TECO
TAMPA ELECTRIC

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 080007-EI

IN RE:

ENVIRONMENTAL COST RECOVERY FACTORS

PROJECTIONS

JANUARY 2009 THROUGH DECEMBER 2009

TESTIMONY AND EXHIBITS

OF

HOWARD T. BRYANT

DOCUMENT NUMBER-DATE
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BEFORE THE PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

HOWARD T. BRYANT

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

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

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

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

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

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

A. Yes. I have testified before this Commission on conservation and load management activities, DSM goals setting and DSM plan approval dockets, and other ECCR dockets since 1993, and ECRC activities since 2001.

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

A. The purpose of my testimony is to present, for Commission review and approval, both the calculation of the revenue requirements and the projected ECRC factors for the period of January 2009 through December 2009. In support of the projected ECRC factors, my testimony identifies the capital and operating and maintenance ("O&M") costs associated with environmental compliance activities for the year 2009. Finally, my testimony addresses the projected ECRC factors that would become effective in May 2009 based on the company's rate design modification proposed in Docket No. 080317-EI.

Q. Have you prepared an exhibit that shows the determination of recoverable environmental costs for the period of January 2009 through December 2009?

A. Yes. Exhibit No. ___ (HTB-3), containing eight documents, was prepared under my direction and supervision. Document Nos. 1 through 7 contain Forms 42-1P through 42-7P, which show the calculation and summary of O&M and capital expenditures that support the development of the environmental cost recovery factors for 2009. Document No. 8, consisting of two pages, supports the proposed ECRC factors allocated on a 12 Coincident Peak ("CP") and 25 percent Average Demand ("AD") basis. The proposed methodology is described in the direct testimony of William R. Ashburn submitted in Docket No. 080317-EI.

Q. Are you requesting Commission approval of the projected environmental cost recovery factors for the company's various rate schedules?

A. Yes. The ECRC factors, prepared under my direction and supervision, are provided in Exhibit No. ____ (HTB-3), Document No. 7, on Form 42-7P. These annualized factors are expected to apply for the period January through

April 2009. The revised factors provided in Document No. 9 are based on Tampa Electric's proposed rate design modifications found in Docket No 080317-EI. The company is requesting an effective date of May 2009 for these revised factors, coincident with the effective date of base rate modifications proposed in the above referenced docket.

Q. How will the proposed ECRC factors be impacted if the implementation date of the base rate adjustment is different from May 1, 2009?

A. The proposed ECRC factors starting January 1, 2009 are annualized factors. Therefore, those factors would remain in effect until the Commission approves the proposed changes submitted as part of Docket No. 080317-EI.

Q. What has Tampa Electric calculated as the net true-up to be applied in the period January 2009 through December 2009?

A. The net true-up applicable for this period is an over-recovery of $4,718,560. This consists of the final true-up over-recovery of $12,465,653 for the period of January

2007 through December 2007 and an estimated true-up under-recovery of $7,747,093 for the current period of January 2008 through December 2008. The detailed calculation supporting the estimated net true-up was provided on Forms 42-1E through 42-8E of Exhibit No. ___ (HTB-2) filed with the Commission on August 4, 2008.

Q. What is the major contributing factor that has created the net over-recovery to be applied to the company's ECRC rates for the period January 2009 through December 2009?

A. The major contributing factor that has created the net over-recovery was the sale of surplus SO_2 emission allowances that were originally projected to occur in 2008 but instead occurred during 2007.

Q. Does Tampa Electric anticipate the sale of surplus SO_2 allowances during 2009?

A. Yes. The company anticipates the sale of approximately $13 million of surplus SO_2 allowances during 2009. The revenues from the allowance sales have an immediate, direct benefit to Tampa Electric customers since they offset environmental expenses. Additional details associated with the 2009 sales are provided by Tampa

Electric Witness, Paul L. Carpinone.

Q. Will Tampa Electric propose any new environmental compliance projects for ECRC cost recovery for the period from January 2009 through December 2009?

A. Tampa Electric anticipates proposing a Greenhouse Gas ("GHG") Reduction program to initiate data collection and reporting of GHG emissions as part of The Climate Registry as required by House Bill 7135. Presently, the Florida Department of Environmental Protection is reviewing the bill. Once the review is completed, it is anticipated rulemaking will begin and an eventual start date determined. At that time, Tampa Electric will file for recovery of the GHG program and outline more definitive program details and costs to comply with the new rule.

Q. What are the existing capital projects included in the calculation of the ECRC factors for 2009?

A. Tampa Electric proposes to include for ECRC recovery the 25 previously approved capital projects and their projected costs in the calculation of the ECRC factors for 2009. These projects are:

1) Big Bend Unit 3 Flue Gas Desulfurization ("FGD") Integration
2) Big Bend Units 1 and 2 Flue Gas Conditioning
3) Big Bend Unit 4 Continuous Emissions Monitors
4) Big Bend Fuel Oil Tank 1 Upgrade
5) Big Bend Fuel Oil Tank 2 Upgrade
6) Phillips Tank No. 1 Upgrade
7) Phillips Tank No. 4 Upgrade
8) Big Bend Unit 1 Classifier Replacement
9) Big Bend Unit 2 Classifier Replacement
10) Big Bend Section 114 Mercury Testing Platform
11) Big Bend Units 1 and 2 FGD
12) Big Bend FGD Optimization and Utilization
13) Big Bend NO_x Emissions Reduction
14) Big Bend Particulate Matter ("PM") Minimization and Monitoring
15) Polk NO_x Emissions Reduction
16) Big Bend Unit 4 SOFA
17) Big Bend Unit 1 Pre-SCR
18) Big Bend Unit 2 Pre-SCR
19) Big Bend Unit 3 Pre-SCR
20) Big Bend Unit 2 SCR
21) Big Bend Unit 3 SCR
22) Big Bend Unit 4 SCR
23) Big Bend FGD Reliability

24) Clean Air Mercury Rule
25) SO_2 Emission Allowances

Some of these projects will be described in more detail by Tampa Electric Witness, Paul L. Carpinone.

Q. Have you prepared schedules showing the calculation of the recoverable capital project costs for 2009?

A. Yes. Form 42-3P contained in Exhibit No. ___ (HTB-3) summarizes the cost estimates projected for these projects. Form 42-4P, pages 1 through 26, provides the calculations of the costs, which result in recoverable jurisdictional capital costs of $44,275,332.

Q. What are the existing O&M projects included in the calculation of the ECRC factors for 2009?

A. Tampa Electric proposes to include for ECRC recovery the 19 previously approved O&M projects and their projected costs in the calculation of the ECRC factors for 2009. These projects are:

1) Big Bend Unit 3 FGD Integration
2) Big Bend Units 1 and 2 Flue Gas Conditioning

3) SO_2 Emissions Allowances
4) Big Bend Units 1 and 2 FGD
5) Big Bend PM Minimization and Monitoring
6) Big Bend NO_x Emissions Reduction
7) NPDES Annual Surveillance Fees
8) Gannon Thermal Discharge Study
9) Polk NO_x Emissions Reduction
10) Bayside SCR and Ammonia
11) Big Bend Unit 4 SOFA
12) Big Bend Unit 1 Pre-SCR
13) Big Bend Unit 2 Pre-SCR
14) Big Bend Unit 3 Pre-SCR
15) Clean Water Act Section 316(b) Phase II Study
16) Arsenic Groundwater Standard Program
17) Big Bend Unit 4 SCR
18) Big Bend Unit 3 SCR
19) Big Bend Unit 2 SCR

Some of these projects will be described in more detail by Tampa Electric Witness, Paul L. Carpinone.

Q. Have you prepared schedules showing the calculation of the recoverable O&M project costs for 2009?

A. Yes. Form 42-2P contained in Exhibit No. ___ (HTB-3) summarizes the recoverable jurisdictional O&M costs for these projects which total $5,593,806 for 2009.

Q. Do you have a schedule providing the description and progress reports for all environmental compliance activities and projects?

A. Yes. Project descriptions and progress reports, as well as the projected recoverable cost estimates, are provided in Form 42-5P, pages 1 through 31.

Q. What are the total projected jurisdictional costs for environmental compliance in the year 2009?

A. The total jurisdictional O&M and capital expenditures to be recovered through the ECRC are calculated on Form 42-1P. These expenditures total $49,869,138.

Q. How were environmental cost recovery factors calculated?

A. The environmental cost recovery factors were calculated as shown on Schedules 42-6P and 42-7P. The demand allocation factors were calculated by determining the percentage each rate class contributes to the monthly system peaks and then adjusted for losses for each rate class. The energy allocation factors were determined by calculating the percentage that each rate class contributes to total MWh sales and then adjusted for losses for each rate class. This information was based on applying historical rate class load research to the 2009 projected forecast of system demand and energy. Form 42-7P presents the calculation of the proposed ECRC factors by rate class.

Q. What are the ECRC billing factors by rate class for the period of January through December 2009 which Tampa Electric is seeking approval?

A. The computation of the billing factors by metering voltage level is shown in Exhibit No. ___ (HTB-3) Document No. 7, Form 42-7P. In summary, the January through April 2009 proposed ECRC billing factors are as follows:

Rate Class	**Factor at Secondary Voltage (¢/kWh)**
RS, RST Secondary	0.227
GS, GST, TS Secondary	0.227
GSD, GSDT	
Secondary	0.226

Primary	0.224
Transmission	0.222
GSLD, GSLDT, SBF	
Secondary	0.225
Primary	0.222
Transmission	0.220
IS1, IST1, SBI1, IS3, IST3, SBI3	
Secondary	0.222
Primary	0.219
Transmission	0.217
SL, OL Secondary	0.224
Average Factor	0.226

Q. Please describe the changes to the 2009 ECRC factors related to Tampa Electric's proposed rate design submitted in Docket No. 080317-EI.

A. As described in the direct testimony of William R. Ashburn filed in Docket No. 080317-EI on August 11, 2008, Tampa Electric proposes to combine all present demand rate schedules, which consist of General Service - Demand ("GSD"), General Service - Large Demand ("GSLD"), and Interruptible Service ("IS") into one new proposed GSD rate schedule. Additionally, the allocation of production demand costs according to the 12 CP and $1/13^{th}$

AD methodology, where 1/13th or approximately eight percent of the demand costs is allocated on an energy basis, has been modified to 12 CP and 25 percent AD to better reflect cost causation, as shown in the company's 2009 Cost of Service Study. The proposed rate class allocations and ECRC factors for these changes are shown in Document No. 8 of Exhibit No. ___ (HTB-3). In summary, the May through December 2009 proposed ECRC billing factors are as follows:

Rate Class	**Factor at Secondary Voltage (¢/kWh)**
RS	0.223
GS, TS	0.225
GSD, SBF	
Secondary	0.229
Primary	0.227
Transmission	0.224
LS1	0.238
Average Factor	0.226

Q. When does Tampa Electric propose to begin applying these environmental cost recovery credits?

A. The environmental cost recovery credits will be effective concurrent with the first billing cycle for January 2009.

Q. Are the costs Tampa Electric is requesting for recovery through the ECRC for the period January 2009 through December 2009 consistent with criteria established for ECRC recovery in Order No. PSC-94-0044-FOF-EI?

A. Yes. The costs for which ECRC treatment is requested meet the following criteria:

1. Such costs were prudently incurred after April 13, 1993;
2. The activities are legally required to comply with a governmentally imposed environmental regulation enacted, became effective or whose effect was triggered after the company's last test year upon which rates are based; and
3. Such costs are not recovered through some other cost recovery mechanism or through base rates.

Q. Please summarize your testimony.

A. My testimony supports the approval of a final average environmental billing factor credit of 0.226 cents per kWh which includes projected capital and O&M revenue requirements of $49,869,138 associated with a total of

31 environmental projects and a true-up over-recovery provision of $4,718,560 primarily driven by the timing of SO_2 allowance sales. My testimony also explains that the projected environmental expenditures for 2009 are appropriate for recovery through the ECRC.

Q. Does this conclude your testimony?

A. Yes, it does.

INDEX

ENVIRONMENTAL COST RECOVERY COMMISSION FORMS

JANUARY 2009 THROUGH DECEMBER 2009

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

For the Projected Period
January 2009 to December 2009

Line	Energy ($)	Demand ($)	Total ($)
1. Total Jurisdictional Revenue Requirements for the projected period			
a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9)	$5,259,690	$334,116	$5,593,806
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	44,122,542	152,790	44,275,332
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	49,382,232	486,906	49,869,138
2. True-up for Estimated Over/(Under) Recovery for the current period January 2008 to December 2008 (Form 42-2E, Line 5 + 6 + 10)	(7,776,704)	29,611	(7,747,093)
3. Final True-up for the period January 2007 to December 2007 (Form 42-1A, Line 3)	12,598,033	(132,380)	12,465,653
4. Total Jurisdictional Amount to Be Recovered/(Refunded) in the projection period January 2009 to December 2009 (Line 1 - Line 2- Line 3)	44,560,903	589,675	45,150,578
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	$44,592,987	$590,100	$45,183,087

Notes: Allocation to energy and demand in each period is in proportion to the respective period split of costs indicated on Lines 7 and 8 of Forms 42-5 and 42-7 of the actuals and estimates.

