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COMMISSION
CLERK

August 1, 2011

HAND DELIVERED

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

Re: Environmental Cost Recovery Clause
FPSC Docket No. 110007-EI


Dear Ms. Cole:

Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are the original and fifteen (15) copies of Prepared Direct Testimony and Exhibit (HTB-2) of Howard T. Bryant regarding Environmental Cost Recovery Factors Actual/Estimated True-up for the period January 2011 through December 2011.

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

JDB/pp
Enclosure

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

COM	5
APA	1
<u>ECE</u>	1
GCF	1
RAI	1
SSC	—
ADM	—
OPC	—
CLK	CF.RPR

DOCUMENT NUMBER-DATE

05389 AUG-1 =

FPSC-COMMISSION CLERK

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibit, of Howard T. Bryant, filed on behalf of Tampa Electric Company, has been furnished by U. S. Mail or hand delivery (*) on this 1st day of August 2011 to the following:

Ms. Martha Carter Brown*
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ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 110007-EI

IN RE:

ENVIRONMENTAL COST RECOVERY FACTORS

ACTUAL / ESTIMATED TRUE-UP

JANUARY 2011 THROUGH DECEMBER 2011

TESTIMONY AND EXHIBITS

OF

HOWARD T. BRYANT

DOCUMENT NUMBER-DATE

05389 AUG-1 =

FPSC-COMMISSION CLERK

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

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

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

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

A. The purpose of my testimony is to present, for Commission review and approval, the calculation of the January 2011 through December 2011 estimated true-up amount to be refunded or recovered through the ECRC during January 2012 through December 2012. My testimony addresses the recovery of capital and operations and maintenance ("O&M") costs associated with environmental compliance activities for 2011, based on six months of actual data and six months of estimated data. This information will be used to determine the environmental cost recovery factors for January 2012 through December 2012.

1 Q. Have you prepared an exhibit that shows the determination
2 of the recoverable environmental costs for the period
3 January 2011 through December 2011?
4

5 A. Yes. Exhibit No. _____ (HTB-2), containing eight
6 documents, was prepared under my direction and
7 supervision. It includes Forms 42-1E through 42-9E which
8 show the current period estimated true-up amount to be
9 used in calculating the cost recovery factors for January
10 2012 through December 2012.
11

12 Q. What has Tampa Electric calculated as the estimated true-
13 up for the current period to be applied to the January
14 2012 through December 2012 ECRC factors?
15

16 A. The estimated true-up applicable for the current period,
17 January 2011 through December 2011, is an under-recovery
18 of \$464,090. A detailed calculation supporting the
19 estimated true-up is shown on Forms 42-1E through 42-8E
20 of my exhibit.
21

22 Q. Is Tampa Electric including costs in this estimated true-
23 up filing for any environmental projects that were not
24 anticipated and included in its 2011 factors?
25

- 1 **A.** No, Tampa Electric is not including costs that were not
2 anticipated and included in its 2011 factors.
3
- 4 **Q.** What depreciation rates were utilized for the capital
5 projects contained in the 2011 Actual/Estimated True-Up?
6
- 7 **A.** Tampa Electric utilized the depreciation rates approved
8 in Order No. PSC-08-0014-PAA-EI issued on January 4, 2008
9 in Docket No. 070284-EI.
10
- 11 **Q.** What capital structure, components and cost rates did
12 Tampa Electric rely on to calculate the revenue
13 requirement rate of return for January 2011 through
14 December 2011?
15
- 16 **A.** Tampa Electric relied upon the capital structure approved
17 by the Commission in Docket No. 080317-EI, to calculate
18 the revenue requirement rate of return found on Form 42-
19 9E.
20
- 21 **Q.** How did the actual/estimated project expenditures for
22 January 2011 through December 2011 period compare with
23 the company's original projection?
24
25

1 **A.** As shown on Form 42-4E, total O&M activities were
2 \$777,819 greater than projected costs. Total capital
3 expenditures itemized on Form 42-6E, were \$242,514 lower
4 than originally projected. O&M and capital investment
5 projects with material variances are explained below.

6
7 **O&M Project Variances**

- 8 • **SO₂ Emission Allowances:** The SO₂ Emission Allowances
9 project variance is estimated to be \$574,357 or 96
10 percent less than projected. The variance was due to
11 less cogeneration purchases than expected and the
12 application of a lower rate than originally projected.
- 13 • **Big Bend PM Minimization and Monitoring:** The Big Bend PM
14 Minimization and Monitoring project variance is estimated
15 to be \$199,787 or 42 percent less than projected due to a
16 reduction in maintenance costs associated with
17 implementing best operating practices that have been
18 developed over time.
- 19 • **Gannon Thermal Discharge Study:** The Gannon Thermal
20 Discharge Study project variance is estimated to be
21 \$43,495 or 145 percent greater than originally projected.
22 The variance is due to an evaluation to determine a
23 method of how to lower cooling water discharge
24 temperatures.
- 25 • **Polk NO_x Emissions Reduction:** The Polk NO_x Emissions

1 Reduction project variance is estimated to be \$70,284 or
2 141 percent lower than originally projected due to the
3 sale of NO_x emissions allowance which offset maintenance
4 activities.

5 • **Arsenic Groundwater Standard Program:** The Arsenic
6 Groundwater Standard Program variance is estimated to be
7 \$50,631 or 30 percent less than what was originally
8 projected due to FDEP delay in approval of activity
9 associated with project work.

10 • **Big Bend Unit 1 SCR:** The Big Bend Unit 1 SCR project
11 variance is estimated to be \$1,034,057 or 108 percent
12 greater than originally projected due to increase in
13 maintenance expenses associated with higher than
14 projected contractor and material costs. In addition,
15 ammonia usage was greater than projected.

16 • **Big Bend Unit 2 SCR:** The Big Bend Unit 2 SCR project
17 variance is estimated to be \$448,006 or 26 percent less
18 due to actual consumption of ammonia being less than
19 originally projected.

20 • **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project
21 variance is estimated to be \$682,934 or 90 percent
22 greater due to maintenance costs being greater than
23 originally projected as well as an increase in the usage
24 of ammonia.

25 • **Clean Air Mercury Rule:** The Clean Air Mercury Rule

1 project variance is expected to be \$18,839 or 236 percent
2 greater than projected due to the Environmental
3 Protection Agency's ("EPA") Information Collection
4 Request requiring extensive air emission testing at Polk
5 Power Station and Big Bend Station. EPA is collecting
6 data in support of Clean Air Act National Emission
7 Standards for Hazardous Air Pollutant rulemaking that is
8 under way.

- 9 ● **Greenhouse Gas Reduction Program:** The Greenhouse Gas
10 Reduction Program variance is expected to be \$13,142 or
11 23 percent less than projected due to the project taking
12 less time than originally expected.

13 14 Capital Investment Project Variances

- 15 ● **Big Bend Unit 1 Pre-SCR:** The Big Bend Unit 1 Pre-SCR
16 project variance is estimated to be \$42,850 or 16 percent
17 less than the original projection due to the retirement
18 of the neural network component related to the Big Bend
19 Unit 1 Pre-SCR program and the resultant decrease of the
20 construction work in progress ("CWIP").
- 21 ● **Big Bend Units FGD System Reliability:** The Big Bend FGD
22 System Reliability program variance is estimated to be
23 \$226,803 or 12 percent less than originally projected due
24 to the overall expenditures for the project now estimated
25 to be less. Additionally, the original expenditures were

1 projected to occur throughout the year but will now be
2 occurring during the latter part of the year. This
3 timing change on expenditures lowered the original
4 monthly CWIP amounts and thus the monthly return on
5 average net investment amounts thereby creating the
6 modest annual estimated variance.

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Q. Does this conclude your testimony?

A. Yes, it does.

INDEX

**TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE**

**ACTUAL / ESTIMATED TRUE-UP AMOUNT
FOR THE PERIOD OF
JANUARY 2011 THROUGH DECEMBER 2011**

FORMS 42-1E THROUGH 42-9E

<u>DOCUMENT NO.</u>	<u>TITLE</u>	<u>PAGE</u>
1	Form 42-1E	10
2	Form 42-2E	11
3	Form 42-3E	12
4	Form 42-4E	13
5	Form 42-5E	14
6	Form 42-6E	15
7	Form 42-7E	16
8	Form 42-8E	17
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
JANUARY 2011 to DECEMBER 2011
 (in Dollars)

Form 42 - 1E

<u>Line</u>	<u>Period Amount</u>
10	
1. Over/(Under) Recovery for the Current Period (Form 42-2E, Line 5)	(\$459,020)
2. Interest Provision (Form 42-2E, Line 6)	(5,070)
3. Sum of Current Period Adjustments (Form 42-2E, Line 10)	<u>0</u>
4. Current Period True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2012 to December 2012 (Lines 1 + 2 + 3)	<u>(\$464,090)</u>

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2011 to December 2011

Form 42 - 2E

Current Period Actual / Estimated Amount
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$6,513,784	\$5,431,604	\$5,013,741	\$5,428,243	\$6,375,391	\$7,008,986	\$7,404,135	\$7,409,535	\$7,551,376	\$6,753,810	\$5,792,335	\$5,732,857	\$76,415,797
2. True-Up Provision	332,260	332,260	332,260	332,260	332,260	332,260	332,260	332,260	332,260	332,260	332,260	332,262	3,987,122
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	6,846,044	5,763,864	5,346,001	5,760,503	6,707,651	7,341,246	7,736,395	7,741,795	7,883,636	7,086,070	6,124,595	6,065,119	80,402,919
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5E, Line 9)	1,635,285	1,985,917	2,431,264	1,655,086	2,788,262	1,186,316	1,787,035	1,746,310	1,560,036	1,585,141	873,750	1,518,729	20,753,131
b. Capital Investment Projects (Form 42-7E, Line 9)	5,000,601	4,994,088	5,015,263	4,998,322	4,998,525	4,993,023	4,993,050	4,988,833	4,999,250	5,025,970	5,033,715	5,068,168	60,108,808
c. Total Jurisdictional ECRC Costs	6,635,886	6,980,005	7,446,527	6,653,408	7,786,787	6,179,339	6,780,085	6,735,143	6,559,286	6,611,111	5,907,465	6,586,897	80,861,939
5. Over/Under Recovery (Line 3 - Line 4c)	210,158	(1,216,141)	(2,100,526)	(892,905)	(1,079,136)	1,161,907	956,310	1,006,652	1,324,350	474,959	217,130	(521,778)	(459,020)
6. Interest Provision (Form 42-3E, Line 10)	275	100	(288)	(535)	(700)	(644)	(592)	(680)	(632)	(458)	(412)	(504)	(5,070)
7. Beginning Balance True-Up & Interest Provision	3,987,122	3,865,295	2,316,994	(116,080)	(1,341,780)	(2,753,876)	(1,924,873)	(1,301,415)	(627,703)	363,755	505,996	390,454	3,987,122
a. Deferred True-Up from January to December 2010	(2,616,808)	(2,616,808)	(2,616,808)	(2,616,808)	(2,616,808)	(2,616,808)	(2,616,808)	(2,616,808)	(2,616,808)	(2,616,808)	(2,616,808)	(2,616,808)	(2,616,808)
8. True-Up Collected/(Refunded) (see Line 2)	(332,260)	(332,260)	(332,260)	(332,260)	(332,260)	(332,260)	(332,260)	(332,260)	(332,260)	(332,260)	(332,260)	(332,262)	(3,987,122)
9. End of Period Total True-Up (Lines 5+6+7+7a+8)	1,248,487	(299,814)	(2,732,888)	(3,958,588)	(5,370,684)	(4,541,681)	(3,918,223)	(3,244,511)	(2,253,053)	(2,110,812)	(2,226,354)	(3,080,898)	(3,080,898)
10. Adjustment to Period True-Up Including Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
11. End of Period Total True-Up (Lines 9 + 10)	\$1,248,487	(\$299,814)	(\$2,732,888)	(\$3,958,588)	(\$5,370,684)	(\$4,541,681)	(\$3,918,223)	(\$3,244,511)	(\$2,253,053)	(\$2,110,812)	(\$2,226,354)	(\$3,080,898)	(\$3,080,898)

