Transmission	568	SUM LINES 7, 16, 17 FROM OPREV
OPREV	40	Subtransmission	153	SUM LINES 8, 18 FROM OPREV
OPREV	41	Distribution Primary	9,455	SUM LINES 9, 19 FROM OPREV
OPREV	42	Distribution Secondary	202	SUM LINES 10, 20 FROM OPREV
OPREV	43	Distribution	39	SUM LINE 21 FROM OPREV
OPREV	44	Other	19,965	SUM LINES 3, 22, 29 FROM OPREV
OPREV	45			
OPREV	46	<u>TOTAL OPERATING REVENUE</u>	1,093,553	SUM

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OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
O&M	1		<u>FUEL & POWER TRANSACTIONS</u>
O&M	2	-	
O&M	3	-	ALLOC FACTOR # 202 - DIRECT WHOLESALE
O&M	4	-	ALLOC FACTOR # 202 - DIRECT WHOLESALE
O&M	5	7,615	ALLOC FACTOR # 204 - MWH AT GENERATION (NO RESALE)
O&M	6	-	
O&M	7	-	SUM LINE 2 FROM O&M
O&M	8	7,615	SUM LINES 3, 4 FROM O&M
O&M	9	<u>7,615</u>	
O&M	10		
O&M	11		<u>PRODUCTION O&M</u>
O&M	12	62,476	
O&M	13	67,062	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
O&M	14	129,538	ALLOC FACTOR # 201 - MWH AT GENERATION
O&M	15	<u>129,538</u>	
O&M	16		
O&M	17		<u>TRANSMISSION O&M</u>
O&M	18	1,792	
O&M	19	<u>1,792</u>	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
O&M	20	1,723	
O&M	21	<u>1,723</u>	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
O&M	22		
O&M	23	5,885	
O&M	24	2,381	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
O&M	25	8,266	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
O&M	26	<u>8,266</u>	
O&M	27		
O&M	28	1,792	SUM LINE 17 FROM O&M
O&M	29	1,723	SUM LINE 20 FROM O&M
O&M	30	8,266	SUM LINE 25 FROM O&M
O&M	31	<u>8,266</u>	
O&M	32	11,781	SUM
		<u>11,781</u>	

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OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
O&M	33	<u>DISTRIBUTION O&M</u>	
O&M	34	Substations	
O&M	35		
O&M	36	OH Lines Direct	
O&M	37	OH Lines Primary	
O&M	38	OH Lines Secondary	
O&M	39	TOTAL OH LINES	
O&M	40		
O&M	41	UG Lines Direct	
O&M	42	UG Lines Primary	
O&M	43	UG Lines Secondary	
O&M	44	TOTAL UG LINES	
O&M	45		
O&M	46	Transformers	
O&M	47		
O&M	48	Services	
O&M	49	Meters	
O&M	50	Interruptible Equipment	
O&M	51	Street Lighting	
O&M	52		
O&M	53	Distribution O&M	
O&M	54	Distribution O&M	
O&M	55		
O&M	56	TOTAL DISTRIBUTION O&M	
O&M	57		
O&M	58		
O&M	59	<u>PROD. TRANS & DIST O&M</u>	
O&M	60	Production	
O&M	61	Production	
O&M	62	Transmission	
O&M	63	Subtransmission	
O&M	64	Distribution Primary	
O&M	65	Distribution Secondary	
O&M	66	Distribution	
O&M	67	Other	
O&M	68	TOTAL PROD. TRANS & DIST O&M	

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OPERATION & MAINTENANCE EXPENSES - O&M

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
O&M	69	<u>PLUS: OTHER CUSTOMER O&M</u>		
O&M	70	Uncollectible	8,767	ALLOC FACTOR # 507 - REVENUE FROM SALES - RETAIL ONLY
O&M	71	Billing & Misc	26,398	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
O&M	72	Cust Svc & Info	1,287	ALLOC FACTOR # 313 - SERV & INFO EXPENSE - DIRALLOC
O&M	73	Sales	2,459	ALLOC FACTOR # 312 - SALES EXPENSE - DIRALLOC
O&M	74	TOTAL OTHER CUSTOMER O&M	<u>38,911</u>	
O&M	75			
O&M	76	<u>PLUS: ADMIN & GENERAL O&M</u>		
O&M	77	Production	52,086	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
O&M	78	Production	13,870	ALLOC FACTOR # 201 - MWH AT GENERATION
O&M	79	Transmission	1,484	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
O&M	80	Subtransmission	5,045	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
O&M	81	Distribution Primary	17,888	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
O&M	82	Distribution Secondary	10,610	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
O&M	83	Distribution	14,084	ALLOC FACTOR # 607 - PTD O&M EXP- DISTRCUSTOMER
O&M	84	Other	17,321	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
O&M	85	TOTAL ADMIN & GENERAL O&M	<u>132,388</u>	
O&M	86			
O&M	87	<u>EQUALS: O&M EXP LESS FUEL & POWER TRANS</u>		
O&M	88	Production	116,354	SUM LINES 60, 77 FROM O&M
O&M	89	Production	80,933	SUM LINES 61, 78 FROM O&M
O&M	90	Transmission	3,207	SUM LINES 62, 79 FROM O&M
O&M	91	Subtransmission	13,311	SUM LINES 63, 80 FROM O&M
O&M	92	Distribution Primary	49,172	SUM LINES 64, 81 FROM O&M
O&M	93	Distribution Secondary	21,830	SUM LINES 65, 82 FROM O&M
O&M	94	Distribution	30,692	SUM LINES 66, 83 FROM O&M
O&M	95	Other	56,232	SUM LINES 67, 84 FROM O&M
O&M	96			
O&M	97	TOTAL O&M EXPENSE (EXCL. FUEL & POWER TRANS.)	<u>371,730</u>	
O&M	98			
O&M	99	<u>EQUALS: O&M EXP PLUS FUEL & POWER TRANS</u>		
O&M	100	Production	116,354	SUM LINES 6, 88 FROM O&M
O&M	101	Production	88,548	SUM LINES 7, 89 FROM O&M
O&M	102	Transmission	3,207	SUM LINE 90 FROM O&M
O&M	103	Subtransmission	13,311	SUM LINE 91 FROM O&M
O&M	104	Distribution Primary	49,172	SUM LINE 92 FROM O&M
O&M	105	Distribution Secondary	21,830	SUM LINE 93 FROM O&M
O&M	106	Distribution	30,692	SUM LINE 94 FROM O&M
O&M	107	Other	56,232	SUM LINE 95 FROM O&M
O&M	108			
O&M	109	TOTAL O&M EXPENSE (INCL. FUEL & POWER TRANS.)	<u>379,345</u>	

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DEPRECIATION EXPENSE - DEPRE

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DEPRE	1	<u>PRODUCTION DEPREC EXPENSE</u>		
DEPRE	2	Production Demand	80,218	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
DEPRE	3	Production Energy	14,638	ALLOC FACTOR # 201 - MWH AT GENERATION
DEPRE	4	TOTAL PRODUCTION DEPRE EXPENSE	94,856	
DEPRE	5			
DEPRE	6			
DEPRE	7	<u>TRANSMISSION DEPREC EXPENSE</u>		
DEPRE	8	Step-Up Substations	923	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
DEPRE	9			
DEPRE	10	High-Volt Transmission	4,146	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	11			
DEPRE	12	Subtransmission		
DEPRE	13	Substations	2,972	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	14	Lines	5,703	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	15	Subtransmission	8,675	
DEPRE	16			
DEPRE	17	Step-Up Substations	923	SUM LINE 8 FROM DEPRE
DEPRE	18	Hi-Volt Transmission	4,146	SUM LINE 10 FROM DEPRE
DEPRE	19	Subtransmission	8,675	SUM LINE 15 FROM DEPRE
DEPRE	20			
DEPRE	21	TOTAL TRANSMISSION DEPREC EXPENSE	13,744	SUM

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DEPRECIATION EXPENSE - DEPRE

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
DEPRE	22	<u>DISTRIBUTION DEPREC EXPENSE</u>	
DEPRE	23	Substations	
DEPRE	24	4,483	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
DEPRE	25	Poles Direct	
DEPRE	26	890	ALLOC FACTOR # 310 - STREET LIGHTING - DIRALLOC
DEPRE	27	Poles Primary	
DEPRE	28	8,030	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
DEPRE	29	Poles Secondary	
DEPRE	30	1,345	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	31	TOTAL POLES	
DEPRE	32	10,265	
DEPRE	33	OH Lines Direct	
DEPRE	34	155	ALLOC FACTOR # 310 - STREET LIGHTING - DIRALLOC
DEPRE	35	OH Lines Primary	
DEPRE	36	5,707	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
DEPRE	37	OH Lines Secondary	
DEPRE	38	1,182	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	39	TOTAL OH LINES	
DEPRE	40	7,045	
DEPRE	41	UG Lines Direct	
DEPRE	42	-	ALLOC FACTOR # 310 - STREET LIGHTING - DIRALLOC
DEPRE	43	UG Lines Primary	
DEPRE	44	7,983	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
DEPRE	45	UG Lines Secondary	
DEPRE	46	1,998	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	47	TOTAL UG LINES	
DEPRE	48	9,982	
DEPRE	49	Transformers	
DEPRE	50	15,857	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	51	Services	
DEPRE	52	5,777	ALLOC FACTOR # 314 - PROPOSED WEIGHTED SERVICES - CUSTOMER
DEPRE	53	Meters	
DEPRE	54	4,580	ALLOC FACTOR # 321 - PROPOSED WEIGHTED METERS - CUSTOMER
DEPRE	55	Interruptible Equipment	
DEPRE	56	-	ALLOC FACTOR # 309 - INTERRUPTIBLE EQUIP. - DIRALLOC.
DEPRE	57	Street Lighting	
DEPRE	58	8,375	ALLOC FACTOR # 310 - STREET LIGHTING - DIRALLOC
DEPRE	59	Total Distribution Expense	
DEPRE	60		
DEPRE	61	Distribution Expense	
DEPRE	62	46,586	SUM LINES 23, 26, 27, 31, 32, 36, 37, 40 FROM DEPRE
DEPRE	63	Distribution Expense	
DEPRE	64	19,778	SUM LINES 25, 30, 35, 42, 43, 44, 45 FROM DEPRE
DEPRE	65	TOTAL DISTRIBUTION DEPREC EXPENSE	
DEPRE	66	66,364	SUM
DEPRE	67	<u>PROD. TRANS & DIST DEPREC EXPENSE</u>	
DEPRE	68	Production	
DEPRE	69	81,141	SUM LINES 2, 17 FROM DEPRE
DEPRE	70	Production	
DEPRE	71	14,638	SUM LINE 3 FROM DEPRE
DEPRE	72	Transmission	
DEPRE	73	4,146	SUM LINE 18 FROM DEPRE
DEPRE	74	Subtransmission	
DEPRE	75	8,675	SUM LINE 19 FROM DEPRE
DEPRE	76	Distribution Primary	
DEPRE	77	28,204	SUM LINES 23, 26, 31, 36 FROM DEPRE
DEPRE	78	Distribution Secondary	
DEPRE	79	20,383	SUM LINES 27, 32, 37, 40 FROM DEPRE
DEPRE	80	Distribution	
DEPRE	81	19,778	SUM LINES 25, 30, 35, 42, 43, 44, 45 FROM DEPRE
DEPRE	82	Other	
DEPRE	83	-	EQUALS ZERO
DEPRE	84	TOTAL PROD, TRANS & DIST DEPREC EXP	
DEPRE	85	174,964	

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DEPRECIATION EXPENSE - DEPRE

