AUSLEY & MCMULLEN

ATTORNEYS AND COUNSELORS AT LAW

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

09 AUG -3 PM 2: 24

COMMISSION CLERK

August 3, 2009

HAND DELIVERED

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

> Environmental Cost Recovery Clause Re: FPSC Docket No. 090007-EE

Dear Ms. Cole:

Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are the original and filleen (15) copies of Prepared Direct Testimony and Exhibit (HTB-2) of Howard T. Bryant regarding Environmental Cost Recovery Factors Actual/Estimated True-up for the period January 2009 through December 2009.

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

Thank you for your assistance in connection with this matter.

Sincercly,

James D. Beasley

JDB/p	p
_ Enclos	sure
$\frac{COM 5}{CCR} = \frac{CC}{CC}$ $\frac{CCR}{CCL} = \frac{2}{C}$ $OPC = \frac{2}{C}$	All Parties of Record (w/enc.)
RCP <u>d</u> SSC SGA <u> </u> ADM CLK <u> </u>	

SECURING NO MODER-CALL 37913 AUG-38 EPS0-65% ASSIGN CLERK

CERTIFICATE OF SERVICE

1 HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibit,

of Howard T. Bryant, filed on behalf of Tampa Electric Company, has been furnished by U. S. Mail or hand delivery (*) on this <u>J</u> day of August 2009 to the following:

Ms. Martha Carter Brown* Office of General Counsel Florida Public Service Commission Room 370N – Gerald L. Gunter Building 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

Ms. Patricia Christensen Associate Public Counsel Office of Public Counsel 111 West Madison Street – Suite 812 Tallahassee, FL 32399-1400

Mr. John W. McWhirter, Jr. McWhirter Reeves & Davidson, P.A. Post Office Box 3350 Tampa, FL 33601-3350

Ms. Vicki Kaufman Mr. Jon C Moyle Kcefe Anchors Gordon & Moyle, PA 118 N. Gadsden Street Tallahassee, FL 32301

Mr. John T. Butler Managing Attorney - Regulatory Florida Power & Light Company 700 Universe Boulevard Juno Beach, FL 33408-0420

Mr. Wade Litchfield Florida Power & Light Company 215 South Monroe Street, Suite 810 Tallahassee, FL 32301-1859 Mr. Gary V. Perko Hopping Green & Sams, P.A. Post Office Box 6526 Tallabassee, FL 32314

Mr. John T. Burnett Associate General Counsel - Florida Mr. R. Alexander Glenn Deputy General Counsel - Florida Progress Energy Service Co., LLC Post Office Box 14042 St. Petersburg, FL 33733

Mr. Paul Lewis, Jr. Progress Energy Florida, Inc. 106 East College Avenue, Suite 800 Tailahassee, FL 32301-7740

Ms. Susan Ritenour Secretary and Treasurer Gulf Power Company One Energy Place Pensacola, FL 32520

Mr. Jeffrey A. Stone Mr. Russell A. Badders Mr. Steven R. Griffin Beggs and Lane Post Office Box 12950 Pensacola, FL 32591-2950

Bagen Lan,



BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 090007-EI

IN RE:

ENVIRONMENTAL COST RECOVERY FACTORS

ACTUAL / ESTIMATED TRUE-UP

JANUARY 2009 THROUGH DECEMBER 2009

TESTIMONY AND EXHIBITS

ÔF

HOWARD T. BRYANT

DOCUMENT NUMBER DATE

C7913 AUG-38 FPSC-DOLKALESICA OF ERM

BEFORE THE PUBLIC SERVICE COMMISSION ٦ PREPARED DIRECT TESTIMONY 2 OF ٦ HOWARD T. BRYANT 4 5 Please state your name, address, occupation and employer. Q. 6 7 My name is Howard T. Bryant. My business address is 702 А. в North Franklin Street, Tampa, Florida 33602. I am 9 employed by Tampa Electric Company ("Tampa Electric" or 10 "Company") in the position of Manager, Rates in the 11 Regulatory Affairs Department. 12 13 ο. Please provide a brief outline of your educational 14 background and business experience. 15 16 17 I graduated from the University of Florida in June 1973 А. 18 with а Bachelor of Science degree in Business Administration. I have been employed at Tampa Electric 19 20 since 1981. My work has included various positions in 21 Customer Service, Energy Conservation Services, Demand Side Management ("DSM") Planning, Energy Management and 22 Forecasting, and Regulatory Affairs. 23 In my current position I am responsible for the company's Energy 24 25 Conservation Cost Recovery ("ECCR") clause. the need we will be readily of AFE

07913 AUG-38

FPSC-COMMISSION CLERK

Environmental Cost Recovery Clause ("ECRC"), and retail 1 rate design. 2 3 Have you previously testified before the Florida Public α. 4 Service Commission ("Commission")? 5 6 testified before this Commission I have 7 Α. Yes. ÓΠ conservation and load management activities, DSM goals 8 setting and DSM plan approval dockets, and other ECCR 9 10 dockets since 1993, and ECRC activities since 2001. 11 Q. What is the purpose of your testimony in this proceeding? 12 ЪЭ The purpose of my testimony is to present, for Commission 14 Α. review and approval, the calculation of the January 2009 15 through December 2009 estimated true-up amount to be 1617 refunded or recovered through the ECRC during January 2010 through December 2010. My testimony addresses the 18 recovery of capital and 19operations and maintenance ("O&M") costs associated with environmental compliance 20 activities for 2009, based on six months of actual data 21 22 and six months of estimated data. This information will 23 be used to determine the environmental cost recovery 24 factors for January 2010 through December 2010. 25

2

Have you prepared an exhibit that shows the determination 1 ο. of the recoverable environmental costs for the period 2 January 2009 through December 2009? 3 A (HTB-2)containing eight Exhibit NO. 5 A. Yes. direction and prepared under mγ was 6 documents, It includes Forms 42-1E through 42-8E which 7 supervision. show the current period estimated true-up amount to be 8 used in calculating the cost recovery factors for January 5 2010 through December 2010. 10 11 What has Tampa Electric calculated as the estimated true-12 Ω. up for the current period to be applied to the January 13 2010 through December 2010 ECRC factors? ٦4 15 The estimated true-up applicable for the current period, A. 16 January 2009 through December 2009, is an under-recovery 17 of \$9,279,129. A detailed calculation supporting the 10 estimated true-up is shown on Forms 42-1E through 42-BE 19 of my exhibit. 20 21 Q. is Tampa Electric including costs in this estimated true-22 up filing for any environmental projects that were not 23 24 anticipated and included in its 2009 factors? 25

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	1	
ļ	A.	No.
2		
3	Q.	What depreciation rates were utilized for the capital
4		projects contained in the 2009 Actual/Estimated True-Up?
5		
6	А.	Tampa Electric utilized the depreciation rates approved
7		in Order No. PSC-08-0014-PAA-EI issued on January 4, 2008
8		in Docket No. 070284-EI.
9		
10	Q.	How did the actual/estimated project expenditures for
11		January 2009 through December 2009 period compare with
12	1	the company's original projection?
13		
14	A.	As shown on Form 42-4E, total O&M activities were
15		\$10,734,895 more than projected costs. Total capital
16		expenditures itemized on Form 42-6E, were \$3,983,808
17		lower than originally projected. Own and capital
18		investment projects with material variances are explained
19		below.
20		
21	<u>_</u>	AM Project Variances
22	•	Big Bend Unit 3 Flue Gas Desulfurization Integration: The
23		Big Bend Unit 3 Flue Gas Desulfurization Integration
24		project variance is estimated to be \$305,210 or 8.4
25		percent lower than originally projected due to a lower

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

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• SO₂ Emission Allowances: The SO₂ Emission Allowances project variance is estimated to be \$12,501,038 or 103.1 percent higher than projected. The variance is due to the increase in the number of allowances sold in 2008 that were originally projected to be sold in 2009.

Big Bend Units 1 and 2 Flue Gas Desulfurization: The Big
 Bend Unit 1 and 2 Flue Gas Desulfurization project
 variance is estimated to be \$903,737 or 12.1 percent more
 than originally projected due to increased maintenance.

Gannon 12 Thermal Discharge Study: The Gannon Thermal 13 Discharge Study project variance is estimated to be \$144,066 14 \mathbf{or} 288.1 percent higher than originally 15 projected. The variance is due to the late receipt of 16 invoices as a result of contract negotiations.

Polk NO_x Emissions Reduction: The Polk NO_x Emissions
 Reduction project variance is estimated to be \$25,964 or
 34.6 percent lower than originally projected due to less
 maintenance than anticipated.

Bayside SCR Consumables: The Bayside SCR Consumables
 project variance is estimated to be \$40,057 or 48.9
 percent higher than originally projected due to the
 increase in price and consumption of ammonia.

• Big Bend Unit 4 SOFA: The Big Bend Unit 4 SOFA project

5

variance is estimated to be \$24,282 or 48.6 percent lower than originally projected due to less maintenance activity than anticipated.

- Clean Water Act Section 316(b) Phase II Study: The Clean Water Act Section 316(b) Phase II Study project variance is estimated to be \$102,760 or 68.5 percent less than projected. The variance is due to lower contractor costs to complete the impingement study reports.
- Big Bend Unit 4 SCR: The Big Bend Unit 4 SCR project
 variance is estimated to be \$573,878 or 45.8 percent less
 than originally projected due to a decrease in the usage
 of ammonia.
- Big Bend Unit 3 SCR: The Big Bend Unit 3 SCR project
 variance is estimated to be \$767,612 or 34.8 percent less
 than originally projected due to a decrease in the usage
 of ammonia.
- Big Bend Unit 2 SCR: The Big Bend Unit 3 SCR project
 variance is estimated to be \$1,078,800 or 59.7 percent
 less than originally projected due to the delay of
 commercial operation.
- 22 Capital Investment Project Variances

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Big Bend Unit 2 SCR: The Big Bend Unit 2 SCR project
 variance is estimated to be \$3,734,107 or 43.3 percent
 less than the original projection due to the delay in

commercial operation.

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- Clean Air Mercury Rule: The Clean Air Mercury Rule project variance is estimated to be \$40,368 36.5 \mathfrak{or} 3 percent more than originally projected due to the installation of the equipment to collect base line data 5 in preparation for changes to the Clean Air Mercury Rule. 6
 - SO₂ Emission Allowances: The SO₂ Emission Allowances project variance is estimated to be \$3,368 or 201.9 percent less than originally projected. The variance is \mathbf{due} to the sale of allowances in 2008 than were originally projected for 2009.
- Please describe the changes to the 2009 ECRC estimated 13 Q. Tampa 14 true-up as related to Electric's new capital 15 structure approved in Docket No. 080317-EI.
- Pursuant to Order No. PSC-09-0283-FOF-EI in Docket No. 17 Α, 080317-EI, 19 issued on April 30, 2009, Tampa Electric reduced its overall cost of capital to 9.11 percent, 19 20 effective May 7, 2009. The Commission subsequently 21 granted Tampa Electric's motion for reconsideration requesting the recalculation of the weighted average cost 22 **ż**3 of capital and revised the order to reflect the new level of 8.29 percent. 24

Please describe the changes to the 2009 environmental 25 ο.

cost recovery factors related to Tampa Electric's new 1 rate design approved in Docket No. 080317-EL. 2 3 As a result of Tampa Electric's base rate case the 4 Α. Commission approved the consolidation of the company's Ę, General Service - Demand ("GSD") and General Service -6 Large Demand ("GSLD") rate customers into one new GSD 7 rate class. Additionally, the allocation of production 8 demand costs according to the 12 Coincident Peak ("CP") 9 and 1/13th Average Demand ("AD") methodology, where 1/13th 10 11 or approximately eight percent of the demand costs is 12allocated on an energy basis, was modified to 12 CP and 25 percent AD to better reflect cost causation. 13The new Commission approved methodology is effective for meter 14 readings on or after May 7, 2009 and ensures that the 15 16 prices customers pay for electric service bear a reasonable relationship to the costs of providing that 17 18 service. 19 20 Does this conclude your testimony? Ω. 21 22 Α. Yes, it does.

₿

DOCKET NO. 090007-EI ECRC 2009 ACTUAL/ESTIMATED TRUE-UP EXHIBIT HTB-2

INDEX

TAMPA ELECTRIC COMPANY ENVIRONMENTAL COST RECOVERY CLAUSE

ACTUAL / ESTIMATED TRUE-UP AMOUNT FOR THE PERIOD OF JANUARY 2009 THROUGH DECEMBER 2009

FORMS 42-1E THROUGH 42-8E

DOCUMENT NO.	TITLE	PAGE
1	Form 42-1E	10
2	Form 42-2E	11
3	Form 42-3E	12
4	Form 42-4E	13
5	Form 42-5E	14
6	Form 42-6E	15
7	Form 42-7E	16
8	Form 42-8E	17

Calculation of the Current Period Actual/Estimated Amount January 2009 to December 2009 (in Dollars)	
Line	Period Amount
1. Over/(Under) Recovery for the Current Period (Form 42-2E, Line 5)	(\$9,220,766)
2. Interest Provision (Form 42-2E, Line 6)	(58,363)
3. Sum of Current Period Adjustments (Form 42-2E, Line 10)	0
 Current Period True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2010 to December 2010 (Lines 1 + 2 + 3) 	(\$9,279,129)

Tampa Electric Company Sental Cost Recovery Clause (ECRC) -

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Form 42 - 1E

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<u>Tames, Electric Company</u> Environmental Cox Recovery, Clause (ECRC) Calculation of the Damin Périod Astual (Estimated Amount Jameery 2008 to December \$409

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Interest Provision Ve Oplaart

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Line	-	January	Actual February	Aribai Menth	Actual Actual	Actual May	Actual June	Esimeled .Niy	Estimated August	Estimated Baptambar	Estimated October	E stimesteri Noviember	Estimated December	End of Period Total
1.	Beginnerg Trus-Elp Answirt (Form 42:26, Lin+ 7 + 74 + 10)	(\$3,401,822)	(\$4,001,868)	(85, 227, 627)	(16,465,221)	(\$7,908,556)	(98,488,957)	(\$8,651,448)	(\$8.806,454)	(\$9,003 40 4)	(\$10,823,739)	(%1 2,643, 336) ((51 4,780,205)	
2.	Ending True-Up Amount Before Interest	(1.299,750)	(5.220,979)	(6.480.080)	(7,935,672)	(8,4-50,97 <u>6)</u>	(8, \$79, <u>105)</u>	(8,862,373)	(9,497.615)	<u>n 0,617,339</u> ,	[1]2]6 <u>35</u> ,948}	(* 4,776 <u>,629).</u>	<u>(17.381,999)</u>	
9.	Total of Beginning & Ensing True (Up gungs 1 + 2)	(7,791,672)	<u>(3,625,847)</u>	(11,707,087)	<u>(14,418,893)</u>	(16,41 <u>9,532)</u>	(17,352,462)	(17,363,822)	18,364,069]	(20,320,738)	(73,459,685)	(27,419,965)	(92,167, 266)	
۹,	Average True-Up Ameuni (Line 5 x 1/2)	(3,850,768)	(4,702 924)	(5,853,544)	(7,209,447)	(8, 209, 766)	(8,851,231)	(8 ,871,9 11)	(9,182,035)	(10,160,359)	(11,729,843)	(13,709,533)	(1 6-083, 633)	
5.	Interest Rate (Fire) Day of Reporting Business Month)	0.54%	0.75%	0.75%	a 55%	0.40%	0,90%	0.35%	0.75%	0.75%	075%	D.75%	£ 79%	
6 .	interest Rate (Fire) Day of Subsequent Busivess (Month)	0.79%	0.75%	0 55%	0.40%	0 30%	0,9 5%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	
7.	Total of Beginning & Ending Interest Rates (Lines 5 + 6)	1.33%	1.54%	1.30%	0.96%	0.70%	0.65%	1.10%	1.30%	1.50%	1.50%	1.50%	1.90%	
d.	Average Infants Rate (Line 7 x 1/2)	0.665%	D.770%	0.850%	0.475%	0 350%	0.325%	0.650%	£750%	0.750%	0.750%	Q.750%	0.750%	
9.	Monthly Average Interest Rate (Line 8 x1./12)	D. 051572	D.084%	0.054%	0,040%	0.029%	0.027%	C.046 <u>%</u>	0.06356	0.083%	0.069%	0.063%	0.063%	
10.	In table 21 Provision for the Month () in a 4 \times Line 4)	<u>(\$211</u> 8 <u>)</u> ,	(\$9,048)	(\$3,161)	(\$2,66+)	(72,561)	(112,344)	<u>(M</u> 081)	[35 ,785)	(36,491)	(\$7,390)	(\$8,637)	(\$20.135)	(\$58,363)

<u>Tampa Electric Company</u> Environmental Cost Recovery Clause (ECRC) Calculation of the Current Period Actual / Estimated Amount January 2009 to December 2009

Variance Report of O & M Activities (In Dollars)

		(1)	(2)	(3)	(4)
			Origin al	Varian	ca
Line	_	Actual/Estimated	Projection	Amount	Percent
1.	Description of OSM Activities				
	a. Big Bend Unit 3 Flue Gas Desulful/zation Integration	\$3,351,790	\$3,658,000	(5306.21.0)	-8.4%
	 Big Band Units 1 & 2 Flue Gas Conditioning SO, Emissions Allowands 	0	Ç	D	0.0%
	d Dia Dasal Huller (2 CPD	377,496	(12,123,542)	12,501,038	103.1%
		8, 385, 537	7,482,800	903,737	12.1%
	 Big Band PM Minimization and Menitoring Dis David MO. Environment Production 	467,907	455,000	12,907	2.8%
	T BIG BEND NO _x Emissions Reduction	361,773	358,000	3,773	1.1%
	g. NPDES Annual Surveillance Fees	34,500	34,500	0	0.0%
	h. Gannon Thermal Discharge Study	194,066	50,000	144,066	288.1%
	i. Polk NO _x Emissions Reduction	49,036	75,000	(25,964)	-34.6%
	j Bayside SCR Consumables	122,057	82,000	40,057	48.9%
	k. Big Bend Unit 4 SOFA	25,718	50,000	(24,282)	-48.6%
	I. Big Bend Unit 1 Pre-SCR	77,000	77,000		0.0%
	m. Blg Bend Unit 2 Pre-SCR	67,722	77,000	(9,278)	-12.0%
	n. Big Bend Unit 3 Pre-SCR	0	0		0.0%
	 Clean Water Act Section 316(b) Phase II Study 	47,240	150,000	(102,760)	-68.5%
	p. Arsenic Groundwater Standard Program	115,846	114,000	1,846	1.6%
	q. Big Bend 2 SCR	728,900	1,807,700	(1,078,800)	-59.7%
	r. Big Bend 3 SCR	1,437,288	2,204,900	(767,612)	-34.8%
	 Big Bend 4 SCR 	678,922	1.252.800	(573.878)	-45.6%
	t Clean Ar Mercury Rule	16,255	0	16,255	N/A
2.	Total Investment Projects - Recoverable Costs	\$16,540,053	\$5,805,158	\$10,734,895	-184.9%
З.	Recoverable Costs Allocated to Energy	\$16,148,401	\$5,456,658	\$10,691,743	-195.9%
4	Recoverable Costs Allocated to Demand	\$391,652	\$348,500	\$43,152	12.4%

Notes:

Column (1) is the End of Period Totals on Form 42-5E. Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-08-0775-FOF-EL. Column (3) = Column (1) - Column (2) Column (4) = Column (3) / Column (2)

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106'199		1015 LBY	007.00	0.9 14	002') Þ	00./ KE	00++BC	ú Dir Said	יוקליבאו	963'11	RFF	97.LT	H99'NZ	1980.00	նամավերը թաց անցացցելու թվ. թեթը 158 – Կ.	
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Tampa Electric Company

Environmental Cost Recovery Clause (ECRC) Celculation of the Current Period Actual / Estimated Amount January 2009 to December 2008

