



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 040007-EI

IN RE:

ENVIRONMENTAL COST RECOVERY FACTORS

PROJECTIONS

JANUARY 2005 THROUGH DECEMBER 2005

TESTIMONY AND EXHIBITS

OF

HOWARD T. BRYANT

DOCUMENT NUMBER-DATE

09709 SEP-3 3

FPSC-COMMISSION CLERK

1 BEFORE THE PUBLIC SERVICE COMMISSION

2 PREPARED DIRECT TESTIMONY

3 OF

4 HOWARD T. BRYANT

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

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

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

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

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

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

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

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

13
14 A. The purpose of my testimony is to present, for Commission
15 review and approval, both the calculation of the revenue
16 requirements and the projected ECRC factors for January
17 2005 through December 2005. In support of the projected
18 ECRC factors, my testimony identifies the capital and
19 operating and maintenance ("O&M") costs associated with
20 environmental compliance activities for the year 2005.

21
22 Q. Have you prepared an exhibit that shows the determination
23 of recoverable environmental costs for the period of
24 January 2005 through December 2005?

1 **A.** Yes. Exhibit No. ____ (HTB-3), containing one document,
2 was prepared under my direction and supervision. It
3 includes Forms 42-1P through 42-7P which show the
4 calculation and summary of O&M and capital expenditures
5 that support the development of the environmental cost
6 recovery factors for 2005.

7

8 **Q.** What has Tampa Electric calculated as the net true-up to
9 be applied in the period January 2005 through December
10 2005?

11

12 **A.** The net true-up applicable for this period is an over-
13 recovery of \$7,068,660. This consists of the final true-
14 up under-recovery of \$260,351 for the period of January
15 2003 through December 2003 and an estimated true-up over-
16 recovery of \$7,329,011 for the current period of January
17 2004 through December 2004. The detailed calculation
18 supporting the estimated net true-up was provided on
19 Forms 42-1E through 42-8E of Exhibit No. ____ (HTB-2)
20 filed with the Commission on August 4, 2004.

21

22 **Q.** Has Tampa Electric proposed any new environmental
23 compliance projects for ECRC cost recovery for the period
24 from January 2005 through December 2005?

25

1 **A.** Yes. On July 15, 2004, Tampa Electric filed a petition
2 for approval of cost recovery for four new environmental
3 compliance programs - Big Bend Unit 4 Selective Catalytic
4 Reduction ("SCR"), Big Bend Unit 1 Pre-SCR, Big Bend Unit
5 2 Pre-SCR and Big Bend Unit 3 Pre-SCR, which was assigned
6 Docket No. 040750-EI. The Commission staff
7 recommendation for this docket is due on September 9,
8 2004, and consideration of this recommendation is
9 scheduled for Commission action at its September 21, 2004
10 Agenda Conference. The final order in this docket is
11 scheduled to be issued October 11, 2004.

12
13 Tampa Electric is seeking recovery of capital and O&M
14 expenditures for the Big Bend Units 1, 2 and 3 Pre-SCR
15 programs in this projection filing. The capital costs
16 for the implementation of the programs are shown on Form
17 42-4P, pages 17 through 19. The O&M expenses for these
18 programs are shown on Form 42-2P.

19
20 Concerning the Big Bend Unit 4 SCR program, project
21 construction is scheduled to begin in 2004 and continue
22 through mid-2007 with an estimated total expenditure of
23 \$65.4 million. Based on the Commission's previous ruling
24 in Docket No. 980693-EI, the company will not seek
25 recovery of these expenditures until mid-2007, the

1 expected in-service date for the project. At that time,
2 the associated depreciation expense and allowance for
3 funds used during construction for the program will be
4 requested for ECRC recovery. Therefore, Form 42-4P, page
5 20 only provides projected expenditures associated with
6 the implementation of the project; however, as
7 demonstrated on the form, no recovery of costs is being
8 requested at this time.

9
10 **Q.** What are the existing capital projects included in the
11 calculation of the ECRC factors for 2005?

12
13 **A.** Tampa Electric proposes to include for ECRC recovery the
14 16 previously approved capital projects and their
15 projected costs in the calculation of the ECRC factors
16 for 2005. These projects are Big Bend Unit 3 Flue Gas
17 Desulfurization ("FGD") Integration, Big Bend Units 1 and
18 2 Flue Gas Conditioning, Big Bend Unit 4 Continuous
19 Emissions Monitors, Big Bend Unit 1 Classifier
20 Replacement, Big Bend Unit 2 Classifier Replacement, Big
21 Bend Units 1 and 2 FGD, Big Bend Section 114 Mercury
22 Testing Platform, Big Bend FGD Optimization and
23 Utilization, Big Bend Particulate Matter ("PM")
24 Minimization and Monitoring, Big Bend NO_x Emissions
25 Reduction, Polk NO_x Emissions Reduction, Big Bend Unit 4

1 SOFA, Big Bend Fuel Oil Tank No. 1 Upgrade, Big Bend Fuel
2 Oil Tank No. 2 Upgrade, Phillips Tank No. 1 Upgrade, and
3 Phillips Tank No. 4 Upgrade.
4

5 **Q.** Have you prepared schedules showing the calculation of
6 the recoverable capital project costs for 2005?
7

8 **A.** Yes. Form 42-3P contained in Exhibit No. ____ (HTB-3)
9 summarizes the cost estimates projected for these
10 projects. Form 42-4P, pages 1 through 20, provides the
11 calculations of the costs which result in recoverable
12 jurisdictional capital costs of \$18,249,961.
13

14 **Q.** What are the existing O&M projects included in the
15 calculation of the ECRC factors for 2005?
16

17 **A.** Tampa Electric proposes to include for ECRC recovery the
18 11 previously approved O&M projects and their projected
19 costs in the calculation of the ECRC factors for 2005.
20 These projects are Big Bend Unit 3 FGD Integration, Big
21 Bend Units 1 and 2 Flue Gas Conditioning, Big Bend Units
22 1 and 2 FGD, Big Bend PM Minimization and Monitoring, Big
23 Bend NO_x Emissions Reduction, Polk NO_x Emissions
24 Reduction, Bayside SCR Consumables, Big Bend Unit 4 SOFA,
25 SO₂ Emissions Allowances, NPDES Annual Surveillance Fees,

1 and the Gannon Thermal Discharge Study.

2

3 **Q.** Have you prepared schedules showing the calculation of
4 the recoverable O&M project costs for 2005?

5

6 **A.** Yes. Form 42-2P contained in Exhibit No. ____ (HTB-3)
7 summarizes the recoverable jurisdictional O&M costs for
8 these projects which total \$8,595,531 for 2005.

9

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

13

14 **A.** Yes. Project descriptions and progress reports, as well
15 as the projected recoverable cost estimates, are provided
16 in Form 42-5P, pages 1 through 24.

17

18 **Q.** What are the total projected jurisdictional costs for
19 environmental compliance in the year 2005?

20

21 **A.** The total jurisdictional O&M and capital expenditures to
22 be recovered through the ECRC are calculated on Form 42-
23 1P. These expenditures total \$26,845,492.

24

25 **Q.** How were environmental cost recovery factors calculated?

1 A. The environmental cost recovery factors were calculated
2 as shown on Schedules 42-6P and 42-7P. The demand
3 allocation factors were calculated by determining the
4 percentage each rate class contributes to the monthly
5 system peaks and then adjusted for losses for each rate
6 class. The energy allocation factors were determined by
7 calculating the percentage that each rate class
8 contributes to total kilowatt hour ("kWh") sales and then
9 adjusted for losses for each rate class. This
10 information was obtained from Tampa Electric's 2003 load
11 research study. Form 42-7P presents the calculation of
12 the proposed ECRC factors by rate class.

13
14 Q. What are the 2005 ECRC billing factors by rate class for
15 which Tampa Electric is seeking approval?

16
17 A. The computation of the billing factors is shown on Form
18 42-7P. In summary, the 2005 proposed ECRC billing
19 factors are:

| <u>Rate Class</u> | <u>Factor (¢/kWh)</u> |
|-------------------|-----------------------|
| Average Factor | 0.103 |
| RS, RST | 0.104 |
| GS, GST, TS | 0.104 |
| GSD, GSDT | 0.103 |

| | | |
|---|------------------|-------|
| 1 | GSLD, GSLDT, SBF | 0.102 |
| 2 | IS1, IST1, SBI1 | |
| 3 | IS3, IST3, SBI3 | 0.100 |
| 4 | SL, OL | 0.101 |

5

6 Q. When does Tampa Electric propose to begin collection of
7 these environmental cost recovery charges?

8

9 A. The environmental cost recovery charges will be effective
10 concurrent with the first billing cycle for January 2005.

11

12 Q. Are the costs Tampa Electric is requesting for recovery
13 through the ECRC for the period January 2005 through
14 December 2005 consistent with criteria established for
15 ECRC recovery in Order No. PSC-94-0044-FOF-EI?

16

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

19

20 1. such costs were prudently incurred after April 13,
21 1993;

22 2. the activities are legally required to comply with a
23 governmentally imposed environmental regulation
24 enacted, became effective or whose effect was
25 triggered after the company's last test year upon

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which rates are based; and
3. such costs are not recovered through some other cost recovery mechanism or through base rates.

Q. Please summarize your testimony.

A. My testimony supports the approval of a final average environmental factor of 0.103 cents per kWh which includes projected capital and O&M revenue requirements of \$26,845,492 associated with a total of 24 environmental projects and a true-up over-recovery provision of \$7,068,660. My testimony also explains that the projected environmental expenditures for 2005 are appropriate for recovery through the ECRC.

Q. Does this conclude your testimony?

A. Yes, it does.

EXHIBIT NO. _____
DOCKET NO. 040007-EI
TAMPA ELECTRIC COMPANY
(HTB-3)
FILED: SEPTEMBER 3, 2004

**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

JANUARY 2005 THROUGH DECEMBER 2005

42-1P THROUGH 42-7P

EXHIBIT NO. _____
DOCKET NO. 040007-EI
TAMPA ELECTRIC COMPANY
(HTB-3)
FILED: SEPTEMBER 3, 2004

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**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

JANUARY 2005 THROUGH DECEMBER 2005

42-1P THROUGH 42-7P

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| 1 | Form 42-1P | 13 |
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| 3 | Form 42-3P | 15 |
| 4 | Form 42-4P | 16 |
| 5 | Form 42-5P | 37 |
| 6 | Form 42-6P | 61 |
| 7 | Form 42-7P | 62 |

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

For the Projected Period
 January 2005 to December 2005

| <u>Line</u> | <u>Energy</u> (\$) | <u>Demand</u> (\$) | <u>Total</u> (\$) |
|--|-----------------------|-----------------------|----------------------|
| 1. Total Jurisdictional Revenue Requirements for the projected period | | | |
| a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9) | \$8,080,178 | \$515,353 | \$8,595,531 |
| b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9) | 18,076,806 | 173,155 | 18,249,961 |
| c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b) | <u>26,156,984</u> | <u>688,508</u> | <u>26,845,492</u> |
| 2. True-up for Estimated Over/(Under) Recovery for the current period January 2004 December 2004 (Form 42-2E, Line 5 + 6 + 10) | 7,191,285 | 137,726 | 7,329,011 |
| 3. Final True-up for the period January 2003 to December 2003 (Form 42-1A, Line 3) | <u>(256,262)</u> | <u>(4,089)</u> | <u>(260,351)</u> |
| 4. Total Jurisdictional Amount to Be Recovered/(Refunded) in the projection period January 2005 to December 2005 (Line 1 - Line 2- Line 3) | <u>19,221,961</u> | <u>554,870</u> | <u>19,776,832</u> |
| 5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier) | <u>\$19,235,801</u> | <u>\$555,269</u> | <u>\$19,791,071</u> |

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

13

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 DOCKET NO. 04007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-3)
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 PAGE 1 OF 1
 FORM 42-1P
 FILED: SEPTEMBER 3 2004

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2005 to December 2005

O & M Activities
 (in Dollars)

| Line | Projected | Projected | Projected | Projected | Projected | Projected | Projected | Projected | Projected | Projected | Projected | Projected | End of | Method of Classification | |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|--------------------------|-------------|
| | Jan-05 | Feb-05 | Mar-05 | Apr-05 | May-05 | Jun-05 | Jul-05 | Aug-05 | Sep-05 | Oct-05 | Nov-05 | Dec-05 | Period Total | Demand | Energy |
| 1. Description of O&M Activities | | | | | | | | | | | | | | | |
| Section | | | | | | | | | | | | | | | |
| (1) AIR QUALITY | | | | | | | | | | | | | | | |
| 1a. Big Bend Unit 3 Flue Gas Desulfurization Integration | \$186,930 | \$186,930 | \$186,930 | \$186,930 | \$186,930 | \$186,930 | \$186,930 | \$186,930 | \$186,930 | \$186,930 | \$186,930 | \$183,770 | \$2,240,000 | | \$2,240,000 |
| 1b. Big Bend Units 1 & 2 Flue Gas Conditioning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1c. SO ₂ Emissions Allowances | (15,639) | (14,077) | (14,987) | (15,605) | (15,513) | (15,605) | (16,343) | (16,506) | (15,631) | (10,610) | (10,370) | (15,931) | (176,817) | | (176,817) |
| 1d. Big Bend Units 1 & 2 FGD (Less Gypsum Revenues) | 349,997 | 361,367 | 362,087 | 355,047 | 357,977 | 355,257 | 352,087 | 350,687 | 377,087 | 395,917 | 394,107 | 371,337 | 4,383,050 | | 4,383,050 |
| 1e. Big Bend PM Minimization and Monitoring | 88,000 | 88,000 | 88,000 | 88,000 | 88,000 | 88,000 | 88,000 | 88,000 | 88,000 | 88,000 | 88,000 | 82,000 | 1,050,000 | | 1,050,000 |
| 1f. Big Bend NO _x Emissions Reduction | 41,000 | 41,000 | 41,000 | 41,000 | 41,000 | 41,000 | 41,000 | 41,000 | 41,000 | 41,000 | 41,000 | 33,000 | 484,000 | | 484,000 |
| 1g. Polk NO _x Emissions Reduction | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 33,600 | | 33,600 |
| 1h. Bayside SCR Consumables | 9,583 | 9,583 | 9,583 | 9,583 | 9,583 | 9,583 | 9,583 | 9,583 | 9,583 | 9,583 | 9,583 | 9,583 | 115,000 | | 115,000 |
| 1i. Big Bend Unit 4 SOFA | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 6,000 | 50,000 | | 50,000 |
| 1j. Big Bend Unit 1 Pre-SCR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,000 | 5,000 | 0 | 8,000 | 9,000 | 27,000 | | 27,000 |
| 1k. Big Bend Unit 2 Pre-SCR | 2,000 | 2,000 | 1,000 | 2,000 | 2,000 | 1,000 | 2,000 | 2,000 | 1,000 | 2,000 | 3,000 | 3,000 | 23,000 | | 23,000 |
| 1l. Big Bend Unit 3 Pre-SCR | 0 | 0 | 0 | 0 | 0 | 0 | 25,000 | 5,000 | 5,000 | 8,000 | 11,000 | 12,000 | 66,000 | | 66,000 |
| (2) LAND | | | | | | | | | | | | | | | |
| (3) WATER | | | | | | | | | | | | | | | |
| 3a. NPDES Annual Surveillance Fees | 34,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 34,500 | 34,500 | |
| 3b. Gannon Thermal Discharge Study | 10,000 | 25,000 | 25,000 | 40,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 500,000 | 500,000 | |
| 2. Total of O&M Activities | \$713,171 | \$706,603 | \$705,413 | \$713,755 | \$726,777 | \$723,065 | \$745,057 | \$728,494 | \$754,769 | \$777,620 | \$788,050 | \$746,559 | \$8,829,333 | \$534,500 | \$8,294,833 |
| 3. Recoverable Costs Allocated to Energy | 668,671 | 681,603 | 680,413 | 673,755 | 676,777 | 673,065 | 695,057 | 678,494 | 704,769 | 727,620 | 738,050 | 696,559 | 8,294,833 | | |
| 4. Recoverable Costs Allocated to Demand | 44,500 | 25,000 | 25,000 | 40,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 534,500 | | |
| 5. Energy Jurisdictional Factor | 0.9818356 | 0.9809229 | 0.9695073 | 0.9718295 | 0.9678167 | 0.9717804 | 0.9720999 | 0.9719386 | 0.9731714 | 0.9717357 | 0.9771121 | 0.9796050 | | | |
| 6. Demand Jurisdictional Factor | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | | | |
| 7. Energy Jurisdictional Recoverable Costs (A) | 656,525 | 668,600 | 659,665 | 654,775 | 654,996 | 654,071 | 675,665 | 659,455 | 685,861 | 707,054 | 721,158 | 682,353 | 8,080,178 | | |
| 8. Demand Jurisdictional Recoverable Costs (B) | 42,906 | 24,104 | 24,104 | 38,567 | 48,209 | 48,209 | 48,209 | 48,209 | 48,209 | 48,209 | 48,209 | 48,209 | 515,353 | | |
| 9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8) | \$699,431 | \$692,704 | \$683,769 | \$693,342 | \$703,205 | \$702,280 | \$723,874 | \$707,664 | \$734,070 | \$755,263 | \$769,367 | \$730,562 | \$8,595,531 | | |

