

AUSLEY & MCMULLEN

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ATTORNEYS AND COUNSELORS AT LAW

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November 3, 1999

HAND DELIVERED

Ms. Blanca S. Bayo, Director Division of Records and Reporting Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

Re: Environmental Cost Recovery Clause FPSC Docket No. 990007-EI

Dear Ms. Bayo:

Enclosed for filing in the above docket are the original and ten (10) copies of revised Exhibit (KOZ-1) of Tampa Electric's witness Karen O. Zwolak. Please substitute this revised exhibit with the one originally filed with the Commission on October 1, 1999. Attached to this letter is an explanation of the corrections made to the above exhibit.

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

Thank you for your assistance in connection with this matter.

Sincerely,

mes D. Beasley

AFA APP JDB/pp CAF

cc:

CMU

LEG MAS OPC PAI

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Enclosures

All Parties of Record (w/enc.)

RECOVED & FILED

-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE



Please find enclosed for filing with the Public Service Commission amended schedules to the Environmental Cost Recovery Clause. Several revisions were made to the schedules originally filed with the Commission on October 1, 1999 and these revisions are itemized below. These revisions do not significantly change the overall factors.

Corrections to Tampa Electrics ECRC filing of October 1, 1999 include the following:

- O&M costs were revised to include O&M in the amount of \$315,346 for the projected 2000 FGD expenses on Schedule 42-2P to reflect the payroll expenses for new positions associated with the Big Bend Units 1 and 2 FGD.
- Total SO₂ allowance costs were adjusted downward by \$74,313 for the following reasons:
 - to correct a formula error in calculation of the SO₂ inventory,

- to correct for SO₂ credits resulting from economy transactions that were shown as a cost,
- to reflect a contract option for allowance purchases which allowed the seller an option to sell the allowances in 1999 rather than 2000, and
- to reflect credits resulting from the proceeds of the allowance auction which were transferred from a deferred credit account to the SO_2 inventory, resulting in a credit in 1999 and in 2000.
- The Gannon Units 5 and 6 Stack Extensions projects have been deferred and costs related to these projects have been removed from the ECRC until the project schedule has been determined. Prior to recommencement of the project, Tampa Electric will notify the Commission as to the revised schedule and projected costs associated with the stack extension projects.
- Tampa Electric adjusted the plant-in-service amount for the Big Bend Units 1 and 2 FGD project. The schedules originally filed October 1999 showed the in-service date projected to be December 1999 with a plant-in-service amount of \$83,394,877. Schedules 42-8E page 17 and 42-4P page have been revised to show the in-service amount in December 1999, as currently projected, to be \$82,060733 and the final projected in-service amount is estimated to be \$83,394,877 at the project completion date of October 2000.
- Tampa Electric had discovered that return on investment for construction projects approved for recovery through the ECRC had also been recovered through the surveillance report. Tampa Electric calculated a true-up to eliminate this return earned through the ECRC through 1998. However, from 1999 forward, Tampa Electric will calculate return on investment for construction of environmental projects which have been approved for recovery through the ECRC. Therefore, return on

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investment during construction for projects approved for 1999 and forward have been included in this revision. The projects that have been revised to reflect this correction are the Gannon Unit 6 Classifier, the Gannon Crusher and the Section 114 Mercury Testing Project.

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• Also included in the schedule revisions are notations explaining the variances between ending accumulated depreciation balances filed in the April 1, 1999 true-up filing for the period April 1998 through December 1998 and the beginning accumulated balances filed in the projection filing for environmental factors for January 2000 through December 2000. These notations are made on Schedule 42-8E, pages 3, 4, 7 and 8.

Tampa Electric Company

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

For the Projected Period January 2000 to December 2000

Line No.	Energy (\$)	Demand (\$)	Total (\$)	
1. Total Jurisdictional Revenue Requirements for the projected period				
a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9)	\$4,384,616	\$41,783	\$4,426,399	
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	14,295,194	220,539	14,515,733	
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	18,679,810	262,322	18,942,132	
2. True-up for Estimated Over/(Under) Recovery for the				
current period January 1999 to December 1999				
(Form 42-2E, Line 5 + 6 + 10)	(2,175,434)	(71,719)	(2,247,153)	
				(3,300,509)
3. Final True-up for the period April to December 1998				
(Form 42-1A, Line 3)				
(Approved in Order No. PSC-xx-xxxx-FOF-EI)	(1,038,968)	(14,388)	(1,053,356)	
4. Total Jurisdictional Amount to Be Recovered/(Refunded)				
in the projection period January 2000 to December 2000				
(Line 1 - Line 2- Line 3)	21,894,212	348,429	22,242,641	
C. Total Designed A Louis Stational Assessment & States of Contract				
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	\$21,909,976	\$ 348,680	\$22,258,656	

Notes:

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

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO. 1 PAGE 1 OF 1 FORM 42-IP REVISED: NOVEMBER 3, 1999

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Tampa Electric Company Environmental Cost Recovery Clause (ECRC) Calculation of the Projected Period Amount January 2000 to December 2000

Arription of O&M Activities <u>AIR QUALITY</u> Big Bead Unit 3 Plac Gas Desulfarization Integration Big Bead Units 1 and 2 Flue Gas Conditioning Big Bend Unit 4 Continuous Emissions Monitors SO2 Emissions Allowance Big Bend (Unit 1 Classifier Replacement	Projected Jap-00 \$144,786 1,500 0 (62,296)	Projected Feb-00 \$175,861 1,500	Projected Mar-00 \$241,348	Projected Apt-00 \$141,913	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Total	Method of Classification Demand Energy
AIR QUALITY Big Bead Unit 3 Flue Gas Desulfarization Integration Big Bead Unit 1 and 2 Flue Gas Conditioning Big Bend Unit 4 Continuous Emissions Monitors SO2 Emissions Allowances	1,500 0	1,500		<u> </u>										
Big Bead Unit 3 Flue Gas Desulfurization Integration Big Bead Units 1 and 2 Flue Gas Conditioning Big Bead Unit 4 Continuous Emissions Monitors SO2 Emissions Allowances	1,500 0	1,500												
Big Bend Units 1 and 2 Flue Gas Conditioning Big Bend Unit 4 Continuous Emissions Monitors SO2 Emissions Allowances	1,500 0	1,500												
Big Bend Unit 4 Continuous Emissions Monitors SO2 Emissions Allowances	0	-	+ ****	3141,913	\$163,407	\$[86,23]	\$170,711	\$178,636	\$166,529	\$138,527	\$217,409	\$149,581	\$2,074,939	\$2,074,939
\$O2 Emissions Allowances	-		1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000	18,000
		•	0 (86,408)	0	0	0 (38,855)	0 (28,747)	0 (28,253)	0 (75,866)	0 (59,197)	0 (67,629)	0 (65,515)	0 {714,142}	(714,142
	(62,296) 0	(72,931) 0	(86,408) 0	(70,845) 0	(57,600) G	(38,6>5)	(28,747)	(28,253) 0	(75,866)	(59,197)	(67,629)	(03,373)	(/14,142)	(/14,14/ (
Big Bend Unit 2 Classifier Replacement	ő	0	ő	0	0	0	0	ő	ō	0	ŏ	õ	ő	a a a a a a a a a a a a a a a a a a a
Gannon Unit 5 Classifier Replacements	ů	ŏ	a	0	0	ů.	ů.	ō	0	ō	0	0	0	C
Gannon Unit 6 Classifier Replacements	0	Ũ	Û	0	Q	0	0	0	Q	0	0	0	0	C
Gannon Coal Chusher (NOx Control)	0	0	0	0	0	0	0	0	0	0	-	•	-	0
	-	-	-	•	-	0	-			-	-	-		0
	•	0		0	0 0	0	0	0	Ű	0	0	ů ů	o o	
	•	•	ů	ů.	0	0	ů ů	0	0	o	0 0	ō	\$12,820	12,820
114 Mercury Testing Platform	0	0	0	0	ů	ŏ	ō	a	ō	0	ō	0	0	, (
Big Bend Units 1 & 2 Scrubber	258,550	255,718	262,759	205,887	304,826	351,309	303,739	312,254	302,128	312,937	307,737	297,428	\$3,475,272	3,475,272
Unit 1	158,811	157,698	193,703	86,581	179,634	205,277	182,261	186,829	181,159	187,512	183,063	178,243		
Unit 2	166,405				191,659	212,699								
Gypsum Revenues	(66,666)	(66,667)	(66,667)	(66,666)	(66,667)	(66,6\$7)	(66,666)	(66,667)	(66,667)	(66,666)	(66,667)	(66,667)		
LAND														
Gamion Ignifion Oil Tank	0	0	0	9	0	0	0	0	0	0	0	o	0	0
Big Bend Fuel Oil Tank #1 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Big Bend Fuel Oil Tank #2 Upgrade	0	0	0	0	0	0	٥	٥	0	0	0	0	0	0
Phillips Upgrade Tank #1 for FDEP	0	0	G	0	0	0	0	0	0	0	0	0	0	0
Phillips Upgrade Tank #4 for FDEP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER														
NPDES Annual Surveillance fees	48,300	0	0	0	0	0	0	0	0	0	0	0	48,300	48,300
al of OdtM Activities	402,980	360,828	419,199	278,455	412,133	500,185	447,203	464,137	394,291	393,767	459,017	382,994	4,915,189	48,300 4,866,889
overable Costs Allocated to Energy	354,680	360,828	419,199	278,455	412,133	500,185	447,203	464,137	394,291	393,767	459,017	382, 994	4,856,889	
overable Costs Allocated to Demand	48,300	0	0	Û	0	0	0	0	0	0	0	0	48,300	
all Energy Jurisdictional Factor	0.906131	0,9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441		
ail Demand Aurisdictional Factor	0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323		
sdictional Energy Recoverable Costs (A)	321,387	327,389	379,364	250,138	367,288	446,666	397,338	414,000	359,482	357,008	417,547	347,009	4,384,616	
dictional Demand Recoverable Costs (B)	41,785	0	0	0	0			0	0				41,743	TAMPA ELEC (KOZ-1) FILED: OCTOI DOCUMENT 1 PAGE 1 OF 1 PORM 42-2P REVISED: NO
							\$397,338	\$414,000	\$359,482	\$357,008	\$417,547	\$347,009	\$4,426,399	があまて目がめ
	Gamon Coal Crusher (NOx Control) Gamon Unit 5 Stack Extension Gamon Unit 6 Stack Extension ESP Study 114 Mercury Testing Platform Big Bed Units 1 & 2 Scrubber Unit 1 Unit 2 Gypsum Reveaues LAND Gamon Ignition Oil Tank Big Bend Fuel Oil Tank 21 Upgrade Big Bend Fuel Oil Tank 21 Upgrade Big Bend Fuel Oil Tank 21 Upgrade Big Bend Fuel Oil Tank 21 Upgrade Phillips Upgrade Tank 21 for FDEP Phillips Upgrade Tank 21 for FDE	Gamon Coal Crusher (NOx Control) 0 Gamon Unit 5 Stack Extension 0 Gamon Unit 6 Stack Extension 0 ESP Study 0 114 Mercury Testing 12,140 114 Mercury Testing Inform 0 Big Bend Units 1 & 2 Serubber 258,550 Unit 1 158,811 Unit 2 166,405 Gypsum Reveaues (66,666) LAND 0 Big Bend Fuel Oil Tank #1 Upgrade 0 Big Bend Fuel Oil Tank #1 Upgrade 0 Big Bend Fuel Oil Tank #1 Upgrade 0 Phillips Upgrade Tank #1 for FDEP 0 WATER 0 NPDES Annual Surveillance fets 48,300 il Codt Activities 402,980 werable Costs Allocated to Demand 48,300 il Demand Antidictional Factor 0,366397 dictional Energy Recoverable Costs (A) 321,387	Gamon Coal Crusher (NOX Control) 0 0 0 Gamon Unit S Stack Extension 0 0 0 Gamon Unit S Stack Extension 0 0 0 ESP Study 0 0 0 It4 Mercury Testing 12,140 680 0 It4 Mercury Testing Pattorm 0 0 0 Big Bend Units J & 2 Scrubber 258,550 255,718 Unit 1 157,698 Unit 2 166,6405 164,687 Gypstem Revenues (66,667) 164,667 Gambon Ignition Oil Taak 0 0 0 0 0 Big Bend Fuel Oil Tank #1 Upgrade 0 0 0 0 Big Bend Fuel Oil Tank #1 Upgrade 0 0 0 Phillips Upgrade Tank #1 for FDEP 0 0 0 WATER VATER 10 0 0 WATER 10 0 0 0 WATER 0.906131 0.9073262 360,828 Werable Costs Allocated to Energy	Gamon Coal Cusher (NOx Control) 0 <t< td=""><td>Gamoo Coal Crusher (NOx Control) 0 <</td><td>Gamon Coal Crusher (NOx Control) 0 <</td><td>Gamon Coal Chasher (NCx Control) 0 <</td><td>Gamon Coal Cusher (NOx Control) 0 <t< td=""><td>Camon Coal Chuber (NC: Costrol) 0 <t< td=""><td>Gamon Caral Chainer (VC): Costino) 0</td><td>Canada Canada Canada (National Yorki Statek Branchino) 0</td><td>Oranization Operation Operation</td><td>Comment Control 0</td><td>Common Colonation (NGC Common O <tho< th=""> O O</tho<></td></t<></td></t<></td></t<>	Gamoo Coal Crusher (NOx Control) 0 <	Gamon Coal Crusher (NOx Control) 0 <	Gamon Coal Chasher (NCx Control) 0 <	Gamon Coal Cusher (NOx Control) 0 <t< td=""><td>Camon Coal Chuber (NC: Costrol) 0 <t< td=""><td>Gamon Caral Chainer (VC): Costino) 0</td><td>Canada Canada Canada (National Yorki Statek Branchino) 0</td><td>Oranization Operation Operation</td><td>Comment Control 0</td><td>Common Colonation (NGC Common O <tho< th=""> O O</tho<></td></t<></td></t<>	Camon Coal Chuber (NC: Costrol) 0 <t< td=""><td>Gamon Caral Chainer (VC): Costino) 0</td><td>Canada Canada Canada (National Yorki Statek Branchino) 0</td><td>Oranization Operation Operation</td><td>Comment Control 0</td><td>Common Colonation (NGC Common O <tho< th=""> O O</tho<></td></t<>	Gamon Caral Chainer (VC): Costino) 0	Canada Canada Canada (National Yorki Statek Branchino) 0	Oranization Operation Operation	Comment Control 0	Common Colonation (NGC Common O <tho< th=""> O O</tho<>