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

1			(1)	(2) Original	(3) Vañence	(4)
<u>rue</u>			Actual/Estimated	Projection	<u>Anicunt</u>	Percent
1.	De	scription of Investment Projects				
	а.	Big Band Unit 3 Flue Gas Desulfurization Integration	\$786 289	\$786 042	\$247	0.064
	Ь.	Big Band Units 1 8.2 Flue Gas Conditioning	440 808	440,693	115	0.0%
	E	Big Bend Unit 4 Continuous Emissions Monitors	A0.611	80 584	77	
	d.	Big Bend Fuel Oil Tank #1 Upgrade	54,575	54,560	15	0.0%
	θ.	Big Bend Fuel Oil Tank #2 Upgrade	89,767	89738	29	0.0%
	f.	Phillips Upgrade Tank #1 for FDEP	5,862	5 859	3	0.1%
	g.	Phillips Upgrade Tank # 4 for FDEP	9,215	9 211	4	0.0%
	h.	Big Bend Unit 1 Classifiar Replacement	138,835	138.796	39	0.0%
	i.	Big Bend Unit 2 Classifier Replacement	100,518	100,489	29	0.0%
	ł	Big Bend Section 114 Mercury Testing Platform	13,584	13.577		0.1%
	k.	Big Bend Units 1 & 2 FGD	8.921.117	6,960,005	(38.888)	-0.4%
	I.	Big Band FGD Optimization and Utilization	2,533,290	2,532,454	836	0.0%
	Π.	Big Bend NO, Emissions Reduction	802153	793 965	8188	1 11%
	ħ.	Big Bend PM Minimization and Monitoring	1 086 037	1 124 629	(38 502)	
	0	Polk NO ₂ Emissions Reduction	201 759	201 201	(30,302) Eq	л п•4
	D.	Big Bend Unit 4 SOFA	336 667	204.040		0.0 A
	q.	Big Bend Unit 1 Pre-SCR	273 775	029,947 070 460	100 /E 0001	ער ער ער ויי
	Ġ.	Big Bend Unit 2 Pre-SCR	210,210	213,400	(3,003) 74	-2.075
	S .	Big Bend Unit 3 Pre-SCR	978117	21-9,190 270 E09	7 670	10.070
	t	Big Bend Unit 1 SCR	570,117	946,076 A	1,608	2.100 0.094
	Ш.	Big Bend Unit 2 SCR	4 834 018	8619195	(3.734407)	4.4 M
	٧.	Big Bend Unit 3 SCR	10 944 895	11 1 45 1 0 2	(200 207)	
	Ψ.	Big Bend Unit 4 SCR	8,732,257	8 232 074	189	-1.0 X
	X	Big Bend FGD System Reliability	1 566 595	1 587 494	/20 890	1.04
	y.	Clean Ar Mercury Ryle	1.51.020	110 657	40.368	36 5%
	ž	SC ₂ Emissions Allowances	(5.037)	(1,669)	(3,368)	-201.8%
			<u></u>			
2.	Tot	al Investment Projects - Recoverable Costs	\$42,234,385	\$46,215,193	(\$3,983,808)	-8.6%
Э.	Rea	soverable Costs Allocated to Energy	\$42, 074, 966	846.058.825	(53.983.859)	-8,6%
4.	Rec	coverable Costs Allocated to Demand	5159,419	\$159.368	\$51	0.0%

Notes:

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

Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-08-0775-FOF-EL

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

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

Totales Ejectric Company Environmental Cost Resource: Disase (ECRC) Catvalation of the Constant Pariod Actual / Estimated Amount Jacuary 2609 to Decrement 2688

Capital Investment Projects-Resoverable Costs

Qin Domara)

Line	-	De extipação (A)	jechjej January	Actual Federate y	Actual- Mayoth	Actual Join	Actual Max	Actual June	E simated July	Eximated August	Ectimated Sentember	Estimated Detroier	Falqya bali Nasasahar	F, standard Deservices	Pariot Total	Get erd als Termand	Xessil cellon Foisson
_	•••	· · · · · · · · · · · · · · · · · · ·								e regeste	ocpania	00000		DALED HALL	1040		
1.		Big Bend With 3 Field Data Datablishing the Universition	366 148	\$248 () BCI	\$ 56 ,040	(65,687	\$65,75 3	\$65,812	\$47,459	553,346	9 65,152	\$64, 1 98	\$54,648	\$64,682	5786,289		\$796,289
	۵.	Big Bithil Units 1 and 2 Pier Gas Conditioning	27.64Q	aa, ah e	37,440	07, 0% 0	36,621	36,8 M	26,674	38,544	36,414	35,784	36,] 53	326,072 G	440,605		440,304
	5.	Deg Creme Wilh & Wardenbiblik kans werde biopyings The David Call And Anna State	6,798	đ,76)	4, T4T	6,752	B,740	8,724	6.71Z	5,697	6.682	6,967	6,653	6,618	59 61 1		40,611
	а.	all amorenes i the 11 (billion	4.646	4,593	4,549	65)Z	6,064	4,554	4,543	4,534	4,522	4,912	6,502	4,671	54,575	\$ 54,575	
	2	Big Bennewer of Turk # 2 Opgrafie	7,573	T_3\$}	7,518	7,521	7,900	X,490	7,474	7,456	7,439	7,422	7,404	7 \$17	80, 7 87	89, 787	
		Français Capagenera Danas en la constructiva Electronista de la constructiva	487	495	693	491	491	485	-440	494	-456	444	482	45	6,862	9.492	
	ан Б	Francisco de la classifia de la companya de la companya de la classifia de la companya de la comp	700	774	175	217	172	769	767	785	762	TOD	768	765	R, 215	e,215	
		nag omre uner a versenen muge sommer. Big Samel Linde S fölge söger transforsernesse	11.75	11,62	1,699	11,654	11,623	16,565	81 <u>,594</u>	16,689	11.483	11,448	11,411	11,979	136,635		114,615
	5	Dis Dani Batim 914 Manuar Part on Nation	6.9 IW 4 4 4 4	0,403	a, 661	6,4,25	6,415	8390-	8,365	6.341	8,2416	4, 291	B. 25 6	5,242	100,518		104,518
	1	No Canal Units 1.4.3 EXC. d. and Common Reviews	1,142	7,140	1,838	<u>, 19</u>	1,145	1,133	1,191	1.124	1.127	1,125	1.123	1,122	13,504		13,544
	7	Rin Rand FCD Children ton and Albaria.	700,100	742,222	110,729	747,695	C48,208	/44,9/2	T42.701	744,002	139140	7 37, 140	738,225	734,759	8,921,137		8.921,117
	2	Rin Rand MC Serie sizes that states	210,279	212,000	51 2 452	212,048	251,731	211,348	210,045	210,513	210133	209,771	219, 126	201,921	2,633,290		2,553,240
			56,555	848, 972 (20,436	66,760	66,733	66,687	65,549	66,523	66,459	66,720	67,135	67,563	802,163		10Z153
		o growno kralinica i Dratinica (1963 Alivendia) Destato Contrata a Dratinica (1963 Alivendia)	30,705	80, 756	90.910	96,664	80,687	84, 148	51,734	90,7×5	eq.56)	00,340	80.145	방학(<u></u> 당수고	1,005,017		1,066,037
	n		17,045	17,091	18,951	16,013	16,175	16,857	18,75 e	14742	CQ.200	16,965	15,623	16,079	201.779		201.7钟
	ф.	Nin Band Links and Ban	27,352	27,802	27,253	27,209	27.105	27,115	27,068	27,054	26 567	26,919	26,670	38,327	3 2 5_057		125,057
	9	Dig Bond Under Mite Store	23,049	29,005	2290)	22,917	22,683	22,640	<u>77</u> ,730	22,100	22,709	22, 6RG	22,621	22,577	273,776		27 A 7 10
	2	Electric Link 2 Pre-SLA	16,465	18,645	18,405	11,365	68,332	14,290	14,256	18,216	18178	16,137	(8) (8)	10,067	219,207		21 9,267
		In the second	ac,111	22,003	21,997	31,919	31,895	31,613	21. 22 9	ារ។ ភា	34.113	al, 056	31,000	30.944	374,HT		970.11T
		Die Dend Helt 7 600	4	a	0	0	9	P	a	Û	0	¢	0	Q	9		q
	÷.,	Bin Bend Lind 1 SCR			U Na na na			0	4	460,804	1,148.627	1,106,876	1,104,598	1,103,358	4,684,018		4, 444, 64 8
	-	Per Bend Unit 4 909	40 P.P.J.	P1 2.+1+	217,184	383,710		813,438	911,669	910,050	202,428	3-00, 509	ete i se	863,5/0	10,044,635		16,964,685
	x.	Ein Bend FGD Statem Relativity	1.1.1001	11111	100 GE1	101,755	83 C, 389	586,142	663,536	600,365	663,177	668,988	680,601	679,819	6,232,267		8,232,297 4,640,500
	ж.	Glean Air Mercury Rule	6 961	10.100	10,23	24 D14	4-9,898	100,040	1,30,410	63U,203	100,007	120.021	1/21,004	121,540	4,300,333		1.300,303
	i.	SG. Emissions Alexances (8)	14.141	14711	1.444400	6410L	1.3,308	i y way	P. P. S. S. P. S. S. S. P. S.	14,144	11,385 24,21	14,930	11,900	1 3,819	161,020		194,024
	-		(taa)	<u>160 oj</u>	(ear)	[am]	1020j	(425)	[422]	(H17)	(41 .2)	ÇALIBIJ	(101)	(397)	(5,037)		Is car
z		Tatal Investment Projects - Recoverable Casts	1,197,450	3,133,732	à 129,777	3,124,728	5,025,065	2,167,318	3,111.172	7,565,344	4,203,060	4,200,394	4,101,538	4,164,781	42,234,315	\$ 1 59, 819	\$ 42.074,956
э.		Receiverable Course Allocating to Energy	3 5 25 985	3.128.311	3116348	3.11.1.37(3 1 00 2 44		1.017.000	1 549 4 177	1 1 M 10-	41 47 110	4 4 65 680	an 75 000	J-1 87 # 005		
4		Receiverable Costs Allectuarius Damand	13 454	13,421	11344	83 367	13 155	11.562	89.252	13,003,101	9120	47478	43436	1111	690 L 910 L 94		
										1.00-1	10,000	161110	10,100	1.011.0	120211		
5.		R Mill Energy Jurializational Factor	0.9591 97 3	1.44923+81	0.9 szrei a i	9.8002711	0.9661120	0.4660367	D. 9621 0 36	0.85403.67	DEMOCRA	D-REIMINO	0.9703766	0.9754.004			
6.		Retail Demonst Associational Pacific	0.0407232	0.9667212	0.9557292	0.9537332	0.0507232	0.9547232	P.9567292	4.9687232	0.954 1397	6.0517237	0 16 572 57	9.8587237			
_																	
7.		Arendectional Every Reconcention Conta (C)	1,699,230	3,006,762	5,004,191	7,021,101	3 966,666	3,080,874	2,569,048	3,425,331	6.054.792	4,040,992	4.005.932	4.070.005	41.124.296		
8.		Juiddictional Demand Recoverable Corts (D)	<u>12,300</u>	12,857	42,836	12,808	12,7#1	12,140	12,721	12,654	42,654	12 634	12,603	12,574	152,455		
9.		Total Ariadictional Residenable Costs for															
		leve statunt Projects ∰jezes 7 + g)	\$4,141,:24	\$3,000,628	\$3,196,367	53,543,407	53 07k 554	53.073.027	\$1.011.812	31,438,025	\$4.067.428	E4.063 202	34.069.135	£a 091 679	Set. 217, 602		

______\$2_101_\$78 \$3,000.528 \$3,156.567 \$3,83,367 \$4,071,55] \$3,973,627 \$3,973,627 \$3,983,028 \$4,067,428 \$4,067,428 \$4,063,227 \$4,069,135 \$4,063,127 \$41,217,607

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Bolmer, 194 Elom projects Total Spiner Recoverable Expenses to Form 42-87, june † 183 Projects Total Rectain Competention Form 42-47, Line 6 (2) Line 5 (June 5

International property from the property of the propert					3	Ehminannen Iadan af Die C Hinug	ul Cost Recov umon Pariodo ry 2000 to De	<u>Vernouny</u> 60% Clause (E Adual / Estime Seathar 2009	CRC) ted Argund						- a.	Form 42-BC Tage 1 of 28
$ \frac{1}{10000000000000000000000000000000000$					Rer Pruj	um an Capita act: Big B end	limesimente, Unit à Flue Ca (n Deller	Depreciation . se Desufruiza e)	ind Tanes ion Integratio	£						
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Ë	besciption	Beginning of Period Amount	Actual January	Actual February	Actual Manch	April April	hafaa Kabi	Actual June	Estimaled July	Estimated August	Eatimeted Seriember	Estimated Óctober	Estimeteo November	Esfinaled December	End of Period Total
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$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	NA 09 -	Plenk in-Servization protation Base (A) Lease: Accounting Compacision Const. Accounting Compacision	(2,021,777) (2,021,777)	10,223,666 (3,007,570)	131,050,363 (3,050,363)	38,200,058 (3,008,158)	63-670°263 (3)094,9431	\$8,239,658 (3,500,742)	5 8,238,059 cd. 118,535)	13,229,528 13,132,328	\$8,239, 65 8 (3.148,121)	58,238,658 13,163,914)	\$8,258,858 (2,179,707)	\$8,236,658 (3,195,560)	88, 229, 858 (252, 112, 53	
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	ŕud	utvir − ruweliiwaaa ooorug Nea hytsimart(Ursa 2 + 3 + 4)	5 5217.081	5,202,088	5,188,295	<u>- 5,170,507</u>	5.1 7 ,28	5,138,366	0 \$,123, 123	6.107,330	- 5,091,537 -	0 444/576/2	5.059,851	a 5.044.158	5,028,365	
1. Rith on Accessed lap For Taxwell) 34,341 31,342 31,340 </td <td>હ</td> <td>Average Not Investment</td> <td></td> <td>\$209.985</td> <td>5,184,192</td> <td>2, 178, 309</td> <td>5.152,808</td> <td>5,148,813</td> <td>6, 131,020</td> <td>5,115,227</td> <td>ACR. CEO.2</td> <td>5,883,941</td> <td>5.087.848</td> <td>5,052,066</td> <td>5,036,282</td> <td></td>	હ	Average Not Investment		\$209.985	5,184,192	2, 178, 309	5.152,808	5,148,813	6, 131,020	5,115,227	ACR. CEO.2	5,883,941	5.087.848	5,052,066	5,036,282	
1 Investment Expenses 15,783 <th< td=""><td>~</td><td>Risturn on Avenage Natimestment 4. Equity Component Grossed Up For 1 5. Debt Component Brossed Up For Ta</td><td>awe (B) 004 (F)</td><td>38,310 12,231</td><td>30,194 12,206</td><td>16,076 12,169</td><td>37,962 12,132</td><td>37,462 12,494</td><td>37,200 12,530</td><td>37,185 12,560</td><td>37,051 12,465</td><td>389.38 312,423</td><td>1986 ST 1986 ST 1986 ST</td><td>707,205 504,201</td><td>269 86 705,307</td><td>\$448,570 148,194</td></th<>	~	Risturn on Avenage Natimestment 4. Equity Component Grossed Up For 1 5. Debt Component Brossed Up For Ta	awe (B) 004 (F)	38,310 12,231	30,194 12,206	16,076 12,169	37,962 12,132	37,462 12,494	37,200 12,530	37,185 12,560	37,051 12,465	389.38 312,423	1986 ST 1986 ST 1986 ST	707,205 504,201	269 86 705,307	\$448,570 148,194
L Mentanical (2) 15,783 <	aj	Incomant Expenses														
a. Dismerificant a. Dismerificant <td< td=""><td></td><td>4. Déprecation (C) b. Ambrication</td><td></td><td>ž B</td><td>15.785 D</td><td>15,780 0</td><td>15,783 2</td><td>15,793 0</td><td>15,7% 2</td><td>967.51 2</td><td>15,793 ^</td><td>15,783</td><td>\$5,780 \$</td><td>15,783 A</td><td>15,763</td><td>109,510 "</td></td<>		4. Déprecation (C) b. Ambrication		ž B	15.785 D	15,780 0	15,783 2	15,793 0	15,7% 2	967.51 2	15,793 ^	15,7 83	\$5,780 \$	15,783 A	15,763	109,510 "
4. Property Tisoss 0		6. Dis mary gright			, o		• •	- 4						- 0		- 0
4. Total Sylithin Reconstription Expenses (Line 7 + 6) E6,146 64,610 65,641 76,641 76,641 76,641 76,621 76,621 76,621 76,621 76,621 76,621 76,621 76,621 76,621 76,621 76,621 76,621 76,621 76,621 76,621 76,621 76,621 76,621		d. Pruperty Tactas e. Other		6 0	00	00	<u>.</u>	••	00	a 0	••	00		••	00	90
A. Rescretate Costs Microsofts Energy dot 346 dot 345 dot 345 dot 346 dot 346	đ	Total System Recoverable Expenses (Li	Mee. 7 + 6.J	86,346	E6,103	08:040	65.007	65 750	65812	the after	, <u>5</u> 5 alls	8	BOB PO	AN BAE		000 SSZ
10. E-wary Indexidend Factor 0.8641001 0.8642040 0.9642040 0.9642715 0.992713 0.9807273 0.9867270 0.9962732 0.9867273 0.9867271 0.9640611 0.96492712 0.9640712 0.96492712 0.9640712 0.96492712 0.9640712 0.96492712 0.9640712 0.96492712 0.9640712 0.96492712 0.96407212 <th0.1< th=""> <</th0.1<>		A. Recoverable Costs Allocated to Even b. Recoverable Costs Allocated to Comu	25	96 M 9	82 P 183		7967.22 0	161 '88	65,647	051/55	65 ,306 0	3 13 13 13		64,846 0	6 4,692 0	766,260 0
12 Redel Erings-Heilmad Rockwardte Crade (0) 65,803 85,481 86,543 85,481 84,846 84,846 84,846 84,371 42,957 52,722 52,925 53,154 Asticities	₽ F	Erseny Jutissialitinal Factor Domerci Jutissiational Factor		0.9691913 0,96977522	4.6692461 4.8667222	2222/0956/0 1858265/0	0 99527338 0 0 9557235	0.19801120 0.9567232	2021996.0 1900960.0	0.668 1038 0.9587232	0.05972312 0.05972312	0.9667203	0.9649822 1025889	0.9703/145 0.9567333	0 9768456 0,95673257	
14. Totel Linkitational Reconnection Case (Lines 12 + 13) 265,873 455,461 345,546 454,416 464,616 863,071 452,957 552 352,956 552,154 5759,511	N P	Refeit Erteign Relating Racovarable Cool Rotai Damand Ralated Racovarable Cool	(D) (U) (U)	66,629 0	1967 19	0 875'59	85.246 0	64,845 0	946.4 0 0	63,371 0	25'32) D	87. 2	62,7 2 2 D	62,965 0	2 2 2	769,611 0
	a'	Total Jurisdictional Recoversible Costs (J	(51 + 21 zenni.	5 65/958	187 933	345,549	1 865246	364,946	5847 GIN3	562,371	\$62,957	916, 546 542, 976		362,825	5 63,194	113.611

(b) Leve Start (17:2) Start of RCE of 11.75% and weighted interpe text releved 35.5% (expansion factor of 1.628002). Effective May 7, 2009, Une 5 x 9.7188% x 1/12. Based at ROE of 11.25% and meighted internal lat rate of 38.57% (expansion factor of 1.628002). Effective May 7, 2009, Une 5 x 9.7188% x 1/12. Based at ROE of 11.25% and meighted internal lat rate of 38.57% (expansion factor of 1.628002). Effective May 7, 2009, Une 5 x 9.7188% x 1/12. Based at ROE of 11.25% and meighted internal lat rate of 38.57% (expansion factor of 1.628002). Effective May 7, 2009, Une 5 x 9.7188% x 1/12. Based at ROE of 11.25% and meighted internal lat rate of 38.57% (expansion factor of 1.628002). Effective May 7, 2009, Une 5 x 9.7188% x 1/12. Based at ROE of 11.25% and meighted internal lat rate of 38.57% (expansion factor internal lat rate of 38.57%).
(b) Line 8 x Une 11. (c) Line 6 x 2.8324% x 1/12. (c) Line 6 x 2.8324% x 1/12. (c) Line 5 x 2.8324\% x 1/12.