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

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EXHIBIT NO. _____
 DOCKET NO. 040007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-3)
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 FORM 42-2P
 FILED: SEPTEMBER 3, 2004

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2005 to December 2005

Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line

| Section | Projected | | | | | | | | | | | | End of Period Total | Method of Classification | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------------|--------------------------|--------------|
| | Jan-05 | Feb-05 | Mar-05 | Apr-05 | May-05 | Jun-05 | Jul-05 | Aug-05 | Sep-05 | Oct-05 | Nov-05 | Dec-05 | | Demand | Energy |
| (1) AIR QUALITY | | | | | | | | | | | | | | | |
| 1a. Big Bend Unit 3 Flue Gas Desulfurization Integration | \$77,918 | \$77,731 | \$77,545 | \$77,358 | \$77,172 | \$76,985 | \$76,798 | \$76,612 | \$76,425 | \$76,239 | \$76,053 | \$75,866 | \$922,702 | | \$922,702 |
| 1b. Big Bend Units 1 and 2 Flue Gas Conditioning | 47,328 | 47,170 | 47,011 | 46,853 | 46,694 | 46,536 | 46,378 | 46,219 | 46,060 | 45,902 | 45,743 | 45,585 | 557,479 | | 557,479 |
| 1c. Big Bend Unit 4 Continuous Emissions Monitors | 8,034 | 8,015 | 7,997 | 7,977 | 7,958 | 7,940 | 7,920 | 7,902 | 7,883 | 7,864 | 7,845 | 7,826 | 95,161 | | 95,161 |
| 1d. Big Bend Unit 1 Classifier Replacement | 14,311 | 14,269 | 14,227 | 14,185 | 14,141 | 14,099 | 14,057 | 14,014 | 13,971 | 13,929 | 13,886 | 13,843 | 168,932 | | 168,932 |
| 1e. Big Bend Unit 2 Classifier Replacement | 10,486 | 10,456 | 10,426 | 10,396 | 10,366 | 10,336 | 10,305 | 10,275 | 10,245 | 10,214 | 10,184 | 10,154 | 123,843 | | 123,843 |
| 1f. Big Bend Section 114 Mercury Testing Platform | 1,281 | 1,279 | 1,277 | 1,274 | 1,272 | 1,270 | 1,268 | 1,266 | 1,264 | 1,262 | 1,260 | 1,258 | 15,222 | | 15,222 |
| 1g. Big Bend Units 1 & 2 FGD | 920,961 | 918,137 | 915,314 | 912,490 | 909,668 | 906,845 | 904,021 | 901,198 | 898,375 | 895,552 | 892,728 | 889,905 | 10,865,194 | | 10,865,194 |
| 1h. Big Bend FGD Optimization and Utilization | 243,775 | 243,282 | 242,791 | 242,299 | 241,807 | 241,315 | 240,824 | 240,332 | 239,839 | 239,347 | 238,855 | 238,364 | 2,892,830 | | 2,892,830 |
| 1i. Big Bend NO _x Emissions Reduction | 56,419 | 56,711 | 57,002 | 57,390 | 57,753 | 58,116 | 58,479 | 58,842 | 59,205 | 59,568 | 60,000 | 60,433 | 809,122 | | 809,122 |
| 1j. Big Bend PM Minimization and Monitoring | 90,379 | 102,113 | 101,874 | 101,635 | 101,397 | 101,159 | 100,920 | 100,681 | 100,444 | 100,205 | 99,966 | 99,728 | 1,200,501 | | 1,200,501 |
| 1k. Polk NO _x Emissions Reduction | 19,060 | 19,017 | 18,974 | 18,932 | 18,888 | 18,846 | 18,802 | 18,760 | 18,717 | 18,674 | 18,631 | 18,588 | 225,889 | | 225,889 |
| 1l. Big Bend Unit 4 SOFA | 30,124 | 30,068 | 30,013 | 29,957 | 29,902 | 29,846 | 29,791 | 29,735 | 29,679 | 29,624 | 29,568 | 29,513 | 357,820 | | 357,820 |
| 1m. Big Bend Unit 1 Pre-SCR | 4,245 | 4,390 | 4,633 | 5,021 | 5,483 | 5,967 | 6,453 | 6,962 | 7,503 | 8,067 | 8,654 | 9,264 | 103,945 | | 103,945 |
| 1n. Big Bend Unit 2 Pre-SCR | 5,725 | 5,822 | 5,919 | 6,016 | 6,113 | 6,210 | 6,308 | 6,428 | 6,544 | 6,664 | 6,788 | 6,916 | 96,644 | | 96,644 |
| 1o. Big Bend Unit 3 Pre-SCR | 4,900 | 4,997 | 5,240 | 5,652 | 6,113 | 6,662 | 7,244 | 7,872 | 8,544 | 9,264 | 10,032 | 10,848 | 121,751 | | 121,751 |
| 1p. Big Bend Unit 4 SCR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| (2) LAND | | | | | | | | | | | | | | | |
| 2a. Big Bend Fuel Oil Tank #1 Upgrade | 5,143 | 5,133 | 5,121 | 5,110 | 5,100 | 5,089 | 5,078 | 5,067 | 5,056 | 5,046 | 5,035 | 5,023 | 61,001 | | 61,001 |
| 2b. Big Bend Fuel Oil Tank #2 Upgrade | 8,459 | 8,440 | 8,423 | 8,405 | 8,387 | 8,369 | 8,351 | 8,333 | 8,315 | 8,298 | 8,279 | 8,262 | 100,321 | | 100,321 |
| 2c. Phillips Upgrade Tank #1 for FDEP | 602 | 599 | 598 | 597 | 594 | 593 | 591 | 589 | 587 | 586 | 584 | 582 | 7,102 | | 7,102 |
| 2d. Phillips Upgrade Tank #4 for FDEP | 946 | 943 | 940 | 938 | 935 | 931 | 929 | 926 | 923 | 921 | 918 | 915 | 11,165 | | 11,165 |
| 2. Total Investment Projects - Recoverable Costs | \$1,550,096 | \$1,558,572 | \$1,555,325 | \$1,552,485 | \$1,549,743 | \$1,556,560 | \$1,563,573 | \$1,560,864 | \$1,561,211 | \$1,569,595 | \$1,578,190 | \$1,580,410 | \$18,736,624 | \$179,589 | \$18,557,035 |
| 3. Recoverable Costs Allocated to Energy | 1,534,946 | 1,543,457 | 1,540,243 | 1,537,435 | 1,534,727 | 1,541,578 | 1,548,624 | 1,545,949 | 1,546,330 | 1,554,744 | 1,563,374 | 1,565,628 | 18,557,035 | | |
| 4. Recoverable Costs Allocated to Demand | 15,150 | 15,115 | 15,082 | 15,050 | 15,016 | 14,982 | 14,949 | 14,915 | 14,881 | 14,851 | 14,816 | 14,782 | 179,589 | | |
| 5. Energy Jurisdictional Factor | 0.9818356 | 0.9809229 | 0.9695073 | 0.9718295 | 0.9678167 | 0.9717804 | 0.9720999 | 0.9719386 | 0.9731714 | 0.9717357 | 0.9771121 | 0.9796050 | | | |
| 6. Demand Jurisdictional Factor | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | | | |
| 7. Energy Jurisdictional Recoverable Costs (B) | 1,507,065 | 1,514,012 | 1,493,277 | 1,494,125 | 1,485,334 | 1,498,075 | 1,505,417 | 1,502,568 | 1,504,844 | 1,510,800 | 1,527,592 | 1,533,697 | 18,076,806 | | |
| 8. Energy Jurisdictional Recoverable Costs (C) | 14,607 | 14,573 | 14,542 | 14,511 | 14,478 | 14,445 | 14,413 | 14,381 | 14,348 | 14,319 | 14,285 | 14,252 | 173,155 | | |
| 9. Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8) | \$1,521,672 | \$1,528,586 | \$1,507,818 | \$1,508,635 | \$1,499,812 | \$1,512,521 | \$1,519,831 | \$1,516,948 | \$1,519,192 | \$1,525,119 | \$1,541,877 | \$1,547,949 | \$18,249,961 | | |

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

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EXHIBIT NO. _____
 DOCKET NO. 040007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-3)
 DOCUMENT NO. 3
 PAGE 1 OF 1
 FORM 42-3P
 FILED: SEPTEMBER 3 2004

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2005 to December 2005

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

| Line | Description | Beginning of Period Amount | Projected Jan-05 | Projected Feb-05 | Projected Mar-05 | Projected Apr-05 | Projected May-05 | Projected Jun-05 | Projected Jul-05 | Projected Aug-05 | Projected Sep-05 | Projected Oct-05 | Projected Nov-05 | Projected Dec-05 | End of Period Total |
|------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| 1. | Investments | | | | | | | | | | | | | | |
| a. | Expenditures/Additions | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| b. | Clearings to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plant-in-Service/Depreciation Base | \$8,239,658 | 8,239,658 | 8,239,658 | 8,239,658 | 8,239,658 | 8,239,658 | 8,239,658 | 8,239,658 | 8,239,658 | 8,239,658 | 8,239,658 | 8,239,658 | 8,239,658 | |
| 3. | Less: Accumulated Depreciation (A) | (2,181,321) | (2,200,547) | (2,219,773) | (2,238,999) | (2,258,225) | (2,277,451) | (2,296,677) | (2,315,903) | (2,335,129) | (2,354,355) | (2,373,581) | (2,392,807) | (2,412,033) | |
| 4. | CWIP - Non-Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$6,058,337 | \$6,039,111 | \$6,019,885 | \$6,000,659 | \$5,981,433 | \$5,962,207 | \$5,942,981 | \$5,923,755 | \$5,904,529 | \$5,885,303 | \$5,866,077 | \$5,846,851 | \$5,827,625 | |
| 6. | Average Net Investment | | \$6,048,724 | \$6,029,498 | \$6,010,272 | \$5,991,046 | \$5,971,820 | \$5,952,594 | \$5,933,368 | \$5,914,142 | \$5,894,916 | \$5,875,690 | \$5,856,464 | \$5,837,238 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (B) | | 44,477 | 44,336 | 44,195 | 44,053 | 43,912 | 43,770 | 43,629 | 43,488 | 43,346 | 43,205 | 43,064 | 42,922 | 524,397 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 14,215 | 14,169 | 14,124 | 14,079 | 14,034 | 13,989 | 13,943 | 13,898 | 13,853 | 13,808 | 13,763 | 13,718 | 167,593 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation (C) | | 19,226 | 19,226 | 19,226 | 19,226 | 19,226 | 19,226 | 19,226 | 19,226 | 19,226 | 19,226 | 19,226 | 19,226 | 230,712 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | - | - | - | - | - | - | - | - | - | - | - | - | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | | \$77,918 | \$77,731 | \$77,545 | \$77,358 | \$77,172 | \$76,985 | \$76,798 | \$76,612 | \$76,425 | \$76,239 | \$76,053 | \$75,866 | \$922,702 |
| a. | Recoverable Costs Allocated to Energy | | 77,918 | 77,731 | 77,545 | 77,358 | 77,172 | 76,985 | 76,798 | 76,612 | 76,425 | 76,239 | 76,053 | 75,866 | 922,702 |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9818356 | 0.9809229 | 0.9695073 | 0.9718295 | 0.9678167 | 0.9717804 | 0.9720999 | 0.9719386 | 0.9731714 | 0.9717357 | 0.9771121 | 0.9796050 | |
| 11. | Demand Jurisdictional Factor | | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | |
| 12. | Energy Jurisdictional Recoverable Costs (D) | | 76,503 | 76,248 | 75,180 | 75,179 | 74,688 | 74,813 | 74,655 | 74,462 | 74,375 | 74,084 | 74,312 | 74,319 | 898,818 |
| 13. | Demand Jurisdictional Recoverable Costs (E) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | \$76,503 | \$76,248 | \$75,180 | \$75,179 | \$74,688 | \$74,813 | \$74,655 | \$74,462 | \$74,375 | \$74,084 | \$74,312 | \$74,319 | \$898,818 |

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.45
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 2.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
 DOCKET NO. 140007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-3)
 DOCUMENT NO. 4
 PAGE 1 OF 21
 FORM 42-4P
 FILED: SEPTEMBER 3 2004

