

ORIGINAL

TAMPA ELECTRIC COMPANY
DOCKET NO. 980007-EI
FILED 06/23/1998

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BEFORE THE PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

KAREN O. ZWOLAK

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

A. My name is Karen O. Zwolak. My business address is 702 North Franklin Street, Tampa, Florida 33602. I am employed by Tampa Electric Company in the position of Manager, Energy Issues in the Electric Regulatory Affairs Department.

Q. Please provide a brief outline of our educational background and business experience.

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

DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING

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

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

13
14 A. The purpose of my testimony is to sponsor Tampa Electric's
15 Environmental Cost Recovery Clause ("ECRC") schedules and
16 to support the company's proposal to extend the currently
17 approved ECRC factors during the three month period October
18 1998 through December 1998.

19
20 Q. What would be the impact on Tampa Electric's customers of
21 continuing your currently approved ECRC factors during the
22 months of October 1998 through December 1998?

23
24 A. The total true-up for this period is an overrecovery of
25 \$208,489. This true-up consists of a final true-up

1 overrecovery of \$351,717 and a two month actual/seven month
2 estimated true-up over underrecovery of \$143,228 for the
3 April 1998 through December 1998 period. This calculation
4 is supported by supplemental Schedules 42-1E(2) (KOZ-2) and
5 42-1P (KOZ-3), both of which were prepared under my
6 direction and supervision.

7
8 Q. Do you wish to sponsor any other exhibits?

9
10 A. Yes I do. Exhibit No. ___ (KOZ-1) consisting of 37
11 documents was also prepared under my direction and
12 supervision.

13
14 Q. Why does Tampa Electric propose extending the applicability
15 of its currently approved ECRC factors during the three
16 month period October 1998 - December 1998?

17
18 A. Tampa Electric's current ECRC factors were approved by the
19 Commission in Order No. PSC-98-0408-FOF-EI issued March 18,
20 1998 in this docket for use during the period April 1998
21 through September 1998. Subsequent to the entry of that
22 order the Commission voted to change the ECRC clause from
23 a six month recovery period to an annual calendar year cost

1 recovery period.¹ The Commission's decision in this regard
2 requires a transition from the existing biannual hearing
3 schedule to an annual schedule. Under the transition a
4 hearing will be conducted in November of 1998 to set the
5 ECRC factors to be applied during the period January 1999
6 through December 1999.

7
8 As I stated earlier, the currently effective ECRC factors
9 were approved for use through September 1998. Tampa
10 Electric has analyzed its projected ECRC expenditures and
11 sales both for the current six month period and projected
12 for the three month transition period ending December 31,
13 1998 and has concluded that a continuation of the company's
14 present ECRC factors during the three month transition
15 period is a preferable alternative to changing the factors
16 on October and again three months later. Extending the
17 currently approved ECRC factors through December 1998 will
18 not materially affect our customers.

19
20 Q. What benefits would flow to Tampa Electric's customers by
21 retaining the company's current ECRC factors?

22
23 A. Maintaining the current ECRC factors will avoid potential

¹ Order No. PSC-98-0691-FOF-PU, issued May 19, 1998 in Docket No. 980269-PU.

1 customer confusion over fluctuating cost recovery factors
2 and will save all parties the administrative costs of
3 placing new factors in place for the brief three month
4 transition period. Such stability of rates is one of the
5 reasons why the Commission determined it appropriate to
6 move from a six month cost recovery period to an annual
7 calendar year period.

8

9 Q. Does this conclude your testimony?

10

11 A. Yes it does.

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

For the Projected Period
 October 1998 to December 1998

Line No.	Energy (\$)	Demand (\$)	Total (\$)
1. Total Jurisdictional Revenue Requirements for the projected period			
a. Projected O&M Activities (Forms 42-29, Lines 7, 7a, 8 & 9)	\$871,280	\$0	\$871,280
b. Projected Capital Projects (Forms 42-37, Lines 7, 8 & 9)	448,885	39,691	488,576
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	1,320,165	39,691	1,359,856
2. True-up for Estimated Over(Under) Recovery for the current period April 1998 to September 1998 (Forms 42-32, Lines 5 + 6 + 10)	(5141,266)	(1,942)	(143,228)
3. Final True-up for the period October 1997 to March 1998 (Forms 42-1A, Line 3)	350,540	1,168	351,717
4. Total Jurisdictional Amount to Be Recovered (Refinanced) in the projection period April 1998 to September 1998 (Lines 1 - Line 2 - Line 3)	1,110,902	46,465	1,157,367
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	\$1,111,827	\$46,499	\$1,158,326

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

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current (Actual/Estimated) Period True-Up
April 1998 to December 1998

EXHIBIT NO. _____
DOCKET NO. 980007-EI
TAMPA ELECTRIC COMPANY
(KOZ-3)
FILED: JUNE 23, 1998
PAGE 1 OF 1
DOCUMENT NO. 1
FORM 42-1E2

(in Dollars)

<u>Line</u>	<u>Period Amount</u>
1. Over/(Under) Recovery for the current period (Form 42-2E, Line 5)	(\$158,587)
2. Interest Provision (Form 42-2E, Line 6)	15,359
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 1999 to December 1999 (Lines 1 + 2 + 3)	<u>(\$143,228)</u>

EXHIBIT NO. _____
DOCKET NO. 980007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: JUNE 23, 1998

**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

42-1P THROUGH 42-7P
OCTOBER 1998 THROUGH DECEMBER 1998

42-1E THROUGH 42-8E
APRIL 1998 THROUGH SEPTEMBER 1998

EXHIBIT NO. _____
DOCKET NO. 980007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: JUNE 23, 1998

**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

42-1P THROUGH 42-7P
OCTOBER 1998 THROUGH DECEMBER 1998

42-1E THROUGH 42-8E
APRIL 1998 THROUGH SEPTEMBER 1998

<u>DOCUMENT NO.</u>	<u>INDEX</u> <u>TITLE</u>	<u>PAGE</u>
1	Form 42-1P	1
2	Form 42-2P	2
3	Form 42-3P	3
4	Form 42-4P	4
5	Form 42-5P	12
6	Form 42-6P	21
7	Form 42-7P	22
8	Form 42-1E	23
9	Form 42-2E	24
10	Form 42-3E	25
11	Form 42-4E	26
12	Form 42-5E	27
13	Form 42-6E	28
14	Form 42-7E	29
15	Form 42-8E	30

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

For the Projected Period
 October 1998 to December 1998

Line No.	Energy (\$)	Demand (\$)	Total (\$)
1. Total Jurisdictional Revenue Requirements for the projected period			
a. Projected O&M Activities (Form 42-3P, Lines 7, 7a, 8 & 8)	\$871,280	\$0	\$871,280
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	448,885	39,691	488,576
c. Total Jurisdictional Revenue Requirements for the projected period (Line 1a + 1b)	<u>1,320,165</u>	<u>39,691</u>	<u>1,359,856</u>
2. True-up for Estimated Over(Under) Recovery for the current period April 1998 to September 1998 (Form 42-2S, Line 5 + 6 + 10)	(\$78,933)	(1,083)	(80,017)
3. Final True-up for the period October 1997 to March 1998 (Form 42-1A, Line 3)	350,549	1,168	351,717
4. Total Jurisdictional Amount to Be Recovered (Zulufofofo) in the projection period April 1998 to September 1998 (Line 1 - Line 2 - Line 3)	<u>1,048,548</u>	<u>39,668</u>	<u>1,088,216</u>
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	<u>\$1,049,421</u>	<u>\$39,541</u>	<u>\$1,089,062</u>

Note:
 Allocation to energy and demand in each period are in proportion to the respective period split of costs indicated on Lines 7 and 8 of Forms 42-3 and 42-7 of the estimates and actuals.

