

AUSLEY & McMULLEN

ORIGINAL

ATTORNEYS AND COUNSELORS AT LAW

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

April 3, 2000

HAND DELIVERED

RECEIVED FPSC
00 APR - 3 PH 3: 13
RECORDS AND REPORTING

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. 000007-EI

Dear Ms. Bayo:

Enclosed for filing in the above docket on behalf of Tampa Electric Company are the original and ten (10) copies of Prepared Testimony and Exhibit (KOZ-1) of Karen O. Zwolak regarding Environmental Cost Recovery Final True-Ups for the period January 1999 through December 1999.

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,


James D. Beasley

- AFA _____
- APP _____
- CAF _____
- CMO _____
- CTR _____
- EAG _____
- LEG _____
- MAS _____
- OPC _____
- RFR _____
- SEC _____
- WAV _____
- OTM _____

JDB/pp
Enclosures

cc: All Parties of Record (w/enc.)

DOCUMENT NUMBER-DATE

04067 APR-38

FPSC-RECORDS/REPORTING

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibit, filed on behalf of Tampa Electric Company, has been furnished by U. S. Mail or hand delivery (*) on this 3rd day of April 2000 to the following:

Ms. Grace Jaye*
Staff Counsel
Division of Legal Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Room 370 - Gunter Building
Tallahassee, FL 32399-0850

Mr. John Roger Howe
Office of Public Counsel
111 West Madison Street - Suite 812
Tallahassee, FL 32399-1400


Mr. John W. McWhirter, Jr.
McWhirter, Reeves, McGlothlin, Davidson,
Decker, Kaufman, Arnold & Steen, P.A.
P.O. Box 3350
Tampa, FL 33601-3350

Ms. Gail Kamaras
Legal Environmental Assistance Foundation
1114 Thomasville Road - Suite E
Tallahassee, FL 32302-6390

Mr. Joseph A. McGlothlin
Ms. Vicki Gordon Kaufman
McWhirter, Reeves, McGlothlin, Davidson,
Decker, Kaufman, Arnold & Steen, P.A.
117 South Gadsden Street
Tallahassee, FL 32301

Mr. Matthew M. Childs
Steel Hector & Davis
Suite 601
215 S. Monroe Street
Tallahassee, FL 32301

Mr. Jeffrey A. Stone
Beggs and Lane
Post Office Box 12950
Pensacola, FL 32576


ATTORNEY

1 BEFORE THE PUBLIC SERVICE COMMISSION

2 PREPARED DIRECT TESTIMONY

3 OF

4 KAREN O. ZWOLAK

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

7
8 A. My name is Karen O. Zwolak. My business address is 702
9 North Franklin Street, Tampa, Florida 33602. I am employed
10 by Tampa Electric Company ("Tampa Electric" or "company")
11 in the position of Manager, Energy Issues in the Electric
12 Regulatory Affairs Department.

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

16
17 A. I received a Bachelor of Arts Degree in Microbiology in
18 1977 and a Bachelor of Science degree in Chemical
19 Engineering in 1985 from the University of South Florida.
20 I began my engineering career in 1986 at the Florida
21 Department of Environmental Regulation and was employed as
22 a Permitting Engineer in the Industrial Wastewater Program.
23 In 1990, I joined Tampa Electric Company as an engineer in
24 the Environmental Planning Department and was responsible
25 for permitting and compliance issues relating to wastewater

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FPSC-RECORDS/REPORTING

1 treatment and disposal. In 1995, I transferred to Tampa
2 Electric's Energy Supply Department and assumed the duties
3 of the plant chemical engineer at the F. J. Gannon Station.
4 In this position, I was responsible for boiler chemistry,
5 water management, and maintenance of environmental
6 equipment and general engineering support. In 1997, I was
7 promoted to Manager, Energy Issues in the Electric
8 Regulatory Affairs Department. My present responsibilities
9 include the areas of fuel adjustment, capacity cost
10 recovery, environmental filings and rate design.

11

12 Q. What is the purpose of your testimony?

13

14 A. The purpose of my testimony is to present, for the Florida
15 Public Service Commission's ("Commission") review and
16 approval, the actual true-up amount and the calculations
17 thereof, associated with the environmental compliance
18 activities for the period January 1999 through December
19 1999.

20

21 Q. Do you wish to sponsor exhibits in support of your
22 testimony?

23

24 A. Yes. My Exhibit No. ___ (KOZ-1) consists of eight forms
25 prepared under my direction and supervision. Form 42-1A

1 presents the final true-up for the January 1999 through
2 December 1999 period; Form 42-2A provides the detailed
3 calculation of the final true-up for the period; Form 42-3A
4 details the calculation of the interest provision for the
5 period; Form 42-4A reflects the calculation of variances
6 between actual and actual/estimated costs for O & M
7 activities; Form 42-5A provides a summary of actual monthly
8 O & M activity costs for the period; Form 42-6A provides
9 details of the calculation of variances between actual and
10 actual/estimated costs for capital investment projects;
11 Form 42-7A presents a summary of actual monthly costs for
12 capital investment projects for the period, Form 42-8A,
13 pages 1 through 18, consists of the calculation of
14 depreciation expenses and return on capital investment for
15 each project that is being recovered through the
16 Environmental Cost Recovery Clause, including page 18 which
17 calculates the return on costs associated with maintaining
18 an SO₂ allowance inventory.

19
20 Q. What is the source of the data which you will present by
21 way of testimony or exhibits in this process?

22
23 A. Unless otherwise indicated, the actual data is taken from
24 the books and records of Tampa Electric. The books and
25 records are kept in the regular course of business in

1 accordance with generally accepted accounting principles
2 and practices, and provisions of the Uniform System of
3 Accounts as prescribed by this Commission.

4

5 **Q.** What is the actual true-up amount which Tampa Electric is
6 requesting for the twelve-month period January 1999 through
7 December 1999?

8

9 **A.** Tampa Electric has calculated and is requesting approval of
10 an under-recovery of \$2,036,413 as the actual true-up
11 amount for the twelve-month period January 1999 through
12 December 1999.

13

14 **Q.** What is the adjusted net true-up amount which Tampa
15 Electric is requesting for the January 1999 through
16 December 1999 period which is to be applied in the
17 calculation of the environmental cost recovery factors to
18 be refunded/ recovered in the next projection period?

19

20 **A.** Tampa Electric has calculated and is requesting approval of
21 an over-recovery of \$247,164 reflected on Form 42-1A, as
22 the adjusted net true-up amount for the twelve-month
23 period. This adjusted net true-up amount is the difference
24 between the actual under-recovery and actual/estimated
25 under-recovery for the period January 1999 through

1 December 1999 as depicted on Form 42-1A. The actual true-
2 up amount for the period January 1999 through December 1999
3 is an under-recovery of \$2,036,416 as compared to the
4 \$2,283,580 actual/estimated under-recovery amount approved
5 in FPSC Order No. PSC-99-2513-FOF-EI dated December 22,
6 1999.

7

8 Q. Is this true-up calculation consistent with the true-up
9 methodology used for other cost recovery clauses?

10

11 A. Yes, it is. The calculation of the true-up amount follows
12 the procedures established by this Commission as set forth
13 on FPSC Schedule A-2, "Calculation of True-Up and Interest
14 Provision for the Fuel Cost Recovery Clause."

15

16 Q. Are all costs listed in Forms 42-4A through 42-8A
17 attributable to environmental compliance projects approved
18 by the Commission?

19

20 A. Yes, they are.

21

22 Q. How did actual expenditures for the period January 1999
23 through December 1999 compare with Tampa Electric's
24 actual/estimated projections as presented in previous
25 testimony and exhibits?