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2005 to December 2005

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

| Line | Description | Beginning of Period Amount | Projected Jan-05 | Projected Feb-05 | Projected Mar-05 | Projected Apr-05 | Projected May-05 | Projected Jun-05 | Projected Jul-05 | Projected Aug-05 | Projected Sep-05 | Projected Oct-05 | Projected Nov-05 | Projected Dec-05 | End of Period Total |
|------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| 1. | Investments | | | | | | | | | | | | | | |
| a. | Expenditures/Additions | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| b. | Clearings to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plant-in-Service/Depreciation Base (A) | \$5,017,734 | 5,017,734 | 5,017,734 | 5,017,734 | 5,017,734 | 5,017,734 | 5,017,734 | 5,017,734 | 5,017,734 | 5,017,734 | 5,017,734 | 5,017,734 | 5,017,734 | |
| 3. | Less: Accumulated Depreciation | (1,815,518) | (1,831,854) | (1,848,190) | (1,864,526) | (1,880,862) | (1,897,198) | (1,913,534) | (1,929,870) | (1,946,206) | (1,962,542) | (1,978,878) | (1,995,214) | (2,011,550) | |
| 4. | CWIP - Non-Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$3,202,216 | \$3,185,880 | \$3,169,544 | \$3,153,208 | \$3,136,872 | \$3,120,536 | \$3,104,200 | \$3,087,864 | \$3,071,528 | \$3,055,192 | \$3,038,856 | \$3,022,520 | \$3,006,184 | |
| 6. | Average Net Investment | | \$3,194,048 | \$3,177,712 | \$3,161,376 | \$3,145,040 | \$3,128,704 | \$3,112,368 | \$3,096,032 | \$3,079,696 | \$3,063,360 | \$3,047,024 | \$3,030,688 | \$3,014,352 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (B) | | 23,486 | 23,366 | 23,246 | 23,126 | 23,006 | 22,886 | 22,766 | 22,646 | 22,525 | 22,405 | 22,285 | 22,165 | 273,908 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 7,506 | 7,468 | 7,429 | 7,391 | 7,352 | 7,314 | 7,276 | 7,237 | 7,199 | 7,161 | 7,122 | 7,084 | 87,539 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation (C) | | 16,336 | 16,336 | 16,336 | 16,336 | 16,336 | 16,336 | 16,336 | 16,336 | 16,336 | 16,336 | 16,336 | 16,336 | 196,032 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | | \$47,328 | \$47,170 | \$47,011 | \$46,853 | \$46,694 | \$46,536 | \$46,378 | \$46,219 | \$46,060 | \$45,902 | \$45,743 | \$45,585 | \$557,479 |
| a. | Recoverable Costs Allocated to Energy | | 47,328 | 47,170 | 47,011 | 46,853 | 46,694 | 46,536 | 46,378 | 46,219 | 46,060 | 45,902 | 45,743 | 45,585 | 557,479 |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9818356 | 0.9809229 | 0.9695073 | 0.9718295 | 0.9678167 | 0.9717804 | 0.9720999 | 0.9719386 | 0.9731714 | 0.9717357 | 0.9771121 | 0.9796050 | |
| 11. | Demand Jurisdictional Factor | | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | |
| 12. | Energy Jurisdictional Recoverable Costs (D) | | 46,468 | 46,270 | 45,578 | 45,533 | 45,191 | 45,223 | 45,084 | 44,922 | 44,824 | 44,605 | 44,696 | 44,655 | 543,049 |
| 13. | Demand Jurisdictional Recoverable Costs (E) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | \$46,468 | \$46,270 | \$45,578 | \$45,533 | \$45,191 | \$45,223 | \$45,084 | \$44,922 | \$44,824 | \$44,605 | \$44,696 | \$44,655 | \$543,049 |

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 and 312.42
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rates are 4.0% and 3.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
 DOCKET NO. 040007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-3)
 DOCUMENT NO. 4
 PAGE 2 OF 21
 FORM 42-4F
 FI D: SEPTEMBER 3, 2004

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2005 to December 2005

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

| Line | Description | Beginning of Period Amount | Projected Jan-05 | Projected Feb-05 | Projected Mar-05 | Projected Apr-05 | Projected May-05 | Projected Jun-05 | Projected Jul-05 | Projected Aug-05 | Projected Sep-05 | Projected Oct-05 | Projected Nov-05 | Projected Dec-05 | End of Period Total |
|------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| 1. | Investments | | | | | | | | | | | | | | |
| a. | Expenditures/Additions | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| b. | Clearings to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plant-in-Service/Depreciation Base (A) | \$866,211 | 866,211 | 866,211 | 866,211 | 866,211 | 866,211 | 866,211 | 866,211 | 866,211 | 866,211 | 866,211 | 866,211 | 866,211 | |
| 3. | Less: Accumulated Depreciation | (238,109) | (240,058) | (242,007) | (243,956) | (245,905) | (247,854) | (249,803) | (251,752) | (253,701) | (255,650) | (257,599) | (259,548) | (261,497) | |
| 4. | CWIP - Non-Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$628,102 | \$626,153 | \$624,204 | \$622,255 | \$620,306 | \$618,357 | \$616,408 | \$614,459 | \$612,510 | \$610,561 | \$608,612 | \$606,663 | \$604,714 | |
| 6. | Average Net Investment | | \$627,128 | \$625,179 | \$623,230 | \$621,281 | \$619,332 | \$617,383 | \$615,434 | \$613,485 | \$611,536 | \$609,587 | \$607,638 | \$605,689 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (B) | | 4,611 | 4,597 | 4,583 | 4,568 | 4,554 | 4,540 | 4,525 | 4,511 | 4,497 | 4,482 | 4,468 | 4,454 | 54,390 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 1,474 | 1,469 | 1,465 | 1,460 | 1,455 | 1,451 | 1,446 | 1,442 | 1,437 | 1,433 | 1,428 | 1,423 | 17,383 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation (C) | | 1,949 | 1,949 | 1,949 | 1,949 | 1,949 | 1,949 | 1,949 | 1,949 | 1,949 | 1,949 | 1,949 | 1,949 | 23,388 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | | \$8,034 | \$8,015 | \$7,997 | \$7,977 | \$7,958 | \$7,940 | \$7,920 | \$7,902 | \$7,883 | \$7,864 | \$7,845 | \$7,826 | \$95,161 |
| a. | Recoverable Costs Allocated to Energy | | 8,034 | 8,015 | 7,997 | 7,977 | 7,958 | 7,940 | 7,920 | 7,902 | 7,883 | 7,864 | 7,845 | 7,826 | 95,161 |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9818356 | 0.9809229 | 0.9695073 | 0.9718295 | 0.9678167 | 0.9717804 | 0.9720999 | 0.9719386 | 0.9731714 | 0.9717357 | 0.9771121 | 0.9796050 | |
| 11. | Demand Jurisdictional Factor | | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | |
| 12. | Energy Jurisdictional Recoverable Costs (D) | | 7,888 | 7,862 | 7,753 | 7,752 | 7,702 | 7,716 | 7,699 | 7,680 | 7,672 | 7,642 | 7,665 | 7,666 | 92,697 |
| 13. | Demand Jurisdictional Recoverable Costs (E) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | \$7,888 | \$7,862 | \$7,753 | \$7,752 | \$7,702 | \$7,716 | \$7,699 | \$7,680 | \$7,672 | \$7,642 | \$7,665 | \$7,666 | \$92,697 |

Notes:

- (A) Applicable depreciable base for Big Bend; account 315.44
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 2.7%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
 DOCKET NO. 040007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-3)
 DOCUMENT NO. 4
 PAGE 3 OF 21
 FORM 42-4P
 FILED: SEPTEMBER 3, 2004

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2005 to December 2005

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

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| Line | Description | Beginning of Period Amount | Projected Jan-05 | Projected Feb-05 | Projected Mar-05 | Projected Apr-05 | Projected May-05 | Projected Jun-05 | Projected Jul-05 | Projected Aug-05 | Projected Sep-05 | Projected Oct-05 | Projected Nov-05 | Projected Dec-05 | End of Period Total |
|--------------------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| Investments | | | | | | | | | | | | | | | |
| 1. | a. Expenditures/Additions | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | b. Clearings to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | c. Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | d. Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plant-in-Service/Depreciation Base (A) | \$497,578 | 497,578 | 497,578 | 497,578 | 497,578 | 497,578 | 497,578 | 497,578 | 497,578 | 497,578 | 497,578 | 497,578 | 497,578 | |
| 3. | Less: Accumulated Depreciation | (82,384) | (83,504) | (84,624) | (85,744) | (86,864) | (87,984) | (89,104) | (90,224) | (91,344) | (92,464) | (93,584) | (94,704) | (95,824) | |
| 4. | CWIP - Non-Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$415,194 | \$414,074 | \$412,954 | \$411,834 | \$410,714 | \$409,594 | \$408,474 | \$407,354 | \$406,234 | \$405,114 | \$403,994 | \$402,874 | \$401,754 | |
| 6. | Average Net Investment | | \$414,634 | \$413,514 | \$412,394 | \$411,274 | \$410,154 | \$409,034 | \$407,914 | \$406,794 | \$405,674 | \$404,554 | \$403,434 | \$402,314 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component Grossed Up For Taxes (B) | | 3,049 | 3,041 | 3,032 | 3,024 | 3,016 | 3,008 | 2,999 | 2,991 | 2,983 | 2,975 | 2,967 | 2,958 | 36,043 |
| | b. Debt Component (Line 6 x 2.82% x 1/12) | | 974 | 972 | 969 | 966 | 964 | 961 | 959 | 956 | 953 | 951 | 948 | 945 | 11,518 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| | a. Depreciation (C) | | 1,120 | 1,120 | 1,120 | 1,120 | 1,120 | 1,120 | 1,120 | 1,120 | 1,120 | 1,120 | 1,120 | 1,120 | 13,440 |
| | b. Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | c. Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | d. Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | e. Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | | \$5,143 | \$5,133 | \$5,121 | \$5,110 | \$5,100 | \$5,089 | \$5,078 | \$5,067 | \$5,056 | \$5,046 | \$5,035 | \$5,023 | 61,001 |
| | a. Recoverable Costs Allocated to Energy | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | b. Recoverable Costs Allocated to Demand | | 5,143 | 5,133 | 5,121 | 5,110 | 5,100 | 5,089 | 5,078 | 5,067 | 5,056 | 5,046 | 5,035 | 5,023 | 61,001 |
| 10. | Energy Jurisdictional Factor | | 0.9818356 | 0.9809229 | 0.9695073 | 0.9718295 | 0.9678167 | 0.9717804 | 0.9720999 | 0.9719386 | 0.9731714 | 0.9717357 | 0.9771121 | 0.9796050 | |
| 11. | Demand Jurisdictional Factor | | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | |
| 12. | Retail Energy-Related Recoverable Costs (D) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13. | Retail Demand-Related Recoverable Costs (E) | | 4,959 | 4,949 | 4,938 | 4,927 | 4,917 | 4,907 | 4,896 | 4,885 | 4,875 | 4,865 | 4,855 | 4,843 | 58,816 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | \$4,959 | \$4,949 | \$4,938 | \$4,927 | \$4,917 | \$4,907 | \$4,896 | \$4,885 | \$4,875 | \$4,865 | \$4,855 | \$4,843 | 58,816 |

Notes:
 (A) Applicable depreciable base for Big Bend; account 312.40
 (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (C) Applicable depreciation rate is 2.7%
 (D) Line 9a x Line 10
 (E) Line 9b x Line 11

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 TAMPA ELECTRIC COMPANY
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 FILED: SEPTEMBER 3, 2004

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2005 to December 2005

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

| Line | Description | Beginning of Period Amount | Projected Jan-05 | Projected Feb-05 | Projected Mar-05 | Projected Apr-05 | Projected May-05 | Projected Jun-05 | Projected Jul-05 | Projected Aug-05 | Projected Sep-05 | Projected Oct-05 | Projected Nov-05 | Projected Dec-05 | End of Period Total |
|------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| 1. | Investments | | | | | | | | | | | | | | |
| a. | Expenditures/Additions | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| b. | Clearings to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2. | Plant-in-Service/Depreciation Base (A) | \$818,401 | 818,401 | 818,401 | 818,401 | 818,401 | 818,401 | 818,401 | 818,401 | 818,401 | 818,401 | 818,401 | 818,401 | 818,401 | |
| 3. | Less: Accumulated Depreciation | (135,508) | (137,349) | (139,190) | (141,031) | (142,872) | (144,713) | (146,554) | (148,395) | (150,236) | (152,077) | (153,918) | (155,759) | (157,600) | |
| 4. | CWIP - Non-Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$682,893 | \$681,052 | \$679,211 | \$677,370 | \$675,529 | \$673,688 | \$671,847 | \$670,006 | \$668,165 | \$666,324 | \$664,483 | \$662,642 | \$660,801 | |
| 6. | Average Net Investment | | 681,052 | 680,132 | 678,291 | 676,450 | 674,609 | 672,768 | 670,927 | 669,086 | 667,245 | 665,404 | 663,563 | 661,722 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (B) | | 5,015 | 5,001 | 4,988 | 4,974 | 4,961 | 4,947 | 4,933 | 4,920 | 4,906 | 4,893 | 4,879 | 4,866 | 59,282 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 1,603 | 1,598 | 1,594 | 1,590 | 1,585 | 1,581 | 1,577 | 1,572 | 1,568 | 1,564 | 1,559 | 1,555 | 18,946 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation (C) | | 1,811 | 1,841 | 1,811 | 1,841 | 1,841 | 1,811 | 1,841 | 1,841 | 1,841 | 1,841 | 1,811 | 1,811 | 22,092 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | | \$8,459 | \$8,440 | \$8,423 | \$8,405 | \$8,387 | \$8,369 | \$8,351 | \$8,333 | \$8,315 | \$8,298 | \$8,279 | \$8,262 | \$100,321 |
| a. | Recoverable Costs Allocated to Energy | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Recoverable Costs Allocated to Demand | | 8,459 | 8,440 | 8,423 | 8,405 | 8,387 | 8,369 | 8,351 | 8,333 | 8,315 | 8,298 | 8,279 | 8,262 | 100,321 |
| 10. | Energy Jurisdictional Factor | | 0.9818356 | 0.9809229 | 0.9695073 | 0.9718295 | 0.9678167 | 0.9717804 | 0.9720999 | 0.9719386 | 0.9731714 | 0.9717357 | 0.9771121 | 0.9796050 | |
| 11. | Demand Jurisdictional Factor | | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | |
| 12. | Energy Jurisdictional Recoverable Costs (D) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13. | Demand Jurisdictional Recoverable Costs (E) | | 8,156 | 8,138 | 8,121 | 8,104 | 8,087 | 8,069 | 8,052 | 8,034 | 8,017 | 8,001 | 7,982 | 7,966 | 96,727 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | \$8,156 | \$8,138 | \$8,121 | \$8,104 | \$8,087 | \$8,069 | \$8,052 | \$8,034 | \$8,017 | \$8,001 | \$7,982 | \$7,966 | \$96,727 |

- Notes:
- (A) Applicable depreciable base for Big Bend; account 312.40
 - (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.61800.)
 - (C) Applicable depreciation rate is 2.7%
 - (D) Line 9a x Line 10
 - (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2005 to December 2005

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

| Line | Description | Beginning of Period Amount | Projected Jan-05 | Projected Feb-05 | Projected Mar-05 | Projected Apr-05 | Projected May-05 | Projected Jun-05 | Projected Jul-05 | Projected Aug-05 | Projected Sep-05 | Projected Oct-05 | Projected Nov-05 | Projected Dec-05 | End of Period Total |
|------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| 1. | Investments | | | | | | | | | | | | | | \$0 |
| a. | Expenditures/Additions | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| b. | Clearings to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2. | Plant-in-Service/Depreciation Base (A) | \$57,277 | 57,277 | 57,277 | 57,277 | 57,277 | 57,277 | 57,277 | 57,277 | 57,277 | 57,277 | 57,277 | 57,277 | 57,277 | |
| 3. | Less: Accumulated Depreciation | (13,872) | (14,053) | (14,234) | (14,415) | (14,596) | (14,777) | (14,958) | (15,139) | (15,320) | (15,501) | (15,682) | (15,863) | (16,044) | |
| 4. | CWIP - Non-Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$43,405 | \$43,224 | \$43,043 | \$42,862 | \$42,681 | \$42,500 | \$42,319 | \$42,138 | \$41,957 | \$41,776 | \$41,595 | \$41,414 | \$41,233 | |
| 6. | Average Net Investment | | \$43,315 | \$43,134 | \$42,953 | \$42,772 | \$42,591 | \$42,410 | \$42,229 | \$42,048 | \$41,867 | \$41,686 | \$41,505 | \$41,324 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (B) | | 319 | 317 | 316 | 315 | 313 | 312 | 311 | 309 | 308 | 307 | 305 | 304 | 3,736 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 102 | 101 | 101 | 101 | 100 | 100 | 99 | 99 | 98 | 98 | 98 | 97 | 1,194 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation (C) | | 181 | 181 | 181 | 181 | 181 | 181 | 181 | 181 | 181 | 181 | 181 | 181 | 2,172 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | | \$602 | \$599 | \$598 | \$597 | \$594 | \$593 | \$591 | \$589 | \$587 | \$586 | \$584 | \$582 | \$7,102 |
| a. | Recoverable Costs Allocated to Energy | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Recoverable Costs Allocated to Demand | | 602 | 599 | 598 | 597 | 594 | 593 | 591 | 589 | 587 | 586 | 584 | 582 | 7,102 |
| 10. | Energy Jurisdictional Factor | | 0.9818356 | 0.9809229 | 0.9695073 | 0.9718295 | 0.9678167 | 0.9717804 | 0.9720999 | 0.9719386 | 0.9731714 | 0.9717357 | 0.9771121 | 0.9796050 | |
| 11. | Demand Jurisdictional Factor | | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | |
| 12. | Energy Jurisdictional Recoverable Costs (D) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13. | Demand Jurisdictional Recoverable Costs (E) | | 580 | 578 | 577 | 576 | 573 | 572 | 570 | 568 | 566 | 565 | 563 | 561 | 6,848 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | \$580 | \$578 | \$577 | \$576 | \$573 | \$572 | \$570 | \$568 | \$566 | \$565 | \$563 | \$561 | \$6,848 |