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2011 to December 2011

Interest Provision
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1. Beginning True-Up Amount (Form 42-2E, Line 7 + 7a + 10)	\$1,370,314	\$1,248,487	(\$299,814)	(\$2,732,888)	(\$3,958,588)	(\$5,370,684)	(\$4,541,681)	(\$3,918,223)	(\$3,244,511)	(\$2,253,053)	(\$2,110,812)	(\$2,226,354)	
2. Ending True-Up Amount Before Interest	1,248,212	(299,914)	(2,732,600)	(3,958,053)	(5,369,984)	(4,541,037)	(3,917,631)	(3,243,831)	(2,252,421)	(2,110,354)	(2,225,942)	(3,080,394)	
3. Total of Beginning & Ending True-Up (Lines 1 + 2)	2,618,526	948,573	(3,032,414)	(6,690,941)	(9,328,572)	(9,911,721)	(8,459,312)	(7,162,054)	(5,496,932)	(4,363,407)	(4,336,754)	(5,306,748)	
4. Average True-Up Amount (Line 3 x 1/2)	1,309,263	474,287	(1,516,207)	(3,345,471)	(4,664,286)	(4,955,861)	(4,229,656)	(3,581,027)	(2,748,466)	(2,181,704)	(2,168,377)	(2,653,374)	
5. Interest Rate (First Day of Reporting Business Month)	0.25%	0.25%	0.25%	0.20%	0.19%	0.16%	0.16%	0.18%	0.28%	0.28%	0.23%	0.23%	
6. Interest Rate (First Day of Subsequent Business Month)	0.25%	0.25%	0.20%	0.19%	0.16%	0.16%	0.18%	0.28%	0.28%	0.23%	0.23%	0.23%	
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6)	0.50%	0.50%	0.45%	0.39%	0.35%	0.32%	0.34%	0.46%	0.56%	0.51%	0.46%	0.46%	
8. Average Interest Rate (Line 7 x 1/2)	0.250%	0.250%	0.225%	0.195%	0.175%	0.160%	0.170%	0.230%	0.280%	0.255%	0.230%	0.230%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.021%	0.021%	0.019%	0.016%	0.015%	0.013%	0.014%	0.019%	0.023%	0.021%	0.019%	0.019%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$275	\$100	(\$288)	(\$535)	(\$700)	(\$644)	(\$592)	(\$680)	(\$632)	(\$458)	(\$412)	(\$504)	(\$5,070)

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2011 to December 2011

Variance Report of O & M Activities
 (In Dollars)

Line	(1) Actual/Estimated	(2) Original Projection	(3) Variance		
			Amount	Percent	
1.	Description of O&M Activities				
a.	\$5,544,173	5,154,400	\$389,773	7.6%	
b.	0	0	0	0.0%	
c.	26,956	601,313	(574,357)	-95.5%	
d.	7,629,441	\$7,791,300	(161,859)	-2.1%	
e.	279,413	\$479,200	(199,787)	-41.7%	
f.	379,930	\$396,000	(16,070)	-4.1%	
g.	34,500	34,500	0	0.0%	
h.	73,495	30,000	43,495	145.0%	
i.	(20,284)	\$50,000	(70,284)	-140.6%	
j.	102,108	\$115,200	(13,092)	-11.4%	
k.	0	0	0	0.0%	
l.	249	0	249	N/A	
m.	0	0	0	0.0%	
n.	200	0	200	N/A	
o.	54,260	60,000	(5,740)	-9.6%	
p.	119,369	170,000	(50,631)	-29.8%	
q.	1,992,957	958,900	1,034,057	107.8%	
r.	1,280,394	1,728,400	(448,006)	-25.9%	
s.	1,856,640	1,695,400	161,240	9.5%	
t.	1,441,134	758,200	682,934	90.1%	
u.	26,839	8,000	18,839	235.5%	
v.	42,958	56,100	(13,142)	-23.4%	
2.	Total Investment Projects - Recoverable Costs	\$ 20,864,732	\$ 20,086,913	\$ 777,819	3.9%
3.	Recoverable Costs Allocated to Energy	20,583,107	19,792,413	790,694	4.0%
4.	Recoverable Costs Allocated to Demand	281,625	294,500	(12,875)	-4.4%

Notes:

Column (1) is the End of Period Totals on Form 42-5E.

Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-10-0683-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 Current Period Actual / Estimated Amount
 January 2011 to December 2011

O&M Activities
 (in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	End of	Method of Classification	
	January	February	March	April	May	June	July	August	September	October	November	December	Period Total	Demand	Energy
1.	Description of O&M Activities														
a.	\$478,812	\$508,795	\$705,148	\$556,426	\$463,472	\$571,584	\$451,689	\$408,085	\$389,667	\$369,663	\$298,250	\$342,582	\$5,544,173		\$5,544,173
b.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
c.	1,750	328	2,030	1,191	4,840	4,413	3,322	1,878	1,853	1,886	1,848	1,817	26,956		26,956
d.	564,431	1,061,495	687,720	637,459	974,592	751,225	\$551,822	\$543,686	\$500,305	\$595,433	\$353,750	\$407,523	7,629,441		7,629,441
e.	12,796	39,264	26,228	27,530	27,135	27,942	\$18,774	\$19,469	\$20,462	\$20,875	\$19,965	\$18,972	279,413		279,413
f.	283	57,228	39,710	37,302	22,960	(3,881)	\$7,942	\$7,942	\$42,688	\$17,870	\$67,507	\$82,399	379,930		379,930
g.	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500	34,500	
h.	0	0	0	1,480	840	3,675	10,000	22,500	5,000	10,000	10,000	10,000	73,495	73,495	
i.	747	(36,480)	897	208	28	320	2,000	2,000	2,000	4,000	2,000	2,000	(20,284)		(20,284)
j.	23,456	0	0	12,121	0	13,330	0	13,300	13,300	13,300	0	13,300	102,108		102,108
k.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
l.	249	0	0	0	0	0	0	0	0	0	0	0	249		249
m.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
n.	200	0	0	0	0	0	0	0	0	0	0	0	200		200
o.	0	0	960	4,800	7,560	13,440	5,000	12,500	2,500	2,500	2,500	2,500	54,260	54,260	
p.	0	19,362	5,817	0	22,191	0	27,000	10,000	10,000	15,000	5,000	5,000	119,369	119,369	
q.	176,235	125,027	148,707	116,980	447,715	(96,579)	187,206	187,634	172,513	177,310	195,511	154,700	1,992,957		1,992,957
r.	155,491	45,189	83,516	117,010	288,343	(75,002)	173,016	173,314	188,093	36,246	4,964	90,215	1,280,394		1,280,394
s.	112,727	133,826	119,310	96,464	391,580	10,033	179,907	180,980	167,103	155,303	117,240	192,166	1,856,640		1,856,640
t.	77,789	48,479	603,554	50,535	147,558	(27,175)	168,774	170,326	51,459	186,721	(205,122)	188,239	1,441,134		1,441,134
u.	0	0	0	332	6,071	436	8,000	1,000	1,000	1,000	1,000	8,000	26,839		26,839
v.	10,009	0	17,265	7,172	2,513	0	3,000	3,000	0	0	0	0	42,958		42,958
2.	1,649,456	2,002,512	2,440,862	1,667,007	2,807,192	1,193,761	1,797,453	1,757,615	1,567,942	1,587,106	874,412	1,519,413	20,864,732	\$281,825	\$20,583,107
3.	1,614,956	1,983,150	2,434,085	1,960,727	2,776,601	1,176,646	1,755,453	1,712,615	1,550,442	1,559,806	856,912	1,501,913	20,583,107		
4.	34,500	19,362	6,777	6,280	30,591	17,115	42,000	45,000	17,500	27,500	17,500	17,500	281,825		
5.	0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235			
6.	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819			
7.	1,601,907	1,967,185	2,424,707	1,649,010	2,758,686	1,169,758	1,746,401	1,702,773	1,543,105	1,558,535	856,819	1,501,798	20,480,664		
8.	33,378	18,732	6,557	6,076	29,596	16,558	40,634	43,537	18,931	26,606	16,931	18,931	272,467		
9.	\$1,635,285	\$1,985,917	\$2,431,264	\$1,655,086	\$2,788,282	\$1,188,316	\$1,787,035	\$1,746,310	\$1,560,036	\$1,585,141	\$873,750	\$1,519,729	\$20,753,131		

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2011 to December 2011

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

Line	(1) Actual/Estimated	(2) Original Projection	(3) Variance Amount	(4) Percent
1. Description of Investment Projects				
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$742,259	\$742,259	\$0	0.0%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	403,377	403,377	0	0.0%
c. Big Bend Unit 4 Continuous Emissions Monitors	76,381	76,381	0	0.0%
d. Big Bend Fuel Oil Tank # 1 Upgrade	51,572	51,572	0	0.0%
e. Big Bend Fuel Oil Tank # 2 Upgrade	84,824	84,824	0	0.0%
f. Phillips Upgrade Tank # 1 for FDEP	5,461	5,461	0	0.0%
g. Phillips Upgrade Tank # 4 for FDEP	8,584	8,584	0	0.0%
h. Big Bend Unit 1 Classifier Replacement	128,734	128,734	0	0.0%
i. Big Bend Unit 2 Classifier Replacement	93,421	93,421	0	0.0%
j. Big Bend Section 114 Mercury Testing Platform	13,022	13,022	0	0.0%
k. Big Bend Units 1 & 2 FGD	8,682,949	8,896,117	(213,168)	-2.4%
l. Big Bend FGD Optimization and Utilization	2,417,303	2,417,303	0	0.0%
m. Big Bend NO _x Emissions Reduction	781,211	791,631	(10,420)	-1.3%
n. Big Bend PM Minimization and Monitoring	1,062,080	1,081,441	(19,361)	-1.8%
o. Polk NO _x Emissions Reduction	189,422	189,422	0	0.0%
p. Big Bend Unit 4 SOFA	310,809	310,809	0	0.0%
q. Big Bend Unit 1 Pre-SCR	218,293	261,143	(42,850)	-16.4%
r. Big Bend Unit 2 Pre-SCR	207,873	207,873	0	0.0%
s. Big Bend Unit 3 Pre-SCR	358,814	358,814	0	0.0%
t. Big Bend Unit 1 SCR	11,720,715	11,823,188	(102,473)	-0.9%
u. Big Bend Unit 2 SCR	12,562,769	12,522,896	39,873	0.3%
v. Big Bend Unit 3 SCR	10,430,446	10,323,816	106,630	1.0%
w. Big Bend Unit 4 SCR	7,950,899	7,722,172	228,727	3.0%
x. Big Bend FGD System Reliability	1,732,791	1,959,594	(226,803)	-11.6%
y. Clean Air Mercury Rule	164,511	167,154	(2,643)	-1.6%
z. SO ₂ Emissions Allowances	(4,556)	(4,530)	(26)	0.6%
2. Total Investment Projects - Recoverable Costs	\$60,393,964	\$60,636,478	(\$242,514)	-0.4%
3. Recoverable Costs Allocated to Energy	\$60,243,523	\$60,486,037	(\$242,514)	-0.4%
4. Recoverable Costs Allocated to Demand	\$150,441	\$150,441	\$0	0.0%