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				Calcula	Lem invionneme ion of the Qu Lanuary	pa Electric C I Cost Recov Tricht Patiod / r 2003 to Dec	fengego <u>r</u> ary Clause (E Actual / Estim combor 2009	CRC) abd Amount						<u></u> т ң	orm 42-4E age 2 of 26
				Kahu Pistur	n en Capital 1944 Big Ben	inweetments . Id Unité 1. a.v. (M Dofiere	Depreciation 12 Flué Ges I 1)	end Faure Conditioning							
	Description	Regnating of Period Ambunit	Actuel Veruery	Actual February	áctual Alavch	Arnul Arnul	Actual Mey	Actual June	Eetimated July	Eelimeled August	Ectimatico September	Ga fimated Ostober	Estimated Novemb a r,	Estmated December	End of Fortsch Tothal
÷	line stiments a. Expenditive sind tibers a. Classings to Plant a. Rediteredus d. Other		2000	9.449 9.499	9.000 9.000	9000	0 7 0 0	2000	3000	9000	2000 1	5.000	9000 9	2000 2000	-5
സിംഹിന്റ്റെ	Plankin-SarvitsuDepredetion Base (A) Lass: Accumulated Objer existion CVAP - Non-Interest Basaing Net Investment (Lines 2 + 3 + 4)	15 017,734 (2,934,402) 12,4 <u>89,332</u>	55,017,734 (2,547,611) 2,469 <u>,973</u>	35,017 734 (2,581,220) (2,581,220) 2,445,514	85,017,734 2,674,629 2,443,105	55,047,734 (2,565,039) (2,428, <u>69</u> 6	\$9.417.734 (2,607,447) 0 2,418,260	k5,017,734 42.014,856⟩ 1,402,878 2,402,878	15 017,734 12 028,269 2,289,469	85,017,734 (2,641,874) 0 2,376,068	\$5 0°7,734 {2 055,098} 0 2 362,651	\$\$\$ 017,734 (2,898,492) 2,345,242 2,345,242	\$5,017,734 (2,681,901) 0 Z,335,833	12.001.734 12.005,310 12.005,310 12.005,420	
ഷ്	Average Met Invastment		2,476,628	2,463,219	2,440,810	2,439,401	2,422,592	2.409,533	2,396,174	2,382,765	2,360,359	2 355,847	2342,538	621'62E'2	
2	Raturi on Average Net Investment a. Equity Constituent Grossed Up For T b. Debi Component Grossed Up For Ta	lanos (B) Use (F)	18,211 5,8,70	18,112 6 796	1 2,014 4,757	17,715 8,728	17,645 5,877	105°24	17,410 5,455	17,312 5,625	17,215 5,7 <u>4</u> 0	1 7,118 5,757	17,020 5,724	16,823 5,842	5210,402 80,408
ц.	in veelment Expenses a Deprectation (C) A montraation c. Dismant d. Property Taxas e. Other	I	807 60 60 7 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7	13 400 0 0 0 0 0	5 89 80000	± ₹ 800000	ម្មាល់ ក្រុងស្តែ ក្រុងស្តែ ក្រុងស្តែ ក្រុងស្តែ ក្រុងស្ត្រ ស្ត្រ ក្រុងស្ត្រ ក្រុងស្ត្រ ក្រុងស្ត្រ ក្រុងស្ត្រ ក្រុងស្ត្រ ក្រុងស្ត្រ ក្រុងស្ត្រ ក្រុងស្នា ស្ត្រ ស្ត្រ ស្ត្រ ស្ត្រ ស្ត្រ ស្ត្រ ស្ត្រ ស្ត្រ ស្ត្រ ស្ត្រ ស្ត្រ ស្ត្រ ស្ត្រ ស្នា ស្នា ស្នា ស្នា ស្នា ស្នា ស្នា ស្នា	80000 4 *	0400 040 040 040 040 040 040 040 040 04		B0000 + -	80000 4 M	4 4 80000	00700 1 1 1 1 1	160,901 60,908 60,00 60,00
ವ	Tutel System Racovaradia Expanses (U) 8. Recovarable Costs Aliocated th Ener) 6. Recovarable Costs Aliocated to Demi	rek 7.4 B) By and	37,440 37,440 0	0 0 0 0 1 7 1 7 1 7 1 7 1 7 1 7 1 7 1 7	0 37180 37180	97,050 97,050 9	155 (151 155 (151 155 (151)	90904 90906 90906	36,474 36,674 0	28564 282 282 295 295 295 295 20	16,414 36,414 0	107 107 107 107 107 107 107 107 107 107	98,150 98,150 9	26,024 36,024 0	440 603 440,606 0
Pr f	Elletty Juitotidional Factor Demiand Juristicical Factor Bodini Faccore Balanda Baranda	č	0,9891913 0,9597202	0,00021320 2527320 2527320	0,39728 361 0,3557232	0.9902713 0.9587232	0.686120 0.9567202	0.8860367 0.9587232	0.9887.038 0.9587.638 0.11	0.9640345 5457678 2	0.9686048 0.9567232	6.9849832 6.7647252	0.9703718 6.9587232	0.9788488 0.9637232	ć
· 년 후	n ann ann girn na re Feora ann Lac Raish Demand Raishai Recoverante Carla II Tolai Jufishirional Recoverante Carla II	rs-(⊔) 40s-(E) Lênes-12 + 13)	ar.uda 237.036	606 903	46.944 196.944	36,690 \$35,680	- 10 10 10 10 10 10 10 10 10 10 10 10 10 1	35,290 198,290	29 ⁰ 97 29 ⁰ 97	35,230 35,230	15,198 19,198	26,013 0 206,013	35,082 ₹35,082	35,190 135,180	1971,194 10 10 10 10 10 10
N Nersere	0. Applicable depreciable base for BIG BAN 0. Una 9.x 88229%, x 1.1 2. Based on R.O.F 3. Applicable depreciablem rates are 3.3% 5 3. Applicable depreciablem rates are 3.3% 5 3. The Sa x Line 1 3. Line 6.x 2.42% x 1.12. Effective May 7, 2	d. eccelunts: 912.4 6.011.75% and v Ad 3.1% 2006, Line 6.x 2.9;	1 (\$2 878,21 reighled inco 324% a 1 ft 2	김 2 10 의 2.42 Me by rate of	(\$2.34,547) (38.575% (a)	T The second se	or ar 1.62 80 04	2). Effective lu	lay 7, 2009. L	.ine 4 x 8 718	8% 1.1/2 Be	eed on ROE o	rt 1.25% end	meen meen	

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Tentas Electric Company Environmental Coal Recovery Clause (ECRC) Cokulation of the Current Pencel Actual / Estimated Amount Janeary 2009 to December 2019

Refum on Carphal Investments, Deprecedition and Taxes For Project, Big Bend Unit 4 Continuous Emissions Monitors (in Dolars)

		Beaindha af	Actual	la na la	Are to 1			Defined	المالمسماعيا	Lot - the I	-	Poster and a	n alla an le a	a da matematica. A series da	
2	Description Pa	MOD AMOUNT	Jahuary	February	March	April	May No.		- buly	August	September	October	November	December	Table 1
÷	stra prisve state														
	a. Experidituras/Adigions		8	0 5	\$ 0	5	5	Ş	5	Ş	Ş	Ş	Ŷ	Ţ	Ş
	b. Clearings to Plant		0	•	. o		! -	; -		•	3 -	3 -	2 -	3 c	3
	c. Ralitements		0		0	0	. =		• e			• =		• -	
	d. Other		ð	0	0	0	•	Ð	÷	••				. 6	
N	Plantin-Service(Derragation Base (A)	140 2883	5965 244	EARS 211	111 DE 111	A DEC 201	10 11 11 11	1 10 10 10				1 12 800 8	1 14 800 a	1 1 0 0 0 0 0 0	
e	Less. Accumulated Discretionen	1221 769	1372 2161		1218 2021	1000 2007									
4	GWP - Non-Interest Bearing	-	1								6 D	0 Articeri			
w.	Not investment (Lines 2 + 3 + 4)	1544 P42	543,426	541,910	540,384	538 878	587,362	535,845	294,320	532,814	531 236	528,732	9 23 ,266	526,750	
۵	Average Met Investment		544,184	542,669	545,152	538,638	533,12D	536,604	536,089	533,572	850,585	01-2,052	529,024	527,508	
r.	Rekum on Averago Net Investment	į													
	a. Equity component (presided up For Taxas	e,	8 -		546'8	9 8 8	3,101 B	66 8'E		3,877	3,865	3,845	3.8 44	3,833	816'8 7 8
	the second comparison of the second comparison of the second second second second second second second second s	T	1,2/9	1,275	1-272	1.768	ŝ	LIE'L	609. [°] I		1,300	1,296	1,293	1, 230	15,500
ഷ്	lin vitatim and Experitors														
	a. Depredation (C)		1.518	1.516	1.518	1,546	3,515	(,516	1,518	1.5-16	1,546	1.516	1,548	1,516	18,102
	B. Americation		•	•	•	a	۰	•	۵	e	P	0	в	•	0
			-	•	•	•	•	•	c	0	0	0	•	•	•
	4. Proporty Jaxes		0	•	0	D	-	9	o	D	0	Q	•	0	0
	8. UPI8	ļ	-	ہ۔ ا		a	-		5	•	•	• 	Þ	•	•
ø	Total System Recoverable Expenses (Lines 7	ନ୍ଦ +	6,786	G,781	6 ,767	5,752	8,745	8,726	âT12	1, B97	6,682	6.667	6 653	6.639	80.613
	a. Recoverable Costa Atocated to Energy		6,786	<u>6</u> ,781	6,167	6,752	6,740	8,7 2 8	6712	6 697	<u>6</u> 682	6,667	0.89.0	e c'an	30,011
	D. Recoverable Gasts Alocated to Demand		•	•	a	D	•	Þ	0	D	0	•	0	Ŷ	φ
브	Energy Juntsdictional Factor		C161686 0	0.9692441	0.9926531	0.9902713	0 9961120	0.9460367	0.9681026	0.9640342	0.9666046	0.9646832	0.070315	0.9788488	
Ë	Demand Junedictional Factor		0 9567222	0.9597232	0.9547232	0.9587232	0,9587232	0.9687232	0.9567232	0.9587232	0.9567232	0.8567232	0.9587232	0.9667232	
걸	Ratail Enargy-Related Recoveration (pais (0) Potein Den and Contrad Economics A - A - A	. 1	87.0 1	907.8 0	6 19 1	9 6 85	8,646 -	6,632	EN PO	8458	6,459	महम छ	9 6 4	6,484	108'81
	The second second in the second s				٦		¢	•	ہ	•	Ċ	0	5	0	
Ţ	: Dis June 9 (300) is source state (1.108)	(CL + N)		85,705	56.135 56.115	89°909	\$6 ,648	\$6.632	99;* (9 1	\$6 456	\$6,459	56,434	56 1 35	49 1 84	578,901

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(3) Applicable depravable base for BIG Berk, account BIG 44 (\$969,211)
(3) Applicable depravable base for BIG Berk, account BIG 44 (\$969,211)
(3) Alitine & x BASSEX x 114.2 Based on ROE of 11.75% and weighted income fax for BIG 55% (expansion factor of 1.620002) Effective May 7, 2009, Line B x B 7168% x 1.1.2 Based on ROE of 11.25% and weighted income (ax rear of 34.57% canonic factor of 520002) Effective May 7, 2009, Line B x B 7168% x 1.1.2 Based on ROE of 11.25% and weighted income (ax rear of 34.57% canonic factor of 1.620002) Effective May 7, 2009, Line B x B 7168% x 1.1.2 Based on ROE of 11.25% and weighted income (ax rear of 34.57% canonic factor of 1.62% canonic factor and the set of 24.5%
(4) Line B x Line 10
(5) Line B x Line 11
(5) Line B x Line 10
(5) Line B x Line 10
(6) Line B x Line 10
(7) Line B x Line 10
(8) Line B x Line 10

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<u>Тапра Баски соправу.</u> Environteniai Cost Records y Clarae (ECRC) Calculation of the Current Period Actual / Estimated Amount January 2009 to December 2009

Rahm on Capital Investments, Depraciation and Taxes For Propect. Big Band Fuel Oli Tack #1 Upgrade (In Dokars)

2	Description	Beginning of Period Amount	Actual Venuary	Actuel Fabruery	Achuel March	Actual Aord	Actual Mary	Achal	Estimated	Estimate Second	E sthn affed	E s bruated	Ê altmarked 	Eodmaled -	Erd of Poiod -
	levestments a. Expendeurzat/Addinans b. Clevening to Plant o. Reframpents		800	, <u>2</u> 00	9°°		, ₉ , ,						November 50 0		
	d Cha			0	- -		00	••	00	90	00	••	ф 0	••	
N ಸ್ಕ್ ಗ	Plant-jn-Service.Depresion: Base (A) Less Accumulated Depresion CWP - Mandaterast Bearing Net Investment (Lävas 2 + 3 + 4)	5497,578 1133,624) 5361,954	\$487,578 1124,702 382,876	(135.780) (135.780) (135.780) (135.780)	1.36,578 (1.36,658) 0 360,720	8 487,578 (107,935) 3 <u>59,842</u>	54 97,578 (139,014) (139,014)	\$497.573 (140.092) 0 257.488	3 497,578 (141,170) 358,408	\$487,578 (142,243) 0 \$55,330	\$497,579 (143,326) : :554,252	#467,578 (144,404) 3531174	\$487,578 (145,482) 352,096	8457,578 (148,550) (148,550) 0	
10 10	Average Nat Investment		363,41 5	362,337	361,25 8	380,1 B1	359,103	346, 025	356,947	255,859	354,79M	353,713	352,635	351,557	
ы	Rokum on Average Rei Investmant a. Equity Component Grasses/ Up For Taxi b. Debt Component Grassed Up For Taxi	10es (B) 35 (F)	2,672 164	년 1989 1989 1989	678 578 5	1 849 849	2,015 871	2,601 875	2,583 872	2,596 370	2 578 867	2,570 884	5865 5865 5	2 554 959	5 21, 299 10, 340
œ	MidstmantExpenses a Dayrecision (C) k Antotization c. Diamandement d. Property Taxes e. Other	I	80000 6 1	80000 0 7	80000	29000 9 7	€0000 8 -	840 -	80000 2000 20000 20000	60000 60 7	820 - -	6/0.1 0 0 0	10000 6 7	80000 6 7	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
c i	Tolish System Recoversible Expension (Line a Repoversible Costs Allocated to Evergy b. Recoversible Costs Allocated to Deman	(1) 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	4,804 9,05 9,05	885 885 ¥ ¥	4 583 A 583 A 283 A 283	4,572 4,572	4,534 0.0 4,554	468,4 468,4 553,4	4 4 20 0 20 0	70 80 20 80 20 87	923 • • •	4 512 4512 4512	70 0 80 7 80 7 80 7 80 7 80 7 80 7 80 7	মিরু মুরু মুরু	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9
열등	Energy Juristictional Factor Demané Aréstictional Factor		0.9691 943 0 9587232	0 9692481 0.9567232	0.95878561 0.9587232	0. 9902713. 0.9587232	0.9861120 0.9567232	0 9460367 0 9460367	0.9661006 0.9587232	0.9540GB2 0.9567232	0 90 80 045 0 9587232	0.9649632 0.9567232	0.970376 2627850	0.9768498 0.9687232	
일면로	Rotail Energy-Raize Rocoverate Costs . Retail Demand-Reislad Recoverable Cost: Total Avisticitorial Recoverable Costs ((in	(D) s (E) ss f2+13!	0 7 7 7 7 7 7 7 7 7 7 7 7	0 4,403 \$4,403	4354 \$43 <u>94</u>	56333 56333 56333	4 376 \$4 376	4 4 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	0 4,355 4,4355	6 8,347 8,347	7 330 3 3 3 3 3 3 1 1	4.276 4.276 84.326	ຍ ສິສິດ ຊີງສິ	7 7 308 7 308 7 308	0 52,322 \$52,322
A Diagonal d	t 1. Brotivat-landramodokia konor k− či nemo														

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(A) Applicable depieduable base for 6) (5-637,674)
(B) Line 6 x 61 259% x 11 25, and weighted income tax rate of 39.575% (expansion factor witt, 82002). Effective May 7, 2008, Line 6 x 7169% x 11/2. Based on R.O.E of 11 25% and weighted income tax rate of 39.575% (expansion factor witt, 82002). Effective May 7, 2008, Line 6 x 7169% x 11/2. Based on R.O.E of 11 25% and weighted income tax rate of 40.545% (expansion factor witt, 82002). Effective May 7, 2008, Line 6 x 7169% x 11/2. Based on R.O.E of 11 25% and weighted income tax rate of 40.545% (expansion factor witt, 82002). Effective May 7, 2008, Line 6 x 7169% x 11/2. Based on R.O.E of 11 25% and weighted income tax rate of 40.546% (expansion factor witt, 82002). Effective May 7, 2008, Line 6 x 7169% x 11/12. Based on R.O.E of 11 25% and weighted income tax rate of 40.546% (expansion factor witt, 82002). Effective May 7, 2008, Line 6 x 24524% x 11/12. Effective May 7, 2009, Line 6 x 24524% x 11/12. Effective May 7, 2009, Line 6 x 24524% x 11/12.

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<u>Tampa Elyctris Company</u> Environmental Cost Recovery Clease (ECRC)

Calculation of the Current Period Actual / Estimated Amount January 2009 to December 2009

Return on Capital Investments, Depretation and Taxes For Project: Big Bend Faci Dil Tank # 2 Upgrade

(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual Mæch	Actual April	Actual May	Actual June	E Film alladi Juliy	Estimated August	Estimated September	Estin Hed October	Estimated November	Estimated December	End of Penod Total
1.	in yesim on ta														
	 E apendituree/Additions 		\$D ·	9 0	\$ 1	\$ 0	50	5 0	5 7)	50	\$2	\$ 0	50	\$0	\$0
	 Clearings to Plant 		¢	U	a	D	D	G	0	D	0	D	Ď	¢	
	 Retraments 		D	O D	a	Ū.	0	9	0	0	Q.	Ç	D	0	
	4. Other		0	U	O	0	D	0	D	D	D	D	0	۵	
2.	Plant-io-Service/Depreciation Base (A)	\$616,401	5818,401	5615,491	\$919,401	3616,401	\$818,401	5818,401	\$818,401	\$81.8,401	\$818,401	\$816,401	\$81 E 401	\$616.eCl	
S.	Less: Accurgulated Depreciation	(219,796)	(221,569)	(223,342)	(225,115)	(226,686)	1228.6511	(230,434)	(282,207)	(233,980)	(235,753)	1237,5261	(239,239)	(241,072)	
4	GWP - Non-Interest Bearing	0	, p	O,	a	0	Ď	Đ	D	,,	0	a	0		
5.	Nét Investment (Lines 2 + 3 + 4)	\$593_6 05	596,832	595,059	590 <u>,2</u> 86	591,513	587,74D	SB7,967	586,194	584,421	592,646	590,675	579102	577,329	
5	Average Net Investment		567,718	585,848	594,173	59 <u>2,</u> 400	590,627	568,854	587,081	585,308	583,535	581.762	579,989	578,215	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Tr	sxes (B)	4,395	4,382	4,369	4,356	4,302	4,278	4,255	4 253	4,240	4,227	4714	4, 201	\$51,483
	b. Debt Component Grossed Up For Tay	095 (F)	1.405	1.490	t,396	1,392	1,433	1,439	1,435	1,430	1 428	1,422	1,417	1.413	17.008
a.	Investment Expenses														
	 Depreciation (C) 		1.773	1,773	1,773	1,773	1,773	1.773	1.773	1,773	1 773	1,773	1.773	3,773	21,27B
	b. Amortization		0	٥	9	¢		0	Q	0	¢	Û	a	0	0
	 Dismentioment 		C	0	a	0	٥	۵	a	Ð	D	0	0	0	0
	d. Property Taxes.		a	0	0	0	Ŭ	0	0	Û	٥	Ú	C	0	a
	e Other		¢	<u>0</u> .	. a	a	<u>0</u>	Û	a	D		<u> </u>		٥	0
9.	Total System Recoverable Expanses (Lin	1957 + 8)	7.573	7,565	7,538	7,521	7,508	7, 490	7 47 4	7. 45 8	7.439	7,422	7,404	7,387	89,767
	a. Remiverable Crests Atlocated to Energy	יי	Ð	. o	. a	. 0	. o	· 0	ġ.	0	. p	0	D	σ	0
	 Recoverable Costs Allocated to Dame 	and .	7,573	7,565	7.538	7,521	7,508	7,490	7 474	7, 4 5B	7 ,4 39	7.422	7,404	7,387	89,767
10.	Energy Juriadictional Factor		0.9691913	0.9692481	0.9928581	0.9902713	0.9661120	0.9880367	0.9681038	0 9640382	0.9666046	0.964983.2	0.9703716	0 9768498	
11.	Demand Junistictional Factor		0.9587232	0 9557232	0.9587232	0.9587232	0.9587232	0.9587232	D.9587232	0.9597232	0.9597232	0.9567232	0.9587232	0.8587232	
12.	Retail Energy-Related Recoverable Cost	6 (D)	0	o		0		n	D	n	0	0	a	D	(
13.	Retail Demand-Related Recoverable Cor	as (É)	1,250	7.243	7 227	7 211	7 198	7 181	7165	7.14R	7,132	7,11-5	7,098	7,082	86. 061
14.) otal Juriadictional Recoverable Costs (L	ines 12 + 13)	\$7,260	\$7,243	\$7,227	\$7,211	\$7,19B	\$7,181	\$7,185	\$7,14B	\$7.132	\$7,115	\$7,099	\$7,082	\$86,051

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Netes: (A) Applicable depreciable base for Big Bend; account 312.40 (\$818,401) (B) Une 6 x B 8208% × 1/12. Based on ROE of 11.75% and weighted means barrate of 3B.575% (expansion factor of 1.628002). Effective May 7, 2009, Line 6 x B.7168% x 1/12. Based on ROE of 11.25% and weighted means taxinate of (B) Une 6 x B 8208% × 1/12. Based on ROE of 11.75% and weighted means barrate of 3B.575% (expansion factor of 1.628002). Effective May 7, 2009, Line 6 x B.7168% x 1/12. Based on ROE of 11.25% and weighted means taxinate of 39.575% (expansion factor of 1 63490)

(C) Applicable depreciation rate to 2.6% (D) Line 9e x Live 10

(E) Line 96 x Line 11

(F) Line 6 x 2-82% x 1/12. Effective May 7, 2009, Line 6 x 2-9324% x 1/12.