Form 42-2P

Tampa Electric Company Environmental Cost Recovery Clause (ECRC)

Calculation of the Projected Period Amount January 2000 to December 2000

Capital Investment Projects-Recoverable Costs (in Dollars)

												End of		
Projected	Period	Method of C	lassification											
Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	Total	Demand	Energy

1. Description of Investment Projects (A)

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Section (1) AIR				- <u>-</u>					<u> </u>	<u> </u>	,,				
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$89,714	\$89,521	\$89,329	\$89,135	\$88,942	\$88,748	\$88,555	\$88,362	\$88,169	\$87,976	\$87,782	\$87,589	\$1,063,822		\$1,063,822
1b Big Bend Units 1 and 2 Flue Gas Conditioning	54,762	54,616	54,470	54,323	54,177	54,031	\$3,885	53,738	53,592	\$3,445	\$3,299	53,153	647,491		647,491
1c Big Bend Unit 4 Continuous Emissions Monitors	6,713	6,698	6,684	6,670	6,656	6,641	6,627	6,613	6,599	6,585	6,570	6,556	79,612		79,612
1d Big Bend Unit 1 Classifier Replacement	16,321	16,281	16,242	16,202	16,164	16,124	16,085	16,045	16,006	15,966	15,928	15,888	193,252		193,252
ie Big Bend 2 Classifier Replacement	11,894	11,866	11,839	11,811	11,783	11,754	11,727	11,699	11,671	11,643	11,616	11,588	140,891		140,891
1f Gannon Unit 5 Classifier Replacements	16,936	16,890	16,842	16,795	16,747	16,701	16,653	16,606	16,559	16,511	16,465	16,417	200,122		200,122
1g Gannon Unit 6 Classifier Replacements	18,025	17,981	17,937	17,892	17,847	17,802	17,759	17,714	17,669	17,624	17,581	17,536	213,367		213,367
1h Gannon Coal Crusher (NOx Control)	67,225	67,052	66,880	66,707	66,534	66,361	66,189	66,016	65,844	65,671	65,498	65,325	795,302		795,302
1i Gannon Unit 5 Stack Extension	0	0	0	0	0	Û	0	0	0	0	0	0	0		0
1j Gannon Unit 6 Stack Extension	0	0	0	0	Û	0	0	0	0	0	0	0	0		0
1k Section 114 Mercury Testing Platform	1,222	1,220	1,218	1,216	1,215	1,212	1,211	1,209	1,207	1,205	1,203	1,202	14,540		14,540
11 Big Bend Units 1 & 2 Scrubber	1,048,046	1,047,373	1,045,836	1,043,878	1,042,215	1,041,377	1,041,524	1,042,263	1,042,551	1,041,441	1,039,217	1,036,721	12,512,442		12,512,442
2a Gannon Ignition Oil Tank 2b Big Bend Fuel Oil Tank #1 Upgrade 2c Big Bend Fuel Oil Tank #1 Upgrade 2d Phillips Upgrade Tank #1 for FDEP 2e Phillips Upgrade Tank #4 for FDEP	4,002 5,839 9,613 708 1,113	3,991 5,828 9,595 705 1,110	3,980 5,817 9,576 704 [,105	3,970 5,805 9,558 702 1,105	3,959 5,794 9,539 701 1,102	3,948 5,783 9,521 699 1,100	3,938 5,771 9,502 697 1,097	3,927 5,760 9,484 696 1,095	3,917 5,749 9,465 694 1,092	3,905 5,738 9,447 692 1,089	3,894 5,726 9,428 691 1,087	3,884 5,715 9,410 689 1,084	47,315 69,325 114,138 8,378 13,182	47,315 69,325 114,138 8,378 13,182	
2. Total Investment Projects - Recoverable Costs	1,352,133	1,350,727	1,348,462	1,345,769	1,343,375	1,341,802	1,341,220	1,341,227	1,340,784	1,338,938	1,335,985	1,332,757	16,113,179	252,338	15,860,841
3. Recoverable Costs Allocated to Energy	1,330,858	1,329,498	1,327,277	1,324,629	1,322,280	1,320,751	1,320,215	1,320,265	1,319,867	1,318,067	1,315,159	1,311,975	15,860,841		
4. Recoverable Costs Allocated to Demand	21,275	21,229	21,185	21,140	21,095	21,051	21,005	20,962	20,917	20,871	20,826	20,782	252,338		
5. Retail Energy Jurisdictional Factor	0.906131	0,9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441			
6. Retail Demand Jurisdictional Factor	0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323			
7. Jurisdictional Energy Recoverable Costs (B)	1,205,933	1,206,289	1,201,152	1,189,920	1,178,400	1,179,431	1,173,006	1,177,648	1,203,344	1,195,023	1,196,342	1,188,706	14,295,194		
8. Jurisdictional Demand Recoverable Costs (C)		18,381	18,148	18,251	18,361	18,672	18,676	18,604	18,687	18,337	18,076	17,942	220,539		
9. Total Jurisdictional Recoverable Costs for															
Investment Projects (Lines 7 + 8)	\$1,224,337	\$1,224,670	\$1,219,300	\$1,208,171	\$1,196,761	\$1,198,103	\$1,191,682	\$1,196,252	\$1,222,031	\$1,213,360	\$1,214,418	\$1,206,648	\$14,515,733	স অ সে চ) ビネビロ

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

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO. 3 PAGE 1 OF 1 FORM 42-3P REVISED: NOVEMBER 3, 1999

Form 42-3P

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Return on Capital Investments, Depreciation and Taxes For Project: Gannon Unit 5 Stack Extension (in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1. Investments															
a. Expenditures/A			\$0	\$0	\$0	\$0	\$0	\$0	50	\$0	02	\$0	\$0	\$0	
b. Clearings to Pl	201		0	0	0	0	0	0	0	0	0	0	0	0	
c. Retirements			đ	0	0	0	0	0	0	0	0	0	0	0	
d. Other			. 0	0	0	0	0	0	0	0	Ø	0	0	0	
2. Plant-in-Service/D	epreciation Base	\$ 0	\$0	50	\$0	\$0	\$0	\$0	S 0	\$0	\$0	\$0	S 0	50	
3. Less: Accumulate		0	0	0	0	0	0	0	0	0	0	0	0	0	
4. CWIP- Non-Intere	st Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5. Net Investment (L	ines 2 + 3 + 4)	0	0	0	0	0	0	0	0	0	0	0	0	0	
6. Average Net Inves	tment		0	0	0	0	o	0	0	0	0	0	0	o	
7. Return on Average	e Net Investment														
a. Equity Comport	tent Grossed Up For Taxes (A)		0	0	0	0	0	٥	0	0	0	0	٥	0	\$0
h. Debt Compone	nt (Line 6 x 2.82% x 1/12)		0	0	0	0	0	û	0	0	0	0	0	0	0
B. Investment Expen															
a. Depreciation	***		0	0	0	0	0	0	•	^	•	0			•
b. Amortization			ő	ů	ő	Ň	Ň	ő	0	0	0	0	0	0	U
c. Dismanticment			0	ő	ő	ő	ő	õ	ň	0	ő	0	ő		0
d. Property Taxes			0	Ő	0	0	õ	0	ŏ	ő	ő	ő	ő	ŏ	
e. Other		_	0_	0	ō	o	0	0	ů.	, o	ő	ő	ő	0	0
		-													
	werable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	o	0	0
	sts Allocated to Energy		0	0	0	. 0	0	0	0	0	0	0	0	0	0
b. Kecoverable Ca	osts Allocated to Demand		Q	0	Q	0	0	Ø	0	0	0	0	0	0	0
 Energy Jurisdictio Demand Jurisdicti 			0.906131 0.8650697	0.9073262 0.8658389	0.9049738 0.8566622	0.8983056 0.863314	0.8911879 0.8704380	0.8930016 0.8869772	0.8884959 0.8891485	0.8919782 0.8875132	0.9117168 0.8933667	0.9066474 0.8785897	0.9096558 0.8679479	0.9060441 0.8633323	
12. Retail Energy-Rel	ated Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$ 0
	lated Recoverable Costs (C)		0	0	0	0	.0	0	0	0	0	0	0	0	0
 Total Jurisdictional 	Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)

(B) Line 9a x Line 10 (C) Line 9b x Line 11

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.4 PAGE 8 OF 17 FORM 42-4P REVISED: NOVEMBER 3, 1999

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Return on Capital Investments, Depreciation and Taxes For Project: Gannon Unit 6 Stack Extension (in Dollars)

Line Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1. Investments														
a. Expenditures/Additions		\$0	S 0	\$0	\$0	\$ 0	\$0	\$0	\$0	\$0	S 0	\$0	\$ 0	
b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c. Retirements		0	0	٥	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	\$ 0	\$0	\$0	\$0	\$ 0	\$ 0	\$0	\$0	\$0	20	\$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	<u> </u>	0	0	0	0	0	00	00	0	0	
5. Net investment (Lines 2 + 3 + 4)	0	0	0	0	0	0	0	0	0	0	0	0	0	
6. Average Nct Investment		0	0	0	0	0	0	0	0	0	0	0	0	
7. Return on Average Net Investment														
Equity Component Grossed Up For Taxes (A)		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	٥	0	0
8. Investment Expenses														
a. Depreciation		0	0	0	0	0	0	0	0	0	0	Q	0	\$ 0
b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c. Dismantlement		0	0	0	Ø	Û	0	0	0	0	0	0	0	0
d. Property Taxes		0	0	0	0	0	0	0	0	0	0	9	0	0
e. Other	-	0	0	0	0	0	00	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	Û	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 Juriadictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11. Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12. Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	O	0	0	0	0	0	0	\$ 0
13. Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	00	0	0	00
14. Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$ 0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of (.628002)
(B) Line 9a x Line 10
(C) Line 9b x Line 11

(KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.4 PAGE 9 OF 17 FORM 42-4P REVISED: NOVEMBER 3, 1999 EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY

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

January 2000 to December 2000

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

Line Description Period Amount Jan-00 Feb-00 Mar-00 Apr-00 May-00 Jun-00 Jul-00 Aug-00 Sep-00	Oct-00	rojected Projected Oct-00 Nov-00	Projected Dec-00	End of Period Amount
1. Investments				
a. Expenditures/Additions \$177,500 \$102,144 \$42,500 \$36,810 \$88,980 \$166,050 \$244,060 \$259,580 \$174,220	\$42,300		0 \$ 4	
b. Clearings to Plant 0 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 (
d. Other 0 0 0 0 0 0 0 0 0 0	0	0	0 ()
2. Plant-in-Service/Depreciation Base \$82,060,733 \$82,238,233 \$82,340,377 \$82,382,877 \$82,419,687 \$82,508,667 \$82,674,717 \$82,918,777 \$83,178,357 \$83,352,577	\$83,394,877	33,394,877 \$83,394,87	7 \$83,394,87	,
3. Less: Accumulated Depreciation (\$116,459) (369,754) (623,479) (877,428) (1,131,499) (1,385,763) (1,640,421) (1,895,711) (2,151,777) (2,408,513)	(2,665,582)	(2,665,582) (2,922,71	6) (3,179,850))
4. CWIP- Non-Interest Bearing 0 0 0 0 0 0 0 0 0 0 0 0	0	0	0 (<u>)</u>
5. Net Investment (Lines 2 + 3 + 4) 81,944,274 81,868,479 81,716,898 81,505,449 81,288,188 81,122,904 81,034,296 81,023,066 81,026,580 80,944,064	80,729,295	0,729,295 80,472,16	1 80,215,021	_
6. Average Net Investment 81,906,377 81,792,689 81,611,174 81,396,819 81,205,546 81,078,600 81,028,681 81,024,823 80,985,322	80,836,680	80,836,680 80,600,72	8 80,343,594	
7. Return on Average Net Investment				
a. Equity Component Grossed Up For Taxes (A) 602,271 601,435 600,101 598,524 597,118 596,184 595,817 595,789 595,499	594,406	594,406 592,67	1 590,780	\$7,160,595
N b. Debt Component (Line 6 x 2.82% x1/12) 192,480 192,213 191,786 191,283 190,833 190,535 190,417 190,408 190,316	189,966	189,966 189,41	2 188,807	2,288,456
C 8. Investment Expenses				
a Depreciation 253,295 253,725 253,949 254,071 254,264 254,658 255,290 256,066 256,736	257,069	257,069 257,13	4 257,134	\$3,063,391
b. Amortization 0 0 0 0 0 0 0 0 0 0	0	0	0 0	0
c. Dismantement 0 0 0 0 0 0 0 0 0 0 0	0	0	D (0
d. Property Taxes 0 0 0 0 0 0 0 0 0 0 0	0	0	ο ε	0
c. Other0000000	0	0	<u> </u>	0
9. Total System Recoverable Expenses (Lines 7 + 8) 1,048,046 1,047,373 1,045,836 1,043,878 1,042,215 1,041,377 1,041,524 1,042,263 1,042,551	1,041,441	1,041,441 1,039,21	7 1,036,721	12,512,442
a. Recoverable Costs Allocated to Energy 1,048,046 1,047,373 1,045,836 1,043,878 1,042,215 1,041,377 1,041,524 1,042,263 1,042,551	1,041,441	1,041,441 1,039,21	7 1,036,721	12,512,442
b. Recoverable Costs Allocated to Demand 0 0 0 0 0 0 0 0 0 0 0 0	0	0	0 0	0
10. Energy Jurisdictional Factor 0.906131 0.9073262 0.9049738 0.8983056 0.8911879 0.8930016 0.8884959 0.8919782 0.9117168	0.9066474	0.9066474 0.90965	8 0,906044	,
11. Demand Jurisdictional Factor 0.8650697 0.8658389 0.8566622 0.863314 0.870438 0.8869772 0.8891485 0.8875132 0.8933667	0.8785897			-
12. Retail Energy-Related Recoverable Costs (B) 949,667 950,309 946,454 937,721 928,809 929,951 925,390 929,676 950,511	944,220	944,220 945,33	939,315	\$11,277,353
13. Retail Demand-Related Recoverable Costs (C) 0 0 0 0 0 0 0 0 0 0 0 0	0	• • •	0 0	0
14. Total Jurisdictional Recoverable Costs (Lines 12 + 13) \$949,667 \$950,309 \$946,454 \$937,721 \$928,809 \$929,951 \$925,390 \$929,676 \$950,511	\$944,220	\$944,220 \$945,33	\$939,315	\$11,277,353

Notes:

(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (B) Line 9a x Line 10

(C) Line 9b x Line 11

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.4 PAGE 17 OF 17 FORM 42-4P REVISED: NOVEMBER 3, 1999

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Tampa Electric Company Environmental Cost Recovery Clause (ECRC) January 2000 Through December 2000 Description and Progress Report for Environmental Compliance Activities and Projects EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 4 OF 20 FORM 42-5P **REVISED: NOVEMBER 3, 1999**

Project Title: SO₂ Emission Allowances

Project Description:

The acid rain control title of the Clean Air Act Amendments (CAAA) of 1990 sets forth a comprehensive regulatory mechanism designed to control acid rain by limiting sulfur dioxide emissions by electric utilities. The CAAA require reductions in sulfur dioxide 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 about 40 jurisdictional utility systems that are expected to reduce annual sulfur dioxide emissions by as much as 4.5 million tons. Phase II begins 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 Environmentally Protection Agency (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 sulfur dioxide) equal to the number of tons of sulfur dioxide emissions authorized by the CAAA. EPA does not assess a charge for the allowances it awards.

Project Fiscal Expenditures:	The actual/estimated depreciation plus return for the period January 1999 through December 1999 is \$0, compared to the original projection of \$0, representing a variance of 0%.
	The actual/estimated O & M for the period January 1999 through December 1999 is \$3,122,145 compared to the original projection of \$1,760,766, representing a variance of 77.3%. This variance is due to a significant decrease in the amount of economy sales transactions that correspondingly decreased the emission allowance credits to rate payers.
Project Summary:	SO ₂ Emission 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 2000 through December 2000 are projected to be (\$714,142).

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Tampa Electric CompanyEnvironmental Cost Recovery Clause (ECRC)January 2000 Through December 2000Description and Progress Report forEnvironmental Compliance Activities and Projects

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 8 OF 20 FORM 42-5P **REVISED: NOVEMBER 3, 1999**

Project Title: Gannon Unit 6 Classifier Replacement

Project Description:

The boiler modifications at Gannon Unit 6 are part of Tampa Electric's Nitrous Oxide (NO_x) compliance strategy for Phase II of the Clean Air Act Amendments of 1990 (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 values.

Project Fiscal Expenditures:	The actual/estimated depreciation plus return for the period January 1999 through December 1999 is \$130,935, compared to the original projection of \$136,284, representing a variance of -3.91% .
	The actual/estimated O & M for the period January 1999 through December 1999 is \$0 compared to the original projection of \$0, representing a variance of 0%.
Progress Summary:	The project is complete and was placed in service July 1999.
Project Projections:	Estimated depreciation plus return for the period January 2000 through December 2000 is projected to be \$213,367.
	Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$0.

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Tampa Electric Company Environmental Cost Recovery Clause (ECRC) January 2000 Through December 2000 Description and Progress Report for Environmental Compliance Activities and Projects

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 9 OF 20 FORM 42-5P **REVISED: NOVEMBER 3, 1999**

Project Title: Gannon Coal Crushers (NOx Control)

Project Description:

Two Gannon Coal Crushers will be used in conjunction with the boiler modifications at Gannon as part of Tampa Electric's Nitrous Oxide (NO_x) compliance strategy for Phase II of the Clean Air Act Amendments of 1990 (CAAA). The coal crushers will assist in achieving compliance by providing a more uniform particle size. The finer coal particles, 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 values.

Project Fiscal Expenditures:	The actual/estimated depreciation plus return for the period January 1999 through December 1999 is \$509,677, compared to the original projection of \$411,043, representing a variance of less than 24.0%. This variance is due project cope changes and a project schedule extension.
	The actual/estimated O & M for the period January 1999 through December 1999 is \$0 compared to the original projection of \$0, representing a variance of 0%.
Progress Summary:	The project is complete and was placed in service June 1999.
Project Projections:	Estimated depreciation plus return for the period January 2000 through December 2000 is projected to be \$795,302.
	Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$0.

EXHIBIT NO._____ DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 10 OF 20 FORM 42-5P **REVISED: NOVEMBER 3, 1999**

Project Title: Gannon Unit 5 Stack Extension

Project Description:

In accordance with the CAAA, Tampa Electric is pursuing a Title V Operation Permit for Gannon Station. During the permitting process it was determined by FDEP that our current station cap of 2.4 lbs. of $SO_2/MMBtu$ results in modeled exceedances of the National Ambient Air Quality Standards (NAAQS) for SO_2 . As such, Tampa Electric would be required to reduce SO_2 emissions at Gannon Station by approximately 50% in the new Title V permit.

Alternatively, Tampa Electric has completed revised dispersion modeling for Gannon Station under many different scenarios using more updated meteorological data, increased stack heights, and various SO_2 emission sets, (e.g., various sulfur content fuels consistent with the overall Acid Rain fuel strategy). It was determined that by increasing Gannon Unit 5 stack to 110 meters and limiting the Station to an SO_2 cap of 1.9 lb./MMBtu, the Station can demonstrate compliance with the NAAQS.

Project Fiscal Expenditures:	The actual/estimated depreciation plus return for the period January 1999 through December 1999 is \$0, compared to the original projection of \$3,576 representing a variance of -100%. This variance is due to revised in-service dates resulting from additional pre-construction requirements from the USEPA.
	The actual/estimated O & M for the period January 1999 through December 1999 is \$0 compared to the original projection of \$0, representing a variance of 0%.
Progress Summary:	The Gannon Unit 5 Stack Extension will be used by Tampa Electric to meet SO_2 NAAQS compliance standards in the FDEP Title V Permit. The Gannon Unit 5 Stack Extension Project in-service date has not yet been finalized.
Project Projections:	Estimated depreciation plus return for the period January 2000 through December 2000 is projected to be \$0.
	Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$0.

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 11 OF 20 FORM 42-5P REVISED: NOVEMBER 3, 1999

Project Title: Gannon Unit 6 Stack Extension

Project Description:

In accordance with the CAAA, Tampa Electric is pursuing a Title V Operation Permit for Gannon Station. During the permitting process it was determined by FDEP that our current station cap of 2.4 lbs. of $SO_2/MMBtu$ results in modeled exceedances of the National Ambient Air Quality Standards (NAAQS) for SO_2 . As such, Tampa Electric would be required to reduce SO_2 emissions at Gannon Station by approximately 50% in the new Title V permit.

Alternatively, Tampa Electric has completed revised dispersion modeling for Gannon Station under many different scenarios using more updated meteorological data, increased stack heights, and various SO_2 emission sets, (e.g., various sulfur content fuels consistent with the overall Acid Rain fuel strategy). It was determined that by increasing Gannon Unit 6 stack to 110 meters and limiting the Station to an SO_2 cap of 1.9 lb./MMBtu, the Station can demonstrate compliance with the NAAQS.

Project Fiscal Expenditures:	The actual/estimated depreciation plus return for the period January 1999 through December 1999 is \$0, compared to the original projection of \$17,217 representing a variance of -100%. This variance is due to revised in-service dates resulting from additional pre-construction requirements from the USEPA.
	The actual/estimated O & M for the period January 1999 through December 1999 is \$0 compared to the original projection of \$0, representing a variance of 0%.
Progress Summary:	The Gannon Unit 6 Stack Extension will be used by Tampa Electric to meet SO_2 NAAQS compliance standards in the FDEP Title V Permit. The Gannon Unit 6 Stack Extension Project in-service date has not yet been finalized.
Project Projections:	Estimated depreciation plus return for the period January 2000 through December 2000 is projected to be \$0.
	Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$0.