Form 42-2P

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
October 1998 to December 1998

O & M Activities
 (in Dollars)

Line	Description of O&M Activities	Projected Oct-98	Projected Nov-98	Projected Dec-98	End of Period Total	Method of Classification	
						Demand	Energy
1	Total of O&M Activities						
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	110,501	103,837	104,748	\$319,106		\$319,106
1b	Big Bend Units 1 and 2 Flue Gas Conditioning	2,750	2,750	2,750	8,250		8,250
1c	Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0		0
1d	Cannon Ignition Oil Tank	0	0	0	0		0
1e	Big Bend Fuel Oil Tank #1 Upgrade	0	0	0	0		0
1f	Big Bend Fuel Oil Tank #2 Upgrade	0	0	0	0		0
1g	Phillips Upgrade Tank #1 for FDEP	0	0	0	0		0
1h	Phillips Upgrade Tank #4 for FDEP	0	0	0	0		0
1i	SO2 Emissions Allowances	227,192	182,945	159,904	570,041		570,041
1j	SO2 Credits - FAFPA	0	0	0	0		0
2	Total of O&M Activities	340,443	289,552	287,402	897,397	\$0	\$897,397
3	Recoverable Costs Allocated to Energy	340,443	289,552	287,402	897,397		
4	Recoverable Costs Allocated to Demand	0	0	0	0		
5	Residual Energy Inadequational Factor	0.9702001	0.9700347	0.9722847			
6	Residual Demand Inadequational Factor	0.9165894	0.9100000	0.9047283			
7	Arbitrational Energy Recoverable Costs (A)	330,298	280,991	219,991	871,280		
7a	7a. Add back FAFPA Excess Emissions Allocation	0	0	0	0		
8	Arbitrational Demand Recoverable Costs (B)	0	0	0	0		
9	Total Arbitrational Recoverable Costs for O&M Activities (Lines 7 + 8)	\$330,298	\$280,991	\$219,991	\$871,280		

Notes:

- (A) Lines 3 + Line 5
- (B) Lines 4 + Line 6

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
October 1998 to December 1998

Form 42-3P

Capital Investment Projects- Recoverable Costs
(in Dollars)

Line	Description of Investment Projects (A)	Projected Oct-98	Projected Nov-98	Projected Dec-98	End of Period Total	Method of Classification	
						Demand	Energy
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$91,909	\$91,723	\$91,536	\$275,168		\$275,168
1b	Big Bend Units 1 and 2 Flue Gas Conditioning	55,444	55,312	55,180	165,936		165,936
1c	Big Bend Unit 4 Condensate Emulsion Absorbers	7,083	7,067	7,048	21,200		21,200
1d	Chasson Ignition Oil Tank	5,172	5,173	5,154	15,519	\$15,519	
1e	Big Bend Fuel Oil Tank #1 Upgrade	2,449	3,182	4,243	9,794	9,794	
1f	Big Bend Fuel Oil Tank #2 Upgrade	2,780	4,765	7,873	15,518	15,218	
1g	Phillips Upgrade Tank #1 for FTSEP	401	416	680	1,497	1,497	
1h	Phillips Upgrade Tank #4 for FTSEP	440	435	719	1,614	1,614	
2	Total Investment Projects - Recoverable Costs	165,700	168,015	172,233	505,945	\$40,642	\$462,304
3	Recoverable Costs Allocated to Energy	154,438	154,102	153,764	462,304		
4	Recoverable Costs Allocated to Demand	11,262	13,911	18,469	43,642		
5	Retail Energy Jurisdictional Factor	0.9702001	0.9704647	0.9722847			
6	Retail Demand Jurisdictional Factor	0.9165894	0.9100000	0.9047283			
7	Jurisdictional Energy Recoverable Costs (B)	149,835	149,546	149,303	448,885		
8	Jurisdictional Demand Recoverable Costs (C)	10,323	12,469	16,709	39,691		
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$160,159	\$162,015	\$166,012	\$488,576		

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

3

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
October 1998 to December 1998

Form 42-4P
Page 1 of 8

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

Line	Description	Beginning of	Projected	Projected	Projected	End of
		Period Amount	Oct-98	Nov-98	Dec-98	Period Amount
1.	Investments		\$0	\$0	\$0	
a.	Expansions/Additions		0	0	0	
b.	Changes to Plant		0	0	0	
c.	Retirements		0	0	0	
d.	Other		0	0	0	
2.	Plant-in-Service/Depreciation Base	\$8,239,658	8,239,658	8,239,658	8,239,658	
3.	Less: Accumulated Depreciation	(739,371)	(738,597)	(777,823)	(797,049)	
4.	C/W/P - Non-Plant Bearing	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$7,500,287	7,481,061	7,461,835	7,442,609	
6.	Average Net Investment		7,400,674	7,471,448	7,452,222	
7.	Return on Average Net Investment					
a.	Equity Component (Grossed Up For Taxes (A))		55,000	54,939	54,797	\$164,816
b.	Debt Component (Line 6 x 2.82% x 1/12)		17,603	17,538	17,513	52,674
E.	Investment Expenses					
a.	Depreciation		19,226	19,226	19,226	57,678
b.	Amortization		0	0	0	0
c.	Displacement		0	0	0	0
d.	Property Taxes		0	0	0	0
e.	Other		0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)					
a.	Recoverable Costs Allocated to Energy		91,909	91,723	91,536	275,168
b.	Recoverable Costs Allocated to Demand		91,909	91,723	91,536	275,168
10.	Energy Justification Factor		0.9702001	0.9704347	0.9722847	
11.	Demand Justification Factor		0.9164894	0.9166009	0.9147283	
12.	Retail Energy-Related Recoverable Costs (B)		89,170	89,011	88,999	267,180
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0
14.	Total Justification Recoverable Costs (Lines 12 + 13)		\$89,170	\$89,011	\$88,999	\$267,180

Notes:

- (A) Line 6 x 8.828% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (compression factor of 1.628002)
- (B) Line 9a x Line 10
- (C) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ERCRC)
 Calculation of the Projected Period Amount
 October 1998 to December 1998

Form 42-4P
 Page 2 of 8

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

Line	Description	Beginning of	Projected	Projected	Projected	End of
		Period Amount	Oct-98	Nov-98	Dec-98	Period Amount
1. Investments						
a. Expenditures/Additions			\$0	\$0	\$0	\$0
b. Clearings to Plant			0	0	0	0
c. Retirements			0	0	0	0
d. Other			0	0	0	0
2. Plant-in-Service/Depreciation Base		\$5,017,734	5,017,734	5,017,734	5,017,734	5,017,734
3. Lease: Accumulated Depreciation		(6698,882)	(712,486)	(726,090)	(739,604)	
4. C/WIP - Non-Interest Bearing		0	0	0	0	0
5. Net Investment (Lines 2 + 3 + 4)		\$4,318,852	4,305,248	4,291,644	4,278,040	
6. Average Net Investment			4,312,030	4,298,446	4,284,842	
7. Return on Average Net Investment						
a. Equity Component (Grand Up For Taxes (A))			31,707	31,807	31,507	\$94,821
b. Debt Component (Line 6 x 2.82% x 1/12)			10,133	10,101	10,069	30,303
8. Investment Expenses						
a. Depreciation			13,604	13,604	13,604	40,812
b. Amortization			0	0	0	0
c. Displacement			0	0	0	0
d. Property Taxes			0	0	0	0
e. Other			0	0	0	0
9. Total System Recoverable Expenses (Line 7 + 8)						
a. Recoverable Costs Allocated to Energy			55,444	55,312	55,180	165,936
b. Recoverable Costs Allocated to Demand			55,444	55,312	55,180	165,936
10. Energy Jurisdictional Factor			0.9702001	0.9704347	0.9722847	
11. Demand Jurisdictional Factor			0.9165894	0.9100000	0.9047283	
12. Retail Energy-Related Recoverable Costs (B)			53,792	53,677	53,651	161,120
13. Retail Demand-Related Recoverable Costs (C)			0	0	0	0
14. Total Jurisdictional Recoverable Costs (Lines 12 + 13)			\$53,792	\$53,677	\$53,651	\$161,120

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

Tampa Electric Company
Environmental Cost Recovery Clause (RCRC)
Calculation of the Projected Period Amount
October 1998 to December 1998

Returns on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 4 Customer Estimation Assumptions
 (in Dollars)

Line	Description	Beginning of	Projected	Projected	Projected	End of
		Period Amount	Oct-98	Nov-98	Dec-98	Period Amount
1. Investments						
a.	Expenditures/Additions	\$0	\$0	\$0	\$0	\$0
b.	Chargebacks to Plant	0	0	0	0	0
c.	Retirements	0	0	0	0	0
d.	Other	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	886,211	886,211	886,211	886,211	
3.	Line: Accumulated Depreciation	(892,150)	(94,027)	(91,904)	(97,781)	
4.	Other (A)	(236,408)	(236,408)	(236,408)	(236,408)	
5.	Net Investment (Lines 2 + 3 + 4)	\$317,653	\$55,776	\$53,899	\$52,022	
6.	Average Net Investment		\$36,715	\$34,838	\$32,961	
7. Return on Average Net Investment						
a.	Equity Component Demand Up For Taxes (B)		3,947	3,933	3,919	\$11,799
b.	Debt Component (Line 6 x 2.82% at/12)		1,261	1,257	1,252	3,770
8. Investment Expenses						
a.	Depreciation	1,877	1,877	1,877	1,877	5,631
b.	Amortization	0	0	0	0	0
c.	Disinvestment	0	0	0	0	0
d.	Property Taxes	0	0	0	0	0
e.	Other	0	0	0	0	0
9. Total System Recoverable Expenses (Lines 7 + 8)						
a.	Recoverable Costs Allocated to Energy	7,085	7,067	7,048	7,048	21,200
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0
10. Energy Jurisdictional Factor						
11.	Demand Jurisdictional Factor	0.9702001	0.9704347	0.9722847		
12.	Revised Demand-Related Recoverable Costs (D)	0.9165804	0.9100000	0.9047283		
13. Revised Demand-Related Recoverable Costs (E)						
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	6,874	6,838	6,833		20,585
		0	0	0		0
		\$6,874	\$6,838	\$6,833		\$20,585