1 A. As shown on Form 42-4A, total O & M activities costs were
2 \$255,608 or 5.3% lower than actual/estimated projections.
3 Form 42-6A shows the total capital investment costs were
4 \$61,265 or 1.6% higher than actual/estimated projections.
5 O & M and capital investment projects with variances
6 greater than 5% of the actual/estimated costs are explained
7 below.

8

9 O & M Activities Variances:

10 **Big Bend Unit 3 Flue Gas Desulfurization ("FGD")**
11 **Integration:** Big Bend Unit 3 FGD Integration O & M expenses
12 were \$101,013 or 7.0% less than projected expenses due to
13 a reduction of maintenance performed in 1999 on the FGD
14 system.

15

16 **Big Bend Units 1 and 2 Flue Gas Conditioning:** Actual
17 project expenses were \$6,108 or 17.4% greater than the
18 actual/estimated expense. This variance resulted from an
19 increase in the amount of lower sulfur coal used on Big
20 Bend Units 1 and 2, prior to the final in-service date,
21 during the start-up and check-out process for the Big Bend
22 Units 1 and 2 FGD system. The utilization of additional
23 lower sulfur coal during the last quarter of 1999 increased
24 the need for additional flue gas conditioning.

25

1 **F.J. Gannon Electrostatic Precipitator ("ESP") Study:**
2 Actual project expenses were \$53,005 or 48.2% less than the
3 actual/estimated expense. This variance is because a
4 significant portion of the projected ESP testing was
5 substituted with computer modeling, which allowed for a
6 timely and lower cost completion of the study.

7
8 **Section 114 Mercury Testing:** Actual project expenses were
9 \$5,421 or 15.9% less than the actual/estimated expense.
10 This variance is due to a delayed testing schedule that was
11 necessary in order to coordinate the mercury testing with
12 the availability of the Big Bend Unit 3 FGD. As a result
13 of an FGD maintenance outage conflict, the mercury testing
14 was postponed from November 1999 until December 1999 for
15 Big Bend Station. Therefore, additional expenses for the
16 testing and report writing were not booked until 2000.

17
18 **Capital Investment Project Variances:**

19 **Big Bend Unit 4 Continuous Emission Monitors ("CEMs"):** The
20 return on investment and depreciation expenses for the Big
21 Bend Unit 4 CEMs were \$29,819 or 35.2% higher than
22 actual/estimated projections. Pursuant to the stipulation
23 reached in FPSC Commission Order PSC-99-2513-FOF-EI issued
24 December 22, 1999, Tampa Electric has reflected the
25 recovery of the return on investment for the total

1 investment associated with the Big Bend Unit 4 CEMs
2 resulting in an increase in the return on investment
3 recovered for this project in 1999. The original projected
4 return on investment was calculated by netting the replaced
5 CEM investment with the new investment required under new
6 environmental regulations.

7
8 **Gannon Ignition Oil Tank Upgrade:** The return on investment
9 and depreciation expenses for the Gannon Ignition Oil Tank
10 Upgrade were \$40,088 or 69.1% higher than actual/estimated
11 projections due to an incorrect entry of the gross net
12 investment amount on Schedule 42-8E page 4 of 17 on the
13 November 17, 1999 projection filing. The Plant-in-
14 Service/Depreciation Base shown on line 2 of this schedule
15 was input as \$589,752 and should have been entered as
16 \$855,752.

17
18 **Big Bend Section 114 Mercury Testing Platform:** The return
19 on investment and depreciation expenses for the Big Bend
20 Mercury Testing Platform were \$1,405 or 61.6% lower than
21 actual/estimated projections. While construction of the
22 Mercury Testing Platform was sufficiently completed in
23 December, the construction of the platform was not
24 finalized until early 2000. Expenditures for the final
25 details for this project will be included in 2000

1 expenditures.

2

3 Q. Does this conclude your testimony?

4

5 A. Yes, it does.

6

7

8

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25

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: APRIL 3, 2000

**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

42-1A THROUGH 42-8A
JANUARY 1999 THROUGH DECEMBER 1999

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: APRIL 3, 2000

ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS

42-1A THROUGH 42-8A
JANUARY 1999 THROUGH DECEMBER 1999

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC) †
Calculation of the Final True-Up Amount for the Period
January 1999 to December 1999

Form 42 - 1A

(in Dollars)

Jan-99 - Dec-99

Line

Period
Amount

1	End of Period Actual True-Up for the Period January 1999 to December 1999 (Form 42-2A, Lines 5 + 6 +10)	(\$2,036,416)
2	Estimated/Actual True-Up Amount approved for the Period January 1999 to December 1999 (Order No. PSC-99-2513-FOF-EI)	<u>(2,283,580)</u>
3	Final True-Up Amount to be refunded/(recovered) in the projection period January 2000 to December 2000 (Lines 1 - 2)	<u>\$247,164</u>

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: APRIL 3, 2000
DOCUMENT NO. 1
PAGE 1 OF 1
FORM 42-1A

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

Current Period True-Up Amount
(in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Jan-99 - Dec-99
	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$352,828	\$305,006	\$307,731	\$321,718	\$347,655	\$393,125	\$406,003	\$426,024	\$434,891	\$379,324	\$328,983	\$321,528	\$4,324,814
2. True-Up Provision	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	1,558,870
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	482,565	434,745	437,470	451,457	477,394	522,864	535,742	555,763	564,630	509,063	458,722	451,267	5,881,682
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5A, Line 9)	250,902	173,943	131,048	237,288	306,685	244,213	438,937	531,149	419,287	144,261	875,585	512,140	4,265,418
b. Capital Investment Projects (Form 42-7A, Line 9)	220,782	221,096	228,272	231,802	247,236	264,774	271,159	274,320	289,507	286,024	292,716	800,051	3,627,739
c. Total Jurisdictional ECRC Costs	471,684	395,039	359,318	469,070	553,921	508,987	710,096	805,469	708,794	430,285	1,168,301	1,312,191	7,893,155
5. Over/Under Recovery (Line 3 - Line 4c)	10,881	39,706	78,152	(17,613)	(76,527)	13,877	(174,354)	(249,706)	(144,164)	78,778	(709,578)	(860,924)	(2,011,473)
6. Interest Provision (Form 42-3A, Line 10)	1,822	1,400	1,125	724	14	(651)	(1,558)	(3,088)	(4,738)	(5,668)	(7,848)	(12,317)	(30,783)
7. Beginning Balance True-Up & Interest Provision	1,558,870	1,445,674	1,357,041	1,306,579	1,159,951	953,699	837,186	531,535	149,002	(129,639)	(186,268)	(1,033,434)	1,558,870
a. Deferred True-Up from April 1998 to December 1998 (Order No. PSC-99-2513-FOF-EI)	(1,053,358)	(1,053,358)	(1,053,358)	(1,053,358)	(1,053,358)	(1,053,358)	(1,053,358)	(1,053,358)	(1,053,358)	(1,053,358)	(1,053,358)	(1,053,358)	(1,053,358)
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)	(1,558,870)
9. End of Period Total True-Up (Lines 5 + 6 + 7 + 7a + 8)	386,478	303,685	253,223	106,595	(99,657)	(216,170)	(521,821)	(904,354)	(1,182,995)	(1,239,624)	(2,086,790)	(3,089,770)	(3,095,812)
10. Adjustment to Period True-Up Including Interest (A)	5,840	0	0	0	0	0	0	0	0	0	0	0	5,840
11. End of Period Total Net True-Up (Lines 9 + 10)	\$392,318	\$303,685	\$253,223	\$106,595	(\$99,657)	(\$216,170)	(\$521,821)	(\$904,354)	(\$1,182,995)	(\$1,239,624)	(\$2,086,790)	(\$3,089,770)	(\$3,089,772)

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.