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 19 OF 20 FORM 42-SP **REVISED: NOVEMBER 3, 1999**

Project Title: 114 Mercury Testing and 114 Mercury Testing Platform

Project Description:

The Mercury Emissions Information Collection Effort is mandated by the United States EPA. The EPA asserts that Section 114 of the Clean Air Act 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 Clean Air Act, the company is required to periodically sample and analyze coal shipments for mercury and chlorine content during the period January 1, 1999 through December 31, 1999. Tampa Electric is only seeking recovery for costs incurred subsequent to the filing of the July 28, 1999 petition. The mercury and chlorine content coal analyses will be performed by the same laboratory Tampa Electric uses to perform on-going quality assurance analyses of coal shipment samples.

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. Stack testing will be performed by outside contract labor. 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 Fiscal Expenditures:	The actual/estimated depreciation plus return for the period January 1999 through December 1999 was \$2,282.
	The actual/estimated O & M expense for period January 1999 through December 1999 was \$34,111.
Project Progress Summary:	The project is in progress and should be completed by February 2000.
Project Projections:	Estimated depreciation plus return for the period January 2000 through December 2000 is expected to be \$14,540. Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$12,820.

EXHIBIT NO.____ DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 20 OF 20 FORM 42-5P **REVISED: NOVEMBER 3, 1999**

Project Title: Big Bend Units 1 & 2 FGD.

Project Description:

The Big Bend Units 1 & 2 FGD system consists of equipment capable of removing sulfur dioxide ("SO₂") from the flue gas generated by the combustion of coal. The FGD is under construction in order to comply with Phase II of the Clean Air Act Amendments ("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.

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

Project Fiscal Expenditures:	The actual/estimated depreciation plus return for the period January 1999 through December 1999 was \$514,019.
	The actual/estimated O & M expense for period January 1999 through December 1999 was \$0.
Project Progress Summary:	The project is under construction and should be placed in service by December 18, 1999.
Project Projections:	Estimated depreciation plus return for the period January 2000 through December 2000 is expected to be \$12,512,442. Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$3,475,272.

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) Calculation of the Energy & Demand Allocation % By Rate Class January 2000 to December 2000

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Rate Class	Average 12 CP Load Factor at Meter (%)	Projected Sales at Meter (kWh)	Projected Avg 12 CP at Meter (kW)	Demand Loss Expansion Factor	Energy Loss Expansion Factor	Projected Sales at Generation (kWh)	Projected Avg 12 CP at Generation (kW)	Percentage of kWh Sales at Generation (%)	Percentage of 12 CP Demand at Generation (%)	12 CP & 1/13 Allocation Factor (%)
RS, RST	52.72205%	7,289,824,778	1,578,413	1.061628	1.062297	7,743,958,992	1,675,687	44.08%	59.25%	58.09%
GS, GST, TS	63.02283%	980,928,118	177,679	1.061896	1.062297	1,042,036,997	188,677	5.93%	6.67%	6.61%
GSD, GSDT	78.23957%	4,481,069,894	653,809	1.060330	1.061240	4,755,490,614	693,253	27.07%	24.51%	24.71%
SSLD, GSLDT, SBF, SBFT	86.12625%	1,909,481,690	253,091	1.045147	1.045213	1,995,815,086	264,517	11.36%	9.35%	9.50%
IS1, IST1, SBI1, SBIT1, IS3, IST3, SBI3,SBIT3	101.56414%	1,812,065,891	0	1.020766	1.021211	1,850,501,621	0	10.53%	0.00%	0.81%
SL/OL	329.52368%	170,634,000	5,911	1.058824	1.062295	181,263,645	6,259	1.03%	0.22%	0.28%
TOTAL	_	16,644,004,371	2,668,903		-	17,569,066,955	2,828,393	100.00%	100.00%	100.00%

Notes:

(1) Average 12 CP load factor based on actual 1997 load research data

(2) Projected kWh sales for the period January 2000 to December 2000

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(3) Calculated: (Column 2) / (8,760 hours X Column 1)

(4) Based on actual 1997 load research data

(5) Based on actual 1997 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

EXHIBIT NO. DOCKET NO. 990007-EI DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.6 PAGE 1 OF 1 FORM 42-6P REVISED: NOVEMBER 3, 1999

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Tampa Electric CompanyEnvironmental Cost Recovery Clause (ECRC)Calculation of the Energy & Demand Allocation % By Rate ClassJanuary 2000 to December 2000

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Rate Class	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	44.08%	58.09%	9,657,917	202,548	9,860,465	7,289,824,778	0.135
GS, GST, TS	5.93%	6.61%	1,299,262	23,048	1,322,309	980,928,118	0.135
GSD, GSDT	27.07%	24.71%	5,931,030	86,159	6,017,189	4,481,069,894	0.134
GSLD, GSLDT, SBF, SBFT	11.36%	9.50%	2,488,973	33,125	2,522,098	1,909,481,690	0.132
IS1, IST1, SBI1, IS3, IST3, SBI3	10.53%	0.81%	2,307,120	2,824	2,309,945	1,812,065,891	0.127
SL/OL	1.03%	0.28%	225,673	976	226,649	170,634,000	0.133
TOTAL	100.00%	100.00%	21,909,976	348,680	22,258,656	16,644,004,371	0.134

Notes:

(1) From Form 42-6P, Column 8

(2) From Form 42-6P, Column 10

(3) Column 1 x Total Jurisdictional Energy Dollars from Form 42-1P, line 5

(4) Column 2 x Total Jurisdictional Demand Dollars from Form 42-1P, line 5

(5) Column 3 + Column 4

(6) Projected KWH sales for the period January 2000 to December 2000

(7) Column 5 / Column 6 x 100

EXHIBIT NO. DOCKET NO. 99007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.7 PAGE 1 OF 1 FORM 42-7P **REVISED: NOVEMBER 3, 1999**

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<u>Tampa Electric Company</u> Environmental Cost Recovery Clause (ECRC) Calculation of the Current (Actual/Estimated) Period True-Up January 1999 to December 1999

(in Dollars)

Jan-99 - Dec-99

REVISED: NOVEMBER 3, 1999

AGE 1

1 OF 1 42-1E

D: OCTOBER 1, 1999 UMENT NO.8

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY

Line	Period Amount
	· · · ·
1. Over/(Under) Recovery for the current period	
(Form 42-2E, Line 5)	(\$2,241,558)
2. Interest Provision (Form 42-2E, Line 6)	(30,459)
3. Sum of Current Period Adjustments	
(Form 42-2E, Line 10)	24,864
4. Current Period True-Up Amount to be refunded/(recovered)	
in the projection period January 2000 to December 2000	
(Lines 1 + 2 + 3)	(\$2,247,153)

Current Period True-Up Amount (in Dollars)

	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
Line	\$352,826 129,739 482,565	\$305,006 129,739 434,745	\$307,731 129,739 437,470	\$321,551 129,739 451,290	\$347,823 129,739 477,562	\$393,125 129,739 522,864	\$406,003 129,739 535,742	\$426,024 129,739 555,763	\$435,015 129,739 564,754	\$387,016 129,739 516,755	\$334,393 129,739 464,132	\$334,544 129,739 464,283	\$4,351,057 1,556,870 5,907,925
 BCRC Revenues Applicable to Period (Lines 1 + 2) Jurisdictional ECRC Costs O & M Activities (Form 42-5E, Line 9) Capital Investment Projects (Form 42-7E, Line 9) 	261,626 219,119	173,943 220,254	131,046 227,155	237,258 230,770	306,685 245,908 552,593	244,213 	393,489 270,799 664,288	474,474 273,965 748,439	421,761 280,651 702,412	355,322 293,740 649,062	924,658 295,182 1,219,840	621,087 787,239 1,408,326	4,545,562 3,603,921 8,149,483
c. Total Jurisdictional ECRC Costs	480,745	<u>394,197</u> 40,548	358,201 79,269	468,028	(75,031)	19,512	(128,546)	(192,676)	(137,658)	(132,307)	(755,708)	(944,043)	(2,241,558)
5. Over/Under Recovery (Line 3 - Line 4c)	1,820 1,881	1,442	1,172	774	69	(579)	(1,375)	(2,677)	(4,160)	(5,549)	(8,337)	(13,120)	(30,459)
 6. Interest Provision (Form 42-3E, Line 10) 7. Beginning Balance True-Up & Interest Provision 	1,556,870	1,455,696	1,367,947	1,318,649	1,172,946	968,245	857,439	597,779	272,687	1,130	(266,465)	(1,160,249)	1,556,870
 Beginning Baunce True-Op a matter Protocol Deferred True-Up from April 1998 to December 1998	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)
(Outer No. 1 Sec. As Asta - 2 - 27) 8. True-Up Collected/(Refunded) (see Line 2)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(1,556,870)
 Find of Period Total True-Up (Lines 5 + 6 + 7 +7a + 8) 	377,476	314,591	265,293	119,590	(85,111)	(195,917)	(455,577)	(780,669)	(1,052,226)	(1,319,821)	(2,213,605)	(3,300,507)	24,864
10. Adjustment to Period True-Up Including Interest (A)	24,864	0	0	0	0_	00	0_	0	0	0	0		
11. End of Period Total Net True-Up (Lines 9 + 10)	\$402,340	\$314,591	\$265,293	\$119,590	(\$85,111)	(\$195,917)	(\$455,577)	(\$780,669)	(\$1,052,226)	(\$1,319,821)	(\$2,213,605)	(\$3,300,507)	(40,00,003)

Notes:

(A) Represents adjusted accumulated depreciation and return on investment for Big Bend Unit 4 CEM and Gannon Ignition Oil Tank; adjusted depreciation for Phillips Tanks #1 and #4 blanket projects;

and adjusted return on investment from CWIP for Big Bend Fuel Oil Tanks #1 and 2, Phillips Fuel Oil Tanks #1 and 4, and Gannon Ignition Oil Tank.

FILED: OCTOBER 1, 1999 DOCUMENT NO.9 PAGE 1 OF 1 FORM 42-2E REVISED: NOVEMBER 3, 1999 EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1)

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Form 42 - 2E

Jan-99 - Dec-99

Interest Provision (in Dollars)

												1	an-99 - Dec-99
Line	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
1. Beginning Balance True-Up Amount (Form 42-2E, Line 7 +7a + 10)	\$528,378	\$402,340	\$314,591	\$265,293	\$119,590	(\$85,111)	(\$195,917)	(\$455,577)	(\$780,669)	(\$1,052,226)	(\$1,319,821)	(\$2,213,605)	
2. Ending True-Up Amount Before Interest	400,459	313,149	264,121	118,816	(85,180)	(195,338)	(454,202)	(777,992)	(1,048,066)	(1,314,272)	(2,205,268)	(3,287,387)	
3. Total of Beginning & Ending True-Up (Lines 1 & 2)	928,837	715,489	578,712	384,109	34,410	(280,449)	(650,119)	(1,233,569)	(1,828,735)	(2,366,498)	(3,525,089)	(5,500,992)	
4. Average True-Up Amount (Line 3 x 1/2)	464,419	357,745	289,356	192,055	1 7,20 5	(140,225)	(325,060)	(616,785)	(914,368)	(1,183,249)	(1,762,545)	(2,750,496)	
5. Interest Rate (First Day of Reporting Business Month)	4.90%	4.81%	4.85%	4.88%	4.80%	4.85%	5.05%	5.10%	5.32%	5.60%	5.65%	5,70%	
6. Interest Rate (First Day of Subsequent Business Month)	4.61%	4.85%	4.88%	4.60%	4.85%	5.05%	5.10%	5.32%	5.60%	5.65%	5.70%	5.75%	
7. Total of Beginning & Ending Interest Rates (Lines 5 & 6)	9.71%	9.66%	9.73%	9.68%	9.65%	9.90%	10.15%	10.42%	10.92%	11.25%	11.35%	11.45%	
8. Average Interest Rate (Line 7 x 1/2)	4.855%	4.830%	4.865%	4.840%	4.825%	4.950%	5.075%	5.210%	5.460%	5.625%	5.675%	5.725%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.405%	0.403%	0.405%	0.403%	0.402%	0.413%	0.423%	0.434%	0.455%	0.469%	0.473%	0.477%	<u> </u>
10. Interest Provision for the Month (Line 4 x Line 9)	\$1,881	\$1,442	\$1,172	\$774	\$69	(\$579)	(\$1,375)	(\$2,677)	(\$4,160)	(\$5,549)	(\$8,337)	(\$13,120)	(\$30,459)