Notes:

Column (1) is the End of Period Totals on Form 42-7E.
 Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-10-0683-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 Current Period Actual / Estimated Amount
 January 2011 to December 2011

Form 42-7E

Capital Investment Projects-Recoverable Costs

(in Dollars)

Line	Description (A)	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total	Method of Classification
															Demand Energy
1.	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$62,698	\$62,545	\$62,392	\$62,238	\$62,085	\$61,931	\$61,779	\$61,625	\$61,471	\$61,318	\$61,165	\$61,012	\$742,259	\$742,259
	b. Big Bend Units 1 and 2 Flue Gas Conditioning	34,331	34,201	34,070	33,940	33,810	33,680	33,550	33,419	33,290	33,159	33,029	32,898	403,377	403,377
	c. Big Bend Unit 4 Continuous Emissions Monitors	6,447	6,431	6,416	6,402	6,387	6,372	6,358	6,343	6,328	6,314	6,299	6,284	76,381	76,381
	d. Big Bend Fuel Oil Tank # 1 Upgrade	4,355	4,345	4,335	4,324	4,313	4,303	4,292	4,282	4,272	4,261	4,250	4,240	51,572	\$ 51,572
	e. Big Bend Fuel Oil Tank # 2 Upgrade	7,164	7,146	7,129	7,112	7,094	7,077	7,060	7,042	7,026	7,009	6,991	6,974	84,824	84,824
	f. Phillips Upgrade Tank # 1 for FDEP	463	461	460	458	457	456	454	453	452	450	449	448	5,461	5,461
	g. Phillips Upgrade Tank # 4 for FDEP	727	726	723	721	719	716	714	712	710	707	706	703	8,584	8,584
	h. Big Bend Unit 1 Classifier Replacement	10,922	10,886	10,851	10,816	10,780	10,745	10,710	10,675	10,640	10,605	10,570	10,534	128,734	128,734
	i. Big Bend Unit 2 Classifier Replacement	7,921	7,896	7,872	7,847	7,822	7,797	7,773	7,748	7,724	7,698	7,674	7,649	93,421	93,421
	j. Big Bend Section 114 Mercury Testing Platform	1,096	1,094	1,092	1,090	1,088	1,086	1,084	1,082	1,080	1,079	1,078	1,076	13,022	13,022
	k. Big Bend Units 1 & 2 FGD	723,838	722,116	722,809	724,293	724,399	722,532	722,548	723,368	724,817	723,529	722,979	725,721	8,682,949	8,682,949
	l. Big Bend FGD Optimization and Utilization	203,665	203,262	202,857	202,453	202,048	201,644	200,835	200,431	200,027	199,623	199,218	198,814	2,417,303	2,417,303
	m. Big Bend NO _x Emissions Reduction	65,546	65,466	65,384	65,303	65,223	65,141	65,061	64,979	64,898	64,816	64,736	64,656	781,211	781,211
	n. Big Bend PM Minimization and Monitoring	89,638	89,437	89,236	89,035	88,834	88,633	88,432	88,231	88,030	87,829	87,628	87,427	1,062,080	1,062,080
	o. Polk NO _x Emissions Reduction	16,022	15,978	15,935	15,892	15,850	15,807	15,764	15,721	15,677	15,635	15,592	15,549	189,422	189,422
	p. Big Bend Unit 4 SOFA	26,174	26,124	26,075	26,025	25,976	25,926	25,876	25,826	25,777	25,727	25,677	25,627	310,809	310,809
	q. Big Bend Unit 1 Pre-SCR	18,433	18,389	18,345	18,301	18,257	18,214	18,169	18,125	18,081	18,037	17,993	17,949	218,293	218,293
	r. Big Bend Unit 2 Pre-SCR	17,541	17,501	17,462	17,422	17,382	17,343	17,303	17,263	17,224	17,184	17,144	17,104	207,873	207,873
	s. Big Bend Unit 3 Pre-SCR	30,212	30,154	30,098	30,042	29,986	29,930	29,872	29,816	29,760	29,704	29,648	29,592	358,814	358,814
	t. Big Bend Unit 1 SCR	985,104	983,452	981,800	979,501	977,444	975,509	973,644	971,829	969,994	968,169	966,344	964,519	11,720,715	11,720,715
	u. Big Bend Unit 2 SCR	1,054,833	1,053,014	1,051,195	1,049,230	1,047,648	1,045,741	1,043,836	1,041,929	1,040,024	1,038,119	1,036,214	1,034,309	12,562,769	12,562,769
	v. Big Bend Unit 3 SCR	866,391	867,478	868,565	869,652	870,739	871,826	872,913	874,000	875,087	876,174	877,261	878,348	10,430,446	10,430,446
	w. Big Bend Unit 4 SCR	868,375	867,320	866,265	865,210	864,155	863,100	862,045	860,990	859,935	858,880	857,825	856,770	7,950,899	7,950,899
	x. Big Bend FGD System Reliability	126,436	126,219	126,153	130,541	131,022	131,458	133,647	139,107	147,006	158,734	171,637	208,791	1,732,791	1,732,791
	y. Clean Air Mercury Rule	13,703	13,674	13,646	13,727	13,807	13,779	13,750	13,722	13,694	13,666	13,638	13,610	164,511	164,511
	z. SO ₂ Emissions Allowances (B)	(386)	(385)	(384)	(382)	(382)	(381)	(379)	(378)	(377)	(375)	(374)	(373)	(4,556)	(4,556)
2.	Total Investment Projects - Recoverable Costs	5,041,649	5,034,930	5,035,023	5,034,160	5,031,352	5,022,762	5,019,274	5,018,004	5,023,368	5,029,819	5,034,666	5,068,957	60,393,964	\$ 150,441 \$ 60,243,523
3.	Recoverable Costs Allocated to Energy	5,028,940	5,022,252	5,022,376	5,021,545	5,018,769	5,010,210	5,006,754	5,005,515	5,010,908	5,017,392	5,022,270	5,056,592	60,243,523	
4.	Recoverable Costs Allocated to Demand	12,709	12,678	12,647	12,615	12,583	12,552	12,520	12,489	12,460	12,427	12,396	12,365	150,441	
5.	Retail Energy Jurisdictional Factor	0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9989909	0.9999235		
6.	Retail Demand Jurisdictional Factor	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819		
7.	Jurisdictional Energy Recoverable Costs (C)	4,988,305	4,981,822	5,003,027	4,986,117	4,986,351	4,980,879	4,980,937	4,976,750	4,987,195	5,013,947	5,021,722	5,056,205	59,963,257	
8.	Jurisdictional Demand Recoverable Costs (D)	12,296	12,266	12,236	12,205	12,174	12,144	12,113	12,083	12,055	12,023	11,993	11,963	145,551	
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$5,000,601	\$4,994,088	\$5,015,263	\$4,998,322	\$4,998,525	\$4,993,023	\$4,993,050	\$4,988,833	\$4,999,250	\$5,025,970	\$5,033,715	\$5,068,168	\$60,108,808	

Notes:

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

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DOCKET NO. 110007-EI
 ECRC 2011 ACTUAL/ESTIMATED TRUE-UP
 EXHIBIT HTB-2, DOCUMENT NO. 7, PAGE 1 OF 1

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2011 to December 2011

Form 42-8E
 Page 1 of 26

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 January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658
3.	Less: Accumulated Depreciation	(3,400,809)	(3,416,602)	(3,432,395)	(3,448,188)	(3,463,981)	(3,479,774)	(3,495,567)	(3,511,360)	(3,527,153)	(3,542,946)	(3,558,739)	(3,574,532)	(3,590,325)	(3,590,325)
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)	\$4,838,849	4,823,056	4,807,263	4,791,470	4,775,677	4,759,884	4,744,091	4,728,298	4,712,505	4,696,712	4,680,919	4,665,126	4,649,333	
6.	Average Net Investment		4,830,953	4,815,160	4,799,367	4,783,574	4,767,781	4,751,988	4,736,195	4,720,402	4,704,609	4,688,816	4,673,023	4,657,230	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		35,100	34,985	34,871	34,756	34,641	34,526	34,412	34,297	34,182	34,067	33,953	33,838	\$413,628
b.	Debt Component Grossed Up For Taxes (C)		11,805	11,767	11,728	11,689	11,651	11,612	11,574	11,535	11,496	11,458	11,419	11,381	139,115
8.	Investment Expenses														
a.	Depreciation (D)		15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	189,516
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		62,698	62,545	62,392	62,238	62,085	61,931	61,779	61,625	61,471	61,318	61,165	61,012	742,259
a.	Recoverable Costs Allocated to Energy		62,698	62,545	62,392	62,238	62,085	61,931	61,779	61,625	61,471	61,318	61,165	61,012	742,259
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		62,191	62,042	62,152	61,799	61,684	61,568	61,460	61,271	61,180	61,276	61,158	61,007	738,788
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$62,191	\$62,042	\$62,152	\$61,799	\$61,684	\$61,568	\$61,460	\$61,271	\$61,180	\$61,276	\$61,158	\$61,007	\$738,788

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.45
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 2.3%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2011 to December 2011