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: APRIL 3, 2000
DOCUMENT NO. 2
PAGE 1 OF 1
FORM 42-2A

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

Interest Provision
 (in Dollars)

Line													<u>Jan-99 - Dec-99</u>
	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual Dec-99	End of Period Total
1. Beginning Balance True-Up Amount (Form 42-2E, Line 7 +7a + 10)	\$509,354	\$392,318	\$303,685	\$253,223	\$106,595	(\$99,657)	(\$216,170)	(\$521,821)	(\$904,354)	(\$1,182,995)	(\$1,239,624)	(\$2,086,790)	
2. Ending True-Up Amount Before Interest	390,496	302,285	252,098	105,871	(99,671)	(215,519)	(520,263)	(901,266)	(1,178,257)	(1,233,956)	(2,078,942)	(3,077,453)	
3. Total of Beginning & Ending True-Up (Lines 1 & 2)	899,850	694,603	555,783	359,094	6,924	(315,176)	(736,433)	(1,423,087)	(2,082,611)	(2,416,951)	(3,318,566)	(5,164,243)	
4. Average True-Up Amount (Line 3 x 1/2)	449,925	347,302	277,892	179,547	3,462	(157,588)	(368,217)	(711,544)	(1,041,306)	(1,208,476)	(1,659,283)	(2,582,122)	
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)	4.81%	4.85%	4.88%	4.80%	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%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$1,822	\$1,400	\$1,125	\$724	\$14	(\$651)	(\$1,558)	(\$3,088)	(\$4,738)	(\$5,668)	(\$7,848)	(\$12,317)	(\$30,783)

EXHIBIT NO. _____
 DOCKET NO. 000007-EI
 TAMPA ELECTRIC COMPANY
 (K02-1)
 FILED: APRIL 3, 2000
 DOCUMENT NO. 3
 PAGE 1 OF 1
 FORM 42-3A

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

Form 42 - 4A

Variance Report of O & M Activities
 (In Dollars)

Line No.	(1)	(2)	(3)	(4)
	Actual	Actual/Estimated Projection	Variance Amount	Variance Percent
1. Description of Investment Projects				
1a	\$1,336,741	\$1,437,754	(\$101,013)	-7.0%
1b	41,178	35,070	6,108	17.4%
1c	0	0	0	0.0%
1d	0	0	0	0.0%
1e	0	0	0	0.0%
1f	0	0	0	0.0%
1g	0	0	0	0.0%
1h	0	0	0	0.0%
1i	3,019,868	3,122,145	-102,277	-3.3%
1j	0	0	0	0.0%
1k	0	0	0	0.0%
1l	0	0	0	0.0%
1m	0	0	0	0.0%
1n	0	0	0	0.0%
1o	0	0	0	0.0%
1p	0	0	0	0.0%
1q	0	0	0	0.0%
1r	56,995	110,000	-53,005	-48.2%
1s	28,690	34,111	-5,421	-15.9%
1t	0	0	0	0.0%
1u	39,100	39,100	0	0.0%
2. Total Investment Projects - Recoverable Costs				
	\$4,522,572	\$4,778,180	(\$255,608)	-5.3%
3. Recoverable Costs Allocated to Energy				
	4,483,472	4,739,080	(255,608)	-5.4%
4. Recoverable Costs Allocated to Demand				
	\$39,100	\$39,100	\$0	0.0%

Notes:

Column (1) is the End of Period Totals on Form 42-5A (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, Order No. PSC-98-1764-FOF-EI, and Order No. PSC-99-2513-FOF-EI.
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

EXHIBIT NO. _____
 DOCKET NO. 000007-EI
 TAMPA ELECTRIC COMPANY
 (K07-1)
 FILED: APRIL 3, 2000
 DOCUMENT NO. 4
 PAGE 1 OF 1
 FORM 42-4A

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

O&M Activities
 (in Dollars)

Line	Jan-99 - Dec-99												End of		Method of Classification	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Total	Demand	Energy	
	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99				
I. Description of O&M Activities																
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$79,725	\$44,141	\$0	\$68,398	\$129,746	\$79,875	\$101,010	\$115,448	\$68,906	\$78,675	\$421,904	\$148,913	\$1,336,741		\$1,336,741	
1b Big Bend Units 1 and 2 Flue Gas Conditioning	3,405	2,665	32	7,731	0	5,315	5,300	2,622	0	2,403	5,775	5,930	41,178		41,178	
1c Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1d Gannon Ignition Oil Tank	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0	0	
1e Big Bend Fuel Oil Tank #1 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1f Big Bend Fuel Oil Tank #2 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1g Phillips Upgrade Tank #1 for FDEP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1h Phillips Upgrade Tank #4 for FDEP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1i SO2 Emissions Allowances	148,596	130,958	134,415	180,102	193,323	174,637	369,906	454,707	374,242	71,661	483,489	303,832	3,019,868		3,019,868	
1j Gannon Unit 5 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1k Gannon Unit 6 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1l Big Bend Unit 1 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1m Big Bend Unit 2 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1n Gannon Coal Crusher (NOx Control)	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1o Gannon Unit 5 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1p Gannon Unit 6 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1q Big Bend 114 Mercury Testing Platform	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1r ESP Study	0	0	0	0	0	0	0	1,082	154	733	2,104	52,922	56,995		56,995	
1s 114 Mercury Testing	0	0	0	0	0	0	0	4,651	441	1,044	784	21,770	28,690		28,690	
1t Big Bend Units 1 & 2 PGD	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1u NPDES Annual Surveillance Fees	39,100	0	0	0	0	0	0	0	0	0	0	0	39,100	39,100	0	
2. Total of O&M Activities	270,826	177,764	134,447	256,231	323,069	259,827	476,216	578,510	443,743	154,516	914,056	533,367	4,522,572	39,100	4,483,472	
3. Recoverable Costs Allocated to Energy	231,726	177,764	134,447	256,231	323,069	259,827	476,216	578,510	443,743	154,516	914,056	533,367	4,483,472			
4. Recoverable Costs Allocated to Demand	39,100	0	0	0	0	0	0	0	0	0	0	0	39,100			
5. Retail Energy Jurisdictional Factor	0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028				
6. Retail Demand Jurisdictional Factor	0.6757093	0.6971321	0.7481084	0.7040507	0.7214132	0.9046653	0.7030440	0.7063784	0.9239625	0.9114518	0.9003483	0.8970642				
7. Jurisdictional Energy Recoverable Costs (A)	224,482	173,943	131,046	237,268	306,685	244,213	438,937	531,149	419,287	144,261	875,585	512,140	4,238,996			
8. Jurisdictional Demand Recoverable Costs (B)	26,420	0	0	0	0	0	0	0	0	0	0	0	26,420			
9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$250,902	\$173,943	\$131,046	\$237,268	\$306,685	\$244,213	\$438,937	\$531,149	\$419,287	\$144,261	\$875,585	\$512,140	\$4,265,416			

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

EXHIBIT NO. _____
 DOCKET NO. 000007-EI
 TAMPA ELECTRIC COMPANY
 (K02-1)
 FILED: APRIL 3, 2000
 DOCUMENT NO. 5
 PAGE 1 OF 1
 FORM 42-5A