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EXHIBIT NO. DOCKET NO. 990007-EJ TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO. 10 PAGE 1 OF 1 FORM 42-3E REVISED: NOVEMBER 3, 1999

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Tampa Electric Company

Environmental Cost Recovery Clause (ECRC) Calculation of the Current Period Actual/Estimated Amount

January 1999 to December 1999

Variance Report of O & M Activities

(In Dollars)

	(1) Actual/	(2) Original	(3) Variano	(4) :e
Line	Estimated	Projection	Amount	Percent
Line No. 1. Description of Investment Projects 1a Big Bend Unit 3 Flue Gas Desulfurization Integration 1b Big Bend Unit 3 I and 2 Flue Gas Conditioning 1c Big Bend Unit 4 Continuous Emissions Monitors 1d Gannon Ignition Oil Tank 1e Big Bend Fuel Oil Tank #1 Upgrade 1f Big Bend Fuel Oil Tank #2 Upgrade 1g Phillips Upgrade Tank #1 for FDEP 1h Phillips Upgrade Tank #4 for FDEP 1i SO2 Emissions Allowances 1j Gannon Unit 5 Classifier Replacement 1k Gannon Unit 6 Classifier Replacement 1m Big Bend Unit 1 Classifier Replacement 1m Big Bend Unit 2 Classifier Replacement 1n Gannon Coal Crusher (NOx Control) 10 Gannon Unit 5 Stack Extension 1p Gannon Unit 6 Stack Extension 1g Big Bend 114 Mercury Testing Platform 1r ESP Study 1s 114 Mercury Testing	Estimated \$1,437,754 35,070 0 0 0 0 0 3,122,145 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$1,429,470 41,376 0 0 0 0 0 0 1,760,766 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Amount \$8,284 6,306 0 0 0 0 0 1,361,379 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Percent 0.6% -15.2% 0.0% 0
1t Big Bend Units 1 & 2 FGD 1u NPDES Annual Surveillance Fees	0 39,100	N/A 55,200	-16,100	-29.2%

2. Total Investment Projects - Recoverable Costs	\$4,778,180	\$3,286,812	\$1,347,257	41.0%
 Recoverable Costs Allocated to Energy Recoverable Costs Allocated to Demand 	4,739,080	3,231,612	1,363,357	42.2%
	\$39,100	\$55,200	(\$16,100)	-29.2%

Notes: Column (1) is the End of Period Totals on Form 42-5E (January 1999 through December 1999) Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-98-0408-FOF-EI,

Order No. PSC-98-1224-FOF-EI, and Order No. PSC-98-1764-FOF-EI.

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

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

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Tampa Electric Company, Environmental Cost Recovery Classe (ECRC) Calculation of the Current Period Actual/Estimated Amount January 1999 to December 1999

O&M Activities (in Dollars)

													-	Jan-99 - Dec-99		
							4-4-1	Actual	Actual	Estimated	Estimated	Estimated	Estimated	End of Period	Method of C	lessification
Line		Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jus-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	Total	Demand	Energy
	ia Big Bend Unit 3 Flue Gas Desulfurization Integration	\$79,725	\$44,141	\$ 0	\$68,398	\$129,746	\$79,875	\$101,010	\$115,448	\$91,587	\$103,849	\$419,452	\$204,523	\$1,437,754		\$1,437,754
	1b Big Bend Units 1 and 2 Flue Gas Conditioning	3,405	2,665	32	7,731	0	5,315	5,300	2,622	3,000	2,000	2,000	1,000	35,070		35,070
	te Big Bend Unit 4 Continuous Emissions Monitors	0	0	Q	0	0	0	0	0	0	0	0	Û	0		0
	1d Gannon Ignition Oil Tank	0	0	0	0	0	0	đ	0	0	0	0	0	0	S 0	
	te Big Bend Fuel Oil Tank #1 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	If Big Bend Fuel Oil Tank #2 Upgrade	Ó	0	0	0	0	0	0	0	0	0	0	Q	0	0	
	ig Phillips Upgrade Tank #1 for FDEP	0	0	0	0	0	0	0	0	0	0	0	Q	0	0	
	th Phillips Upgrade Tank #4 for FDEP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	1 SO2 Emissions Allowances	148,596	130,958	134,415	180,102	193,323	174,637	320,599	392,979	332,442	223,552	461,858	428,684	3,122,145		3,122,145
	1j Gannon Unit 5 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	Ik Gannos Unit 6 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	11 Big Bend Unit 1 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	Im Big Bend Unit 2 Classifier Replacement	0	0	0	٥	0	0	0	0	0	0	Ø	0	-		0
	In Ganon Coal Crusher (NOx Control)	0	0	0	0	0	0	0	0	0	0	0	0	0 0 0 0 0		0
	to Gannon Unit 5 Stack Extension	0	0	0	G	0	0	0	0	0	0	0	0	Û		0
4		0	0	0	0	0	0	0	0	0	٥	0	0	Q		0
	1q Big Bend 114 Mercury Testing Platform	0	0	0	0	0	0	0	0	0	0	0	0	Q		0
<u></u>	tr ESP Study	0	0	0	0	0	0	0	1,082	23,918	35,000	40,000	10,000	110,000		110,000
	Is 114 Mercury Testing	0	0	0	0	0	0	0	4,651	680	680	27,420	680	34,111		34,111
	It Big Bend Units 1 & 2 FGD	0	0	0	0	0	0	0	0	0	0	0	0	Û		0
	10 NPDES Annual Surveillance Feet	39,100	0	0	0	0	0	0	0	0	0	0	00	39,100	39,100	
	2. Total of O&M Activities	270,826	177,764	134,447	256,231	323,069	259,827	426,909	516,782	451,627	365,081	950,730	644,887	4,778,180	39,100	4,739,080
		231,726	177,764	134,447	256,231	323,069	259,827	426,909	516,782	451,627	365,081	950,730	644,887	4,739,080		
	3. Recoverable Costs Allocated to Energy		177,704	134,447	250,251	6	100,020	120,505	0	0	0	0	0	39,100		
	4. Recoverable Costs Allocated to Demand	39,100	0	U	Ŭ	•	v		•	•	-	-	_			
	5. Retail Energy Jurisdictional Factor	0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946			
	6. Retail Demand Jurisdictional Factor	0.9499650	0.9062718	0.9572408	0.8998943	0,9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224			
	o. Actan Deligini Jurgintakan Patak	0.5457050	0.9002770	0.32.2100												
	7. Jurisdictional Energy Recoverable Costs (A)	224,482	173,943	131,046	237,258	306,685	244,213	393,489	474,474	421,761	355,322	924,658	621,087	4,508,418		
	 Jurisdictional Demand Recoverable Costs (B) 	37,144	0	0	0	0	00	0	0_	0	0	0	0	37,144		
	9. Total Jurisdictional Recoverable Costs for O&M					\$306.685	\$244,213	\$393,489	\$474,474	\$421,761	\$355,322	\$9 24,658	\$621,087	\$4,545,562	2 2 2 3 3	
	Activities (Lines 7 + 8)	\$261,626	\$173,943	\$131,046	\$237,258	\$306,683	3244,213	3373,467		3421,701	4003,922	3724,030			3255	20052

Notes:

. (A) Line 3 x Line 5 (B) Line 4 x Line 6 EXHIBIT NO. DOCKET NO. <u>990007-EI</u> TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.12 PAGE 1 OF 1 FORM 42-5E REVISED: NOVEMBER 3, 1999

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Tampa Electric Company

Environmental Cost Recovery Clause (ECRC)

Calculation of the Current Period Actual/Estimated Amount

January 1999 to December 1999

Variance Report of Capital Investment Projects - Recoverable Costs

(In Dollars)

		(1)	(2)	(3)	(4)
Line		Actual/	Original	Varianc	
No.		Estimated	Projection	Amount	Percent
	1 Description of Incontinuent Device to	·			
	1. Description of Investment Projects	\$1,091,648	\$1,083,883	\$7,765	0.7%
	1a Big Bend Unit 3 Flue Gas Desulfurization Integration	668,563	651,873	16,690	2.6%
	1b Big Bend Units 1 and 2 Flue Gas Conditioning	81,667	83,161	(1,494)	-1.8%
	1c Big Bend Unit 4 Continuous Emissions Monitors	48,862	56,869	(8,007)	-14.1%
	1d Gannon Ignition Oil Tank	64,53 3	63,027	1,506	2.4%
	1e Big Bend Fuel Oil Tank #1 Upgrade	110,092	116,710	(6,618)	-5.7%
	If Big Bend Fuel Oil Tank #2 Upgrade	7,679	5,556	2,123	38.2%
	1g Phillips Upgrade Tank #1 for FDEP	13,547	13,290	2,123	1.9%
	1h Phillips Upgrade Tank #4 for FDEP		166,670	40,246	24.1%
	11 Gannon Unit 5 Classifier Replacement	206,916	•	(5,349)	-3.9%
•	1j Gannon Unit 6 Classifier Replacement	130,935	136,284	• • • •	-3.9%
4 8	1k Big Bend Unit 1 Classifier Replacement	198,696	191,713	6,983	
	11 Big Bend Unit 2 Classifier Replacement	144,903	118,262	26,641	22.5%
	1m Gannon Coal Crusher (NOx Control)	509,677	411,043	98,634	24.0%
	In Gannon Unit 5 Stack Extension	0	3,576	(3,576)	-100.0%
	10 Gannon Unit 6 Stack Extension	0	17,217	(17,217)	-100.0%
	1p Big Bend Units 1 & 2 FGD	514,019	N/A	N/A	N/A
	1q Big Bend 114 Mercury Testing Platform	2,282	N/A	N/A	<u>N/A</u>
	2. Total Investment Projects - Recoverable Costs	\$3,794,019	\$3,119,134	\$158,584	5.1%
	3. Recoverable Costs Allocated to Energy	\$3,549,306	\$2,863,682	\$169,323	5.9%
	4. Recoverable Costs Allocated to Demand	\$244,713	\$255,452	(\$10,739)	-4.2%
	7, AUDICIADIC COSIS ANOCACO D'DOMAINA	,			

Notes:

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

Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-98-0408-FOF-EI,

Order No. PSC-98-1224-FOF-EI, and Order No. PSC-98-1764-FOF-EI.