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3
DOCUMENT NO. 1

Form 42 - 2P

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

O&M Activities
(in Dollars)

Line		Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total	Method of Classification Demand	Method of Classification Energy
1.	Description of O&M Activities															
	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	$252,500	$251,400	$258,000	$283,400	$293,700	$295,400	$296,200	$300,900	$291,000	$291,300	$434,700	$409,500	$3,658,000		$3,658,000
	b. Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	c. SO_2 Emissions Allowances	(1,009,614)	(1,018,366)	(1,009,949)	(1,010,621)	(1,007,549)	(1,011,028)	(1,007,613)	(1,007,613)	(1,011,030)	(1,007,570)	(1,012,678)	(1,009,911)	(12,123,542)		(12,123,542)
	d. Big Bend Units 1 & 2 FGD (Less Gypsum Revenue)	645,900	639,500	503,600	547,600	565,200	568,100	568,800	597,700	584,900	589,600	678,700	993,200	7,482,800		7,482,800
	e. Big Bend PM Minimization and Monitoring	55,000	50,300	55,000	32,600	24,400	23,700	24,400	24,400	23,700	44,200	41,500	55,800	455,000		455,000
	f. Big Bend NO_x Emissions Reduction	41,700	37,700	41,700	26,200	20,900	20,200	20,900	20,900	20,200	34,300	32,200	41,100	358,000		358,000
	g. NPDES Annual Surveillance Fees	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500	34,500	
	h. Gannon Thermal Discharge Study	12,500	12,500	12,500	12,500	0	0	0	0	0	0	0	0	50,000	50,000	
	i. Polk NO_x Reduction	5,000	5,000	7,000	8,000	6,000	6,000	6,000	6,000	6,000	6,000	8,000	6,000	75,000		75,000
	j. Bayside SCR and Ammonia	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,837	82,000		82,000
	k. Big Bend Unit 4 SOFA	0	0	0	0	0	0	0	0	0	14,300	35,700	0	50,000		50,000
	l. Big Bend Unit 1 Pre-SCR	0	0	0	0	0	0	0	0	0	0	6,900	70,100	77,000		77,000
	m. Big Bend Unit 2 Pre-SCR	24,100	21,700	24,100	7,100	0	0	0	0	0	0	0	0	77,000		77,000
	n. Big Bend Unit 3 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	o. Clean Water Act Section 316(b) Phase II Study	12,500	112,500	12,500	12,500	0	0	0	0	0	0	0	0	150,000	150,000	
	p. Arsenic Groundwater Standard Program	28,500	0	0	28,500	0	0	28,500	0	0	28,500	0	0	114,000	114,000	
	q. Big Bend 4 SCR	94,300	91,700	99,300	96,900	100,800	98,500	101,500	101,200	98,200	132,500	154,800	83,100	1,252,800		1,252,800
	r. Big Bend 3 SCR	188,200	183,700	199,300	185,400	188,400	184,300	190,100	189,100	183,900	185,100	175,500	151,900	2,204,900		2,204,900
	s. Big Bend 2 SCR	0	0	0	147,100	213,700	208,900	215,400	214,500	208,500	209,100	197,400	193,100	1,807,700		1,807,700
2.	Total of O&M Activities	391,919	394,467	209,884	384,012	412,384	400,905	451,020	453,920	412,203	534,163	759,555	1,000,726	5,805,158	$348,500	$5,456,658
3.	Recoverable Costs Allocated to Energy	303,919	269,467	184,884	330,512	412,384	400,905	422,520	453,920	412,203	505,663	759,555	1,000,726	5,456,658		
4.	Recoverable Costs Allocated to Demand	88,000	125,000	25,000	53,500	0	0	28,500	0	0	28,500	0	0	348,500		
5.	Retail Energy Jurisdictional Factor	0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253			
6.	Retail Demand Jurisdictional Factor	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232			
7.	Jurisdictional Energy Recoverable Costs (A)	292,267	258,953	177,432	316,861	396,408	387,570	407,372	436,100	398,206	485,944	731,948	970,629	5,259,690		
8.	Jurisdictional Demand Recoverable Costs (B)	84,368	119,840	23,968	51,292	0	0	27,324	0	0	27,324	0	0	334,116		
9.	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	$376,635	$378,793	$201,400	$368,153	$396,408	$387,570	$434,696	$436,100	$398,206	$513,268	$731,948	$970,629	$5,593,806		

Notes:
(A) Line 3 x Line 5
(B) Line 4 x Line 6

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3
DOCUMENT NO. 2

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

Capital Investment Projects-Recoverable Costs

(in Dollars)

Line		Description (A)	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total	Method of Demand
1.	a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	$66,346	$66,193	$66,040	$65,887	$65,733	$65,580	$65,427	$65,274	$65,121	$64,967	$64,814	$64,660	$786,042	
	b.	Big Bend Units 1 and 2 Flue Gas Conditioning	37,440	37,310	37,180	37,050	36,920	36,790	36,659	36,529	36,399	36,269	36,139	36,008	440,693	
	c.	Big Bend Unit 4 Continuous Emissions Monitors	6,796	6,781	6,767	6,752	6,738	6,723	6,708	6,693	6,678	6,664	6,649	6,635	80,584	
	d.	Big Bend Fuel Oil Tank # 1 Upgrade	4,604	4,593	4,583	4,572	4,563	4,552	4,542	4,531	4,521	4,510	4,500	4,489	54,560	$ 54,560
	e.	Big Bend Fuel Oil Tank # 2 Upgrade	7,573	7,555	7,538	7,521	7,504	7,487	7,470	7,452	7,435	7,418	7,401	7,384	89,738	89,738
	f.	Phillips Upgrade Tank # 1 for FDEP	497	495	493	491	490	489	487	486	485	483	482	481	5,859	5,859
	g.	Phillips Upgrade Tank # 4 for FDEP	780	778	775	773	771	768	767	764	762	760	758	755	9,211	9,211
	h.	Big Bend Unit 1 Classifier Replacement	11,759	11,725	11,689	11,654	11,619	11,584	11,549	11,514	11,478	11,444	11,408	11,373	138,796	
	i.	Big Bend Unit 2 Classifier Replacement	8,510	8,485	8,461	8,436	8,411	8,386	8,362	8,337	8,312	8,288	8,263	8,238	100,489	
	j.	Big Bend Section 114 Mercury Testing Platform	1,142	1,140	1,138	1,137	1,134	1,133	1,130	1,129	1,126	1,125	1,122	1,121	13,577	
	k.	Big Bend Units 1 & 2 FGD (Less Gypsum Revenue)	751,770	750,628	749,491	748,232	747,204	746,098	744,713	743,343	742,007	741,272	743,852	748,617	8,957,227	
	l.	Big Bend FGD Optimization and Utilization	213,260	212,856	212,452	212,048	211,644	211,240	210,836	210,432	210,028	209,623	209,219	208,816	2,532,454	
	m.	Big Bend NO_x Emissions Reduction	67,316	65,794	65,707	65,633	65,571	65,509	65,520	65,605	65,931	66,559	67,188	67,632	793,965	
	n.	Big Bend PM Minimization and Monitoring	92,952	92,784	92,616	92,642	92,862	93,081	93,301	93,604	94,023	94,754	95,730	96,280	1,124,629	
	o.	Polk NO_x Emissions Reduction	17,045	17,001	16,959	16,915	16,873	16,830	16,787	16,744	16,701	16,658	16,616	16,572	201,701	
	p.	Big Bend Unit 4 SOFA	27,352	27,302	27,253	27,203	27,154	27,104	27,054	27,005	26,955	26,905	26,856	26,806	324,949	
	q.	Big Bend Unit 1 Pre-SCR	23,049	23,005	22,961	22,917	22,873	22,829	22,785	22,854	23,156	23,722	24,417	24,891	279,459	
	r.	Big Bend Unit 2 Pre-SCR	18,485	18,445	18,406	18,365	18,326	18,286	18,246	18,207	18,167	18,127	18,088	18,048	219,196	
	s.	Big Bend Unit 3 Pre-SCR	31,182	31,126	31,070	31,014	30,959	30,904	30,848	30,793	30,736	30,681	30,625	30,570	370,508	
	t.	Big Bend Unit 1 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0	
	u.	Big Bend Unit 2 SCR	0	0	0	0	911,854	1,064,158	1,076,646	1,086,295	1,096,366	1,107,280	1,118,169	1,129,178	8,589,946	
	v.	Big Bend Unit 3 SCR	936,926	935,287	933,647	932,008	930,368	928,728	927,089	925,448	923,809	922,169	920,529	918,890	11,134,898	
	w.	Big Bend Unit 4 SCR	692,538	691,351	690,163	688,975	687,788	686,600	685,412	684,225	683,037	681,849	680,662	679,474	8,232,074	
	x.	Big Bend FGD System Reliability	100,902	68,088	67,869	98,788	130,002	130,209	130,342	130,634	130,877	131,021	131,066	131,002	1,380,800	
	y.	Clean Air Mercury Rule	9,221	9,221	9,221	9,221	9,221	9,221	9,221	9,221	9,221	9,221	9,221	9,221	110,652	
	z.	SO_2 Emissions Allowances (B)	(185)	(177)	(169)	(161)	(153)	(144)	(136)	(127)	(117)	(108)	(100)	(92)	(1,669)	
2.		Total Investment Projects - Recoverable Costs	3,127,260	3,087,766	3,082,310	3,108,073	4,046,429	4,194,145	4,201,765	4,206,992	4,213,214	4,221,661	4,233,674	4,247,049	45,970,338	$ 159,368
3.		Recoverable Costs Allocated to Energy	3,113,806	3,074,345	3,068,921	3,094,716	4,033,101	4,180,849	4,188,499	4,193,759	4,200,011	4,208,490	4,220,533	4,233,940	45,810,970	
4.		Recoverable Costs Allocated to Demand	13,454	13,421	13,389	13,357	13,328	13,296	13,266	13,233	13,203	13,171	13,141	13,109	159,368	
5.		Retail Energy Jurisdictional Factor	0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253		
6.		Retail Demand Jurisdictional Factor	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232		
7.		Jurisdictional Energy Recoverable Costs (C)	2,994,427	2,954,392	2,945,231	2,966,897	3,876,861	4,041,781	4,038,331	4,029,120	4,057,394	4,044,371	4,067,131	4,106,606	44,122,542	
8.		Jurisdictional Demand Recoverable Costs (D)	12,899	12,867	12,836	12,806	12,778	12,747	12,718	12,687	12,658	12,627	12,599	12,568	152,790	
9.		Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	$3,007,326	$2,967,259	$2,958,067	$2,979,703	$3,889,639	$4,054,528	$4,051,049	$4,041,807	$4,070,052	$4,056,998	$4,079,730	$4,119,174	$44,275,332	

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

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$8,239,658	$8,239,658	$8,239,658	$8,239,658	$8,239,658	$8,239,658	$8,239,658	$8,239,658	$8,239,658	$8,239,658	$8,239,658	$8,239,658	$8,239,658	
3.	Less: Accumulated Depreciation	(3,021,777)	(3,037,570)	(3,053,363)	(3,069,156)	(3,084,949)	(3,100,742)	(3,116,535)	(3,132,328)	(3,148,121)	(3,163,914)	(3,179,707)	(3,195,500)	(3,211,293)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$5,217,881	5,202,088	5,186,295	5,170,502	5,154,709	5,138,916	5,123,123	5,107,330	5,091,537	5,075,744	5,059,951	5,044,158	5,028,365	
6.	Average Net Investment		5,209,985	5,194,192	5,178,399	5,162,606	5,146,813	5,131,020	5,115,227	5,099,434	5,083,641	5,067,848	5,052,055	5,036,262	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		38,310	38,194	38,078	37,962	37,845	37,729	37,613	37,497	37,381	37,265	37,149	37,032	$452,055
	b. Debt Component (Line 6 x 2.82% x 1/12)		12,243	12,206	12,169	12,132	12,095	12,058	12,021	11,984	11,947	11,909	11,872	11,835	144,471
8.	Investment Expenses														
	a. Depreciation (C)		15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	189,516
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		66,346	66,193	66,040	65,887	65,733	65,580	65,427	65,274	65,121	64,967	64,814	64,660	786,042
	a. Recoverable Costs Allocated to Energy		66,346	66,193	66,040	65,887	65,733	65,580	65,427	65,274	65,121	64,967	64,814	64,660	786,042
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596956	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		63,802	63,610	63,378	63,166	63,187	63,399	63,081	62,711	62,910	62,433	62,458	62,715	756,850
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$63,802	$63,610	$63,378	$63,166	$63,187	$63,399	$63,081	$62,711	$62,910	$62,433	$62,458	$62,715	$756,850

Notes:
(A) Applicable depreciable base for Big Bend; account 312.45
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rate is 2.3%
(D) Line 9a x Line 10
(E) Line 9b x Line 11

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGES 1 - 26
DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	
3.	Less: Accumulated Depreciation	(2,534,402)	(2,547,811)	(2,561,220)	(2,574,629)	(2,588,038)	(2,601,447)	(2,614,856)	(2,628,265)	(2,641,674)	(2,655,083)	(2,668,492)	(2,681,901)	(2,695,310)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$2,483,332	2,469,923	2,456,514	2,443,105	2,429,696	2,416,287	2,402,878	2,389,469	2,376,060	2,362,651	2,349,242	2,335,833	2,322,424	
6.	Average Net Investment		2,476,628	2,463,219	2,449,810	2,436,401	2,422,992	2,409,583	2,396,174	2,382,765	2,369,356	2,355,947	2,342,538	2,329,129	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		18,211	18,112	18,014	17,915	17,817	17,718	17,619	17,521	17,422	17,324	17,225	17,126	$212,024
	b. Debt Component (Line 6 x 2.82% x 1/12)		5,820	5,789	5,757	5,726	5,694	5,663	5,631	5,599	5,568	5,536	5,505	5,473	67,761
8.	Investment Expenses														
	a. Depreciation (C)		13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	160,908
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		37,440	37,310	37,180	37,050	36,920	36,790	36,659	36,529	36,399	36,269	36,139	36,008	440,693
	a. Recoverable Costs Allocated to Energy		37,440	37,310	37,180	37,050	36,920	36,790	36,659	36,529	36,399	36,269	36,139	36,008	440,693
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		36,005	35,854	35,681	35,520	35,490	35,566	35,345	35,095	35,163	34,855	34,825	34,925	424,324
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$36,005	$35,854	$35,681	$35,520	$35,490	$35,566	$35,345	$35,095	$35,163	$34,855	$34,825	$34,925	$424,324