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 January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734
3.	Less: Accumulated Depreciation	(2,856,218)	(2,869,627)	(2,883,036)	(2,896,445)	(2,909,854)	(2,923,263)	(2,936,672)	(2,950,081)	(2,963,490)	(2,976,899)	(2,990,308)	(3,003,717)	(3,017,126)	
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)	\$2,161,516	2,148,107	2,134,698	2,121,289	2,107,880	2,094,471	2,081,062	2,067,653	2,054,244	2,040,835	2,027,426	2,014,017	2,000,608	
6.	Average Net Investment		2,154,812	2,141,403	2,127,994	2,114,585	2,101,176	2,087,767	2,074,358	2,060,949	2,047,540	2,034,131	2,020,722	2,007,313	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		15,656	15,559	15,461	15,364	15,266	15,169	15,072	14,974	14,877	14,779	14,682	14,584	\$181,443
b.	Debt Component Grossed Up For Taxes (C)		5,266	5,233	5,200	5,167	5,135	5,102	5,069	5,036	5,004	4,971	4,938	4,905	61,026
8.	Investment Expenses														
a.	Depreciation (D)		13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	160,908
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		34,331	34,201	34,070	33,940	33,810	33,680	33,550	33,419	33,290	33,159	33,029	32,898	403,377
a.	Recoverable Costs Allocated to Energy		34,331	34,201	34,070	33,940	33,810	33,680	33,550	33,419	33,290	33,159	33,029	32,898	403,377
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		34,054	33,926	33,939	33,701	33,592	33,483	33,377	33,227	33,132	33,136	33,025	32,895	401,487
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$34,054	\$33,926	\$33,939	\$33,701	\$33,592	\$33,483	\$33,377	\$33,227	\$33,132	\$33,136	\$33,025	\$32,895	\$401,487

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$2,676,217) and 312.42 (\$2,341,517)
- (B) Line 6 x 8.7188% x 1/12 Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rates are 3.3% and 3.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2011 to December 2011

Form 42-8E
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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 January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211
3.	Less: Accumulated Depreciation	(357,653)	(359,169)	(360,685)	(362,201)	(363,717)	(365,233)	(366,749)	(368,265)	(369,781)	(371,297)	(372,813)	(374,329)	(375,845)	(375,845)
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)	\$508,558	507,042	505,526	504,010	502,494	500,978	499,462	497,946	496,430	494,914	493,398	491,882	490,366	
6.	Average Net Investment		507,800	506,284	504,768	503,252	501,736	500,220	498,704	497,188	495,672	494,156	492,640	491,124	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		3,690	3,678	3,667	3,656	3,645	3,634	3,623	3,612	3,601	3,590	3,579	3,568	\$43,543
b.	Debt Component Grossed Up For Taxes (C)		1,241	1,237	1,233	1,230	1,226	1,222	1,219	1,215	1,211	1,208	1,204	1,200	14,646
8.	Investment Expenses														
a.	Depreciation (D)		1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	18,192
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		6,447	6,431	6,416	6,402	6,387	6,372	6,358	6,343	6,328	6,314	6,299	6,284	76,381
a.	Recoverable Costs Allocated to Energy		6,447	6,431	6,416	6,402	6,387	6,372	6,358	6,343	6,328	6,314	6,299	6,284	76,381
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		6,395	6,379	6,391	6,357	6,346	6,335	6,325	6,307	6,298	6,310	6,298	6,284	76,025
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,395	\$6,379	\$6,391	\$6,357	\$6,346	\$6,335	\$6,325	\$6,307	\$6,298	\$6,310	\$6,298	\$6,284	\$76,025

Notes:

- (A) Applicable depreciable base for Big Bend: account 315.44
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 2.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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DOCKET NO. 110007-EI
 ECRC 2011 ACTUAL/ESTIMATED TRUE-UP
 EXHIBIT HTB-2, DOCUMENT NO. 8, PAGE 3 OF 26

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2011 to December 2011

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 January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578
3.	Less: Accumulated Depreciation	(159,496)	(160,574)	(161,652)	(162,730)	(163,808)	(164,886)	(165,964)	(167,042)	(168,120)	(169,198)	(170,276)	(171,354)	(172,432)	(172,432)
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)	\$338,082	337,004	335,926	334,848	333,770	332,692	331,614	330,536	329,458	328,380	327,302	326,224	325,146	
6.	Average Net Investment		337,543	336,465	335,387	334,309	333,231	332,153	331,075	329,997	328,919	327,841	326,763	325,685	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		2,452	2,445	2,437	2,429	2,421	2,413	2,405	2,398	2,390	2,382	2,374	2,366	\$28,912
b.	Debt Component Grossed Up For Taxes (C)		825	822	820	817	814	812	809	806	804	801	798	796	9,724
8.	Investment Expenses														
a.	Depreciation (D)		1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	12,936
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,355	4,345	4,335	4,324	4,313	4,303	4,292	4,282	4,272	4,261	4,250	4,240	51,572
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		4,355	4,345	4,335	4,324	4,313	4,303	4,292	4,282	4,272	4,261	4,250	4,240	51,572
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		4,213	4,204	4,194	4,183	4,173	4,163	4,152	4,143	4,133	4,122	4,112	4,102	49,894
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,213	\$4,204	\$4,194	\$4,183	\$4,173	\$4,163	\$4,152	\$4,143	\$4,133	\$4,122	\$4,112	\$4,102	\$49,894

Notes:

- (A) Applicable depreciable base for Big Bend, account 312.40
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 2.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2011 to December 2011

Form 42-8E
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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 January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401
3.	Less: Accumulated Depreciation	(262,348)	(264,121)	(265,894)	(267,667)	(269,440)	(271,213)	(272,986)	(274,759)	(276,532)	(278,305)	(280,078)	(281,851)	(283,624)	(283,624)
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)	\$556,053	554,280	552,507	550,734	548,961	547,188	545,415	543,642	541,869	540,096	538,323	536,550	534,777	
6.	Average Net Investment		555,167	553,394	551,621	549,848	548,075	546,302	544,529	542,756	540,983	539,210	537,437	535,664	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,034	4,021	4,008	3,995	3,982	3,969	3,956	3,943	3,931	3,918	3,905	3,892	\$47,554
b.	Debt Component Grossed Up For Taxes (C)		1,357	1,352	1,348	1,344	1,339	1,335	1,331	1,326	1,322	1,318	1,313	1,309	15,994
8.	Investment Expenses														
a.	Depreciation (D)		1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	21,276
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		7,164	7,146	7,129	7,112	7,094	7,077	7,060	7,042	7,026	7,009	6,991	6,974	84,824
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		7,164	7,146	7,129	7,112	7,094	7,077	7,060	7,042	7,026	7,009	6,991	6,974	84,824
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		6,931	6,914	6,897	6,881	6,863	6,847	6,830	6,813	6,798	6,781	6,764	6,747	82,066
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,931	\$6,914	\$6,897	\$6,881	\$6,863	\$6,847	\$6,830	\$6,813	\$6,798	\$6,781	\$6,764	\$6,747	\$82,066

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rate is 2.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2011 to December 2011

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277
3.	Less: Accumulated Depreciation	(24,252)	(24,395)	(24,538)	(24,681)	(24,824)	(24,967)	(25,110)	(25,253)	(25,396)	(25,539)	(25,682)	(25,825)	(25,968)	(25,968)
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)	\$33,025	32,882	32,739	32,596	32,453	32,310	32,167	32,024	31,881	31,738	31,595	31,452	31,309	
6.	Average Net Investment		32,954	32,811	32,668	32,525	32,382	32,239	32,096	31,953	31,810	31,667	31,524	31,381	
7.	Return on Average Net investment														
a.	Equity Component Grossed Up For Taxes (B)		239	238	237	236	235	234	233	232	231	230	229	228	\$2,802
b.	Debt Component Grossed Up For Taxes (C)		81	80	80	79	79	79	78	78	78	77	77	77	943
8.	Investment Expenses														
a.	Depreciation (D)		143	143	143	143	143	143	143	143	143	143	143	143	1,716
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		463	461	460	458	457	456	454	453	452	450	449	448	5,461
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		463	461	460	458	457	456	454	453	452	450	449	448	5,461
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		448	446	445	443	442	441	439	438	437	435	434	433	5,281
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$448	\$446	\$445	\$443	\$442	\$441	\$439	\$438	\$437	\$435	\$434	\$433	\$5,281

Notes:

- (A) Applicable depreciable base for Phillips; account 342.28
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 3.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2011 to December 2011

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472
3.	Less: Accumulated Depreciation	(38,723)	(38,949)	(39,175)	(39,401)	(39,627)	(39,853)	(40,079)	(40,305)	(40,531)	(40,757)	(40,983)	(41,209)	(41,435)	(41,435)
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)	\$51,749	51,523	51,297	51,071	50,845	50,619	50,393	50,167	49,941	49,715	49,489	49,263	49,037	
6.	Average Net Investment		51,636	51,410	51,184	50,958	50,732	50,506	50,280	50,054	49,828	49,602	49,376	49,150	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		375	374	372	370	369	367	365	364	362	360	359	357	\$4,394
b.	Debt Component Grossed Up For Taxes (C)		126	126	125	125	124	123	123	122	122	121	121	120	1,478
8.	Investment Expenses														
a.	Depreciation (D)		226	226	226	226	226	226	226	226	226	226	226	226	2,712
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		727	726	723	721	719	716	714	712	710	707	706	703	8,584
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		727	726	723	721	719	716	714	712	710	707	706	703	8,584
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		703	702	699	698	696	693	691	689	687	684	683	680	8,305
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$703	\$702	\$699	\$698	\$696	\$693	\$691	\$689	\$687	\$684	\$683	\$680	\$8,305

Notes:

- (A) Applicable depreciable base for Phillips; account 342.28
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 3.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2011 to December 2011

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 1 Classifier Replacement
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257
3.	Less: Accumulated Depreciation	(562,472)	(566,092)	(569,712)	(573,332)	(576,952)	(580,572)	(584,192)	(587,812)	(591,432)	(595,052)	(598,672)	(602,292)	(605,912)	(609,532)
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)	\$753,785	750,165	746,545	742,925	739,305	735,685	732,065	728,445	724,825	721,205	717,585	713,965	710,345	706,725
6.	Average Net Investment		751,975	748,355	744,735	741,115	737,495	733,875	730,255	726,635	723,015	719,395	715,775	712,155	708,535
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		5,464	5,437	5,411	5,385	5,358	5,332	5,306	5,279	5,253	5,227	5,201	5,174	\$63,827
b.	Debt Component Grossed Up For Taxes (C)		1,838	1,829	1,820	1,811	1,802	1,793	1,784	1,776	1,767	1,758	1,749	1,740	21,467
8.	Investment Expenses														
a.	Depreciation (D)		3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	43,440
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	10,922	10,886	10,886	10,851	10,816	10,780	10,745	10,710	10,675	10,640	10,605	10,570	10,534	128,734
a.	Recoverable Costs Allocated to Energy	10,922	10,886	10,886	10,851	10,816	10,780	10,745	10,710	10,675	10,640	10,605	10,570	10,534	128,734
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		10,834	10,798	10,809	10,740	10,710	10,682	10,655	10,614	10,590	10,598	10,569	10,533	128,132
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$10,834	\$10,798	\$10,809	\$10,740	\$10,710	\$10,682	\$10,655	\$10,614	\$10,590	\$10,598	\$10,569	\$10,533	\$128,132	

Notes:

- (A) Applicable depreciable base for Big Bend, account 312.41
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.53490).
- (C) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 3.3%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2011 to December 2011