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

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

Line No.	(1)	(2)	(3)	(4)
	Actual	Actual/Estimated Projection	Variance Amount	Percent
1. Description of Investment Projects				
1a	\$1,091,648	\$1,091,648	\$0	0.0%
1b	668,563	668,563	0	0.0%
1c	114,607	84,788	29,819	35.2%
1d	98,064	57,976	40,088	69.1%
1e	64,571	64,533	38	0.1%
1f	110,125	110,092	33	0.0%
1g	7,679	7,679	0	0.0%
1h	13,547	13,547	0	0.0%
1i	206,916	206,916	0	0.0%
1j	129,747	130,061	(314)	-0.2%
1k	195,589	195,589	0	0.0%
1l	141,187	141,187	0	0.0%
1m	503,439	509,677	(6,238)	-1.2%
1n	0	0	0	0.0%
1o	0	0	0	0.0%
1p	526,017	526,773	(756)	-0.1%
1q	877	2,282	(1,405)	-61.6%
2. Total Investment Projects - Recoverable Costs	\$3,872,576	\$3,811,311	\$61,265	1.6%
3. Recoverable Costs Allocated to Energy	\$3,578,590	\$3,557,484	\$21,106	0.6%
4. Recoverable Costs Allocated to Demand	\$293,986	\$253,827	\$40,159	15.8%

Notes:

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

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, Order No. PSC-98-1764-FOF-EI, and Order No. PSC-99-2513-FOF-EI.

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

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

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

Capital Investment Projects-Recoverable Costs
(in Dollars)

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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual Dec-99	Jan-99 - Dec-99	
													End of Period Total	Method of Classification Demand Energy
1. Description of Investment Projects (A)														
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$92,034	\$91,840	\$91,647	\$91,453	\$91,261	\$91,067	\$90,874	\$90,681	\$90,487	\$90,295	\$90,101	\$89,908	\$1,091,648	\$1,091,648
1b Big Bend Units 1 and 2 Flue Gas Conditioning	56,519	56,372	56,226	56,079	55,933	55,786	55,640	55,494	55,348	55,202	55,055	54,909	668,563	668,563
1c Big Bend Unit 4 Continuous Emissions Monitors	11,761	9,448	9,428	9,408	9,389	9,370	9,350	9,330	9,310	9,291	9,271	9,251	114,607	114,607
1d Gannon Ignition Oil Tank	8,328	8,300	8,271	8,243	8,214	8,186	8,158	8,130	8,101	8,073	8,044	8,016	98,064	\$98,064
1e Big Bend Fuel Oil Tank #1 Upgrade	3,539	4,316	5,154	5,277	5,369	5,660	5,877	5,872	5,889	5,884	5,873	5,861	64,571	64,571
1f Big Bend Fuel Oil Tank #2 Upgrade	10,122	9,128	7,879	7,945	8,017	8,912	9,737	9,714	9,692	9,678	9,660	9,641	110,125	110,125
1g Phillips Upgrade Tank #1 for FDEP	457	481	511	601	683	684	701	716	714	712	710	709	7,679	7,679
1h Phillips Upgrade Tank #4 for FDEP	1,130	1,142	1,139	1,137	1,134	1,131	1,129	1,126	1,124	1,121	1,118	1,116	13,547	13,547
1i Gannon Unit 5 Classifier Replacement	17,502	17,456	17,408	17,361	17,313	17,267	17,220	17,172	17,125	17,078	17,031	16,983	206,916	206,916
1j Gannon Unit 6 Classifier Replacement	677	1,099	3,195	5,518	6,920	10,347	14,854	16,856	17,193	17,412	17,687	17,989	129,747	129,747
1k Big Bend Unit 1 Classifier Replacement	16,468	16,375	16,217	16,313	16,414	16,481	16,374	16,262	16,226	16,190	16,153	16,116	195,589	195,589
1l Big Bend Unit 2 Classifier Replacement	11,901	11,876	11,851	11,828	11,803	11,778	11,753	11,729	11,704	11,679	11,655	11,630	141,187	141,187
1m Gannon Coal Crusher (NOx Control)	4,600	4,840	10,605	24,725	33,615	45,956	58,596	61,591	63,999	64,256	64,553	66,103	503,439	503,439
1n Gannon Unit 5 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1o Gannon Unit 6 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1p Big Bend Units 1 & 2 FGD	0	0	0	0	0	0	0	0	0	0	0	0	526,017	526,017
1q Big Bend 114 Mercury Testing Platform	0	0	0	0	0	0	0	1	46	91	112	627	877	877
Total Investment Projects - Recoverable Costs	235,038	232,673	239,531	255,888	266,065	282,625	300,263	304,674	306,958	306,962	307,023	834,876	3,872,576	3,872,576
3. Recoverable Costs Allocated to Energy	211,462	209,306	216,577	232,685	242,648	258,052	274,661	279,116	281,438	281,494	281,618	809,533	\$3,578,590	\$3,578,590
4. Recoverable Costs Allocated to Demand	23,576	23,367	22,954	23,203	23,417	24,573	25,602	25,558	25,520	25,468	25,405	25,343	293,986	293,986
5. Retail Energy Jurisdictional Factor	0.9687399	0.9785070	0.9747070	0.9239936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028		
6. Retail Demand Jurisdictional Factor	0.6757093	0.6971321	0.7481084	0.7040507	0.7214132	0.9046653	0.7030440	0.7063784	0.9239625	0.9114518	0.9034483	0.8970642		
7. Jurisdictional Energy Recoverable Costs (B)	204,851	204,807	211,100	215,466	230,342	242,544	253,159	256,266	265,927	262,811	269,765	777,316	3,394,354	3,394,354
8. Jurisdictional Demand Recoverable Costs (C)	15,931	16,289	17,172	16,336	16,894	22,230	18,000	18,054	23,580	23,213	22,951	22,735	233,385	233,385
9. Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$220,782	\$221,096	\$228,272	\$231,802	\$247,236	\$264,774	\$271,159	\$274,320	\$289,507	\$286,024	\$292,716	\$800,051	\$3,627,739	\$3,627,739

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

EXHIBIT NO. _____
 DOCKET NO. 000007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: APRIL 3, 2000
 DOCUMENT NO. 7
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 FORM 42-7A

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

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

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658
3.	Less: Accumulated Depreciation	(797,049)	(816,962)	(836,875)	(856,788)	(876,701)	(896,614)	(916,527)	(936,440)	(956,353)	(976,266)	(996,179)	(1,016,092)	(1,036,005)	(1,036,005)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$7,442,609	7,422,696	7,402,783	7,382,870	7,362,957	7,343,044	7,323,131	7,303,218	7,283,305	7,263,392	7,243,479	7,223,566	7,203,653	
6.	Average Net Investment		7,432,653	7,412,740	7,392,827	7,372,914	7,353,001	7,333,088	7,313,175	7,293,262	7,273,349	7,253,436	7,233,523	7,213,610	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		54,654	54,507	54,361	54,214	54,068	53,921	53,775	53,629	53,482	53,336	53,189	53,043	\$646,179
b.	Debt Component (Line 6 x 2.82% x 1/12)		17,467	17,420	17,373	17,326	17,280	17,233	17,186	17,139	17,092	17,046	16,999	16,952	206,513
8.	Investment Expenses		\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	238,956
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		92,034	91,840	91,647	91,453	91,261	91,067	90,874	90,681	90,487	90,295	90,101	89,908	1,091,648
a.	Recoverable Costs Allocated to Energy		92,034	91,840	91,647	91,453	91,261	91,067	90,874	90,681	90,487	90,295	90,101	89,908	1,091,648
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	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11.	Demand Jurisdictional Factor		0.6757093	0.6971321	0.7481084	0.7040507	0.7214132	0.9046653	0.7030440	0.7063784	0.9239625	0.9114518	0.9034483	0.8970642	
12.	Retail Energy-Related Recoverable Costs (B)		89,157	89,866	89,329	84,685	86,633	85,594	83,760	83,257	85,500	84,302	86,309	86,330	1,034,722
13.	Retail 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)		\$89,157	\$89,866	\$89,329	\$84,685	\$86,633	\$85,594	\$83,760	\$83,257	\$85,500	\$84,302	\$86,309	\$86,330	\$1,034,722