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.41 ($2,676,217) and 312.42 ($2,341,517)
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rates are 3.3% and 3.1%
(D) Line 9a x Line 10
(E) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	
3.	Less: Accumulated Depreciation	(321,269)	(322,785)	(324,301)	(325,817)	(327,333)	(328,849)	(330,365)	(331,881)	(333,397)	(334,913)	(336,429)	(337,945)	(339,461)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$544,942	543,426	541,910	540,394	538,878	537,362	535,846	534,330	532,814	531,298	529,782	528,266	526,750	
6.	Average Net Investment		544,184	542,668	541,152	539,636	538,120	536,604	535,088	533,572	532,056	530,540	529,024	527,508	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		4,001	3,990	3,979	3,968	3,957	3,946	3,935	3,923	3,912	3,901	3,890	3,879	$47,281
	b. Debt Component (Line 6 x 2.82% x 1/12)		1,279	1,275	1,272	1,268	1,265	1,261	1,257	1,254	1,250	1,247	1,243	1,240	15,111
8.	Investment Expenses														
	a. Depreciation (C)		1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	18,192
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		6,796	6,781	6,767	6,752	6,738	6,723	6,708	6,693	6,678	6,664	6,649	6,635	80,584
	a. Recoverable Costs Allocated to Energy		6,796	6,781	6,767	6,752	6,738	6,723	6,708	6,693	6,678	6,664	6,649	6,635	80,584
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		6,535	6,516	6,494	6,473	6,477	6,499	6,468	6,430	6,451	6,404	6,407	6,435	77,589
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$6,535	$6,516	$6,494	$6,473	$6,477	$6,499	$6,468	$6,430	$6,451	$6,404	$6,407	$6,435	$77,589

Notes:
(A) Applicable depreciable base for Big Bend; account 315.44
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rate is 2.1%
(D) Line 9a x Line 10
(E) Line 9b x Line 11

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGES 1 - 26
DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	$497,578	
3.	Less: Accumulated Depreciation	(133,624)	(134,702)	(135,780)	(136,858)	(137,936)	(139,014)	(140,092)	(141,170)	(142,248)	(143,326)	(144,404)	(145,482)	(146,560)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$363,954	362,876	361,798	360,720	359,642	358,564	357,486	356,408	355,330	354,252	353,174	352,096	351,018	
6.	Average Net Investment		363,415	362,337	361,259	360,181	359,103	358,025	356,947	355,869	354,791	353,713	352,635	351,557	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		2,672	2,664	2,656	2,648	2,641	2,633	2,625	2,617	2,609	2,601	2,593	2,585	$31,544
	b. Debt Component (Line 6 x 2.82% x 1/12)		854	851	849	846	844	841	839	836	834	831	829	826	10,080
8.	Investment Expenses														
	a. Depreciation (C)		1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	12,936
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,604	4,593	4,583	4,572	4,563	4,552	4,542	4,531	4,521	4,510	4,500	4,489	54,560
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		4,604	4,593	4,583	4,572	4,563	4,552	4,542	4,531	4,521	4,510	4,500	4,489	54,560
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		4,414	4,403	4,394	4,383	4,375	4,364	4,355	4,344	4,334	4,324	4,314	4,304	52,308
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$4,414	$4,403	$4,394	$4,383	$4,375	$4,364	$4,355	$4,344	$4,334	$4,324	$4,314	$4,304	$52,308

Notes:
(A) Applicable depreciable base for Big Bend; account 312.40
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rate is 2.6%
(D) Line 9a x Line 10
(E) Line 9b x Line 11

23

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGES 1 - 26
DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	$818,401	
3.	Less: Accumulated Depreciation	(219,796)	(221,569)	(223,342)	(225,115)	(226,888)	(228,661)	(230,434)	(232,207)	(233,980)	(235,753)	(237,526)	(239,299)	(241,072)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$598,605	596,832	595,059	593,286	591,513	589,740	587,967	586,194	584,421	582,648	580,875	579,102	577,329	
6.	Average Net Investment		597,719	595,946	594,173	592,400	590,627	588,854	587,081	585,308	583,535	581,762	579,989	578,216	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		4,395	4,382	4,369	4,356	4,343	4,330	4,317	4,304	4,291	4,278	4,265	4,252	$51,882
	b. Debt Component (Line 6 x 2.82% x 1/12)		1,405	1,400	1,396	1,392	1,388	1,384	1,380	1,375	1,371	1,367	1,363	1,359	16,580
8.	Investment Expenses														
	a. Depreciation (C)		1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	21,276
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		7,573	7,555	7,538	7,521	7,504	7,487	7,470	7,452	7,435	7,418	7,401	7,384	89,738
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		7,573	7,555	7,538	7,521	7,504	7,487	7,470	7,452	7,435	7,418	7,401	7,384	89,738
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		7,260	7,243	7,227	7,211	7,194	7,178	7,162	7,144	7,128	7,112	7,096	7,079	86,034
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$7,260	$7,243	$7,227	$7,211	$7,194	$7,178	$7,162	$7,144	$7,128	$7,112	$7,096	$7,079	$86,034

Notes:
(A) Applicable depreciable base for Big Bend; account 312.40
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rate is 2.6%
(D) Line 9a x Line 10
(E) Line 9b x Line 11

24

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGES 1 - 26
DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$57,277	$57,277	$57,277	$57,277	$57,277	$57,277	$57,277	$57,277	$57,277	$57,277	$57,277	$57,277	$57,277	
3.	Less: Accumulated Depreciation	(20,820)	(20,963)	(21,106)	(21,249)	(21,392)	(21,535)	(21,678)	(21,821)	(21,964)	(22,107)	(22,250)	(22,393)	(22,536)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$36,457	36,314	36,171	36,028	35,885	35,742	35,599	35,456	35,313	35,170	35,027	34,884	34,741	
6.	Average Net Investment		36,386	36,243	36,100	35,957	35,814	35,671	35,528	35,385	35,242	35,099	34,956	34,813	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		268	267	265	264	263	262	261	260	259	258	257	256	$3,140
	b. Debt Component (Line 6 x 2.82% x 1/12)		86	85	85	84	84	84	83	83	83	82	82	82	1,003
8.	Investment Expenses														
	a. Depreciation (C)		143	143	143	143	143	143	143	143	143	143	143	143	1,716
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		497	495	493	491	490	489	487	486	485	483	482	481	5,859
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		497	495	493	491	490	489	487	486	485	483	482	481	5,859
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		476	475	473	471	470	469	467	466	465	463	462	461	5,618
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$476	$475	$473	$471	$470	$469	$467	$466	$465	$463	$462	$461	$5,618

Notes:
(A) Applicable depreciable base for Phillips; account 342.28
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rate is 3.0%
(D) Line 9a x Line 10
(E) Line 9b x Line 11

25

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGES 1 - 26
DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$90,472	$90,472	$90,472	$90,472	$90,472	$90,472	$90,472	$90,472	$90,472	$90,472	$90,472	$90,472	$90,472	
3.	Less: Accumulated Depreciation	(33,299)	(33,525)	(33,751)	(33,977)	(34,203)	(34,429)	(34,655)	(34,881)	(35,107)	(35,333)	(35,559)	(35,785)	(36,011)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$57,173	56,947	56,721	56,495	56,269	56,043	55,817	55,591	55,365	55,139	54,913	54,687	54,461	
6.	Average Net Investment		57,060	56,834	56,608	56,382	56,156	55,930	55,704	55,478	55,252	55,026	54,800	54,574	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		420	418	416	415	413	411	410	408	406	405	403	401	$4,926
	b. Debt Component (Line 6 x 2.82% x 1/12)		134	134	133	132	132	131	131	130	130	129	129	128	1,573
8.	Investment Expenses														
	a. Depreciation (C)		226	226	226	226	226	226	226	226	226	226	226	226	2,712
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		780	778	775	773	771	768	767	764	762	760	758	755	9,211
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		780	778	775	773	771	768	767	764	762	760	758	755	9,211
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		748	746	743	741	739	736	735	732	731	729	727	724	8,831
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$748	$746	$743	$741	$739	$736	$735	$732	$731	$729	$727	$724	$8,831

Notes:
(A) Applicable depreciable base for Phillips; account 342.28
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rate is 3.0%
(D) Line 9a x Line 10
(E) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	$1,316,257	
3.	Less: Accumulated Depreciation	(475,592)	(479,212)	(482,832)	(486,452)	(490,072)	(493,692)	(497,312)	(500,932)	(504,552)	(508,172)	(511,792)	(515,412)	(519,032)	
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$840,665	837,045	833,425	829,805	826,185	822,565	818,945	815,325	811,705	808,085	804,465	800,845	797,225	
6.	Average Net Investment		838,855	835,235	831,615	827,995	824,375	820,755	817,135	813,515	809,895	806,275	802,655	799,035	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		6,168	6,142	6,115	6,088	6,062	6,035	6,009	5,982	5,955	5,929	5,902	5,875	$72,262
	b. Debt Component (Line 6 x 2.82% x 1/12)		1,971	1,963	1,954	1,946	1,937	1,929	1,920	1,912	1,903	1,895	1,886	1,878	23,094
8.	Investment Expenses														
	a. Depreciation (C)		3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	43,440
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		11,759	11,725	11,689	11,654	11,619	11,584	11,549	11,514	11,478	11,444	11,408	11,373	138,796
	a. Recoverable Costs Allocated to Energy		11,759	11,725	11,689	11,654	11,619	11,584	11,549	11,514	11,478	11,444	11,408	11,373	138,796
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		11,308	11,268	11,218	11,173	11,169	11,199	11,135	11,062	11,088	10,998	10,993	11,031	133,642
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$11,308	$11,268	$11,218	$11,173	$11,169	$11,199	$11,135	$11,062	$11,088	$10,998	$10,993	$11,031	$133,642

Notes:

(A) Applicable depreciable base for Big Bend; account 312.41
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rate is 3.3%
(D) Line 9a x Line 10
(E) Line 9b x Line 11

27

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGES 1 - 26
DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	$984,794	
3.	Less: Accumulated Depreciation	(368,694)	(371,238)	(373,782)	(376,326)	(378,870)	(381,414)	(383,958)	(386,502)	(389,046)	(391,590)	(394,134)	(396,678)	(399,222)	
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$616,100	613,556	611,012	608,468	605,924	603,380	600,836	598,292	595,748	593,204	590,660	588,116	585,572	
6.	Average Net Investment		614,828	612,284	609,740	607,196	604,652	602,108	599,564	597,020	594,476	591,932	589,388	586,844	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		4,521	4,502	4,484	4,465	4,446	4,427	4,409	4,390	4,371	4,353	4,334	4,315	$53,017
	b. Debt Component (Line 6 x 2.82% x 1/12)		1,445	1,439	1,433	1,427	1,421	1,415	1,409	1,403	1,397	1,391	1,385	1,379	16,944
8.	Investment Expenses														
	a. Depreciation (C)		2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	30,528
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		8,510	8,485	8,461	8,436	8,411	8,386	8,362	8,337	8,312	8,288	8,263	8,238	100,489
	a. Recoverable Costs Allocated to Energy		8,510	8,485	8,461	8,436	8,411	8,386	8,362	8,337	8,312	8,288	8,263	8,238	100,489
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		8,184	8,154	8,120	8,088	8,085	8,107	8,062	8,010	8,030	7,965	7,963	7,990	96,758
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$8,184	$8,154	$8,120	$8,088	$8,085	$8,107	$8,062	$8,010	$8,030	$7,965	$7,963	$7,990	$96,758

Notes:
(A) Applicable depreciable base for Big Bend; account 312.42
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rate is 3.1%
(D) Line 9a x Line 10
(E) Line 9b x Line 11

28

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGES 1 - 26
DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	
3.	Less: Accumulated Depreciation	(23,647)	(23,848)	(24,049)	(24,250)	(24,451)	(24,652)	(24,853)	(25,054)	(25,255)	(25,456)	(25,657)	(25,858)	(26,059)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$97,090	96,889	96,688	96,487	96,286	96,085	95,884	95,683	95,482	95,281	95,080	94,879	94,678	
6.	Average Net Investment		96,990	96,789	96,588	96,387	96,186	95,985	95,784	95,583	95,382	95,181	94,980	94,779	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		713	712	710	709	707	706	704	703	701	700	698	697	$8,460
	b. Debt Component (Line 6 x 2.82% x 1/12)		228	227	227	227	226	226	225	225	224	224	223	223	2,705
8.	Investment Expenses														
	a. Depreciation (C)		201	201	201	201	201	201	201	201	201	201	201	201	2,412
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		1,142	1,140	1,138	1,137	1,134	1,133	1,130	1,129	1,126	1,125	1,122	1,121	13,577
	a. Recoverable Costs Allocated to Energy		1,142	1,140	1,138	1,137	1,134	1,133	1,130	1,129	1,126	1,125	1,122	1,121	13,577
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		1,098	1,096	1,092	1,090	1,090	1,095	1,089	1,085	1,088	1,081	1,081	1,087	13,072
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	-0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$1,098	$1,096	$1,092	$1,090	$1,090	$1,095	$1,089	$1,085	$1,088	$1,081	$1,081	$1,087	$13,072

Notes:

(A) Applicable depreciable base for Big Bend; account 311.40
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rate is 2.0%
(D) Line 9a x Line 10
(E) Line 9b x Line 11