Notes:
 (A) Return with the Net Book Value of the replaced Big Bend Unit 4 CEAs which is currently recovered through base rates.
 (B) Line 6 = $8.8238\% \times 1/12$. Based on ROE of 11.75% and weighted income tax rate of 38.575% (compression factor of 1.628002).
 (C) Line 9a x Line 10
 (D) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 October 1998 to December 1998

Returns on Capital Investment, Depreciation and Taxes
 For Project: Gamma Ignition Oil Tank
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected Oct-98	Projected Nov-98	Projected Dec-98	End of Period Amount
1.	Investments					
a.	Equipment/Additions		\$0	\$0	\$0	\$0
b.	Changes to Plant		0	0	0	0
c.	Retirements		0	0	0	0
d.	Other		0	0	0	0
2.	Plant-to-Service-Depreciation Base	\$612,752	612,752	612,752	612,752	
3.	Less: Accumulated Depreciation	(\$11,849)	(17,849)	(19,831)	(21,822)	
4.	Other (A)	(266,000)	(266,000)	(266,000)	(266,000)	
5.	Net Investment (Lines 2 + 3 + 4)	\$130,903	\$328,912	\$326,921	\$324,930	
6.	Average Net Investment		329,908	327,917	325,926	
7.	Returns on Average Net Investment					
a.	Equity Component (Grossed Up For Taxes (B))		2,426	2,411	2,397	57,234
b.	Debt Component (Line 6 x 2.82% x 1/12)		775	771	766	2,312

Line	Description	Beginning of Period Amount	Projected Oct-98	Projected Nov-98	Projected Dec-98	End of Period Amount
8.	Investment Expenses					
a.	Depreciation		1,991	1,991	1,991	5,973
b.	Amortization		0	0	0	0
c.	Disamortization		0	0	0	0
d.	Property Taxes		0	0	0	0
e.	Other		0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		5,192	5,173	5,154	15,519
a.	Recoverable Costs Allocated to Energy		0	0	0	0
b.	Recoverable Costs Allocated to Demand		5,192	5,173	5,154	15,519
10.	Energy Jurisdictional Factor		0.9702001	0.9704347	0.9722847	
11.	Demand Jurisdictional Factor		0.9163594	0.9100000	0.9047283	
12.	Retail Energy-Related Recoverable Costs (C)		0	0	0	0
13.	Retail Demand-Related Recoverable Costs (D)		4,759	4,707	4,663	14,129
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,759	\$4,707	\$4,663	\$14,129

Notes
 (A) Represents the Capital Costs of the Gamma Ignition Oil Tank currently recovered through base rates.
 (B) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (exemption factor of 1.678002).
 (C) Line 9a x Line 10
 (D) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
October 1998 to December 1998
(in Dollars)

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

Line	Description	Beginning of Period Amount	Projected Oct-98	Projected Nov-98	Projected Dec-98	End of Period Amount
1.	Investments					
a.	Expansions/Additions		\$67,474	\$67,158	\$67,168	
b.	Changes to Plant		0	0	0	
c.	Retirements		0	0	0	
d.	Other		0	0	0	
2.	Plant-to-Service/Depreciation Base	50	0	0	420,469	
3.	Less: Accumulated Depreciation	0	0	0	(491)	
4.	CWIP, Non-Substant Bearing	218,669	286,143	343,301	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$218,669	286,143	343,301	419,978	
6.	Average Net Investment		252,006	319,722	386,640	
7.	Returns on Average Net Investment					
a.	Equity Component (Grand Up For Taxes (A))		1,856	2,351	2,843	\$7,050
b.	Debt Component (Line 6 x 2.82% x 1/12)		593	751	909	2,253
8.	Investment Expenses					
a.	Depreciation		0	0	491	491
b.	Amortization		0	0	0	0
c.	Dismantlement		0	0	0	0
d.	Property Taxes		0	0	0	0
e.	Other		0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		2,449	3,102	4,243	9,794
a.	Recoverable Costs Allocated to Energy		0	0	0	0
b.	Recoverable Costs Allocated to Demand		2,449	3,102	4,243	9,794
10.	Energy Institutional Factor					
11.	Demand Institutional Factor					
12.	Retail Energy-Related Recoverable Costs (B)		0.9782001	0.9704347	0.9722647	0
13.	Retail Demand-Related Recoverable Costs (C)		0.9165894	0.9100000	0.9047283	0
14.	Total Institutional Recoverable Costs (Lines 12 + 13)		0	0	0	0
			2,245	2,823	3,839	8,907
			\$2,245	\$2,823	\$3,839	\$8,907

Notes:

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

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
October 1998 to December 1998

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

Line	Description	Beginning of Period Amount	Projected Oct-98	Projected Nov-98	Projected Dec-98	End of Period Amount
1.	Investments		\$204,669	\$204,313	\$204,320	
a.	Expenditures/Additions		0	0	0	
b.	Clearings to Plant		0	0	0	
c.	Retirements		0	0	0	
d.	Other		0	0	0	
2.	Plant-in-Service/Depreciation Base	\$0	0	0	797,566	
3.	Less: Accumulated Depreciation	0	0	0	(930)	
4.	CWIP, Non-Interest Bearing	184,213	388,873	593,186	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$184,213	388,873	593,186	796,576	
6.	Average Net Investment		204,543	491,030	694,881	
7.	Return on Average Net Investment					
a.	Equity Component Granted Up For Taxes (A)		2,107	3,611	5,110	\$10,828
b.	Debt Component (Line 6 x 2.825% x 1/12)		673	1,154	1,633	3,460
8.	Investment Expenses					
a.	Depreciation		0	0	930	930
b.	Amortization		0	0	0	0
c.	Disinvestment		0	0	0	0
d.	Property Taxes		0	0	0	0
e.	Other		0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		2,780	4,765	7,673	15,218
a.	Recoverable Costs Allocated to Energy		0	0	0	0
b.	Recoverable Costs Allocated to Demand		2,780	4,765	7,673	15,218
10.	Energy Jurisdictional Factor		0.9702001	0.9704347	0.9722847	
11.	Demand Jurisdictional Factor		0.9163894	0.9100000	0.9047283	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		2,548	4,336	6,942	13,826
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$2,548	\$4,336	\$6,942	\$13,826

Note:
(A) Lines 6 x 8.828% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (assumption factor of 1.628002)
(B) Line 9a x Line 10
(C) Line 9b x Line 11

Tampa Bay Area
 Environmental Cost Recovery Charge (ERCRC)
 Calculation of the Projected Period Amount
 October 1998 to December 1998

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

Line	Description	Beginning of Period Amount	Projected Oct-98	Projected Nov-98	Projected Dec-98	End of Period Amount
1.	Investments		\$1,629	\$1,629	\$1,630	
a.	Expenditures/Additions		0	0	0	
b.	Clearings to Plant		0	0	0	
c.	Retirements		0	0	0	
d.	Other		0	0	0	
2.	Plant-in-Service/Depreciation Base	50	0	0	45,349	
3.	Less: Accumulated Depreciation	0	0	0	(249)	
4.	CWRP - Net Interest Bearing	40,461	42,090	43,719	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$40,461	42,090	43,719	45,100	
6.	Average Net Investment		41,276	42,905	44,410	

Line	Description	Projected Oct-98	Projected Nov-98	Projected Dec-98	End of Period Amount
7.	Return on Average Net Investment	364	315	327	\$946
a.	Early Component Grouned Up For Taxes (A)	97	101	104	302
b.	DDM Component (Lines 6 x 2.82% x 1/12)				

Line	Description	Projected Oct-98	Projected Nov-98	Projected Dec-98	End of Period Amount
8.	Investment Expenses	0	0	249	249
a.	Depreciation	0	0	0	0
b.	Amortization	0	0	0	0
c.	Disinvestment	0	0	0	0
d.	Property Taxes	0	0	0	0
e.	Other	0	0	0	0