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
DEPRE	65		<u>PLUS: COMMUNICATION EQP DEPREC EXP</u>
DEPRE	66	1,120	
DEPRE	67	347	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
DEPRE	68	141	ALLOC FACTOR # 201 - MWH AT GENERATION
DEPRE	69	93	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	70	625	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	71	371	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
DEPRE	72	247	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	73	440	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
DEPRE	74		ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
DEPRE	75		
DEPRE	76	3,384	
DEPRE	77		<u>PLUS: TRANSPORTATION EQP DEPREC EXP</u>
DEPRE	78	-	
DEPRE	79	-	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
DEPRE	80	-	ALLOC FACTOR # 201 - MWH AT GENERATION
DEPRE	81	-	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	82	-	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	83	-	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
DEPRE	84	-	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	85	-	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
DEPRE	86	-	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
DEPRE	87	-	
DEPRE	88	-	
DEPRE	89		<u>PLUS: GENERAL & INTANGIBLE DEPREC EXP</u>
DEPRE	90	6,280	
DEPRE	91	2,291	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
DEPRE	92	79	ALLOC FACTOR # 201 - MWH AT GENERATION
DEPRE	93	403	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	94	1,749	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
DEPRE	95	929	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
DEPRE	96	1,627	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
DEPRE	97	2,901	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
DEPRE	98		ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
DEPRE	99		
DEPRE	100	16,259	
DEPRE	101		<u>EQUALS: DEPRECIATION EXPENSE</u>
DEPRE	102	88,542	
DEPRE	103	17,276	SUM LINES 55, 66, 78, 90 FROM DEPRE
DEPRE	104	4,366	SUM LINES 56, 67, 79, 91 FROM DEPRE
DEPRE	105	9,171	SUM LINES 57, 68, 80, 92 FROM DEPRE
DEPRE	106	28,577	SUM LINES 58, 69, 81, 93 FROM DEPRE
DEPRE	107	21,683	SUM LINES 59, 70, 82, 94 FROM DEPRE
DEPRE	108	21,652	SUM LINES 60, 71, 83, 95 FROM DEPRE
DEPRE	109	3,341	SUM LINES 61, 72, 84, 96 FROM DEPRE
DEPRE	110		SUM LINES 62, 73, 85, 97 FROM DEPRE
DEPRE	111	194,608	SUM

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TAXES OTHER THAN INCOME TAXES - TXOTH

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
TXOTH	1	<u>PAYROLL TAXES</u>	
TXOTH	2	Production	
TXOTH	3	3,984	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
TXOTH	4	1,453	ALLOC FACTOR # 201 - MWH AT GENERATION
TXOTH	5	50	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
TXOTH	6	256	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
TXOTH	7	1,109	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
TXOTH	8	589	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
TXOTH	9	1,032	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
TXOTH	10	1,841	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
TXOTH	11	<u>TOTAL PAYROLL TAXES</u>	
TXOTH	12	10,315	
TXOTH	13	<u>PLUS: PROPERTY TAXES</u>	
TXOTH	14	Production	
TXOTH	15	27,470	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
TXOTH	16	2,038	ALLOC FACTOR # 201 - MWH AT GENERATION
TXOTH	17	1,234	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
TXOTH	18	2,725	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
TXOTH	19	7,992	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
TXOTH	20	5,011	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
TXOTH	21	4,226	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
TXOTH	22	310	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
TXOTH	23	<u>TOTAL PROPERTY TAXES</u>	
TXOTH	24	61,005	
TXOTH	25	<u>PLUS: FUTURE USE</u>	
TXOTH	26	Production	
TXOTH	27	-	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
TXOTH	28	-	ALLOC FACTOR # 201 - MWH AT GENERATION
TXOTH	29	-	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
TXOTH	30	-	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
TXOTH	31	-	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
TXOTH	32	-	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
TXOTH	33	-	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
TXOTH	34	-	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
TXOTH	35	<u>FUTURE USE</u>	
TXOTH	36	-	
TXOTH	37	<u>PLUS: OTHER TAXES</u>	
TXOTH	38	Production	
TXOTH	39	119	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
TXOTH	40	13	ALLOC FACTOR # 201 - MWH AT GENERATION
TXOTH	41	5	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
TXOTH	42	12	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
TXOTH	43	31	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
TXOTH	44	18	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
TXOTH	45	16	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
TXOTH	46	1	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
TXOTH	47	<u>TOTAL OTHER TAXES</u>	
TXOTH	48	215	

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TAXES OTHER THAN INCOME TAXES - TXOTH

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
TXOTH	44		<u>EQUALS: NON-REVENUE TAXES</u>
TXOTH	45	Production	
TXOTH	46	Production	
TXOTH	47	Transmission	
TXOTH	48	Subtransmission	
TXOTH	49	Distribution Primary	
TXOTH	50	Distribution Secondary	
TXOTH	51	Distribution	
TXOTH	52	Other	
TXOTH	53	TOTAL NON-REVENUE TAXES	
TXOTH	54		
TXOTH	55		
TXOTH	56		
TXOTH	57	Production	
TXOTH	58	Production	
TXOTH	59	Transmission	
TXOTH	60	Subtransmission	
TXOTH	61	Distribution Primary	
TXOTH	62	Distribution Secondary	
TXOTH	63	Distribution	
TXOTH	64	Other	
TXOTH	65	TOTAL REGULATORY ASSESSMENT FEE	
TXOTH	66		
TXOTH	67		
TXOTH	68		
TXOTH	69	Production	
TXOTH	70	Production	
TXOTH	71	Transmission	
TXOTH	72	Subtransmission	
TXOTH	73	Distribution Primary	
TXOTH	74	Distribution Secondary	
TXOTH	75	Distribution	
TXOTH	76	Other	
TXOTH	77		
TXOTH	78	TOTAL TAXES OTHER THAN INCOME	

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This section performs the
 derivation of Operating Income
 Federal Tax Rate = 0.35
 Fl State Tax Rate = 0.055

INCOME TAXES - INCTX

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	1		<u>First Step: Derivation of Operating Income</u>
INCTX	2		
INCTX	3		<u>TOTAL OPERATING REVENUES</u>
INCTX	4		Sales
INCTX	5	1,059,230	LINE 36 BROUGHT FORWARD FROM OPREV
INCTX	6	1,048	LINE 37 BROUGHT FORWARD FROM OPREV
INCTX	7	2,893	LINE 38 BROUGHT FORWARD FROM OPREV
INCTX	8	568	LINE 39 BROUGHT FORWARD FROM OPREV
INCTX	9	153	LINE 40 BROUGHT FORWARD FROM OPREV
INCTX	10	9,455	LINE 41 BROUGHT FORWARD FROM OPREV
INCTX	11	202	LINE 42 BROUGHT FORWARD FROM OPREV
INCTX	12	39	LINE 43 BROUGHT FORWARD FROM OPREV
INCTX	13	19,965	LINE 44 BROUGHT FORWARD FROM OPREV
INCTX	14	1,093,553	
INCTX	15		<u>LESS: O&M EXPENSE</u>
INCTX	16		Production
INCTX	17	116,354	LINE 88 BROUGHT FORWARD FROM O&M
INCTX	18	80,933	LINE 89 BROUGHT FORWARD FROM O&M
INCTX	19	3,207	LINE 90 BROUGHT FORWARD FROM O&M
INCTX	20	13,311	LINE 91 BROUGHT FORWARD FROM O&M
INCTX	21	49,172	LINE 92 BROUGHT FORWARD FROM O&M
INCTX	22	21,830	LINE 93 BROUGHT FORWARD FROM O&M
INCTX	23	30,692	LINE 94 BROUGHT FORWARD FROM O&M
INCTX	24	56,232	LINE 95 BROUGHT FORWARD FROM O&M
INCTX	25	371,730	
INCTX	26		<u>LESS: FUEL & POWER TRANSACTIONS</u>
INCTX	27		Production Demand
INCTX	28	7,615	LINE 6 BROUGHT FORWARD FROM O&M
INCTX	29	7,615	LINE 7 BROUGHT FORWARD FROM O&M
INCTX	30		
INCTX	31		<u>LESS: DEPRECIATION EXPENSE</u>
INCTX	32		Production
INCTX	33	88,542	LINE 102 BROUGHT FORWARD FROM DEPREE
INCTX	34	17,276	LINE 103 BROUGHT FORWARD FROM DEPREE
INCTX	35	4,366	LINE 104 BROUGHT FORWARD FROM DEPREE
INCTX	36	9,171	LINE 105 BROUGHT FORWARD FROM DEPREE
INCTX	37	28,577	LINE 106 BROUGHT FORWARD FROM DEPREE
INCTX	38	21,683	LINE 107 BROUGHT FORWARD FROM DEPREE
INCTX	39	21,652	LINE 108 BROUGHT FORWARD FROM DEPREE
INCTX	40	3,341	LINE 109 BROUGHT FORWARD FROM DEPREE
INCTX	40	194,608	

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The next section performs the Adjust to Oper Income for
 Permanent & Timing Differences and Interest Expense

INCOME TAXES - INCTX

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	41		
			<u>LESS: AMORTIZATION EXPENSE</u>
INCTX	42		Production
INCTX	43	-	EQUALS ZERO
INCTX	44	-	EQUALS ZERO
INCTX	45	-	EQUALS ZERO
INCTX	46	-	EQUALS ZERO
INCTX	47	-	EQUALS ZERO
INCTX	48	-	EQUALS ZERO
INCTX	49	-	EQUALS ZERO
INCTX	50	-	EQUALS ZERO
INCTX	51		TOTAL AMORTIZATION EXPENSE
INCTX	52		<u>LESS: TAXES OTHER THAN INCOME</u>
INCTX	53	32,071	Production
INCTX	54	3,558	Production
INCTX	55	1,316	Transmission
INCTX	56	3,054	Subtransmission
INCTX	57	9,258	Distribution Primary
INCTX	58	5,692	Distribution Secondary
INCTX	59	5,337	Distribution
INCTX	60	2,156	Other
INCTX	61	62,442	TOTAL TAXES OTHER THAN INCOME
INCTX	62		
INCTX	63		<u>LESS: LOSS ON DISPOSITION</u>
INCTX	64	(832)	Production
INCTX	65	(62)	Production
INCTX	66	(35)	Transmission
INCTX	67	(77)	Subtransmission
INCTX	68	(240)	Distribution Primary
INCTX	69	(152)	Distribution Secondary
INCTX	70	(128)	Distribution
INCTX	71	(9)	Other
INCTX	72	(1,534)	TOTAL LOSS ON DISPOSITION
INCTX	73		
INCTX	74		<u>EQUALS: OPERATING INCOME</u>
INCTX	75	1,059,230	Sales
INCTX	76	(235,088)	Production
INCTX	77	(106,427)	Production
INCTX	78	(8,286)	Transmission
INCTX	79	(25,304)	Subtransmission
INCTX	80	(77,312)	Distribution Primary
INCTX	81	(48,851)	Distribution Secondary
INCTX	82	(57,513)	Distribution
INCTX	83	(41,755)	Other
INCTX	84	458,693	TOTAL OPERATING INCOME
INCTX	85		
INCTX	86		<u>NEXT STEP: ADJUSTMENTS TO OPER INCOME FOR PERMANENT & TIMING DIFFERENCES AND INTEREST EXPENSE</u>
INCTX	87		
INCTX	88		<u>PLUS: PRODUCTION GROUP ITEMS</u>
INCTX	89	(22,014)	Production
INCTX	90	88,351	Production
INCTX	91	66,337	TOTAL PRODUCTION GROUP ITEMS

LINE 69 BROUGHT FORWARD FROM TXOTH
 LINE 70 BROUGHT FORWARD FROM TXOTH
 LINE 71 BROUGHT FORWARD FROM TXOTH
 LINE 72 BROUGHT FORWARD FROM TXOTH
 LINE 73 BROUGHT FORWARD FROM TXOTH
 LINE 74 BROUGHT FORWARD FROM TXOTH
 LINE 75 BROUGHT FORWARD FROM TXOTH
 LINE 76 BROUGHT FORWARD FROM TXOTH

ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
 ALLOC FACTOR # 201 - MWH AT GENERATION
 ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
 ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
 ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
 ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
 ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
 ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC

SUM LINE 4 FROM INCTX
 SUM LINE 5 LESS LINES 16, 27, 32, 42, 53, 64 FROM INCTX
 SUM LINE 6 LESS LINES 17, 28, 33, 43, 54, 65 FROM INCTX
 SUM LINE 7 LESS LINES 18, 34, 44, 55, 66 FROM INCTX
 SUM LINE 8 LESS LINES 19, 35, 45, 56, 67 FROM INCTX
 SUM LINE 9 LESS LINES 20, 36, 46, 57, 68 FROM INCTX
 SUM LINE 10 LESS LINES 21, 37, 47, 58, 69 FROM INCTX
 SUM LINE 11 LESS LINES 22, 38, 48, 59, 70 FROM INCTX
 SUM LINE 12 LESS LINES 23, 39, 49, 60, 71 FROM INCTX