Notes:

- (A) Applicable depreciable base for Phillips; account 342.28
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 3.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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 DOCKET NO. 040007-EI
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2005 to December 2005

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

| Line | Description | Beginning of Period Amount | Projected Jan-05 | Projected Feb-05 | Projected Mar-05 | Projected Apr-05 | Projected May-05 | Projected Jun-05 | Projected Jul-05 | Projected Aug-05 | Projected Sep-05 | Projected Oct-05 | Projected Nov-05 | Projected Dec-05 | End of Period Total |
|------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| 1. | Investments | | | | | | | | | | | | | | |
| a. | Expenditures/Additions | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| b. | Clearings to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plant-in-Service/Depreciation Base (A) | \$90,472 | 90,472 | 90,472 | 90,472 | 90,472 | 90,472 | 90,472 | 90,472 | 90,472 | 90,472 | 90,472 | 90,472 | 90,472 | 90,472 |
| 3. | Less: Accumulated Depreciation | (22,343) | (22,629) | (22,915) | (23,201) | (23,487) | (23,773) | (24,059) | (24,345) | (24,631) | (24,917) | (25,203) | (25,489) | (25,775) | (25,775) |
| 4. | CWIP - Non-Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$68,129 | \$67,843 | \$67,557 | \$67,271 | \$66,985 | \$66,699 | \$66,413 | \$66,127 | \$65,841 | \$65,555 | \$65,269 | \$64,983 | \$64,697 | |
| 6. | Average Net Investment | | \$67,986 | \$67,700 | \$67,414 | \$67,128 | \$66,842 | \$66,556 | \$66,270 | \$65,984 | \$65,698 | \$65,412 | \$65,126 | \$64,840 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (B) | | 500 | 498 | 496 | 494 | 492 | 489 | 487 | 485 | 483 | 481 | 479 | 477 | 5,861 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 160 | 159 | 158 | 158 | 157 | 156 | 156 | 155 | 154 | 154 | 153 | 152 | 1,872 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation (C) | | 286 | 286 | 286 | 286 | 286 | 286 | 286 | 286 | 286 | 286 | 286 | 286 | 3,432 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | | \$946 | \$943 | \$940 | \$938 | \$935 | \$931 | \$929 | \$926 | \$923 | \$921 | \$918 | \$915 | \$11,165 |
| a. | Recoverable Costs Allocated to Energy | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Recoverable Costs Allocated to Demand | | 946 | 943 | 940 | 938 | 935 | 931 | 929 | 926 | 923 | 921 | 918 | 915 | 11,165 |
| 10. | Energy Jurisdictional Factor | | 0.9818356 | 0.9809229 | 0.9695073 | 0.9718295 | 0.9678167 | 0.9717804 | 0.9720999 | 0.9719386 | 0.9731714 | 0.9717357 | 0.9771121 | 0.9796050 | |
| 11. | Demand Jurisdictional Factor | | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | |
| 12. | Energy Jurisdictional Recoverable Costs (D) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13. | Demand Jurisdictional Recoverable Costs (E) | | 912 | 909 | 906 | 904 | 902 | 898 | 896 | 893 | 890 | 888 | 885 | 882 | 10,765 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | \$912 | \$909 | \$906 | \$904 | \$902 | \$898 | \$896 | \$893 | \$890 | \$888 | \$885 | \$882 | \$10,765 |

Notes:

- (A) Applicable depreciable base for Phillips; account 342.28
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 3.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2005 to December 2005

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

| Line | Description | Beginning of Period Amount | Projected Jan-05 | Projected Feb-05 | Projected Mar-05 | Projected Apr-05 | Projected May-05 | Projected Jun-05 | Projected Jul-05 | Projected Aug-05 | Projected Sep-05 | Projected Oct-05 | Projected Nov-05 | Projected Dec-05 | End of Period Total |
|------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| 1. | Investments | | | | | | | | | | | | | | |
| a. | Expenditures/Additions | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| b. | Clearings to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plant-in-Service/Depreciation Base (A) | \$1,316,257 | 1,316,257 | 1,316,257 | 1,316,257 | 1,316,257 | 1,316,257 | 1,316,257 | 1,316,257 | 1,316,257 | 1,316,257 | 1,316,257 | 1,316,257 | 1,316,257 | 1,316,257 |
| 3. | Less: Accumulated Depreciation | (291,320) | (295,708) | (300,096) | (304,484) | (308,872) | (313,260) | (317,648) | (322,036) | (326,424) | (330,812) | (335,200) | (339,588) | (343,976) | |
| 4. | CWIP - Non-Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$1,024,937 | \$1,020,549 | \$1,016,161 | \$1,011,773 | \$1,007,385 | \$1,002,997 | \$998,609 | \$994,221 | \$989,833 | \$985,445 | \$981,057 | \$976,669 | \$972,281 | |
| 6. | Average Net Investment | | \$1,022,743 | \$1,018,355 | \$1,013,967 | \$1,009,579 | \$1,005,191 | \$1,000,803 | \$996,415 | \$992,027 | \$987,639 | \$983,251 | \$978,863 | \$974,475 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (B) | | 7,520 | 7,488 | 7,456 | 7,424 | 7,391 | 7,359 | 7,327 | 7,295 | 7,262 | 7,230 | 7,198 | 7,165 | 88,115 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 2,403 | 2,393 | 2,383 | 2,373 | 2,362 | 2,352 | 2,342 | 2,331 | 2,321 | 2,311 | 2,300 | 2,290 | 28,161 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation (C) | | 4,388 | 4,388 | 4,388 | 4,388 | 4,388 | 4,388 | 4,388 | 4,388 | 4,388 | 4,388 | 4,388 | 4,388 | 52,656 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | | \$14,311 | \$14,269 | \$14,227 | \$14,185 | \$14,141 | \$14,099 | \$14,057 | \$14,014 | \$13,971 | \$13,929 | \$13,886 | \$13,843 | \$168,932 |
| a. | Recoverable Costs Allocated to Energy | | 14,311 | 14,269 | 14,227 | 14,185 | 14,141 | 14,099 | 14,057 | 14,014 | 13,971 | 13,929 | 13,886 | 13,843 | 168,932 |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9818356 | 0.9809229 | 0.9695073 | 0.9718295 | 0.9678167 | 0.9717804 | 0.9720999 | 0.9719386 | 0.9731714 | 0.9717357 | 0.9771121 | 0.9796050 | |
| 11. | Demand Jurisdictional Factor | | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | |
| 12. | Energy Jurisdictional Recoverable Costs (D) | | 14,051 | 13,997 | 13,793 | 13,785 | 13,686 | 13,701 | 13,665 | 13,621 | 13,596 | 13,535 | 13,568 | 13,561 | 164,559 |
| 13. | Demand Jurisdictional Recoverable Costs (E) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | \$14,051 | \$13,997 | \$13,793 | \$13,785 | \$13,686 | \$13,701 | \$13,665 | \$13,621 | \$13,596 | \$13,535 | \$13,568 | \$13,561 | \$164,559 |

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 4.0%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

EXHIBIT NO. _____
 DOCKET NO. 040007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-3)
 DOCUMENT NO. 4
 PAGE 8 OF 21
 FORM 42-4P
 FILED: SEPTEMBER 3 2004

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2005 to December 2005

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

| Line | Description | Beginning of Period Amount | Projected Jan-05 | Projected Feb-05 | Projected Mar-05 | Projected Apr-05 | Projected May-05 | Projected Jun-05 | Projected Jul-05 | Projected Aug-05 | Projected Sep-05 | Projected Oct-05 | Projected Nov-05 | Projected Dec-05 | End of Period Total |
|------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| 1. | Investments | | | | | | | | | | | | | | |
| a. | Expenditures/Additions | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| b. | Clearings to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plant-in-Service/Depreciation Base (A) | \$984,794 | 984,794 | 984,794 | 984,794 | 984,794 | 984,794 | 984,794 | 984,794 | 984,794 | 984,794 | 984,794 | 984,794 | 984,794 | |
| 3. | Less: Accumulated Depreciation | (223,926) | (227,045) | (230,164) | (233,283) | (236,402) | (239,521) | (242,640) | (245,759) | (248,878) | (251,997) | (255,116) | (258,235) | (261,354) | |
| 4. | CWIP - Non-Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$760,868 | \$757,749 | \$754,630 | \$751,511 | \$748,392 | \$745,273 | \$742,154 | \$739,035 | \$735,916 | \$732,797 | \$729,678 | \$726,559 | \$723,440 | |
| 6. | Average Net Investment | | \$759,309 | \$756,190 | \$753,071 | \$749,952 | \$746,833 | \$743,714 | \$740,595 | \$737,476 | \$734,357 | \$731,238 | \$728,119 | \$725,000 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (B) | | 5,583 | 5,560 | 5,537 | 5,515 | 5,492 | 5,469 | 5,446 | 5,423 | 5,400 | 5,377 | 5,354 | 5,331 | 65,487 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 1,784 | 1,777 | 1,770 | 1,762 | 1,755 | 1,748 | 1,740 | 1,733 | 1,726 | 1,718 | 1,711 | 1,704 | 20,928 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation (C) | | 3,119 | 3,119 | 3,119 | 3,119 | 3,119 | 3,119 | 3,119 | 3,119 | 3,119 | 3,119 | 3,119 | 3,119 | 37,428 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | | \$10,486 | \$10,456 | \$10,426 | \$10,396 | \$10,366 | \$10,336 | \$10,305 | \$10,275 | \$10,245 | \$10,214 | \$10,184 | \$10,154 | \$123,843 |
| a. | Recoverable Costs Allocated to Energy | | 10,486 | 10,456 | 10,426 | 10,396 | 10,366 | 10,336 | 10,305 | 10,275 | 10,245 | 10,214 | 10,184 | 10,154 | 123,843 |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9818356 | 0.9809229 | 0.9695073 | 0.9718295 | 0.9678167 | 0.9717804 | 0.9720999 | 0.9719386 | 0.9731714 | 0.9717357 | 0.9771121 | 0.9796050 | |
| 11. | Demand Jurisdictional Factor | | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | |
| 12. | Energy Jurisdictional Recoverable Costs (D) | | 10,296 | 10,257 | 10,108 | 10,103 | 10,032 | 10,044 | 10,017 | 9,987 | 9,970 | 9,925 | 9,951 | 9,947 | 120,637 |
| 13. | Demand Jurisdictional Recoverable Costs (E) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | \$10,296 | \$10,257 | \$10,108 | \$10,103 | \$10,032 | \$10,044 | \$10,017 | \$9,987 | \$9,970 | \$9,925 | \$9,951 | \$9,947 | \$120,637 |

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 3.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
 DOCKET NO. 0 007-2E1
 TAMPA ELECTRIC COMPANY
 (HTB-3)
 DOCUMENT NO. 4
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 FORM 42-4P
 FILED: SEPTEMBER 3, 2004

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2005 to December 2005

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

| Line | Description | Beginning of Period Amount | Projected Jan-05 | Projected Feb-05 | Projected Mar-05 | Projected Apr-05 | Projected May-05 | Projected Jun-05 | Projected Jul-05 | Projected Aug-05 | Projected Sep-05 | Projected Oct-05 | Projected Nov-05 | Projected Dec-05 | End of Period Total |
|------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| 1. | Investments | | | | | | | | | | | | | | |
| a. | Expenditures/Additions | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| b. | Clearings to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plant-in-Service/Depreciation Base (A) | \$120,737 | 120,737 | 120,737 | 120,737 | 120,737 | 120,737 | 120,737 | 120,737 | 120,737 | 120,737 | 120,737 | 120,737 | 120,737 | 120,737 |
| 3. | Less: Accumulated Depreciation | (13,399) | (13,640) | (13,881) | (14,122) | (14,363) | (14,604) | (14,845) | (15,086) | (15,327) | (15,568) | (15,809) | (16,050) | (16,291) | (16,291) |
| 4. | CWIP - Non-Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$107,338 | \$107,097 | \$106,856 | \$106,615 | \$106,374 | \$106,133 | \$105,892 | \$105,651 | \$105,410 | \$105,169 | \$104,928 | \$104,687 | \$104,446 | \$104,446 |
| 6. | Average Net Investment | | \$107,218 | \$106,977 | \$106,736 | \$106,495 | \$106,254 | \$106,013 | \$105,772 | \$105,531 | \$105,290 | \$105,049 | \$104,808 | \$104,567 | \$104,567 |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (B) | | 788 | 787 | 785 | 783 | 781 | 780 | 778 | 776 | 774 | 772 | 771 | 769 | 9,344 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 252 | 251 | 251 | 250 | 250 | 249 | 249 | 248 | 247 | 247 | 246 | 246 | 2,986 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation (C) | | 241 | 241 | 241 | 241 | 241 | 241 | 241 | 241 | 241 | 241 | 241 | 241 | 2,892 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | \$1,281 | \$1,279 | \$1,277 | \$1,274 | \$1,272 | \$1,270 | \$1,268 | \$1,268 | \$1,265 | \$1,262 | \$1,260 | \$1,258 | \$1,256 | \$15,222 |
| a. | Recoverable Costs Allocated to Energy | 1,281 | 1,279 | 1,277 | 1,274 | 1,272 | 1,270 | 1,268 | 1,268 | 1,265 | 1,262 | 1,260 | 1,258 | 1,256 | 15,222 |
| b. | Recoverable Costs Allocated to Demand | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | 0.9818356 | 0.9809229 | 0.9695073 | 0.9718295 | 0.9678167 | 0.9717804 | 0.9720999 | 0.9719386 | 0.9731714 | 0.9717357 | 0.9771121 | 0.9796050 | 0.9796050 | 0.9796050 |
| 11. | Demand Jurisdictional Factor | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 |
| 12. | Energy Jurisdictional Recoverable Costs (D) | 1,258 | 1,255 | 1,238 | 1,238 | 1,231 | 1,234 | 1,233 | 1,230 | 1,228 | 1,224 | 1,229 | 1,230 | 1,230 | 14,828 |
| 13. | Demand Jurisdictional Recoverable Costs (E) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | \$1,258 | \$1,255 | \$1,238 | \$1,238 | \$1,231 | \$1,234 | \$1,233 | \$1,230 | \$1,228 | \$1,224 | \$1,229 | \$1,230 | \$1,230 | \$14,828 |

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.40
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 2.4%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
 DOCKET NO. 040007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-3)
 DOCUMENT NO. 4
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 FILED: SEPTEMBER 3, 2004