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

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

LEVISED: NOVEMBER 3, 1999 IBIT : OCTOBER 1, 1999 MENT NO.13 9 H Z CTRIC 90007-EI COMPANY

Tampa Electric Company Environmental Cost Recovery Clause (ECRC)

Calculation of the Current Period Actual/Estimated Amount January 1999 to December 1999

Capital Investment Projects-Recoverable Costs (in Dollars)

												7	an-99 - Dec-99		
													End of		
						Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Period		lassification
	Actual	Actual	Actual	Actual	Actual May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	Total	Demand	Energy
**-	Jan-99	Fcb-99	Mar-99	Apr-99	Мау-уу	100-33									
Linc															
1. Description of Investment Projects (A)											\$90,101	809,982	\$1.091.64B		\$1.091,648
		\$91,840	\$91,647	\$91,453	\$91,261	\$91,067	\$90,874	\$90,681	\$90,487	\$90,295	55,055	54,909	668,563		668,563
1a Big Bend Unit 3 Fine Gas Desulfurization Integration	\$92,034	56.372	56.226	56,079	55,933	55,786	55,640	55,494	55,348	55,202		6,727	81.667		B1.667
1b Big Bend Units 1 and 2 Flue Gas Conditioning	56,519	6,870	6,855	6.841	6.827	6,813	6,798	6,784	6,770	6,756	6,742	4,013	48,862	\$48,862	
1c Big Bend Unit 4 Continuous Emissions Monitors	6,884	6,870	4,109	4.099	4.088	4,078	4,066	4,055	4,045	4,034	4,024	5,850	64,533	64,533	
td Gannou Ignition Oil Tank	4,133		5,154	5,277	5,369	5,660	5,877	5,872	5,884	5,873	5,862		110.092	110,092	
1e Big Bend Fuel Oil Tank #1 Upgrade	3,539	4,316	7,879	7,945	8,017	8,912	9,737	9,714	9,687	9,669	9,650	9,632	7.679	7,679	
If Big Bend Fuel Oil Tank #2 Upgrade	10,122	9,128		601	683	684	701	716	714	712	710	709		13,547	
1g Phillips Upgrade Tank #1 for FDEP	457	481	511	1,137	1,134	1,131	1,129	1,126	1,124	1,121	1,118	1,116	13,547	13,347	206,916
1h Phillips Upgrade Tank #4 for FDEP	1,130	1,142	1,139		17,313	17,267	17,220	17,172	17,125	17,078	17,031	16,983	206,916		130,935
li Gamon Unit 5 Classifier Replacement	17,502	17,456	17,408	17,361	6,920	10,347	14,935	17,018	17,281	17,763	18,112	18,070	130,935		
1 Gannon Unit 6 Classifier Replacement	677	1,099	3,195	5,518		16,741	16.631	16,518	16,478	16,439	16,400	16,360	198,696		198,696
Ik Big Bead Unit I Classifier Replacement	16.742	16,646	16,485	16,579	16,677	12,089	12,062	12,034	12.006	11,977	11,950	11,922	144,903		144,903
11 Big Bend Unit 2 Classifier Replacement	12.228	12,200	12,173	12,145	12,117		58,596	61,591	64,153	66.027	67,571	67,398	509,677		509,677
11 Big Bend Unit 2 Classifier Replacement	4,600	4,840	10,605	24,725	33,615	45,956	مبردرور ۵	01,371	0	0	0	0	0		0
Im Gannon Coal Crusher (NOx Control)	0	0	0	0	0	0	-		ő	0	0	0	0		0
In Gannon Unit 5 Stack Extension	0	0	0	0	0	0	0	Ů	0	0	0	514.019	514,019		514,019
10 Gannon Unit 6 Stack Extension	ů	0	0	0	٥	0	0	0	106	222	729	1.224	2,282		2,282
ip Big Bend Units 1 & 2 FGD	0	ů	0	0	0	0	0	<u> </u>		303,168	305,055	818,840	3,794,019	244,713	\$3,549,306
Ig Big Bead 114 Mercury Testing Platform		226,510	233,386	249,760	259,954	276,531	294,266	298,776	301,208	303,108	303,033	010,040	2,,		
Total investment Projects - Recoverable Costs	226,565	220,310	200,000									797,520	\$3,549,306		
			214,594	230,701	240.663	256,066	272,756	277,293	279,754	281,759	283,691				
3. Recoverable Costs Allocated to Energy	207,186	207,323		19,059	19,291	20,465	21,510	21,483	21,454	21,409	21,364	21,320	244,713		
4. Recoverable Costs Allocated to Demand	19,379	19,187	18,792	19,039	17,271	20,105									
4. RELOTIENCE CONSTRUCTION					0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946			
5. Retail Energy Jurisdictional Factor	0.9687399	0.9785070	0.9747070	0.9259553		0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224			
6. Retail Demand Jurisdictional Factor	0,9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020314	0.9010772	0.0000000							
6. Retail Demand Jurnascubias Pactor							251,404	254,593	261,254	274,226	275,910	768,088	3,380,971		
11 0-m (0)	200,710	202,865	209,167	213,618	228,457	240,678		19.372	19,397	19,514	19,272	19,151	222,950		
7. Jurisdictional Energy Recoverable Costs (B)	18,409	17,388	17,988	17,152	17,451	18,461	19,395	(9,972	, , , , , , , , , , , , , , , , , , , ,	1,,,,,,,,					
8. Jurisdictional Demand Recoverable Costs (C)	10,407														
									\$280.651	\$293,740	\$295,182	\$787,239	\$3,603,921		
9. Total Jurisdictional Recoverable Costs for	\$219,119	\$220.254	\$227,155	\$230,770	\$245,908	\$259,139	\$270,799	\$273,965	3/80,631	2293,144				-	
Investment Projects (Lines 7 + 8)	2217,117		÷												

Notes:

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

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EXHIBIT NO. DOCKET NO. <u>990007-EI</u> TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.14 PAGE 1 OF 1 FORM 42-7E REVISED: NOVEMBER 3, 1999

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) Calculation of the Actual/Estimated Amount for the Period January 1999 to December 1999

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

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Amount
	1. Investments														
	a. Expenditures/Additions		\$ 0	\$0	\$ 0	\$0	\$0	\$0	\$ 0	\$0	\$0	\$0	S 0	\$0	
	b. Clearings to Plant		0	0	0	0	0	0	Q	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	Ø	0	0	0	0	0	0	0	Ų	0	U	
	2. Plant-in-Service/Depreciation Base	\$865,211	\$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 (A)	(71,104)	(72,574)	(74,044)	(75,514)	(76,984)	(78,454)	(79,924)	(81,394)	(82,864)	(84,334)	(85,804)	(87,274)	(88,744)	
	4. Other (B)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	-
	5. Net Investment (Lines 2 + 3 + 4)	\$558,699	557,229	5\$5,759	\$54,289	552,819	551,349	549,879	548,409	546,939	545,469	543,999	542,529	541,059	-
	6. Average Net Investment		557,964	556,494	555,024	553,554	552,084	550,614	549,144	547,674	546,204	544,734	543,264	541,794	
	7. Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (C)		4,103	4,092	4,081	4,070	4,060	4,049	4,038	4,027	4,016	4,006	3,995	3,984	\$48,521
•	b. Debt Component (Line 6 x 2.82% x 1/12)		1,311	1,308	1,304	1,301	1,297	1,294	1,290	1,287	1,284	1,280	1,277	1,273	₹\$,506
С	· · · -														
N	8. Investment Expenses		1,470	1.470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	17,640
•••	a. Depreciation b. Amortization		0	1,470	0	1,470	0	.,	0	0	0	0	0	0	0
	c. Dismantlement		0	0	ő	ů.	ŏ	0	ů.	Ō	0	Ó	0	0	0
	d. Property Taxes		ů	ő	Ň	ů	ů,	õ	0	0	0	0	0	0	0
	e. Other		0	0	0	0	, 0	0	0	_ 0	0	0	0	0	0
		-					_								
	9. Total System Recoverable Expenses (Lines 7 +8)		6,884	6,870	6,855	6,841	6,827	6,813	6,798	6,784	6,770	6,756	6,742	6,727	81,667
	 Recoverable Costs Allocated to Energy 		6,884	6,870	6,855	6,841	6,827	6,813	6,798	6,784	6,770	6,756	6,742	6,727	81,667
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
	(0. Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
	11. Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
	12. Retail Energy-Related Recoverable Costs (D)		6,669	6,722	6,682	6,334	6,48)	6.404	6,266	6,229	6,322	6,575	6,557	6,479	77,720
	 Retail Demand-Related Recoverable Costs (E) 		0	0,122	0	0	0	0	O	0	0	0	0	0	0
	 Retail Demand-Retailed Recoverable Costs (E) Total Jurisdictional Recoverable Costs (Lines 12 + 1) 	3) ~	\$6,669	\$6,722	\$6.682	\$6.334	\$6.481	\$6,404	\$6,266	\$6,229	\$6,322	\$6,575	\$6,557	\$6,479	\$77,720
	THE TOME THE PROPERTY OF THE PROPERTY OF THE PARTY OF THE	· ·													

Notes:

(A) Beginning of Period Amount represents the adjusted End of Period Amount accumulated depreciation from Schedule 42-8A Filed April 1, 1999 due to adjusted plant in-service as per (B).

(B) Represents the Net Book Value of the replaced Big Bend Unit 4 CEMs which is currently recovered through base rates.

(C) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)

(D) Line 9a x Line 10

(E) Line 9b x Line 11

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.15 PAGE 3 OF 17 FORM 42-8E REVISED: NOVEMBER 3, 1999

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Tampa Electric Company Environmental Cost Recovery Clause (ECRC)

Calculation of the Actual/Estimated Amount for the Period January 1999 to December 1999

Return on Capital Investments, Depreciation and Taxes For Project: Gannon Ignition Oil Tank (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Amount
	1. Investments														
	a. Expenditures/Additions		\$0	\$0	\$ 0	\$0	\$0	\$0	S 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	O	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	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	
	3. Less: Accumulated Depreciation (A)	(11,470)	(12,576)	(13,682)	(14,788)	(15,894)	(17,000)	(18,106)	(19,212)	(20,318)	(21,424)	(22,530)	(23,636)	(24,742)	
	4. CWIP - Non-Interest Bearing	0	0	0	0	O	0	0	0	0	0	0	0	0	
	4a. Other (B)	(265,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	
	5. Net Investment (Lines 2 + 3 + 4)	\$312,282	311,176	310,070	308,964	307,858	306,752	305,646	304,540	303,434	302,328	301,222	300,116	299,010	
	6. Average Net Investment		311,729	310,623	309,517	308,411	307,305	306,199	305,093	303,987	302,881	301,775	300,669	299,563	
	7. Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (C)		2,292	2,284	2,276	2,268	2,260	2,252	2,243	2,235	2,227	2,219	2,211	2,203	\$26,970
CЛ.	b. Debt Component (Line 6 x 2.82% x 1/12)		733	730	727	725	722	720	717	714	712	709	707	704	8,620
ီ သ	8. Investment Expenses														
\sim	a. Depreciation		1,106	1,106	1,106	1,106	1,106	1,106	1,106	L,106	1,106	1,106	1,106	1,106	13,272
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	Û	0	٥	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Other	-	0	0	0	0	0	0	0	0	0	0	0	0	0
	9. Total System Recoverable Expenses (Lines 7 + 8)		4,131	4,120	4,109	4,099	4,088	4,078	4,066	4,055	4,045	4,034	4,024	4,013	48,862
	a. Recoverable Costs Allocated to Energy		0	0	0	0	Û	0	۵	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		4,131	4,120	4,109	4,099	4,088	4,078	4,066	4,055	4,045	4,034	4,024	4,013	48,862
	10. Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
	11. Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
	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)		3,924	3,734	3,933	3,689	3,698	3,679	3,666	3,657	3,657	3,677	3,630	3,605	44,549
	14. Total Jurisdictional Recoverable Costs (Lines 12 + 13)	-	\$3,924	\$3,734	\$3,933	\$3,689	\$3,698	\$3,679	\$3,666	\$3,657	\$3,657	\$3,677	\$3,630	\$3,605	\$44,549

Notes:

(A) Beginning of Period Amount represents the adjusted End of Period Amount accumulated depreciation from Schedule 42-8A Filed April 1, 1999 due to adjusted plant in-service as per (B).

(B) Represents the Capital Costs of the Gannon Ignition Oil Tank currently recovered through base rates.