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INCOME TAXES - INCTX

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	92	<u>PLUS: PLANT GROUP ITEMS</u>	
INCTX	93	Production (16,805)	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
INCTX	94	Production (1,245)	ALLOC FACTOR # 201 - MWH AT GENERATION
INCTX	95	Transmission (709)	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	96	Subtransmission (1,566)	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	97	Distribution Primary (4,841)	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
INCTX	98	Distribution Secondary (3,067)	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	99	Distribution (2,587)	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
INCTX	100	Other (190)	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
INCTX	101	<u>TOTAL PLANT GROUP ITEMS</u>	
INCTX	102	(31,010)	
INCTX	103	<u>PLUS: TAX DEPREC OVER BOOK</u>	
INCTX	104	Production -	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
INCTX	105	Production -	ALLOC FACTOR # 201 - MWH AT GENERATION
INCTX	106	Transmission -	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	107	Subtransmission -	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	108	Distribution Primary -	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
INCTX	109	Distribution Secondary -	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	110	Distribution -	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
INCTX	111	Other -	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
INCTX	112	<u>TOTAL TAX DEPREC OVER BOOK</u>	
INCTX	113	-	
INCTX	114	<u>PLUS: INTEREST EXPENSE</u>	
INCTX	115	Production (54,551)	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
INCTX	116	Production (5,927)	ALLOC FACTOR # 201 - MWH AT GENERATION
INCTX	117	Transmission (2,503)	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	118	Subtransmission (5,705)	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	119	Distribution Primary (14,274)	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
INCTX	120	Distribution Secondary (8,324)	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	121	Distribution (7,188)	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
INCTX	122	Other (524)	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
INCTX	123	<u>TOTAL INTEREST EXPENSE</u>	
INCTX	124	(98,997)	
INCTX	125	<u>PLUS: OTHER ADJUSTMENTS</u>	
INCTX	126	Production 3,664	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
INCTX	127	Production 246	ALLOC FACTOR # 201 - MWH AT GENERATION
INCTX	128	Transmission 153	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	129	Subtransmission 342	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	130	Distribution Primary 1,041	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
INCTX	131	Distribution Secondary 666	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	132	Distribution 550	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
INCTX	133	Other -	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
INCTX	134	<u>TOTAL OTHER ADJUSTMENTS</u>	
		6,663	

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The next section performs the Calculation of
 Florida Income Taxes Payable After Deductions

INCOME TAXES - INCTX

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	135		<u>SUBTOTAL: ADJUSTMENTS TO OPERATING INCOME</u>
INCTX	136	Production	(89,707)
INCTX	137	Production	81,426
INCTX	138	Transmission	(3,059)
INCTX	139	Subtransmission	(6,928)
INCTX	140	Distribution Primary	(18,074)
INCTX	141	Distribution Secondary	(10,726)
INCTX	142	Distribution	(9,225)
INCTX	143	Other	(714)
INCTX	144	TOTAL ADJUSTMENTS TO OPERATING INCOME	<u>(57,007)</u>
INCTX	145		
INCTX	146		
INCTX	147		<u>NEXT STEP: CALCULATION OF FLORIDA INCOME TAXES PAYABLE AFTER DEDUCTIONS</u>
INCTX	148		
INCTX	149		
INCTX	150		<u>EQUALS: OPERATING INCOME PLUS DEDUCTIONS</u>
INCTX	151	Sales	1,059,230
INCTX	152	Production	(324,795)
INCTX	153	Production	(25,002)
INCTX	154	Transmission	(11,345)
INCTX	155	Subtransmission	(32,233)
INCTX	156	Distribution Primary	(95,385)
INCTX	157	Distribution Secondary	(59,577)
INCTX	158	Distribution	(66,738)
INCTX	159	Other	(42,469)
INCTX	160	TOTAL OPERATING INC PLUS DEDUCT	<u>401,686</u>
INCTX	161		
INCTX	162		<u>PLUS: FLORIDA INCOME ADJUSTMENTS</u>
INCTX	163	Production	5,640
INCTX	164	Production	613
INCTX	165	Transmission	259
INCTX	166	Subtransmission	590
INCTX	167	Distribution Primary	1,476
INCTX	168	Distribution Secondary	861
INCTX	169	Distribution	743
INCTX	170	Other	54
INCTX	171	TOTAL FLORIDA INCOME ADJUSTMENTS	<u>10,235</u>

SUM LINES 89, 93, 104, 115, 126 FROM INCTX
 SUM LINES 90, 94, 105, 116, 127 FROM INCTX
 SUM LINES 95, 106, 117, 128 FROM INCTX
 SUM LINES 96, 107, 118, 129 FROM INCTX
 SUM LINES 97, 108, 119, 130 FROM INCTX
 SUM LINES 98, 109, 120, 131 FROM INCTX
 SUM LINES 99, 110, 121, 132 FROM INCTX
 SUM LINES 100, 111, 122, 133 FROM INCTX

SUM LINE 75 FROM INCTX
 SUM LINES 76, 136 FROM INCTX
 SUM LINES 77, 137 FROM INCTX
 SUM LINES 78, 138 FROM INCTX
 SUM LINES 79, 139 FROM INCTX
 SUM LINES 80, 140 FROM INCTX
 SUM LINES 81, 141 FROM INCTX
 SUM LINES 82, 142 FROM INCTX
 SUM LINES 83, 143 FROM INCTX

ALLOC FACTOR # 126 -- PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
 ALLOC FACTOR # 201 -- MWH AT GENERATION
 ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
 ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
 ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
 ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
 ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
 ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC

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The next section performs the Calculation of Federal
 Income Taxes Payable After Deduct & Before Tax Adj's

INCOME TAXES - INCTX

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	172	<u>EQUALS: FLORIDA TAXABLE INCOME</u>		
INCTX	173	Sales	1,059,230	SUM LINE 151 FROM INCTX
INCTX	174	Production	(319,155)	SUM LINES 152, 163 FROM INCTX
INCTX	175	Production	(24,389)	SUM LINES 153, 164 FROM INCTX
INCTX	176	Transmission	(11,086)	SUM LINES 154, 165 FROM INCTX
INCTX	177	Subtransmission	(31,643)	SUM LINES 155, 166 FROM INCTX
INCTX	178	Distribution Primary	(93,910)	SUM LINES 156, 167 FROM INCTX
INCTX	179	Distribution Secondary	(58,716)	SUM LINES 157, 168 FROM INCTX
INCTX	180	Distribution	(65,995)	SUM LINES 158, 169 FROM INCTX
INCTX	181	Other	(42,415)	SUM LINES 159, 170 FROM INCTX
INCTX	182	TOTAL FLORIDA TAXABLE INCOME	<u>411,922</u>	
INCTX	183			
INCTX	184	<u>RESULTS: FLORIDA INCOME TAX @ 0.055</u>		
INCTX	185	Sales	58,258	LINE 173 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	186	Production	(17,554)	LINE 174 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	187	Production	(1,341)	LINE 175 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	188	Transmission	(610)	LINE 176 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	189	Subtransmission	(1,740)	LINE 177 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	190	Distribution Primary	(5,165)	LINE 178 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	191	Distribution Secondary	(3,229)	LINE 179 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	192	Distribution	(3,630)	LINE 180 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	193	Other	(2,333)	LINE 181 FROM INCTX MULTIPLIED TIMES .055 FL INC TAX RATE
INCTX	194	TOTAL FLORIDA INCOME TAX	<u>22,656</u>	
INCTX	195			
INCTX	196			
INCTX	197	<u>NEXT STEP: CALCULATION OF FEDERAL INCOME TAXES PAYABLE AFTER DEDUCTIONS AND BEFORE TAX ADJUSTMENTS</u>		
INCTX	198			
INCTX	199			
INCTX	200	<u>OPERATING INCOME AFTER FLORIDA TAX</u>		
INCTX	201	Sales	1,000,972	SUM LINE 151 LESS LINE 185 FROM INCTX
INCTX	202	Production	(307,242)	SUM LINE 152 LESS LINE 186 FROM INCTX
INCTX	203	Production	(23,660)	SUM LINE 153 LESS LINE 187 FROM INCTX
INCTX	204	Transmission	(10,735)	SUM LINE 154 LESS LINE 188 FROM INCTX
INCTX	205	Subtransmission	(30,492)	SUM LINE 155 LESS LINE 189 FROM INCTX
INCTX	206	Distribution Primary	(90,220)	SUM LINE 156 LESS LINE 190 FROM INCTX
INCTX	207	Distribution Secondary	(56,347)	SUM LINE 157 LESS LINE 191 FROM INCTX
INCTX	208	Distribution	(63,109)	SUM LINE 158 LESS LINE 192 FROM INCTX
INCTX	209	Other	(40,136)	SUM LINE 159 LESS LINE 193 FROM INCTX
INCTX	210	TOTAL OPER INC AFTER FLORIDA TAX	<u>379,031</u>	

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INCOME TAXES - INCTX

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	211		<u>PLUS: FEDERAL INCOME ADJUSTMENTS</u>
INCTX	212	-	
INCTX	213	-	ALLOC FACTOR # 126 -- PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
INCTX	214	-	ALLOC FACTOR # 201 -- MWH AT GENERATION
INCTX	215	-	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
INCTX	216	-	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
INCTX	217	-	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
INCTX	218	-	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	219	-	ALLOC FACTOR # 907 -- PTD PLANT - DISTRCUSTOMER
INCTX	220	-	ALLOC FACTOR # 311 -- BILLING & METER RD & MISC- DIRALLOC
INCTX	221	-	
INCTX	222		<u>EQUALS: FEDERAL TAXABLE INCOME</u>
INCTX	223	1,000,972	SUM LINE 201
INCTX	224	(307,242)	SUM LINES 202, 212 FROM INCTX
INCTX	225	(23,660)	SUM LINES 203, 213 FROM INCTX
INCTX	226	(10,735)	SUM LINES 204, 214 FROM INCTX
INCTX	227	(30,492)	SUM LINES 205, 215 FROM INCTX
INCTX	228	(90,220)	SUM LINES 206, 216 FROM INCTX
INCTX	229	(56,347)	SUM LINES 207, 217 FROM INCTX
INCTX	230	(63,109)	SUM LINES 208, 218 FROM INCTX
INCTX	231	(40,136)	SUM LINES 209, 219 FROM INCTX
INCTX	232	<u>379,031</u>	
INCTX	233		
INCTX	234		<u>RESULTS: FEDERAL INCOME TAX @ 0.35</u>
INCTX	235	350,340	
INCTX	236	(107,535)	LINE 223 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
INCTX	237	(8,281)	LINE 224 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
INCTX	238	(3,757)	LINE 225 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
INCTX	239	(10,672)	LINE 226 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
INCTX	240	(31,577)	LINE 227 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
INCTX	241	(19,722)	LINE 228 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
INCTX	242	(22,088)	LINE 229 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
INCTX	243	(14,048)	LINE 230 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE
INCTX	244	<u>132,661</u>	LINE 231 FROM INCTX MULTIPLIED TIMES .35 FED INC TAX RATE

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The next section reflects Deferred Inc Taxes, ITC and Adj's to
 State & Fed Taxes and then Totals All Income Taxes

INCOME TAXES - INCTX

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
INCTX	245		<u>DEFERRED INCOME TAXES, ITC AND ADJUSTMENTS TO STATE & FEDERAL TAXES</u>
INCTX	246		
INCTX	247		<u>ADJUSTMENTS TO INCOME TAXES</u>
INCTX	248		
INCTX	249	(10,563)	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
INCTX	250	(1,148)	ALLOC FACTOR # 201 - MWH AT GENERATION
INCTX	251	(485)	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	252	(1,105)	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
INCTX	253	(2,764)	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
INCTX	254	(1,612)	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
INCTX	255	(1,392)	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
INCTX	256	(102)	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
INCTX	257	<u>(19,168)</u>	
INCTX	258		
INCTX	259		<u>FINAL STEP: TOTALING OF ALL INCOME TAXES</u>
INCTX	260		(Florida Tax + Federal Tax + Adjustments)
INCTX	261		
INCTX	262		<u>TOTAL INCOME TAXES</u>
INCTX	263		
INCTX	264	408,598	SUM LINES 185, 235 FROM INCTX
INCTX	265	(135,651)	SUM LINES 186, 236, 248 FROM INCTX
INCTX	266	(10,770)	SUM LINES 187, 237, 249 FROM INCTX
INCTX	267	(4,852)	SUM LINES 188, 238, 250 FROM INCTX
INCTX	268	(13,517)	SUM LINES 189, 239, 251 FROM INCTX
INCTX	269	(39,506)	SUM LINES 190, 240, 252 FROM INCTX
INCTX	270	(24,563)	SUM LINES 191, 241, 253 FROM INCTX
INCTX	271	(27,110)	SUM LINES 192, 242, 254 FROM INCTX
INCTX	272	<u>(16,482)</u>	SUM LINES 193, 243, 255 FROM INCTX
INCTX	273	<u>136,148</u>	SUM