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2005 to December 2005

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

| Line | Description | Beginning of Period Amount | Projected Jan-05 | Projected Feb-05 | Projected Mar-05 | Projected Apr-05 | Projected May-05 | Projected Jun-05 | Projected Jul-05 | Projected Aug-05 | Projected Sep-05 | Projected Oct-05 | Projected Nov-05 | Projected Dec-05 | End of Period Total |
|------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| 1. | Investments | | | | | | | | | | | | | | |
| a. | Expenditures/Additions | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| b. | Clearings to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plant-in-Service/Depreciation Base (A) | 583,129,721 | 83,129,721 | 83,129,721 | 83,129,721 | 83,129,721 | 83,129,721 | 83,129,721 | 83,129,721 | 83,129,721 | 83,129,721 | 83,129,721 | 83,129,721 | 83,129,721 | |
| 3. | Less: Accumulated Depreciation | (18,056,331) | (18,347,285) | (18,638,239) | (18,929,193) | (19,220,147) | (19,511,101) | (19,802,055) | (20,093,009) | (20,383,963) | (20,674,917) | (20,965,871) | (21,256,825) | (21,547,779) | |
| 4. | CWIP - Non-Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$65,073,390 | \$64,782,436 | \$64,491,482 | \$64,200,528 | \$63,909,574 | \$63,618,620 | \$63,327,666 | \$63,036,712 | \$62,745,758 | \$62,454,804 | \$62,163,850 | \$61,872,896 | \$61,581,942 | |
| 6. | Average Net Investment | | \$64,927,913 | \$64,636,959 | \$64,346,005 | \$64,055,051 | \$63,764,097 | \$63,473,143 | \$63,182,189 | \$62,891,235 | \$62,600,281 | \$62,309,327 | \$62,018,373 | \$61,727,419 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (B) | | 477,426 | 475,286 | 473,147 | 471,007 | 468,868 | 466,729 | 464,589 | 462,450 | 460,310 | 458,171 | 456,031 | 453,892 | 5,587,906 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 152,581 | 151,897 | 151,213 | 150,529 | 149,846 | 149,162 | 148,478 | 147,794 | 147,111 | 146,427 | 145,743 | 145,059 | 1,785,840 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation (C) | | 290,954 | 290,954 | 290,954 | 290,954 | 290,954 | 290,954 | 290,954 | 290,954 | 290,954 | 290,954 | 290,954 | 290,954 | 3,491,448 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | \$920,961 | \$918,137 | \$915,314 | \$912,490 | \$909,668 | \$906,845 | \$904,021 | \$901,198 | \$898,375 | \$895,552 | \$892,728 | \$889,905 | \$887,082 | \$10,865,194 |
| a. | Recoverable Costs Allocated to Energy | 920,961 | 918,137 | 915,314 | 912,490 | 909,668 | 906,845 | 904,021 | 901,198 | 898,375 | 895,552 | 892,728 | 889,905 | 887,082 | 10,865,194 |
| b. | Recoverable Costs Allocated to Demand | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | 0.9818356 | 0.9809229 | 0.9695073 | 0.9718295 | 0.9678167 | 0.9717804 | 0.9720999 | 0.9719386 | 0.9731714 | 0.9717357 | 0.9771121 | 0.9796050 | | |
| 11. | Demand Jurisdictional Factor | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | |
| 12. | Energy Jurisdictional Recoverable Costs (D) | 904,232 | 900,622 | 887,404 | 886,785 | 880,392 | 881,254 | 878,799 | 875,909 | 874,273 | 870,240 | 872,295 | 871,755 | 871,755 | 10,583,960 |
| 13. | Demand Jurisdictional Recoverable Costs (E) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | \$904,232 | \$900,622 | \$887,404 | \$886,785 | \$880,392 | \$881,254 | \$878,799 | \$875,909 | \$874,273 | \$870,240 | \$872,295 | \$871,755 | \$871,755 | \$10,583,960 |

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.46
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate 4.2%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
 DOCKET NO. 04007-El
 TAMPA ELECTRIC COMPANY
 (HTB-3)
 DOCUMENT NO. 4
 PAGE 11 OF 21
 FORM 42-4P
 FILED: SEPTEMBER 3, 2004

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2005 to December 2005

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

| Line | Description | Beginning of Period | Projected Jan-05 | Projected Feb-05 | Projected Mar-05 | Projected Apr-05 | Projected May-05 | Projected Jun-05 | Projected Jul-05 | Projected Aug-05 | Projected Sep-05 | Projected Oct-05 | Projected Nov-05 | Projected Dec-05 | End of Period Total |
|------|--|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| 1. | Investments | | | | | | | | | | | | | | |
| a. | Expenditures/Additions | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| b. | Clearings to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plant-in-Service/Depreciation Base (A) | \$21,739,737 | 21,739,737 | 21,739,737 | 21,739,737 | 21,739,737 | 21,739,737 | 21,739,737 | 21,739,737 | 21,739,737 | 21,739,737 | 21,739,737 | 21,739,737 | 21,739,737 | |
| 3. | Less: Accumulated Depreciation | (1,815,865) | (1,866,561) | (1,917,257) | (1,967,953) | (2,018,649) | (2,069,345) | (2,120,041) | (2,170,737) | (2,221,433) | (2,272,129) | (2,322,825) | (2,373,521) | (2,424,217) | |
| 4. | CWIP - Non-Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$19,923,872 | \$19,873,176 | \$19,822,480 | \$19,771,784 | \$19,721,088 | \$19,670,392 | \$19,619,696 | \$19,569,000 | \$19,518,304 | \$19,467,608 | \$19,416,912 | \$19,366,216 | \$19,315,520 | |
| 6. | Average Net Investment | | \$19,898,524 | \$19,847,828 | \$19,797,132 | \$19,746,436 | \$19,695,740 | \$19,645,044 | \$19,594,348 | \$19,543,652 | \$19,492,956 | \$19,442,260 | \$19,391,564 | \$19,340,868 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (B) | | 146,317 | 145,944 | 145,572 | 145,199 | 144,826 | 144,453 | 144,081 | 143,708 | 143,335 | 142,962 | 142,589 | 142,217 | 1,731,203 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 46,762 | 46,642 | 46,523 | 46,404 | 46,285 | 46,166 | 46,047 | 45,928 | 45,808 | 45,689 | 45,570 | 45,451 | 553,275 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation (C) | | 5,696 | 5,666 | 5,696 | 5,666 | 5,666 | 5,666 | 5,666 | 5,666 | 5,696 | 5,666 | 5,696 | 5,696 | 60,352 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | | \$243,775 | \$243,282 | \$242,791 | \$242,299 | \$241,807 | \$241,315 | \$240,824 | \$240,332 | \$239,839 | \$239,347 | \$238,855 | \$238,364 | \$2,892,830 |
| a. | Recoverable Costs Allocated to Energy | | 243,775 | 243,282 | 242,791 | 242,299 | 241,807 | 241,315 | 240,824 | 240,332 | 239,839 | 239,347 | 238,855 | 238,364 | 2,892,830 |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9818356 | 0.9809229 | 0.9695073 | 0.9718295 | 0.9678167 | 0.9717804 | 0.9720999 | 0.9719386 | 0.9731714 | 0.9717357 | 0.9771121 | 0.9796050 | |
| 11. | Demand Jurisdictional Factor | | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | |
| 12. | Energy Jurisdictional Recoverable Costs (D) | | 239,347 | 238,641 | 235,388 | 235,473 | 234,025 | 234,505 | 234,105 | 233,588 | 233,404 | 232,582 | 233,388 | 233,503 | 2,817,949 |
| 13. | Demand Jurisdictional Recoverable Costs (E) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | \$239,347 | \$238,641 | \$235,388 | \$235,473 | \$234,025 | \$234,505 | \$234,105 | \$233,588 | \$233,404 | \$232,582 | \$233,388 | \$233,503 | \$2,817,949 |

Notes:
 (A) Applicable depreciable base for Big Bend; accounts 311.45 and 312.45
 (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (C) Applicable depreciation rates are 2.1% and 2.8%
 (D) Line 9a x Line 10
 (E) Line 9b x Line 11

EXHIBIT NO. _____
 DOCKET NO. 040007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-3)
 DOCUMENT NO. 4
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 FORM 42-4P
 FILED: SEPTEMBER 3, 2004

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2005 to December 2005

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

| Line | Description | Beginning of Period Amount | Projected Jan-05 | Projected Feb-05 | Projected Mar-05 | Projected Apr-05 | Projected May-05 | Projected Jun-05 | Projected Jul-05 | Projected Aug-05 | Projected Sep-05 | Projected Oct-05 | Projected Nov-05 | Projected Dec-05 | End of Period Total |
|------|--|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|
| 1. | Investments | | | | | | | | | | | | | | |
| a. | Expenditures/Additions | | \$30,000 | \$30,000 | \$30,000 | \$50,000 | \$25,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$165,000 |
| b. | Clearings to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plant-in-Service/Depreciation Base (A) | \$0 | 0 | 0 | 0 | 0 | 0 | 5,964,555 | 5,964,555 | 5,964,555 | 5,964,555 | 5,964,555 | 5,964,555 | 5,964,555 | 5,964,555 |
| 3. | Less: Accumulated Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | (9,432) | (28,295) | (47,158) | (66,021) | (84,884) | (103,747) | (122,610) | (122,610) |
| 4. | CWIP - Non-Interest Bearing | 5,799,555 | 5,829,555 | 5,859,555 | 5,889,555 | 5,939,555 | 5,964,555 | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) |
| 5. | Net Investment (Lines 2 + 3 + 4) | 5,799,555 | 5,829,555 | 5,859,555 | 5,889,555 | 5,939,555 | 5,964,555 | 5,955,124 | 5,936,261 | 5,917,398 | 5,898,535 | 5,879,672 | 5,860,809 | 5,841,946 | |
| 6. | Average Net Investment | | \$5,814,555 | \$5,844,555 | \$5,874,555 | \$5,914,555 | \$5,952,055 | \$5,959,839 | \$5,945,692 | \$5,926,829 | \$5,907,966 | \$5,889,103 | \$5,870,240 | \$5,851,377 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (B) | | 42,755 | 42,976 | 43,197 | 43,491 | 43,766 | 43,824 | 43,720 | 43,581 | 43,442 | 43,304 | 43,165 | 43,026 | 520,247 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 13,664 | 13,735 | 13,805 | 13,899 | 13,987 | 14,006 | 13,972 | 13,928 | 13,884 | 13,839 | 13,795 | 13,751 | 166,265 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation (C) | | 0 | 0 | 0 | 0 | 0 | 9,432 | 18,863 | 18,863 | 18,863 | 18,863 | 18,863 | 18,863 | 122,610 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | | \$56,419 | \$56,711 | \$57,002 | \$57,390 | \$57,753 | \$57,753 | \$57,753 | \$57,753 | \$57,753 | \$57,753 | \$57,753 | \$57,753 | \$57,753 |
| a. | Recoverable Costs Allocated to Energy | | 56,419 | 56,711 | 57,002 | 57,390 | 57,753 | 57,753 | 57,753 | 57,753 | 57,753 | 57,753 | 57,753 | 57,753 | 57,753 |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9818356 | 0.9809229 | 0.9695073 | 0.9718295 | 0.9678167 | 0.9717804 | 0.9720999 | 0.9719386 | 0.9731714 | 0.9717357 | 0.9771121 | 0.9796050 | |
| 11. | Demand Jurisdictional Factor | | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | |
| 12. | Energy Jurisdictional Recoverable Costs (D) | | 55,394 | 55,629 | 55,264 | 55,773 | 55,894 | 65,364 | 74,419 | 74,229 | 74,145 | 73,858 | 74,088 | 74,097 | 788,154 |
| 13. | Demand Jurisdictional Recoverable Costs (E) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | \$55,394 | \$55,629 | \$55,264 | \$55,773 | \$55,894 | \$65,364 | \$74,419 | \$74,229 | \$74,145 | \$73,858 | \$74,088 | \$74,097 | \$788,154 |

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 and 312.42 and 312.43
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rates are 4.0%, 3.8% and 3.2%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
 DOCKET NO. 040007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-3)
 DOCUMENT NO. 4
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 FILED: SEPTEMBER 3, 2004

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2005 to December 2005

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

| Line | Description | Beginning of Period Amount | Projected Jan-05 | Projected Feb-05 | Projected Mar-05 | Projected Apr-05 | Projected May-05 | Projected Jun-05 | Projected Jul-05 | Projected Aug-05 | Projected Sep-05 | Projected Oct-05 | Projected Nov-05 | Projected Dec-05 | End of Period Total |
|------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| 1. | Investments | | | | | | | | | | | | | | |
| a. | Expenditures/Additions | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| b. | Clearings to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plant-in-Service/Depreciation Base (A) | \$247,178 | 8,045,110 | 8,045,110 | 8,045,110 | 8,045,110 | 8,045,110 | 8,045,110 | 8,045,110 | 8,045,110 | 8,045,110 | 8,045,110 | 8,045,110 | 8,045,110 | |
| 3. | Less: Accumulated Depreciation | (29,114) | (41,774) | (66,348) | (90,922) | (115,496) | (140,070) | (164,644) | (189,218) | (213,792) | (238,366) | (262,940) | (287,514) | (312,089) | |
| 4. | CWIP - Non-Interest Bearing | 7,797,932 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$8,015,996 | \$8,003,336 | \$7,978,762 | \$7,954,188 | \$7,929,614 | \$7,905,040 | \$7,880,466 | \$7,855,892 | \$7,831,318 | \$7,806,744 | \$7,782,170 | \$7,757,596 | \$7,733,021 | |
| 6. | Average Net Investment | | \$8,009,666 | \$7,991,049 | \$7,966,475 | \$7,941,901 | \$7,917,327 | \$7,892,753 | \$7,868,179 | \$7,843,605 | \$7,819,031 | \$7,794,457 | \$7,769,883 | \$7,745,308 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (B) | | 58,896 | 58,760 | 58,579 | 58,398 | 58,217 | 58,037 | 57,856 | 57,675 | 57,495 | 57,314 | 57,133 | 56,953 | 695,313 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 18,823 | 18,779 | 18,721 | 18,663 | 18,606 | 18,548 | 18,490 | 18,432 | 18,375 | 18,317 | 18,259 | 18,201 | 222,214 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation (C) | | 12,660 | 24,574 | 24,574 | 24,574 | 24,574 | 24,574 | 24,574 | 24,574 | 24,574 | 24,574 | 24,574 | 24,574 | 282,974 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | | \$90,379 | \$102,113 | \$101,874 | \$101,635 | \$101,397 | \$101,159 | \$100,920 | \$100,681 | \$100,444 | \$100,205 | \$99,966 | \$99,728 | \$1,200,501 |
| a. | Recoverable Costs Allocated to Energy | | 90,379 | 102,113 | 101,874 | 101,635 | 101,397 | 101,159 | 100,920 | 100,681 | 100,444 | 100,205 | 99,966 | 99,728 | 1,200,501 |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9818356 | 0.9809229 | 0.9695073 | 0.9718295 | 0.9678167 | 0.9717804 | 0.9720999 | 0.9719386 | 0.9731714 | 0.9717357 | 0.9771121 | 0.9796050 | |
| 11. | Demand Jurisdictional Factor | | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | |
| 12. | Energy Jurisdictional Recoverable Costs (D) | | 88,737 | 100,165 | 98,768 | 98,772 | 98,134 | 98,304 | 98,104 | 97,856 | 97,749 | 97,373 | 97,678 | 97,694 | 1,169,334 |
| 13. | Demand Jurisdictional Recoverable Costs (E) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | \$88,737 | \$100,165 | \$98,768 | \$98,772 | \$98,134 | \$98,304 | \$98,104 | \$97,856 | \$97,749 | \$97,373 | \$97,678 | \$97,694 | \$1,169,334 |