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. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: APRIL 3, 2000
DOCUMENT NO. 8
PAGE 1 OF 18
FORM 42-8A

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

Form 42 - 8A
Page 2 of 18

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

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734
3.	Less: Accumulated Depreciation	(739,694)	(754,775)	(769,856)	(784,937)	(800,018)	(815,099)	(830,180)	(845,261)	(860,342)	(875,423)	(890,504)	(905,585)	(920,666)	(920,666)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$4,278,040	4,262,959	4,247,878	4,232,797	4,217,716	4,202,635	4,187,554	4,172,473	4,157,392	4,142,311	4,127,230	4,112,149	4,097,068	
6.	Average Net Investment		4,270,500	4,255,419	4,240,338	4,225,257	4,210,176	4,195,095	4,180,014	4,164,933	4,149,852	4,134,771	4,119,690	4,104,609	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		31,402	31,291	31,180	31,069	30,958	30,847	30,736	30,625	30,515	30,404	30,293	30,182	\$369,502
b.	Debt Component (Line 6 x 2.82% x 1/12)		10,036	10,000	9,965	9,929	9,894	9,858	9,823	9,788	9,752	9,717	9,681	9,646	118,089
8.	Investment Expenses														
a.	Depreciation		15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	180,972
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		56,519	56,372	56,226	56,079	55,933	55,786	55,640	55,494	55,348	55,202	55,055	54,909	668,563
a.	Recoverable Costs Allocated to Energy		56,519	56,372	56,226	56,079	55,933	55,786	55,640	55,494	55,348	55,202	55,055	54,909	668,563
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	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11.	Demand Jurisdictional Factor		0.6757093	0.6971321	0.7481084	0.7040507	0.7214132	0.9046653	0.7030440	0.7063784	0.9239625	0.9114518	0.9034483	0.8970642	
12.	Retail Energy-Related Recoverable Costs (B)		54,752	55,160	54,804	51,929	53,096	52,434	51,284	50,951	52,298	51,538	52,738	52,724	633,708
13.	Retail 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)		\$54,752	\$55,160	\$54,804	\$51,929	\$53,096	\$52,434	\$51,284	\$50,951	\$52,298	\$51,538	\$52,738	\$52,724	\$633,708

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. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: APRIL 3, 2000
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PAGE 2 OF 18
FORM 42-8A

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual 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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$1,102,619	\$1,102,619	\$1,102,619	\$1,102,619	\$1,102,619	\$1,102,619	\$1,102,619	\$1,102,619	\$1,102,619	\$1,102,619	\$1,102,619	\$1,102,619	\$1,102,619	\$1,102,619
3.	Less: Accumulated Depreciation	(97,781)	(99,802)	(101,823)	(103,844)	(105,865)	(107,886)	(109,907)	(111,928)	(113,949)	(115,970)	(117,991)	(120,012)	(122,033)	(122,033)
4.	Other (A)	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)	(236,408)
5.	Net Investment (Lines 2 + 3 + 4)	\$1,241,246	766,409	764,388	762,367	760,346	758,325	756,304	754,283	752,262	750,241	748,220	746,199	744,178	
6.	Average Net Investment		1,003,828	765,399	763,378	761,357	759,336	757,315	755,294	753,273	751,252	749,231	747,210	745,189	
7.	Return on Average Net Investment														\$68,472
a.	Equity Component Grossed Up For Taxes (B)		7,381	5,628	5,613	5,598	5,584	5,569	5,554	5,539	5,524	5,509	5,494	5,479	21,883
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,359	1,799	1,794	1,789	1,784	1,780	1,775	1,770	1,765	1,761	1,756	1,751	
8.	Investment Expenses														24,252
a.	Depreciation		2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		11,761	9,448	9,428	9,408	9,389	9,370	9,350	9,330	9,310	9,291	9,271	9,251	114,607
a.	Recoverable Costs Allocated to Energy		11,761	9,448	9,428	9,408	9,389	9,370	9,350	9,330	9,310	9,291	9,271	9,251	114,607
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	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11.	Demand Jurisdictional Factor		0.6757093	0.6971321	0.7481084	0.7040507	0.7214132	0.9046653	0.7030440	0.7063784	0.9239625	0.9114518	0.9034483	0.8970642	
12.	Retail Energy-Related Recoverable Costs (C)		11,393	9,245	9,190	8,712	8,913	8,807	8,618	8,566	8,797	8,674	8,881	8,883	108,679
13.	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$11,393	\$9,245	\$9,190	\$8,712	\$8,913	\$8,807	\$8,618	\$8,566	\$8,797	\$8,674	\$8,881	\$8,883	\$108,679

Notes:

- (A) Represents the Net Book Value of the Big Bend Unit 4 CEMs which is currently recovered through base rates.
- (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. 000007-El
TAMPA ELECTRIC COMPANY
(K02-1)
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual 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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$855,752	\$855,752	\$855,752	\$855,752	\$855,752	\$855,752	\$855,752	\$855,752	\$855,752	\$855,752	\$855,752	\$855,752	\$855,752	\$855,752
3.	Less: Accumulated Depreciation	(31,353)	(34,277)	(37,201)	(40,125)	(43,049)	(45,973)	(48,897)	(51,821)	(54,745)	(57,669)	(60,593)	(63,517)	(66,441)	(66,441)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4a.	Other (A)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)
5.	Net Investment (Lines 2 + 3 + 4)	\$558,399	555,475	552,551	549,627	546,703	543,779	540,855	537,931	535,007	532,083	529,159	526,235	523,311	523,311
6.	Average Net Investment		556,937	554,013	551,089	548,165	545,241	542,317	539,393	536,469	533,545	530,621	527,697	524,773	524,773
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,095	4,074	4,052	4,031	4,009	3,988	3,966	3,945	3,923	3,902	3,880	3,859	\$47,724
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,309	1,302	1,295	1,288	1,281	1,274	1,268	1,261	1,254	1,247	1,240	1,233	15,252
8.	Investment Expenses														
a.	Depreciation		2,924	2,924	2,924	2,924	2,924	2,924	2,924	2,924	2,924	2,924	2,924	2,924	35,088
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		8,328	8,300	8,271	8,243	8,214	8,186	8,158	8,130	8,101	8,073	8,044	8,016	98,064
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		8,328	8,300	8,271	8,243	8,214	8,186	8,158	8,130	8,101	8,073	8,044	8,016	98,064
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	0.9602028
11.	Demand Jurisdictional Factor		0.6757093	0.6971321	0.7481084	0.7040507	0.7214132	0.9046653	0.7030440	0.7063784	0.9239625	0.9114518	0.9034483	0.8970642	0.8970642
12.	Retail Energy-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (D)		5,627	5,786	6,188	5,803	5,926	7,406	5,735	5,743	7,485	7,358	7,267	7,191	77,515
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$5,627	\$5,786	\$6,188	\$5,803	\$5,926	\$7,406	\$5,735	\$5,743	\$7,485	\$7,358	\$7,267	\$7,191	\$77,515

Notes:

- (A) Represents the Capital Costs of the Gannon Ignition Oil Tank currently recovered through base rates.
- (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. _____
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TAMPA ELECTRIC COMPANY
(K02-1)
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Amount for the Period
January 1999 to December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Fuel Oil Tank #1 Upgrade
(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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$4,880	\$125,475	\$15,263	\$6,796	\$9,984	\$40,411	(\$2,676)	\$3,788	\$980	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	\$292,677	297,557	423,032	438,295	445,091	455,075	495,486	492,810	496,598	497,578	497,578	497,578	497,578	
3.	Less: Accumulated Depreciation	(1,033)	(1,722)	(2,562)	(3,567)	(4,598)	(5,649)	(6,758)	(7,911)	(9,065)	(10,225)	(11,386)	(12,547)	(13,708)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$291,644	295,835	420,470	434,728	440,493	449,426	488,728	484,899	487,533	487,353	486,192	485,031	483,870	
6.	Average Net Investment		293,740	358,153	427,599	437,611	444,960	469,077	486,814	486,216	487,443	486,773	485,612	484,451	
7.	Return on Average Net Investment														
a.	Equity Component Crossed Up For Taxes (A)		2,160	2,634	3,144	3,218	3,272	3,449	3,580	3,575	3,584	3,579	3,571	3,562	\$39,328
b.	Debt Component (Line 6 x 2.82% x 1/12)		690	842	1,005	1,028	1,046	1,102	1,144	1,143	1,145	1,144	1,141	1,138	12,568
8.	Investment Expenses														
a.	Depreciation		689	840	1,005	1,031	1,051	1,109	1,153	1,154	1,160	1,161	1,161	1,161	12,675
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		3,539	4,316	5,154	5,277	5,369	5,660	5,877	5,872	5,889	5,884	5,873	5,861	64,571
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		3,539	4,316	5,154	5,277	5,369	5,660	5,877	5,872	5,889	5,884	5,873	5,861	64,571
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11.	Demand Jurisdictional Factor		0.6757093	0.6971321	0.7481084	0.7040507	0.7214132	0.9046653	0.7030440	0.7063784	0.9239625	0.9114518	0.9034483	0.8970642	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		2,391	3,009	3,856	3,715	3,873	5,120	4,132	4,148	5,441	5,363	5,306	5,258	51,612
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$2,391	\$3,009	\$3,856	\$3,715	\$3,873	\$5,120	\$4,132	\$4,148	\$5,441	\$5,363	\$5,306	\$5,258	\$51,612

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. _____
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TAMPA ELECTRIC COMPANY
(K02-1)
FILED: APRIL 3, 2000
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Amount for the Period
January 1999 to December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Fuel Oil Tank #2 Upgrade
(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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$52,974	(\$215,228)	\$10,308	\$3,056	\$11,607	\$139,747	\$375	(\$1,276)	\$791	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	\$816,047	869,021	653,793	664,101	667,157	678,764	818,511	818,886	817,610	818,401	818,401	818,401	818,401	818,401
3.	Less: Accumulated Depreciation	(952)	(2,918)	(4,695)	(6,233)	(7,787)	(9,358)	(11,105)	(13,015)	(14,925)	(16,834)	(18,744)	(20,654)	(22,564)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$815,095	866,103	649,098	657,868	659,370	669,406	807,406	805,871	802,685	801,567	799,657	797,747	795,837	
6.	Average Net Investment		840,599	757,601	653,483	658,619	664,388	738,406	806,639	804,278	802,126	800,612	798,702	796,792	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		6,181	5,571	4,805	4,843	4,885	5,430	5,931	5,914	5,898	5,887	5,873	5,859	\$67,077
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,975	1,780	1,536	1,548	1,561	1,735	1,896	1,890	1,885	1,881	1,877	1,872	21,436
8.	Investment Expenses														
a.	Depreciation		1,966	1,777	1,538	1,554	1,571	1,747	1,910	1,910	1,909	1,910	1,910	1,910	21,612
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		10,122	9,128	7,879	7,945	8,017	8,912	9,737	9,714	9,692	9,678	9,660	9,641	110,125
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		10,122	9,128	7,879	7,945	8,017	8,912	9,737	9,714	9,692	9,678	9,660	9,641	110,125
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11.	Demand Jurisdictional Factor		0.6757093	0.6971321	0.7481084	0.7040507	0.7214132	0.9046653	0.7030440	0.7063784	0.9239625	0.9114518	0.9034483	0.8970642	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		6,840	6,363	5,894	5,594	5,784	8,062	6,846	6,862	8,955	8,821	8,727	8,649	87,397
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,840	\$6,363	\$5,894	\$5,594	\$5,784	\$8,062	\$6,846	\$6,862	\$8,955	\$8,821	\$8,727	\$8,649	\$87,397

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. 000007-EI
TAMPA ELECTRIC COMPANY
(K02-1)
FILED: APRIL 3, 2000
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual 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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual 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	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	\$35,501	36,693	39,668	41,377	54,300	54,485	54,727	57,277	57,277	57,277	57,277	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	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$35,319	36,402	39,263	40,850	53,630	53,652	53,731	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	55,855	55,683	55,511	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
8.	Investment Expenses														
a.	Depreciation		109	114	122	143	163	163	168	172	172	172	172	172	1,842
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		457	481	511	601	683	684	701	716	714	712	710	709	7,679
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		457	481	511	601	683	684	701	716	714	712	710	709	7,679
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11.	Demand Jurisdictional Factor		0.6757093	0.6971321	0.7481084	0.7040507	0.7214132	0.9046653	0.7030440	0.7063784	0.9239625	0.9114518	0.9034483	0.8970642	
12.	Retail Energy-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (D)		309	335	382	423	493	619	493	506	660	649	641	636	6,146
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$309	\$335	\$382	\$423	\$493	\$619	\$493	\$506	\$660	\$649	\$641	\$636	\$6,146

- 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. 000007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: APRIL 3, 2000
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 FORM 42-8A

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

Form 42 - 8A
 Page 8 of 18

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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$2,533	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$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	90,472
3.	Less: Accumulated Depreciation (A)	(268)	(536)	(807)	(1,078)	(1,349)	(1,620)	(1,891)	(2,162)	(2,433)	(2,704)	(2,975)	(3,246)	(3,517)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$87,671	89,936	89,665	89,394	89,123	88,852	88,581	88,310	88,039	87,768	87,497	87,226	86,955	
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	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		653	660	658	656	654	652	650	648	646	644	642	640	\$7,803
b.	Debt Component (Line 6 x 2.82% x 1/12)		209	211	210	210	209	208	208	207	207	206	205	205	2,495
8.	Investment Expenses														
a.	Depreciation		268	271	271	271	271	271	271	271	271	271	271	271	\$3,249
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	\$0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		1,130	1,142	1,139	1,137	1,134	1,131	1,129	1,126	1,124	1,121	1,118	1,116	13,547
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		1,130	1,142	1,139	1,137	1,134	1,131	1,129	1,126	1,124	1,121	1,118	1,116	13,547
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11.	Demand Jurisdictional Factor		0.6757093	0.6971321	0.7481084	0.7040507	0.7214132	0.9046653	0.7030440	0.7063784	0.9239625	0.9114518	0.9034483	0.8970642	
12.	Retail Energy-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (D)		764	796	852	801	818	1,023	794	795	1,039	1,022	1,010	1,001	10,715
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$764	\$796	\$852	\$801	\$818	\$1,023	\$794	\$795	\$1,039	\$1,022	\$1,010	\$1,001	\$10,715

- 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. _____
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 TAMPA ELECTRIC COMPANY
 (K02-1)
 FILED: APRIL 3, 2000
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 FORM 42-8A