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PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
PLTSVC	1	<u>PRODUCTION PLANT</u>		
PLTSVC	2	Production Demand	2,598,333	
PLTSVC	3	Production Energy	461,574	ALLOC FACTOR # 126 -- PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
PLTSVC	4	TOTAL PRODUCTION PLANT	<u>3,059,907</u>	ALLOC FACTOR # 201 - MWH AT GENERATION
PLTSVC	5			
PLTSVC	6			
PLTSVC	7	<u>TRANSMISSION PLANT</u>		
PLTSVC	8	Step-Up Substations	<u>36,958</u>	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
PLTSVC	9			
PLTSVC	10	High-Volt Substations & Lines	121,492	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PLTSVC	11			
PLTSVC	12	Subtransmission		
PLTSVC	13	Substations	121,362	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PLTSVC	14	Lines	149,891	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PLTSVC	15	Subtransmission	<u>271,253</u>	
PLTSVC	16			
PLTSVC	17	Step-Up Substations	36,958	SUM LINE 8 FROM PLTSVC
PLTSVC	18	Hi-Volt Transmission	121,492	SUM LINE 10 FROM PLTSVC
PLTSVC	19	Subtransmission	<u>271,253</u>	SUM LINE 15 FROM PLTSVC
PLTSVC	20			
PLTSVC	21	TOTAL TRANSMISSION PLANT	<u>429,703</u>	SUM

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PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
PLTSVC	22		<u>DISTRIBUTION PLANT</u>
PLTSVC	23		Substations
PLTSVC	24	185,403	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
PLTSVC	25		Poles Direct
PLTSVC	26	18,065	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
PLTSVC	27	162,927	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
PLTSVC	28	27,291	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
PLTSVC	29	<u>208,284</u>	
PLTSVC	30		OH Lines Direct
PLTSVC	31	4,812	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
PLTSVC	32	176,684	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
PLTSVC	33	36,603	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
PLTSVC	34	<u>218,099</u>	
PLTSVC	35		UG Lines Direct
PLTSVC	36	299,666	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
PLTSVC	37	75,009	ALLOC FACTOR # 105 -- DISTRIBUTION PRIMARY - NCP
PLTSVC	38	<u>374,675</u>	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
PLTSVC	39		TOTAL UG LINES
PLTSVC	40		Transformers
PLTSVC	41	388,642	ALLOC FACTOR # 106 -- CUSTOMER MAX DEMANDS @ SECONDARY
PLTSVC	42		Services
PLTSVC	43	179,477	ALLOC FACTOR # 314 -- PROPOSED WEIGHTED SERVICES - CUSTOMER
PLTSVC	44	72,729	ALLOC FACTOR # 321 -- PROPOSED WEIGHTED METERS - CUSTOMER
PLTSVC	45		Interruptible Equipment
PLTSVC	46		Street Lighting
PLTSVC	47	<u>160,478</u>	ALLOC FACTOR # 309 -- INTERRUPTIBLE EQUIP. - DIRALLOC
PLTSVC	48		Distribution Plant
PLTSVC	49	1,352,225	ALLOC FACTOR # 310 -- STREET LIGHTING - DIRALLOC
PLTSVC	50	435,561	SUM LINES 22, 26, 27, 31, 32, 36, 37, 40 FROM PLTSVC
PLTSVC	51	<u>1,787,786</u>	SUM LINES 25, 30, 35, 42, 43, 44, 45 FROM PLTSVC
PLTSVC	52		TOTAL DISTRIBUTION PLANT
PLTSVC	53		<u>PROD. TRANS. & DIST PLANT</u>
PLTSVC	54	2,635,291	SUM LINES 2, 8 FROM PLTSVC
PLTSVC	55	461,574	SUM LINE 3 FROM PLTSVC
PLTSVC	56	121,492	SUM LINE 10 FROM PLTSVC
PLTSVC	57	271,253	SUM LINE 15 FROM PLTSVC
PLTSVC	58	824,679	SUM LINES 22, 26, 31, 36 FROM PLTSVC
PLTSVC	59	527,546	SUM LINES 27, 32, 37, 40 FROM PLTSVC
PLTSVC	60	435,561	SUM LINES 25, 30, 35, 42, 43, 44, 45 FROM PLTSVC
PLTSVC	61		Other
PLTSVC	62	<u>5,277,396</u>	EQUALS ZERO

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PLANT IN SERVICE - PLTSVC

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
PLTSVC	63	<u>PLUS: COMMUNICATION EQUIPMENT</u>	
PLTSVC	64	Production 12,020	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
PLTSVC	65	Production 3,726	ALLOC FACTOR # 201 - MWH AT GENERATION
PLTSVC	66	Transmission 1,515	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PLTSVC	67	Subtransmission 995	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PLTSVC	68	Distribution Primary 6,704	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
PLTSVC	69	Distribution Secondary 3,981	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
PLTSVC	70	Distribution 2,647	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
PLTSVC	71	Other 4,720	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
PLTSVC	72	<u>TOTAL COMMUNICATION EQUIPMENT 36,306</u>	
PLTSVC	73		
PLTSVC	74	<u>PLUS: TRANSPORTATION EQUIPMENT</u>	
PLTSVC	75	Production 1,169	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
PLTSVC	76	Production 426	ALLOC FACTOR # 201 - MWH AT GENERATION
PLTSVC	77	Transmission 203	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PLTSVC	78	Subtransmission 1,032	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PLTSVC	79	Distribution Primary 4,660	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
PLTSVC	80	Distribution Secondary 2,565	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
PLTSVC	81	Distribution 4,658	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
PLTSVC	82	Other 2,819	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
PLTSVC	83	<u>TOTAL TRANSPORTATION EQUIPMENT 17,531</u>	
PLTSVC	84		
PLTSVC	85	<u>PLUS: GENERAL & INTANGIBLE</u>	
PLTSVC	86	Production 56,655	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
PLTSVC	87	Production 20,857	ALLOC FACTOR # 201 - MWH AT GENERATION
PLTSVC	88	Transmission 2,245	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PLTSVC	89	Subtransmission 3,607	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
PLTSVC	90	Distribution Primary 20,002	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
PLTSVC	91	Distribution Secondary 8,313	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
PLTSVC	92	Distribution 14,558	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
PLTSVC	93	Other 26,002	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
PLTSVC	94	<u>TOTAL GENERAL & INTANGIBLE 152,240</u>	
PLTSVC	95		
PLTSVC	96	<u>EQUALS: PLANT IN SERVICE</u>	
PLTSVC	97	Production 2,705,135	SUM LINES 54, 64, 75, 86 FROM PLTSVC
PLTSVC	98	Production 486,584	SUM LINES 55, 65, 76, 87 FROM PLTSVC
PLTSVC	99	Transmission 125,455	SUM LINES 56, 66, 77, 88 FROM PLTSVC
PLTSVC	100	Subtransmission 276,886	SUM LINES 57, 67, 78, 89 FROM PLTSVC
PLTSVC	101	Distribution Primary 856,045	SUM LINES 58, 68, 79, 90 FROM PLTSVC
PLTSVC	102	Distribution Secondary 542,405	SUM LINES 59, 69, 80, 91 FROM PLTSVC
PLTSVC	103	Distribution 457,423	SUM LINES 60, 70, 81, 92 FROM PLTSVC
PLTSVC	104	Other 33,541	SUM LINES 61, 71, 82, 93 FROM PLTSVC
PLTSVC	105		
PLTSVC	106	<u>TOTAL PLANT IN SERVICE 5,483,473</u>	SUM

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PLANT HELD FOR FUTURE USE - PHFFU

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
PHFFU	1		<u>PLANT HELD FOR FUTURE USE</u>
PHFFU	2	1,917	ALOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
PHFFU	3	203	ALOC FACTOR # 201 - MWH AT GENERATION
PHFFU	4	8,075	ALOC FACTOR # 117 - 12 CP - TRANSMISSION
PHFFU	5	18,037	ALOC FACTOR # 117 - 12 CP - TRANSMISSION
PHFFU	6	9,098	ALOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
PHFFU	7	-	ALOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
PHFFU	8	-	ALOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
PHFFU	9	-	ALOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
PHFFU	10		
PHFFU	11	<u>37,330</u>	SUM

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
ACCDPR	1	<u>PRODUCTION RESERVE</u>	
ACCDPR	2	Production Demand	
ACCDPR	3	Production Energy	ALLOC FACTOR # 126 -- PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
ACCDPR	4	TOTAL PRODUCTION DEPRE RESERVE	ALLOC FACTOR # 201 -- MWH AT GENERATION
ACCDPR	5	<u>1,019,183</u>	
ACCDPR	6		
ACCDPR	7	<u>TRANSMISSION RESERVE</u>	
ACCDPR	8	Step-Up Substations	
ACCDPR	9	<u>9,246</u>	ALLOC FACTOR # 126 -- PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
ACCDPR	10	High-Volt Transmission	
ACCDPR	11	<u>40,813</u>	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
ACCDPR	12	Subtransmission	
ACCDPR	13	Substations	
ACCDPR	14	Lines	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
ACCDPR	15	Subtransmission	ALLOC FACTOR # 117 -- 12 CP - TRANSMISSION
ACCDPR	16	<u>84,377</u>	
ACCDPR	17	Step-Up Substations	SUM LINE 8 FROM ACCDPR
ACCDPR	18	Hi-Volt Transmission	SUM LINE 10 FROM ACCDPR
ACCDPR	19	Subtransmission	SUM LINE 15 FROM ACCDPR
ACCDPR	20	<u>84,377</u>	
ACCDPR	21	TOTAL TRANSMISSION DEPRE RESERVE	SUM
		<u>134,435</u>	