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41, 312.42, 312.43, 315.40, 315.43 and 315.44
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rates are 4.0%, 3.8%, 3.2%, 3.4%, 3.1%, and 2.7%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
 DOCKET NO. 040007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-3)
 DOCUMENT NO. 4
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 FILED: SEPTEMBER 3, 2004

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2005 to December 2005

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

| Line | Description | Beginning of Period Amount | Projected Jan-05 | Projected Feb-05 | Projected Mar-05 | Projected Apr-05 | Projected May-05 | Projected Jun-05 | Projected Jul-05 | Projected Aug-05 | Projected Sep-05 | Projected Oct-05 | Projected Nov-05 | Projected Dec-05 | End of Period Total |
|------|--|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|
| 1. | Investments | | | | | | | | | | | | | | |
| a. | Expenditures/Additions | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| b. | Clearings to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plant-in-Service/Depreciation Base (A) | \$1,561,473 | 1,561,473 | 1,561,473 | 1,561,473 | 1,561,473 | 1,561,473 | 1,561,473 | 1,561,473 | 1,561,473 | 1,561,473 | 1,561,473 | 1,561,473 | 1,561,473 | 1,561,473 |
| 3. | Less: Accumulated Depreciation | (50,881) | (55,305) | (59,729) | (64,153) | (68,577) | (73,001) | (77,425) | (81,849) | (86,273) | (90,697) | (95,121) | (99,545) | (103,969) | |
| 4. | CWIP - Non-Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$1,510,592 | \$1,506,168 | \$1,501,744 | \$1,497,320 | \$1,492,896 | \$1,488,472 | \$1,484,048 | \$1,479,624 | \$1,475,200 | \$1,470,776 | \$1,466,352 | \$1,461,928 | \$1,457,504 | |
| 6. | Average Net Investment | | \$1,508,380 | \$1,503,956 | \$1,499,532 | \$1,495,108 | \$1,490,684 | \$1,486,260 | \$1,481,836 | \$1,477,412 | \$1,472,988 | \$1,468,564 | \$1,464,140 | \$1,459,716 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (B) | | 11,091 | 11,059 | 11,026 | 10,994 | 10,961 | 10,929 | 10,896 | 10,864 | 10,831 | 10,799 | 10,766 | 10,734 | 130,950 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 3,545 | 3,534 | 3,524 | 3,514 | 3,503 | 3,493 | 3,482 | 3,472 | 3,462 | 3,451 | 3,441 | 3,430 | 41,851 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation (C) | | 4,424 | 4,424 | 4,424 | 4,424 | 4,424 | 4,424 | 4,424 | 4,424 | 4,424 | 4,424 | 4,424 | 4,424 | 5,088 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | | \$19,060 | \$19,017 | \$18,974 | \$18,932 | \$18,888 | \$18,846 | \$18,802 | \$18,760 | \$18,717 | \$18,674 | \$18,631 | \$18,588 | \$225,889 |
| a. | Recoverable Costs Allocated to Energy | | 19,060 | 19,017 | 18,974 | 18,932 | 18,888 | 18,846 | 18,802 | 18,760 | 18,717 | 18,674 | 18,631 | 18,588 | 225,889 |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9818356 | 0.9809229 | 0.9695073 | 0.9718295 | 0.9678167 | 0.9717804 | 0.9720999 | 0.9719386 | 0.9731714 | 0.9717357 | 0.9771121 | 0.9796050 | |
| 11. | Demand Jurisdictional Factor | | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | |
| 12. | Energy Jurisdictional Recoverable Costs (D) | | 18,714 | 18,654 | 18,395 | 18,399 | 18,280 | 18,314 | 18,277 | 18,234 | 18,215 | 18,146 | 18,205 | 18,209 | 220,042 |
| 13. | Demand Jurisdictional Recoverable Costs (E) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | \$18,714 | \$18,654 | \$18,395 | \$18,399 | \$18,280 | \$18,314 | \$18,277 | \$18,234 | \$18,215 | \$18,146 | \$18,205 | \$18,209 | \$220,042 |

Notes:

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

EXHIBIT NO. _____
 DOCKET NO. 040007-EE
 TAMPA ELECTRIC COMPANY
 (HTB-3)
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 FILED: SEPTEMBER 3, 2004

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2005 to December 2005

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

| Line | Description | Beginning of Period Amount | Projected Jan-05 | Projected Feb-05 | Projected Mar-05 | Projected Apr-05 | Projected May-05 | Projected Jun-05 | Projected Jul-05 | Projected Aug-05 | Projected Sep-05 | Projected Oct-05 | Projected Nov-05 | Projected Dec-05 | End of Period Total |
|------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| 1. | Investments | | | | | | | | | | | | | | |
| a. | Expenditures/Additions | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| b. | Clearings to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plant-in-Service/Depreciation Base (A) | \$2,543,334 | 2,543,334 | 2,543,334 | 2,543,334 | 2,543,334 | 2,543,334 | 2,543,334 | 2,543,334 | 2,543,334 | 2,543,334 | 2,543,334 | 2,543,334 | 2,543,334 | |
| 3. | Less: Accumulated Depreciation | (25,754) | (31,477) | (37,200) | (42,923) | (48,646) | (54,369) | (60,092) | (65,815) | (71,538) | (77,261) | (82,984) | (88,707) | (94,430) | |
| 4. | CWIP - Non-Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$2,517,580 | \$2,511,857 | \$2,506,134 | \$2,500,411 | \$2,494,688 | \$2,488,965 | \$2,483,242 | \$2,477,519 | \$2,471,796 | \$2,466,073 | \$2,460,350 | \$2,454,627 | \$2,448,904 | |
| 6. | Average Net Investment | | \$2,514,719 | \$2,508,996 | \$2,503,273 | \$2,497,550 | \$2,491,827 | \$2,486,104 | \$2,480,381 | \$2,474,658 | \$2,468,935 | \$2,463,212 | \$2,457,489 | \$2,451,766 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (B) | | 18,491 | 18,449 | 18,407 | 18,365 | 18,323 | 18,281 | 18,239 | 18,197 | 18,154 | 18,112 | 18,070 | 18,028 | 219,116 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 5,910 | 5,896 | 5,883 | 5,869 | 5,856 | 5,842 | 5,829 | 5,815 | 5,802 | 5,789 | 5,775 | 5,762 | 70,028 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation (C) | | 5,723 | 5,723 | 5,723 | 5,723 | 5,723 | 5,723 | 5,723 | 5,723 | 5,723 | 5,723 | 5,723 | 5,723 | 68,676 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | | \$30,124 | \$30,068 | \$30,013 | \$29,957 | \$29,902 | \$29,846 | \$29,791 | \$29,735 | \$29,679 | \$29,624 | \$29,568 | \$29,513 | \$357,820 |
| a. | Recoverable Costs Allocated to Energy | | 30,124 | 30,068 | 30,013 | 29,957 | 29,902 | 29,846 | 29,791 | 29,735 | 29,679 | 29,624 | 29,568 | 29,513 | 357,820 |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9818356 | 0.9809229 | 0.9695073 | 0.9718295 | 0.9678167 | 0.9717804 | 0.9720999 | 0.9719386 | 0.9731714 | 0.9717357 | 0.9771121 | 0.9796050 | |
| 11. | Demand Jurisdictional Factor | | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | |
| 12. | Energy Jurisdictional Recoverable Costs (D) | | 29,577 | 29,494 | 29,098 | 29,113 | 28,940 | 29,004 | 28,960 | 28,901 | 28,883 | 28,787 | 28,891 | 28,911 | 348,559 |
| 13. | Demand Jurisdictional Recoverable Costs (E) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | \$29,577 | \$29,494 | \$29,098 | \$29,113 | \$28,940 | \$29,004 | \$28,960 | \$28,901 | \$28,883 | \$28,787 | \$28,891 | \$28,911 | \$348,559 |

Notes:

- (A) Applicable depreciable base for Big Bend; account 315.44
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 2.7%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
 DOCKET NO. 0 0007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-3)
 DOCUMENT NO. 4
 PAGE 16 OF 21
 FORM 42-4P
 FILED: SEPTEMBER 3, 2004

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Actual Period Amount
 January 2005 to December 2005

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

| Line | Description | Beginning of Period Amount | Projected Jan-05 | Projected Feb-05 | Projected Mar-05 | Projected Apr-05 | Projected May-05 | Projected Jun-05 | Projected Jul-05 | Projected Aug-05 | Projected Sep-05 | Projected Oct-05 | Projected Nov-05 | Projected Dec-05 | End of Period Total |
|------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| 1. | Investments | | | | | | | | | | | | | | |
| a. | Expenditures/Additions | | \$15,000 | \$15,000 | \$35,000 | \$45,000 | \$50,000 | \$50,000 | \$50,000 | \$55,000 | \$345,000 | \$660,000 | \$235,000 | \$150,000 | \$1,705,000 |
| b. | Clearings to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plant-in-Service/Depreciation Base (A) | \$0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3. | Less: Accumulated Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4. | CWIP - Non-Interest Bearing | 430,000 | 445,000 | 460,000 | 495,000 | 540,000 | 590,000 | 640,000 | 690,000 | 745,000 | 1,090,000 | 1,750,000 | 1,985,000 | 2,135,000 | |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$430,000 | \$445,000 | \$460,000 | \$495,000 | \$540,000 | \$590,000 | \$640,000 | \$690,000 | \$745,000 | \$1,090,000 | \$1,750,000 | \$1,985,000 | \$2,135,000 | |
| 6. | Average Net Investment | | \$437,500 | \$452,500 | \$477,500 | \$517,500 | \$565,000 | \$615,000 | \$665,000 | \$717,500 | \$917,500 | \$1,420,000 | \$1,867,500 | \$2,060,000 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (B) | | 3,217 | 3,327 | 3,511 | 3,805 | 4,155 | 4,522 | 4,890 | 5,276 | 6,747 | 10,441 | 13,732 | 15,148 | 78,771 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 1,028 | 1,063 | 1,122 | 1,216 | 1,328 | 1,445 | 1,563 | 1,686 | 2,156 | 3,337 | 4,389 | 4,841 | 25,174 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation (C) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | | \$4,245 | \$4,390 | \$4,633 | \$5,021 | \$5,483 | \$5,967 | \$6,453 | \$6,962 | \$8,903 | \$13,778 | \$18,121 | \$19,989 | \$103,945 |
| a. | Recoverable Costs Allocated to Energy | | 4,245 | 4,390 | 4,633 | 5,021 | 5,483 | 5,967 | 6,453 | 6,962 | 8,903 | 13,778 | 18,121 | 19,989 | 103,945 |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9818356 | 0.9809229 | 0.9695073 | 0.9718295 | 0.9678167 | 0.9717804 | 0.9720999 | 0.9719386 | 0.9731714 | 0.9717357 | 0.9771121 | 0.9796050 | |
| 11. | Demand Jurisdictional Factor | | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | |
| 12. | Retail Energy-Related Recoverable Costs (D) | | 4,168 | 4,306 | 4,492 | 4,880 | 5,307 | 5,799 | 6,273 | 6,767 | 8,664 | 13,389 | 17,706 | 19,581 | 101,332 |
| 13. | Retail Demand-Related Recoverable Costs (E) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | \$4,168 | \$4,306 | \$4,492 | \$4,880 | \$5,307 | \$5,799 | \$6,273 | \$6,767 | \$8,664 | \$13,389 | \$17,706 | \$19,581 | \$101,332 |

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 4.0%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
 DOCKET NO. 040007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-3)
 DOCUMENT NO. 4
 PAGE 17 OF 21
 FORM 42-4P
 FILED: SEPTEMBER 3, 2004

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Actual Period Amount
 January 2005 to December 2005

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

| Line | Description | Beginning of Period Amount | Projected Jan-05 | Projected Feb-05 | Projected Mar-05 | Projected Apr-05 | Projected May-05 | Projected Jun-05 | Projected Jul-05 | Projected Aug-05 | Projected Sep-05 | Projected Oct-05 | Projected Nov-05 | Projected Dec-05 | End of Period Total |
|------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| 1. | Investments | | | | | | | | | | | | | | |
| a. | Expenditures/Additions | | \$10,000 | \$1,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$15,000 | \$215,000 | \$175,000 | \$175,000 | \$175,000 | \$1,000,000 | |
| b. | Clearings to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2. | Plant-in-Service/Depreciation Base (A) | \$0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3. | Less: Accumulated Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4. | CWIP - Non-Interest Bearing | 585,000 | 595,000 | 605,000 | 615,000 | 625,000 | 635,000 | 645,000 | 655,000 | 670,000 | 885,000 | 1,385,000 | 1,560,000 | 1,585,000 | |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$585,000 | \$595,000 | \$605,000 | \$615,000 | \$625,000 | \$635,000 | \$645,000 | \$655,000 | \$670,000 | \$885,000 | \$1,385,000 | \$1,560,000 | \$1,585,000 | |
| 6. | Average Net Investment | | \$590,000 | 600,000 | 610,000 | 620,000 | 630,000 | 640,000 | 650,000 | 662,500 | 777,500 | 1,135,000 | 1,472,500 | 1,572,500 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (B) | | 4,338 | 4,412 | 4,485 | 4,558 | 4,632 | 4,706 | 4,780 | 4,871 | 5,717 | 8,306 | 10,828 | 11,563 | 73,217 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 1,387 | 1,410 | 1,434 | 1,457 | 1,481 | 1,504 | 1,528 | 1,557 | 1,827 | 2,607 | 3,460 | 3,695 | 23,417 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation (C) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 +8) | | \$5,725 | \$5,822 | \$5,919 | \$6,016 | \$6,113 | \$6,210 | \$6,308 | \$6,428 | \$7,544 | \$11,013 | \$14,288 | \$15,258 | \$96,644 |
| a. | Recoverable Costs Allocated to Energy | | 5,725 | 5,822 | 5,919 | 6,016 | 6,113 | 6,210 | 6,308 | 6,428 | 7,544 | 11,013 | 14,288 | 15,258 | 96,644 |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9818356 | 0.9809229 | 0.9695073 | 0.9718295 | 0.9678167 | 0.9717804 | 0.9720999 | 0.9719386 | 0.9731714 | 0.9717357 | 0.9771121 | 0.9796050 | |
| 11. | Demand Jurisdictional Factor | | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | |
| 12. | Retail Energy-Related Recoverable Costs (D) | | 5,621 | 5,711 | 5,739 | 5,847 | 5,916 | 6,035 | 6,132 | 6,248 | 7,342 | 10,702 | 13,961 | 14,947 | 94,201 |
| 13. | Retail Demand-Related Recoverable Costs (E) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | 5,621 | 5,711 | 5,739 | 5,847 | 5,916 | 6,035 | 6,132 | 6,248 | 7,342 | 10,702 | 13,961 | 14,947 | 94,201 |

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 4.0%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
 DOCKET NO. 040007-ET
 TAMPA ELECTRIC COMPANY
 (HTB-3)
 DOCUMENT NO. 4
 PAGE 18 OF 21
 FORM 42-4P
 FILED: SEPTEMBER 3, 2004

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Actual Period Amount
 January 2005 to December 2005