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794
3.	Less: Accumulated Depreciation	(429,750)	(432,294)	(434,838)	(437,382)	(439,926)	(442,470)	(445,014)	(447,558)	(450,102)	(452,646)	(455,190)	(457,734)	(460,278)	(460,278)
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)	\$555,044	552,500	549,956	547,412	544,868	542,324	539,780	537,236	534,692	532,148	529,604	527,060	524,516	
6.	Average Net Investment		553,772	551,228	548,684	546,140	543,596	541,052	538,508	535,964	533,420	530,876	528,332	525,788	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,024	4,005	3,987	3,968	3,950	3,931	3,913	3,894	3,876	3,857	3,839	3,820	\$47,064
b.	Debt Component Grossed Up For Taxes (C)		1,353	1,347	1,341	1,335	1,328	1,322	1,316	1,310	1,304	1,297	1,291	1,285	15,829
8.	Investment Expenses														
a.	Depreciation (D)		2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	30,528
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		7,921	7,896	7,872	7,847	7,822	7,797	7,773	7,748	7,724	7,698	7,674	7,649	93,421
a.	Recoverable Costs Allocated to Energy		7,921	7,896	7,872	7,847	7,822	7,797	7,773	7,748	7,724	7,698	7,674	7,649	93,421
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		7,857	7,832	7,842	7,792	7,771	7,751	7,733	7,703	7,687	7,693	7,673	7,648	92,982
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,857	\$7,832	\$7,842	\$7,792	\$7,771	\$7,751	\$7,733	\$7,703	\$7,687	\$7,693	\$7,673	\$7,648	\$92,982

Notes:

- (A) Applicable depreciable base for Big Bend: account 312.42
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490)
- (C) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 3.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2011 to December 2011

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Section 114 Mercury Testing Platform
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	
3.	Less: Accumulated Depreciation	(28,471)	(28,672)	(28,873)	(29,074)	(29,275)	(29,476)	(29,677)	(29,878)	(30,079)	(30,280)	(30,481)	(30,682)	(30,883)	
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)	\$92,266	92,065	91,864	91,663	91,462	91,261	91,060	90,859	90,658	90,457	90,256	90,055	89,854	
6.	Average Net Investment		92,166	91,965	91,764	91,563	91,362	91,161	90,960	90,759	90,558	90,357	90,156	89,955	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		670	668	667	665	664	662	661	659	658	657	655	654	\$7,940
b.	Debt Component Grossed Up For Taxes (C)		225	225	224	224	223	223	222	222	221	221	220	220	2,670
8.	Investment Expenses														
a.	Depreciation (D)		201	201	201	201	201	201	201	201	201	201	201	201	2,412
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		1,096	1,094	1,092	1,090	1,088	1,086	1,084	1,082	1,080	1,079	1,076	1,075	13,022
a.	Recoverable Costs Allocated to Energy		1,096	1,094	1,092	1,090	1,088	1,086	1,084	1,082	1,080	1,079	1,076	1,075	13,022
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		1,087	1,085	1,088	1,082	1,081	1,080	1,078	1,076	1,075	1,078	1,076	1,075	12,961
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,087	\$1,085	\$1,088	\$1,082	\$1,081	\$1,080	\$1,078	\$1,076	\$1,075	\$1,078	\$1,076	\$1,075	\$12,961

Notes:

- (A) Applicable depreciable base for Big Bend, account 311 40
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 2.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2011 to December 2011

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Units 1 and 2 FGD
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$29,866	\$34,024	\$527,165	\$197,000	\$27,737	\$7,659	\$416,396	\$27,185	\$57,357	\$78,507	\$206,555	\$784,647	\$2,394,098
b.	Clearings to Plant		0	0	0	434,699	1,173	0	294,195	1,283,845	54,399	60,807	5,265	164,430	2,298,813
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$86,578,841	\$86,578,841	\$86,578,841	\$86,578,841	\$87,013,540	\$87,014,713	\$87,014,713	\$87,308,908	\$88,592,753	\$88,647,152	\$88,707,959	\$88,713,224	\$88,877,654	
3.	Less: Accumulated Depreciation	(34,264,197)	(34,473,429)	(34,682,661)	(34,891,893)	(35,101,125)	(35,311,408)	(35,521,694)	(35,731,980)	(35,942,977)	(36,157,076)	(36,371,307)	(36,585,685)	(36,800,075)	
4.	CWIP - Non-Interest Bearing	776,168	806,034	840,058	1,367,223	1,129,524	1,156,088	1,163,747	1,285,948	29,288	32,246	49,946	251,236	871,453	
5.	Net Investment (Lines 2 + 3 + 4)	\$53,090,812	\$52,911,446	\$52,736,237	\$53,054,170	\$53,041,938	\$52,859,392	\$52,656,765	\$52,862,675	\$52,679,063	\$52,522,321	\$52,386,597	\$52,378,774	\$52,949,031	
6.	Average Net Investment		53,001,129	52,823,842	52,895,204	53,048,054	52,950,665	52,758,079	52,759,820	52,770,969	52,600,692	52,454,459	52,382,686	52,663,903	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		385,089	383,800	384,319	385,429	384,722	383,323	383,335	383,416	382,179	381,117	380,595	382,638	\$4,599,962
b.	Debt Component Grossed Up For Taxes (C)		129,517	129,084	129,258	129,632	129,394	128,923	128,927	128,955	128,539	128,181	128,006	128,693	1,547,109
8.	Investment Expenses														
a.	Depreciation (D)		209,232	209,232	209,232	209,232	210,283	210,286	210,286	210,997	214,099	214,231	214,378	214,390	2,535,878
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)		723,838	722,116	722,809	724,293	724,399	722,532	722,548	723,368	724,817	723,529	722,979	725,721	8,682,949
a.	Recoverable Costs Allocated to Energy		723,838	722,116	722,809	724,293	724,399	722,532	722,548	723,368	724,817	723,529	722,979	725,721	8,682,949
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		717,989	716,303	720,024	719,183	719,720	718,302	718,822	719,211	721,387	723,032	722,900	725,665	8,642,538
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$717,989	\$716,303	\$720,024	\$719,183	\$719,720	\$718,302	\$718,822	\$719,211	\$721,387	\$723,032	\$722,900	\$725,665	\$8,642,538

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.46
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rates are 2.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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DOCKET NO. 110007-EI
 ECRC 2011 ACTUAL/ESTIMATED TRUE-UP
 EXHIBIT HTB-2, DOCUMENT NO. 8, PAGE 11 OF 26

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2011 to December 2011

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737
3.	Less: Accumulated Depreciation	(5,031,493)	(5,073,135)	(5,114,777)	(5,156,419)	(5,198,061)	(5,239,703)	(5,281,345)	(5,322,987)	(5,364,629)	(5,406,271)	(5,447,913)	(5,489,555)	(5,531,197)	
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)	\$16,708,244	\$16,666,602	\$16,624,960	\$16,583,318	\$16,541,676	\$16,500,034	\$16,458,392	\$16,416,750	\$16,375,108	\$16,333,466	\$16,291,824	\$16,250,182	\$16,208,540	
6.	Average Net Investment		16,687,423	16,645,781	16,604,139	16,562,497	16,520,855	16,479,213	16,437,571	16,395,929	16,354,287	16,312,645	16,271,003	16,229,361	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		121,245	120,943	120,640	120,338	120,035	119,732	119,430	119,127	118,825	118,522	118,220	117,917	\$1,434,974
b.	Debt Component Grossed Up For Taxes (C)		40,778	40,677	40,575	40,473	40,371	40,270	40,168	40,066	39,964	39,863	39,761	39,659	482,625
8.	Investment Expenses														
a.	Depreciation (D)		41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	499,704
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		203,665	203,262	202,857	202,453	202,048	201,644	201,240	200,835	200,431	200,027	199,623	199,218	2,417,303
a.	Recoverable Costs Allocated to Energy		203,665	203,262	202,857	202,453	202,048	201,644	201,240	200,835	200,431	200,027	199,623	199,218	2,417,303
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		202,019	201,626	202,075	201,025	200,743	200,464	200,202	199,681	199,483	199,890	199,601	199,203	2,406,012
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$202,019	\$201,626	\$202,075	\$201,025	\$200,743	\$200,464	\$200,202	\$199,681	\$199,483	\$199,890	\$199,601	\$199,203	\$2,406,012

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.45 (\$39,818) and 312.45 (\$21,699,919)
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rates are 1.5% and 2.3%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2011 to December 2011

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend NO_x Emissions Reduction
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Actual November	Estimated December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	\$0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	\$3,190,852	
3.	Less: Accumulated Depreciation	2,705,295	2,696,956	2,688,617	2,680,278	2,671,939	2,663,600	2,655,261	2,646,922	2,638,583	2,630,244	2,621,905	2,613,566	2,605,227	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$5,896,147	5,887,808	5,879,469	5,871,130	5,862,791	5,854,452	5,846,113	5,837,774	5,829,435	5,821,096	5,812,757	5,804,418	5,796,079	
6.	Average Net Investment		5,891,978	5,883,639	5,875,300	5,866,961	5,858,622	5,850,283	5,841,944	5,833,605	5,825,266	5,816,927	5,808,588	5,800,249	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		42,809	42,749	42,688	42,627	42,567	42,506	42,446	42,385	42,324	42,264	42,203	42,143	\$509,711
	b. Debt Component Grossed Up For Taxes (C)		14,398	14,378	14,357	14,337	14,317	14,296	14,276	14,255	14,235	14,215	14,194	14,174	171,432
8.	Investment Expenses														
	a. Depreciation (D)		8,339	8,339	8,339	8,339	8,339	8,339	8,339	8,339	8,339	8,339	8,339	8,339	100,068
	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)		65,546	65,466	65,384	65,303	65,223	65,141	65,061	64,979	64,898	64,818	64,736	64,656	781,211
	a. Recoverable Costs Allocated to Energy		65,546	65,466	65,384	65,303	65,223	65,141	65,061	64,979	64,898	64,818	64,736	64,656	781,211
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		65,016	64,939	65,132	64,842	64,802	64,760	64,726	64,606	64,591	64,773	64,729	64,651	777,567
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$65,016	\$64,939	\$65,132	\$64,842	\$64,802	\$64,760	\$64,726	\$64,606	\$64,591	\$64,773	\$64,729	\$64,651	\$777,567

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$1,675,171), 312.42 (\$1,075,718), and 312.43 (\$439,963)
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rates are 3.3%, 3.1%, and 2.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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DOCKET NO. 110007-EI
 ECRC 2011 ACTUAL/ESTIMATED TRUE-UP
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2011 to December 2011