29

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGES 1 - 26
DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$69,307	$98,958	$70,377	$73,685	$51,921	$54,921	$57,121	$57,421	$64,701	$127,271	$750,151	$635,411	$2,111,245
	b. Clearings to Plant		0	0	0	0	335,963	17,887	20,087	20,387	18,187	296,035	9,487	5,687	723,720
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$83,552,961	$83,552,961	$83,552,961	$83,552,961	$83,552,961	$83,888,924	$83,906,811	$83,926,898	$83,947,285	$83,965,472	$84,261,507	$84,270,994	$84,276,681	
3.	Less: Accumulated Depreciation	(29,341,198)	(29,543,001)	(29,744,804)	(29,946,607)	(30,148,410)	(30,350,535)	(30,552,999)	(30,755,499)	(30,958,038)	(31,160,614)	(31,363,491)	(31,566,661)	(31,769,845)	
4.	CWIP - Non-Interest Bearing	2,533,602	2,602,909	2,701,867	2,772,244	2,845,929	2,561,887	2,598,921	2,635,955	2,672,989	2,719,503	2,550,739	3,291,403	3,921,127	
5.	Net Investment (Lines 2 + 3 + 4)	$56,745,364	56,612,868	56,510,023	56,378,597	56,250,479	56,100,275	55,952,732	55,807,353	55,662,235	55,524,360	55,448,754	55,995,735	56,427,962	
6.	Average Net Investment		56,679,116	56,561,446	56,444,310	56,314,538	56,175,377	56,026,504	55,880,043	55,734,794	55,593,298	55,486,557	55,722,245	56,211,849	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		416,771	415,906	415,044	414,090	413,067	411,972	410,895	409,827	408,787	408,002	409,735	413,335	$4,947,431
	b. Debt Component (Line 6 x 2.82% x 1/12)		133,196	132,919	132,644	132,339	132,012	131,662	131,318	130,977	130,644	130,393	130,947	132,098	1,581,149
8.	Investment Expenses														
	a. Depreciation (C)		201,803	201,803	201,803	201,803	202,125	202,464	202,500	202,539	202,576	202,877	203,170	203,184	2,428,647
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		751,770	750,628	749,491	748,232	747,204	746,098	744,713	743,343	742,007	741,272	743,852	748,617	8,957,227
	a. Recoverable Costs Allocated to Energy		751,770	750,628	749,491	748,232	747,204	746,098	744,713	743,343	742,007	741,272	743,852	748,617	8,957,227
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		722,948	721,340	719,283	717,328	718,258	721,280	718,013	714,161	716,811	712,364	716,815	726,103	8,624,704
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$722,948	$721,340	$719,283	$717,328	$718,258	$721,280	$718,013	$714,161	$716,811	$712,364	$716,815	$726,103	$8,624,704

Notes:
(A) Applicable depreciable base for Big Bend; account 312.46 ($83,318,932) and 312.45 ($957,749)
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rates are 2.9% and 2.3%.
(D) Line 9a x Line 10
(E) Line 9b x Line 11

30

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGES 1 - 26
DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	$21,739,737	
3.	Less: Accumulated Depreciation	(4,032,085)	(4,073,727)	(4,115,369)	(4,157,011)	(4,198,653)	(4,240,295)	(4,281,937)	(4,323,579)	(4,365,221)	(4,406,863)	(4,448,505)	(4,490,147)	(4,531,789)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$17,707,652	17,666,010	17,624,368	17,582,726	17,541,084	17,499,442	17,457,800	17,416,158	17,374,516	17,332,874	17,291,232	17,249,590	17,207,948	
6.	Average Net Investment		17,686,831	17,645,189	17,603,547	17,561,905	17,520,263	17,478,621	17,436,979	17,395,337	17,353,695	17,312,053	17,270,411	17,228,769	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		130,054	129,748	129,442	129,136	128,829	128,523	128,217	127,911	127,605	127,298	126,992	126,686	$1,540,441
	b. Debt Component (Line 6 x 2.82% x 1/12)		41,564	41,466	41,368	41,270	41,173	41,075	40,977	40,879	40,781	40,683	40,585	40,488	492,309
8.	Investment Expenses														
	a. Depreciation (C)		41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	499,704
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		213,260	212,856	212,452	212,048	211,644	211,240	210,836	210,432	210,028	209,623	209,219	208,816	2,532,454
	a. Recoverable Costs Allocated to Energy		213,260	212,856	212,452	212,048	211,644	211,240	210,836	210,432	210,028	209,623	209,219	208,816	2,532,454
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		205,084	204,551	203,889	203,290	203,445	204,214	203,277	202,171	202,896	201,448	201,615	202,536	2,438,416
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$205,084	$204,551	$203,889	$203,290	$203,445	$204,214	$203,277	$202,171	$202,896	$201,448	$201,615	$202,536	$2,438,416

Notes:
(A) Applicable depreciable base for Big Bend; accounts 311.45 ($39,818) and 312.45($21,699,919)
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rates are 1.5% and 2.3%
(D) Line 9a x Line 10
(E) Line 9b x Line 11

31

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGES 1 - 26
DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$3,486,738	$3,190,853	$3,190,853	$3,190,853	$3,193,598	$3,195,949	$3,198,753	$3,216,405	$3,234,057	$3,301,709	$3,377,361	$3,453,490	$3,486,738	
3.	Less: Accumulated Depreciation	2,677,800	2,668,820	2,659,840	2,650,860	2,641,880	2,632,900	2,623,920	2,614,940	2,605,960	2,596,980	2,587,980	2,579,000	2,570,020	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$6,164,538	5,859,673	5,850,693	5,841,713	5,835,478	5,828,849	5,822,673	5,831,345	5,840,017	5,898,689	5,965,341	6,032,490	6,056,758	
6.	Average Net Investment		6,012,105	5,855,183	5,846,203	5,838,595	5,832,163	5,825,761	5,827,009	5,835,681	5,869,353	5,932,015	5,998,915	6,044,624	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		44,208	43,054	42,988	42,932	42,885	42,838	42,847	42,911	43,158	43,619	44,111	44,447	$519,998
	b. Debt Component (Line 6 x 2.82% x 1/12)		14,128	13,760	13,739	13,721	13,706	13,691	13,693	13,714	13,793	13,940	14,097	14,205	166,187
8.	Investment Expenses														
	a. Depreciation (C)		8,980	8,980	8,980	8,980	8,980	8,980	8,980	8,980	8,980	9,000	8,980	8,980	107,780
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		67,316	65,794	65,707	65,633	65,571	65,509	65,520	65,605	65,931	66,559	67,188	67,632	793,965
	a. Recoverable Costs Allocated to Energy		67,316	65,794	65,707	65,633	65,571	65,509	65,520	65,605	65,931	66,559	67,188	67,632	793,965
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		64,735	63,227	63,059	62,922	63,031	63,330	63,171	63,029	63,692	63,963	64,746	65,598	764,503
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$64,735	$63,227	$63,059	$62,922	$63,031	$63,330	$63,171	$63,029	$63,692	$63,963	$64,746	$65,598	$764,503

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.41 ($1,675,171), 312.42 ($1,075,718), and 312.43 ($735,849)
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rates are 3.3%, 3.1%, and 2.6%
(D) Line 9a x Line 10
(E) Line 9b x Line 11

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGES 1 - 26
DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$3,073	$3,073	$3,073	$36,073	$36,073	$36,073	$36,073	$50,332	$56,326	$103,177	$98,230	$31,300	$492,876
	b. Clearings to Plant		3,073	3,073	3,073	36,073	36,073	36,073	36,073	50,332	56,326	103,177	98,230	31,300	492,876
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$8,391,052	$8,394,125	$8,397,198	$8,400,271	$8,436,344	$8,472,417	$8,508,490	$8,544,563	$8,594,895	$8,651,221	$8,754,398	$8,852,628	$8,883,928	
3.	Less: Accumulated Depreciation	(970,029)	(991,061)	(1,012,099)	(1,033,143)	(1,054,228)	(1,075,388)	(1,096,623)	(1,117,934)	(1,139,335)	(1,160,847)	(1,182,525)	(1,204,413)	(1,226,436)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$7,421,023	7,403,064	7,385,099	7,367,128	7,382,116	7,397,029	7,411,867	7,426,629	7,455,560	7,490,374	7,571,873	7,648,215	7,657,492	
6.	Average Net Investment		7,412,044	7,394,082	7,376,114	7,374,622	7,389,573	7,404,448	7,419,248	7,441,095	7,472,967	7,531,124	7,610,044	7,652,854	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		54,502	54,370	54,238	54,227	54,337	54,446	54,555	54,716	54,950	55,378	55,958	56,273	$657,950
	b. Debt Component (Line 6 x 2.82% x 1/12)		17,418	17,376	17,334	17,330	17,365	17,400	17,435	17,487	17,561	17,698	17,884	17,984	210,272
8.	Investment Expenses														
	a. Depreciation (C)		21,032	21,038	21,044	21,085	21,160	21,235	21,311	21,401	21,512	21,678	21,888	22,023	256,407
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		92,952	92,784	92,616	92,642	92,862	93,081	93,301	93,604	94,023	94,754	95,730	96,280	1,124,629
	a. Recoverable Costs Allocated to Energy		92,952	92,784	92,616	92,642	92,862	93,081	93,301	93,604	94,023	94,754	95,730	96,280	1,124,629
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		89,388	89,164	88,883	88,816	89,265	89,985	89,956	89,929	90,830	91,059	92,251	93,384	1,082,910
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$89,388	$89,164	$88,883	$88,816	$89,265	$89,985	$89,956	$89,929	$90,830	$91,059	$92,251	$93,384	$1,082,910

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.41 ($1,513,263), 312.42 ($5,153,072), 312.43 ($955,619), 315.41 ($17,504), 315.43 ($892,876), and 315.44 ($351,594)
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rates are 3.3%, 3.1%, 2.6%, 2.5%, 2.5%, and 2.1%
(D) Line 9a x Line 10
(E) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	$1,561,473	
3.	Less: Accumulated Depreciation	(258,618)	(263,042)	(267,466)	(271,890)	(276,314)	(280,738)	(285,162)	(289,586)	(294,010)	(298,434)	(302,858)	(307,282)	(311,706)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$1,302,855	1,298,431	1,294,007	1,289,583	1,285,159	1,280,735	1,276,311	1,271,887	1,267,463	1,263,039	1,258,615	1,254,191	1,249,767	
6.	Average Net Investment		1,300,643	1,296,219	1,291,795	1,287,371	1,282,947	1,278,523	1,274,099	1,269,675	1,265,251	1,260,827	1,256,403	1,251,979	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		9,564	9,531	9,499	9,466	9,434	9,401	9,369	9,336	9,304	9,271	9,239	9,206	$112,620
	b. Debt Component (Line 6 x 2.82% x 1/12)		3,057	3,046	3,036	3,025	3,015	3,005	2,994	2,984	2,973	2,963	2,953	2,942	35,993
8.	Investment Expenses														
	a. Depreciation (C)		4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	53,088
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		17,045	17,001	16,959	16,915	16,873	16,830	16,787	16,744	16,701	16,658	16,616	16,572	201,701
	a. Recoverable Costs Allocated to Energy		17,045	17,001	16,959	16,915	16,873	16,830	16,787	16,744	16,701	16,658	16,616	16,572	201,701
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		16,392	16,338	16,275	16,216	16,219	16,270	16,185	16,087	16,134	16,008	16,012	16,074	194,210
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$16,392	$16,338	$16,275	$16,216	$16,219	$16,270	$16,185	$16,087	$16,134	$16,008	$16,012	$16,074	$194,210

Notes:
(A) Applicable depreciable base for Polk; account 342.81
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rate is 3.4%
(D) Line 9a x Line 10
(E) Line 9b x Line 11

34

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGES 1 - 26
DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	$2,558,730	
3.	Less: Accumulated Depreciation	(264,638)	(269,755)	(274,872)	(279,989)	(285,106)	(290,223)	(295,340)	(300,457)	(305,574)	(310,691)	(315,808)	(320,925)	(326,042)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$2,294,092	2,288,975	2,283,858	2,278,741	2,273,624	2,268,507	2,263,390	2,258,273	2,253,156	2,248,039	2,242,922	2,237,805	2,232,688	
6.	Average Net Investment		2,291,534	2,286,417	2,281,300	2,276,183	2,271,066	2,265,949	2,260,832	2,255,715	2,250,598	2,245,481	2,240,364	2,235,247	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		16,850	16,812	16,775	16,737	16,700	16,662	16,624	16,587	16,549	16,511	16,474	16,436	$199,717
	b. Debt Component (Line 6 x 2.82% x 1/12)		5,385	5,373	5,361	5,349	5,337	5,325	5,313	5,301	5,289	5,277	5,265	5,253	63,828
8.	Investment Expenses														
	a. Depreciation (C)		5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	61,404
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		27,352	27,302	27,253	27,203	27,154	27,104	27,054	27,005	26,955	26,905	26,856	26,806	324,949
	a. Recoverable Costs Allocated to Energy		27,352	27,302	27,253	27,203	27,154	27,104	27,054	27,005	26,955	26,905	26,856	26,806	324,949
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		26,303	26,237	26,155	26,079	26,102	26,202	26,084	25,945	26,040	25,856	25,880	26,000	312,883
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$26,303	$26,237	$26,155	$26,079	$26,102	$26,202	$26,084	$25,945	$26,040	$25,856	$25,880	$26,000	$312,883

Notes:
(A) Applicable depreciable base for Big Bend; account 312.44
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rate is 2.4%
(D) Line 9a x Line 10
(E) Line 9b x Line 11

35

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGES 1 - 26
DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$23,226	$48,016	$77,801	$74,656	$32,106	$255,805
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	$1,649,121	
3.	Less: Accumulated Depreciation	(106,585)	(111,120)	(115,655)	(120,190)	(124,725)	(129,260)	(133,795)	(138,330)	(142,865)	(147,400)	(151,935)	(156,470)	(161,005)	
4.	CWIP - Non-Interest Bearing	367,767	367,767	367,767	367,767	367,767	367,767	367,767	367,767	390,993	439,009	516,810	591,466	623,572	
5.	Net Investment (Lines 2 + 3 + 4)	$1,910,303	1,905,768	1,901,233	1,896,698	1,892,163	1,887,628	1,883,093	1,878,558	1,897,249	1,940,730	2,013,996	2,084,117	2,111,688	
6.	Average Net Investment		1,908,036	1,903,501	1,898,966	1,894,431	1,889,896	1,885,361	1,880,826	1,887,904	1,918,990	1,977,363	2,049,057	2,097,903	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		14,030	13,997	13,963	13,930	13,897	13,863	13,830	13,882	14,111	14,540	15,067	15,426	$170,536
	b. Debt Component (Line 6 x 2.82% x 1/12)		4,484	4,473	4,463	4,452	4,441	4,431	4,420	4,437	4,510	4,647	4,815	4,930	54,503
8.	Investment Expenses														
	a. Depreciation (C)		4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	54,420
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		23,049	23,005	22,961	22,917	22,873	22,829	22,785	22,854	23,156	23,722	24,417	24,891	279,459
	a. Recoverable Costs Allocated to Energy		23,049	23,005	22,961	22,917	22,873	22,829	22,785	22,854	23,156	23,722	24,417	24,891	279,459
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		22,165	22,107	22,036	21,970	21,987	22,070	21,968	21,957	22,370	22,797	23,530	24,142	269,099
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$22,165	$22,107	$22,036	$21,970	$21,987	$22,070	$21,968	$21,957	$22,370	$22,797	$23,530	$24,142	$269,099