(C) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)

(D) Line 9a x Line 10

(E) Line 9b x Line 11

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.15 PAGE 4 OF 17 FORM 42-8E REVISED: NOVEMBER 3, 1999

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Tampa Electric Company Environmental Cost Recovery Clause (ECRC) Calculation of the Actual/Estimated Amount for the Period January 1999 to December 1999

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

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Amount
	1. Investments														
	a. Expenditures/Additions		\$1,192	\$2,975	\$1,709	\$12,923	\$185	\$242	\$2,550	\$0	\$0	S 0	\$0	\$ 0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	õ	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	Õ	0	0	
	d. Other		0	Q	0	0	0	0	0	0	0	0	0	Ő	
	2. Plant-in-Service/Depreciation Base	\$35,501	36,693	39,668	41,377	\$4,300	54,485	54,727	57,277	57,277	\$7,277	\$7,277	57,277	57,277	
	3. Less: Accumulated Depreciation (A)	(182)	(291)	(405)	(527)	(670)	(833)	(996)	(1,164)	(1,336)	(1,508)	(1,680)	(1,852)	(2,024)	
	4. CWIP - Non-Interest Bearing	Ó	Ó	Ó	Ó	0	0	0	0	0	(1,000)	(1,000)	(1,052)	(2,024)	
	5. Net Investment (Lines 2 + 3 + 4)	\$35,319	36,402	39,263	40,850	53,630	53,652	\$3,731	56,113	55,941	55,769	55,597	55,425	55,253	-
	6. Average Net Investment		35,861	37,833	40,057	47,240	53,641	53,692	54,922	56,027	\$5,855	55,683	\$5,511	55,339	
	7. Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		264	278	295	347	394	395	404	412	411	409	408	407	\$4,424
	b. Debt Component (Line 6 x 2.82% x 1/12)		84	89	94	111	126	126	129	132	131	131	130	130	1,413
J.J.	8. Investment Expenses														
- O	a. Depreciation		109	114	122	143	163	163	168	172	172	172	172	173	1.040
•••	b. Amortization		0	0	0	0	0	0	0	1/2	1/2	1/2	172	172	1,842
	c. Dismantlement		0	0	0	0	0	ő	a	0	ő	0	0	0	0
	d. Property Taxes		0	0	0	0	0	ő	0	ő	ő	0	0	0	0
	e. Other	-	0	00	0	0	0	0	0	0	ů	ŏ	ő	0	0
	9. Total System Recoverable Expenses (Lines 7+8)		457	481	511	601	683	684	701	716	714				
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0		718	/14	712	710	709	7,679
	b. Recoverable Costs Allocated to Demand		457	481	511	601	683	684	701	716	714	712	710	0 709	0 7,679
	10. Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553									
	11. Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9492850 0.9046331	0.9399043 0.9020514	0.9217175 0.9016773	0.9181326 0.9017389	0.9338695 0.9040650	0.9732693 0.9115126	0.9725769 0.9021003	0.9630946 0.898 <u>222</u> 4	
	12. Retail Energy-Related Recoverable Costs (C)		0	0	0	O	a	o	0	0	0	0	0	0	0
	13. Retail Demand-Related Recoverable Costs (D)		434	436	489	541	618	617	632	646	646	649	640	637	6,985
	14. Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$434	\$436	\$489	\$541	\$618	\$617	\$632		\$646	\$649	<u>\$640</u>	5637	\$6,985
		-												1600	

Notes:

(A) Beginning of Period Amount represents the adjusted End of Period Amount accumulated depreciation from Schedule 42-8A Filed April 1, 1999 due to adjusted depreciation for blanket projects.

(B) Lines 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) Line 9a x Line 10

(D) Line 9b x Line 11

EXHIBIT NO. DOCKET NO. <u>990007-EI</u> TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.15 PAGE 7 OF 17 FORM 42-8E **REVISED: NOVEMBER 3, 1999**

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Tampa Electric Company Environmental Cost Recovery Clause (ECRC) Calculation of the Actual/Estimated Amount for the Period

January 1999 to December 1999

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

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Amount
	. Investments					\$0	\$0	\$0	- S O	\$ 0	\$0	\$0	\$0	\$0	
	 Expenditures/Additions 		\$2,533	\$0	\$0 0	0 0	.~	0	0	0	0	0	0	0	
	b. Clearings to Plant		0	0	0	ő	ő	ō	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	ő	ō	0	0	0	0	0	0	
	d. Other		0	U	v	v	-								
		\$87,939	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472 (3,517)	
	2. Plant-in-Service/Depreciation Base	(268)	(536)	(807)	(1,078)	(1,349)	(1,620)	(1,891)	(2,162)	(2,433)	(2,704)	(2,975)	(3,246)	(3,517)	
	3. Less: Accumulated Depreciation (A)	(200)	0	0	0	0	0	00	0	0	0	87,497	87,226	86,955	-
	 CWIP - Non-Interest Bearing Net Investment (Lines 2 + 3 + 4) 	\$87,671	89,936	89,665	89,394	89,123	88,852	88,581	\$8,310	88,039	87,768	8/,49/	81,220		-
	6. Average Net Investment		88,804	89,801	89,530	89,259	88,988	88,717	88,446	88,175	87,904	87,633	87,362	87,091	
	-														e7.003
	7. Return on Average Net Investment		653	660	658	656	654	652	650	648	646	644	642	640 205	
	a. Equity Component Grossed Up For Taxes (B)		209	211	210	210	209	208	208	207	207	206	205	205	2,495
C T	b. Debt Component (Line 6 x 2.82% x 1/12)		200												
- N	A Town of Designation										271	271	271	271	\$3,249
-	8. Investment Expenses a. Depreciation		268	271	271	271	271	271	271	271	2/1	2/1	2/1		
	b. Amortization		0	0	0	0	0	0	0	0	0	0	ů.	Ő	
	c. Dismantiement		0	0	0	0	0	0	0	0	0	0	ō	0	0
	d. Property Taxes		0	0	0	0	0	0	U A	0	0	Ő	0	0	0
	e. Other	_	0	0	0	0	0	0							
						1,137	1,134	1,131	1,129	1,126	1,124	1,121	1,118	1,116	13,547
	Total System Recoverable Expenses (Lines 7 +8)		1,130	1,142	1,139 0	0	1,134	0	0	0	0	0	0	C	
	 Recoverable Costs Allocated to Energy 		0	0	1,139	1,137	1,134	1,131	1,129	1,126	1,124	1,121	1,118	1,116	13,547
	 Recoverable Costs Allocated to Demand 		1,130	1,142	1,139	1,137	1,121	.,							
			0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
	0. Energy Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
	1. Demand Jurisdictional Factor		0.9499030	0.3002718	0.777.2100										
	······································		0	0	0	0	0	0	0	0	0	0	0	(
	12. Retail Energy-Related Recoverable Costs (C)		1,073	1,035	1,090	1,023	1,026	1,020	1,018	1,015	1,016	1,022	1,009	1,002	
	13. Retail Demand-Related Recoverable Costs (D)	-	\$1.073	\$1,035	\$1,090	\$1,023	\$1,026	\$1,020	\$1,018	\$1,015	\$1,016	\$1,022	\$1,009	\$1,002	312,349
	14. Total Jurisdictional Recoverable Costs (Lines 12 + 13)	•													

Notes:

(A) Beginning of Period Amount represents the adjusted End of Period Amount accumulated depreciation from Schedule 42-8A Filed April 1, 1999 due to adjusted depreciation for blanket projects.
 (B) Lines 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) Line 9a x Line 10

(D) Line 9b x Line 11

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.15 PAGE 8 OF 17 FORM 42-8E REVISED: NOVEMBER 3, 1999

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Return on Capital Investments, Depreciation and Taxes For Project: Gamon 6 Classifier Replacement (in Dollars)

						(*******	,								
Linc	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
	-														
	l investments					\$128,884	\$159,900	\$546,621	(\$35,628)	\$25,986	\$20,861	\$60,358	\$308	\$0	
	a. Expenditures/Additions		\$4,929	\$82,070	\$350,004	3125,664	3139,900	0	0	0	0	0	0	0	
	b. Clearings to Plant		0	0	0	0	ŏ	Ď	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	Ó	0	٥	0	0	0	
	d. Other		0	0	U	U	U	•	-						
					\$0	50	\$0	\$0	\$1,304,049	\$1,330,035	\$1,350,896	\$1,411,254	\$1,411,562	\$1,411,562	
	2 Plant-in-Service/Depreciation Base	\$0	\$0	\$0	04 0	, 0	õ	0	(2,119)	(6,399)	(10,756)	(15,244)	(19,831)	(24,419)	
	3 Less: Accumulated Depreciation	0	0	0	504,272	633,156	793,056	1,339,677	0	0	0	٥	0	0	
	4 CWIP - Non-Interest Bearing	67,269	72,198	154,268	304,272	035,120	0	0	0	0	0	0	0	0	
	a. Other (A)	0	0	154,268	504,272	633,156	793,056	1,339,677	1,301,930	1,323,636	1,340,140	1,396,010	1,391,731	1,387,143	
	5 Net Investment (Lines 2 + 3 + 4)	\$67,269	72,198	154,268	304,212	633,130		.,,							
	6 Average Net investment		69,734	113,233	329,270	568,714	713,106	1,066,367	1,320,804	1,312,783	1,331,888	1,368,075	1,393,871	1,389,437	
	and the second black for some second										9,794	10,060	10,249	10,217	\$80,719
	7 Return on Average Net Investment a. Equity Component Grossed Up For Taxes (A)		513	\$33	2,421	4,182	5,244	7,841	9,712	9,653 3,085	3,130	3,215	3,276	3,265	25,797
	 Equity Composent Grossed Op For Faces (x) b. Debt Composent (Line 6 x 2.82% x 1/12) 		164	266	774	1,336	1,676	2,506	3,104	3,085	3,130	3,213	5,210	-,	
	b. Dest Composent (Line 6 x 2.8274 x 5712)														
	8 Investment Expenses								2,119	4,280	4.357	4,488	4,587	4,588	24,419
	a. Depreciation		0	0	0	0	0	0	2,119	4,240	4,357	.,	0	0	0
	b. Amonization		0	0	0	0	0	U		ő	ő	0	0	0	0
	c. Dismantlement		٥	0	0	0	0	0			ů	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	ů	0	ů.	0	0	0
	e. Other		0	0	0	0	0	Ū							
	ç. Cula	•							14,935	17.018	17,281	17,763	18,112	18,070	130,935
	9 Total System Recoverable Expenses (Lines 7 + 8)		677	1,099	3,195	5,518	6,920	10,347	14,935	17,018	17,281	17,763	18,112	18,070	130,935
	a. Recoverable Costs Allocated to Energy		677	1,099	3,195	5,518	6,920	10,347	14,755	11,010	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		0	0	0	0	Q	Ŷ	v		•				
	D. REDUCTADE COM ADDIENCE D DI									0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
	10 Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
	10 Energy Armuchonal Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.704030	0.0110120			
	11 Demand Jandenson Lacox									15,625	16,138	17.288	17,615	17,403	124,083
	2 Retail Energy-Related Recoverable Costs (B)		656	1,075	3,114	5,109	6,569	9,725	13,766	13,623	10,130	17,200	0	0	0
	13 Retail Demand-Related Recoverable Costs (C)		0	0	0	0	00	0	0	\$15,625	\$16,138	\$17,288	\$17,615	\$17,403	\$124,083
	13 Retail Demand-Related Recoverable Costs (C) 14 Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$656	\$1,075	\$3,114	\$5,109	\$6,569	\$9,725	\$13,766	\$13,625	\$10,138				
	14 Toda handaranan serengang cana (casa na 119)														

Notes:

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volue: (A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002) (B) Line 9a x Line 10 (C) Line 9b x Line 11

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Return on Capital Investments, Depreciation and Taxes For Project: Gannou Coal Crusher (NOx Control) (in Dollars)