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: PM Minimization and Monitoring
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$824	(\$79)	\$0	\$0	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$888
b.	Clearings to Plant		824	(79)	0	0	143	0	0	0	0	0	0	0	\$888
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$8,516,877	\$8,517,701	\$8,517,622	\$8,517,622	\$8,517,622	\$8,517,765	\$8,517,765	\$8,517,765	\$8,517,765	\$8,517,765	\$8,517,765	\$8,517,765	\$8,517,765	
3.	Less: Accumulated Depreciation	(1,467,265)	(1,488,555)	(1,509,847)	(1,531,139)	(1,552,431)	(1,573,723)	(1,595,015)	(1,616,307)	(1,637,599)	(1,658,891)	(1,680,183)	(1,701,475)	(1,722,767)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$7,049,612	7,029,146	7,007,775	6,986,483	6,965,191	6,944,042	6,922,750	6,901,458	6,880,166	6,858,874	6,837,582	6,816,290	6,794,998	
6.	Average Net Investment		7,039,379	7,018,461	6,997,129	6,975,837	6,954,617	6,933,396	6,912,104	6,890,812	6,869,520	6,848,228	6,826,936	6,805,644	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		51,146	50,994	50,839	50,684	50,530	50,376	50,221	50,066	49,912	49,757	49,602	49,448	\$603,575
b.	Debt Component Grossed Up For Taxes (C)		17,202	17,151	17,099	17,047	16,995	16,943	16,891	16,839	16,787	16,735	16,683	16,631	203,003
8.	Investment Expenses														
a.	Depreciation (D)		21,290	21,292	21,292	21,292	21,292	21,292	21,292	21,292	21,292	21,292	21,292	21,292	255,502
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)		89,638	89,437	89,230	89,023	88,817	88,611	88,404	88,197	87,991	87,784	87,577	87,371	1,062,080
a.	Recoverable Costs Allocated to Energy		89,638	89,437	89,230	89,023	88,817	88,611	88,404	88,197	87,991	87,784	87,577	87,371	1,062,080
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		88,914	88,717	88,886	88,395	88,243	88,092	87,948	87,690	87,575	87,724	87,567	87,364	1,057,115
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$88,914	\$88,717	\$88,886	\$88,395	\$88,243	\$88,092	\$87,948	\$87,690	\$87,575	\$87,724	\$87,567	\$87,364	\$1,057,115

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$1,513,263), 312.42 (\$5,153,072), 312.43 (\$955,619), 315.41 (\$17,504), 315.44 (\$351,594), and 315.43 (\$526,713)
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rates are 3.3%, 3.1%, 2.6%, 2.5%, 2.1%, and 2.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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DOCKET NO. 110007-EI
 ECRC 2011 ACTUALESTIMATED TRUE-UP
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2011 to December 2011

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Polk NO_x Emissions Reduction
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473
3.	Less: Accumulated Depreciation	(364,794)	(369,218)	(373,642)	(378,066)	(382,490)	(386,914)	(391,338)	(395,762)	(400,186)	(404,610)	(409,034)	(413,458)	(417,882)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$1,196,679	1,192,255	1,187,831	1,183,407	1,178,983	1,174,559	1,170,135	1,165,711	1,161,287	1,156,863	1,152,439	1,148,015	1,143,591	
6.	Average Net Investment		1,194,467	1,190,043	1,185,619	1,181,195	1,176,771	1,172,347	1,167,923	1,163,499	1,159,075	1,154,651	1,150,227	1,145,803	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		8,679	8,646	8,614	8,582	8,550	8,518	8,486	8,454	8,421	8,389	8,357	8,325	\$102,021
b.	Debt Component Grossed Up For Taxes (C)		2,919	2,908	2,897	2,886	2,876	2,865	2,854	2,843	2,832	2,822	2,811	2,800	34,313
8.	Investment Expenses														
a.	Depreciation (D)		4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	53,088
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		16,022	15,978	15,935	15,892	15,850	15,807	15,764	15,721	15,677	15,635	15,592	15,549	189,422
a.	Recoverable Costs Allocated to Energy		16,022	15,978	15,935	15,892	15,850	15,807	15,764	15,721	15,677	15,635	15,592	15,549	189,422
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		15,893	15,849	15,874	15,780	15,748	15,714	15,683	15,631	15,603	15,624	15,590	15,548	188,537
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$15,893	\$15,849	\$15,874	\$15,780	\$15,748	\$15,714	\$15,683	\$15,631	\$15,603	\$15,624	\$15,590	\$15,548	\$188,537

Notes:

- (A) Applicable depreciable base for Polk; account 342.81
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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DOCKET NO. 110007-EI
 ECRC 2011 ACTUAL/ESTIMATED TRUE-UP
 EXHIBIT HTR-2, DOCUMENT NO. 8, PAGE 15 OF 26

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2011 to December 2011

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 4 SOFA
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	
3.	Less: Accumulated Depreciation	(387,446)	(392,563)	(397,680)	(402,797)	(407,914)	(413,031)	(418,148)	(423,265)	(428,382)	(433,499)	(438,616)	(443,733)	(448,850)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$2,171,284	2,166,167	2,161,050	2,155,933	2,150,816	2,145,699	2,140,582	2,135,465	2,130,348	2,125,231	2,120,114	2,114,997	2,109,880	
6.	Average Net Investment		2,168,726	2,163,609	2,158,492	2,153,375	2,148,258	2,143,141	2,138,024	2,132,907	2,127,790	2,122,673	2,117,556	2,112,439	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		15,757	15,720	15,683	15,646	15,609	15,571	15,534	15,497	15,460	15,423	15,385	15,348	\$186,633
b.	Debt Component Grossed Up For Taxes (C)		5,300	5,287	5,275	5,262	5,250	5,237	5,225	5,212	5,200	5,187	5,175	5,162	62,772
8.	Investment Expenses														
a.	Depreciation (D)		5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	61,404
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		26,174	26,124	26,075	26,025	25,976	25,925	25,876	25,826	25,777	25,727	25,677	25,627	310,809
a.	Recoverable Costs Allocated to Energy		26,174	26,124	26,075	26,025	25,976	25,925	25,876	25,826	25,777	25,727	25,677	25,627	310,809
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		25,963	25,914	25,975	25,841	25,808	25,773	25,743	25,678	25,655	25,709	25,674	25,625	309,358
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$25,963	\$25,914	\$25,975	\$25,841	\$25,808	\$25,773	\$25,743	\$25,678	\$25,655	\$25,709	\$25,674	\$25,625	\$309,358

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 2.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2011 to December 2011

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121
3.	Less: Accumulated Depreciation	(215,425)	(219,960)	(224,495)	(229,030)	(233,565)	(238,100)	(242,635)	(247,170)	(251,705)	(256,240)	(260,775)	(265,310)	(269,845)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$1,433,696	1,429,161	1,424,626	1,420,091	1,415,556	1,411,021	1,406,486	1,401,951	1,397,416	1,392,881	1,388,346	1,383,811	1,379,276	
6.	Average Net Investment		1,431,429	1,426,894	1,422,359	1,417,824	1,413,289	1,408,754	1,404,219	1,399,684	1,395,149	1,390,614	1,386,079	1,381,544	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		10,400	10,367	10,334	10,301	10,268	10,236	10,203	10,170	10,137	10,104	10,071	10,038	\$122,629
	b. Debt Component Grossed Up For Taxes (C)		3,498	3,487	3,476	3,465	3,454	3,443	3,431	3,420	3,409	3,398	3,387	3,376	41,244
8.	Investment Expenses														
	a. Depreciation (D)		4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	54,420
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		18,433	18,389	18,345	18,301	18,257	18,214	18,169	18,125	18,081	18,037	17,993	17,949	218,293
	a. Recoverable Costs Allocated to Energy		18,433	18,389	18,345	18,301	18,257	18,214	18,169	18,125	18,081	18,037	17,993	17,949	218,293
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		18,284	18,241	18,274	18,172	18,139	18,107	18,075	18,021	17,995	18,025	17,991	17,948	217,272
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$18,284	\$18,241	\$18,274	\$18,172	\$18,139	\$18,107	\$18,075	\$18,021	\$17,995	\$18,025	\$17,991	\$17,948	\$217,272

Notes:

- (A) Applicable depreciable base for Big Bend, account 312.41
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 3.3%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2011 to December 2011

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	\$0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	
3.	Less: Accumulated Depreciation	(194,132)	(198,219)	(202,306)	(206,393)	(210,480)	(214,567)	(218,654)	(222,741)	(226,828)	(230,915)	(235,002)	(239,089)	(243,176)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,387,755	1,383,668	1,379,581	1,375,494	1,371,407	1,367,320	1,363,233	1,359,146	1,355,059	1,350,972	1,346,885	1,342,798	1,338,711	
6.	Average Net Investment		1,385,712	1,381,625	1,377,538	1,373,451	1,369,364	1,365,277	1,361,190	1,357,103	1,353,016	1,348,929	1,344,842	1,340,755	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		10,068	10,038	10,009	9,979	9,949	9,920	9,890	9,860	9,831	9,801	9,771	9,741	\$118,857
b.	Debt Component Grossed Up For Taxes (C)		3,386	3,376	3,366	3,356	3,346	3,336	3,326	3,316	3,306	3,296	3,286	3,276	39,972
8.	Investment Expenses														
a.	Depreciation (D)		4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	49,044
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		17,541	17,501	17,462	17,422	17,382	17,343	17,303	17,263	17,224	17,184	17,144	17,104	207,873
a.	Recoverable Costs Allocated to Energy		17,541	17,501	17,462	17,422	17,382	17,343	17,303	17,263	17,224	17,184	17,144	17,104	207,873
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		17,399	17,360	17,395	17,299	17,270	17,241	17,214	17,164	17,142	17,172	17,142	17,103	206,901
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$17,399	\$17,360	\$17,395	\$17,299	\$17,270	\$17,241	\$17,214	\$17,164	\$17,142	\$17,172	\$17,142	\$17,103	\$206,901

Notes:

- (A) Applicable depreciable base for Big Bend, account 312.42
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 3.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2011 to December 2011

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507
3.	Less: Accumulated Depreciation	(189,926)	(195,731)	(201,536)	(207,341)	(213,146)	(218,951)	(224,756)	(230,561)	(236,366)	(242,171)	(247,976)	(253,781)	(259,586)	(259,586)
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)	\$2,516,581	2,510,776	2,504,971	2,499,166	2,493,361	2,487,556	2,481,751	2,475,946	2,470,141	2,464,336	2,458,531	2,452,726	2,446,921	
6.	Average Net Investment		2,513,679	2,507,874	2,502,069	2,496,264	2,490,459	2,484,654	2,478,849	2,473,044	2,467,239	2,461,434	2,455,629	2,449,824	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		18,264	18,221	18,179	18,137	18,095	18,053	18,010	17,968	17,926	17,884	17,842	17,800	\$216,379
b.	Debt Component Grossed Up For Taxes (C)		6,143	6,128	6,114	6,100	6,086	6,072	6,057	6,043	6,029	6,015	6,001	5,987	72,775
8.	Investment Expenses														
a.	Depreciation (D)		5,805	5,805	5,805	5,805	5,805	5,805	5,805	5,805	5,805	5,805	5,805	5,805	69,660
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		30,212	30,154	30,098	30,042	29,986	29,930	29,872	29,816	29,760	29,704	29,648	29,592	358,814
a.	Recoverable Costs Allocated to Energy		30,212	30,154	30,098	30,042	29,986	29,930	29,872	29,816	29,760	29,704	29,648	29,592	358,814
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		29,968	29,911	29,982	29,830	29,792	29,755	29,718	29,645	29,619	29,684	29,645	29,590	357,139
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$29,968	\$29,911	\$29,982	\$29,830	\$29,792	\$29,755	\$29,718	\$29,645	\$29,619	\$29,684	\$29,645	\$29,590	\$357,139