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

Return on Capital Investments, Depreciation and Taxes
For Project: Gannon 5 Classifier Replacement
(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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual Dec-99	End of Period Total
1	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	
3	Less: Accumulated Depreciation	(51,984)	(56,847)	(61,710)	(66,573)	(71,436)	(76,299)	(81,162)	(86,025)	(90,888)	(95,751)	(100,614)	(105,477)	(110,340)	
4	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$1,305,056	1,300,193	1,295,330	1,290,467	1,285,604	1,280,741	1,275,878	1,271,015	1,266,152	1,261,289	1,256,426	1,251,563	1,246,700	
6	Average Net Investment		1,302,625	1,297,762	1,292,899	1,288,036	1,283,173	1,278,310	1,273,447	1,268,584	1,263,721	1,258,858	1,253,995	1,249,132	
7	Return on Average Net Investment		9,578	9,543	9,507	9,471	9,435	9,400	9,364	9,328	9,292	9,257	9,221	9,185	\$112,581
a.	Equity Component Grossed Up For Taxes (A)		3,061	3,050	3,038	3,027	3,015	3,004	2,993	2,981	2,970	2,958	2,947	2,935	35,979
b.	Debt Component (Line 6 x 2.82% x 1/12)														
8	Investment Expenses		4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	58,356
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		17,502	17,456	17,408	17,361	17,313	17,267	17,220	17,172	17,125	17,078	17,031	16,983	206,916
a.	Recoverable Costs Allocated to Energy		17,502	17,456	17,408	17,361	17,313	17,267	17,220	17,172	17,125	17,078	17,031	16,983	206,916
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	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.6757093	0.6971321	0.7481084	0.7040507	0.7214132	0.9046653	0.7030440	0.7063784	0.9239625	0.9114518	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)		16,955	17,081	16,968	16,076	16,435	16,229	15,872	15,766	16,181	15,945	16,314	16,307	196,129
13	Retail 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)		\$16,955	\$17,081	\$16,968	\$16,076	\$16,435	\$16,229	\$15,872	\$15,766	\$16,181	\$15,945	\$16,314	\$16,307	\$196,129

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. 000007-EEI
TAMPA ELECTRIC COMPANY
(K02-1)
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Amount for the Period
January 1999 to December 1999

Form 42 - 8A
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Return on Capital Investments, Depreciation and Taxes
For Project: Gannon 6 Classifier Replacement
(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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual Dec-99	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$4,929	\$82,070	\$350,004	\$128,884	\$159,900	\$546,621	(\$35,628)	\$25,986	\$31,964	\$8,446	\$40,383	\$7,286	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,304,049	\$1,330,035	\$1,361,999	\$1,370,445	\$1,410,828	\$1,418,114	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	(2,038)	(6,155)	(10,368)	(14,645)	(19,002)	(23,437)	
4	CWIP - Non-Interest Bearing	67,269	72,198	154,268	504,272	633,156	793,056	1,339,677	0	0	0	0	0	7,286	
a.	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$67,269	72,198	154,268	504,272	633,156	793,056	1,339,677	1,302,011	1,323,880	1,351,632	1,355,800	1,391,826	1,401,963	
6	Average Net Investment		69,734	113,233	329,270	568,714	713,106	1,066,367	1,320,844	1,312,946	1,337,756	1,353,716	1,373,813	1,396,895	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		513	833	2,421	4,182	5,244	7,841	9,712	9,654	9,837	9,954	10,102	10,272	\$80,565
b.	Debt Component (Line 6 x 2.82% x 1/12)		164	266	774	1,336	1,676	2,506	3,104	3,085	3,144	3,181	3,228	3,283	25,747
8	Investment Expenses														
a.	Depreciation		0	0	0	0	0	0	2,038	4,117	4,212	4,277	4,357	4,434	23,437
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		677	1,099	3,195	5,518	6,920	10,347	14,854	16,856	17,193	17,412	17,687	17,989	129,747
a.	Recoverable Costs Allocated to Energy		677	1,099	3,195	5,518	6,920	10,347	14,854	16,856	17,193	17,412	17,687	17,989	129,747
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	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.6757093	0.6971321	0.7481084	0.7040507	0.7214132	0.9046653	0.7030440	0.7063784	0.9239625	0.9114518	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)		656	1,075	3,114	5,110	6,569	9,725	13,691	15,476	16,245	16,256	16,943	17,273	122,133
13	Retail 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)		\$656	\$1,075	\$3,114	\$5,110	\$6,569	\$9,725	\$13,691	\$15,476	\$16,245	\$16,256	\$16,943	\$17,273	\$122,133

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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TAMPA ELECTRIC COMPANY
(KOZ-1)
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Amount for the Period
January 1999 to December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 1 Classifier Replacement
(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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual Dec-99	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$25,365	(\$34,069)	\$14,758	\$6,018	\$15,585	\$575	(\$11,519)	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$1,299,544	\$1,324,909	\$1,290,840	\$1,305,598	\$1,311,616	\$1,327,201	\$1,327,776	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	
3	Less: Accumulated Depreciation	(1,787)	(5,558)	(9,315)	(13,043)	(16,803)	(20,596)	(24,414)	(28,215)	(31,998)	(35,781)	(39,564)	(43,347)	(47,130)	
4	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$1,297,757	1,319,351	1,281,525	1,292,555	1,294,813	1,306,605	1,303,362	1,288,042	1,284,259	1,280,476	1,276,693	1,272,910	1,269,127	
6	Average Net Investment		1,308,554	1,300,438	1,287,040	1,293,684	1,300,709	1,304,984	1,295,702	1,286,151	1,282,368	1,278,585	1,274,802	1,271,019	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		9,622	9,562	9,464	9,513	9,564	9,596	9,528	9,457	9,429	9,402	9,374	9,346	\$113,857
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,075	3,056	3,025	3,040	3,057	3,067	3,045	3,022	3,014	3,005	2,996	2,987	36,389
8	Investment Expenses														
a.	Depreciation		3,771	3,757	3,728	3,760	3,793	3,818	3,801	3,783	3,783	3,783	3,783	3,783	45,343
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		16,468	16,375	16,217	16,313	16,414	16,481	16,374	16,262	16,226	16,190	16,153	16,116	195,589
a.	Recoverable Costs Allocated to Energy		16,468	16,375	16,217	16,313	16,414	16,481	16,374	16,262	16,226	16,190	16,153	16,116	195,589
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	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.6757093	0.6971321	0.7481084	0.7040507	0.7214132	0.9046653	0.7030440	0.7063784	0.9239625	0.9114518	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)		15,953	16,023	15,807	15,106	15,582	15,491	15,092	14,931	15,332	15,116	15,473	15,475	185,381
13	Retail 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)		\$15,953	\$16,023	\$15,807	\$15,106	\$15,582	\$15,491	\$15,092	\$14,931	\$15,332	\$15,116	\$15,473	\$15,475	\$185,381

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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TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: APRIL 3, 2000
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18