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

| Line | Description | Beginning of Period Amount | Projected Jan-05 | Projected Feb-05 | Projected Mar-05 | Projected Apr-05 | Projected May-05 | Projected Jun-05 | Projected Jul-05 | Projected Aug-05 | Projected Sep-05 | Projected Oct-05 | Projected Nov-05 | Projected Dec-05 | End of Period Total |
|------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| 1. | Investments | | | | | | | | | | | | | | |
| a. | Expenditures/Additions | | \$10,000 | \$10,000 | \$40,000 | \$45,000 | \$50,000 | \$125,000 | \$135,000 | \$65,000 | \$265,000 | \$630,000 | \$460,000 | \$300,000 | \$2,135,000 |
| b. | Clearings to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plant-in-Service/Depreciation Base (A) | \$0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3. | Less: Accumulated Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4. | CWIP - Non-Interest Bearing | 500,000 | 510,000 | 520,000 | 560,000 | 605,000 | 655,000 | 780,000 | 915,000 | 980,000 | 1,245,000 | 1,875,000 | 2,335,000 | 2,635,000 | |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$500,000 | \$510,000 | \$520,000 | \$560,000 | \$605,000 | \$655,000 | \$780,000 | \$915,000 | \$980,000 | \$1,245,000 | \$1,875,000 | \$2,335,000 | \$2,635,000 | |
| 6. | Average Net Investment | | \$505,000 | \$515,000 | \$540,000 | \$582,500 | \$630,000 | \$717,500 | \$847,500 | \$947,500 | \$1,112,500 | \$1,560,000 | \$2,105,000 | \$2,485,000 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (B) | | 3,713 | 3,787 | 3,971 | 4,283 | 4,632 | 5,276 | 6,232 | 6,967 | 8,180 | 11,471 | 15,478 | 18,273 | 92,263 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 1,187 | 1,210 | 1,269 | 1,369 | 1,481 | 1,686 | 1,992 | 2,227 | 2,614 | 3,666 | 4,947 | 5,840 | 29,488 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation (C) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 +8) | | \$4,900 | \$4,997 | \$5,240 | \$5,652 | \$6,113 | \$6,962 | \$8,224 | \$9,194 | \$10,794 | \$15,137 | \$20,425 | \$24,113 | \$121,751 |
| a. | Recoverable Costs Allocated to Energy | | 4,900 | 4,997 | 5,240 | 5,652 | 6,113 | 6,962 | 8,224 | 9,194 | 10,794 | 15,137 | 20,425 | 24,113 | 121,751 |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9818356 | 0.9809229 | 0.9695073 | 0.9718295 | 0.9678167 | 0.9717804 | 0.9720999 | 0.9719386 | 0.9731714 | 0.9717357 | 0.9771121 | 0.9796050 | |
| 11. | Demand Jurisdictional Factor | | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | |
| 12. | Retail Energy-Related Recoverable Costs (D) | | 4,811 | 4,902 | 5,080 | 5,493 | 5,916 | 6,766 | 7,995 | 8,936 | 10,504 | 14,709 | 19,958 | 23,621 | 118,691 |
| 13. | Retail Demand-Related Recoverable Costs (E) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | \$4,811 | \$4,902 | \$5,080 | \$5,493 | \$5,916 | \$6,766 | \$7,995 | \$8,936 | \$10,504 | \$14,709 | \$19,958 | \$23,621 | \$118,691 |

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 3.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
 DOCKET NO. 040007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-3)
 DOCUMENT NO. 4
 PAGE 19 OF 21
 FORM 42-4P
 FILED: SEPTEMBER 3, 2004

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Actual Period Amount
 January 2005 to December 2005

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

| Line | Description | Beginning of Period Amount | Projected Jan-05 | Projected Feb-05 | Projected Mar-05 | Projected Apr-05 | Projected May-05 | Projected Jun-05 | Projected Jul-05 | Projected Aug-05 | Projected Sep-05 | Projected Oct-05 | Projected Nov-05 | Projected Dec-05 | End of Period Total |
|------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| 1. | Investments | | | | | | | | | | | | | | |
| a. | Expenditures/Additions | | \$500,000 | \$650,000 | \$750,000 | \$750,000 | \$775,000 | \$775,000 | \$825,000 | \$900,000 | \$1,000,000 | \$950,000 | \$825,000 | \$800,000 | \$9,500,000 |
| b. | Clearings to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2. | Plant-in-Service/Depreciation Base (A) | \$0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3. | Less: Accumulated Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4. | CWIP - Non-Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6. | Average Net Investment | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (B) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation (C) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 +8) | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| a. | Recoverable Costs Allocated to Energy | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9818356 | 0.9809229 | 0.9695073 | 0.9718295 | 0.9678167 | 0.9717804 | 0.9720999 | 0.9719386 | 0.9731714 | 0.9717357 | 0.9771121 | 0.9796050 | |
| 11. | Demand Jurisdictional Factor | | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | |
| 12. | Retail Energy-Related Recoverable Costs (D) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13. | Retail Demand-Related Recoverable Costs (E) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F) | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.43
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 3.2%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) FPSC ruling in Docket No. 980693-EI does not allow for recovery of dollars associated with this project until placed in-service.

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EXHIBIT NO. _____
 DOCKET NO. 04007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-3)
 DOCUMENT NO. 4
 PAGE 20 OF 21
 FORM 42-4P
 FILED: SEPTEMBER 3, 2004

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2005 to December 2005

For Project: SO₂ Emissions Allowances
(in Dollars)

| Line | Description | Beginning of Period Amount | Projected Jan-05 | Projected Feb-05 | Projected Mar-05 | Projected Apr-05 | Projected May-05 | Projected Jun-05 | Projected Jul-05 | Projected Aug-05 | Projected Sep-05 | Projected Oct-05 | Projected Nov-05 | Projected Dec-05 | End of Period Amount |
|------|---|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| 1. | Investments | | | | | | | | | | | | | | |
| a. | Purchases/Transfers | | \$0 | \$0 | \$0 | \$0 | \$0 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0 |
| b. | Sales/Transfers | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Auction Proceeds/Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Working Capital Balance | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| a. | FERC 158.1 Allowance Inventory | \$0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | FERC 158.2 Allowances Withheld | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | FERC 182.3 Other Regl. Assets - Losses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | FERC 254 Regulatory Liabilities - Gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3. | Total Working Capital Balance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4. | Average Net Working Capital Balance | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. | Return on Average Net Working Capital Balance | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (A) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Debt Component (Line 4 x 2.82% x 1/12) | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6. | Total Return Component (D) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7. | Expenses: | | | | | | | | | | | | | | |
| a. | Gains | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Losses | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | SO ₂ Allowance Expense | | (15,639) | (14,077) | (14,987) | (15,605) | (15,513) | (15,605) | (16,343) | (16,506) | (15,631) | (10,610) | (10,370) | (15,931) | (176,817) |
| 8. | Net Expenses (E) | | (15,639) | (14,077) | (14,987) | (15,605) | (15,513) | (15,605) | (16,343) | (16,506) | (15,631) | (10,610) | (10,370) | (15,931) | (176,817) |
| 9. | Total System Recoverable Expenses (Lines 6 + 7) | | (\$15,639) | (\$14,077) | (\$14,987) | (\$15,605) | (\$15,513) | (\$15,605) | (\$16,343) | (\$16,506) | (\$15,631) | (\$10,610) | (\$10,370) | (\$15,931) | (\$176,817) |
| a. | Recoverable Costs Allocated to Energy | | (15,639) | (14,077) | (14,987) | (15,605) | (15,513) | (15,605) | (16,343) | (16,506) | (15,631) | (10,610) | (10,370) | (15,931) | (176,817) |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9818356 | 0.9809229 | 0.9695073 | 0.9718295 | 0.9678167 | 0.9717804 | 0.9720999 | 0.9719386 | 0.9731714 | 0.9717357 | 0.9771121 | 0.9796050 | |
| 11. | Demand Jurisdictional Factor | | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | 0.9641722 | |
| 12. | Energy Jurisdictional Recoverable Costs (B) | | (15,355) | (13,808) | (14,530) | (15,165) | (15,014) | (15,165) | (15,887) | (16,043) | (15,212) | (10,310) | (10,133) | (15,606) | (172,228) |
| 13. | Demand Jurisdictional Recoverable Costs (C) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | Total Juris. Recoverable Costs (Lines 12 + 13) | | (\$15,355) | (\$13,808) | (\$14,530) | (\$15,165) | (\$15,014) | (\$15,165) | (\$15,887) | (\$16,043) | (\$15,212) | (\$10,310) | (\$10,133) | (\$15,606) | (\$172,228) |

Notes: (A) Lines 4 x 3.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(B) Line 9a x Line 10
(C) Line 9b x Line 11
(D) Line 6 is reported on Schedule 6E and 7E
(E) Line 8 is reported on Schedule 4E and 5E

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EXHIBIT NO. _____
DOCKET NO. 040007-EI
TAMPA ELECTRIC COMPANY
(HTB-3)
DOCUMENT NO. 4
PAGE 21 OF 21
FORM 42-4P
FILED: SEPTEMBER 3, 2004

Tampa Electric Company
Environmental Cost Recovery Clause
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Project Title: Big Bend Unit 3 Flue Gas Desulfurization Integration

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2004 through December 2004 is \$949,565 compared to the original projection of \$949,565 representing no variance.

The actual/estimated O&M expense for the period January 2004 through December 2004 is \$1,965,676 compared to the original projection of \$2,206,000 representing a variance of -10.9%. This variance resulted primarily from the decrease in the cost of consumables, principally potable water and chemicals, from the original projection. Additionally, a change was made in the outage schedule which did not permit for originally planned maintenance to occur in 2004.

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

Project Projections: Estimated depreciation plus return for the period January 2005 through December 2005 is expected to be \$922,702.

Estimated O&M costs for the period January 2005 through December 2005 are projected to be \$2,240,000.

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

Project Description:

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

The project involved the addition of molten sulfur unloading, storage and conveying to sulfur burners and catalytic converters where SO₂ is converted to SO₃. The control and injection system then injects this into the ductwork ahead of the electrostatic precipitators.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2004 through December 2004 is \$580,305 compared to the original projection of \$580,305 representing no variance.

The actual/estimated O&M expense for this project for the period January 2004 through December 2004 is \$0 and did not vary from the original projection.

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

Project Projections: Estimated depreciation plus return for the period January 2005 through December 2005 is projected to be \$557,479.

Estimated O&M costs for the period January 2005 through December 2005 are projected to be \$0.

Tampa Electric Company
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Project Title: Big Bend Unit 4 Continuous Emissions Monitors

Project Description:

Continuous emissions monitors (CEMs) were installed on the flue gas inlet and outlet of Big Bend Unit 4 to monitor compliance with the CAAA requirements. The monitors are capable of measuring, recording and electronically reporting SO₂, NO_x and volumetric gas flow out of the stack. The project consisted of monitors, a CEM building, the CEMs control and power cables to supply a complete system.

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

Project Accomplishment:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2004 through December 2004 is \$97,884 and did not vary from the original projection.

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

Project Projections: Estimated depreciation plus return for the period January 2005 through December 2005 is projected to be \$95,161.

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Project Title: Big Bend Unit 1 Classifier Replacement

Project Description:

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

Project Accomplishments:

- Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2004 through December 2004 is \$175,064 compared to the original projection of \$175,064 representing no variance.
- Progress Summary:** The project is complete and was placed in service December 1998.
- Project Projections:** Estimated depreciation plus return for the period January 2005 through December 2005 is projected to be \$168,932.

Tampa Electric Company
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Project Title: Big Bend Unit 2 Classifier Replacement

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2004 through December 2004 is \$128,202 compared to the original projection of \$128,202 representing no variance.

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

Project Projections: Estimated depreciation plus return for the period January 2005 through December 2005 is projected to be \$123,843.

Tampa Electric Company
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Project Title: Big Bend Units 1 & 2 FGD

Project Description:

The Big Bend Units 1 & 2 FGD system consists of equipment capable of removing SO₂ from the flue gas generated by the combustion of coal. The FGD was installed in order to comply with Phase II of the CAAA. Compliance with Phase II is required by January 1, 2000. The CAAA impose SO₂ emission limits on existing steam electric units with an output capacity of greater than 25 megawatts and all new utility units. Tampa Electric conducted an exhaustive analysis of options to comply with Phase II of the CAAA that culminated in the selection of the FGD project to serve Big Bend Units 1 & 2.

In Docket No. 980693-EI, Order No. PSC-99-0075-FOF-EI, issued January 11, 1999, the Commission found that the FGD project was the most cost-effective alternative for compliance with the SO₂ requirements of Phase II of the CAAA.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2004 through December 2004 is \$11,271,732 compared to the original projection of \$11,271,732 representing no variance.

The actual/estimated O&M expense for the period January 2004 through December 2004 is \$4,774,156 as compared to the original estimate of \$4,288,700 resulting in a variance of 11.3%. This variance resulted primarily from an outage schedule change that allowed for a major inspection and subsequent maintenance on towers, inlet ducts, oxidation air headers, absorber pumps and structural steel replacement. This activity was not originally planned for 2004.

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

Project Projections: Estimated depreciation plus return for the period January 2005 through December 2005 is expected to be \$10,865,194.

Estimated O&M costs for the period January 2005 through December 2005 are projected to be \$4,383,050.

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Project Title: Big Bend Section 114 Mercury Testing Platform

Project Description:

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

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

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

Project Accomplishments:

- Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2004 through December 2004 is \$15,559 compared to the original projection of \$15,559 representing no variance.
- Project Progress Summary:** The project was placed in service in December 1999 and was completed in May 2000.
- Project Projections:** Estimated depreciation plus return for the period January 2005 through December 2005 is expected to be \$15,222.

Tampa Electric Company
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Project Title: Big Bend FGD Optimization and Utilization

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgement and the EPA Consent Decree, Tampa Electric was required to optimize the SO₂ removal efficiency and operations of the Big Bend Units 1, 2 and 3 FGD systems. Tampa Electric performed activities in three key areas to improve the performance and reliability of the Big Bend Units 1, 2 and 3 FGD systems. The majority of the improvements were required to be performed on the Unit 3 tower module and included tower piping, nozzle and internal improvements, duct work improvements, electrical system reliability improvements, tower control improvements, dibasic acid system improvements, booster fan reliability improvements, absorber system improvements, quencher system improvements, and tower demister improvements. Big Bend Units 1 and 2 FGD system improvements included additional preventative maintenance, oxidation air control improvements, and tower water, air reagent and start-up piping upgrades. In order to ensure reliability of the FGD systems, improvements to the common limestone supply, gypsum dewatering stack reliability and wastewater treatment plant were also being performed.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2004 through December 2004 is \$2,963,665 as compared to the original projection of \$2,912,246 resulting in a variance of 1.8%. This variance is due to a Commission field audit request to lower the plant-in-service amount just prior to the submission of the 2004 projection. However, upon further review at a later date by the company and the Commission field audit personnel, the plant-in-service amount was restored to its original amount thereby creating the current variance.

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

Project Projections: Estimated depreciation plus return for the period January 2005 through December 2005 is expected to be \$2,892,830.

Tampa Electric Company
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Project Title: Big Bend PM Minimization and Monitoring

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2004 through December 2004 is \$848,091 as compared to the original projection of \$915,233 resulting in a variance of -7.3%. This variance was primarily due to a change in maintenance outages from spring to fall of 2004.

The actual/estimated O&M expense the period January 2004 through December 2004 is \$1,000,484 as compared to the original projection of \$980,000 resulting in an insignificant variance of 2.1%.

Project Progress Summary: The project is being placed in service January 2005.

Project Projections: Estimated depreciation plus return for the period January 2005 through December 2005 is expected to be \$1,200,501.

Estimated O&M costs for the period January 2005 through December 2005 are projected to be \$1,050,000.

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Project Title: Big Bend NO_x Emissions Reduction

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2004 through December 2004 is \$620,346 as compared to the original projection of \$605,009 resulting in an insignificant variance of 2.5%.

The actual/estimated O&M expense the period January 2004 through December 2004 is \$500,034 as compared to the original projection of \$545,000 resulting in a variance of -8.3%. This variance is due to less testing and maintenance related to coal fineness.

Project Progress Summary: The project is being placed in service June 2005.