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
ACCDPR	22	<u>DISTRIBUTION RESERVE</u>	
ACCDPR	23	Substations	
ACCDPR	24	52,404	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
ACCDPR	25	Poles Direct	
ACCDPR	26	9,216	ALLOC FACTOR # 310 - STREET LIGHTING - DIRALLOC
ACCDPR	27	Poles Primary	
ACCDPR	28	83,116	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
ACCDPR	29	Poles Secondary	
ACCDPR	30	13,922	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
ACCDPR	31	TOTAL POLES	
ACCDPR	32	106,254	
ACCDPR	33	OH Lines Direct	
ACCDPR	34	2,422	ALLOC FACTOR # 310 - STREET LIGHTING - DIRALLOC
ACCDPR	35	OH Lines Primary	
ACCDPR	36	88,939	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
ACCDPR	37	OH Lines Secondary	
ACCDPR	38	18,425	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
ACCDPR	39	TOTAL OH LINES	
ACCDPR	40	109,786	
ACCDPR	41	UG Lines Direct	
ACCDPR	42	-	ALLOC FACTOR # 310 - STREET LIGHTING - DIRALLOC
ACCDPR	43	UG Lines Primary	
ACCDPR	44	82,769	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
ACCDPR	45	UG Lines Secondary	
ACCDPR	46	20,718	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
ACCDPR	47	TOTAL UG LINES	
ACCDPR	48	103,486	
ACCDPR	49	Transformers	
ACCDPR	50	163,900	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
ACCDPR	51	Services	
ACCDPR	52	66,252	ALLOC FACTOR # 314 - PROPOSED WEIGHTED SERVICES - CUSTOMER
ACCDPR	53	Dist Meters	
ACCDPR	54	22,847	ALLOC FACTOR # 321 - PROPOSED WEIGHTED METERS - CUSTOMER
ACCDPR	55	Interruptible Equipment	
ACCDPR	56	-	ALLOC FACTOR # 309 - INTERRUPTIBLE EQUIP. - DIRALLOC.
ACCDPR	57	Street Lighting	
ACCDPR	58	72,499	ALLOC FACTOR # 310 - STREET LIGHTING - DIRALLOC
ACCDPR	59	Distribution Reserve	
ACCDPR	60	524,192	SUM LINES 23, 26, 27, 31, 32, 36, 37, 40 FROM ACCDPR
ACCDPR	61	Distribution Reserve	
ACCDPR	62	173,236	SUM LINES 25, 30, 35, 42, 43, 44, 45 FROM ACCDPR
ACCDPR	63	TOTAL DISTRIBUTION DEP REERVE	SUM
ACCDPR	64	697,427	
ACCDPR	65	<u>PROD. TRANS. & DIST RESERVE</u>	
ACCDPR	66	Production	
ACCDPR	67	839,335	SUM LINES 2, 17 FROM ACCDPR
ACCDPR	68	Production	
ACCDPR	69	189,093	SUM LINE 3 FROM ACCDPR
ACCDPR	70	Transmission	
ACCDPR	71	40,813	SUM LINE 18 FROM ACCDPR
ACCDPR	72	Subtransmission	
ACCDPR	73	84,377	SUM LINE 19 FROM ACCDPR
ACCDPR	74	Distribution Primary	
ACCDPR	75	307,227	SUM LINES 23, 26, 31, 36 FROM ACCDPR
ACCDPR	76	Distribution Secondary	
ACCDPR	77	216,965	SUM LINES 27, 32, 37, 40 FROM ACCDPR
ACCDPR	78	Distribution	
ACCDPR	79	173,236	SUM LINES 25, 30, 35, 42, 43, 44, 45 FROM ACCDPR
ACCDPR	80	Other	
ACCDPR	81	-	EQUALS ZERO
ACCDPR	82	TOTAL PROD. TRANS. & DIST DEP REERVE	SUM
ACCDPR	83	1,851,045	

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ACCUMULATED RESERVE FOR DEPRECIATION - ACCDPR

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
ACCDPR	64	<u>PLUS: COMMUNICATION EQUIPMENT</u>		
ACCDPR	65	Production	6,128	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
ACCDPR	66	Production	1,900	ALLOC FACTOR # 201 - MWH AT GENERATION
ACCDPR	67	Transmission	772	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
ACCDPR	68	Subtransmission	507	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
ACCDPR	69	Distribution Primary	3,418	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
ACCDPR	70	Distribution Secondary	2,030	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
ACCDPR	71	Distribution	1,350	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
ACCDPR	72	Other	2,406	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
ACCDPR	73	TOTAL COMM EQUIP DEPREE RESERVE	<u>18,511</u>	
ACCDPR	74			
ACCDPR	75	<u>PLUS: TRANSPORTATION EQUIPMENT</u>		
ACCDPR	76	Production	434	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
ACCDPR	77	Production	158	ALLOC FACTOR # 201 - MWH AT GENERATION
ACCDPR	78	Transmission	87	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
ACCDPR	79	Subtransmission	441	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
ACCDPR	80	Distribution Primary	1,993	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
ACCDPR	81	Distribution Secondary	1,097	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
ACCDPR	82	Distribution	1,992	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
ACCDPR	83	Other	1,206	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
ACCDPR	84	TOTAL TRANSP EQUIP DEPREE RESERVE	<u>7,408</u>	
ACCDPR	85			
ACCDPR	86	<u>PLUS: GENERAL & INTANGIBLE</u>		
ACCDPR	87	Production	21,942	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
ACCDPR	88	Production	8,028	ALLOC FACTOR # 201 - MWH AT GENERATION
ACCDPR	89	Transmission	474	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
ACCDPR	90	Subtransmission	1,405	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
ACCDPR	91	Distribution Primary	6,654	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
ACCDPR	92	Distribution Secondary	3,237	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
ACCDPR	93	Distribution	5,669	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
ACCDPR	94	Other	10,115	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
ACCDPR	95	TOTAL GENERAL & INTANGIBLE	<u>57,523</u>	
ACCDPR	96			
ACCDPR	97	<u>EQUALS: DEPRECIATION RESERVE</u>		
ACCDPR	98	Production	867,839	SUM LINES 54, 65, 76, 87 FROM ACCDPR
ACCDPR	99	Production	199,179	SUM LINES 55, 66, 77, 88 FROM ACCDPR
ACCDPR	100	Transmission	42,146	SUM LINES 56, 67, 78, 89 FROM ACCDPR
ACCDPR	101	Subtransmission	86,730	SUM LINES 57, 68, 79, 90 FROM ACCDPR
ACCDPR	102	Distribution Primary	319,291	SUM LINES 58, 69, 80, 91 FROM ACCDPR
ACCDPR	103	Distribution Secondary	223,329	SUM LINES 59, 70, 81, 92 FROM ACCDPR
ACCDPR	104	Distribution	182,247	SUM LINES 60, 71, 82, 93 FROM ACCDPR
ACCDPR	105	Other	13,727	SUM LINES 61, 72, 83, 94 FROM ACCDPR
ACCDPR	106			
ACCDPR	107	TOTAL DEPRECIATION RESERVE	<u>1,934,487</u>	SUM

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 CLASS COST OF SERVICE STUDIES
 PROPOSED 12CP & 25% AD (INCL IS)
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PROPOSED RATE STRUCTURE
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WORKING CAPITAL - WKCAP

REPORT	LINE NO.	DESCRIPTION	FPSC JURIS	METHOD OF ASSIGNMENT
WKCAP	1	<u>MATERIALS & SUPPLIES</u>		
WKCAP	2	Production	30,614	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
WKCAP	3	Production	2,058	ALLOC FACTOR # 201 - MWH AT GENERATION
WKCAP	4	Transmission	1,282	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
WKCAP	5	Subtransmission	2,862	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
WKCAP	6	Distribution Primary	8,701	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
WKCAP	7	Distribution Secondary	5,566	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
WKCAP	8	Distribution	4,595	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
WKCAP	9	Other	-	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
WKCAP	10	TOTAL MATERIALS & SUPPLIES	55,678	
WKCAP	11			
WKCAP	12	<u>PLUS: CASH</u>		
WKCAP	13	Production	-	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
WKCAP	14	Production	-	ALLOC FACTOR # 201 - MWH AT GENERATION
WKCAP	15	Transmission	-	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
WKCAP	16	Subtransmission	-	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
WKCAP	17	Distribution Primary	-	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
WKCAP	18	Distribution Secondary	-	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
WKCAP	19	Distribution	-	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
WKCAP	20	Other	-	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
WKCAP	21	TOTAL CASH	-	
WKCAP	22			
WKCAP	23	<u>PLUS: NET ADDITIONS</u>		
WKCAP	24	Production	176,439	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
WKCAP	25	Production	13,071	ALLOC FACTOR # 201 - MWH AT GENERATION
WKCAP	26	Transmission	7,923	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
WKCAP	27	Subtransmission	17,500	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
WKCAP	28	Distribution Primary	51,335	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
WKCAP	29	Distribution Secondary	32,185	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
WKCAP	30	Distribution	27,142	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
WKCAP	31	Other	1,990	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
WKCAP	32	TOTAL NET ADDITIONS	327,585	
WKCAP	33			
WKCAP	34	<u>MINUS: NET DEDUCTIONS</u>		
WKCAP	35	Production	274,029	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
WKCAP	36	Production	20,301	ALLOC FACTOR # 201 - MWH AT GENERATION
WKCAP	37	Transmission	12,306	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
WKCAP	38	Subtransmission	27,179	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
WKCAP	39	Distribution Primary	79,729	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
WKCAP	40	Distribution Secondary	49,986	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
WKCAP	41	Distribution	42,154	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
WKCAP	42	Other	3,091	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
WKCAP	43	TOTAL NET DEDUCTIONS	508,774	

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WORKING CAPITAL - WKCAP

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
WKCAP	44	<u>PLUS: FUEL INVENTORY</u>		
WKCAP	45	Production	94,926	
WKCAP	46	TOTAL FUEL INVENTORY	<u>94,926</u>	ALLOC FACTOR # 201 -- MWH AT GENERATION
WKCAP	47			
WKCAP	48	<u>EQUALS: WORKING CAPITAL</u>		
WKCAP	49	Production	(66,975)	SUM LINES 2, 13, 24 LESS LINE 35 FROM WKCAP
WKCAP	50	Production	89,755	SUM LINES 3, 14, 25 LESS LINE 36 PLUS LINE 45 FROM WKCAP
WKCAP	51	Transmission	(3,101)	SUM LINES 4, 15, 26 LESS LINE 37 FROM WKCAP
WKCAP	52	Subtransmission	(6,817)	SUM LINES 5, 16, 27 LESS LINE 38 FROM WKCAP
WKCAP	53	Distribution Primary	(19,693)	SUM LINES 6, 17, 28 LESS LINE 39 FROM WKCAP
WKCAP	54	Distribution Secondary	(12,236)	SUM LINES 7, 18, 29 LESS LINE 40 FROM WKCAP
WKCAP	55	Distribution	(10,417)	SUM LINES 8, 19, 30 LESS LINE 41 FROM WKCAP
WKCAP	56	Other	(1,101)	SUM LINES 9, 20, 31 LESS LINE 42 FROM WKCAP
WKCAP	57			
WKCAP	58	TOTAL WORKING CAPITAL	<u>(30,585)</u>	SUM

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CONSTRUCTION WORK IN PROGRESS - CWIP

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
CWIP	1		<u>PRODUCTION CWIP</u>
CWIP	2	75,304	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
CWIP	3	7,219	ALLOC FACTOR # 201 - MWH AT GENERATION
CWIP	4	<u>82,523</u>	
CWIP	5		
CWIP	6		
CWIP	7		<u>TRANSMISSION CWIP</u>
CWIP	8	-	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
CWIP	9	4,143	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
CWIP	10	9,251	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
CWIP	11	<u>13,394</u>	
CWIP	12		
CWIP	13		
CWIP	14		<u>DISTRIBUTION CWIP</u>
CWIP	15	679	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
CWIP	16	434	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
CWIP	17	359	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
CWIP	18	<u>1,472</u>	
CWIP	19		
CWIP	20		
CWIP	21		<u>PROD. TRANS & DIST CWIP</u>
CWIP	22	75,304	SUM LINES 2, 8 FROM CWIP
CWIP	23	7,219	SUM LINE 3 FROM CWIP
CWIP	24	4,143	SUM LINE 9 FROM CWIP
CWIP	25	9,251	SUM LINE 10 FROM CWIP
CWIP	26	679	SUM LINE 15 FROM CWIP
CWIP	27	434	SUM LINE 16 FROM CWIP
CWIP	28	359	SUM LINE 17 FROM CWIP
CWIP	29	-	EQUALS ZERO
CWIP	30	<u>97,389</u>	

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CONSTRUCTION WORK IN PROGRESS - CWIP

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
CWIP	31		<u>PLUS: GENERAL CWIP</u>
CWIP	32	1,422	ALLOC FACTOR # 126 - PROPOSED WEIGHTED 12 CP & 25% AD (INCL IS CP)
CWIP	33	519	ALLOC FACTOR # 201 - MWH AT GENERATION
CWIP	34	18	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
CWIP	35	91	ALLOC FACTOR # 117 - 12 CP - TRANSMISSION
CWIP	36	396	ALLOC FACTOR # 105 - DISTRIBUTION PRIMARY - NCP
CWIP	37	210	ALLOC FACTOR # 106 - CUSTOMER MAX DEMANDS @ SECONDARY
CWIP	38	369	ALLOC FACTOR # 907 - PTD PLANT - DISTRCUSTOMER
CWIP	39	657	ALLOC FACTOR # 311 - BILLING & METER RD & MISC- DIRALLOC
CWIP	40	<u>3,682</u>	
CWIP	41		
CWIP	42		<u>EQUALS: TOTAL CWIP</u>
CWIP	43	76,726	SUM LINES 22, 32 FROM CWIP
CWIP	44	7,738	SUM LINES 23, 33 FROM CWIP
CWIP	45	4,161	SUM LINES 24, 34 FROM CWIP
CWIP	46	9,342	SUM LINES 25, 35 FROM CWIP
CWIP	47	1,075	SUM LINES 26, 36 FROM CWIP
CWIP	48	645	SUM LINES 27, 37 FROM CWIP
CWIP	49	727	SUM LINES 28, 38 FROM CWIP
CWIP	50	657	SUM LINES 29, 39 FROM CWIP
CWIP	51		
CWIP	52	<u>101,071</u>	SUM