Notes:

- (A) Applicable depreciable base for Big Bend, account 312.43 (\$1,995,677) and 315.43 (\$710,830)
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 2.6% and 2.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2011 to December 2011

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$20,912	\$4,969	\$882	(\$793)	\$12	\$74,088	\$0	\$0	\$0	\$0	\$0	\$0	\$100,070
b.	Clearings to Plant		6,059	2,301	(19)	124,210	12	74,068	0	0	0	0	0	0	\$206,651
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$83,892,661	\$83,898,720	\$83,901,021	\$83,901,002	\$84,025,211	\$84,025,223	\$84,099,311	\$84,099,312	\$84,099,312	\$84,099,312	\$84,099,312	\$84,099,312	\$84,099,312	\$84,099,312
3.	Less: Accumulated Depreciation	(1,467,937)	(1,652,512)	(1,837,101)	(2,021,694)	(2,206,267)	(2,391,222)	(2,576,157)	(2,762,570)	(2,948,983)	(3,135,396)	(3,321,809)	(3,508,222)	(3,694,635)	
4.	CWIP - Non-Interest Bearing	106,581	121,434	124,102	125,003	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$82,531,305	\$82,367,642	\$82,188,022	\$82,004,311	\$81,818,924	\$81,634,001	\$81,523,154	\$81,336,742	\$81,150,329	\$80,963,916	\$80,777,503	\$80,591,090	\$80,404,677	
6.	Average Net Investment		82,449,474	82,277,832	82,096,167	81,911,618	81,726,463	81,578,578	81,429,948	81,243,536	81,057,123	80,870,710	80,684,297	80,497,884	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		599,050	597,803	596,483	595,143	593,797	592,723	591,643	590,288	588,934	587,580	586,225	584,871	\$7,104,540
b.	Debt Component Grossed Up For Taxes (C)		201,479	201,060	200,616	200,165	199,712	199,351	198,988	198,532	198,077	197,621	197,166	196,710	2,389,477
8.	Investment Expenses														
a.	Depreciation (D)		184,575	184,589	184,593	184,593	184,935	184,935	186,413	186,413	186,413	186,413	186,413	186,413	2,226,698
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)		985,104	983,452	981,692	979,901	978,444	977,009	977,044	975,233	973,424	971,614	969,804	967,994	11,720,715
a.	Recoverable Costs Allocated to Energy		985,104	983,452	981,692	979,901	978,444	977,009	977,044	975,233	973,424	971,614	969,804	967,994	11,720,715
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		977,144	975,535	977,910	972,988	972,124	971,289	972,006	969,629	968,817	970,947	969,698	967,920	11,666,007
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$977,144	\$975,535	\$977,910	\$972,988	\$972,124	\$971,289	\$972,006	\$969,629	\$968,817	\$970,947	\$969,698	\$967,920	\$11,666,007

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.41 (\$25,152,322), 312.41 (\$52,950,343), 315.41 (\$5,040,180), and 316.41 (\$956,467).
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 1.4%, 3.3%, 2.5% and 1.2%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2011 to December 2011

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 2 SCR
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$14,853	\$2,668	\$901	\$0	\$0	\$0	\$0	\$0	\$732,000	\$0	\$0	\$0	\$750,422
b.	Clearings to Plant		0	0	0	125,003	0	0	0	0	0	0	732,000	0	\$857,003
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	\$91,495,521	\$91,495,521	\$91,495,521	\$91,495,521	\$91,620,524	\$91,620,524	\$91,620,524	\$91,620,524	\$91,620,524	\$91,620,524	\$91,620,524	\$92,352,524	\$92,352,524	
3.	Less: Accumulated Depreciation	(3,058,932)	(3,254,949)	(3,450,966)	(3,646,983)	(3,843,000)	(4,039,340)	(4,235,680)	(4,432,020)	(4,628,360)	(4,824,700)	(5,021,040)	(5,217,380)	(5,415,611)	
4.	CWIP - Non-Interest Bearing	106,581	121,434	124,102	125,003	(0)	(0)	(0)	(0)	(0)	732,000	732,000	(0)	(0)	
5.	Net Investment (Lines 2 + 3 + 4)	\$88,543,170	\$88,362,006	\$88,168,657	\$87,973,541	\$87,777,524	\$87,581,184	\$87,384,844	\$87,188,504	\$86,992,164	\$87,527,824	\$87,331,484	\$87,135,144	\$86,936,913	
6.	Average Net Investment		88,452,588	88,265,332	88,071,099	87,875,533	87,679,354	87,483,014	87,286,674	87,090,334	87,259,994	87,429,654	87,233,314	87,036,029	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		642,667	641,306	639,895	638,474	637,049	635,622	634,196	632,769	634,002	635,235	633,808	632,375	\$7,637,398
b.	Debt Component Grossed Up For Taxes (C)		216,149	215,691	215,216	214,739	214,259	213,779	213,300	212,820	213,234	213,649	213,169	212,687	2,568,692
8.	Investment Expenses														
a.	Depreciation (D)		196,017	196,017	196,017	196,017	196,340	196,340	196,340	196,340	196,340	196,340	196,340	198,231	2,356,679
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)		1,054,833	1,053,014	1,051,128	1,049,230	1,047,648	1,045,741	1,043,836	1,041,929	1,043,576	1,045,224	1,043,317	1,043,293	12,562,769
a.	Recoverable Costs Allocated to Energy		1,054,833	1,053,014	1,051,128	1,049,230	1,047,648	1,045,741	1,043,836	1,041,929	1,043,576	1,045,224	1,043,317	1,043,293	12,562,769
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		1,046,310	1,044,537	1,047,078	1,041,828	1,040,881	1,039,619	1,038,454	1,035,941	1,038,637	1,044,506	1,043,203	1,043,213	12,504,207
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,046,310	\$1,044,537	\$1,047,078	\$1,041,828	\$1,040,881	\$1,039,619	\$1,038,454	\$1,035,941	\$1,038,637	\$1,044,506	\$1,043,203	\$1,043,213	\$12,504,207

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.42 (\$25,208,869), 312.42 (\$50,270,612), 315.42 (\$15,914,427), and 316.42 (\$958,616).
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rates are 1.6%, 3.1%, 2.5% and 2.0%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2011 to December 2011

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$333	\$511,969	\$499,292	\$45,035	\$1,120	\$390	\$0	\$0	\$0	\$0	\$0	\$0	\$1,058,139
b.	Clearings to Plant		0	0	0	1,442,663	1,120	390	0	0	0	0	0	0	1,444,173
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$78,714,882	\$78,714,882	\$78,714,882	\$78,714,882	\$80,157,544	\$80,158,664	\$80,159,055	\$80,159,055	\$80,159,055	\$80,159,055	\$80,159,055	\$80,159,055	\$80,159,055	\$80,159,055
3.	Less: Accumulated Depreciation	(4,645,109)	(4,789,282)	(4,933,455)	(5,077,628)	(5,221,801)	(5,369,099)	(5,516,400)	(5,663,702)	(5,811,004)	(5,958,306)	(6,105,608)	(6,252,910)	(6,400,212)	
4.	CWIP - Non-Interest Bearing	386,034	386,367	898,336	1,397,628	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$74,455,807	\$74,311,967	\$74,679,763	\$75,034,882	\$74,935,743	\$74,789,565	\$74,642,655	\$74,495,353	\$74,348,051	\$74,200,749	\$74,053,447	\$73,906,145	\$73,758,843	
6.	Average Net Investment		74,383,887	74,495,865	74,857,322	74,985,312	74,862,654	74,716,110	74,569,004	74,421,702	74,274,400	74,127,098	73,979,796	73,832,494	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		540,449	541,262	543,888	544,818	543,927	542,862	541,794	540,723	539,653	538,583	537,513	536,442	\$6,491,914
b.	Debt Component Grossed Up For Taxes (C)		181,769	182,043	182,926	183,239	182,939	182,581	182,222	181,862	181,502	181,142	180,782	180,422	2,183,429
8.	Investment Expenses														
a.	Depreciation (D)		144,173	144,173	144,173	144,173	147,298	147,301	147,302	147,302	147,302	147,302	147,302	147,302	1,755,103
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)		866,391	867,478	870,987	872,230	874,164	872,744	871,318	869,887	868,457	867,027	865,597	864,166	10,430,446
a.	Recoverable Costs Allocated to Energy		866,391	867,478	870,987	872,230	874,164	872,744	871,318	869,887	868,457	867,027	865,597	864,166	10,430,446
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		859,390	860,495	867,631	866,076	868,518	867,635	866,825	864,888	864,347	866,432	865,503	864,100	10,381,840
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$859,390	\$860,495	\$867,631	\$866,076	\$868,518	\$867,635	\$866,825	\$864,888	\$864,347	\$866,432	\$865,503	\$864,100	\$10,381,840

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.43 (\$21,689,422), 312.43 (\$43,953,985), 315.43 (\$13,690,954), and 316.43 (\$824,684).
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rates are 1.2%, 2.6%, 2.5%, and 2.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2011 to December 2011

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$62,853,033	\$62,853,033	\$62,853,033	\$62,853,033	\$62,853,033	\$62,853,033	\$62,853,033	\$62,853,033	\$62,853,033	\$62,853,033	\$62,853,033	\$62,853,033	\$62,853,033	
3.	Less: Accumulated Depreciation	(5,145,308)	(5,253,906)	(5,362,504)	(5,471,102)	(5,579,700)	(5,688,298)	(5,796,896)	(5,905,494)	(6,014,092)	(6,122,690)	(6,231,288)	(6,339,886)	(6,448,484)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$57,707,725	\$57,599,127	\$57,490,529	\$57,381,931	\$57,273,333	\$57,164,735	\$57,056,137	\$56,947,539	\$56,838,941	\$56,730,343	\$56,621,745	\$56,513,147	\$56,404,549	
6.	Average Net Investment		57,653,426	57,544,828	57,436,230	57,327,632	57,219,034	57,110,436	57,001,838	56,893,240	56,784,642	56,676,044	56,567,446	56,458,848	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		418,891	418,102	417,313	416,523	415,734	414,945	414,156	413,367	412,578	411,789	411,000	410,211	\$4,974,609
b.	Debt Component Grossed Up For Taxes (C)		140,886	140,620	140,355	140,090	139,824	139,559	139,293	139,028	138,763	138,497	138,232	137,967	1,673,114
8.	Investment Expenses														
a.	Depreciation (D)		108,598	108,598	108,598	108,598	108,598	108,598	108,598	108,598	108,598	108,598	108,598	108,598	1,303,176
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)		668,375	667,320	666,266	665,211	664,156	663,102	662,047	660,993	659,939	658,884	657,830	656,776	7,950,899
a.	Recoverable Costs Allocated to Energy		668,375	667,320	666,266	665,211	664,156	663,102	662,047	660,993	659,939	658,884	657,830	656,776	7,950,899
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	-
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998009	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		662,974	661,948	663,699	660,518	659,866	659,220	658,633	657,194	656,816	658,432	657,758	656,726	7,913,784
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$662,974	\$661,948	\$663,699	\$660,518	\$659,866	\$659,220	\$658,633	\$657,194	\$656,816	\$658,432	\$657,758	\$656,726	\$7,913,784