DOCKET NO. 080007-EN ECRC 2008 ACTUALIESTIMATED TRUE-UP EXHIBIT HTB-2, DOCUMENT NO. 8, PAGE 50F З

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Tampa Electric Computy Envronmentel Cost Recovery Clause (ECRC) Colculation of the Current Period Actual /Extimated Amount January 2009 to December 2009

Return on Capital Investments, Deprecettion and Taxes For Project Philips Upgrade Tank #1 for FDEP (in Defars)

Line	Desai ption	Beginning of Period Amount	Actual Jenuery	Actual February	Actuel March	Actual April	Actual May	Actual June	Estimated Xity	Estimeted August	Estimated September	Estimated October	E alimated Novamber	Éstimated December	Period Total
1.	Investments														
	 Expenditures/Additions 		50	5D	50	\$U	50	\$0	\$6	\$0	50	\$D	\$D	50	\$ 0
	 Clearings to Plant 		٥	D	0	¢	0	0	D.	•	D	a	0	-0	
	c. Rearinging		0	D	a	<u>o</u>	0	D	D	0	D	ū	0	D D	
			U	e	¢	a	a	0	Ð	a	D	a	Ľ	Ц	
2.	Plant-in-Service/Depreciation Base (A)	\$57,277	\$57,277	\$57,277	\$67,277	\$57,277	\$57,277	\$57,277	\$57,277	857 ,277	\$57,277	867.Z77	\$57.277	\$57, 277	
₽.	Less: Accumulated Depreciation	(20,620)	(20,963)	(21,106)	(21,249)	(21, 392)	(21,535)	(21, 578)	(21,821)	(21, 984)	(22,107)	(22,250)	(22,393)	(22, 536)	
4.	CWP - Non-Interest Bearing	ð	D	4		0			0	a	0	¢	0	0	
5.	Natiovastment (Eines 2 • 3 + 4)	\$36,457	36,314	36,171	36,028	35,665	35,742	35,599	35,455	35,313	35,170	35,027	34,664	34,741	
٥.	Average Net investment		36,364	36,243	36,10D	25,957	35, 81 4	35,871	25,5 <u>2</u> 9	35, 38.5	35,242	35,099	34,956	34,813	
2	Relation on Average Net Investment														
	a. Equity Company Grossed Up For Tage	exes (B)	268	267	265	264	261	.259	258	267	256	265	254	253	\$3,117
	b. Debi Component Grossed Up For Tex	æė (F)	86	85	8 5	84	97	87	B7	85	86	es	85	85	1,029
B.	Investment Expenses														
	 Depreciation (C) 		143	143	143	142	143	143	143	143	143	143	143	143	1,716
	b. Amortization		0	٥	Ð	D	¢.	Ð	0	0	٥	0	۵	۵	D
	c DismanWement		0	D	6	D	0	0	0	0	۵	0	0	D D	0
	c. Property Taxes		0	D	9	D	D	0	6	с	a	D	0	a	0
	e. Uther		0	P	٥	¢	<u> </u>	0	2	•	0	0		⁰	
9	Total System Recoverable Expenses (Lin	es 7 + 6)	497	485	493	4B 1	491	469	488	48B	485	494	- 482	421	5,862
	a. Recoverable Costs Allocated to Energy	l¥	•0	0	¢	0	0	¢	0	D	9	0	a	6	t.
	b. Recoversible Costs Allocated to Dema	nd	497	495	493	4\$1	491	469	485	486	465	484	4B2	461	5, 66;
10.	Energy Jurisdictional Factor		0.9691913	D 9897481	0.9928581	6.9902713	0.9861+20	0.9860367	D.9681035	D. 9540 382	5.9668046	D.9649632	D. 970371 B	0 9768498	
11.	Demend Juli stictional Fector		0.9567232	D.B567232	0.9587232	0.9567232	0.9587232	0 9587232	0,9587232	0.9487282	0.9557232	0.9587232	0.9567232	0 8567232	
12.	Refail Energy-Related Recoverable Cost:	+(D)	Q	o	0	đ	D	0	Ð	٥	Þ	0	0	0	
13.	Retail Demand-Related Recoverable Cos	85 (Ê)	476	475	473	471	471	-469	468	4 86	465	464	462	461	5,621
14.	Total Arrisonal Recoverable Casis (L	nes 12 + 13)	3478	\$475	\$473	5471	\$471	5469	LARS	5466	\$465	5464	\$467	\$4 61	\$5,621

<u>Noter:</u>

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(A) Applicable depreciable base for Phillips; account 342.26 [\$57,277]

(5) Line 6 x 8.8298% x1/12. Based on ROE of 11.75% and weighted income tax rate of 28.575% (expansion factor of 1.626002) Effective May 7, 2009; Line 6 x 8.7188% x1/12. Based on ROF of 11.25% and weighted income tax rate of 36.575% (expansion factor of 1.63490).

(C) Applicable depreciation rule is 3 0%

(D) Line 9a x Line 10

(E) Line Stox Line 11

(F) Line 8 x 2 82% x 1/12. Effective May 7, 2009, Line 6 x 2:9924% x 1/12

DOCKET NÓ. 00007-EI ECRC 2008 ACTUAL/ESTIMATED TRUE-UP EXHIBIT HTB-2, DOCUMENT NO. 8. PAGE 6 OF 28 EXHIBIT HTB-2, DOCUMENT NO. 8. PAGE 6 OF 28

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<u>Térripa Electrie, Campany</u> Environmental Coal Recovery Clause (ECRC) Calculators of the Current Period Actual / Estimated Amount Jenuary 2008 to December 2009

Return on Capital Investments, Depresation and Taxes For Project. Philips Upgrade Tank #4 for FDEP

(m Dollara)

Line	Déscription	Beginning of Period Antount	Acture Jarwaiky	Actual <u>E ebruary</u>	Actual March	Actual <u>A</u> oril	Actual <u>May</u>	Adbad Junité	Estimated July	E slimated August	Estimated September	Estimated Deteber	Estimated November	Estimated December	Period Total
1.	in weathing to														
	R. Expenditures/Additions		50	50 S	\$ 0	30	\$ 2	\$D	S O	\$0	\$0	\$ 0	50	59	\$0
	 Clearings to Plant 		Û	a	0	٥	a	D	0	D	0	a	Q	0	
	< Reframents		D	ฉ	0	٥	0	Q	Û	D	Q.	0	D	-0	
	d. Other		D	Q	٥	D	0	Ó	D	¢	a	0	Q	-0	
2	Plant-in-Service/Depreciation Base (A)	\$ 90,472	\$90,472	\$90,472	\$90,472	250 [472	\$ 90,472	890.472	890 472	\$93,472	590,472	5 90.472	590,472	\$90,472	
3	Less Accumulated Deprediation	(33,299)	(3-3,525)	(33,751)	(33,977)	(34,203)	(34, 429)	(34,655)	[34 881]	(35,107)	(35, 333)	(35,559)	[35 785)	(36,911)	
4	CVMP - Non-Interast Basring	0	a	D	i di	. 0		0	D	P	0	a	a	0	
5.	Nel Investment (Lines 2 + 3 + 4)	5 7,173	56,947	58,721	54 495	56.269	<u>56 043</u>	55,817	55,591	55,365	55,139	54913	54,687	54,481	
5.	Average Not Investment		57,000	56,834	56,608	56, 382	56,158	55,930	55,704	55 478	55,252	55,026	54,600	54, 574	
τ	Return on Average NetInvestment														
	 a Equity Component Grossed Up For Te 	axas.(B.)	420	416	416	415	409	406	405	403	401	400	398	397	\$-4,8BB
	b. Debi Component Grossed Up For Tax	ss()F)	134	134	139	132	127	137	1 36	1 38	135	1 84	134	193	1,615
8.	in vesiment Expenses														
	a. Depreciation (C)		228	226	226	225	226	226	226	226	228	226	225	226	Z,71 Z
	b. Amorization		0	G	a	0	ú	D	0	a	0	a	Q.	0	Q
	e. Dismandement		¢	a	0	Q	0	0	0	a	٥	3	D	0	0
	d Property Taxes		D	Ø	0	a	D	0	0	0	D	Q.	D	0	o
	r⊨ Other	-	0	0	0		0	0	<u> </u>	0	D	0	P		
9.	Total System Recoverable Expenses (Lin	es 7 + 6)	760	778	775	773	772	769	767	765	762	760	768	756	9,216
	 e. Recoverable Costs Alexand to Energy 	y	0	D	9	0	0	0	¢	0	¢	a	D	a	C
	b Recoverable Costs Allocated to Dema	nd	780	778	775	773	' 772	765	767	765	762	760	758	768	9,215
1 a.	Energy Jurisdictional Factor		0.9891913	0.9892481	0.9928581	0.5902713	0.9661120	0.9660367	0.9684035	D.9840382	0.9655048	0 9649632	0.9703715	0.9768498	
15.	Demand Jurisdictional Factor		0 95 87 23Z	D.9587232	9.9587232	0.9567232	D.9587232	0.9587232	0.9567232	D.8567232	0.9687232	0.9587232	0,958723 Z	0.9557232	
12	Retail Energy-Reigted Recoverable Cost:	· (0)	0	0	D	0	0	D	0	D	Q	a	0	٥	t
13	Retail Demand-Related Recoverable Cos	te (Σ)	748	746	743	741	740	737	735	733	731	729	727	725	6,635
14	Total Jurisdictional Recoverable Coale (Li	iees (2+ ; 2)	\$748	\$7.46	\$7.4 5	3741	\$740	\$737	\$735	\$733	\$731	\$729	\$727	\$725	\$8,635

<u>Notes</u>

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(A) Applicable depreciable base for Phillips; account 342.28 (\$90, 472)

(B) Line 6 x 9 8238% x 1 /l 2 Based on ROE of 11.75% and weighted means tax rate of 36 \$75% (expansion factor of 1.628052). Effective May 7, 2009, Line 6 x 8.7183% x 1 /l 2. Based on ROE of 11.25% and weighted income tax rate of 39.575% (expansion factor of 1 63490).

(C) Applicable deprecision rate is 3.0%

(D) Line 9a x Line 10

(E)Line 95 x∐ne i1

(F) Line 6 x 2,82% x 1/1 2. Effective May 7, 2009, Line 6 x 2,9324% x 1/12

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Rebuillion Capital Investmental Depredation and Texas For Project, Big Bend Unit 1 Classifiat Replacement

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	b Cleanings to Plant		0	0	0	0	0	0	0	٥.	₿.	0	a	٥	
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	jerto b		a	٥	0	D	0	0	D	o	a	o	D	D.	
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T.	ריפסטי "עריירעינותיים ראר וריפווא ברי-פתרעו ערופאג	U (ren's i+-)	.Ų (747 ⊑76)	니 (7년3 24년)	U IZCe'ésti	ບ 17 ເດີຍສາ	[760]сен)	⊔ (7istrask)	U (Zecione)	U (Zon'Heo)	ບ (ການເກີ	U (zenimel	ሀ 17 በዓም ለዋስ	0 (7eð 101	
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â	jnentaeval tela egiseva.		ssa ded	sez'der	519'1£B	566' /29	272,928	SS2'028	561/218	515'8 1 8	589'80 9	\$/Z'908	559 Zoa	960'6 67	
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(b) Applicable dependence for the Busilian for Busili Busilian for Busilian for

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Form 42.455. Psyce 8 of 28

Termen Electric Company Environmental Cost Recovery Clause (ECRC) Calculation of the Cursent Period Actual / Estimated Amount January 2009 to Determine 2009

Return on Capital Investments, Deprestation and Toxos For Project. Big Bend Unit 2 Classifier Roplacement (in Dolant)

		to Diamaga B	Petrov	lenah.	Actual	Actual	Actual	Actual	P stunded	Estimated	Estimaled	Estimated	Estructed	문성malad	End of Period
2	O tas oriphion .	Pened Amount	demary.	February	March	April	YeM	алн	ylal	August	Seplember	Datober	November	December	Total
÷	tine restments														
	B. Etherid Arrest/Add Tone		æ	8	5	3	8	0 \$	3	3	D.	8	7	₽	Ę,
	o. Cleanings to Plant		•	0		D	•	•	0	¢	D	•	Q	р	
	G. Mediterits		P	•	0	0	•	0	9	0	D	0	¢	0	
			9	•	-	•	B	D	•	¢	0	4	Ō	0	
N	Plantin-Service(Dopropation Base (A)	+62 ¥86\$	161, 198‡	5584,794	\$984 ,794	3 384,784	2644, 794	5964,79 4	1984 794	1967 h86 b	5564 T94	2917 248E	5984 784	1 984 794	
а s	Less. Accumulated Disprociation	(1968 (1994) 	(371,238)	373,732	[376,326]	(378,870)	1941 (JAC)	1383, 6581	(386,502)	(399,048)	(391,590)	(THUE)	(396,678)	(399,227)	
ŕι		∍ 	-	P	• ;		-		•'	۰	Ð	a	0	-	
п	(F + E + Z 6000) Usedosavu tak	5616,100	613,558	81,012	608,468	906, 924	027 290	600 836	590,292	2001 48 1 1 1 1 1	583,204	580,680	538,116	586,57Z	
45	Average Net Investment		614,82B	612,234	809,740	961,196	604,852	602,108	200,564	597,020	694,476	591,932	666,966	586, 844	
ы	Rokum on Average Nei Investment A. Eguity Component Grossed Up For Te	(B) 8486	12 1	- 4,502	4,484	4 485	4 04	4 375	135B	4 33 8	9 10 P	4 201	0 80 P	P#2 9	887 611
	 b. Datt Component Grossed Up For Tax 	aas (F)	1,445	een t	ECF.	1.427	1,457	1.471	1,465	1,459	1,453	1,445	1,440	1,434	17,379
ę	ht v es tment Experises														
	8. Depreciátion (C)		2 5 H	2,544	2,544	2 544	2 544	2,544	2,544	442.5	2,544	44 S ~	2.544	2,544	30,528
	b. Amortzedion		0	Ģ	D	0	Þ	D	٥	٥	•	a	٥	•	D
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	u. Frankry I Based		•	9	0	0	0	a	•	B	D	•	0	Ð	0
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σi	Total System Recoverable Expenses (LIN	168 T + BJ	8,610	8, 465	6, 4 61	8,436	5 17 8	មិ, 3មព	8'365	16E,B	8,316	829	8,288	8, 242	9 LY 00 L
	a. Reconside Casts Alocated to Entrop	5	8510	Station Station	R 1 61	9,436 9,436	8,415	3,300	295 8	634	8,346	162 8	8 265	0, 242	100,548
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2	Energy Juriadicitional Footign		0.9891912	0.9692431	0.9924541	0.9902713	0.9861120	0 9060367	0.9691036	0.9640382	0.9896046	0.9649832	8676076-0	0.9769496	
÷.	Demand Juried-ctional Factor		0.9587232	Z(22856 0	0.9547232	0.9587232	D.9587232	0 9567232	0 9567232	0.9537232	0.9587232	0.9567232	0.9587232	0.8567232	
12.	Retail Energy-Reighed Recoversive Costs	(D)	8.418	8,294	10 4 -2	A, JEA	8,228	8,273	960'B	100'B	8, 038	8,001	420,8	1 <u>50</u> '8	9 90'966
92 1	Real Demand Related Recoveratie Cos	(E) = 1	إم ا	0	•	0	•	0	-	a	0	0	9	-	D
,	Tailal Jurisdonona Records data Loals (L)	ines 12 + 13)	\$B,41B	58 ,394	36,401	2 8,354	1967 Bel	58,273	900,843	100.63	800 (3 5	100,63	120.02	50'63	997 96 1
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Applicable derivergießte base for Eig Bendi account 312.42 (\$564,754)
 B. Lune 6 x 827345 x 1712. Based on ROE of 11.75% and weight ad income tax rene of 35.55% (expansion factor of 1.628002). Effective May 7, 2003. Live 9 x 8.71855 x 1712. Based on ROE of 11.25% and verighted income tax rate of 55.55% (expansion factor of 1.628002). Effective May 7, 2003. Live 9 x 8.71855 x 1712. Based on ROE of 11.25% and verighted income tax rate of 55.55% (expansion factor of 1.628002). Effective May 7, 2003. Live 9 x 8.71855 x 1712. Based on ROE of 11.25% and verighted income tax rate of 55.55% (expansion factor of 1.628002). Effective May 7, 2003. Live 9 x 8.71855 x 1712. Based on ROE of 11.25% and verighted income tax rate to C.1 Applicable of the factor of tax and verighted income tax rate to C.1 Applicable of the factor of tax and verighted income tax rate to C.1 Applicable of tax and tax

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If entity of entit (B)

(F) Line 6 x 2:82% x 1/12; Effective May 7, 2009, Line 6 x 2:9254% x 1/12; (F)

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				ā	Elevironnen Elevironnen Elevironnen Elevironnen	tar Cost Recar La Cost Reco Current Period Iny 2009 to De	<u>Company</u> Rry Clauso (EC Adual / Eetimo (cember 2008	RC) led Amount						æ	Form 42.86 age 11 of 28
				E.	.et.m on Capit For Projet	Manvestmerik. t: Big B≡nd U (in Dollay	Depredation a Internation %	nt Tares D			-				
ŝ.	Desarpteri	Beyoning of Period Amount	Actual Januar	Actual February	Achter Merch	Avetuel April	Actual May	Achura Juna	E simaked July	E simered August	E stim ated S apriatriper	E símsbed October	Estima led Navem ber	Estimated December	End of Period Total
-	Investments e. Exponduz eskadárons b. Ossatnya b Pasat c. Refierments d. Other		-187,386) 338,163 8	449 (d) 100 100 100 100 100	5114,996 5,284 0	19 7.67 7.67	64,403 4 51 1 0 0	ងអ ស្តេស 202 44 44 202 44 202 202 202 202 202 20	0 297 297 207 207	56,592 465 0 0	666%13 0 0	8000 8000	0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	4 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5841,802 477,231
లి చ ఈ లో	Plantic-Serate December Salach Base (A) Less: Acountiated Depreciation CVMP - NON-Inferest Bowing Net Investment (Lines 2 + 3 + 4)	2499,699,000 24,949,950 24,959,300 24,959,300	133,598,514 (28,545,981) 2,114,752 58,457,384	\$83,607,477 (28,748,612) 2171,232 56,336,097	883,913,771 (29,951,308) 2,279,634 56,242,017	55 .071.442 (39,154,190) 2,306,332 55.072,854	\$5 9,929,953 70,356,980 <u>2,366,284</u> <u>55,874,247</u>	584,011,682 (30,555,011) 2,2234,469 65,678,370	\$84.032,179 (30,762,639) 2,200,657 250,657 65,499,997	\$84 032,642 (30,665,917) 2,238,786 55,305,510	\$64.032.642 (31,100,896) 2,262,778 565,178	\$84,032,842 [31,372,075] 2,273,907 54,934,473	584,032,642 (31,575,654) 2,429,455 54,828,943	594,032 542 (31,773,253) 2,785 871 56,044,238	
e ~	Average Nat Investment Return on Average Net Inv es tment		ទនំព័ <u>ក</u> ្នន័រនិន	56,383,741	58,289,057	58, 157,335	5 5,972,450	56, 778, 3 0 8	541'865'vş	59,402,753	55,Z10,967	35,925 ,448	លរូបជានាំទ	କ୍ଟେ ଅଟେ ଜ୍ୟ	
	а. Equity Component Grossed Up For Ta b. Debi Çomponent Grossed Up For Tax	2:38 (8) 28 17)	414 10 10 10 10 10 10 10 10 10 10 10 10 10	41 4 673 132 525	413,381 132,272	-131,970	407,632 135,766	405 252 136,298	409'60 1 259'641	402,538 135,386	19,91 19,91	797,295 134,461	248.965 - 24.163 - 24.163	399,362 134,318	\$4,87 5,97 8 1,810,862
aci	brradhimi Expanses Digressian (C) b. Amortsian C. Blancademan d. Property Taxots 6. CPher		201 .12 5 0 0 0 0	50 0 0 0 50 50 50 50 50 50 50 50 50 50 50 50 50	201.77 6 0 0 0 0 0 0	2000 2000 2000 2000 2000 2000 2000 200	20230 20230 	202 202 82	203 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	80000 800 800 800 800 800 800 800 800 8	203,070 50 50 50 50 50 50 50 50 50 50 50 50 50	00000 10 10 10 10 10 10 10 10 10 10 10 1	203978	9000 900 900 900 900 900 900 900 900 90	2434277 2 6 6
ಹ	Tidai System Recoversite Expenses (Lér a. Recoverable Casts Alicensed to Errary b. Recoverable Costs Alocated to Dema	eu 7 + B} Yr rd	78g 786 750,756 0	745,823 745,825 0	748,928 748,928 0	747, 8 96 747,896 0	748,208 748,208 1	744,372 745,372 0	142.761 142.761 0	741,002 741,002 0	041,867 041,867 0	가 5 년 1 년 1 년 1 년 1 년 1 년 1 년	738,275 7 36, 215 0	736,759 730 ,759 0	9.927,117 9.927,117 9
₽≓	Energy Jurí szledional Factor Denserel Juniszledional Factor		0.0951413 0.0587232	5:952480 0:9527828	202089510 189928610	0.9902719 0.9607232	0.6961120 0.6967232	0.9880387 0.4547252	0.9981038 0.8587252	0,9567232 0,9567232	0.4804048	0.9649492 0.9567232	0.9703736 0.9567 2 32	0.5763498 4.9567232	
하다 🐛	R stall Energy Restord Recoverable Casil R shall Demail of Recoverable Casi Total Juris Bational Recoverable Costs (31)	8 (D) 14 (E) 14 (E)	742,641 <u>P</u> \$742,641	741,065 0 1741,988	743.500 0 \$743,560	740,422 0 1740,422	735,846 5 \$	<u>878 857</u> 0 878 827	719,070 0 \$719,070	714254 0 \$714354	714,458 0 8714,459	711,521 0 \$711,521	714 442 0 \$714,412	0 0 101/11/12	8,731, 646