Line	Description	Projected Oct-98	Projected Nov-98	Projected Dec-98	End of Period Amount
9.	Total System Recoverable Expenses (Lines 7 + 8)	401	416	600	1,497
a.	Recoverable Costs Allocated to Energy	0	0	0	0
b.	Recoverable Costs Allocated to Demand	401	416	600	1,497

Line	Description	Projected Oct-98	Projected Nov-98	Projected Dec-98	End of Period Amount
10.	Energy Jurisdictional Factor	0.9702001	0.9704347	0.9722847	
11.	Demand Jurisdictional Factor	0.9165894	0.9100000	0.9047283	
12.	Retail Energy-Related Recoverable Costs (B)	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)	368	379	615	1,362
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$368	\$379	\$615	\$1,362

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

Environmental Cost Recovery Clause (ERCRC)
Calculation of the Project's Fixed Amount
October 1998 to December 1998

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

Line	Description	Beginning of	Projected	Projected	Projected	End of
		Period	Oct-98	Nov-98	Dec-98	Period
		Amount				Amount
1. Investments			\$1,629	31,629	\$1,630	
a. Expansions/Additions			0	0	0	0
b. Clearings to Plant			0	0	0	0
c. Retirements			0	0	0	0
d. Other			0	0	0	0
2. Plant-to-Service/Depreciation Base			50	0	46,420	
3. Loss: Accumulated Depreciation			0	0	(249)	
4. CWIP - Non-Plant Bearing			44,532	47,790	0	
5. Net Investment (Lines 2 + 3 + 4)			\$44,532	47,790	49,171	
6. Average Net Investment			45,347	46,976	48,481	

7. Return on Average Net Investment
a. Equity Component (Gross Up For Taxes (A))
b. Debt Component (Line 6 x 2.82% x 1/12)

	333	345	356	51,034
	107	110	114	331
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0

8. Investment Expenses							
a. Depreciation	0	0	249	249	0	0	0
b. Amortization	0	0	0	0	0	0	0
c. Disallowment	0	0	0	0	0	0	0
d. Property Taxes	0	0	0	0	0	0	0
e. Other	0	0	0	0	0	0	0
9. Total System Recoverable Expenses (Lines 7 + 8)	440	455	719	1,614			
a. Recoverable Costs Allocated to Energy	0	0	0	0			
b. Recoverable Costs Allocated to Demand	440	455	719	1,614			
10. Energy Jurisdictional Factor	0.9702001	0.9704347	0.9722847				
11. Demand Jurisdictional Factor	0.9165904	0.9100000	0.9047283				
12. Retail Energy-Related Recoverable Costs (B)	0	0	0	0			
13. Retail Demand-Related Recoverable Costs (C)	403	414	430	1,467			
14. Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$403	\$414	\$430	\$1,467			

Notes:
(A) Lines 6 & 8: 82.8% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (corporation factor of 1.628002)
(B) Line 9a x Line 10
(C) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
October 1998 Through December 1998
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 Flue Gas Desulfurization Integration

Project Description:

The existing FGD system on Big Bend Unit 4 was tested and found to be capable of cleaning the flue gases from Unit 3 at a fraction of the cost of adding a new FGD system for this purpose.

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

Project Accomplishments:

The system is complete and in compliance.

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998 through September 1998 was \$555,373 compared to the original projection of \$555,373.

The actual/estimated O&M expense for the period April 1998 through September 1998 was \$713,224 compared to the original projection of \$652,493.

Project Progress Summary: The project is in service.

Project Projections: Estimated project expenditures for depreciation plus return for the period October 1998 Through December 1998 are expected to be \$275,168. Estimated O&M costs are \$319,106 for the period April 1998 to September 1998.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
October 1998 Through December 1998
Description and Progress Report for
Environmental Compliance Activities and Projects

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

Project Description:

The existing electrostatic precipitators were not designed for the range of fuels needed for compliance with the CAAA. Flue gas conditioning was required to assure operation of the generating units in accordance with applicable permits and regulations.

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

Project Accomplishments:

The system is complete and in compliance.

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998 through September 1998 was \$335,436 compared to the original projection of \$335,436.

The actual/estimated O&M for the period April 1998 through September 1998 was \$13,255 compared to the original projection of \$16,500.

Project Progress Summary: The project is in service

Project Projections: Estimated project expenditures for depreciation plus return for the period October 1998 Through December 1998 are expected to be \$165,936. Estimated project expenditures for O&M for the period October 1998 Through December 1998 are expected to be \$8,250.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
October 1998 Through December 1998
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 Continuous Emissions Monitors

Project Description:

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

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

Project Accomplishment:

The system is complete and in compliance.

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998 through September 1998 was \$42,892 compared to the original projection of \$42,892.

The actual/estimated O&M for the period April 1998 through September 1998 was \$0 compared to the original projection of \$0.

Project Progress Summary: The project is in service

Project Projections: Estimated project expenditures for depreciation plus return for the period October 1998 Through December 1998 are expected to be \$21,200. There are no estimated O&M costs for the period October 1998 Through December 1998.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
October 1998 Through December 1998
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Gannon Ignition Oil Tank Upgrade

Project Description:

The Gannon Ignition Oil Storage Tank is a 300,000 gallon field erected fuel storage tank that is required to meet the requirements of DEP Rule 62-762 as an existing field erected above ground storage tank containing a regulated pollutant (diesel fuel). The rule requires various modifications and a complete internal inspection by the end of 1999.

Present scope of work for this project includes:

- ▶ Cleaning and inspecting the tank in accordance with API 653 specifications
- ▶ Applying a coating to the internal floor and 30 inches up the tank wall. Installing an "El Segundo" bottom to the tank, including installing a leak detection system.
- ▶ Installing a spill containment for piping fittings and valves surrounding the tank.
- ▶ Installing a new truck unloading facility and spill containment for the truck unloading facility.
- ▶ Installing level instrumentation for overfill protection.
- ▶ Installing secondary containment for below ground piping or reroute to above ground.
- ▶ Conducting a tank closure assessment.

Project Accomplishments:

This project is in the construction stage.

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998 through September 1998 was \$30,018 compared to an original projection of \$19,789.

There were no O & M costs for the April 1998 through September 1998 period.

Project Progress Summary: In service as of December 1997.

Project Projections: Estimated project expenditures for depreciation plus return for the period October 1998 Through December 1998 are expected to be \$15,519. Estimated O & M expenditures are expected to be \$0 for the October 1998 Through December 1998 period.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
October 1998 Through December 1998
Description and Progress Report for
Environmental Compliance Activities and Projects

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

Project Description:

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

Present scope of work for this project includes:

- ▶ Cleaning and inspecting the tank in accordance with API 653 specifications
- ▶ Applying a coating to the internal floor and 30 inches up the tank wall. Installing an "El Segundo" bottom to the tank, including installing a leak detection system.
- ▶ Installing a spill containment for piping fittings and valves surrounding the tank.
- ▶ Installing a new truck unloading facility and spill containment for the truck unloading facility.
- ▶ Installing level instrumentation for overfill protection.
- ▶ Installing secondary containment for below ground piping or reroute to above ground.
- ▶ Conducting a tank closure assessment.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998 through September 1998 was \$7,143 compared to an original projection of \$16,807.

There were no O & M costs for the April 1998 through September 1998 period.

Project Progress Summary: The project is estimated to go into service in December 1998.

Project Projections: Estimated project expenditures for depreciation plus return for the period October 1998 Through December 1998 are expected to be \$9,794. Estimated O & M expenditures are expected to be \$0 for the October 1998 Through December 1998 period.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
October 1998 Through December 1998
Description and Progress Report for
Environmental Compliance Activities and Projects

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

Project Description:

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

Present scope of work for this project includes:

- ▶ Cleaning and inspecting the tank in accordance with API 653 specifications
- ▶ Applying a coating to the internal floor and 30 inches up the tank wall. Installing an "El Segundo" bottom to the tank, including installing a leak detection system.
- ▶ Installing a spill containment for piping fittings and valves surrounding the tank.
- ▶ Installing a new truck unloading facility and spill containment for the truck unloading facility.
- ▶ Installing level instrumentation for overfill protection.
- ▶ Installing secondary containment for below ground piping or reroute to above ground.
- ▶ Conducting a tank closure assessment.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998 through September 1998 was \$5,874 compared to an original projection of \$35,341.

There were no O & M costs for the April 1998 through September 1998 period.

Project Progress Summary: The project began in January 1998.