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NET PLANT AND RATE BASE - RBASE

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
RBASE	1	<u>PLANT IN SERVICE</u>		
RBASE	2	Production	2,705,135	LINE 97 BROUGHT FORWARD FROM PLTSVC
RBASE	3	Production	486,584	LINE 98 BROUGHT FORWARD FROM PLTSVC
RBASE	4	Transmission	125,455	LINE 99 BROUGHT FORWARD FROM PLTSVC
RBASE	5	Subtransmission	276,886	LINE 100 BROUGHT FORWARD FROM PLTSVC
RBASE	6	Distribution Primary	856,045	LINE 101 BROUGHT FORWARD FROM PLTSVC
RBASE	7	Distribution Secondary	542,405	LINE 102 BROUGHT FORWARD FROM PLTSVC
RBASE	8	Distribution	457,423	LINE 103 BROUGHT FORWARD FROM PLTSVC
RBASE	9	Other	33,541	LINE 104 BROUGHT FORWARD FROM PLTSVC
RBASE	10	TOTAL PLANT IN SERVICE	<u>5,483,473</u>	
RBASE	11			
RBASE	12	<u>PLUS: PLANT HELD FOR FUTURE USE</u>		
RBASE	13	Production	1,917	LINE 2 BROUGHT FORWARD FROM PHFFU
RBASE	14	Production	203	LINE 3 BROUGHT FORWARD FROM PHFFU
RBASE	15	Transmission	8,075	LINE 4 BROUGHT FORWARD FROM PHFFU
RBASE	16	Subtransmission	18,037	LINE 5 BROUGHT FORWARD FROM PHFFU
RBASE	17	Distribution Primary	9,098	LINE 6 BROUGHT FORWARD FROM PHFFU
RBASE	18	Distribution Secondary	-	LINE 7 BROUGHT FORWARD FROM PHFFU
RBASE	19	Distribution	-	LINE 8 BROUGHT FORWARD FROM PHFFU
RBASE	20	Other	-	LINE 9 BROUGHT FORWARD FROM PHFFU
RBASE	21	TOTAL PLANT HELD FOR FUTURE USE	<u>37,330</u>	
RBASE	22			
RBASE	23	<u>EQUALS: TOTAL PLANT</u>		
RBASE	24	Production	2,707,051	SUM LINES 2, 13 FROM RBASE
RBASE	25	Production	486,787	SUM LINES 3, 14 FROM RBASE
RBASE	26	Transmission	133,529	SUM LINES 4, 15 FROM RBASE
RBASE	27	Subtransmission	294,923	SUM LINES 5, 16 FROM RBASE
RBASE	28	Distribution Primary	865,143	SUM LINES 6, 17 FROM RBASE
RBASE	29	Distribution Secondary	542,405	SUM LINES 7, 18 FROM RBASE
RBASE	30	Distribution	457,423	SUM LINES 8, 19 FROM RBASE
RBASE	31	Other	33,541	SUM LINES 9, 20 FROM RBASE
RBASE	32	TOTAL PLANT	<u>5,520,803</u>	
RBASE	33			
RBASE	34	<u>LESS: DEPRECIATION RESERVE</u>		
RBASE	35	Production	867,839	LINE 98 BROUGHT FORWARD FROM ACCDPR
RBASE	36	Production	199,179	LINE 99 BROUGHT FORWARD FROM ACCDPR
RBASE	37	Transmission	42,146	LINE 100 BROUGHT FORWARD FROM ACCDPR
RBASE	38	Subtransmission	86,730	LINE 101 BROUGHT FORWARD FROM ACCDPR
RBASE	39	Distribution Primary	319,291	LINE 102 BROUGHT FORWARD FROM ACCDPR
RBASE	40	Distribution Secondary	223,329	LINE 103 BROUGHT FORWARD FROM ACCDPR
RBASE	41	Distribution	182,247	LINE 104 BROUGHT FORWARD FROM ACCDPR
RBASE	42	Other	13,727	LINE 105 BROUGHT FORWARD FROM ACCDPR
RBASE	43	TOTAL DEPRECIATION RESERVE	<u>1,934,487</u>	

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NET PLANT AND RATE BASE - RBASE

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
RBASE	44	<u>EQUALS: NET PLANT</u>		
RBASE	45	Production	1,839,213	SUM LINE 24 FROM LESS LINE 35 FROM RBASE
RBASE	46	Production	287,608	SUM LINE 25 FROM LESS LINE 36 FROM RBASE
RBASE	47	Transmission	91,383	SUM LINE 26 FROM LESS LINE 37 FROM RBASE
RBASE	48	Subtransmission	208,193	SUM LINE 27 FROM LESS LINE 38 FROM RBASE
RBASE	49	Distribution Primary	545,852	SUM LINE 28 FROM LESS LINE 39 FROM RBASE
RBASE	50	Distribution Secondary	319,075	SUM LINE 29 FROM LESS LINE 40 FROM RBASE
RBASE	51	Distribution	275,177	SUM LINE 30 FROM LESS LINE 41 FROM RBASE
RBASE	52	Other	19,814	SUM LINE 31 FROM LESS LINE 42 FROM RBASE
RBASE	53	TOTAL NET PLANT	<u>3,586,316</u>	
RBASE	54			
RBASE	55	<u>PLUS: WORKING CAPITAL</u>		
RBASE	56	Production	(66,975)	LINE 49 BROUGHT FORWARD FROM WKCAP
RBASE	57	Production	89,755	LINE 50 BROUGHT FORWARD FROM WKCAP
RBASE	58	Transmission	(3,101)	LINE 51 BROUGHT FORWARD FROM WKCAP
RBASE	59	Subtransmission	(6,817)	LINE 52 BROUGHT FORWARD FROM WKCAP
RBASE	60	Distribution Primary	(19,693)	LINE 53 BROUGHT FORWARD FROM WKCAP
RBASE	61	Distribution Secondary	(12,236)	LINE 54 BROUGHT FORWARD FROM WKCAP
RBASE	62	Distribution	(10,417)	LINE 55 BROUGHT FORWARD FROM WKCAP
RBASE	63	Other	(1,101)	LINE 55 BROUGHT FORWARD FROM WKCAP
RBASE	64	TOTAL WORKING CAPITAL	<u>(30,585)</u>	
RBASE	65			
RBASE	66	<u>PLUS: CWIP</u>		
RBASE	67	Production	76,726	LINE 43 BROUGHT FORWARD FROM CWIP
RBASE	68	Production	7,738	LINE 44 BROUGHT FORWARD FROM CWIP
RBASE	69	Transmission	4,161	LINE 45 BROUGHT FORWARD FROM CWIP
RBASE	70	Subtransmission	9,342	LINE 46 BROUGHT FORWARD FROM CWIP
RBASE	71	Distribution Primary	1,075	LINE 47 BROUGHT FORWARD FROM CWIP
RBASE	72	Distribution Secondary	645	LINE 48 BROUGHT FORWARD FROM CWIP
RBASE	73	Distribution	727	LINE 49 BROUGHT FORWARD FROM CWIP
RBASE	74	Other	657	LINE 50 BROUGHT FORWARD FROM CWIP
RBASE	75	TOTAL CWIP	<u>101,071</u>	
RBASE	76			
RBASE	77	<u>EQUALS: RATE BASE</u>		
RBASE	78	Production	1,848,963	SUM LINES 45, 56, 67 FROM RBASE
RBASE	79	Production	385,101	SUM LINES 46, 57, 68 FROM RBASE
RBASE	80	Transmission	92,444	SUM LINES 47, 58, 69 FROM RBASE
RBASE	81	Subtransmission	210,718	SUM LINES 48, 59, 70 FROM RBASE
RBASE	82	Distribution Primary	527,234	SUM LINES 49, 60, 71 FROM RBASE
RBASE	83	Distribution Secondary	307,485	SUM LINES 50, 61, 72 FROM RBASE
RBASE	84	Distribution	265,487	SUM LINES 51, 62, 73 FROM RBASE
RBASE	85	Other	19,370	SUM LINES 52, 63, 74 FROM RBASE
RBASE	86	TOTAL RATE BASE	<u>3,656,802</u>	

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DERIVATION OF UNIT COSTS - UNTCST

PROPOSED ROR

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
UNTCST	1		<u>FUNCTIONALIZED REVENUE REQUIREMENTS</u>
UNTCST	2	427,387	LINE 268 BROUGHT FORWARD FROM DECCST
UNTCST	3	211,031	LINE 269 BROUGHT FORWARD FROM DECCST
UNTCST	4	18,866	LINE 270 BROUGHT FORWARD FROM DECCST
UNTCST	5	49,448	LINE 271 BROUGHT FORWARD FROM DECCST
UNTCST	6	137,258	LINE 272 BROUGHT FORWARD FROM DECCST
UNTCST	7	83,695	LINE 273 BROUGHT FORWARD FROM DECCST
UNTCST	8	87,593	LINE 274 BROUGHT FORWARD FROM DECCST
UNTCST	9	43,928	LINE 275 BROUGHT FORWARD FROM DECCST
UNTCST	10	<u>1,059,205</u>	SUM
UNTCST	11		
UNTCST	12		<u>BILLING UNITS (ANNUAL)</u>
UNTCST	13		<u>MWH Sales Related To:</u>
UNTCST	14		ALLOC FACTOR # 404 -- PROD & TRANSM. ENERGY - MWH
UNTCST	15		ALLOC FACTOR # 408 -- DISTRIBUTION PRIMARY - MWH
UNTCST	16		ALLOC FACTOR # 410 -- DISTRIBUTION SECONDARY - MWH
UNTCST	17		
UNTCST	18		<u>Billing kW Related To:</u>
UNTCST	19		ALLOC FACTOR # 401 -- PROD. & TRANSM. POWER SUPPLY FACTOR (kW)
UNTCST	20		ALLOC FACTOR # 402 -- PRIMARY BILLING DETERMINANT (kW)
UNTCST	21		ALLOC FACTOR # 403 -- SECONDARY BILLING DETERMINANT (kW)
UNTCST	22		
UNTCST	23		ALLOC FACTOR # 405 -- ANNUAL BILLS
UNTCST	24		
UNTCST	25		<u>FUNCTIONALIZED UNIT COSTS</u>
UNTCST	26		Customer Related - \$/Bill
UNTCST	27		LINE 8 TIMES 1000 DIVIDED BY LINE 23 FROM UNTCST
UNTCST	28		LINE 9 TIMES 1000 DIVIDED BY LINE 23 FROM UNTCST
UNTCST	29		SUM
UNTCST	30		
UNTCST	31		Production Energy (cents/kWh)
UNTCST	32		(LINE 3 DIVIDED BY LINE 14) /10 TIMES 1000 FROM UNTCST
UNTCST	33		Capacity Related
UNTCST	34		Based on MWH Sales - (cents/kWh)
UNTCST	35		(LINE 2 DIVIDED BY LINE 14) /10 TIMES 1000 FROM UNTCST
UNTCST	36		(SUM LINES 4, 5 DIVIDED BY LINE 14) /10 TIMES 1000 FROM UNTCST
UNTCST	37		(LINE 6 DIVIDED BY LINE 14) /10 TIMES 1000 FROM UNTCST
UNTCST	38		(LINE 7 DIVIDED BY LINE 14) /10 TIMES 1000 FROM UNTCST
UNTCST	39		
UNTCST	40		Based on MWH Sales - (cents/kWh)
UNTCST	41		(LINE 2 DIVIDED BY LINE 19) *1000 FROM UNTCST
UNTCST	42		(SUM LINES 4,5 DIVIDED BY LINE 19) *1000 FROM UNTCST
UNTCST	43		(LINE 6 DIVIDED BY LINE 20) *1000 FROM UNTCST
UNTCST	44		(LINE 7 DIVIDED BY LINE 21) *1000 FROM UNTCST