Project Projections: Estimated depreciation plus return for the period January 2005 through December 2005 is expected to be \$809,122.

Estimated O&M costs for the period January 2005 through December 2005 are projected to be \$484,000.

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

Project Description:

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

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2004 through December 2004 is \$62,567 compared to the original projection of \$62,567 representing no variance.

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

Project Projections: Estimated depreciation plus return for the period January 2005 through December 2005 is projected to be \$61,001.

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

Project Description:

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

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2004 through December 2004 is \$102,893 compared to the original projection of \$102,893 representing no variance.

Project Progress Summary: The project is complete and was placed in service December 1998.

Project Projections: Estimated depreciation plus return for the period January 2005 through December 2005 is projected to be \$100,321.

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Project Title: Phillips Oil Tank No. 1 Upgrade

Project Description:

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

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2004 through December 2004 is \$7,350 compared to the original projection of \$7,350 representing no variance.

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

Project Projections: Estimated depreciation plus return for the period January 2005 through December 2005 is projected to be \$7,102.

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Project Title: Phillips Oil Tank No. 4 Upgrade

Project Description:

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

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2004 through December 2004 is \$11,563 compared to the original projection of \$11,563 representing no variance.

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

Project Projections: Estimated depreciation plus return for the period January 2005 through December 2005 is projected to be \$11,165.

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Project Title: SO₂ Emissions Allowances

Project Description:

The acid rain control title of the CAAA sets forth a comprehensive regulatory mechanism designed to control acid rain by limiting sulfur dioxide emissions by electric utilities. The CAAA requires reductions in SO₂ emissions in two phases. Phase I began on January 1, 1995 and applies to 110 mostly coal-fired utility plants containing about 260 generating units. These plants are owned by some 40 jurisdictional utility systems that are expected to reduce annual SO₂ emissions by as much as 4.5 million tons. Phase II began on January 1, 2000, and applies to virtually all existing steam-electric generating utility units with capacity exceeding 25 megawatts and to new generating utility units of any size. The EPA issues to the owners of generating units allowances (defined as an authorization to emit, during or after a specified calendar year, one ton of SO₂) equal to the number of tons of SO₂ emissions authorized by the CAAA. EPA does not assess a charge for the allowances it awards.

Project Accomplishments:

- Project Fiscal Expenditures:** The actual/estimated O&M for the period January 2004 through December 2004 is (\$7,608,085) compared to the original projection of (\$220,100) representing a variance of -3,356.6%. The significant variance is due to the magnitude of unanticipated proceeds from the sale of allowances associated with Hookers Point Station which created a credit balance that was then applied to the allowances consumed.
- Project Summary:** SO₂ Emissions Allowances are being used by Tampa Electric to meet compliance standards for Phase I of the CAAA.
- Project Projections:** Estimated O&M costs for the period January 2005 through December 2005 are projected to be (\$176,817).

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

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated O&M expense for the period January 2004 through December 2004 is \$34,500 compared to the original projection of \$43,700 representing a variance of -21.1%. This variance is due to the exemption for Hookers Point Station which is no longer in service.

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

Project Projections: Estimated O&M costs for the period January 2005 through December 2005 are projected to be \$34,500.

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Project Title: Gannon Thermal Discharge Study

Project Description:

This project is a direct requirement from the FDEP in conjunction with the renewal of Tampa Electric's Industrial Wastewater Facility Permit under the provisions of Chapter 403, Florida Statutes, and applicable rules of the Florida Administrative Code which constitute authorization for the company's Gannon Station facility to discharge to waters of the State under the NPDES. The FDEP permit is Permit No. FL0000809. Specifically, Tampa Electric is required to perform a 316(a) determination for Gannon Station to ensure the protection and propagation of a balanced, indigenous population of shellfish, fish and wildlife within the primary area of study. The project will have two facets: 1) develop the plan of study and identify the thermal plume, and 2) implement the plan of study through appropriate sampling to make the determination if any adverse impacts are occurring. The plan of study will be developed in 2001 with the bulk of the sampling and reporting occurring in 2002 and 2004.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated O&M expense for the period January 2004 through December 2004 is \$152,526 compared to the original projection of \$250,000 which represents a variance of -39.0%. This variance is primarily due to minimal spending until the sampling plan for the study is approved by the Department of Environmental Protection which is expected to occur in the late third or early fourth quarter of 2004.

Project Summary: This project was approved by the Commission in Docket No. 010593-EI on September 4, 2001. Work commenced during the 3rd quarter of 2001, however, unanticipated delays associated with the sample plan approval have occurred with FDEP. The project is expected to continue through at least 2005.

Project Projections: Estimated O&M costs for the period January 2005 through December 2005 are projected to be \$500,000.

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Project Title: Polk NO_x Emissions Reduction

Project Description:

This project is designed to meet a lower NO_x emissions limit established by the FDEP for Polk Unit 1 by July 1, 2004. The lower limit of 15 parts per million by volume dry basis at 15 percent O₂ is specified in FDEP Permit No. PSD-FL-194F issued February 5, 2002. The project will consist of two phases: 1) the humidification of syngas through the installation of a syngas saturator; and 2) the modification of controls and the installation of additional guide vanes to the diluent nitrogen compressor.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2004 through December 2004 is \$229,846 as compared to the original projection of \$243,339 resulting in a variance of -5.5%. This variance was due a lower plant-in-service base for the calculation of the depreciation expense and return on average net investment than originally projected.

The actual/estimated O&M for the period January 2004 through December 2004 is \$23,201 compared to the original projection of \$32,800 which represents a variance of -29.3%. This variance was due to a lower amount of maintenance to the reverse osmosis system and saturator than originally projected.

Project Summary: The project was placed in service January 2004.

Project Projections: Estimated depreciation plus return for the period January 2005 through December 2005 is projected to be \$225,889.

Estimated O&M costs for the period January 2005 through December 2005 are projected to be \$33,600.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2005 through December 2005
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Bayside SCR Consumables

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated O&M expense for the period January 2004 through December 2004 is \$69,541 compared to the original projection of \$243,000 resulting in a variance of -71.4%. This variance was due to a lower running rate for the units than originally projected. Additionally, the units are operating much cleaner than originally projected; therefore, a lower amount of ammonia is projected to be consumed.

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

Project Projections: Estimated O&M costs for the period January 2005 through December 2005 are projected to be \$115,000.

Tampa Electric Company
Environmental Cost Recovery Clause
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Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 SOFA

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2004 through December 2004 is \$304,949 compared to the original projection of \$423,634 resulting in a variance of -28.0%. This variance was due to the competitive bid process and overall project management that resulted in a reduction of actual expenditures from the projected amount.

The actual/estimated O&M for the period January 2004 through December 2004 is \$50,000 compared to the original projection of \$50,000 which represents no variance.

Project Summary: This project was approved by the Commission in Docket No. 030226-EI, Order No. PSC-03-0684-PAA-EI, issued June 6, 2004. This project is projected to be placed in service August 2004.

Project Projections: Estimated depreciation plus return for the period January 2005 through December 2005 is projected to be \$357,820.

Estimated O&M costs for the period January 2005 through December 2005 are projected to be \$50,000.

Tampa Electric Company
Environmental Cost Recovery Clause
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Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 1 Pre-SCR

Project Description: In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2007 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. Therefore, this project is a necessary precursor to an SCR system designed to reduce inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs. The Big Bend Unit 1 Pre-SCR technologies include a neural network system, secondary air controls and windbox modifications.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2004 through December 2004 is \$11,354. This project commenced in July 2004; therefore, no variance can be calculated.

Project Summary: A petition was filed on July 15, 2004 for approval of cost recovery for four new environmental compliance programs - Big Bend Unit 4 SCR, Big Bend Unit 1 Pre-SCR, Big Bend Unit 2 Pre-SCR and Big Bend Unit 3 Pre-SCR. These programs have been assigned Docket No. 040750-EI. The Commission staff recommendation for this docket is due on September 9, 2004, the Agenda Conference is scheduled for September 21, 2004 and the final order in this docket is scheduled to be issued October 11, 2004.

Project Projections: Estimated depreciation plus return for the period January 2005 through December 2005 is projected to be \$103,945.

Estimated O&M costs for the period January 2005 through December 2005 are projected to be \$27,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2005 through December 2005
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 2 Pre-SCR

Project Description: In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2007 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. Therefore, this project is a necessary precursor to an SCR system designed to reduce inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs. The Big Bend Unit 2 Pre-SCR technologies include secondary air controls and windbox modifications.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2004 through December 2004 is \$16,325. This project commenced in July 2004; therefore, no variance can be calculated.

Project Summary: A petition was filed on July 15, 2004 for approval of cost recovery for four new environmental compliance programs - Big Bend Unit 4 SCR, Big Bend Unit 1 Pre-SCR, Big Bend Unit 2 Pre-SCR and Big Bend Unit 3 Pre-SCR. These programs have been assigned Docket No. 040750-EI. The Commission staff recommendation for this docket is due on September 9, 2004, the Agenda Conference is scheduled for September 21, 2004 and the final order in this docket is scheduled to be issued October 11, 2004.

Project Projections: Estimated depreciation plus return for the period January 2005 through December 2005 is projected to be \$96,644.

Estimated O&M costs for the period January 2005 through December 2005 are projected to be \$23,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2005 through December 2005
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 Pre-SCR

Project Description: In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2007 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. Therefore, this project is a necessary precursor to an SCR system designed to reduce inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs. The Big Bend Unit 3 Pre-SCR technologies include a neutral network system, secondary air controls, windbox modifications and primary coal/air flow controls.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2004 through December 2004 is \$12,713. This project commenced in July 2004; therefore, no variance can be calculated.

Project Summary: A petition was filed on July 15, 2004 for approval of cost recovery for four new environmental compliance programs - Big Bend Unit 4 SCR, Big Bend Unit 1 Pre-SCR, Big Bend Unit 2 Pre-SCR and Big Bend Unit 3 Pre-SCR. These programs have been assigned Docket No. 040750-EI. The Commission staff recommendation for this docket is due on September 9, 2004, the Agenda Conference is scheduled for September 21, 2004 and the final order in this docket is scheduled to be issued October 11, 2004.

Project Projections: Estimated depreciation plus return for the period January 2005 through December 2005 is projected to be \$121,751.

Estimated O&M costs for the period January 2005 through December 2005 are projected to be \$66,000.

Tampa Electric Company
Environmental Cost Recovery Clause
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Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 SCR

Project Description: In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2007 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements.

Project Accomplishments:

Project Fiscal Expenditures: Based on the Commission's previous ruling in Docket No. 980693-EI, Tampa Electric will not seek ECRC recovery of capital costs for this project until mid-2007, the expected in service date for the project. At that time, the associated depreciation expense and allowance for funds used during construction will be requested for ECRC recovery.

Project Summary: A petition was filed on July 15, 2004 for approval of cost recovery for four new environmental compliance programs - Big Bend Unit 4 SCR, Big Bend Unit 1 Pre-SCR, Big Bend Unit 2 Pre-SCR and Big Bend Unit 3 Pre-SCR. These programs have been assigned Docket No. 040750-EI. The Commission staff recommendation for this docket is due on September 9, 2004, the Agenda Conference is scheduled for September 21, 2004 and the final order in this docket is scheduled to be issued October 11, 2004.

Project Projections: Estimated depreciation plus return for the period January 2005 through December 2005 is projected to be \$0.

Estimated O&M costs for the period January 2005 through December 2005 are projected to be \$0.

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Energy & Demand Allocation % By Rate Class
 January 2005 to December 2005

| Rate Class | (1) Average 12 CP Load Factor at Meter (%) | (2) Projected Sales at Meter (kWh) | (3) Projected Avg 12 CP at Meter (kW) | (4) Demand Loss Expansion Factor | (5) Energy Loss Expansion Factor | (6) Projected Sales at Generation (kWh) | (7) Projected Avg 12 CP at Generation (kW) | (8) Percentage of kWh Sales at Generation (%) | (9) Percentage of 12 CP Demand at Generation (%) | (10) 12 CP & 1/13 Allocation Factor (%) |
|---|--|--|---|--|--|---|--|---|--|---|
| RS, RST | 55.19% | 8,803,380,000 | 1,820,895 | 1.0576287 | 1.0472374 | 9,219,228,782 | 1,925,831 | 46.08% | 55.55% | 54.82% |
| GS, GST, TS | 61.70% | 1,066,948,000 | 197,403 | 1.0576287 | 1.0472374 | 1,117,347,849 | 208,779 | 5.58% | 6.02% | 5.99% |
| GSD, GSdT | 76.55% | 5,324,964,000 | 794,086 | 1.0565215 | 1.0466330 | 5,573,283,046 | 838,969 | 27.85% | 24.20% | 24.47% |
| GSLD, GSLDT, SBF | 83.61% | 2,303,504,000 | 314,504 | 1.0444011 | 1.0358878 | 2,386,171,691 | 328,468 | 11.93% | 9.48% | 9.67% |
| ISI, IST1, SB11, SB1T1, IS3, IST3, SB13 | 106.24% | 1,471,473,000 | 158,110 | 1.0205430 | 1.0173252 | 1,496,966,564 | 161,358 | 7.48% | 4.65% | 4.87% |
| SL/OL | 781.26% | 205,941,000 | 3,009 | 1.0576287 | 1.0472374 | 215,669,117 | 3,182 | 1.08% | 0.09% | 0.16% |
| TOTAL | | 19,176,210,000 | 3,288,007 | | | 20,008,667,049 | 3,466,587 | 100.00% | 100.00% | 100.00% |

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- Notes: (1) Average 12 CP load factor based on actual 2003 load research data
 (2) Projected kWh sales for the period January 2005 to December 2005
 (3) Calculated: (Column 2) / (8,760 hours x Column 1)
 (4) Based on actual 2003 load research data
 (5) Based on actual 2003 load research data
 (6) Column 2 x Column 5
 (7) Column 3 x Column 4
 (8) Column 6 / Total Column 6
 (9) Column 7 / Total Column 7
 (10) Column 8 x 1/13 + Column 9 x 12/13

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 FILED: SEPTEMBER 3, 2004

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Energy & Demand Allocation % By Rate Class
 January 2005 to December 2005

| <u>Rate Class</u> | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|---|--|---|-------------------------------------|-------------------------------------|---|---|--|
| | Percentage of kWh Sales at Generation (%) | 12 CP & 1/13 Allocation Factor (%) | Energy- Related Costs (\$) | Demand- Related Costs (\$) | Total Environmental Costs (\$) | Projected Sales at Meter (kWh) | Environmental Cost Recovery Factors (¢/kWh) |
| RS, RST | 46.08% | 54.82% | 8,863,857 | 304,399 | 9,168,256 | 8,803,380,000 | 0.104 |
| GS, GST, TS | 5.58% | 5.99% | 1,073,358 | 33,261 | 1,106,619 | 1,066,948,000 | 0.104 |
| GSD, GSDT | 27.85% | 24.47% | 5,357,170 | 135,874 | 5,493,044 | 5,324,964,000 | 0.103 |
| GSLD, GSLDT, SBF | 11.93% | 9.67% | 2,294,831 | 53,695 | 2,348,526 | 2,303,504,000 | 0.102 |
| IS1, IST1, SBI1, SBIT1, IS3, IST3, SBI3 | 7.48% | 4.87% | 1,438,838 | 27,042 | 1,465,880 | 1,471,473,000 | 0.100 |
| SL/OL | 1.08% | 0.16% | 207,747 | 888 | 208,635 | 205,941,000 | 0.101 |
| TOTAL | 100.00% | 100.00% | 19,235,801 | 555,269 | 19,791,070 | 19,176,210,000 | 0.103 |

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

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