Project Projections: Estimated project expenditures for depreciation plus return for the period October 1998 Through December 1998 are expected to be \$15,218. Estimated O & M expenditures are expected to be \$0 for the October 1998 Through December 1998 period.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
October 1998 Through December 1998
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Phillips Oil Tank No. 1 Upgrade

Project Description:

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

Present scope of work for this project includes:

- ▶ Cleaning and inspecting the tank in accordance with API 653 specifications
- ▶ Applying a coating to the internal floor and 30 inches up the tank wall.
- ▶ Installing a spill containment for piping fittings and valves surrounding the tank.
- ▶ Installing level instrumentation for overflow protection.
- ▶ Installing secondary containment for below ground piping or reroute to above ground.
- ▶ Conducting a tank closure assessment.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998 through September 1998 was \$391 compared to an original projection of \$1,041.

There were no O & M costs for the April 1998 through September 1998 period.

Project Progress Summary: The project began in January 1998.

Project Projections: Estimated project expenditures for depreciation plus return for the period October 1998 Through December 1998 are expected to be \$1,497. Estimated O & M expenditures are expected to be \$0 for the October 1998 Through December 1998 period.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
October 1998 Through December 1998
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Phillips Oil Tank No. 4 Upgrade

Project Description:

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

Present scope of work for this project includes:

- ▶ Cleaning and inspecting the tank in accordance with API 653 specifications
- ▶ Applying a coating to the internal floor and 30 inches up the tank wall.
- ▶ Installing a spill containment for piping fittings and valves surrounding the tank.
- ▶ Installing level instrumentation for overflow protection.
- ▶ Installing secondary containment for below ground piping or reroute to above ground.
- ▶ Conducting a tank closure assessment.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998 through September 1998 was \$535 compared to an original projection of \$1383.

There were no O & M costs for the April 1998 through September 1998 period.

Project Progress Summary: The project began in January 1998.

Project Projections: Estimated project expenditures for depreciation plus return for the period October 1998 Through December 1998 are expected to be \$1,614. Estimated O & M expenditures are expected to be \$0 for the October 1998 Through December 1998 period.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
October 1998 Through December 1998
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: SO2 Emission Allowances

Project Description:

The acid rain control title of the Clean Air Act Amendments (CAAA) of 1990 sets forth a comprehensive regulatory mechanism designed to control acid rain by limiting sulfur dioxide emissions by electric utilities. The CAAA require reductions in sulfur dioxide emissions in two phases. Phase I began on January 1, 1995, and applies to 110 mostly coal-fired utility plants containing about 260 generating units. These plants are owned by about 40 jurisdictional utility systems that are expected to reduce annual sulfur dioxide emissions by as much as 4.5 million tons. Phase II begins on January 1, 2000, and applies to virtually all existing steam-electric generating utility units with capacity exceeding 25 megawatts and to new generating utility units of any size. The Environmental Protection Agency (EPA) issues to the owners of generating units allowances (defined as an authorization to emit, during or after a specified calendar year, one ton of sulfur dioxide) equal to the number of tons of sulfur dioxide emissions authorized by the CAAA. EPA does not assess a charge for the allowances it awards.

Project Accomplishments:

SO2 Emission Allowances are being used by Tampa Electric to meet compliance standards for Phase I of the CAAA.

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998 through September 1998 is \$0, compared to the original projection of \$0.

The actual/estimated O&M for the period April 1998 through September 1998 is \$1,421,664 compared to the original projection of \$1,431,093; a -0.7% variance.

Progress Summary: The project is in service.

Project Projections: Estimated O&M costs for the period October 1998 Through December 1998 are \$570,041.

Tampa Electric Company
Environmental Coal Recovery Charge (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
October 1998 to December 1998

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (kWh)	(3) Projected Avg 12 CP at Meter (kW)	(4) Demand Load Exposition Factor	(5) Energy Load Exposition Factor	(6) Projected Sales at Generation (kWh)	(7) Projected Avg 12 CP at Generation (kW)	(8) Percentage of kWh Sales at Generation (%)	(9) Percentage of 12 CP Demand at Generation (%)	(10) 12 CP & I/13 Allocation Factor (%)
RS, RST	53.37738%	1,566,175,000	333,699	1.066114	1.059519	1,639,392,170	335,761	42.01%	55.69%	54.65%
OS, GST, TS	55.78012%	222,215,000	45,477	1.054889	1.059519	235,441,015	48,473	5.96%	7.59%	7.46%
GSD, GSDT	74.11021%	1,961,892,000	160,795	1.064600	1.058388	1,104,842,766	171,182	27.97%	26.79%	26.87%
GBLD, GBLDT, SBF, SBLT	82.89976%	435,731,000	60,001	1.048214	1.042045	454,051,310	62,804	11.50%	9.84%	9.97%
IS1, IS1T1, SB11, SB1T1, IS3, IS3T3, SB1D, SB1D	97.35992%	446,025,000	0	1.022142	1.020002	454,946,392	0	11.52%	0.00%	0.89%
SL/OL	819.64400%	38,881,000	542	1.053556	1.059521	41,193,236	572	1.04%	0.89%	0.16%
TOTAL		3,752,919,000	600,514			3,949,868,889	638,882	100.00%	100.00%	100.00%

Notes:

- (1) Average 12 CP load factor based on actual 1995 load research data
- (2) Projected kwh sales for the period October 1998 to December 1998
- (3) Calculated: (Column 2) / (8,760 hours X Column 1)
- (4) Based on projected 1996 demand hours
- (5) Based on projected 1996 energy hours
- (6) Column 2 X Column 5
- (7) Column 3 X Column 4
- (8) Column 6 / Total Column 6
- (9) Column 7 / Total Column 7
- (10) Column 8 X I/13 + Column 9 X I2T1

21

Form 42-7P

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
October 1998 to December 1998

Rate Class	(1) Percentage of kWh Sales at Generation (%)	(2) 12 CP & 1/13 Allocation Factor (%)	(3) Energy- Related Costs (\$)	(4) Demand- Related Costs (\$)	(5) Total Environmental Costs (\$)	(6) Projected Sales at Meter (kWh)	(7) Environmental Cost Recovery Factors (¢/kWh)
RS, RST	42.01%	54.65%	440,862	21,664	462,526	1,566,175,000	0.030
GS, GST, TS	5.96%	7.46%	62,545	2,957	65,502	222,215,000	0.029
GSD, GSDT	27.97%	26.87%	293,523	10,652	304,175	1,043,892,000	0.029
GSLD, GSOLDT, SBF, SBFT	11.50%	9.97%	120,683	3,952	124,635	435,731,000	0.029
ISI, IST1, SBI1, IS3, IST3, SBI3	11.52%	0.89%	120,893	333	121,246	446,025,000	0.027
SL/OL	1.04%	0.16%	10,914	63	10,977	38,881,000	0.028
TOTAL	100.00%	100.00%	1,049,421	39,541	1,089,062	3,752,919,000	

- Notes:
- (1) From Form 42-6P, Column 8
 - (2) From Form 42-6P, Column 10
 - (3) Column 1 x Total Jurisdictional Energy Dollars from Form 42-1P, line 5
 - (4) Column 2 x Total Jurisdictional Demand Dollars from Form 42-1P, line 5
 - (5) Column 3 + Column 4
 - (6) Projected KWH sales for the period October 1998 to December 1998
 - (7) Column 5 / Column 6 x 100

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current (Actual/Estimated) Period True-Up
 April 1998 to September 1998

(in Dollars)

Line	Period Amount
1. Over/(Under) Recovery for the current period (Form 42-2E, Line 5)	(\$92,312)
2. Interest Provision (Form 42-2E, Line 6)	12,295
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 1999 to December 1999 (Lines 1 + 2 + 3)	<u>(\$90,017)</u>

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Period True-Up Amount
Apr 8 1998 to September 1998

Current Period True-Up Amount
(in Dollars)