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<u>News</u>

D. Appricable base for Bud Gendinans and weighted means acrise of 38,575% (experision factor of 10,200%). Effective May 7, 200% Line 5 x 8 82.01% x 1/h 2. Based on ROE of 11.25% and weighted income bx //// 18 8 x 8 82.01% x 1/h 2. Based on ROE of 11.25% and weighted income bx //// 18 8 x 9 82.01% x 1/h 2. Based on ROE of 11.25% and weighted income bx //// 18 8 x 9 82.01% x 1/h 2. Based on ROE of 11.25% and weighted income bx //// 18 8 x 9 82.01% x 1/h 2. Based on ROE of 11.25% and weighted income bx //// 18 8 x 9 82.01% x 1/h 2. Based on ROE of 11.25% and weighted income bx //// 18 8 x 9 80 x 1/h 2. Based on ROE of 11.25% and weighted income bx //// 18 8 x 9 8 x 1/h 2. Based on ROE of 11.25% and weighted income bx ///// 18 8 x 9 8 x 1/h 2. Based on ROE of 11.25% and weighted income bx ///// 18 8 x 9 8 x 1/h 2. Based on ROE of 11.25% and weighted income bx ///// 18 8 x 1/h 2. Based on ROE of 11.25% and weighted income bx ///// 18 8 x 1/h 2. Based on ROE of 11.25% and weighted income bx ///// 18 8 x 1/h 2. Based on ROE of 11.25% and weighted income by ///// 18 8 x 1/h 2. Based on ROE of 11.25% and weighted income bx ///// 18 8 x 1/h 2. Based on ROE of 11.25% and weighted income by ///// 18 8 x 2.00% time 8 x 2.00% time 8 x 2.00% and 2.00% time 8 x 2.00% time 8 x 2.00% and 2. 8 arcmin 1.
 E. Line 8 x x 1/h 2. Effective May 7, 200% time 8 x 2.00% and 2. 8 arcmin 1.

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DOCKET NO. 080007-EI ECRC 2008 ACTUAL/ESTIMATED TRUE-UP EXHIBIT MTB-2, DOCUMENT NO. 8, PAGE 11 OF 26

Tampa Electric Company Environmental CostRecovery Clause (ECRC) Calculation of the Current Period Actual /Estimated Amount January 2009 to Docember 2009

Rotum on Capital Investments, Depreciation and Taxee For Project, Big Bend FGD Optimization and Utilization

(in Soliars)

Ling.	Description	Beginning of Period Amount	Actual Jenuary	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimateri September	Estimated October	Esimekod November	E stimated December	End of Period Total
1.	investments a. Expenditurés/Additions b. Clearings to Plant 6. Referenceris d. Conse		280 0 0 0	50- 0- 0- 0-	50 0 0	50 0 0	9-0 -0 0	\$0 0 0	50 D D D	រុល ប ប	10 10 10	0 0 20	50 0 9	\$ሷ ቀ 0 D	\$2
2, 3, 4, 5,	Plani-In-Service/Depredation Base (A) Less: Accumulated Depreciation CVMP - Non-Interest Bearing Net Investment (Lines 2 + 3 + 4)	\$21,739,737 (4.092,085) <u>0</u> <u>\$17,707,652</u>	\$21.739,737 (4,073.727) 0 17,868,010	\$21,739,737 (4,115,369) D 17,624,359	\$21,739,737 (4,157 Di i) 0 17,582 726	\$21 739,737 {4 198,643) 0 17,541,084	\$21,739,737 (4,240,295) 0 <u>17,499,442</u>	\$21,739,797 4.2291,937) 0 17,457,600	\$21,739,737 (4,323,579) 0 17,416,158	\$21,739,737 (4,365,221) D 17,374,516	\$21,739,737 (4,405,863) 0 17,382,874	\$21,739,737 (4,448,505) 0 	\$21,739,737 (4,499,147) 0 17,249,590	\$21,739737 {4,631789) 0 17,207,948	
8.	Average Net Investment		17,696,831	17,645,182	17.603.547	17.561, D 05	17,520,263	17,478,621	17,438,979	17,395,337	17,353,696	17,312,053	17,270,411	17,228,769	
7.	Return on Average Net Investment. 8. Equity Component Grossed Up For T 5. Debt Component Grossed Up For Ta	auga (B) (88 (F)	130,054 41,564	1 29,748 41,465	129,442 41,363	129,136 41,270	127,593 42,498	1 26,994 42,71 2	1 26, 691 42, 810	1.25, 389 42, 508	126,085 42,487	125,784 4 2, 305	125,491 42,203	1 25,1 78 42,3 04	61,528,576 605 Di 0
8.	investment Expenses a. Deprediation (C) b. Amortization c. Diamanitisment d. Property Taxes a. Other		41, 642 0 0 0	41,642 0 0 0 0	41,642 . D . D . D . D	41,842 0 0 0	41,642 0 0 0 0	41,642 0 0 0 0	41,642 0 0 0 0	41,642 0 0 0 0	41,642 0 0 0 0	41,642 0 0 0 0	41,642 0 0 0	41.642 0 0 9 0	439,704 0 0 0 0
9.	Total System Recoverable Expenses (Li a. Recoverable Costs Allocated to Emery b. Recoverable Costs Allocated to Deme	n.est: 7 + 6) 97 and	213, 260 213, 260 0	212,856 212,856 0	212,462 212,452 D	212.048 212,048 0	211,731 211,731 0	211,348 211,348 0	240,943 210,943 0	21 0,539 21 0,539 ¢	210.135 210,135 0	209.731 209.731 0	209, 3,26 209, 326 0	208,92† 208,921 0	2,533,290 2,533,290 0
10. 11.	Energy Juriedictional Featur Densend Jurissi chonal Factor		0.9891913 0.9587232	0.9692481 0.9697232	0.992858t 0.9567232	0,9902713 0,9567232	0.5561120 0.5567292	0.9860367 0.8587232	0. 9681 036 0.6587232	0. 9640382 0.6587232	0. 965504 5 0.9587292	D. 9649632 D. 9587292	0,9 /03716 0.9587232	0.9768498 0.9597 <u>2</u> 32	
12 18 14	Retai Energy-Related Recoverable Cost Retai Domand-Related Recoverable Cost Total Aufscictorial Recoverable Costa (L	s (D) \$17 (E) Jnee 12 + 1:3}	210,955 D \$210,955	210.587 0 \$210.567	210,935 0 \$210,935	209, 985 0 \$ 209, 985	208,790 0 \$208,790	206, 397 0 \$208, 397	204,21\$ 0 \$204,215	202,968 0 \$202,968	203,117 0 \$203,817	202,387 0 \$202,387	203,124 D \$203,124	204.084 0 \$204,084	2,479,524 0 \$2,479,524

Notes

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 (A) Applicable depreciable values for Big Bend, accounts 311.45 (\$39,818) and 312,45(\$21,658.97.8)
 (B) Unit 6 × 8.622374 × 1.62. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.828002). Effective May 7, 2009, Unit 6 × 8.7183% × 1.62. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expension factor of 1.63490)

(C) Applicable depreciation rates are 1.5% and 2.3%

(D) Line Sa x Line 10

(E) Line 95 x1 (ne 11

(F) Line 6 x 2.62% x 1/12. Effective May 7, 2009 Line 6 x 2.932/34 x 1/12.

DOCKET NO. 060007-EI ECRC 2009 ACTUALESTIMATED TRUE-UP EXHIBIT HTB-2. DOCUMENT NO 8, PAGE 12 OF 28

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Theorem (ومزيار والموجور) بعضائية Environmental Cost Recording (ECRC) Munary Schemet (المضعار الجنبية (EcRC) Collection (Cost yearing) بن Cost بعضائية (Cost yearing)

Por Project Big Bend (NO, Emissions Reduction Return on Capital transformed , Depression and Taxes

(эленосі ш)

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1480 SB1	868 '99	0+2'99	480,48	0HZ H9	101 79	994 4 99	961,69	018'99	96'1'30	772,9B	4 6 207	972 <i>1</i> 88	(Ø)	Retail Energy-Related Ascoverable Costs	71
	8678946 () 867896 ()	292199610 292202610	SE\$88899.0 SEST689.0	2627826.0 0.9666046	0196403955 0196403955	0, 9667938 0, 9667938	7777999900 7999999610	2627022 0 2627022 0	0.8667896 0.9908232	6782489810 199926610	2627086.D Padzard	e je 1989.d 1557929.d		она Распандарани и кака така Распараја, Блалеф	11 01
661308 881308 9	D E99'29 C95'29	0 992 79 560 78	0 D\$2'99 O\$2'99	0 65>199 63>199	0 829'88 9 6 '923	0 685 89 685 89	0 739'99 799'99	a 187.98 187.88	0 087,33 087,33	468,88 468,86 0	0 /28/99 /26 99	0 668'99 668'99	рі (9 + <u>7</u> se	snil) sesnegga aldersvons 9 madsy 8 ktoT Igrana ol bessollk alsod slosnevce 9 .a name ol bessollk alsod slosnevce 9 .d	ъ
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P TOP MODI	U rae'n	U 107010	U 619'9	U D (O'D	ti ZuGʻa	U 69610	9 200'0	0000	U CD3 ¹ 2	o Antonio	0	D		b. Amorization	
667 FU;	ago r	662 8	043.8	820.8	eta a	6929	699.8	349.3	223.8	650 B	mà t	939.9		Beeneqv,7 hostoleevr ^a Beeneday,7 hostoleevra B. Deorecistor (C)	·8
562 °C4 L	652161	582.01	909'11	C#5 [*] #1	099) (225°P1	265'F1	005 M I	940 7 1	263 % 1	14676	62191	(_i) ee	b. Dept Component Grossed Up For Taxe	
96 1 129 8	086,C¥	287 2¢	564 SP	CP2'57	162,04	eve 'eb	10t [,] E1	299'65	44 040	960 'PH	99 1 1 92	112 00	(B) 88%	Return on Average Met Invertigent Return on Average Met Invertigent Return Component Groesed Up For Ta:	$\overline{1}$
	lge'ggð'g	260'570'9	6 69 '226 'S	965, 128,2	CPE'896'4	1771 936'S	2005 443	Z86 166 5	777 868 5	661 '268'S	6,004,869	905 Z10 9		i∩e mta evni i≘M sgerevA	в
	8167609	67043 843	003 200 9	209 206 9	Z18 196 9	P/8 196'9	2 9 <u>99</u> 333	096122615	P 22 566 5	822 868 9	521'100'B	272,900 B	•(• 910 <u>94</u>	(\$ + C + S serie)) insumeeral to M	5
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	519'825'2	D#5 295 Z	BSC 165 C	21600 0415	2,808,723	5661197	7 929 0 979 C	657,459,5	660 6787	5 652 064	121.098.5	595'689'Z	740,BTB,S	notekenged balewinden. ssel	Ŧ
	200-19 0 82	EUE HER 22	car á ha da	009 296 63	660 90% SQ	DIS AMPLICE	EVE CAR 22	and part for	ECR. LAF. ER	BH CVE BE	BHP ONE SE	PG1.856.20	279328°4 <u>37</u>	(A) 668 B nobsice vae Deciyno S-ni-10819	Ę.
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918.221	0 ~~	179 977	299 89 700 (004	1.2.1	0191		(esc) Josef)	6071	999	112	Peiz, r	171		trei9 ti spatrosi. A	
9/6/2/12	US	198 992	C28 633	1.142 1.12	019-12	01918	(BSES)	201.12	1990 B	11/3	1767°L	/Z/\$		spodłocela turka kradki z se	
														2020/1284U	L
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<u>Temps Efectric Company</u> Exercimental Coal Recovery Clause (ECRC) Calculation of the Current Period Actual (Estimated Action) January 2008 to December 2009

Refum on Depital Investments, Deprediation and Taxes For Project PM Minimization and Monitoring

(in Dollars)

<u>Line</u>	Deepipion	Beginning of Period Amount	Actual Janu ary	Actual Fat <u>i</u> niary	Actual March	Actual April	Actual May	Actus June	Estmaled July	Eletim ated August	Estimated September	Estimated October	Estmated November	Esimaled December	End of Period Total
1.	իդ տասերի արդեր														
	 Expenditures/Additions 		\$128,332	\$32,623	\$13,401	\$20.374	53 ,993	\$7,956	\$72,836	\$5,440	50	\$ 0	50	50	5235,957
	 Gieannas to Plant. 		0	254,58Z	F3, 401	20,374	3,953	7,958	22,836	5,440	9	0	- -	0	328,584
	c. Regrements		0	, o	a	o		\$		0	2	Ď	Ó	D	-
	d. Other		0	Ø	٥	0	D	0	D	O	D	D	D	0	
2	Plant-m-Service/DepreciationBase (A)	\$7,991,052	\$7,991,052	\$3,245,634	5B 25B 005	\$8 27 9 409	\$8 293 402	\$8 281 360	\$9,314199	58 389 R98	SR 319 636	58 31 9 6 98	SR 319 635	59 51 9 636	
3.	Less: Accumulated Depreciation	(999,319)	(988,514)	(1.008,709)	(1.929.434)	M.050.1671	(1.070.983)	11:091 7871	(1 112 608)	(1 132 476)	M 154 356i	(1 175 236)	11 195 1161	(1 218.996)	
4	CWIP - Non-Interest Bearing	92,827	221,959		0	0	() 0	0	0	(1,100,100)	(0,000,000) D	0	0	1 Q	
5,	Net investment (Lines 2 + 3 + 4)	\$7,115,360	7,224,497	7 236 525	7, 229, 601	7,229,222	7,212,419	7.199.5/3	7,201,568	7,185,160	7,165,280	7,144,400	7,123,520	7,102,640	
6.	Averäge Net Investment		7.1 🕮.929	7.230,711	7, 233, 263	7, 229, 41 2	7,220,821	7,205.996	7,200,561	7,193,874	7,175,720	7,154,840	7,133,960	7,113,080	
7.	Reben on Average Natim vestment														
	Equity Component Grossed Up For T	iqxes (β)	52,722	53,169	53,387	53,159	52,587	52,356	52 317	52 268	52 136	51 985	51 B3 3	51.6B1	\$529,400
	b. Debt Component Grossed Up For Tag	wes (F)	16,649	18,992	16,998	16,989	17,514	17,609	17 596	17.679	17,535	17,484	17,433	17,3B2	207, 950
Э.	MYSBUMENt Expenses														
	a. Deprediation (C)		20.195	20,195	20,725	20 7 53	20 796	20 BO4	20 821	20 698	20 B8D	20,880	20,860	20 88 0	248.677
	b. Amortizațiop		0	D	0	С-,С О	с», · «Э	D., 2014			0	LC0,000	0		0
	 Dismantlement 		a	D	0	à	ō	ō	ā	ō	Ō	ō	Ō	ė.	0
	d Property Texes		Ū.	Ó	Ū	Ū.	ū	0	ō	Ő	Ď	õ	a	D	Ð
	e. Other		0	0	<u>D</u>	a	۵	¢	ġ	<u>0</u>		g_	•	D	D
8	Total System Recoverable Expanses IL;	nes 7 + 8)	69,766	90,356	90 910	9 0.901	90 897	0 0 760	50 7 34	07.715	01 551	00.340	00 1/R	R0 947	1.086.037
	a. Recoverable Costs Allocated to Ener	q y .	89.766	E1 356	50 910	50,501	90,997	91769	93734	90 715	90.551	90 345	90.146	B9 943	1 096 037
	b. Recoverable Costs Allocated to Demi	and	D	D-	Q	0	0	D	0	Q.	 0	0	D	0	Ģ
10.	Energy Junadictional Factor		0 9691913	0 9897481	0.9928584	n 9909219	0.0891120	n 596/367	A 9091 (170	n estitet			0.6709718		
41,	Demand-Austrictional Factor		0.9587222	0.9587232	0.9557232	0.8587232	0.9587232	0 9567232	0.9597232	0.9597232	0.9587232	0.9567232	0.9687232	0 9567232	
12	Retail Energy-Related Recoverable Coal	13 (D)	88,796	89, 385	90.261	90.017	69 636	89 502	87 840	B7 453	67 527	87 185	87 475	87 681	1.062.937
13.	Retail Demand-Related Recoverable Co	sts (E)	0	0	e	0	,O		0	0	0	D	0	0	D
14	Total Jurisdictional Recoverable Costs (I	lines 12 + 13	\$63,795	\$99, 385	8 90 281	\$90 017	\$69,635	589.502	567 B4D	587 453	587 527	\$87.185	387,475	SB7 BEN	\$1,067,937

Noteac

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(A) Applicable depreciable base for Big Bend; accounts 312 41 (\$1,51 3,253), 312 42 (\$6,1.53 072), 212 43 (\$955,619), 215,41 (\$17,504), 215,43 (\$328,534), and \$15,44 (\$351,584) (b) Line 5 x B.238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 33.575% (expansion factor of 1.628002). Effective May 7, 2009, Line 6 x 8 7185% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38 575% (expansion factor of 1.63480).