Notes:

- (A) Applicable depreciable base for Big Bend, account 311.44 (\$16,857,250), 312.44 (\$34,665,822), 315.44 (\$10,642,027), and 316.44 (\$687,934).
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 1.4%, 2.4%, 2.1%, and 1.7%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2011 to December 2011

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend FGD System Reliability
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$442,854	\$93,805	\$49,879	\$84,367	\$411,079	\$758,158	\$913,671	\$1,546,574	\$1,164,287	\$6,525,298	\$11,989,972
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029
3.	Less: Accumulated Depreciation	(828,433)	(850,722)	(873,011)	(895,300)	(917,589)	(939,878)	(962,167)	(984,456)	(1,006,745)	(1,029,034)	(1,051,323)	(1,073,612)	(1,095,901)	
4.	CWIP - Non-Interest Bearing	0	0	0	442,854	536,659	586,538	670,905	1,081,984	1,840,142	2,753,813	4,300,387	5,464,674	11,989,972	
5.	Net Investment (Lines 2 + 3 + 4)	\$10,737,596	10,715,307	10,693,018	11,113,582	11,185,099	11,212,689	11,274,767	11,663,557	12,399,426	13,290,808	14,815,093	15,957,091	22,460,100	
6.	Average Net investment		10,726,451	10,704,162	10,903,300	11,149,340	11,198,894	11,243,728	11,469,162	12,031,491	12,845,117	14,052,950	15,386,092	19,208,595	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		77,935	77,773	79,220	81,007	81,367	81,693	83,331	87,417	93,328	102,104	111,790	139,563	\$1,096,528
b.	Debt Component Grossed Up For Taxes (C)		26,212	26,157	26,644	27,245	27,366	27,476	28,027	29,401	31,389	34,341	37,598	46,939	368,795
8.	Investment Expenses														
a.	Depreciation (D)		22,289	22,289	22,289	22,289	22,289	22,289	22,289	22,289	22,289	22,289	22,289	22,289	267,468
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)		126,436	126,219	128,153	130,541	131,022	131,458	133,647	139,107	147,006	158,734	171,677	208,791	1,732,791
a.	Recoverable Costs Allocated to Energy		126,436	126,219	128,153	130,541	131,022	131,458	133,647	139,107	147,006	158,734	171,677	208,791	1,732,791
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9998235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		125,414	125,203	127,659	129,620	130,176	130,688	132,958	138,308	146,310	158,625	171,658	208,775	1,725,394
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$125,414	\$125,203	\$127,659	\$129,620	\$130,176	\$130,688	\$132,958	\$138,308	\$146,310	\$158,625	\$171,658	\$208,775	\$1,725,394

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44 (\$1,456,209) and 312.45 (\$10,109,820)
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 2.4% and 2.3%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2011 to December 2011

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$22,458	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$42,458
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	\$0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	\$1,169,053	\$1,169,053	\$1,169,053	\$1,169,053	\$1,169,053	\$1,169,053	\$1,169,053	\$1,169,053	\$1,169,053	\$1,169,053	\$1,169,053	\$1,169,053	\$1,169,053	
3.	Less: Accumulated Depreciation	(57,348)	(60,271)	(63,194)	(66,117)	(69,040)	(71,963)	(74,886)	(77,809)	(80,732)	(83,655)	(86,578)	(89,501)	(92,424)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	22,458	22,458	22,458	22,458	22,458	22,458	22,458	22,458	22,458	42,458
5.	Net Investment (Lines 2 + 3 + 4)	\$1,111,705	1,108,782	1,105,859	1,102,936	1,122,471	1,119,548	1,118,625	1,113,702	1,110,779	1,107,856	1,104,933	1,102,010	1,119,087	
6.	Average Net Investment		1,110,244	1,107,321	1,104,398	1,112,704	1,121,010	1,118,087	1,115,164	1,112,241	1,109,318	1,106,395	1,103,472	1,110,549	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		8,067	8,045	8,024	8,085	8,145	8,124	8,102	8,081	8,060	8,039	8,017	8,069	\$96,858
b.	Debt Component Grossed Up For Taxes (C)		2,713	2,706	2,699	2,719	2,739	2,732	2,725	2,718	2,711	2,704	2,697	2,714	32,577
8.	Investment Expenses														
a.	Depreciation (D)		2,923	2,923	2,923	2,923	2,923	2,923	2,923	2,923	2,923	2,923	2,923	2,923	35,076
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)		13,703	13,674	13,646	13,727	13,807	13,779	13,750	13,722	13,694	13,666	13,637	13,706	164,511
a.	Recoverable Costs Allocated to Energy		13,703	13,674	13,646	13,727	13,807	13,779	13,750	13,722	13,694	13,666	13,637	13,706	164,511
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (E)		13,592	13,564	13,593	13,630	13,718	13,698	13,679	13,643	13,629	13,657	13,636	13,705	163,744
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$13,592	\$13,564	\$13,593	\$13,630	\$13,718	\$13,698	\$13,679	\$13,643	\$13,629	\$13,657	\$13,636	\$13,705	\$163,744

Notes:

- (A) Applicable depreciable base for Big Bend and Polk; accounts 315.40 (\$1,169,053). Accounts 312.41, 312.43, 312.44, and 345.81 will be applicable when in-service.
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12.
- (D) Applicable depreciation rate is 3.0%, 3.3%, 2.6%, 2.4% and 3.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2011 to December 2011

Form 42-8E
 Page 26 of 26

For Project: SO₂ Emissions Allowances
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Sales/Transfers		\$0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Auction Proceeds/Other		0	0	0	3,604	0	0	0	0	0	0	0	0	3,604
2.	Working Capital Balance														
a.	FERC 158.1 Allowance Inventory	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	FERC 254.01 Regulatory Liabilities - Gains	(39,823)	(39,686)	(39,577)	(39,481)	(39,348)	(39,244)	(39,126)	(38,976)	(38,826)	(38,714)	(38,591)	(38,479)	(38,349)	
3.	Total Working Capital Balance	(\$39,823)	(39,686)	(39,577)	(39,481)	(39,348)	(39,244)	(39,126)	(38,976)	(38,826)	(38,714)	(38,591)	(38,479)	(38,349)	
4.	Average Net Working Capital Balance		(\$39,754)	(\$39,631)	(\$39,529)	(\$39,414)	(\$39,296)	(\$39,185)	(\$39,051)	(\$38,901)	(\$38,770)	(\$38,652)	(\$38,535)	(\$38,414)	
5.	Return on Average Net Working Capital Balance														
a.	Equity Component Grossed Up For Taxes (A)		(289)	(288)	(287)	(286)	(286)	(285)	(284)	(283)	(282)	(281)	(280)	(279)	(3,410)
b.	Debt Component Grossed Up For Taxes (B)		(97)	(97)	(97)	(96)	(96)	(96)	(95)	(95)	(95)	(94)	(94)	(94)	(1,146)
6.	Total Return Component (C)		(386)	(385)	(384)	(382)	(382)	(381)	(379)	(378)	(377)	(375)	(374)	(373)	(4,556)
7.	Expenses:														
a.	Gains		0	0	0	(3,604)	0	0	0	0	0	0	0	0	(3,604)
b.	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	SO ₂ Allowance Expense		1,750	328	2,030	4,795	4,640	4,413	3,322	1,878	1,853	1,886	1,848	1,817	30,560
8.	Net Expenses (D)		1,750	328	2,030	1,191	4,640	4,413	3,322	1,878	1,853	1,886	1,848	1,817	26,956
9.	Total System Recoverable Expenses (Lines 6 + 8)		1,364	(57)	1,646	809	4,258	4,032	2,943	1,500	1,476	1,511	1,474	1,444	22,400
a.	Recoverable Costs Allocated to Energy		1,364	(57)	1,646	809	4,258	4,032	2,943	1,500	1,476	1,511	1,474	1,444	22,400
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9919197	0.9919498	0.9961474	0.9929449	0.9935407	0.9941458	0.9948436	0.9942533	0.9952677	0.9993134	0.9998909	0.9999235	
11.	Demand Jurisdictional Factor		0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	0.9674819	
12.	Retail Energy-Related Recoverable Costs (D)		1,353	(57)	1,640	803	4,230	4,008	2,928	1,491	1,469	1,510	1,474	1,444	22,293
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13)		\$1,353	(\$57)	\$1,640	\$803	\$4,230	\$4,008	\$2,928	\$1,491	\$1,469	\$1,510	\$1,474	\$1,444	\$22,293

Notes:

- (A) Line 4 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (B) Line 4 x 2.9324% x 1/12.
- (C) Line 6 is reported on Schedules 6E and 7E.
- (D) Line 8 is reported on Schedules 4E and 5E.
- (E) Line 9a x Line 10.
- (F) Line 9b x Line 11.

* Totals on this schedule may not foot due to rounding.

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2011 to December 2011

Calculation of Revenue Requirement Rate of Return
 (In Dollars)

	(1)	(2)	(3)	(4)
	Jurisdictional Rate Base 2009 Test Year (\$000)	Ratio %	Cost Rate %	Weighted Cost Rate %
Long Term Debt	\$ 1,384,999	40.29%	6.80%	2.7397%
Short Term Debt	7,905	0.23%	2.75%	0.0063%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	99,502	2.89%	6.07%	0.1754%
Common Equity	1,632,612	47.49%	11.25%	5.3426%
Deferred ITC - Weighted Cost	8,964	0.26%	9.19%	0.0239%
Accumulated Deferred Income Taxes Zero Cost ITCs	<u>303,629</u>	<u>8.83%</u>	0.00%	<u>0.0000%</u>
Total	<u>\$ 3,437,611</u>	<u>100.00%</u>		<u>8.2879%</u>

ITC split between Debt and Equity:

Long Term Debt	\$ 1,384,999	Long Term Debt	45.78%
Short Term Debt	7,905	Short Term Debt	0.26%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	<u>1,632,612</u>	Equity - Common	<u>53.96%</u>
Total	<u>\$ 3,025,516</u>	Total	<u>100.00%</u>

Deferred ITC - Weighted Cost:

Debt = .0239% * 46.04%	0.0110%
Equity = .0239% * 53.96%	<u>0.0129%</u>
Weighted Cost	<u>0.0239%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	5.3426%
Deferred ITC - Weighted Cost	<u>0.0129%</u>
	5.3555%
Times Tax Multiplier	1.628002
Total Equity Component	<u>8.7188%</u>

Total Debt Cost Rate:

Long Term Debt	2.7397%
Short Term Debt	0.0063%
Customer Deposits	0.1754%
Deferred ITC - Weighted Cost	<u>0.0110%</u>
Total Debt Component	<u>2.9324%</u>

Notes:

Column (1) - From Order No. PSC-09-0571-FOF-EI
 Column (2) - Column (1) / Total Column (1)
 Column (3) - From Order No. PSC-09-0571-FOF-EI
 Column (4) - Column (2) x Column (3)