Line	Actual Apr-98	Actual May-98	Estimated Jun-98	Estimated Jul-98	Estimated Aug-98	Estimated Sep-98	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	380,177	\$394,696	\$475,032	\$496,078	\$489,208	\$497,506	\$2,732,697
2. True-Up Provision	22,927	22,927	22,927	22,927	22,927	22,928	137,563
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	403,104	417,623	497,959	519,005	512,135	520,434	2,870,260
4. Jurisdictional ECRC Costs							
a. O & M Activities (Form 42-5E, Line 9)	238,671	238,462	354,758	388,865	396,492	416,506	2,033,754
b. Capital Investment Projects (Form 42-7E, Line 9)	152,428	151,128	155,234	155,736	156,188	158,104	928,818
c. Total Jurisdictional ECRC Costs	391,099	389,590	509,992	544,601	552,680	574,610	2,962,572
5. Over/Under Recovery (Line 3 - Line 4c)	12,005	28,033	(12,033)	(25,596)	(40,545)	(54,176)	(92,312)
6. Interest Provision (Form 42-3E, Line 10)	2,235	2,222	2,233	2,155	1,886	1,544	12,295
7. Beginning Balance True-Up & Interest Provision	137,563	128,876	136,204	103,497	57,129	(4,457)	137,563
a. Deferred True-Up from October 1997 to March 1998 (Order No. PSC-98-0408-FOF-EI)	351,717	351,717	351,717	351,717	351,717	351,717	351,717
8. True-Up Collected/(Refunded) (see Line 2)	(22,927)	(22,927)	(22,927)	(22,927)	(22,927)	(22,928)	(137,563)
9. End of Period Total True-Up (Lines 5 + 6 + 7 + 7a + 8)	480,593	487,921	455,214	408,846	347,260	271,700	271,700
10. Adjustment to Period True-Up Including Interest	0	0	0	0	0	0	0
11. End of Period Total Net True-Up (Lines 9 + 10)	\$480,593	\$487,921	\$455,214	\$408,846	\$347,260	\$271,700	\$271,700

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Period True-Up
April 1998 to September 1998

Form 42 - 3E

Interest Provisions
(in Dollars)

	Actual Apr-98	Actual May-98	Estimated Jun-98	Estimated Jul-98	Estimated Aug-98	Estimated Sep-98	End of Period Amount
1. Beginning Balance True-Up Amount (Form 42-2, Lines 7 & 10)	\$489,280	\$480,393	\$487,921	\$455,214	\$408,846	\$347,260	
2. Ending True-Up Amount Before Interest	478,358	485,699	452,961	406,691	345,374	270,156	
3. Total of Beginning & Ending True-Up (Lines 1 & 2)	967,638	966,292	940,882	861,905	754,220	617,416	
4. Average True-Up Amount (Line 3 x 1/2)	483,819	483,146	470,441	430,953	377,110	308,708	
5. Interest Rate (First Day of Reporting Business Month)	5.53%	5.53%	5.50%	6.00%	6.00%	6.00%	
6. Interest Rate (First Day of Subsequent Business Month)	5.53%	5.50%	6.00%	6.00%	6.00%	6.00%	
7. Total of Beginning & Ending Interest Rates (Lines 5 & 6)	11.08%	11.03%	11.50%	12.00%	12.00%	12.00%	
8. Average Interest Rate (Line 7 x 1/2)	5.540%	5.513%	5.750%	6.000%	6.000%	6.000%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.462%	0.460%	0.479%	0.500%	0.500%	0.500%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$2,235	\$2,222	\$2,253	\$2,155	\$1,886	\$1,544	\$12,295

25

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
April 1998 to September 1998

Variance Report of O & M Activities
(In Dollars)

Form 42-4E

Line No.	(1) Actual/ Estimated	(2) Original Projection	(3) Variance		(4) Percent
			Amount	Percent	
1. Description of Investment Projects					
1a	\$713,224	\$652,493	\$60,731		9.3%
1b	13,255	16,500	(3,245)		-19.7%
1c	0	0	0		0.0%
1d	0	0	0		0.0%
1e	0	0	0		0.0%
1f	0	0	0		0.0%
1g	0	0	0		0.0%
1h	0	0	0		0.0%
1i	1,421,664	1,431,093	(9,429)		-0.7%
1j	(15,759)	(20,000)	4,241		-21.2%
2. Total Investment Projects - Recoverable Costs	2,132,384	2,080,086	52,298		2.5%
3. Recoverable Costs Allocated to Energy	2,132,384	2,080,086	52,298		2.5%
4. Recoverable Costs Allocated to Demand	\$0	\$0	\$0		0.0%

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-98-0408-FOF-EI
Column (3) - Column (1) - Column (2)
Column (4) - Column (3) / Column (2)

Tampa Electric Company
Environmental Cost Recovery Clause (ERC/CRC)
Calculation of the Current Period Actual/Estimated Amount
April 1998 to September 1998

O&M Activities
(in Dollars)

Line	Description of O&M Activities	End of Period						Method of Classification	
		Actual Apr-98	Actual May-98	Estimated Jun-98	Estimated Jul-98	Estimated Aug-98	Estimated Sep-98		Total
1a	Big Bend Unit 3 Flue Gas Desulfurization Integrations	\$109,879	\$31,684	\$121,689	\$136,487	\$137,637	\$175,848	\$713,224	50
1b	Big Bend Units 1 and 2 Flue Gas Conditioning	2,355	0	2,750	2,750	2,750	2,750	13,255	50
1c	Big Bend Unit 4 Condensate Evaporation Modifiers	0	0	0	0	0	0	0	0
1d	Gasam Ignition Oil Tank	0	0	0	0	0	0	0	0
1e	Big Bend Fuel Oil Tank #1 Upgrade	0	0	0	0	0	0	0	0
1f	Big Bend Fuel Oil Tank #2 Upgrade	0	0	0	0	0	0	0	0
1g	Palatka Upgrade Tank #1 for FDERP	0	0	0	0	0	0	0	0
1h	Palatka Upgrade Tank #4 for FDERP	0	0	0	0	0	0	0	0
1i	SO2 Emission Allowances	153,356	221,850	246,721	270,128	278,097	255,512	1,421,664	1,421,664
1j	SO2 Credit - FDERP	(15,759)	0	0	0	0	0	(15,759)	(15,759)
2	Total of O&M Activities	249,731	253,534	571,160	409,365	416,484	432,110	2,132,384	50
3	Recoverable Costs Allocated to Energy								
4	Recoverable Costs Allocated to Demand								
5	Retail Energy Jurisdictional Factor	0.9485018	0.9403529	0.9558086	0.9499226	0.9510980	0.9638880		
6	Retail Demand Jurisdictional Factor	0.9063903	0.9076499	0.9139424	0.9150055	0.9136529	0.9177385		
7	Jurisdictional Energy Rates	236,879	228,462	354,738	388,865	396,492	416,506	2,031,953	
7a	Add back FDERP/LAK E.	1,801	0	0	0	0	0	1,801	
8	Jurisdictional Demand Recoverable Costs (DR)	0	0	0	0	0	0	0	
9	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$238,671	\$228,462	\$354,738	\$388,865	\$396,492	\$416,506	\$2,033,754	

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 April 1998 to September 1998

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

	(1) Actual/ Estimated	(2) Original Projections	(3) Variance		(4) Percent
			Amount	Percent	
\$555,373	\$555,373	\$0	\$0	0.0%	
335,436	335,436	0	0	0.0%	
42,892	42,892	0	0	0.0%	
30,018	19,789	10,229	51.7%	51.7%	
7,143	16,987	(9,844)	-57.5%	-57.5%	
5,874	35,341	(29,467)	-83.4%	-83.4%	
391	1,041	(650)	-62.4%	-62.4%	
535	1,383	(848)	-61.3%	-61.3%	
977,662	1,008,062	(30,400)	-3.0%	-3.0%	
933,701	933,701	0	0.0%	0.0%	
\$43,961	\$74,361	(\$30,400)	-40.9%	-40.9%	

Line
No.

1. Description of Investment Projects
 - 1a Big Bend Unit 3 Flue Gas Desulfurization Integration
 - 1b Big Bend Units 1 and 2 Flue Gas Conditioning
 - 1c Big Bend Unit 4 Continuous Emissions Monitors
 - 1d Gannon Ignition Oil Tank
 - 1e Big Bend Fuel Oil Tank #1 Upgrade
 - 1f Big Bend Fuel Oil Tank #2 Upgrade
 - 1g Phillips Upgrade Tank #1 for FDEP
 - 1h Phillips Upgrade Tank #4 for FDEP

2. Total Investment Projects - Recoverable Costs

3. Recoverable Costs Allocated to Energy
4. Recoverable Costs Allocated to Demand

Notes:
 Column (1) is the End of Period Totals on Form 42-7E
 Column (2) is the approved projected amount in accordance with FFSC Order No. PSC-98-0408-FUF-EI
 Column (3) - Column (1) - Column (2)
 Column (4) - Column (3) / Column (2)

Tampa Electric Company
Environmental Cost Recovery Clause (ERCRC)
Calculation of the Current Period Actual/Estimated Amount
April 1998 to September 1998

Capital Investment Projects- Recoverable Costs
 (in Dollars)