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This section calculates Functionalized Revenue
 Requirement for Demand, Energy, Cust Costs

DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	1	<u>RATE BASE</u>		
DECCST	2	Production	1,848,963	LINE 78 BROUGHT FORWARD FROM RBASE
DECCST	3	Production	385,101	LINE 79 BROUGHT FORWARD FROM RBASE
DECCST	4	Transmission	92,444	LINE 80 BROUGHT FORWARD FROM RBASE
DECCST	5	Subtransmission	210,718	LINE 81 BROUGHT FORWARD FROM RBASE
DECCST	6	Distribution Primary	527,234	LINE 82 BROUGHT FORWARD FROM RBASE
DECCST	7	Distribution Secondary	307,485	LINE 83 BROUGHT FORWARD FROM RBASE
DECCST	8	Distribution	265,487	LINE 84 BROUGHT FORWARD FROM RBASE
DECCST	9	Other	19,370	LINE 85 BROUGHT FORWARD FROM RBASE
DECCST	10	TOTAL RATE BASE	<u>3,656,802</u>	
DECCST	11			
DECCST	12	<u>MULTIPLIED BY RATE OF RETURN</u>	8.82	LINE 33 FROM ROR
DECCST	13			
DECCST	14	<u>EQUALS: RETURN ON RATE BASE</u>		
DECCST	15	Production	163,079	LINE 2 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	16	Production	33,966	LINE 3 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	17	Transmission	8,154	LINE 4 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	18	Subtransmission	18,585	LINE 5 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	19	Distribution Primary	46,502	LINE 6 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	20	Distribution Secondary	27,120	LINE 7 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	21	Distribution	23,416	LINE 8 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	22	Other	1,708	LINE 9 TIMES LINE 21 DIVIDED BY 100 FROM UNTCST
DECCST	23	TOTAL RETURN ON RATE BASE	<u>322,530</u>	
DECCST	24			
DECCST	25	<u>PLUS: ADJUSTMENTS TO INCOME TAXES</u>		
DECCST	26	Production	(10,563)	LINE 248 BROUGHT FORWARD FROM INCTX
DECCST	27	Production	(1,148)	LINE 249 BROUGHT FORWARD FROM INCTX
DECCST	28	Transmission	(485)	LINE 250 BROUGHT FORWARD FROM INCTX
DECCST	29	Subtransmission	(1,105)	LINE 251 BROUGHT FORWARD FROM INCTX
DECCST	30	Distribution Primary	(2,764)	LINE 252 BROUGHT FORWARD FROM INCTX
DECCST	31	Distribution Secondary	(1,612)	LINE 253 BROUGHT FORWARD FROM INCTX
DECCST	32	Distribution	(1,392)	LINE 254 BROUGHT FORWARD FROM INCTX
DECCST	33	Other	(102)	LINE 255 BROUGHT FORWARD FROM INCTX
DECCST	34	TOTAL ADJ'S TO INCOME TAXES	<u>(19,168)</u>	
DECCST	35			
DECCST	36	<u>PLUS: DEDUCTIONS FROM OPER INCOME</u>		
DECCST	37	Production	(89,707)	LINE 136 BROUGHT FORWARD FROM INCTX
DECCST	38	Production	81,426	LINE 137 BROUGHT FORWARD FROM INCTX
DECCST	39	Transmission	(3,059)	LINE 138 BROUGHT FORWARD FROM INCTX
DECCST	40	Subtransmission	(6,928)	LINE 139 BROUGHT FORWARD FROM INCTX
DECCST	41	Distribution Primary	(18,074)	LINE 140 BROUGHT FORWARD FROM INCTX
DECCST	42	Distribution Secondary	(10,726)	LINE 141 BROUGHT FORWARD FROM INCTX
DECCST	43	Distribution	(9,225)	LINE 142 BROUGHT FORWARD FROM INCTX
DECCST	44	Other	(714)	LINE 143 BROUGHT FORWARD FROM INCTX
DECCST	45	TOTAL DEDUCTIONS FROM OPER INC	<u>(57,007)</u>	

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DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.	FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	46		<u>EQUALS: OPERATING INCOME AFTER FIT</u>
DECCST	47	Production	
DECCST	48	Production	62,809
DECCST	49	Transmission	114,244
DECCST	50	Subtransmission	4,610
DECCST	51	Distribution Primary	10,553
DECCST	52	Distribution Secondary	25,665
DECCST	53	Distribution	14,782
DECCST	54	Other	12,799
DECCST	55	TOTAL OPER INCOME AFTER FIT	893
DECCST	56		246,354
DECCST	57		<u>PLUS: FIT @ 0.35</u>
DECCST	58	Production	
DECCST	59	Production	33,820
DECCST	60	Transmission	61,516
DECCST	61	Subtransmission	2,482
DECCST	62	Distribution Primary	5,682
DECCST	63	Distribution Secondary	13,819
DECCST	64	Distribution	7,960
DECCST	65	Other	6,892
DECCST	66	TOTAL FED INC TAX @ 0.35	481
DECCST	67		132,652
DECCST	68		<u>EQUALS: FEDERAL TAXABLE INCOME</u>
DECCST	69	Production	
DECCST	70	Production	96,629
DECCST	71	Transmission	175,760
DECCST	72	Subtransmission	7,093
DECCST	73	Distribution Primary	16,235
DECCST	74	Distribution Secondary	39,484
DECCST	75	Distribution	22,742
DECCST	76	Other	19,691
DECCST	77	TOTAL FEDERAL TAXABLE INCOME	1,374
DECCST	78		379,007
DECCST	79		<u>PLUS: FEDERAL INCOME ADJUSTMENTS</u>
DECCST	80	Production	-
DECCST	81	Production	-
DECCST	82	Transmission	-
DECCST	83	Subtransmission	-
DECCST	84	Distribution Primary	-
DECCST	85	Distribution Secondary	-
DECCST	86	Distribution	-
DECCST	87	Other	-
DECCST	88	TOTAL FEDERAL INCOME ADJ'S	-

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LINE 212 BROUGHT FORWARD FROM INCTX
 LINE 213 BROUGHT FORWARD FROM INCTX
 LINE 214 BROUGHT FORWARD FROM INCTX
 LINE 215 BROUGHT FORWARD FROM INCTX
 LINE 216 BROUGHT FORWARD FROM INCTX
 LINE 217 BROUGHT FORWARD FROM INCTX
 LINE 218 BROUGHT FORWARD FROM INCTX
 LINE 219 BROUGHT FORWARD FROM INCTX

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DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	89	<u>EQUALS: OPER INCOME AFTER FL TAX</u>		
DECCST	90	Production	96,629	SUM LINES 69, 80 FROM DECCST
DECCST	91	Production	175,760	SUM LINES 70, 81 FROM DECCST
DECCST	92	Transmission	7,093	SUM LINES 71, 82 FROM DECCST
DECCST	93	Subtransmission	16,235	SUM LINES 72, 83 FROM DECCST
DECCST	94	Distribution Primary	39,484	SUM LINES 73, 84 FROM DECCST
DECCST	95	Distribution Secondary	22,742	SUM LINES 74, 85 FROM DECCST
DECCST	96	Distribution	19,691	SUM LINES 75, 86 FROM DECCST
DECCST	97	Other	1,374	SUM LINES 76, 87 FROM DECCST
DECCST	98	TOTAL OPER INCOME AFTER FL TAX	<u>379,007</u>	
DECCST	99			
DECCST	100	<u>PLUS: FLORIDA INCOME ADJUSTMENTS</u>		
DECCST	101	Production	5,640	LINE 163 BROUGHT FORWARD FROM INCTX
DECCST	102	Production	613	LINE 164 BROUGHT FORWARD FROM INCTX
DECCST	103	Transmission	259	LINE 165 BROUGHT FORWARD FROM INCTX
DECCST	104	Subtransmission	590	LINE 166 BROUGHT FORWARD FROM INCTX
DECCST	105	Distribution Primary	1,476	LINE 167 BROUGHT FORWARD FROM INCTX
DECCST	106	Distribution Secondary	861	LINE 168 BROUGHT FORWARD FROM INCTX
DECCST	107	Distribution	743	LINE 169 BROUGHT FORWARD FROM INCTX
DECCST	108	Other	54	LINE 170 BROUGHT FORWARD FROM INCTX
DECCST	109	TOTAL FLORIDA INCOME ADJ'S	<u>10,235</u>	
DECCST	110			
DECCST	111	<u>EQUALS: OPERATING INCOME PLUS ADJ'S</u>		
DECCST	112	Production	102,269	SUM LINES 90, 101 FROM DECCST
DECCST	113	Production	176,373	SUM LINES 91, 102 FROM DECCST
DECCST	114	Transmission	7,351	SUM LINES 92, 103 FROM DECCST
DECCST	115	Subtransmission	16,825	SUM LINES 93, 104 FROM DECCST
DECCST	116	Distribution Primary	40,960	SUM LINES 94, 105 FROM DECCST
DECCST	117	Distribution Secondary	23,603	SUM LINES 95, 106 FROM DECCST
DECCST	118	Distribution	20,434	SUM LINES 96, 107 FROM DECCST
DECCST	119	Other	1,428	SUM LINES 97, 108 FROM DECCST
DECCST	120	TOTAL OPERATING INCOME PLUS ADJ'S	<u>389,242</u>	
DECCST	121			
DECCST	122	<u>PLUS: SIT @ 0.055</u>		
DECCST	123	Production	5,952	(LINE 112 TIMES .055)/(1-.055) FROM DECCST
DECCST	124	Production	10,265	(LINE 113 TIMES .055)/(1-.055) FROM DECCST
DECCST	125	Transmission	428	(LINE 114 TIMES .055)/(1-.055) FROM DECCST
DECCST	126	Subtransmission	979	(LINE 115 TIMES .055)/(1-.055) FROM DECCST
DECCST	127	Distribution Primary	2,384	(LINE 116 TIMES .055)/(1-.055) FROM DECCST
DECCST	128	Distribution Secondary	1,374	(LINE 117 TIMES .055)/(1-.055) FROM DECCST
DECCST	129	Distribution	1,189	(LINE 118 TIMES .055)/(1-.055) FROM DECCST
DECCST	130	Other	83	(LINE 119 TIMES .055)/(1-.055) FROM DECCST
DECCST	131	TOTAL STATE INC TAX @ 0.055	<u>22,654</u>	