Notes:

(A) Applicable depreciable base for Big Bend; account 312.41
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rate is 3.3%
(D) Line 9a x Line 10
(E) Line 9b x Line 11

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGES 1 - 26
DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	$1,581,887	
3.	Less: Accumulated Depreciation	(96,044)	(100,131)	(104,218)	(108,305)	(112,392)	(116,479)	(120,566)	(124,653)	(128,740)	(132,827)	(136,914)	(141,001)	(145,088)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$1,485,843	1,481,756	1,477,669	1,473,582	1,469,495	1,465,408	1,461,321	1,457,234	1,453,147	1,449,060	1,444,973	1,440,886	1,436,799	
6.	Average Net Investment		1,483,800	1,479,713	1,475,626	1,471,539	1,467,452	1,463,365	1,459,278	1,455,191	1,451,104	1,447,017	1,442,930	1,438,843	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		10,911	10,881	10,851	10,820	10,790	10,760	10,730	10,700	10,670	10,640	10,610	10,580	$128,943
	b. Debt Component (Line 6 x 2.82% x 1/12)		3,487	3,477	3,468	3,458	3,449	3,439	3,429	3,420	3,410	3,400	3,391	3,381	41,209
8.	Investment Expenses														
	a. Depreciation (C)		4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	49,044
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		18,485	18,445	18,406	18,365	18,326	18,286	18,246	18,207	18,167	18,127	18,088	18,048	219,196
	a. Recoverable Costs Allocated to Energy		18,485	18,445	18,406	18,365	18,326	18,286	18,246	18,207	18,167	18,127	18,088	18,048	219,196
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		17,776	17,725	17,664	17,606	17,616	17,678	17,592	17,492	17,550	17,420	17,431	17,505	211,055
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$17,776	$17,725	$17,664	$17,606	$17,616	$17,678	$17,592	$17,492	$17,550	$17,420	$17,431	$17,505	$211,055

Notes:
(A) Applicable depreciable base for Big Bend; account 312.42
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rate is 3.1%
(D) Line 9a x Line 10
(E) Line 9b x Line 11

37

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGES 1 - 26
DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$2,674,426	$2,674,426	$2,674,426	$2,674,426	$2,674,426	$2,674,426	$2,674,426	$2,674,426	$2,674,426	$2,674,426	$2,674,426	$2,674,426	$2,674,426	
3.	Less: Accumulated Depreciation	(49,053)	(54,788)	(60,523)	(66,258)	(71,993)	(77,728)	(83,463)	(89,198)	(94,933)	(100,668)	(106,403)	(112,138)	(117,873)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$2,625,373	2,619,638	2,613,903	2,608,168	2,602,433	2,596,698	2,590,963	2,585,228	2,579,493	2,573,758	2,568,023	2,562,288	2,556,553	
6.	Average Net Investment		2,622,506	2,616,771	2,611,036	2,605,301	2,599,566	2,593,831	2,588,096	2,582,361	2,576,626	2,570,891	2,565,156	2,559,421	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		19,284	19,242	19,199	19,157	19,115	19,073	19,031	18,989	18,946	18,904	18,862	18,820	$228,622
	b. Debt Component (Line 6 x 2.82% x 1/12)		6,163	6,149	6,136	6,122	6,109	6,096	6,082	6,069	6,055	6,042	6,028	6,015	73,066
8.	Investment Expenses														
	a. Depreciation (C)		5,735	5,735	5,735	5,735	5,735	5,735	5,735	5,735	5,735	5,735	5,735	5,735	68,820
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		31,182	31,126	31,070	31,014	30,959	30,904	30,848	30,793	30,736	30,681	30,625	30,570	370,508
	a. Recoverable Costs Allocated to Energy		31,182	31,126	31,070	31,014	30,959	30,904	30,848	30,793	30,736	30,681	30,625	30,570	370,508
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		29,987	29,912	29,818	29,733	29,760	29,876	29,742	29,584	29,692	29,485	29,512	29,651	356,752
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$29,987	$29,912	$29,818	$29,733	$29,760	$29,876	$29,742	$29,584	$29,692	$29,485	$29,512	$29,651	$356,752

Notes:
(A) Applicable depreciable base for Big Bend; account 312.43 ($1,963,596) and 315.43 ($710,830)
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rate is 2.6% and 2.5%
(D) Line 9a x Line 10
(E) Line 9b x Line 11

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGES 1 - 26
DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$3,266,698	$3,750,864	$4,112,240	$2,317,700	$1,750,922	$1,952,537	$1,954,527	$2,316,642	$2,566,349	$3,028,762	$4,557,799	$2,643,873	$34,218,913
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$41,921,923	$45,188,621	$48,939,485	$53,051,725	$55,369,425	$57,120,347	$59,072,884	$61,027,411	$63,344,053	$65,910,402	$68,939,164	$73,496,963	$76,140,836	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$41,921,923	45,188,621	48,939,485	53,051,725	55,369,425	57,120,347	59,072,884	61,027,411	63,344,053	65,910,402	68,939,164	73,496,963	76,140,836	
6.	Average Net Investment		43,555,272	47,064,053	50,995,605	54,210,575	56,244,886	58,096,615	60,050,147	62,185,732	64,627,227	67,424,783	71,218,063	74,818,899	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	$0
	b. Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
	a. Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Notes:

(A) Applicable depreciable base for Big Bend; account 315.41. These dollars are for tracking purposes only; depreciation and return are not calculated until the project goes in to service.
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rate is 3.8%.
(D) Line 9a x Line 10
(E) Line 9b x Line 11
(F) FPSC ruling in Docket No. 980693-EI does not allow for recovery of dollars associated with this project until placed in-service.

39

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGES 1 - 26
DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$3,511,197	$3,681,092	$1,864,529	$1,638,711	$1,423,678	$1,398,014	$997,974	$928,784	$1,070,503	$1,070,503	$1,070,503	$1,094,720	$19,750,208
	b. Clearings to Plant		0	0	0	0	86,400,079	1,398,014	997,974	928,784	1,070,503	1,070,503	1,070,503	1,094,720	$94,031,080
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$68,350,501	$71,861,698	$75,542,790	$77,407,319	$79,046,030	$86,400,079	$87,798,093	$88,796,067	$89,724,851	$90,795,354	$91,865,857	$92,936,360	$94,031,080	
3.	Less: Accumulated Depreciation	0	0	0	0	0	(109,711)	(330,870)	(555,053)	(781,725)	(1,010,979)	(1,242,999)	(1,477,784)	(1,715,366)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$68,350,501	71,861,698	75,542,790	77,407,319	79,046,030	86,290,368	87,467,223	88,241,014	88,943,126	89,784,375	90,622,858	91,458,576	92,315,714	
6.	Average Net Investment		70,106,100	73,702,244	76,475,055	78,226,675	82,668,199	86,878,796	87,854,119	88,592,070	89,363,751	90,203,617	91,040,717	91,887,145	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		0	0	0	0	607,873	638,834	646,006	651,432	657,107	663,282	669,438	675,661	$5,209,633
	b. Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	194,270	204,165	206,457	208,191	210,005	211,978	213,946	215,935	1,664,947
8.	Investment Expenses														
	a. Depreciation (C)		0	0	0	0	109,711	221,159	224,183	226,672	229,254	232,020	234,785	237,582	1,715,366
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	911,854	1,064,158	1,076,646	1,086,295	1,096,366	1,107,280	1,118,169	1,129,178	8,589,946
	a. Recoverable Costs Allocated to Energy		0	0	0	0	911,854	1,064,158	1,076,646	1,086,295	1,096,366	1,107,280	1,118,169	1,129,178	8,589,946
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	876,529	1,028,761	1,038,046	1,043,649	1,059,137	1,064,099	1,077,527	1,095,218	8,282,966
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		$0	$0	$0	$0	$876,529	$1,028,761	$1,038,046	$1,043,649	$1,059,137	$1,064,099	$1,077,527	$1,095,218	$8,282,966

Notes:
(A) Applicable depreciable base for Big Bend; account 312.42 ($87,315,488) and 312.44 ($6,715,592)
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rate is 3.1% and 2.4%
(D) Line 9a x Line 10
(E) Line 9b x Line 11
(F) FPSC ruling in Docket No. 980693-EI does not allow for recovery of dollars associated with this project until placed in-service.

40

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGES 1 - 26
DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$80,138,218	$80,138,218	$80,138,218	$80,138,218	$80,138,218	$80,138,218	$80,138,218	$80,138,218	$80,138,218	$80,138,218	$80,138,218	$80,138,218	$80,138,218	
3.	Less: Accumulated Depreciation	(910,617)	(1,079,605)	(1,248,593)	(1,417,581)	(1,586,569)	(1,755,557)	(1,924,545)	(2,093,533)	(2,262,521)	(2,431,509)	(2,600,497)	(2,769,485)	(2,938,473)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$79,227,601	79,058,613	78,889,625	78,720,637	78,551,649	78,382,661	78,213,673	78,044,685	77,875,697	77,706,709	77,537,721	77,368,733	77,199,745	
6.	Average Net Investment		79,143,107	78,974,119	78,805,131	78,636,143	78,467,155	78,298,167	78,129,179	77,960,191	77,791,203	77,622,215	77,453,227	77,284,239	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		581,952	580,710	579,467	578,225	576,982	575,739	574,497	573,254	572,012	570,769	569,526	568,284	$6,901,417
	b. Debt Component (Line 6 x 2.82% x 1/12)		185,986	185,589	185,192	184,795	184,398	184,001	183,604	183,206	182,809	182,412	182,015	181,618	2,205,625
8.	Investment Expenses														
	a. Depreciation (C)		168,988	168,988	168,988	168,988	168,988	168,988	168,988	168,988	168,988	168,988	168,988	168,988	2,027,856
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		936,926	935,287	933,647	932,008	930,368	928,728	927,089	925,448	923,809	922,169	920,529	918,890	11,134,898
	a. Recoverable Costs Allocated to Energy		936,926	935,287	933,647	932,008	930,368	928,728	927,089	925,448	923,809	922,169	920,529	918,890	11,134,898
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		901,005	898,795	896,017	893,514	894,326	897,836	893,851	889,117	892,440	886,207	887,071	891,255	10,721,434
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F		$901,005	$898,795	$896,017	$893,514	$894,326	$897,836	$893,851	$889,117	$892,440	$886,207	$887,071	$891,255	$10,721,434

Notes:
(A) Applicable depreciable base for Big Bend; account 311.43 ($3,160,938), 312.43 ($71,233,774), and 312.44 ($5,743,506)
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rates are 1.2%, 2.6%, and 2.4%
(D) Line 9a x Line 10

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGES 1 - 26
DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$61,202,090	$61,202,090	$61,202,090	$61,202,090	$61,202,090	$61,202,090	$61,202,090	$61,202,090	$61,202,090	$61,202,090	$61,202,090	$61,202,090	$61,202,090	
3.	Less: Accumulated Depreciation	(2,383,327)	(2,505,731)	(2,628,135)	(2,750,539)	(2,872,943)	(2,995,347)	(3,117,751)	(3,240,155)	(3,362,559)	(3,484,963)	(3,607,367)	(3,729,771)	(3,852,175)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$58,818,763	58,696,359	58,573,955	58,451,551	58,329,147	58,206,743	58,084,339	57,961,935	57,839,531	57,717,127	57,594,723	57,472,319	57,349,915	
6.	Average Net Investment		58,757,561	58,635,157	58,512,753	58,390,349	58,267,945	58,145,541	58,023,137	57,900,733	57,778,329	57,655,925	57,533,521	57,411,117	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		432,054	431,154	430,254	429,354	428,454	427,554	426,654	425,754	424,854	423,954	423,054	422,154	$5,125,248
	b. Debt Component (Line 6 x 2.82% x 1/12)		138,080	137,793	137,505	137,217	136,930	136,642	136,354	136,067	135,779	135,491	135,204	134,916	1,637,978
8.	Investment Expenses														
	a. Depreciation (C)		122,404	122,404	122,404	122,404	122,404	122,404	122,404	122,404	122,404	122,404	122,404	122,404	1,468,848
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		692,538	691,351	690,163	688,975	687,788	686,600	685,412	684,225	683,037	681,849	680,662	679,474	8,232,074
	a. Recoverable Costs Allocated to Energy		692,538	691,351	690,163	688,975	687,788	686,600	685,412	684,225	683,037	681,849	680,662	679,474	8,232,074
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		665,987	664,376	662,347	660,519	661,144	663,762	660,838	657,364	659,844	655,259	655,922	659,039	7,926,401
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		$665,987	$664,376	$662,347	$660,519	$661,144	$663,762	$660,838	$657,364	$659,844	$655,259	$655,922	$659,039	$7,926,401

Notes:
(A) Applicable depreciable base for Big Bend; account 312.44
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rate is 2.4%
(D) Line 9a x Line 10
(E) Line 9b x Line 11