Line	Description of Investment Projects (A)	End of Period								Method of Classification	
		Actual Apr-98	Actual May-98	Estimated Jun-98	Estimated Jul-98	Estimated Aug-98	Estimated Sep-98	Total	Demand		Energy
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$93,078	\$92,842	\$92,656	\$92,469	\$92,282	\$92,096	\$92,096	\$355,373	\$355,373	
1b	Big Bend Units 1 and 2 Flue Gas Conditioning	56,236	56,104	55,972	55,840	55,708	55,576	55,576	335,436	335,436	
1c	Big Bend Unit 4 Continuous Emission Monitors	7,194	7,176	7,158	7,140	7,121	7,103	7,103	42,892	42,892	
1d	Gasam Ignition Oil Tank	4,408	4,648	5,269	5,290	5,231	5,212	5,212	30,018	\$30,018	
1e	Big Bend Fuel Oil Tank #1 Upgrade	17	34	913	1,947	2,113	2,119	2,119	7,143	7,143	
1f	Big Bend Fuel Oil Tank #2 Upgrade	12	26	722	1,578	1,758	1,778	1,778	5,874	5,874	
1g	Phillips Upgrade Tank #1 for FDEP	3	8	11	14	83	272	272	391	391	
1h	Phillips Upgrade Tank #4 for FDEP	3	7	13	32	143	337	337	535	535	
	Total Investment Projects - Recoverable Costs	160,901	160,845	162,714	164,270	164,439	164,693	164,693	977,662	\$43,961	\$933,701
3	Recoverable Costs Allocated to Energy	156,458	156,122	155,786	155,449	155,111	154,775	154,775	933,701		
4	Recoverable Costs Allocated to Demand	4,443	4,723	6,928	8,821	9,328	9,718	9,718	43,961		
5	Retail Energy Jurisdictional Factor	0.9485918	0.9405529	0.9358886	0.9409226	0.9519980	0.9638880	0.9638880			
6	Retail Demand Jurisdictional Factor	0.5063903	0.5076499	0.9139424	0.9150035	0.9136529	0.9177385	0.9177385			
7	Jurisdictional Energy Recoverable Costs (B)	148,401	146,841	148,902	147,664	147,665	149,185	149,185	888,438		
8	Jurisdictional Demand Recoverable Costs (C)	4,027	4,287	6,332	8,072	8,523	8,919	8,919	40,169		
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$152,428	\$151,128	\$155,234	\$155,736	\$156,188	\$158,104	\$158,104	\$928,618		

Note:

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

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
April 15, 1998 to September 1999

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

Line	Description	Beginning of Period Amount		Actual		Estimated		Estimated		Estimated		End of Period Amount	
		Apr-98	Apr-98	May-98	May-98	Jun-98	Jul-98	Aug-98	Sep-98				
1.	Investments												
a.	Expansions/Additions	0	0	0	0	0	0	0	0	0	0	0	
b.	Changes to Plant	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements	0	0	0	0	0	0	0	0	0	0	0	
d.	Other	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-to-Service/Depreciation Base	88,239,658	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	8331,650	
3.	Less: Accumulated Depreciation	(624,015)	(643,241)	(662,467)	(681,693)	(700,919)	(720,145)	(739,371)	(758,600)	(777,826)	(797,052)	106,567	
4.	CRIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$7,615,643	7,596,417	7,577,191	7,557,965	7,538,739	7,519,513	7,500,287	7,481,061	7,461,835	7,442,609	\$328,581	
6.	Average Net Investment		7,606,030		7,586,804		7,567,578		7,548,352		7,529,126		7,509,900
7.	Return on Average Net Investment												
a.	Equity Component (Grossed Up For Taxes (A))		\$5,928		\$5,787		\$5,646		\$5,504		\$5,363		\$5,222
b.	Debt Component (Line 6 x 2.82% x 1/12)		17,874		17,829		17,784		17,739		17,693		17,648
8.	Total System Recoverable Expenses (Lines 7 + 8)		19,226		19,226		19,226		19,226		19,226		19,226
a.	Depreciation		0		0		0		0		0		0
b.	Amortization		0		0		0		0		0		0
c.	Disinvestment		0		0		0		0		0		0
d.	Property Taxes		0		0		0		0		0		0
e.	Other		0		0		0		0		0		0
9.	Total System Recoverable Expenses (Lines 7 + 8)		19,226		19,226		19,226		19,226		19,226		19,226
a.	Recoverable Costs Allocated to Energy		93,028		92,842		92,656		92,469		92,282		92,096
b.	Recoverable Costs Allocated to Demand		93,028		92,842		92,656		92,469		92,282		92,096
10.	Energy Jurisdictional Factor		0.9485018		0.9405529		0.9350086		0.9469226		0.9319980		0.9638880
11.	Demand Jurisdictional Factor		0.9063903		0.9076499		0.9139424		0.9150055		0.9136529		0.9177385
12.	Roll-Back Energy-Related Recoverable Costs (B)		88,237		87,323		88,561		87,838		87,852		88,770
13.	Roll-Back Demand-Related Recoverable Costs (C)		0		0		0		0		0		0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$88,237		\$87,323		\$88,561		\$87,838		\$87,852		\$88,770
			\$88,237		\$87,323		\$88,561		\$87,838		\$87,852		\$88,770
			\$88,237		\$87,323		\$88,561		\$87,838		\$87,852		\$88,770

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

Tampa Electric Company
Environment and Coal Recovery Charge (ECRC)
Calculation of the Actual/Estimated Amount for the Period
April 1998 to September 1998

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

Line	Description	Beginning of Period Amount		Actual		Estimated		Estimated		Estimated		End of Period Amount	
		Apr-98	Apr-98	May-98	May-98	Jun-98	Jun-98	Jul-98	Jul-98	Aug-98	Aug-98		Sep-98
1.	Investments												
a.	Expansions/Additions		\$0		\$0		\$0		\$0		\$0	\$0	
b.	Clearings to Plant		\$0		\$0		\$0		\$0		\$0	\$0	
c.	Retirements		\$0		\$0		\$0		\$0		\$0	\$0	
d.	Other		\$0		\$0		\$0		\$0		\$0	\$0	
2.	Plant-to-Service/Depreciation Base	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$192,342	
3.	Less: Accumulated Depreciation	(617,248)	(639,882)	(644,466)	(658,070)	(671,674)	(685,278)	(698,882)	(712,486)	(726,090)	(739,694)	61,470	
4.	C/W/P - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$4,400,486	\$4,388,872	\$4,373,268	\$4,359,664	\$4,346,060	\$4,332,456	\$4,318,852	\$4,305,248	\$4,291,644	\$4,278,040	\$192,342	
6.	Average Net Investment		4,393,674		4,380,070		4,366,466		4,352,862		4,339,258		4,325,654
7.	Return on Average Net Investment												
a.	Equity Component (Gross Up For Taxes (A))		37,307		37,207		37,107		37,007		36,907		36,807
b.	Debt Component (Line 6 x 2.82% x 1/12)		10,325		10,295		10,261		10,229		10,197		10,165
			47,632		47,502		47,368		47,236		47,104		46,972
8.	Investment Expenses												
a.	Depreciation		13,604		13,601		13,604		13,604		13,604		13,604
b.	Amortization		0		0		0		0		0		0
c.	Disamortization		0		0		0		0		0		0
d.	Property Taxes		0		0		0		0		0		0
e.	Other		0		0		0		0		0		0
9.	Total System Recoverable Expenses (Lines 7 + 8)		13,604		13,601		13,604		13,604		13,604		13,604
a.	Recoverable Costs Allocated to Energy		56,236		56,104		55,972		55,840		55,708		55,576
b.	Recoverable Costs Allocated to Demand		56,236		56,104		55,972		55,840		55,708		55,576
10.	Energy Jurisdictional Factor		0.9485018		0.9405529		0.9358086		0.9499226		0.9519980		0.9638880
11.	Demand Jurisdictional Factor		0.9063503		0.9076499		0.9139424		0.9150055		0.9136329		0.9177385
12.	Retail Energy-Related Recoverable Costs (B)		53,340		52,769		51,409		53,044		53,034		53,569
13.	Retail Demand-Related Recoverable Costs (C)		0		0		0		0		0		0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$53,340		\$52,769		\$51,409		\$53,044		\$53,034		\$53,569

Note: (A) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.375% (corporation factor of 1.628002)

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

Tampa Electric Company

Environmental Cost Recovery Clause (ECRC)

Calculation of the Actual/Estimated Amount for the Period
April 1998 to September 1998

Form 42-38
Page 1 of 8

Return on Capital Investment, Depreciation and Taxes
For Project: Big Bend Unit 4 Customer Emission Markets
(in Dollars)