(C) Application and research and a second at 1.35-1000). (C) Application approximation research 3.3% (3.1%, 2.6%, 2.5%, 2.5%, esci 2.1%, (D) Line Sa X Line 10

(E) Line Sox Line 11

(F) Line 5 x 2.82% x 1/12. Effective May 7, 2008, Line 6 x 2.9324% x 1/12

<u>Tames Electric Company</u> Environmental Cost Recovery Chause (ECRC) Calculation of the Current Period Actual / Estimated Amount January 2009 to December 2009

Return on Capital Investments, Depreciation and Taxas For Project Polk NO, Emissions Reduction (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actuai March	Actual April	Actual May	Actual June	E stimated بايد	E stimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	invesiments														
	 Experio tures/Additions 		50	\$0	56	\$ -0	\$0	\$ 0	\$0	\$ 0	40	\$0	50	\$ 0	5 3
	D. Cleanngs to Plant		D	٥	0	a (0	0	0	D	٥	¢	Q.	Ø	
	E Kaoramenta H Owner		D	Û.	0	0	0	0	0	٥	0	D	D	٥	
	a cola		Ų	0	a	Q	0	Û	¢.	Ū	D	D	D	٥	
2	Plantin-Service:Oppreciation Base (A)	\$1,551,473	St.561.473	\$1.5B1.473	51.561 473	\$1.561.473	\$1 581 470	81 581 47 3	\$1.501.475	\$1.551.473	99 569 AT9	41 561 479	et 501 479	ei 621 474	
З.	Loss Accumulated Depreciation	(256,616)	(263,042)	(267,486)	1271.6905	(276.314)	(290)7386	(265 ± 62)	1263 5651	1284 MIDE	(296 434)	302 8581	1907, 2825 1907, 2825	(311-706)	
4	CWP • Non-Interest Searing	, i i i i i	0	, , , ,	0	0	0	, <u>т</u>	,,	120-1,010) D	رميد (1999 - 1	, τουχ, ο μηγ Π	1207,2021 D	(4, 1, 1, 4) D	
-5.	Net investment (Lines 2 + 3 + 4)	\$1,302,855	1,299,431	1.294.007		1,285,159	1,299,735	1,275,311	1,271,867	1,267,463	\$,253,030	1,258,61,5	1,254,191	1,249,767	
ĥ	Average Natin vestment		1,300,643	1,206,219	1,291,795	1, 267, 374	1,282,847	1,278,523	1,274,099	1,269,675	1,265,251	1,200,827	1,256,403	1,251.979	
7.	Return on Avanues Net Investment														
	8. Equity Component Grossed Up For Ta	axes (B)	9,554	P. 531	9 499	9.466	9.343	9 2 8 9	9 967	9 229	0.109	0.161	0420	0.004	4411 763
	b. Debt Component Grossed Up For Tax	mos (F)	3,057	3,046	3,036	3,025	3,112	3,124	3,113	3,103	3,092	3,061	3,076	3,059	36,918
в	n vosimant Pomoneso														
	a Depreciation (C)		4.476	A 434	A 474	A 434	4 514	a a7a	4 454	4,4794	4.494	1.001		1.451	59,000
	b Amorization			7,767 Ø	7,72,4		4,424	4,424	4,424	4,424	4,424	4,424	4,424	4.424	24,466
	c. Diamantiement		ē	ő	Ď	õ	r D	ň	ň		ě		Ň		ŏ
	d. Property Taxas		Ū	0	Ū.	õ	Ď	Ď	ŏ	Р П	ň	č	č	ň	ŏ
	e Other		<u>D</u>	4	¢	Ö	0	ō	Ū	Ŏ,	ŭ	ő	Ő	0	Ď
Ģ.	Total System Reconstrable Expresses II in		17.045	17.064	46 660	10040	10.000								
	B. Récovérable Costs Allocatori to Encor	ies r + uy ha	17 045	17,001	4 0, 2039 4 0, 2039	10,915	16,679	16.637	16,784	16,752	16,709	T 6, 666	16,623	16,579	201,759
	b. Recoverable Costs Allocated to Dema	nd	17, 0 -10	17,001	14,515	19,213	id ora	io,par o	10,754	16,792	16,709	16,668	16.623	16,579	20,159
			-	-	•				•	0		v	U	v	
10	Energy Jurisdictional Factor		0.8891913	0 9892461	3.992353 1	0.9902713	0.986+120	0.9960367	0.9681035	0.9640982	0.9666646	0 9649832	0 9703716	0.9769499	
11.	Demand Jurisejctjonal Pagter		0 9587232	0 9587232	8.9587232	0.9587282	0.9597z3z	0.9567232	0.9587232	0.9587232	0.9587232	0.9567232	0.9581232	0.956/232	
12.	Retail Energy-Related Recoverable Cost	• (D)	15 B51	16 313	16.838	16 75 0	18645	16.602	1.2 259	14 (CO	15 151	40 000	14190	10100	107.497
13.	Retail Demand-Related Recoverable Cos	rts (É)	D	0		D	0	0.002	19.239	10,:00	10,101	10,002 D	10,130	10,135	1941 4000 0
14	Total Juneticianel Recoverable Costs (L	ines 12 + 13		\$16,619	\$16,83B	316 750	\$16,645	\$15,6(2	\$16,259	\$16,151	\$18151	516 042	\$16134	\$16195	\$197.486
		· · ·			-1							0.0.000	-10, 00	0.0.100	

Notes

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(A) Applicable depreciable base for Polk; account 342.01 (\$1,561,475)
(B) Line 6 x 88/28% x1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.528002) Effective May 7, 2009, Line 6 x 8 7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.528002) Effective May 7, 2009, Line 6 x 8 7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.528002) Effective May 7, 2009, Line 6 x 8 7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.528002) Effective May 7, 2009, Line 6 x 8 7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.528002) Effective May 7, 2009, Line 6 x 8 7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.528002) Effective May 7, 2009, Line 6 x 8 7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.528002) Effective May 7, 2009, Line 6 x 8 7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.528002) Effective May 7, 2009, Line 6 x 8 7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.528002) Effective May 7, 2009, Line 6 x 8 7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.528002) Effective May 7, 2009, Line 6 x 8 7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.528002) Effective May 7, 2009, Line 6 x 8 7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.528002) Effective May 7, 2009, Line 6 x 8 7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.528002) Effective May 7, 2009, Line 6 x 8 7188% x 1/12. Based on ROE of 11.25% and 12.55% (expansion factor of 1.528002) Effective May 7, 2009, Line

(C) Applicable depreciation rate is 3.4%

(O) Line 96 x Line 1D

(E) LITE 90 x Line 11

IF) Line 6 x 2 82% x 1/12, E ffective May 7, 2009, Line 6 x 2 9924% x 1/12

DOCKET NO. 080007-EI ECRC 2008 ACTUAL/ESTIMATED TRUELUP EXHIBIT HTB-2. DOCUMENT NO. 8, PAGE 15 OF 26

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<u>Jampa Electric Company</u> Envronmental Cost Recovery Clause (ECRC) Capulation of the Correct Period Actual / Estimated Amount January 2009 to Determiner 2009

Réfund on Capitel Investments Depreciation and Taxas For Project Bag Band Up:14 SOFA (in Dellars)

Line .	Description	Beginning of Period Amount	Actual Janyary	Actual February	Achiel March	Actual April	Actual Méy	Actual 	Estroated July	Estimatad <u>Aug</u> ust	E Filmated September	Estimated October	Estimatod November	Estepated December	End of Poriod Total
1.	hy ve sim onto														
	a. Expenditures/Additions		\$0-	5 0	50	\$ 3	4 D	50	3 D	50	នា	5 0	50	\$0	\$ 0
	b Clearings to Plant		0	ú	0	D	Ď	Ū.	D	ŏ	ū	·0	0	io i	
	c. fleihements		0	Û	0	0	D	D	0	Ó	Q.	9	¢.		
	d Ölher		0	Ó	٥	0	0	D	0	ġ	a	۵	Ŭ,	0	
2.	Plant-in-Service/Deu/ecistion Base (A)	\$2 556 720	\$2 558 730	\$2,558,734	52 558 720	\$7 558 731	s2 560 73n	\$7,558,750	ea 659 79n	\$7 658 7 3 1	1 0 652 750	\$7.559.71D	47 558 79 0	82 958 798	
З.	Less Acomulated Depredation	(264,633)	1269 756F	(274 672)	(279 989)	(785 106)	(290 723)	(295 3.40)	42,244,100	1305 574	42,300,750 (316,691)	(34 5, POR)	(320 925)	(328 042)	
4	CVMP - Non-Interest Beining	,	0	,	,0	,,	, E-m, E-0,	(230,0-0) 0	D	i name i na	n - 1 - 1 - 1 - 1	(010,000)	,010,010, 0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$2,294,092	2,288,975	2,283 658	2 27 B. 741	2,273,624	2,268,507	2 263,390	2,258 273	2,259.156	2,248,039	2,242,922	2,237,805	2,232,668	
6	Average Net Investment		2.291,534	2 296, 417	2, 281, 300	2 276 183	2 2 71, 96 5	2, 265, 949	2,260 832	2,255,715	2,250,598	2,245,481	2,240,354	2 235 247	
7.	Return on Average Net Investment														
	8. Equity Component Grossed Up For Te	uner (B)	16,850	18,812	16.775	1673/	16.539	15,454	1E 426	16 369	16352	16315	16 279	16.241	\$196 178
	b. Debi Component Groesed Up For Tax	95 (F)	5,385	5 .373	5,361	5,348	5,509	5,537	5 525	5,512	5,500	5 487	5,475	5,462	66, 475
B.	kuyasimaat Expenses														
	a Depreciation (C)		5117	5 117	4117	5117	5117	5 117	5117	5117	5 117	5 117	5117	5117	61 ADA
	b Amerization		D	0		0		-,-,,				ີ ຄ		-,	a
	e. Dismanliumant		¢.	ā	ē	ö	n.	o O	Ğ	ŏ	å	ā	D.	ā	ā
	d Property Taxas		Q	0	0	0	D	ō	ā	ō	å	D	6	0	a
	e. Other		Q	<u> </u>	8	\$	<u> </u>	0	<u> </u>	0	<u> </u>	D	0	٥	0
9.	Total System Recoverable Expenses (Un	ea 7 + B)	27, 352	27 3 02	27 253	27 703	27 1A5	27.118	77 068	77 D4 B	28.965	76 019	25 970	26 820	325 057
	8. Recoverable Costs Allocated to Energy	Y ·	27,352	27.302	27.253	27 203	27 165	27.118	27 064	27.01B	26,969	26 91 9	25,670	26 620	325,057
	P Recoverable Costs Allocated to Dema.	, nd	, o	D	0	0	0	0	q	0	4	D	0	Ð	0
10,	Energy Juvisdictional Factor		8 9891 91 3	0.6892481	Ó ÁSZRSAT	g 9932713	D 9964 1 20	0 9360657	0 9531 036	D 9840297	a seservis	D 85-89-97	0 9709718	0 9768496	
t1.	Demand Jurisdictional Factor		0 95-87 232	0.9587232	0.9567232	0.9597232	0.8587232	0 9567232	0.8587232	0 9567 232	0.9587232	0 9557 222	0 9587232	0 9587282	
12.	Retail Energy-Related Recoverable Costs	101	27-054	7 1 CDB	27 DAR	26 938	36, 7 PS	36 790	35 75£	28 M#	26 set 4	25,976	26.074	28 199	S18.1 <i>%</i>
13.	Retail Demand Related Recoverable Cos	15 (IÉ)	0	0	0.000	0	ас, ос	0	27,207 N	20, 1-40 D	20,000 13	20j310 П	0	D	0
14.	Total Jurisdictional Recoverable Costs (Li	nes (2 + 13)	\$27,056	\$27,009	\$27,06B	\$76,938	\$26,788	526,73 9	\$25.205	328 046	\$25,068	\$25,976	\$28,074	\$26,199	\$318,155

<u>Notes:</u>

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(A) Applicable depreciable base for Big Bend; account 312 44 (\$2,558,756)
(B) Line 6 x 8,8238% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.626002). Etheory a May 7, 2009, Line 6 x 8,7188% x 1 /12. Based on ROE of 11.25% and weighted income tax rate x 38.575% (expansion factor of 1.63480).
(4) Applicable deprecation rate x 5.24%
(4) Applicable deprecation rate x 5.24%

(D) Line Sa x Line 19

102 - Οια ο Αμέρος 11 (Ε) Line 6 x 2.82% x 1.1 2. ξήθετα να Μαγ 7, 2000, Line 6 x 2.9324% x 1.1 2.

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Taining Externation Company Externation Environmental Coal Record Version (CERC) Calculation of the Carl Carl Actual (Estimated Amount Jainuty 2005 to December 2009

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Return or Carity Investments, Ogressation and Taxas For Project Big Bend unity Fre-SCR (fit Uollars)

1		to Guius a	Actual	Actual	Achiel	Actual	Actual	Actual	Estimated	E simated	Estimated	Estmated	E s in aled	Estimated	End of Period
	urescurst. Investments A. Ekanings to Plant					9.00 10 10	β¤ Σ	C, O	0;0					10 40 40	
	c Retherpinis d Other		00	80	DD	00						00	90	00	
eti ni spi unj	Plantin Service Deprociation Base (A) Elect. Accommoder O contration CWP - Non-Interest Decaring Net Investment (Lines 2 + 3 + 4)	\$1,649121 (106,565) 367,767 \$1,910,303	51,649,121 (111,120] 367,767 1,805,768	51,948,121 (115,655) <u>357,767</u> 1,901,233	a1,648,321 1120,1803 367,787 1,898,699	şi. 848,121 (124,725) 367,767 1,892,163	FI, 649, 121 (129, 250) 237, 767 1, 6 87, 626	41, 849, 727 (138, 756) 367, 767 1, 893, 059	51,849,121 (328,030) (367,736 1,878,558	\$1,849,1 28 (142,885) 367,767 1,874,023	\$1,849,125 (\$47,400) 367,767 1,869,409	\$1,849,121 {151,935) 357,767 1,824,953	41, 648,121 (156,470) <u>367,757</u> 1,690,418	\$1,649,121 (161,005) 362,767 1,855,963	
ø	Average Net Investment		960'906'1	105'006'1	1,699,966	1, 894, 431	1,009,005	1, 295,361	1, 830, 325	1,875,291	1,871,755	1,857,221	1,862,686	1,858,151	
r -i	Relum on Average Net Invasiment 8. Equity Component Grossed Up For Ta b. Debt Component Grossed Up For Tax	ilitee 191	14,030 4 434	15. 9 97 4 473	13,863 4,463	13.830 4.452	13, 784 4, 594	13,828 4,607	13,865 A	1 16 33 4,585	13,600 4,574	13,567 4,583	13,534 4,552	19,501 4,54	\$1 B4,882 54,474
φ.	frivastmant Expenses a. Desredation (C) b. Ameritzation a. Dithradistation d. Property Taxes e. Other	,	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	20000 2	989.4 90000	00000 0 ₩ ₩	90000 9 7	4 535 0 0 0 0	ណ្ដេលល្ក អំ ម	ယ်င္လာတစ အ က်ာ	4 19 19 19 19 19 19 19 19 19 19 19 19 19	4 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	©00¢≏ % *	20000 2000000	4 4 6 0 0 0 0 0 0 0
φi	Total System Recoverable Expenses (Lin a. Recoverable Costs Allocated on Energy b. Recoverable Costs Allocated on Dema	1987 + 8 19 19	9 9 0 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	20,005 20,005 D	66 8 전 전	22 91 (22 91 (22 91 (28 28 21 21	22,840 22,840 0	22,796 22,796 D	0 81 23 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	837,22 897,52 0	22 25 88 1 1	72,627 22,627 0	22,577 22,577 0	272,778 217,612 0
올림	Energy Jurisdictional Factor Demond Jurisdictional Factor		0.9861913	0, 9992481 D, 8567232	0.9928581 0.95 672 32	0 9567232 0 9567232	0.9567232	0.9687232 0.9687232	0.9681038 0.4587232	0.9687232 0.9587232	0.9669046 0.9567232	0.9567232	0.9703716 0.9587232	0.9768448 0.9537232	
222	Rengi Engry-Reisiad Reconstatio Code Reigi Demans-Reisiad Reconstatic Code Told Juristational Reconstatic Costs (1)	+ (0) ts (E) nee 12 + 131	22,800 1 1 1 2,2,800	22, 7 59 7 - <u>822, 758</u>	22,797 0 \$22,797	22,894 0 822,694	22,566 \$27,565	22,521 0 \$22,521	0 0 7 7 7 8 7 7 8 7 7 8	21,935 0 1521,925	21,861 5 \$21,951	21,873 0 421,871	21,951 52 ,951	22,054 0 822 ,054	267,965 0 10 10 10 10 10 10 10 10 10 10 10 10 1

33

New : W Andicable Accessible have for 81g Band, accound 31.2 at 131,648.121) W Andicable Accessible have for 81g Band, accound 31.2 at 131,648.121) (a) Andicable Accessible have for 10.75% and weighted interne for 14.328.002). Effective May 7, 2009, Line 6 x 4.7148.6 x 1.712. Based on RUE of 11.25% and weighted income latrice of 33.57% (b) Andicable Accessible have for 13.35% (c) Andicable Accessible have for 13.35% (c) Line 8x 1.000, Line 8 x 1.322,456 x 1.12. (c) Line 8x 2.825% x 1.12 Effective May 7, 2009, Line 6 x 2.322,456 x 1.12.

DOCKET NO. 080007-EI ECRC 2008 ACTUAL/ESTIMATED TRUE-UP EXHIBIT HTB-2, DOCUMENT NO. 8, PAGE 17 OF 25

Termos <u>Electric Company</u> Environmental Cost Recovery Clause (ECRC) Calculation of the Current Period Actual / Estimated Amount January 2009 to December 2009

Reform on Capital Investments, Depregiation and Taxes

For Project. BigBend Unit 2 Pre-SCR (in Dafars)

1. Investments 50	Line	Destription	Seginning of <u>Period</u> Amount	Actual January	Actual February	Actual Ma <u>ich</u>	Actuel April	Actual May	Actual Juna	E stimesed	Estimated August	Estimated Septemb <u>er</u>	Esămated October	Estimated <u>November</u>	Estimated December	End of Period Total
a. Expendit/res/ddl/ders \$70 <td< td=""><td>1.</td><td>Investmentis</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	1.	Investmentis														
b. Changings to Mail. 0		 Expanditures/Additions 		\$0	50	30	3D	ស	3 D	\$0	3D	50	5 0	\$0	3 D	90
c. Returnments 0		b. Clearings to Plant		Ó	٥	-0	D	Ŭ	D	0	D	0	D	D	D	
d Other 0 <th0< th=""> 0 <th0< th=""> <th0< th=""></th0<></th0<></th0<>		c. Retramenta		Q	0	-0	0	0	D	0	D	0	D	D	0	
2. Planchin-Service/Depreciation Beese (A) \$1,501,807		d Other		D	Q	0	0	a	ø	a	¢	a	D	Q	0	
1. Less Accumustate Deparadation (100,131) (100,218) (102,802) (112,802) (112,0262) (122,623) (122,623) (122,627) (132,627) (142,637) (142,637) (142,637) (142,637) (142,637) (142,637) (142,637) (142,637) (142,637) (142,637) (142,637) (142,637) (142,637) (142,637) (142,637) (142,637)	2	Plancin-Service/Deprediction Base (A)	\$1,591,667	51 551 697	\$ 1,5 61,85 7	\$4,581,887	\$1,561,697	31.581 89 7	\$1 581 B87	31,581 867	\$1 561 8B7	J 1 581.897	\$1.581.887	\$1 581 867	\$1.531.857	
4. CWP - Non-Interactible origing 0 <th0< th=""> <th0< th=""> 0 <th0< th=""> <th< td=""><td>Я.</td><td>Less Accumulated Deprediation</td><td>(B6,044)</td><td>r100.1311</td><td>(104,218)</td><td>(108,305)</td><td>(112,392)</td><td>(116,475)</td><td>(12D.566)</td><td>0246531</td><td>(128 740)</td><td>(132,827)</td><td>(136 914)</td><td>11 41.001)</td><td>[145.0E8)</td><td></td></th<></th0<></th0<></th0<>	Я.	Less Accumulated Deprediation	(B6,044)	r100.1311	(104,218)	(108,305)	(112,392)	(116,475)	(12D.566)	0246531	(128 740)	(132,827)	(136 914)	11 41.001)	[145.0E8)	
5. NetInvestVient () inex 2 + 3 + 4) ¹ / ₄ 451,643 ¹ / ₄ 451,264	4.	CWIP - Non-Interest Bearing	Ď	C	0	0	, a		0	0	D	, u	0	D	``p'	
6 Average Net Investment 1,433,800 3,479,713 1,475,626 1,471,534 1,462,345 1,459,278 1,455,191 1,461,104 1,442,017 1,442,930 1,436,449 7. Return on Average Net Investment a Ensity Component Brossed Up For Taxes (6) 10,911 10,881 10,651 10,920 10,635 16,652 10,900 10,573 10,543 10,914 10,454 10,454 11,456,449 8. Investment Expanses a Deprecision (C) b Americation 4,067 </td <td>5.</td> <td>Net investment (Lines 2 + 3 + 4)</td> <td>\$1,485,643</td> <td>1, (<u>91, 7</u>58</td> <td>1,477,669</td> <td>1,473,582</td> <td>1 499 495</td> <td>1,465,408</td> <td>1,461,321</td> <td>1,457,234</td> <td>1 453 1 47</td> <td>1,449,959</td> <td>1,444,973</td> <td>1,440,868</td> <td>1,436,793</td> <td></td>	5.	Net investment (Lines 2 + 3 + 4)	\$1,485,643	1, (<u>91, 7</u> 58	1,477,669	1,473,582	1 499 495	1,465,408	1,461,321	1,457,234	1 453 1 47	1,449,959	1,444,973	1,440,868	1,436,793	
7. Return on Average Net Investment a Envirty Component Grossed Up For Texes (8) 10,911 10,881 10,851 10,820 10,835 10,623 10,575 10,543 10,514 10,464 10,454 412 b Debt Component Grossed Up For Texes (8) 3,467 3,467 3,467 3,467 3,467 3,467 3,566	6	Average Net Investment		1, 483, 800	1,479,713	1, 475,626	1,471,53#	1,467,452	1,463,365	1,459,278	1 455,191	1,451,104	1,447,017	1,442,930	1,436,849	
a Envity Component Grossed Up For Yexes (8) 10,911 10,831 10,951 10,831 10,851 10,851 10,851 10,851 10,851 10,851 10,851 10,851 10,851 10,851 10,851 10,851 10,851 10,851 10,851 10,951 10,953 10,914 10,917 10,917 10,917 <t< td=""><td>Τ.</td><td>Return on Average Net Investment</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Τ.	Return on Average Net Investment														
b Debt Component Grossed Up For Taxes (F) 3,467 8,477 3,465 3,458 3,656 3,556		a Equity Component Grossed Up For To	9x84 (8)	10,911	10,881	10,651	10.820	10,655	16.632	10 603	10.573	10 543	10.514	10.464	10.454	\$1,27,952
6. Investment Expenses 6. Depreciation (C) 4.067 4.0		b Debt Component Grossed Up For Tax	#9B (F)	3, 4 87	8, 477	3,468	3,458	3,558	3,576	3,565	3,556	3,546	3,535	3,525	3,516	42,271
A. Depreciation (C) 4.087<	6.	nyestment Expenses														
b. Americation 0		A. Depreciation (C)		4,087	4.087	4 087	4.067	4.097	4 062	4 D 8 7	4 097	4.067	4 097	4 067	4 067	49,044
c. Dismentionent 0		b. Amortization		0	Q	D	0	D		0	 ۵		0		,	i a
d. Property Taxes 0 <th0< th=""> 0 <th0< th=""></th0<></th0<>		c. Qismantlement		¢	Q	o	Ū	0	j.	0	ò	ō	Ō	0	Ó.	Ú.
P. Other 0 <th0< th=""> <th0< th=""> <th0< th=""> <th0< th=""></th0<></th0<></th0<></th0<>		d. Property Taxes		0	0	0	D	0	Ō	0	Ō	0	0	Q.	6	¢.
9 Total System Recoverable Expenses (Lines 7 + 6) 18,485 18,495 18,495 18,395 18,332 18,295 18,255 18,216 18,176 18,137 18,097		e. Other		0	<u> </u>	0	<u> </u>	0	a	0	D	0	٥	Ó	<u> </u>	\$
a. Recoverable Costa Allocate United integy F8,485 18,445 18,495 18,352 18,295 18,295 18,218 18,176 18,137 18,097 18,057 2 b. Recoverable Costs Allocated to Demand 0	9	Total System Recoverable Expenses (Lie	nes7 + 8)	18,485	1 8 44 5	16,405	16,365	16,332	18,295	18,255	18,216	18176	18 137	18.097	16,057	219,257
b. Recoverable Costs Allocation in Demand 0 <th0< th=""> 0 0 0</th0<>		a. Recoverable Costa Allocated to Energy	39	FB, 485	18,445	16,406	18,365	16.332	18,295	18,255	16,216	16,176	18,137	18,097	18,057	219,287
10. Energy Juli & Schort 0.96401943 0.9632250 0.9537232 0.9640332 0.95640332 0.95649832 0.9703716 0.8768483 11. Demand Aufschernel Factor 0.9567232		b. Recoverable Costs Allocated to Dema	and	Q	D	0	D	a		D	0	0	. o	O	0	Ð
11. Demand Autodictional Factor 0.9567232 0.9567232 0.9567232 0.9567232 0.9567232 0.9567232 0.9567232 0.9567232 0.9567232 0.9567232 0.9567232	10	Energy Juris dictional Factor		0.9691 51 3	0.6892481	D.5928581	0.9902713	0.9861120	0.9560367	0.9661036	0.9640382	0.9666046	0.9649632	0 9703716	0 8768453	
	11.	Demand Jurisdictional Factor		0.9587232	0.8567232	0 9587232	0.9557232	0.9597232	0.9567232	0 9587232	0 9687232	0.9587232	0.9587232	0.9587232	0.9587232	
12 Kabal Envirgiy-Related Recoverable Costs (D) 18,255 18,247 18,275 18,165 18,077 19,040 17,574 17,561 17,569 17,562 17,561 17,699 2	12	Retail Energy-Related Recoverable Cost	75 (D)	16,285	18,247	18,275	18,185	18,077	19,040	17,674	17,561	17,569	17,502	f 7, 581	17,639	214,616
13. Rata Demand-Relative Recoverable Core (E)0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	13.	Retail Demand-Related Recoverable Col	eta (E.)	0	0	0	a	0	D	D	0	G	. 0	0	0	0
14. Total Jarladerieval R+coverable Costa (Lines 12 + 13)\$16,285 \$16,247\$16,215 \$16,017\$18,040\$17,674\$17,661\$17,669 \$17,602\$17,561\$17,639\$21	14.	Total Jurisdictional Recoverable Costs (L	.ines 12 + 13)	\$10,265	\$16,247	516,275	\$16,166	\$18,077	\$18,040	\$1 7,674	\$17,581	\$17,569	\$17,502	\$17,551	\$1 7, <u>6</u> 39	\$214,616