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

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 2 Classifier Replacement
(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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual Dec-99	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
c.	Retirements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
d.	Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Plant-in-Service/Depreciation Base	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794
3	Less: Accumulated Depreciation	(19,086)	(21,629)	(24,171)	(26,714)	(29,256)	(31,799)	(34,341)	(36,884)	(39,427)	(41,969)	(44,512)	(47,054)	(49,597)	(49,597)
4	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$965,708	\$963,165	\$960,623	\$958,080	\$955,538	\$952,995	\$950,453	\$947,910	\$945,367	\$942,825	\$940,282	\$937,740	\$935,197	
6	Average Net Investment		964,437	961,894	959,352	956,809	954,266	951,724	949,181	946,639	944,096	941,553	939,011	936,468	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		7,092	7,073	7,054	7,036	7,017	6,998	6,979	6,961	6,942	6,923	6,905	6,886	\$83,866
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,266	2,260	2,254	2,249	2,243	2,237	2,231	2,225	2,219	2,213	2,207	2,201	26,805
8	Investment Expenses														
a.	Depreciation		2,543	2,543	2,543	2,543	2,543	2,543	2,543	2,543	2,543	2,543	2,543	2,543	30,511
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		11,901	11,876	11,851	11,828	11,803	11,778	11,753	11,729	11,704	11,679	11,655	11,630	141,187
a.	Recoverable Costs Allocated to Energy		11,901	11,876	11,851	11,828	11,803	11,778	11,753	11,729	11,704	11,679	11,655	11,630	141,187
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	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.6757093	0.6971321	0.7481084	0.7040507	0.7214132	0.9046653	0.7030440	0.7063784	0.9239625	0.9114518	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)		11,529	11,621	11,551	10,953	11,204	11,070	10,833	10,769	11,059	10,904	11,164	11,167	133,824
13	Retail 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)		\$11,529	\$11,621	\$11,551	\$10,953	\$11,204	\$11,070	\$10,833	\$10,769	\$11,059	\$10,904	\$11,164	\$11,167	\$133,824

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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TAMPA ELECTRIC COMPANY
(K02-1)
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Amount for the Period
January 1999 to December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Gannon Coal Crusher (NOx Control)
(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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual Dec-99	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$16,840	\$32,680	\$1,155,595	\$1,754,678	\$77,907	\$916,986	\$114,385	\$365,257	\$26,161	\$37,857	\$32,647	\$229,154	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$4,420,340	\$4,534,725	\$4,899,982	\$4,926,143	\$4,964,000	\$4,996,647	\$5,225,801	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	(7,551)	(22,849)	(38,967)	(55,754)	(72,650)	(89,666)	(107,129)	
4	CWIP - Non-Interest Bearing	465,654	482,494	515,174	1,670,769	3,425,447	3,503,354	0	0	0	0	0	0	0	
5	Net Investment (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	4,870,389	4,891,350	4,906,981	5,118,672	
6	Average Net Investment		474,074	498,834	1,092,972	2,548,108	3,464,401	3,958,072	4,462,333	4,686,446	4,865,702	4,880,870	4,899,166	5,012,827	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		3,486	3,668	8,037	18,737	25,474	29,104	32,812	34,460	35,778	35,890	36,024	36,860	\$300,330
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,114	1,172	2,568	5,988	8,141	9,301	10,486	11,013	11,434	11,470	11,513	11,780	95,980
8	Investment Expenses														
a.	Depreciation		0	0	0	0	0	7,551	15,298	16,118	16,787	16,896	17,016	17,463	107,129
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		4,600	4,840	10,605	24,725	33,615	45,956	58,596	61,591	63,999	64,256	64,553	66,103	503,439
a.	Recoverable Costs Allocated to Energy		4,600	4,840	10,605	24,725	33,615	45,956	58,596	61,591	63,999	64,256	64,553	66,103	503,439
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	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.6757093	0.6971321	0.7481084	0.7040507	0.7214132	0.9046653	0.7030440	0.7063784	0.9239625	0.9114518	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)		4,456	4,736	10,337	22,895	31,910	43,194	54,009	56,549	60,472	59,991	61,836	63,472	473,857
13	Retail 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)		\$4,456	\$4,736	\$10,337	\$22,895	\$31,910	\$43,194	\$54,009	\$56,549	\$60,472	\$59,991	\$61,836	\$63,472	\$473,857

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

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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	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	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (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	0	0	0
8	Investment Expenses														
	a. Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.0000000	0.0000000	0.0000000	0.0000000	0
11	Demand Jurisdictional Factor		0.6757093	0.6971321	0.7481084	0.7040507	0.7214132	0.9046653	0.7030440	0.7063784	0.9239625	0.9114518	0.9034483	0.8970642	0
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail 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)		\$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

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 TAMPA ELECTRIC COMPANY
 (K02-1)
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Amount for the Period
January 1999 to December 1999

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

Line	Description	Beginning of Period Amount	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	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (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	0	0	0
8	Investment Expenses														
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.6757093	0.6971321	0.7481084	0.7040507	0.7214132	0.9046653	0.7030440	0.7063784	0.9239625	0.9114518	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail 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)		\$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

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

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Return on Capital Investments, Depreciation and Taxes
 For Project: Section 114 Mercury Testing Platform (Big Bend)
 (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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual Dec-99	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167	\$9,115	\$263	4,107	\$83,664	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$97,316	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	(89)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	167	9,282	9,545	13,652	0	
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	167	9,282	9,545	13,652	97,227	
6	Average Net Investment		0	0	0	0	0	0	0	84	4,725	9,414	11,599	55,440	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	1	35	69	85	488	\$598
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	11	22	27	138	190
8	Investment Expenses														
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	0	89	89
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	1	46	91	112	627	877
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	1	46	91	112	627	877
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	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.6757093	0.6971321	0.7481084	0.7040507	0.7214132	0.9046653	0.7030440	0.7063784	0.9239625	0.9114518	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	1	43	85	107	602	838
13	Retail 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)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$43	\$85	\$107	\$602	\$838

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

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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Units 1 and 2 Scrubber
 (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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual Dec-99	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,194,517
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	(137,614)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	80,056,903
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	40,028,451
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	0	294,336
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	94,067
8	Investment Expenses														
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	137,614
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	526,017
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	526,017
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	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.6757093	0.6971321	0.7481084	0.7040507	0.7214132	0.9046653	0.7030440	0.7063784	0.9239625	0.9114518	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	505,083
13	Retail 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)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$505,083

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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 (K02-1)
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Actual Amount for the Period
 January 1999 to December 1999

Return on Capital Investments, Depreciation and Taxes
 For Project: SO2 Allowances
 (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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual Dec-99	End of Period Total
1	Working Capita Dr(Cr)														
a.	158.1 Allowance Inventory		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	158.2 Allowances Withheld		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	182.3 Other Regulatory Assets - Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	254 Other Regulatory Liabilities. - Gains		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Total Working Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Average Net Working Capital Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Return on Average Net Working Capital														
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	0	0	0	0	0	0	0	0	0	0	0	0
5	Total Return Component	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Expense Dr(Cr)														
a.	411.8 Gains from Disposition fo Allowancecs		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	411.9 Losses from Disposition of Allowances		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	509 Allowance Expense		148,596	130,958	134,415	180,102	193,323	174,637	369,906	454,707	374,242	71,661	483,489	303,832	
7	Net Expense (Lines 6a+6b+6c)		148,596	130,958	134,415	180,102	193,323	174,637	369,906	454,707	374,242	71,661	483,489	303,832	
8	Total System Recoverable Expenses (lines 5 + 7)														
a.	Recoverable Costs Allocated to Energy		148,596	130,958	134,415	180,102	193,323	174,637	369,906	454,707	374,242	71,661	483,489	303,832	3,019,868
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
10	Demand Jurisdictional Factor		0.6757093	0.6971321	0.7481084	0.7040507	0.7214132	0.9046653	0.7030440	0.7063784	0.9239625	0.9114518	0.9034483	0.8970642	
11	Retail Energy-Related Recoverable Costs (B)		143,951	128,143	131,015	166,773	183,519	164,142	340,949	417,482	353,616	66,905	463,140	291,740	2,851,375
12	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$143,951	\$128,143	\$131,015	\$166,773	\$183,519	\$164,142	\$340,949	\$417,482	\$353,616	\$66,905	\$463,140	\$291,740	\$2,851,375

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
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