42

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGES 1 - 26
DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$11,719,963	$5,001,604	$5,001,604	$5,001,604	$11,419,877	$11,480,480	$11,507,803	$11,552,968	$11,613,183	$11,648,283	$11,687,756	$11,702,856	$11,719,963	
3.	Less: Accumulated Depreciation	(294,511)	(317,097)	(339,683)	(362,269)	(384,855)	(407,441)	(430,027)	(452,613)	(475,199)	(497,785)	(520,371)	(542,957)	(565,543)	
4.	CWIP - Non-Interest Bearing	16,182	16,182	16,182	16,182	16,182	16,182	16,182	16,182	16,182	16,182	16,182	16,182	16,182	
5.	Net Investment (Lines 2 + 3 + 4)	$11,441,634	4,700,689	4,678,103	4,655,517	11,051,204	11,089,221	11,093,958	11,116,537	11,154,166	11,166,680	11,183,567	11,176,081	11,170,602	
6.	Average Net Investment		8,071,161	4,689,396	4,666,810	7,853,360	11,070,212	11,091,590	11,105,248	11,135,352	11,160,423	11,175,124	11,179,824	11,173,342	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		59,349	34,482	34,316	57,747	81,401	81,558	81,659	81,880	82,064	82,173	82,207	82,159	$840,995
	b. Debt Component (Line 6 x 2.82% x 1/12)		18,967	11,020	10,967	18,455	26,015	26,065	26,097	26,168	26,227	26,262	26,273	26,257	268,773
8.	Investment Expenses														
	a. Depreciation (C)		22,586	22,586	22,586	22,586	22,586	22,586	22,586	22,586	22,586	22,586	22,586	22,586	271,032
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		100,902	68,088	67,869	98,788	130,002	130,209	130,342	130,634	130,877	131,021	131,066	131,002	1,380,800
	a. Recoverable Costs Allocated to Energy		100,902	68,088	67,869	98,788	130,002	130,209	130,342	130,634	130,877	131,021	131,066	131,002	1,380,800
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		97,034	65,431	65,134	94,708	124,966	125,878	125,669	125,506	126,433	125,912	126,302	127,062	1,330,035
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$97,034	$65,431	$65,134	$94,708	$124,966	$125,878	$125,669	$125,506	$126,433	$125,912	$126,302	$127,062	$1,330,035

Notes:
(A) Applicable depreciable base for Big Bend; account 312.44 ($1,477,493) and 312.45 ($10,242,470)
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rate is 2.4% and 2.3%
(D) Line 9a x Line 10
(E) Line 9b x Line 11

43

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGES 1 - 26
DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

Return on Capital Investments, Depreciation and Taxes
For Project: Clean Air Mercury Rule
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
4.	CWIP - Non-Interest Bearing	950,356	950,356	950,356	950,356	950,356	950,356	950,356	950,356	950,356	950,356	950,356	950,356	950,356	
5.	Net Investment (Lines 2 + 3 + 4)	$950,356	950,356	950,356	950,356	950,356	950,356	950,356	950,356	950,356	950,356	950,356	950,356	950,356	
6.	Average Net Investment		950,356	950,356	950,356	950,356	950,356	950,356	950,356	950,356	950,356	950,356	950,356	950,356	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		6,988	6,988	6,988	6,988	6,988	6,988	6,988	6,988	6,988	6,988	6,988	6,988	$83,856
	b. Debt Component (Line 6 x 2.82% x 1/12)		2,233	2,233	2,233	2,233	2,233	2,233	2,233	2,233	2,233	2,233	2,233	2,233	26,796
8.	Investment Expenses														
	a. Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		9,221	9,221	9,221	9,221	9,221	9,221	9,221	9,221	9,221	9,221	9,221	9,221	110,652
	a. Recoverable Costs Allocated to Energy		9,221	9,221	9,221	9,221	9,221	9,221	9,221	9,221	9,221	9,221	9,221	9,221	110,652
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11.	Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12.	Retail Energy-Related Recoverable Costs (D)		8,867	8,861	8,849	8,840	8,864	8,914	8,890	8,859	8,908	8,861	8,886	8,944	106,543
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$8,867	$8,861	$8,849	$8,840	$8,864	$8,914	$8,890	$8,859	$8,908	$8,861	$8,886	$8,944	$106,543

Notes:
(A) Applicable depreciable base for Big Bend and Polk; accounts 312.41, 312.43, 312.44, and 345.81
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(C) Applicable depreciation rate is 3.3%, 2.6%, 2.4%, and 3.1%
(D) Line 9a x Line 10
(E) Line 9b x Line 11

44

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGES 1 - 26
DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2009 to December 2009

For Project: SO_2 Emissions Allowances
(in Dollars)

Line Description	Beginning of Period Amount	Projected January 09	Projected February 09	Projected March 09	Projected April 09	Projected May 09	Projected June 09	Projected July 09	Projected August 09	Projected September 09	Projected October 09	Projected November 09	Projected December 09	End of Period Total
1. Investments														
a. Purchases/Transfers		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
b. Sales/Transfers		1,099,890	1,099,890	1,100,220	1,099,890	1,099,890	1,100,220	1,099,890	1,099,890	1,100,220	1,099,890	1,099,890	1,100,220	$13,200,000
c. Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Working Capital Balance														
a. FERC 158.1 Allowance Inventory	$0	0	0	0	0	0	0	0	0	0	0	0	0	
b. FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	
c. FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	
d. FERC 254.01 Regulatory Liabilities - Gains	(19,442)	(18,618)	(17,842)	(17,013)	(16,182)	(15,323)	(14,415)	(13,492)	(12,569)	(11,659)	(10,779)	(9,891)	(9,100)	
3. Total Working Capital Balance	($19,442)	($18,618)	($17,842)	($17,013)	($16,182)	($15,323)	($14,415)	($13,492)	($12,569)	($11,659)	($10,779)	($9,891)	($9,100)	
4. Average Net Working Capital Balance		($19,030)	($18,230)	($17,428)	($16,598)	($15,753)	($14,869)	($13,954)	($13,031)	($12,114)	($11,219)	($10,335)	($9,496)	
5. Return on Average Net Working Capital Balance														
a. Equity Component Grossed Up For Taxes (A)		($140)	($134)	($128)	($122)	($116)	($109)	($103)	($96)	($89)	($82)	($76)	($70)	($1,265)
b. Debt Component (Line 6 x 2.82% x 1/12)		($45)	($43)	($41)	($39)	($37)	($35)	($33)	($31)	($28)	($26)	($24)	($22)	($404)
6. Total Return Component (B)		(185)	(177)	(169)	(161)	(153)	(144)	(136)	(127)	(117)	(108)	(100)	(92)	($1,669)
7. Expenses:														
a. Gains		(1,100,457)	(1,100,457)	(1,100,787)	(1,100,457)	(1,100,457)	(1,100,787)	(1,100,457)	(1,100,457)	(1,100,787)	(1,100,457)	(1,100,457)	(1,100,787)	(13,206,804)
b. Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c. SO_2 Allowance Expense		90,843	82,091	90,838	89,836	92,908	89,759	92,844	92,844	89,757	92,887	87,779	90,876	1,083,262
8. Net Expenses (C)		(1,009,614)	(1,018,366)	(1,009,949)	(1,010,621)	(1,007,549)	(1,011,028)	(1,007,613)	(1,007,613)	(1,011,030)	(1,007,570)	(1,012,678)	(1,009,911)	(12,123,542)
9. Total System Recoverable Expenses (Lines 6 + 7)		($1,009,799)	($1,018,543)	($1,010,118)	($1,010,782)	($1,007,702)	($1,011,172)	($1,007,749)	($1,007,740)	($1,011,147)	($1,007,678)	($1,012,778)	($1,010,003)	($12,125,211)
a. Recoverable Costs Allocated to Energy		(1,009,799)	(1,018,543)	(1,010,118)	(1,010,782)	(1,007,702)	(1,011,172)	(1,007,749)	(1,007,740)	(1,011,147)	(1,007,678)	(1,012,778)	(1,010,003)	(12,125,211)
b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10. Energy Jurisdictional Factor		0.9616613	0.9609826	0.9596958	0.9586978	0.9612606	0.9667369	0.9641476	0.9607418	0.9660436	0.9610028	0.9636533	0.9699253	
11. Demand Jurisdictional Factor		0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12. Retail Energy-Related Recoverable Costs (D)		(971,085)	(978,802)	(969,406)	(969,034)	(968,664)	(977,537)	(971,619)	(968,178)	(976,812)	(968,381)	(975,967)	(979,627)	(11,675,113)
13. Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14. Total Juris. Recoverable Costs (Lines 12 + 13)		($971,085)	($978,802)	($969,406)	($969,034)	($968,664)	($977,537)	($971,619)	($968,178)	($976,812)	($968,381)	($975,967)	($979,627)	($11,675,113)

Notes:
(A) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(B) Line 6 id reported on Scgedule 3P.
(C) Line 8 is reported on Schedule 2P
(D) Line 9a x Line 10
(E) Line 9b x Line 11

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGES 1 - 26
DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 Flue Gas Desulfurization Integration

Project Description:

This project involved the integration of Big Bend Unit 3 flue gases into the Big Bend Unit 4 Flue Gas Desulfurization ("FGD") system. The integration was accomplished by installing interconnecting ductwork between Unit 3 precipitator outlet ducts and the Unit 4 FGD inlet duct. The Unit 4 FGD outlet duct was interconnected with the Unit 3 chimney via new ductwork and a new stack breaching. New ductwork, linings, isolation dampers, support steel, and stack annulus pressurization fans were procured and installed. Modifications to the materials handling systems and controls were also necessary.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2008 through December 2008, is $808,109 compared to the original projection of $808,109, representing no variance.

The actual/estimated O&M expense for the period January 2008 through December 2008 is $3,287,684 compared to the original projection of $3,688,900 representing a variance of 10.9%. This variance is due to a lower cost of consumables for gypsum production as well as a decrease in maintenance costs.

Progress Summary: The project is complete and in-service.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009, is expected to be $786,042.

Estimated O&M costs for the period January 2009 through December 2009 are projected to be $3,658,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Units 1 & 2 Flue Gas Conditioning

Project Description:

The existing electrostatic precipitators were not designed for the range of fuels needed for compliance with the Clean Air Act Amendments ("CAAA"). Flue gas conditioning was required to assure operation of the generating units in accordance with applicable permits and regulations. This equipment is still required to ensure compliance with the CAAA in the event the FGD system on Units 1 & 2 is not operating.

The project involved the addition of molten sulfur unloading, storage and conveying to sulfur burners and catalytic converters where SO_2 is converted to SO_3. The control and injection system then injects this into the ductwork ahead of the electrostatic precipitators.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2008 through December 2008 is $459,431 compared to the original projection of $459,431 representing no variance.

The actual/estimated O&M expense for this project for the period January 2008 through December 2008 is $0 and did not vary from the original projection.

Progress Summary: The project is complete and in-service.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is projected to be $440,693.

Estimated O&M costs for the period January 2009 through December 2009 are projected to be $0.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 Continuous Emissions Monitors

Project Description:

Continuous emissions monitors (CEMs) were installed on the flue gas inlet and outlet of Big Bend Unit 4 to monitor compliance with the CAAA requirements. The monitors are capable of measuring, recording and electronically reporting SO_2, NO_x and volumetric gas flow out of the stack. The project consisted of monitors, a CEM building, the CEMs control and power cables to supply a complete system.

40 CFR Part 75 includes the general requirements for the installation, certification, operation and maintenance of CEMs and specific requirements for the monitoring of pollutants, opacity and volumetric flow. These regulations are very comprehensive and specific as to the requirements for CEMs, and in essence, they define the components needed and their configuration.

Project Accomplishment:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2008 through December 2008 is $82,704 compared to the original projection of $82,704 representing no variance.

Progress Summary: The project is complete and in-service.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is projected to be $80,584.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 1 Classifier Replacement

Project Description:

The boiler modifications at Big Bend Unit 1 are part of Tampa Electric's NO_X compliance strategy for Phase II of the CAAA. The classifier replacements will optimize coal fineness by providing a uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO_X levels.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2008 through December 2008 is $143,853 compared to the original projection of $143,853 representing no variance.

Progress Summary: The project was placed in-service December 1998.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is projected to be $138,796.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 2 Classifier Replacement

Project Description:

The boiler modifications at Big Bend Unit 2 are part of Tampa Electric's NO_X compliance strategy for Phase II of the CAAA. The classifier replacements will optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO_X levels.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2008 through December 2008 is $104,046 compared to the original projection of $104,046 representing no variance.

Progress Summary: The project was placed in-service May 1998.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is projected to be $100,489.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Units 1 & 2 FGD

Project Description:

The Big Bend Units 1 & 2 FGD system consists of equipment capable of removing SO_2 from the flue gas generated by the combustion of coal. The FGD was installed in order to comply with Phase II of the CAAA. Compliance with Phase II is required by January 1, 2000. The CAAA impose SO_2 emission limits on existing steam electric units with an output capacity of greater than 25 megawatts and all new utility units. Tampa Electric conducted an exhaustive analysis of options to comply with Phase II of the CAAA that culminated in the selection of the FGD project to serve Big Bend Units 1 & 2.

In Docket No. 980693-EI, Order No. PSC-99-0075-FOF-EI, issued January 11, 1999, the Commission found that the FGD project was the most cost-effective alternative for compliance with the SO_2 requirements of Phase II of the CAAA.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2008 through December 2008 is $8,919,694 compared to the original projection of $8,915,093 representing an insignificant variance.

The actual/estimated O&M expense for the period January 2008 through December 2008 is $6,337,155 as compared to the original estimate of $7,243,000 resulting in a variance of 12.5%. This variance is primarily due to the re-allocation of 2008 maintenance activities with the scheduled outages for 2009.

Progress Summary: The project was placed in-service in December 1999.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is expected to be $8,957,227.

Estimated O&M costs for the period January 2009 through December 2009 are projected to be $7,482,800.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Section 114 Mercury Testing Platform

Project Description:

The Mercury Emissions Information Collection Effort is mandated by the EPA. The EPA asserts that Section 114 of the CAAA grants to the EPA the authority to request the collection of information necessary for it to study whether it is appropriate and necessary to develop performance or emission standards for electric utility steam generating units.

In a letter dated November 25, 1998, Tampa Electric was notified by the EPA that, pursuant to Section 114 of the CAAA, the company was required to periodically sample and analyze coal shipments for mercury and chlorine content during the period January 1, 1999 through December 31, 1999.

In addition to coal sampling, stack testing and analyses are also required. Tampa Electric received a second letter from EPA, dated March 11, 1999, requiring Tampa Electric to perform specialized mercury testing of the inlet and outlet of the last emission control device installed for Big Bend Units 1, 2 or 3, and Polk Unit 1 as part of the mercury data collection. Part of the cost incurred to perform the stack testing is due to the need to construct special test facilities at the Big Bend stack testing location to meet EPA's testing requirements.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2008 through December 2008, is $13,858 compared to the original projection of $13,858 representing no variance.