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Form 42-85 Pege 16 0 26

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) Calculation of the Current Period Actual / Estimates Amount January 2009 to December 2009

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

Lina	Cescription	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actus: June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Pariod Total
1.	lavestruents														
	 Expanditures/Additions 		S 0	3 0	S ()	30	50	[\$47,000]	3 0	\$0	50	90	50-	\$0	(\$47,000)
	 Clearings to Plant 		0	0	0	Ō	0	(47.000)	0	D	D	-0	0	0	(4 7,00 0)
	c. Rebrements		D	P	9	P	a a	0	P	0	0	þ	0	u	
	D. COLIN		U	U.		U	U	U	U	U.	U	ų		u	
2.	Plant-in-Service/Depreciation Base (A)	£2,753,507	\$2,753,507	52,753,507	\$2,753,507	\$2,753,507	\$2,753,507	\$2,706,507	\$2,708,507	\$2,706,507	32,706,507	\$2,706,607	\$2,706,507	\$2,706,507	
2.	Less Accumulated Depreciation	(49,584)	(65,901)	(61,808)	(67,715)	(73,622)	(79.529)	(85,438)	(B ^t ,241)	(97,048)	(102,851)	(108,656)	[114,461)	[1 2 0,266)	
4	CVMP - Non-Interest Bearing.	0	٥	0	0	0	<u>a</u>	<u> </u>	<u>0</u>	<u>a</u>	0	0	0	<u> </u>	
5	Net investment (Lines 2 + 3 + 4)	52,703,519	2,697,605	Z 691,699	2,685,792	Z,679,885	2,673,978	2,621,071	2,615,266	2,609,461	7,603,655	2,597,851	2 592 645	2,586,241	
ß	Average Net Investment		2,700,560	2,694,653	2,688,746	2,682,839	2,678,932	2,647,525	2,618,169	2,612,364	2,606,569	2,600,754	2,594,949	2,589,144	
.7	Return on Average Net Investment														
	a. Equity Component Grossed Up For T-	sxes (B)	19,858	19,814	19,771	19,727	19,495	‡ 9 ,236	19,023	18, S61	18,939	16,896	18,854	16,612	\$231,405
	 Debt Component Grossed Up For Tau 	es(F)	8 348	6,332	6,319	6, 3D5	6,493	B,470	6,399	6, 384	6,370	6,355	6,341	6 327	76,440
Bi	Investment Expenses														
	a Depreciation (C)		5,907	5,907	5,907	5,907	5,907	5,907	5,805	5,805	5,805	5,805	5.805	5,805	70,272
	b. Amorization		0	0	D	đ	0	¢.	0-	D	D	D	0	9	0
	c. Dismentement		a	0	0	0	¢	Ç.	0	В	0	D	0	0	U O
	d. Property Taxes		0	0	0	0	-0	0	¢.	D	0		0	-12 D	0
			· · · ·	·· · · ·· ·	<u>e</u>	<u>u</u>	U	V	v	Ų	ų	u	···		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
9	Total System Recoverable Expenses (), i	1es 7 + 6)	32,111	32,053	31,997	31, 939	S1, 695	31 643	31, 228	31 ,170	31,113	31,056	31,000	30,844	378,117
	a. Recoverable Costs Allocated to Energy	9Y	32,411	32,053	31,997	31,939	31,895	31,613	31,228	31,170	31,115	31,056	31,000	30,944	378,11 7
	b. Recoverable Costs Allocated to Dema	and	0	0	Ō	¢	Q	¢	D	٥	0	a	Ŷ	Ō	a
101	Energy Jurisdictional Pactor		D. 9861 61:5	D. 8692481	0.9926581	0.9902713	0.9661120	6.9860367	0,9681036	0.9640382	0.9686046	0.9849832	0.9703716	0.8168498	
11.	Demand Juristics and Factor		0.9587232	D.9587232	0.9567232	0.9567232	0.9587282	0.9587232	0 9507232	0.9587232	0.9587232	0.9587232	0.9587232	0.9587232	
12	Retail Energy-Related Recoverable Cost	s (D)	31,764	31,708	31,768	31,626	31,452	31,172	30,230	30,049	30,074	29,969	30,082	30, 228	370,524
13	Retail Demand-Related Recoverable Co.	els (É)		0	Û	D	٥	0	D	0	¢	0	0	D	0
14.	Total Juned Atonal Recoverable Coste (L	ines 12 + 13)	13 1,764	<u>\$31.708</u>	\$31,788	\$21,628	\$31,452	\$31,172	\$30,23C	\$30,049	\$30,074	\$23.969	\$30,082	\$30,228	\$370,124

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Notes: (A) Applicable depreciable base for Big Bend; account 312:43 (\$1,995,677) and 315:43 (\$710,630) (B) Line 6 x 8.8238% x1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.626002). Effective May 7, 2009, Line 6 x 8.7186% x1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (e) Jone 6 & D.G.2009 R. 1112. Balled Of NOE 011. (explanation factor of 1.83490). (c) Applicable depreciation rule is 2.6% and 2.5% (D) Lone 56 x Line 10 (E) Lone 56 x Line 11 (C) Lone 56 x Line 11 (C) Lone 56 x Line 11

(F) Line B x 2 82% x 1/12; Effective May 7, 2009, Line 6 x 2 8324% x 1/12;

				2	Envisonmer Brivitanmer Di efti fre Di efti fre Di efti fre	ange Electric I Nei Cort Record Current Period v ery 2000 te De	<u>Company</u> ery Clause (EC) Actual / Estimot cember 2009	RC) nd Amount						L	Form 42-9E Vage 2D of 75
				E.	1945 1947 1947 1947 1947 1947 1947 1947 1947	el Investments. 1984: Big Ban (in Dollar)	Cepreciation an 11 Unit 1 SCR 15	ser L p							
ŝ	Description	Begiming of Patted Amount	Amuany .	Actual February	Antura Manatri	e ling Mine	Actual Nay	inder Actual	éstromed July	Estanelod August	Eston sted Septembrer	Estimated October	Estimated November	Estmated December	End of Period Total
- -'	til vääthiteriis 8. Experidumas/xadikore 6. Clearings to Alany 5. Retiernerks 6. Other		5 3.1 84,658 0 0 0	000 54 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	80000 8000 8000 8000 8000 8000 8000 80	57278551 57278551 5	954,976,55 0 0 0 0	405,758,14 0 0	1,280,544 0 0 0	23h114 2,24 0 0 0	537.905,052 0 0	0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	j€,111,522 0 0 0	6 0 951 [°] 186°61	574) cab (802
જ્ય જંગાય થઇ	Plantin Servica Dapracialian Rasa (A) Leas: Accumulated Dapracialian CMIP - Nor-Interast Reserving Mari Interast Reserving	800'049'36\$ 0 800'049'36\$	\$38,804,756 0 0 38,804,756	516,054,116 0 16,354,11	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	44, 162,249 0 1 1 1 1 1 1 1 1 1 1 1 2 40 1 1 2 40	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	149 219314 249 219314 2020	\$51,169.056 0 0 0 0 0	\$54,141,843 0 0 0	111,000,4500 0 0	158,854 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	9 0 0	\$72,203,171 0 0	
യ	Average fuel investment		37,222,427	oll 1255'Er	D18'882'0+	48, 195,677 48, 195,677	46,792,027	46,230,560	965 602 05	52,670,605	51,450,317 55,150,317 55,150,317	61,158,854 58,304,865	. 07,271,379 64,215,615	- 72,203,175 00,737,273	
r.	Revun an Average sigt Investmert 8. Equity Component Grossed Up For T. 6. Debit Component Grossed Up For Tox	(b) 530 (c) 530	ĊĢ		÷¢	00	00	60	00	60	••	÷ •	9 0	00	3 0
đ	Preferment Expension a. Chaurecitation (C) D. Aunotration D. Pathanican d. Phoenica Tacké e. Chaet		00000	90000		00000 			00000	00000		99000			00000
■ ₽ ;	Total System Recoverage), Expertees (Li L. Recoverably Coole Microsoft & Even b. Recoverably Coole Microsoft & Como b. Recoverable Coole Microsoft & Como Energy Junio(Icitional Focker Demand Jurip(ICitional Focker Demand Jurip(ICitional Focker	100 7+ 40 100	0 0 0.999919 0.96919 0.965709 0.965709	0 0 0 1842982.0 0.84298.0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	D D D D D D D D D D D D D D D D D D D	0 0 0188610 0 0188820 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0.055500 0.055500 0.055500 0.055500 0.055500 0.055500 0.055500 0.055500 0.055500 0.055500 0.055500 0.0555000 0.0555000 0.055500000000	000 000 100 100 100 100 100 100 100 100	0 0 0 0 1 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000
444	Retai Enorgy-Ratubed Recoverate: Cost Retai Domost-Ratubed Recoverate: Cost Total Articletisme Recoveration Costs (U	년 (1) 왕 (5) Jinty 12 + 13) (5) (5)	99 9	~~ \$		•• \$									° □ <u>p</u>
발 제 옷 문	t Pippiéskie daprecubia kapa sof Big Bard Linne a a strack , 144 Doorstonen one	d; sezount 312,44 -	and STS. 41. Th	itana saaliida ees	and Budgeston	oees only, deo	edaton and re	um are not co	iculated untituli	i beolõ pedude	B BENICE				

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the rate of 20,575% (expansion target of 15,2002). Energies May 7,2009, Line 6 x 8,118,7% paped on RCE of 11,25% and weighted income targets of 38,57% (expansion (d) Inn 6 x 88.208 x 1/12. Based on KUE of 11.02% and wegness exerting wat account water on trajerations.
(c) Applicable 3600366667126 are 3.2% and 2.5%.
(c) Applicable 4600366667126 are 3.2% and 2.5%.
(c) Line 5x x 100 to 10
(c) Line 5x x 100 to 10
(c) Line 5x x 102 to 10 to 10
(c) FPSC, rules in Doddel N6. 960535 £1 acces not at two for recovery of deflars associated with this project with placed in-service (if FPSC, rules in Doddel N6. 960553 £1 acces not at two for recovery of deflars associated with this project with placed in-service (if FPSC, rules in 20.2825 x 112. Effective May 7, 2009. Line 5 x 2592878 x 1172.

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<u>Tampe Electric Company</u> Environmental Cost Recovery Clause (ECRC) E-Aculation of the Current Pariod Actual (Enfinished Amount

Jaryu ary 2009 to Decompter 2009 Return on Capital Investments, Depreciation and Taxes For Project: Big Band Und 2 SCR

fin Ö**dlar**a'ı

															End of
		Beginning of	AC\$.67	ACC	Avoba 61	Avsburði	Actual	Actual	Estimated	Ealimated	Entimated	Estimated	Eniproteci	Estimated	Period
Lipe	Description	Period Arrant	kamuary	February	March	April	Mar	June	, y huli,	August	September	October	Novombor	December	Total
_															
1	invasim en s												-		
	a. Expenditures/Additions		\$4,910,215	\$3,666,316	5Z 977,590	\$786,539	\$311,390	\$187,287	\$171,510	\$88,900	\$49,924	568,598	\$10,135	\$1 95,6 10	\$11,030,092
	b. Claerings to Plant		Ď	a	0	D	a	•	a	90, 752, 53-9	43,324	18,553	10,138	195.510	\$90,520,503
	 Retrements 		ç	10	0	D	0		0	-0	0	0	Ģ	<u> </u>	
	a ohr		Q	D	D	0	•0	0-	Ð	-0	0	Q	0	0	
9	Plantin-Roning Devorie Exe Rous J 61	570 183 348	\$75 073 581	67 8 780 877	987 A17 687	982 188 JUS	689 487 794	SB2 885 089	682 858 979	650 952 9 98	600 308 98 9	440 914 855	800 404 99 9	890 520 5 01	
5	Lever Jon multiplier Reportation	то 1999 то 1999. П	B		ана (111) жила П		ана, чат, точ П	B	#92,000,009 B	690,292,900 B	/249.653	(466 JH 8)	(1649) 7211	(838.071)	
- ī	CVAIP - N no - mierrent Restring	ā	- Ā	Ā	ō.		-	, , , , , , , , , , , , , , , , , , ,	ň	• B	12	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	С		
5	Net investment filmes 2 + 3 + 4)	\$70,168,348	75.073.581	78,759,877	61.417.667	62,165,406	82.487.798	82,685,683	62,866.973	90.252.938	90.063108	69.648.437	88.625.262	89,587,492	
	······														
ē.	Average NetUrvestment		¥2,618,454	76,506,719	20,076,672	81,80 7,1 37	82, 347, 101	82,591,43D	82.771.01B	85,554,956	90,156,024	89,955,773	89,736,86 0	88,6 03 ,347	
7	Return on Average Net Investment														
	a Eauty Component Prossed Lip For Ta	ses (R!	D	в	в	0	п	0	0	3.44 88.9	855 058	853 589	451 558	651 050	\$2,866,584
	b. Oebi Component Gross ed Up For Taxe	ae (CS)				Ē	-	, i	õ	115 990	220 91 5	219 822	219.26/	218,968	994 383
	-	[-#]	_	_	_	-	•	-	-			E			
8	in regiment Excenses														
-	A. Depresation (C)		0	D	D	0	Þ	0	0	٥	233 153	733 266	232, 313	233,340	831.075
	b. Amerization		. 0	G	D	0	D-	D	0	a	D	a	0	0	a
	e. Dism enterne nt		0	0	6	e e	0	0	0	ð	6	0	п	0	â
	ol. Property Lagas		Ę.	ņ	0	0	0	0	0	0	0	ą	Б	0	0
	e. Oher		D.		D	0	0	D	0	0	0	Ċ.	0	0	0
												/			
9.	 Total System Recoverable Expenses (Lm) 	HS7+8)	D	B	D	0	D	D	0	460,659	1,108,527	1,105,576	1,104,595	1,103 356	4,884,018
	 a Recoverable Costs Allocated to Energy 	Y	0	6	ß	0	Ð	0	0	466,859	1.108,527	1,100,67 6	1,104,599	1,103,355	4,864,018
	 B. Recoverable Costs Allocated to Depage 	1 4	¢	Ģ	Þ	0	0	0	0	ą	ą	D	Ċ.	0	a
• 11	Energy Judatics and Easter		0 9881 97:3	D 59882481	0 8928561	0.0902713	D 6681120	0 986/2/67	6 9881 098	0.8647382	0.8696048	0 8649832	09703716	0.9759499	
11.	Demand Juriud clicing! Factor		0.9587232	0.9587232	0.9587232	0.9587232	1.9587232	0.9587232	0.9587292	0.9587232	0.9587232	0 9587292	0.9567.232	0.9567232	
12	Rebil Energy-Related Recoverable Costs	(D)	Û.	¢.	D	á	D	Ċ.	-0	444, 286	1 075 507	1 067 924	1,071,871	1 077,815	4 733 408
19.	Raiss Damand-Related Recoverable Cost	UNIE)	Ū.	D	e e	0	0	0	0	D	0	0		. 0	0
14	Total Juris dictional Recoverable Cases (U	nes 12 + 131 (E)	ញ	SD	50	50	50	52	50	\$444.2BE	\$1 071 507	\$1,057 924	\$1.071.871	\$1,077,815	\$4,799,409

Notes:

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F.

(A) Applicable deprenable base for Big Bend' account 312-42 (380,520 503) (B) Line 6 x 8.8236% x 1/12. Based on ROE of 11.75% and weighted income tex rate of 38.575% (expansion factor of 1.628002). Effective May 7, 2008, Line 6 x 8.7188% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002). Effective May 7, 2008, Line 6 x 8.7188% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002). dactor of 1 63490).

(C) Applicable depresention rate is 3.1 %

Di Line Se x Line 10

(E) Line 90 x Cms 11 (F) FPSC ruling in Docket No. 980893-E) does not allow to recovery of dollars associated with this project until pleced in-service.

(6) Line 8 x 2.82% x 1/12. Effective May 7, 2009, Line 8 x 2/9324% x 1/12.