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REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	132	<u>EQUALS: FL TAXABLE INCOME</u>		
DECCST	133	Production	108,221	SUM LINES 112, 123 FROM DECCST
DECCST	134	Production	186,638	SUM LINES 113, 124 FROM DECCST
DECCST	135	Transmission	7,779	SUM LINES 114, 125 FROM DECCST
DECCST	136	Subtransmission	17,804	SUM LINES 115, 126 FROM DECCST
DECCST	137	Distribution Primary	43,344	SUM LINES 116, 127 FROM DECCST
DECCST	138	Distribution Secondary	24,977	SUM LINES 117, 128 FROM DECCST
DECCST	139	Distribution	21,624	SUM LINES 118, 129 FROM DECCST
DECCST	140	Other	1,511	SUM LINES 119, 130 FROM DECCST
DECCST	141	TOTAL FL TAXABLE INCOME	<u>411,897</u>	
DECCST	142			
DECCST	143	<u>MINUS: FL INCOME ADJUSTMENTS</u>		
DECCST	144	Production	5,640	LINE 163 BROUGHT FORWARD FROM INCTX
DECCST	145	Production	613	LINE 164 BROUGHT FORWARD FROM INCTX
DECCST	146	Transmission	259	LINE 165 BROUGHT FORWARD FROM INCTX
DECCST	147	Subtransmission	590	LINE 166 BROUGHT FORWARD FROM INCTX
DECCST	148	Distribution Primary	1,476	LINE 167 BROUGHT FORWARD FROM INCTX
DECCST	149	Distribution Secondary	861	LINE 168 BROUGHT FORWARD FROM INCTX
DECCST	150	Distribution	743	LINE 169 BROUGHT FORWARD FROM INCTX
DECCST	151	Other	54	LINE 170 BROUGHT FORWARD FROM INCTX
DECCST	152	TOTAL FL INCOME ADJUSTMENTS	<u>10,235</u>	
DECCST	153			
DECCST	154	<u>MINUS: DEDUCTIONS FROM OPER INCOME</u>		
DECCST	155	Production	(89,707)	LINE 136 BROUGHT FORWARD FROM INCTX
DECCST	156	Production	81,426	LINE 137 BROUGHT FORWARD FROM INCTX
DECCST	157	Transmission	(3,059)	LINE 138 BROUGHT FORWARD FROM INCTX
DECCST	158	Subtransmission	(6,928)	LINE 139 BROUGHT FORWARD FROM INCTX
DECCST	159	Distribution Primary	(18,074)	LINE 140 BROUGHT FORWARD FROM INCTX
DECCST	160	Distribution Secondary	(10,726)	LINE 141 BROUGHT FORWARD FROM INCTX
DECCST	161	Distribution	(9,225)	LINE 142 BROUGHT FORWARD FROM INCTX
DECCST	162	Other	(714)	LINE 143 BROUGHT FORWARD FROM INCTX
DECCST	163	TOTAL DEDUCTIONS FROM OPER INC	<u>(57,007)</u>	
DECCST	164			
DECCST	165	<u>EQUALS: OPERATING INCOME BEFORE TAXES</u>		
DECCST	166	Production	192,288	SUM LINE 133 LESS LINES 144, 155 FROM DECCST
DECCST	167	Production	104,599	SUM LINE 134 LESS LINES 145, 156 FROM DECCST
DECCST	168	Transmission	10,579	SUM LINE 135 LESS LINES 146, 157 FROM DECCST
DECCST	169	Subtransmission	24,142	SUM LINE 136 LESS LINES 147, 158 FROM DECCST
DECCST	170	Distribution Primary	59,942	SUM LINE 137 LESS LINES 148, 159 FROM DECCST
DECCST	171	Distribution Secondary	34,842	SUM LINE 138 LESS LINES 149, 160 FROM DECCST
DECCST	172	Distribution	30,105	SUM LINE 139 LESS LINES 150, 161 FROM DECCST
DECCST	173	Other	2,171	SUM LINE 140 LESS LINES 151, 162 FROM DECCST
DECCST	174	TOTAL OPER INCOME BEFORE TAXES	<u>458,668</u>	

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REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	175	<u>PLUS: TAXES OTHER THAN INCOME</u>		
DECCST	176	Production	32,071	LINE 69 BROUGHT FORWARD FROM TXOTH
DECCST	177	Production	3,558	LINE 70 BROUGHT FORWARD FROM TXOTH
DECCST	178	Transmission	1,316	LINE 71 BROUGHT FORWARD FROM TXOTH
DECCST	179	Subtransmission	3,054	LINE 72 BROUGHT FORWARD FROM TXOTH
DECCST	180	Distribution Primary	9,258	LINE 73 BROUGHT FORWARD FROM TXOTH
DECCST	181	Distribution Secondary	5,692	LINE 74 BROUGHT FORWARD FROM TXOTH
DECCST	182	Distribution	5,337	LINE 75 BROUGHT FORWARD FROM TXOTH
DECCST	183	Other	2,156	LINE 76 BROUGHT FORWARD FROM TXOTH
DECCST	184	TOTAL TAXES OTHER THAN INCOME	<u>62,442</u>	
DECCST	185	<u>PLUS: DEPREC & AMORTIZ EXPENSE</u>		
DECCST	186	Production	88,542	LINE 102 BROUGHT FORWARD FROM DEPRE
DECCST	187	Production	17,276	LINE 103 BROUGHT FORWARD FROM DEPRE
DECCST	188	Transmission	4,366	LINE 104 BROUGHT FORWARD FROM DEPRE
DECCST	189	Subtransmission	9,171	LINE 105 BROUGHT FORWARD FROM DEPRE
DECCST	190	Distribution Primary	28,577	LINE 106 BROUGHT FORWARD FROM DEPRE
DECCST	191	Distribution Secondary	21,683	LINE 107 BROUGHT FORWARD FROM DEPRE
DECCST	192	Distribution	21,652	LINE 108 BROUGHT FORWARD FROM DEPRE
DECCST	193	Other	3,341	LINE 109 BROUGHT FORWARD FROM DEPRE
DECCST	194	TOTAL DEPREC & AMORTIZ EXPENSE	<u>194,608</u>	
DECCST	195	<u>PLUS: OTHER EXPENSES</u>		
DECCST	196	Production	(832)	LINE 64 BROUGHT FORWARD FROM INCTX
DECCST	197	Production	(62)	LINE 65 BROUGHT FORWARD FROM INCTX
DECCST	198	Transmission	(35)	LINE 66 BROUGHT FORWARD FROM INCTX
DECCST	199	Subtransmission	(77)	LINE 67 BROUGHT FORWARD FROM INCTX
DECCST	200	Distribution Primary	(240)	LINE 68 BROUGHT FORWARD FROM INCTX
DECCST	201	Distribution Secondary	(152)	LINE 69 BROUGHT FORWARD FROM INCTX
DECCST	202	Distribution	(128)	LINE 70 BROUGHT FORWARD FROM INCTX
DECCST	203	Other	(9)	LINE 71 BROUGHT FORWARD FROM INCTX
DECCST	204	TOTAL OTHER EXPENSES	<u>(1,534)</u>	
DECCST	205	<u>PLUS: O & M EXPENSE</u>		
DECCST	206	Production	116,354	LINE 88 BROUGHT FORWARD FROM O&M
DECCST	207	Production	80,933	LINE 89 BROUGHT FORWARD FROM O&M
DECCST	208	Transmission	3,207	LINE 90 BROUGHT FORWARD FROM O&M
DECCST	209	Subtransmission	13,311	LINE 91 BROUGHT FORWARD FROM O&M
DECCST	210	Distribution Primary	49,172	LINE 92 BROUGHT FORWARD FROM O&M
DECCST	211	Distribution Secondary	21,830	LINE 93 BROUGHT FORWARD FROM O&M
DECCST	212	Distribution	30,692	LINE 94 BROUGHT FORWARD FROM O&M
DECCST	213	Other	56,232	LINE 95 BROUGHT FORWARD FROM O&M
DECCST	214	TOTAL O & M EXPENSE	<u>371,730</u>	
DECCST	215			
DECCST	216			
DECCST	217			

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DERIVATION OF D-E-C COSTS - DECCST

REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	218	<u>PLUS: FUEL & POWER TRANSACTIONS</u>		
DECCST	219	Production	-	LINE 6 BROUGHT FORWARD FROM O&M
DECCST	220	Production	7,615	LINE 7 BROUGHT FORWARD FROM O&M
DECCST	221	TOTAL FUEL & POWER TRANSACTIONS	<u>7,615</u>	
DECCST	222			
DECCST	223	<u>EQUALS: TOTAL REVENUE LESS REV TAXES</u>		
DECCST	224	Production	428,424	SUM LINES 166, 176, 187, 198, 209, 219 FROM DECCST
DECCST	225	Production	213,919	SUM LINES 167, 177, 188, 199, 210, 220 FROM DECCST
DECCST	226	Transmission	19,434	SUM LINES 168, 178, 189, 200, 211 FROM DECCST
DECCST	227	Subtransmission	49,600	SUM LINES 169, 179, 190, 201, 212 FROM DECCST
DECCST	228	Distribution Primary	146,709	SUM LINES 170, 180, 191, 202, 213 FROM DECCST
DECCST	229	Distribution Secondary	83,894	SUM LINES 171, 181, 192, 203, 214 FROM DECCST
DECCST	230	Distribution	87,658	SUM LINES 172, 182, 193, 204, 215 FROM DECCST
DECCST	231	Other	63,891	SUM LINES 173, 183, 194, 205, 216 FROM DECCST
DECCST	232	TOTAL TOTAL REVENUE LESS REV TAXES	<u>1,093,528</u>	
DECCST	233			
DECCST	234	<u>PLUS: REVENUE TAXES</u>		
DECCST	235	Production	11	((LINE 224 TIMES LINE 232) FROM DECCST) * (LINE 47 FROM ROR * (.00072+.0034))
DECCST	236	Production	5	((LINE 225 TIMES LINE 232) FROM DECCST) * (LINE 47 FROM ROR * (.00072+.0034))
DECCST	237	Transmission	0	((LINE 226 TIMES LINE 232) FROM DECCST) * (LINE 47 FROM ROR * (.00072+.0034))
DECCST	238	Subtransmission	1	((LINE 227 TIMES LINE 232) FROM DECCST) * (LINE 47 FROM ROR * (.00072+.0034))
DECCST	239	Distribution Primary	4	((LINE 228 TIMES LINE 232) FROM DECCST) * (LINE 47 FROM ROR * (.00072+.0034))
DECCST	240	Distribution Secondary	3	((LINE 229 TIMES LINE 232) FROM DECCST) * (LINE 47 FROM ROR * (.00072+.0034))
DECCST	241	Distribution	(26)	((LINE 230 TIMES LINE 232) FROM DECCST) * (LINE 47 FROM ROR * (.00072+.0034))
DECCST	242	Other	2	((LINE 231 TIMES LINE 232) FROM DECCST) * (LINE 47 FROM ROR * (.00072+.0034))
DECCST	243	TOTAL REVENUE TAXES	<u>(0)</u>	
DECCST	244			
DECCST	245	<u>EQUALS: TOTAL REVENUES</u>		
DECCST	246	Production	428,435	SUM LINES 224, 235 FROM DECCST
DECCST	247	Production	213,924	SUM LINES 225, 236 FROM DECCST
DECCST	248	Transmission	19,434	SUM LINES 226, 237 FROM DECCST
DECCST	249	Subtransmission	49,601	SUM LINES 227, 238 FROM DECCST
DECCST	250	Distribution Primary	146,713	SUM LINES 228, 239 FROM DECCST
DECCST	251	Distribution Secondary	83,897	SUM LINES 229, 240 FROM DECCST
DECCST	252	Distribution	87,632	SUM LINES 230, 241 FROM DECCST
DECCST	253	Other	63,893	SUM LINES 231, 242 FROM DECCST
DECCST	254	TOTAL REVENUES	<u>1,093,528</u>	

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REPORT	LINE NO.		FPSC JURIS	METHOD OF ASSIGNMENT
DECCST	255	<u>LESS: REVENUE OTHER THAN SALES</u>		
DECCST	256	Production	1,048	LINE 37 BROUGHT FORWARD FROM OPREV
DECCST	257	Production	2,893	LINE 38 BROUGHT FORWARD FROM OPREV
DECCST	258	Transmission	568	LINE 39 BROUGHT FORWARD FROM OPREV
DECCST	259	Subtransmission	153	LINE 40 BROUGHT FORWARD FROM OPREV
DECCST	260	Distribution Primary	9,455	LINE 41 BROUGHT FORWARD FROM OPREV
DECCST	261	Distribution Secondary	202	LINE 42 BROUGHT FORWARD FROM OPREV
DECCST	262	Distribution	39	LINE 43 BROUGHT FORWARD FROM OPREV
DECCST	263	Other	19,965	LINE 44 BROUGHT FORWARD FROM OPREV
DECCST	264			
DECCST	265	TOTAL REVENUE OTHER THAN SALES	34,323	SUM
DECCST	266			
DECCST	267	<u>EQUALS: SALES REVENUE (FUNCTIONALIZED REVENUE REQUIREMENT)</u>		
DECCST	268	Production	427,387	SUM LINE 246 LESS LINE 256 FROM DECCST
DECCST	269	Production	211,031	SUM LINE 247 LESS LINE 257 FROM DECCST
DECCST	270	Transmission	18,866	SUM LINE 248 LESS LINE 258 FROM DECCST
DECCST	271	Subtransmission	49,448	SUM LINE 249 LESS LINE 259 FROM DECCST
DECCST	272	Distribution Primary	137,258	SUM LINE 250 LESS LINE 260 FROM DECCST
DECCST	273	Distribution Secondary	83,695	SUM LINE 251 LESS LINE 261 FROM DECCST
DECCST	274	Distribution	87,583	SUM LINE 252 LESS LINE 262 FROM DECCST
DECCST	275	Other	43,928	SUM LINE 253 LESS LINE 263 FROM DECCST
DECCST	276			
DECCST	277	TOTAL SALES REVENUE	1,059,205	SUM

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