Progress Summary: The project was placed in-service in December 1999 and was completed in May 2000.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is expected to be $13,577.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend FGD Optimization and Utilization

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric was required to optimize the SO_2 removal efficiency and operations of the Big Bend Units 1, 2 and 3 FGD systems. Tampa Electric performed activities in three key areas to improve the performance and reliability of the Big Bend Units 1, 2 and 3 FGD systems. The majority of the improvements required on the Unit 3 tower module included the tower piping, nozzle and internal improvements, ductwork improvements, electrical system reliability improvements, tower control improvements, dibasic acid system improvements, booster fan reliability, absorber system improvements, quencher system improvements, and tower demister improvements. Big Bend Units 1 and 2 FGD system improvements included additional preventative maintenance, oxidation air control improvements, and tower water, air reagent and start-up piping upgrades. In order to ensure reliability of the FGD systems, improvements to the common limestone supply, gypsum de-watering stack reliability and wastewater treatment plant were also being performed.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2008 through December 2008 is $2,590,639 compared to the original projection of $2,590,639 representing no variance.

Progress Summary: The project was placed in-service in January 2002.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is expected to be $2,532,454.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend PM Minimization and Monitoring

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to develop a Best Operational Practices ("BOP") study to minimize emissions from each electrostatic precipitator ("ESP") at Big Bend, as well as perform a best available control technology ("BACT") analysis for the upgrade of each existing ESP. The company is also required to install and operate particulate matter continuous emission monitors on Big Bend Units 1, 2 and 3 FGD systems. Tampa Electric has identified improvements that are necessary to optimize ESP performance such as modifications to the turning vanes and precipitator distribution plates, and upgrades to the controls and software system of the precipitators. Tampa Electric has incurred costs associated with the recommendations of the BOP study and the BACT analysis in 2001 and will continue to experience O&M and capital expenditures during 2002 and beyond.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2008 through December 2008 is $1,084,033 as compared to the original projection of $1,127,247 resulting in an insignificant variance.

The actual/estimated O&M expense the period January 2008 through December 2008 is $438,402 as compared to the original projection of $450,000 resulting in a variance of 2.6%. This variance is due to the decrease in inspection work during the Unit 3 outage as well as the overall improved precipitator performance.

Progress Summary: This project was placed in-service July 2005.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is expected to be $1,124,629.

Estimated O&M costs for the period January 2009 through December 2009 are projected to be $455,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend NO_x Emissions Reduction

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to spend up to $3 million with the goal to reduce NO_x emissions at Big Bend Station. The Consent Decree requires that by December 31, 2002, the company must achieve at least a 30 percent reduction beyond 1998 levels for Big Bend Units 1 and 2 and at least a 15 percent reduction in NO_x emissions from Big Bend Unit 3. Tampa Electric has identified projects that are the first steps to decrease NO_x emissions in these units such as burner and windbox modifications and the installation of a neural network system on each of the Big Bend units.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2008 through December 2008 is $798,805 as compared to the original projection of $872,714 resulting in an insignificant variance.

The actual/estimated O&M expense the period January 2008 through December 2008 is $512,435 as compared to the original projection of $350,000 resulting in a variance of 46.4%. This variance is due to unanticipated inspections on boiler tubes and burner modifications.

Progress Summary: The project was placed in-service January 2008.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is expected to be $793,965.

Estimated O&M costs for the period January 2009 through December 2009 are projected to be $358,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

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

Project Description:

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

The scope of work for this project included cleaning and inspecting the tank in accordance with API 653 specifications, coating the internal floor plus 30 inches up the tank wall, installing an AEI Segundo bottom to the tank as well as installing a leak detection system, installing a spill containment for piping fittings and valves surrounding the tank, installing a new truck unloading facility and spill containment for the truck unloading facility, installing level instrumentation for overfill protection, installing secondary containment for below ground piping or reroute to above ground, and conducting a tank closure assessment.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2008 through December 2008 is $56,068 compared to the original projection of $56,068 representing no variance.

Progress Summary: The project was placed in-service October 1998.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is projected to be $54,560.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

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

Project Description:

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

The scope of work for this project included cleaning and inspecting the tank in accordance with API 653 specifications, coating the internal floor plus 30 inches up the tank wall, installing an AEI Segundo bottom to the tank as well as installing a leak detection system, installing a spill containment for piping fittings and valves surrounding the tank, installing a new truck unloading facility and spill containment for the truck unloading facility, installing level instrumentation for overfill protection, installing secondary containment for below ground piping or reroute to above ground, and conducting a tank closure assessment.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2008 through December 2008 is $92,212 compared to the original projection of $92,212 representing no variance.

Progress Summary: The project was placed in-service December 1998.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is projected to be $89,738.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Phillips Oil Tank No. 1 Upgrade

Project Description:

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

The scope of work for this project included cleaning and inspecting the tank in accordance with API 653 specifications, coating the internal floor plus 30 inches up the tank wall, installing a spill containment for piping fittings and valves surrounding the tank, installing level instrumentation for overfill protection, installing secondary containment for below ground piping or reroute to above ground, and conducting a tank closure assessment.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2008 through December 2008, is $6,064 compared to the original projection of $6,064 representing no variance.

Progress Summary: The project is complete and was placed in-service October 1998.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is projected to be $5,859.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Phillips Oil Tank No. 4 Upgrade

Project Description:

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

The scope of work for this project included cleaning and inspecting the tank in accordance with API 653 specifications, coating the internal floor plus 30 inches up the tank wall, installing a spill containment for piping fittings and valves surrounding the tank, installing level instrumentation for overfill protection, installing secondary containment for below ground piping or reroute to above ground, and conducting a tank closure assessment.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2008 through December 2008 is $9,528 compared to the original projection of $9,528 representing no variance.

Progress Summary: The project is complete and was placed in-service October 1998.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is projected to be $9,211.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: SO_2 Emission Allowances

Project Description:

The acid rain control title of the CAAA sets forth a comprehensive regulatory mechanism designed to control acid rain by limiting sulfur dioxide emissions by electric utilities. The CAAA requires reductions in SO_2 emissions in two phases. Phase I began on January 1, 1995 and applies to 110 mostly coal-fired utility plants containing about 260 generating units. These plants are owned by some 40 jurisdictional utility systems that are expected to reduce annual SO_2 emissions by as much as 4.5 million tons. Phase II began on January 1, 2000, and applies to virtually all existing steam-electric generating utility units with capacity exceeding 25 megawatts and to new generating utility units of any size. The EPA issues to the owners of generating units allowances (defined as an authorization to emit, during or after a specified calendar year, one ton of SO_2) equal to the number of tons of SO_2 emissions authorized by the CAAA. EPA does not assess a charge for the allowances it awards.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated return on average net working capital for the period January 2008 through December 2008 is ($5,743) compared to the original projection of ($9,165) representing a 37.3% variance. The variance is due to the sale of SO_2 allowances originally projected to occur in 2008 but transpired throughout 2007.

The actual/estimated O&M for the period January 2008 through December 2008 is ($18,765,601) compared to the original projection of ($29,413,430) representing a variance of 36.2%. The significant variance is due to the sale of SO_2 allowances originally projected to occur in 2008 that actually transpired in 2007.

Progress Summary: SO_2 emission allowances are being used by Tampa Electric to meet compliance standards for Phase I of the CAAA.

Project Projections: Estimated return on average net working capital for the period January 2009 through December 2009 is projected to be ($1,669).

Estimated O&M costs for the period January 2009 through December 2009 are projected to be ($12,123,542).

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: National Pollutant Discharge Elimination System ("NPDES") Annual Surveillance Fees

Project Description:

Chapter 62-4.052, Florida Administrative Code ("F. A. C."), implements the annual regulatory program and surveillance fees for wastewater permits. These fees are in addition to the application fees described in Rule 62-4.050, F. A. C. Tampa Electric's Big Bend, Hookers Point, Polk Power and Gannon Stations are affected by this rule.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2008 through December 2008 is $34,500 compared to the original projection of $34,500 representing no variance.

Progress Summary: NPDES Surveillance fees are paid annually for the prior year.

Projections: Estimated O&M costs for the period January 2009 through December 2009 are projected to be $34,500.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Gannon Thermal Discharge Study

Project Description:

This project is a direct requirement from the FDEP in conjunction with the renewal of Tampa Electric's Industrial Wastewater Facility Permit under the provisions of Chapter 403, Florida Statutes, and applicable rules of the Florida Administrative Code, which constitute authorization for the company's Gannon Station facility to discharge to waters of the State under the NPDES. The FDEP permit is Permit No. FL0000809. Specifically, Tampa Electric is required to perform a 316(a) determination for Gannon Station to ensure the protection and propagation of a balanced, indigenous population of shellfish, fish and wildlife with in the primary area of study. The project will have two facets: 1) develop the plan of study and identify the thermal plume, and 2) implement the plan of study through appropriate sampling to make the determination if any adverse impacts are occurring.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2008 through December 2008 is $76,005 compared to the original projection of $50,000, which represents a variance of 52.0%. The variance is due to the need for additional data collection than what was originally planned.

Progress Summary: This project was approved by the Commission in Docket No. 010593-EI on September 4, 2001. The project is expected to continue through at least 2009.

Projections: Estimated O&M costs for the period January 2009 through December 2009 are projected to be $50,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Polk NO_x Emissions Reduction

Project Description:

This project is designed to meet a lower NO_x emissions limit established by the FDEP for Polk Unit 1 by July 1, 2005. The lower limit of 15 parts per million by volume dry basis at 15 percent O_2 is specified in FDEP Permit No. PSD-FL-194F issued February 5, 2002. The project will consist of two phases: 1) the humidification of syngas through the installation of a syngas saturator; and 2) the modification of controls and the installation of additional guide vanes to the diluent nitrogen compressor.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2008 through December 2008 is $207,879 as compared to the original projection of $207,879 representing no variance.

The actual/estimated O&M for the period January 2008 through December 2008 is $46,667 compared to the original projection of $65,000, which represents a variance of 28.2 %. The variance is due to a unit outage during the second quarter of 2008.

Progress Summary: The project was placed in-service January 2005.

Project Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is projected to be $201,701.

Estimated O&M costs for the period January 2009 through December 2009 are projected to be $75,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Bayside SCR Consumables

Project Description:

This project is necessary to achieve the NO_x emissions limit of 3.5 parts per million established by the FDEP Consent Final Judgment and the EPA Consent Decree for the natural gas-fired Bayside Power Station. To achieve this NO_x limit, the installation of selective catalytic reduction (SCR) systems is required. An SCR system requires consumable goods – primarily anhydrous ammonia – to be injected into the catalyst bed in order to achieve the required NO_x emissions limit. Principally, the project is designed to capture the cost of consumable goods necessary to operate the SCR systems.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2008 through December 2008 is $108,068 compared to the original projection of $70,000 resulting in a variance of 54.4%. The variance is due to the increase in price and consumption of ammonia.

Progress Summary: This project was approved by the Commission in Docket No. 021255-EI, Order No. PSC-03-0469-PAA-EI, issued April 4, 2003. As an O&M project, expenses are ongoing annually.

Projections: Estimated O&M costs for the period January 2009 through December 2009 are projected to be $82,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 Separated Overfire Air ("SOFA")

Project Description:

This project is necessary to assist in achieving the NO_x emissions limit established by the FDEP Consent Final Judgment and the EPA Consent Decree for Big Bend Unit 4. A SOFA system stages secondary combustion air to prevent NO_x formation that would otherwise require removal by post-combustion technology. In-furnace combustion control through a SOFA system is the most cost-effective means to reduce NO_x emissions prior to the application of these technologies. Costs associated with the SOFA system will entail capital expenditures for equipment installation and subsequent annual maintenance.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2008 through December 2008 is $332,096 compared to the original projection of $332,096 representing no variance.

The actual/estimated O&M for the period January 2008 through December 2008 is $32,976 compared to the original projection of $50,000, which represents a variance of 34.0%. This variance is due to less maintenance activity than anticipated.

Progress Summary: The project was placed in-service November 2004.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is projected to be $324,949.

Estimated O&M costs for the period January 2009 through December 2009 are projected to be $50,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 1 Pre-SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2009 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. Therefore, this project is a necessary precursor to an SCR system designed to reduce inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs. The Big Bend Unit 1 Pre-SCR technologies include a neural network system, secondary air controls and windbox modifications.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2008 through December 2008 is $280,044 compared to the original projection of $279,624 resulting in an insignificant variance.

The actual/estimated O&M for the period January 2008 through December 2008 is $30,000 compared to the original projection of $75,000, which represents a variance of 60.0%. This variance is due to the delay of the in-service date for the capital project.

Progress Summary: This project was approved by the Commission in Docket No. 040750-EI, Order No. PSC-04-1080-CO-EI, issued November 4, 2004.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is projected to be $279,459.

Estimated O&M costs for the period January 2009 through December 2009 are projected to be $77,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 2 Pre-SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2009 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. Therefore, this project is a necessary precursor to an SCR system designed to reduce inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs. The Big Bend Unit 2 Pre-SCR technologies include secondary air controls and windbox modifications.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2008 through December 2008 is $224,909 compared to the original projection of $224,909 resulting in no variance.

The actual/estimated O&M for the period January 2008 through December 2008 is $11,188 compared to the original projection of $75,000, which represents a variance of 85.1%. This variance is due to the delay of the in-service date for the capital project.

Progress Summary: This project was approved by the Commission in Docket No. 040750-EI, Order No. PSC-04-1080-CO-EI, issued November 4, 2004.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is projected to be $219,196.

Estimated O&M costs for the period January 2009 through December 2009 are projected to be $77,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 Pre-SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2009 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal, which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. Therefore, this project is a necessary precursor to an SCR system designed to reduce *inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs.* The Big Bend Unit 3 Pre-SCR technologies include a neutral network system, secondary air controls, windbox modifications and primary coal/air flow controls.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2008 through December 2008 is $356,032 compared to the original projection of $437,512 resulting in a variance of 18.6%. This variance is due to the deferment of activities and associated costs to 2009 after the completion of the outage scheduled for the end of 2008.

The actual/estimated O&M for the period January 2008 through December 2008 is $2 compared to the original projection of $0 resulting in an insignificant variance.

Progress Summary: This project was approved by the Commission in Docket No. 040750-EI, Order No. PSC-04-1080-CO-EI, issued November 4, 2004.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is projected to be $370,508.