DOCKET NO. 030007-51 ECRC 2008 ACTUALESTINATED TRUE-UP EXHIBIT HTB-2, DOCUMENT NO. 8, PAGE 21 OF 26

Tempa Electric Company Environmental Cost Remyery Clouse (ECRO)

Calculation of the Current Period Actual / Estimated Amount Jenuary 2005 to December 2009

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

Line	Description	Beginning of Period Amount	Actual January	Adus' February	Actual Migreti	Actual Aerti	Actural May	Actual Arte	Estimated	Estenatod Augusti	Estrijated September	E stimated Geleber	Estimated November	Estimated December	Period Eolgi
1.	in youtments a. Expenditures/Addritons b. Cléaning site Plant		\$-1.848 -41.848	\$30,381 30,381	\$19,412 19,412	\$5,714 6714	546,767 46 762	(521.297) (21.292)	3 -0 a	50 0	\$0 0	\$0 0	\$0 0	04 0	\$122,605 1 22 ,605
	e. Retinersenta d. Onger		D D	0 10	0 0	0 0	0 0) Ó Ø	0 0	0 0	0 Ø	o a	0 Ú	0 9	
2. 3. 4.	Plens-in-Service/Depreciation Base (A) Leas: Accumulated Depreciation CMIP - Non-Interest Bearing	\$76,080,504 (91 3,44 0) 0	\$78,628,257 (1,050,022) 0	\$78,652,613 (1,246,694) 0	178,678,025 (1,413,432) 0	\$78,683,739 (1,580,212) 0	\$76,730,501 (1,747,004) 0	\$78,709,209 1,919,898 0	\$78.709,209 (2.080,746) 0	578,709,2 09 (2,247,594) 0	\$78,709,209 (2,414,442) Ú	578,709,209 (7,581,290) 0	678,709,209 (2,749,136) 0	\$78,709,209 (2,914,986) (2	
5.	Nél Invéstment (Lines 2 + 3 + 4)	\$77,673,164	77,548,780	77,411,919	77, 264, 593	77,103,527	76,983,497	76,795,311	76,628,463	78,461,615	78.294.767	78,127,919	75,981,071	75,794,223	
9.	Averäge Net Investment		77,800 697	77.480,075	77, 938, 256	77.184,060	77,043,512	76,889,404	76,711,867	78,545,098	78 ,378,1 91	79.211.343	75,044,495	75,877,847	
Т.	Return on Average Netthwestment a. Equity Companent Grossed Up For T b. Debit Companent Grossed Up For Ta	'анас (8) 1025 (6)	570, 884 182 985	5 59,724 182,078	5 68,6 81 181,745	587, 547 184, 983	581,077 189,872	558,653 187,692	557,383 1 87.4 58	556, 151 187, 051	554 938 1,85,543	553,729 1-86,235	552,614 185,827	551,302 185,420	\$6,722,360 7,220,989
â.	Investment Expanses a. Degradiation (C) b. Antonization c. Discussion		169,582 D	166,672 0	166,738 0-	166,780 0	1 66,7 92 0	166,894 0	1 %51.64 8 0	1646.1648 D	185,848 0	158,348 D D	505.848 0 0	100.540 0	2,001,540 0 0
	d. Property Taxas		ő	ŏ	Č	ŏ	ä	ŏ	ũ	ŏ	0	ŏ	ā	ũ	0
	a. Other		D	-0	0	0	0	0	0	Q	D	D	0		
9.	Total System Recoverable Expenses (L 4. Recoversble Coets Allocated to Ener 5. Recoverable Costs Allocated to Dem	nes7+6) pv and	91 9, 851 91 9, 651 0	916,474 918,474 Ú	817,164 917,164 0	915710 915710 D	914,741 914,741 0	81 3, 438 81 3, 439 D	911,569 911,699 0	910,050 910,050 9	903,429 903,429 0	906,809 906,809 0	905,1-89 806,1-89 0	803,570 903,570 0	10,944,895 10,944,895 (
90. 11.	Energy Juristics and Factor Demand Juristic lional Factor		0. 95 91 81 3 0.9567 232	0.9852481 1.8567232	0. 9973581 0. 8567232	0.9902713 0.9687232	0: 99811 20 D: 9587232	0 9690357 0.9667232	0 9581 035 0 9587232	0.9540392 0.9567232	0.9996046 0.9587232	0. 964683 2 0.9567232	0.9709716 0.9587237	0.9768498 6.9587232	
12	Refei Energy-Refeied Recoverable Cos	5 (D)	909,711	908,599	910814	508,801	902.037	900,864	882,590	877, 323	S76,092	875,055	878,370	882,852	10,712,526
14.	Kenar Lemang-Karang Kecolerable Co Total Juristictional Recoverable Cests (ers (C) Lines 12 + 13)	<u></u>	0 5906,599	<u>្នុះខ្លាំឲ្យ14</u>	0 108.B06 2	0 \$902,037	0 \$901.684	5682,580	5677 <u>, 323</u>	0	3875 055	0 \$878,370	\$862,652	310,712,528

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Notes: (A) Applicable depreciable base for Big Band, account 311.43. (\$3,162,013) and 312.43 (\$75,547.186) (B) Une 5 x 5.8238% a \$712. Based on ROE of 11.75% and weighted income tax sate of 25.575% (expansion Socky) Effective May 7, 2009, Une 5 x 3.7183% x 5.12. Based on ROE of \$1.25% and weighted income tax sate of 25.575% (expansion Socky) (C) Applicable depreciable base is a 1.2% and 2.6% (C) Applicable depreciable base is 1.2% and 2.6% (D) Line 9a x Line 10 (F) Une 10

End of

Form 42-85 Page 23 of 28

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Tanta Elschör Company Environneriel CoerRestvery Clause (ECRC) Geküldten ist he Carlent Period Antal / E stimpled Antaln January 2009 ib Desember 2009

Return on Capital Investments Crementation and Taxas For Project (Jug Cana Urm + SCR (in Dolget)

		Rankoling of	in the second			the for		in the second	Eathmoland		Ref maked	E christian	Ectimated.	E dicitation	EM of Period
Ľ.	Description	Period Amount	Januar	Fabruary	N NTCh.	April	May	-tent	July	August.	September	October	Novertoor	December	Talki
÷	Invections = Expertisions (Konditions D. Cleartups to Plan o Ratternionia d. Ohist		8 000	6000	9 000	8000	2000	9900 8	4 * ° ° °	000 0	6000 M	9000 1000	8 000	9000	3
ల్లిలోయి	Plant-in-SorviosOppredation Base (A) Leas: Accumutent Depreciation CVMP - Non-telerest Bearing Acclineestment [Lines 2 + 3 + 4]	861.180.837 (2,194.25%) 9 133,800.002	\$61.133,237 [2500.692] 0 58.677,685	561,183,387 (2,623,010) (2,623,010) (2,623,010)	se1,183,337 (2,750,389) 0 59,432,954	581,183.337 (2,872,763) (2,872,763) (2,872,763) (3,310,564	\$63,163,337 {2,905,120} 58,163,217 58,163,217	681,180,307 3 (3,117,487) 0 58,066,650	881, 183, 337 (3, 239, 454) 0 57, 843, 483	\$61,183,237 (3,362,221) 0 57,821,116	\$61,163,837 (3,464,638) 0 57,568,749	\$61,183,337 (3,606,855) 0 57,576,332	\$61.183,307 (3.728,322) <u>57.454,015</u>	181,182,137 [3,851,689] [3,531,543]	
₩C	Average Net Investment		58 738,869	205 '818'8 5	5%L'+6+'8%	58, 371, 783	53, 249, 401	58,127,034	56, ab4, 647	57,682,300	57 ,7 5 9,933	97.637, 946	63,616,19 9	51, 3 62, 8 5 2	
м. Т	Rehm on Average Net Investment 8. Equity Component Grossed Up For Ta b. Dadi Component Grossed Up For Tax	acoos (B) Ses (F;	431,817 138,096	431,017 137,749	430,017 137,481	428,217 137,174	424,207 141,298	422 XX 142 048	878, 848 848, 948	989' 191 859'028	410,884 1.41,148	418,775 140,647	417,885 140,543	562,041 165,041	\$ 5,084125 1,879,728
ri,	inversment Expenses a. Dispractation (C) b. Amortission c. Otsmandemant d. Property Taxes e. Other	I	20000 2000 2000 2000	50000 5000 5000 5000 5000 5000 5000 50	127.347 0 0	122,367 0 0 0 0 0 0 0 0 0	127,367 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	12 2,36 7 0 0 0	122 128 129 129 129 129 129 129 129 129 129 129	122,367 0 0 0 0 0 0	1 22 1 25 3 3 1 2 2 2 3 3 1 2 2 2 3 3 1 2 2 2 3 3 1 2 2 3 1 2 3 2 3	50 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	50000 50 10 10 10 10 10 10 10 10 10 10 10 10 10	0 0 19271	1.468,404
đ.	Total System Reconcective Expenses (LP a Recoverable Costs Algosited to Energ b Recoverable Costs Algosited to Doma	194 - 195 194 - 195 194 - 195	982, 320 852, 528 9	81,199 54,199 54,199	ិកខ្មុំទំនិង ខ្មុំខ្មុំនិង ក្	68 8, 746 86 8, 746 0	0 1990'/299 1990'/299	636,742 638,742 D	0 835,554 0	684,345 684,345 0	0 1/1/1099 1/1/1099	000 (100 000 (100 000 (100	0 148'098	679្សខាន 679,613 D	8,232,257 8,232,267
章 E	Energy Junisticies Factor Domand Junisticies electron		0.9861 813 0.9567232	0.6882481 0.55872,32	0.9628581	8,9902713 2227232	0241986 0 20222860 0	7 9(10)65 0 5627856 0	0 9681038 0 9587232	0 9640092 0 \$587232	0.9986048	0.6587232	0.8703715 0.9597232	0 02/000 00	
엄 별 볼	Rekal Energy-Related Recoverable Cost Rekal Demond-Related Recoverable Cost Total Auft dictional Recoverable Costs (U	ы (0.) 413.(E) Jnes 12 + 13)	\$84,837 0 \$684,837	603,732 0 1603,702	695, Ch 7 5685, Ch 7	0 0 1082,057	878,207 0 1878,307	677,153 0 1677,153	683,667 0 5683,667	668,754 D 5 659,754	060,362 060,362 0	658,109 0 8653108	680,630 4 3650,630	060 1580 0 1963,080	8,067,494 0 \$8,057,494

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Note: (4) Applicable dependence para for Eq. Bend: account 312.44 (2011/d3.37) (5) Line Dix 8.02316 4.31.87. Based on RCE of 11.15% and weakled income tax rate of 36.575% (account 312.44 (2011/d3.317) (5) Line Dix 8.02316 4.31.87. Based on RCE of 11.15% and weakled income tax rate of 36.575% (5) Applicable dependence of 36.575% (5) Line Six a transit (5) Line Six 2.02% x 1.17.2 Exercise May 7.2008. Line Bix 2.882.46 x 1.12. (5) Line Six 2.82% x 1.17.2 Exercise May 7.2008. Line Bix 2.882.46 x 1.12.

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PER SECTS

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577,732 267,425	0 985'30	98.C'22	SAZ'ZZ	Šec'ez	387 CL	997 27	982'22	592 22	MRG,SS	89 2 .55	682,82	792, 22		zerroqx∃ memletvul (3) noimierqe0, 4 Adatairana (4)	'n
568.378 2 788.556	871 /08 856/97	608,08 614,72	990'22 917'09	509(08) 61 1/79	624 26 1982 09	389,08 892,75	287.72 711,36	950°18 950°18	012'92 811'78	772,58 195,58 195,45	38°445 85°538	469'62 6 06'76	(_) •a (8) seo	Palum on Average Mar Investiget. 8. Equity Component Grassed Up For Tar 9. Debt Component Grassed Up For Tar	<i>2</i>
	11'030'854	011/250/11	996,276,11	14'085'987	9967541111	65 2761 111	967 991 11	MS9,881,11	4415081224	MO/082,15	896° L 92° L 9	995 '926'11		memleevoi jeM egenevA	9
	149'610'11 581'91 (558'096) 154'406'115	135,002,112 (186,852) 1861,81 1861,81	14 (1971)22 1911) (1919) (1919)204 147204/721	12'099'931 19'191 19'192) 19'99'123	14 100 359 1910 (45,1808) 1954 308)	11712111 117121 11711 117121 11711111 11711111111	266°651'81 261'91 (265°224) 154°996'814	825'521'61 281'81 (156'604) 298'895'61\$	41 122/251 14 19 192 (395/392) 212/267/313	172,2 32,111 (192,095) 201,01 201,01 201,01 201,012,11	918'052'11 91'91 (960'975) 952'295'11\$	820,836,112 (819,812) 681,81 881,81 881,81	889'292'11\$ 881'81 (885'052) 882'895'44\$	(4) eee3 noäetantoo ka	5 7 C 7
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Environmental Cost Recording Casues (ECRC) Calculation of the Current Period Actual / Extinated Amount Territe Electric Contract

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				8- 8-	km en Capita For Proj	imesimente, sci" Clean Ai (in Dollar	Depraciation 1 Mercury Ruk 8)	and Taxes							
	Description	Beginning af Period Amount	Actual Jerving	Actual February	Actual March	Actival April	Actual Nay	jerth: Million	E atteneted July	Estimated August	Estimated September	Eelimated October	Ealimsted November	Ealimaxed December	Ender Feder 1004
	lovestmertig a. Expectibures/Additions b. Creatings to Plant d. Poveriments d. Toma		97 97 97 97 97 97 97 97 97 97 97 97 97 9	10°32 004 10°30	51 51 51 51 51 51 51 51 51 51 51 51 51 5	4 (665/1493) (6655/1493)	191,011 10,161 0	0 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	167418 767418	528,875 28,875 28,875	200	800	\$°0	200	1135,0 52 1153,186
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	Average Net Enweement		1.025.507	1,047,714	1.078,261	1,000,563	1,095,336	1,132,751	1111.069	121 FZ 1	1, 140,672	687,781,1	206,461,1	132,023	
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	Total System Recoverable Expenses (Unit 8 Recoverable Costs Altocated to Energy 6. Recoverable Costs Altocated to Otemar	名 + た~を	្រូន អត្ថិ សូទី	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	10,453 10,453 0,453 0,453	10,611 10,611	13,362 13,962 0	13,482 13,482 0	10,567 10,567 7,982,0	13.774 45,774 0	828,11 838,11 9	1330 1320 1320 1320	10 10 10 10 10 10 10 10 10 10 10 10 10 1	13,674 13,674 0	151.21
- A - A	Errargy Juneaichang Paglor Demand Juneaichana Faglor		0 9991919 0 9987232	0.45%2 491 0.65%7 232	0.9587232	0,9 90 2713 0,9 0 97232	0.6661120 0.6667232	0.0000000	0 9687935 0 9587232	0 9640362 0 9667382	0.8065048 0.8687202	0.964952	0.9709719 2827882.0	0.976945a 0.976945a	
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- 43년 보유	i 1 - Applessie deprecisite beree far Neg Bend - 1 Lime 8 × 8 s219% x 1/12. Besed an ROE s (beparator factor of 1.63440). - Une Baz cirre 10.	and Polic, ecosult of 11.75%, and way 24%, 3.01%, and	s 312.41, 312 Igráed Income 2 1 %	1.43, 312.44, 3 1.54 1516 of 38	15 40 (\$ 1,153) 1.57 5% (expan	ul BB) and C45 act factor of	(81 1.628002), ET	teoina May 7.	2009, Line d >		inite, Bessed on	RÜE of 11.2%	and weighter		od 16.5759

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DOCKETING 1060007-E1 ECRC 2006 ACTUAL/ESTIMATED TRUE-UP EXHIBITINTB-2, IDOCUMENTING, 8, PAGE 25 OF 28

Tampa Flackiji: Company Environmential Cost Recovery Cause (ECRC) Calculation of the Current Period Actual / Existinguist Actuant January 2008 to December 2008

For Project: SO₂ Emissions Allementers jin Dolars)

<u>Une</u>	Descripton	Segmenne of Period Amount	,Actual Januzary 08	Aoteo: February 09	Actual March 09	Actual Apříl 09	Actual May <u>109</u>	Actual June 09	Es¶mated _July_09	Estimated August 09	Estimated September D9	Estimated Deloter (M	Estimated November 09	Estimated December 09	Endlof Period Total
	in vestments														
	 Purchases/Transfers 		50	\$0	S 0	50	\$0	16	第 0	3 0	\$0	50	50	蚴	50
	b. Salasi Transfera		0	G	0	٥	0	0	0	0	a	Ó	D	0	\$0
	c. Auction Proceeds Other		٥	0	D	0	'92 891	Ó	Q	a	0	a	0	a	\$02.691
2	2. Working Capital Balanca														
	a. FERG 158.1 Alexande Invegory	50	0	۵	G	đ	Û	Ū.	0	Q.	a	0	Q	9	
	b, FERC 168,2 Allowarices Withheld	a	0	0	Đ	0	0	0	0	•	0	٥	0	a	
	c FERC 182.3 Other Regit Assets - Losses	a	0	a	Ó	0	-0	Ū	Þ	0	0	Ŭ	Q	ú	
_	d FIFRC 254.01 Regulatory Lintellifes - Game_	(44,985)	44,720	(44,531)	<u>(44,383)</u>	(44,150)	(4 3 <u>,825)</u>	(43,674)	<u>(4</u> 3,227)	42705)	(42,155)	41, 525)	(49,005)	(40,594)	
3	. Total Working Capital Balance	<u>[</u> \$44,585)	[844,720]	(141,551)	(\$44,393)	(\$44,150)	(\$43,925)	(\$43,674)	(\$43,227)	(\$42,705)	[\$42,155]	(\$41,675)	(\$41,065)	[\$40,554]	
4	l. Average Net Working Capital Balance		(\$44 852)	(\$44,626)	(\$44,482)	(\$44,2?1)	(\$44,037)	(\$43,799)	(\$43,450)	(\$42,958)	(\$42,430)	(\$41,890)	(\$48, 345)	(\$40,630)	
5	Refum on Average Net Working Capital Belenc	a													
	 Eq4ily Component Grossed Up For Taxes (# 	0	[230]	(328)	(327)	(326)	(521)	(318)	(315)	(312)	(30R)	(304)	(390))	(297)	123 787
	in. In. Debi Component Grossed Up For Taxes	Ē)	105	(185)	ùмú	(104)	<u>inti</u>	លក	(1.065	105	(104)	1021	(101)	(150)	(\$1,260
e	Total R-turn Component		[435]	(433)	(431)	(430)	(428)	(425)	(4.22)	(417)	(41 2)	(406)	···(401)	(397)	(\$5.097
7	. Experies,														
	a Gans		D	0	0	a	192 891 1		0	п	п	Б	ń	0	192 691
	þ. Lonses		0	0	ú	Ó	a	ė	ā	å	ī	Ď	ā	ñ	0
	с. SO _b Manazas Expense		6.8ús	2,253	1,962	1,311	1 037	1.005	79 253	X9178	76 550	77.470	71 241	77 129	470.187
8	Nel Espenses (B)	-	8,808	2 253	1.652	1.911	(91,654)	1,005	79,258	78,178	76,550	72,470	71.241	77,129	877,495
-1	Total System Recovership Excenses if year 6 -	71	\$8 373	S: 820	\$2.674	8841	(\$92.082)	\$500	578.834	\$74 7m	576 1 38	\$75.064	\$30 840	\$76 915	2012 450
	A Recoverable Costs Macated to Energy	•,	6 373	1,820	1.521	391	(92.042)	580	7度 周31	78 761	16138	72.064	10.000	79 79 9	172.459
	b. Recoverable Costs Allocated to Demand		a	0	0	0	(ss,) 0	ĩã) and a construction of the construction of th	0	4	0	0	B	0,1,400
10	1 Energy Juris doctornal Exclor		(1 9 8 6 1 9 1 3	0.9997499	8-90384.01	0.000171-7	à biến ann	8 0800383		A 85 4865-7		0.0040004	0.0103745	0.0754.405	0.0767556
11	. Demand Juris distonal Factor		0.8567232	0.9587232	0.9587232	0.6507232	0 9587232	0.9667232	0 9587232	<u>й 9587,232</u>	0.8587232	0 958729 <u>2</u>	0.9567232	0.9587232	0.8567232
12	. Rétái Energy-Related Recoverable Cauts (C)		6,304	1,800	1,510	672	(90,602)	572	76.947	75,829	73 595	68.541	68 741	74,856	369, 334
13	I. Recall Domand-Related Recay & Side Casts (D)		9	0			, D	D		D		1		D	,
- 14	l. Total Juris. Recoverable Costs (Lines 12 + 13)		\$8,304	\$1,600	\$1,510	\$872	(\$90 003)	\$672	\$78,317	\$75,929	579,595	569,541	\$68.741	\$74,956	\$ 959,39

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Kolas. (A) Une it x 8.8226% x 1 M 2. Based on ROE of 11.75% and weighted income backets of 38.575% (expension factor of 1.826002). Effective May 7, 2009, Line 4 x 8 7388% x 1/72. Based on ROE of 11.25% and weighted income factories factor of 3.8.575% (a)panaka factor of 1.63490).
 (b) Lino B (a reported on Schoolub 2P)

(C) Line Park Line 10

(D) Line 65 x Line 11

(E) Line 4 x 2 62% x 1 /1.2 Effective May 7, 2009, Line 4 x 2 8324% x 1 /1.2

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