.inc	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
i Investment	ts														
a. Expend	litures/Additions		\$16,840	\$32,680	\$1,155,595	\$1,754,678	\$77,907	\$916,986	\$114,385	\$365,257	\$49,500	\$261,500	\$0	\$0	
b. Clearing	gs to Plant		0	0	0	0	0	o	0	Q	0	0	D	0	
c. Retirem	aents		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-Se	ervice/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$4,420,340	\$4,534,725	\$4,899,982	\$4,949,482	\$5,210,982	\$5,210,982	\$5,210,982	
3 Less: Acc	sumulated Depreciation	0	0	0	0	0	0	(7,551)	(22,849)	(38,967)	(55,794)	(73,152)	(90,956)	(108,760)	
4 CWIP - N	on-Interest Bearing	465,654	482,494	515,174	1,670,769	3,425,447	3,503,354	<u> </u>	0	0	0	0	0	0	
5 Net Invest	ment (Lines 2 + 3 + 4)	\$465,654	482,494	515,174	1,670,769	3,425,447	3,503,354	4,412,789	4,511,876	4,861,015	4,893,688	5,137,830	5,120,026	5,102,222	
6 Average N	ict Investment		474,074	498,834	1,092,972	2,548,108	3,464,401	3,958,072	4,462,333	4,686,446	4,877,352	5,015,759	5,128,928	5,111,124	
7 Return on	Average Net Investment														
	Component Grossed Up For Taxes (A)		3,486	3,668	8,037	18,737	25,474	29,104	32,812	34,460	35,864	36,882	37,714	37,583	\$303,821
b. Debt C	omponent (Line 6 x 2.82% x 1/12)		1,114	1,172	2,568	5,988	8,141	9,301	10,486	11,013	11,462	11,787	12,053	12,011	97,096
8 Investment	at Expenses														
a. Depreci	istion		0	0	0	0	đ	7,551	15,298	16,118	16,827	17,358	17,804	17,804	108,760
b. Amortiz			0	0	0	0	0	0	0	0	0	0	0	0	0
c. Disman	atiement		0	0	0	0	0	0	0	0	0	0	0	0	0
d. Property	ty 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 Syst	em Recoverable Expenses (Lines 7 + 8)		4,600	4,840	10,605	24,725	33,615	45,956	58,596	61,591	64,153	66,027	67,571	67,398	509,677
	erable Costs Allocated to Energy		4,600	4,840	10,605	24,725	33,615	45,956	\$8,596	61,591	64,153	66,027	67,571	67,398	509,677
b. Recove	rable Costs Allocated to Demand		0	0	0	0	Ø	0	0	0	0	0	0	٥	0
10 Factor In	risdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
	urisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12 Retail Enc	rev-Related Recoverable Costs (B)		4,456	4,736	10,337	22,894	31,910	43,194	54,009	56,549	59,911	64,262	65,718	64,911	482,887
	mand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
	dictional Recoverable Costs (Lines 12 + 13)	-	\$4,456	\$4,736	\$10,337	\$22,894	\$31,910	\$43,194	\$54,009	\$56,549	\$59,911	\$64,262	\$65,718	\$64,911	\$482,887

Notes:

(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (B) Line 9a x Line 10
 (C) Line 9b x Line 11

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Return on Capital Investments, Depreciation and Taxes For Project: Gannon Unit 5 Stack Extension (in Dollars)

						•== *	,								Ead of
		Beginning of					14 00	June 99	July 99	August 99	September 99	October 99	November 99	December 99	Period Total
Line	Description	Period Amount	January 99	February 99	March 99	April 99	May 99	Лше уч	HELY 77	7.4gaa 27	Boptening				
	Investments						~	\$0	\$ 0	\$0	50	\$0	\$0	\$0	
•	a. Expenditures/Additions		\$0	\$0	20	\$0	\$0 0	50	, 0	0	0	0	0	0	
	b. Clearings to Plant		0	0	0	0 0	0	ő	ő	Ū.	0	0	0	0	
	c. Retirements		0	0	0	0	0	ő	0	0	0	0	0	0	
	d. Other		0	0	Û	U	0	•							
				**	\$0	S 0	\$0	\$0	\$0	\$0	\$0	50	\$0	\$0	
1	2 Plant-in-Service/Depreciation Base	\$0	50	\$0 0	0 20	30	0	0	0	0	0	0	0	0	
	3 Less: Accumulated Depreciation	0	0		0	0	0	ō	0	0	0	0	0	0	
	CWIP - Non-Interest Bearing	0	0	0				0	0	0	0	0	0	0	
4	5 Net Investment (Lines 2 + 3 + 4)	50	0	U	<u> </u>										
				0	0	Ð	0	0	0	0	0	0	0	٥	
	6 Average Net Investment		0	U	v	•									
	7 Return on Average Net Investment				0	٥	٥	0	0	0	0	0	0	0	\$0
	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 6 x 2.82% x 1/12)		0	v	v	•									
	8 Investment Expenses				•	٥	0	0	0	0	0	0	0	0	٥
	a. Depreciation		0	0		Ň	0	ō	0	0	C	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	٥	0	0	0	0	0
	c. Dismantlement		0			ů	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0			0	Ō	0	0	0	0	0	0	0	0
	e. Other		U	V				•						_	-
			٥	0	0	0	0	0	0	0	0	0	0	0	0
	9 Total System Recoverable Expenses (Lines 7 + 8)		0		ů	0	0	0	0	0	0	0	0	0	0
	a. Recoverable Costs Allocated to Energy		0		0	Ū.	0	0	0	0	0	0	0	U	U
	b. Recoverable Costs Allocated to Demand			v	•	-									
			0.9687399	0.9785070	0.9747070	0,9259553	0.9492850	0.9399043	0.9217175	0.9181326		0.9732693			
1	10 Energy Jurisdictional Factor		0.9499650		0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
1	11 Demand Jurisdictional Factor		0.7433030	0.7002710										0	0
				. 0	0	0	0	0	0	0		0	Ű	0	0
	12 Retail Energy-Related Recoverable Costs (B)			·	Ō	0	0	٥	0	0	0	0	0	02	\$0
	13 Retail Demand-Related Recoverable Costs (C)				\$0	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	20	20
	14 Total Jurisdictional Recoverable Costs (Lines 12 + 13)														

Noics:

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(A) Lines 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)

(A) Line 9a x Line 10 (B) Line 9a x Line 10 (C) Line 9b x Line 11

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Return on Capital Investments, Depreciation and Taxes For Project: Gannon Unit 6 Stack Extension (in Dollars)

	Description	Beginning of	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	End of Period Total
1 Javes															
	penditures/Additions		\$0	\$0	SO	So	\$0	\$0	\$0	\$0	50	02	\$0	\$0	
	carings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	carage to rank		å	ő	0	ō	0	Û	0	0	0	0	0	0	
4.00			ō	0	0	0	0	0	0	0	Q	0	0	0	
2 Plant-	-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$ 0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
	P - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	•	0	0	
5 Net In	avestment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	
6 Aven	age Net Investment		0	0	0	0	0	0	0	0	0	٥	0	0	
7 Return	n on Average Net Investment													-	
a Eq	uity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	0	\$0 0
b. De	cbi Component (Line 6 x 2.82% x 1/12)		Q	0	0	0	0	0	0	0	0	0	0	٥	o
8 invest	ament Expruses							_		_			đ	a	0
	epreciation		0	Û	0	0	0	0	U	u .	0	a	0	0	~
	monization		0	0	0	0	0	0	u Q	u .	u	Ű	0	0	ů,
	ipmantlement		0	0	0	0	0	0	0	U O	0	0		0	0
	operty Taxes		0	0	0	0	0	0	U O	U O	0	0	0	0	
¢ Ot	ther	-	0	0	0	Q	0	0	0	0					
9 Total	System Recoverable Expenses (Lines 7 + 8)		0	0	0	٥	0	0	0	0	0	0	0	0	0
1 Rc	conversible Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b. Re	ecoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	Û	O	0
10 Eacr	gy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
	and Jurisdictional Factor		0.9499650	9.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12 Retai	I Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
	Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14 Total	Jurisdictional Recoverable Costs (Lines 12 + 13)	-	SO	\$0	\$ 0	\$0	\$0	\$0	\$0	02	\$0	\$0	\$0	\$0	\$0

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Notes: (A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002) (B) Line 9a x Line 10 (C) Line 9b x Line 11

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

						,		6	Actual	Actual	Estimated	Estimated	Estimated	Estimated	End of Period
		Beginning of	Actual	Actual	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	Total
Line	Description	Period Amount	Jan-99	Feb-99	Mar-99	Арк+77	May-55								
1	Investments			50	5 0	50	\$ 0	50	50	\$167	\$21,423	\$2,634	82,01\$	\$0	
	a. Expenditures/Additions		50	30 0	۰ ۵		0	0	0	0	0	0	Û	0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0 A	ů O	0	0	Ð	0	Ó	0	0	Q	0	0	
	d. Other		U	, v	•						*0	\$0	\$106,242	\$106,242	
	Plant-in-Service/Depreciation Base	S 0	50	\$0	50	\$0	\$ 0	\$0	50	\$0	\$0 0	0	(97)	(292)	
	Less: Accumulated Depreciation	0	0	0	0	0	0	0	D	0	21,590	24,224	0	0	
	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	167	21,590	24,224	106,145	105,950	
	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	16/	21,390		tool to		
	Net intramine (inter 2 / 2 / 1)						_	٥	0	14	10,879	22,907	65,185	106,048	
	6 Average Net Investment		O	Q	0	0	0	0	v						
	7 Return on Average Net Investment					٥	0	0	0		6 0	168	479	780	\$1,506
	a. Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	26	54	153	249	482
	b. Debt Component (Line 6 x 2.82% x 1/12)		0	0	U	v	•	-							
	Investment Expenses				O	0	n	0	0	0	0	0	97	195	292
	a. Depreciation		0	0	0	0	0	ő	0	0	0	Ô	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	Û	٥
	c. Dismantlement		0	U A	0	۰ ۵	0	0	0	0	0	6	0	0	0
	d. Property Taxes		0	6 0	0	0	0	0	0	0	0	00	0	0	0
	e. Other		0	<u>U</u>											
				Ø	٥	0	0	0	0	1	106	222	729	1,224	2,282
	9 Total System Recoverable Expenses (Lines 7 + 8)		0	0		0	Q	0	٥	1	106	222	729	1,224	2,2#2
	a. Recoverable Costs Allocated to Emergy		0	0	0	۔ ۵	0	0	0	0	0	0	û	D	0
	b. Recoverable Costs Allocated to Demand		U		·	-									
			0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
1	0 Energy Jurisdictional Pactor		0.9667399	0.9062718	0.9572408	0,8998943	0.9046331	0.9020514	0.9016773	0.9017389	0,9040650	0.9115126	0,9021003	0.8982224	
1	1 Demand Jurisdictional Pactor		0.9499630	0.9402716	0.997240										•
			0	0	0	0	0	Û	e		99	216	709	1,179 D	2,204
	2 Retail Energy-Related Recoverable Costs (B)		ů ů	- 0	0	0	0	0	0	0	0	0	0		\$2,204
	3 Retail Demand-Related Recoverable Costs (C)			50	50	\$0	\$0	\$0	\$0	\$1	\$99	\$216	5709	\$1,179	32,214
	14 Total Jurisdictional Recoverable Costs (Lines 12 + 13)														

Notes:

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(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)

(B) Line 9a x Line 10

(C) Line 9b x Line 11

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

Line	Description	Beginning of Period Amoun	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
	1 Investments										•	to	\$0	\$0	
	a. Expenditures/Additions		20	\$0	\$0	\$0	\$ 0	\$0	\$0	\$0	\$0 0	50 0	30 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	U	U	Ū	U	
	2 Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$82,060,733	
	3 Less: Accumulated Depreciation	¢	0	0	0	0	0	0	0	0	0	0	0	(116,459)	
	4 CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	٥	0	0	0	
	5 Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	•	0	0	0	0	0	0	81,944,274	
	6 Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	40,972,137	
	7 Return on Average Net Investment										_	_		201 576	6201 275
	a. Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	301,275 96,285	\$301,275 96,285
	b. Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	Û	0	0	v	0	90,283	90,283
	8 Investment Expenses													116,459	
	a. Depreciation		0	0	0	٥	0	0	0	٥	0	0	0	110,439	116,459 0
	b. Amortization		0	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	U 0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	-	0	0	0	0
	e. Other		0	0	0	•	0	0	0		0				
	9 Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	٥	0	0	0	0	0	0		514,019
	a. Recoverable Costs Allocated to Energy		0	0	0	0	C	0	0	0	0	0		514,019	514,019
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
	10 Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326		0.9732693	0.9725769	0.9630946	
	11 Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
	12 Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	٥	0	495,049	495,049
	13 Retail Demand-Related Recoverable Costs (C)		٥	0	0	0	0	0	0	0	٥	0		0	0
	14 Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$495,049	\$495,049

Notes:

(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)

(B) Line 9a x Line 10

(C) Line 9b x Line 11

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.15 PAGE 17 OF 17 FORM 42-8E REVISED: NOVEMBER 3, 1999

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