Estimated O&M costs for the period January 2009 through December 2009 are projected to be $0.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Clean Water Act Section 316(b) Phase II Study

Project Description:

This project is a direct requirement from the EPA to reduce impingement and entrainment of aquatic organisms related to the withdrawal of waters for cooling purposes through cooling water intake structures. The Phase II Rule requires that power plants meeting certain criteria to comply with national performance standards for impingement and entrainment. Accordingly, Tampa Electric must develop its compliance strategies for its H. L. Culbreath Bayside Power and the Big Bend Power Stations and then submit these strategies for approval through a Comprehensive Demonstration Study to the FDEP.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M for the period January 2008 through December 2008 is $124,395 compared to the original projection of $150,000, which represents a variance of 17.1%. This variance is due to the decrease in contractor costs to complete the impingement study reports.

Progress Summary: This project was approved by the Commission in Docket No. 041300-EI, Order No. PSC-05-0164-PAA-EI, issued February 10, 2005.

Projections: Estimated O&M costs for the period January 2009 through December 2009 are projected to be $150,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 1 SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2009 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal, which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. This project is associated with the installation of an SCR system on Big Bend Unit 1 and is scheduled to go in-service May 2010.

Project Accomplishments:

Fiscal Expenditures: Based on the Commission's previous ruling in Docket No. 980693-EI, Tampa Electric will not seek ECRC recovery of capital costs for this project until May 2010, the expected in-service date for the project. At that time, the associated depreciation expense and allowance for funds used during construction will be requested for ECRC recovery.

Progress Summary: This project was approved by the Commission in Docket No. 041376-EI, Order No. PSC-05-0616-CO-EI, issued June 3, 2005.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is projected to be $0.

Estimated O&M costs for the period January 2009 through December 2009 are projected to be $0.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 2 SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2009 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal, which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. This project is associated with the installation of an SCR system on Big Bend Unit 2 and is scheduled to go in-service April 2009.

Project Accomplishments:

Fiscal Expenditures: Based on the Commission's previous ruling in Docket No. 980693-EI, Tampa Electric will not seek ECRC recovery of capital costs for this project until April 2009, the expected in-service date for the project. At that time, the associated depreciation expense and allowance for funds used during construction will be requested for ECRC recovery.

Progress Summary: This project was approved by the Commission in Docket No. 041376-EI, Order No. PSC-05-0616-CO-EI, issued June 3, 2005.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is projected to be $8,589,946.

Estimated O&M costs for the period January 2009 through December 2009 are projected to be $1,807,700.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2009 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. This project is associated with the installation of an SCR system on Big Bend Unit 3 and is scheduled to go in-service May 2009.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2008 through December 2008 is $5,432,066 compared to the original projection of $8,778,536, which represents variance of 38.1%. This variance is due to turbine rotor repair that caused the delay in commercial operation.

The actual/estimated O&M for the period January 2008 through December 2008 is $1,200,000 compared to the original projection of $1,606,900 representing a variance of 25.3%. The variance is due to the delay in commercial operation.

Progress Summary: This project was approved by the Commission in Docket No. 041376-EI, Order No. PSC-05-0616-CO-EI, issued June 3, 2005.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is projected to be $11,134,898.

Estimated O&M costs for the period January 2009 through December 2009 are projected to be $2,204,900.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2009 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. This project is associated with the installation of an SCR system on Big Bend Unit 4 and is scheduled to go in-service June 2009.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2008 through December 2008 is $8,408,013 compared to the original projection of $6,125,701, which represents variance 0f 37.1%. This variance is due to an inadvertent error found in the formula for the amount of average return on investment for the months of January through May 2008 of the 2008 Projection filing.

The actual/estimated O&M for the period January 2008 through December 2008 is $1,331,036 compared to the original projection of $1,610,000 representing a variance of 17.3%. The variance is due to the decreased usage of ammonia.

Progress Summary: This project went in to service in May 2008.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is projected to be $8,232,074.

Estimated O&M costs for the period January 2009 through December 2009 are projected to be $1,252,800.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Arsenic Groundwater Standard Program

Project Description:
The Arsenic Groundwater Standard Program that is required by the Environmental Protection Agency and the Department of Environmental Protection became effective January 1, 2005. It requires regulated entities of the State of Florida to monitor the drinking water and groundwater Maximum Contaminant Level ("MCL") for arsenic under the federal rule known as the Safe Drinking Water Act.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M for the period January 2008 through December 2008 is $98,651 compared to the original projection of $57,000, which represents a variance of 73.1%. The FDEP requested to extend the data collection period, therefore requiring additional testing.

Progress Summary: In Docket No. 050683-EI, Order No. PSC-06-0138-PAA-EI, issued February 23, 2008, the Commission granted Tampa Electric cost recovery approval for prudent costs associated with this project.

Projections: Estimated O&M costs for the period January 2009 through December 2009 are projected to be $114,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Flue Gas Desulfurization ("FGD") System Reliability

Project Description:
The Big Bend FGD Reliability project is necessary to maintain the FGD system operations that are required by the Consent Decree. Tampa Electric is required to operate the FGD systems at Big Bend Station whenever coal is combusted in the units with few exceptions. The compliance dates for the strictest operational characteristics are January 1, 2010 for Big Bend Unit 3 and January 1, 2013 for Big Bend Units 1 and 2.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2008 through December 2008 is $1,532,141 compared to the original projection of $1,549,199, resulting in an insignificant variance.

Progress Summary: In Docket No. 050598-EI, Order No. PSC-06-0602-PAA-EI, issued July 10, 2008, the Commission granted cost recovery approval for prudent costs associated with this project.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is projected to be $1,380,800.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2009 through December 2009
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Clean Air Mercury Rule ("CAMR")

Project Description:
The EPA established standards of performance for mercury for new and existing coal-fired electric utility steam generating units as defined in the federal CAA Section 111, effective January 2009. CAMR will permanently cap and reduce mercury emissions nation-wide in two phases: Phase I cap is 38 tons per year with a compliance date of 2010 and Phase II cap is 15 tons per year with a compliance date of 2018. Tampa Electric's Big Bend and Polk Power Stations will be affected by the nation-wide mercury emissions reduction rule. According to Rule, the company must install emission-monitoring systems that sample mercury found in flue gas on Big Bend Units 1 through 4 and Polk Unit 1.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2008 through December 2008 is $70,383 compared to the original projection of $119,317, which represents a variance of 41.0%. The variance is due to the decrease in the scope of the project as a result of the Circuit Court decision to vacate the rule.

Progress Summary: A petition was filed on August 30, 2008 seeking Commission approval of cost recovery through the ECRC for the new CAMR program.

Projections: Estimated depreciation plus return for the period January 2009 through December 2009 is projected to be $110,652.

Estimated O&M costs for the period January 2009 through December 2009 are projected to be $0.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2009 to December 2009

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (MWh)	(3) Effective Sales at Secondary Level (MWh)	(4) Projected Avg 12 CP at Secondary (MW)	(5) Demand Loss Expansion Factor	(6) Energy Loss Expansion Factor	(7) Projected Sales at Generation (MWh)	(8) Projected Avg 12 CP at Generation (MW)	(9) Percentage of MWh Sales at Generation (%)	(10) Percentage of 12 CP Demand at Generation (%)	(11) 12 CP & 1/13 Allocation Factor (%)
RS, RST	54.27%	9,068,656	9,068,656	1,908	1.08536	1.054823	9,565,824	2,071	45.53%	54.82%	54.11%
GS, GST, TS	57.68%	1,090,649	1,090,649	216	1.08536	1.054823	1,150,441	234	5.48%	6.19%	6.14%
GSD, GSDT	74.86%	5,629,887	5,628,510	859	1.08430	1.054259	5,935,356	931	28.25%	24.64%	24.92%
GSLD, GSLDT, SBF	85.29%	2,583,910	2,571,851	346	1.07227	1.044076	2,697,798	371	12.84%	9.82%	10.05%
IS1, IST1, SBI1, SBIT1, IS3, IST3, SBI3	99.42%	1,393,108	1,371,631	160	1.03968	1.021235	1,422,691	166	6.77%	4.39%	4.57%
SL/OL	515.88%	225,470	225,470	5	1.08536	1.054823	237,831	5	1.13%	0.13%	0.21%
TOTAL *		19,991,680	19,956,767	3,494			21,009,941	3,778	100.00%	100.00%	100.00%

Notes: (1) Average 12 CP load factor based on 2009 proposed load research data
(2) Projected MWh sales for the period January 2009 to December 2009
(3) Projected effective sales at secondary for the period January 2009 to December 2009
(4) Calculated: (Column 2) / (8,760 hours x Column 1)
(5) Based on 2009 proposed load research data
(6) Based on 2009 proposed load research data
(7) Column 2 x Column 6
(8) Column 4 x Column 5
(9) Column 6 / Total Column 6
(10) Column 7 / Total Column 7
(11) Column 8 x 1/13 + Column 9 x 12/13

* Totals on this schedule may not foot due to rounding

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3
DOCUMENT NO. 6

Form 42 - 7P

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2009 to December 2009

Rate Class	(1) Percentage of MWh Sales at Generation (%)	(2) 12 CP & 1/13 Allocation Factor (%)	(3) Energy-Related Costs ($)	(4) Demand-Related Costs ($)	(5) Total Environmental Costs ($)	(6) Projected Sales at Meter (MWh)	(7) Effective Sales at Secondary Level (MWh)	(8) Environmental Cost Recovery Factors (¢/kWh)
RS, RST	45.53%	54.11%	20,303,187	319,303	20,622,490	9,068,656	9,068,656	0.227
GS, GST, TS	5.48%	6.14%	2,443,696	36,232	2,479,928	1,090,649	1,090,649	0.227
GSD, GSDT	28.25%	24.92%	12,597,519	147,053	12,744,572	5,629,887	5,628,510	
Secondary								0.226
Primary								0.224
Transmission								0.222
GSLD, GSLDT, SBF	12.84%	10.05%	5,725,740	59,305	5,785,045	2,583,910	2,571,851	
Secondary								0.225
Primary								0.222
Transmission								0.220
IS1, IST1, SBI1, SBIT1, IS3, IST3, SBI3	6.77%	4.57%	3,018,945	26,968	3,045,913	1,393,108	1,371,631	
Secondary								0.222
Primary								0.219
Transmission								0.217
SL/OL	1.13%	0.21%	503,901	1,239	505,140	225,470	225,470	0.224
TOTAL *	100.00%	100.00%	44,592,987	590,100	45,183,087	19,991,680	19,956,767	0.226

Notes:
(1) From Form 42-6P, Column 8
(2) From Form 42-6P, Column 10
(3) Column 1 x Total Energy Jurisdictional Dollars from Form 42-1P, line 5
(4) Column 2 x Total Demand Jurisdictional Dollars from Form 42-1P, line 5
(5) Column 3 + Column 4
(6) From Form 42-6P, Column 2
(7) From Form 42-6P, Column 3
(8) Column 5 / Column 7 x 100

* Totals on this schedule may not foot due to rounding

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3
DOCUMENT NO. 7

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
May 2009 to December 2009
Projected

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (MWh)	(3) Effective Sales at Secondary Level (MWh)	(4) Projected Avg 12 CP at Meter (MW)	(5) Demand Loss Expansion Factor	(6) Energy Loss Expansion Factor	(7) Projected Sales at Generation (MWh)	(8) Projected Avg 12 CP at Generation (MW)	(9) Percentage of MWh Sales at Generation (%)	(10) Percentage of 12 CP Demand at Generation (%)	(11) 12 CP & 25% Allocation Factor (%)
RS	54.27%	6,488,202	6,488,202	1,908	1.08536	1.054823	6,843,905	2,071	45.53%	54.82%	52.50%
GS, TS	57.68%	739,631	739,631	208	1.08536	1.054823	780,180	225	5.23%	5.96%	5.78%
GSD, SBF	80.38%	6,707,437	6,684,030	1,372	1.07602	1.046728	7,020,862	1,476	48.11%	39.09%	41.35%
LS1	515.88%	150,739	150,739	5	1.08536	1.054823	159,003	5	1.13%	0.13%	0.38%
TOTAL *		14,086,009	14,062,602	3,493			21,824,812	3,778	100.00%	100.00%	100.00%

Notes:
(1) Average 12 CP load factor based on 2009 projected calendar data
(2) Projected MWh sales for the period May 2009 to December 2009
(3) Effective sales at secondary level
(4) Based on 12 months average CP at meter
(5) Based on 2009 load research data
(6) Average 12 CP load factor based on 2009 load research data
(7) Projected MWh sales for the period May 2009 to December 2009
(8) Column 4 x Column 5
(9) Based on 2009 proposed load research data
(10) Column 8 / Total Column 8
(11) Column 9 x 0.25 + Column 10 x 0.75

* Totals on this schedule may not foot due to rounding

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
May 2009 to December 2009
Projected

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Rate Class	Percentage of MWh Sales at Generation (%)	12 CP & 25% Allocation Factor (%)	Energy-Related Costs ($)	Demand-Related Costs ($)	Total Environmental Costs ($)	Projected Sales at Meter (MWh)	Effective Sales at Secondary Level (MWh)	**Environmental Cost Recovery Factors (¢/kWh)**
RS	45.530%	52.50%	14,413,074	93,611	14,506,685	6,488,202	6,488,202	**0.223**
GS, TS	5.230%	5.78%	1,655,620	10,306	1,665,926	739,631	739,631	**0.225**
GSD, SBF	48.110%	41.35%	15,229,805	73,730	15,303,535	6,707,437	6,684,030	
Secondary								**0.229**
Primary								**0.227**
Transmission								**0.224**
LS1	1.130%	0.38%	357,715	678	358,393	150,739	150,739	**0.238**
TOTAL *	100.00%	100.00%	31,656,214	178,307	31,834,521	14,086,009	14,062,602	**0.226**

* Totals on this schedule may not foot due to rounding

DOCKET NO. 080007-EI
ECRC 2009 PROJECTION FILING
EXHIBIT NO. HTB-3, PAGE 2 OF 2
DOCUMENT NO. 8