Line	Description	Beginning of	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	End of
		Period Annual	Apr-98	May-98	Jun-98	Jul-98	Aug-98	Sep-98	Period Annual	
1.	Investments									
a.	Expansions/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Change to Plant		0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$865,211	866,211	865,211	866,211	866,211	866,211	866,211	866,211	866,211
3.	Less: Accumulated Depreciation	(80,888)	(82,763)	(84,642)	(86,519)	(88,396)	(90,273)	(92,150)	(94,027)	(95,904)
4.	Other (A)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)
5.	Net Investment (Lines 2 + 3 + 4)	\$348,915	\$47,038	\$45,161	\$43,284	\$41,407	\$39,530	\$37,653	\$35,776	\$33,900
6.	Average Net Investment		\$47,977	\$46,100	\$44,223	\$42,346	\$40,469	\$38,592	\$36,715	\$34,838
7.	Return on Average Net Investment									
a.	Equity Component (Grand Up For Taxes (B))		4,029	4,016	4,002	3,988	3,974	3,960	3,946	3,932
b.	Debt Component (Line 6 x 2.825% at 1/2)		1,288	1,283	1,279	1,275	1,270	1,266	1,261	1,257
8.	Investment Expenses									
a.	Depreciation		1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877
b.	Amortization		0	0	0	0	0	0	0	0
c.	Disinvestment		0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		7,194	7,116	7,158	7,140	7,121	7,103	7,085	7,067
a.	Recoverable Costs Allocated to Energy		7,194	7,116	7,158	7,140	7,121	7,103	7,085	7,067
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9483018	0.9405529	0.9358086	0.9409226	0.9319980	0.9263880	0.9207780	0.9151680
11.	Demand Jurisdictional Factor		0.9963903	0.9076499	0.9139424	0.9150035	0.9136529	0.9177185	0.9217841	0.9258497
12.	Retail Energy-Related Recoverable Costs (C)		6,824	6,749	6,842	6,782	6,719	6,656	6,594	6,532
13.	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,824	\$6,749	\$6,842	\$6,782	\$6,719	\$6,656	\$6,594	\$6,532

Notes:

- (A) Represents the Net Book Value of the replaced Big Bend Unit 4 CEAs which is currently recovered through base rates.
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.175% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Line 9a x Line 10
- (D) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ERCRC)
Calculation of the Actual/Estimated Amount for the Period
April 1998 to September 1998

Return on Capital Investment, Depreciation and Taxes
For Project: Gannett Lignition Oil Tank
(in Dollars)

Line	Description	Beginning of		Estimated		Estimated		Estimated		Estimated		End of
		Actual	Actual	Jan-98	Mar-98	Aug-98	Sep-98	Period				
		Apr-98	May-98	Apr-98	Mar-98	Aug-98	Sep-98	Amount				Amount
1	Investments											
a	Expansions/Additions	(359,097)	598,929	0	0	0	0	0	0	0	0	0
b	Charging to Plant	0	0	0	0	0	0	0	0	0	0	0
c	Retirements	0	0	0	0	0	0	0	0	0	0	0
d	Other	0	0	0	0	0	0	0	0	0	0	0
2	Plant-Servicing/Depreciation Base	\$572,920	612,752	612,752	612,752	612,752	612,752	612,752	612,752	612,752	612,752	612,752
3	Less: Accumulated Depreciation	(4,288)	(7,885)	(9,876)	(11,867)	(11,867)	(11,867)	(11,867)	(11,867)	(11,867)	(11,867)	(11,867)
4	CWP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0
4a	Other (A)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)
5	Net Investment (Lines 2 + 3 + 4)	\$302,632	338,867	336,876	334,885	332,894	330,903	330,903	330,903	330,903	330,903	330,903
6	Average Net Investment	272,201	290,318	337,872	333,881	333,890	331,899	331,899	331,899	331,899	331,899	331,899
7	Return on Average Net Investment											
a	Equity Component (Gross Up For Taxes (B))	2,002	2,135	2,484	2,470	2,455	2,441	2,441	2,441	2,441	2,441	2,441
b	Debt Component (Line 6 x 2.82% x 1/12)	640	682	794	789	783	780	780	780	780	780	780
8	Investment Expenses											
a	Depreciation	1,766	1,831	1,991	1,991	1,991	1,991	1,991	1,991	1,991	1,991	1,991
b	Amortization	0	0	0	0	0	0	0	0	0	0	0
c	Disposal/Retirement	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
e	Other	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)	4,408	4,648	5,269	5,250	5,231	5,212	5,212	5,212	5,212	5,212	5,212
a	Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0
b	Recoverable Costs Allocated to Demand	4,408	4,648	5,269	5,250	5,231	5,212	5,212	5,212	5,212	5,212	5,212
10	Energy Justification Factor	0.5438018	0.5405520	0.5358086	0.5409226	0.5319980	0.5317285	0.5317285	0.5317285	0.5317285	0.5317285	0.5317285
11	Demand Justification Factor	0.5063903	0.5076489	0.5139424	0.5150055	0.5136529	0.5117285	0.5117285	0.5117285	0.5117285	0.5117285	0.5117285
12	Retail Energy-Related Recoverable Costs (C)	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (D)	3,995	4,219	4,816	4,804	4,779	4,783	4,783	4,783	4,783	4,783	4,783
14	Total Justificational Recoverable Costs (Lines 12 + 13)	\$3,995	\$4,219	\$4,816	\$4,804	\$4,779	\$4,783	\$4,783	\$4,783	\$4,783	\$4,783	\$4,783

Notes:

- (A) Represents the Capital Costs of the Gannett Lignition Oil Tank currently recovered through loan rate.
- (B) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (correction factor of 1.6280027)
- (C) Line 9a x Line 10

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
April 1998 to September 1998

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

Line	Description	Beginning of Period Amount	Actual Apr-98	Estimated May-98	Estimated Jun-98	Estimated Jul-98	Estimated Aug-98	Estimated Sep-98	End of Period Amount
1. Investments									
a.	Expenditures/Increases		\$570	\$391	\$313	\$313	\$13,937	\$34,937	0
b.	Charge to Profit		0	0	0	0	0	0	0
c.	Reversions		0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0
2. First-in-Service/Depreciation Base									
3.	Less: Accumulated Depreciation		0	0	0	0	0	0	0
4.	CRIP - Non-Interest Bearing		570	961	1,274	1,587	15,524	40,461	0
5.	Net Investment (Lines 2 + 3 + 4)		\$0	\$961	\$1,274	\$1,587	\$15,524	\$40,461	\$0
6.	Average Net Investment		285	766	1,118	1,431	8,556	27,993	\$206
7. Return on Average Net Investment									
a.	Equity Component (Gross Up For Taxes (A))		2	6	8	11	63	206	\$206
b.	Debt Component (Line 6 x 2.82% x I/12)		1	2	3	3	20	66	95
8. Investment Expenses									
a.	Depreciation		0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0
c.	Disposal		0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0
9. Total System Recoverable Expenses (Lines 7 + 8)									
a.	Recoverable Costs Allocated to Energy		3	8	11	14	83	272	391
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10. Energy Jurisdictional Factor									
11.	Demand Jurisdictional Factor		0.9483018	0.9405529	0.9558086	0.9499226	0.9159980	0.9638880	0
12.	Retail Energy-Related Recoverable Costs (B)		0.9063903	0.9076409	0.9139424	0.9150035	0.9136529	0.9177385	0
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		0	0	0	0	0	0	0
			\$3	\$7	\$10	\$13	\$76	\$250	\$359
			\$3	\$7	\$10	\$13	\$76	\$250	\$359

Notes:
 (A) Line 6 x 8.8238% x I/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (corporation factor of 1.828002)
 (B) Line 9 x Line 10
 (C) Line 9 x Line 11
 * Estimated Expenditure

Tampa Electric Company
Estimate of Net Cost Recovery Clause (RCRC)
Calculation of the Actual/Estimated Amount for the Period
April 1998 to September 1998

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

Line	Description	Beginning of Period Amount	Actual Apr-98	Estimated May-98	Estimated Jun-98	Estimated Jul-98	Estimated Aug-98	Estimated Sep-98	End of Period Amount
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1.	Investments								
a.	Expenditures/Additions		\$371	\$235	\$1,087	\$2,617	\$20,359	\$19,663	0
b.	Change to Plant		0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base		\$0	0	0	0	0	0	0
3.	Less: Accumulated Depreciation		0	0	0	0	0	0	0
4.	CWP - Non-Interest Bearing		0	0	1,893	4,310	24,669	44,532	44,532
5.	Net Investment (Lines 2 + 3 + 4)		\$0	0	1,893	4,310	24,669	44,532	44,532
6.	Average Net Investment		286	689	1,350	3,282	14,690	34,701	

7.	Return on Average Net Investment								
a.	Equity Component (Gross Up For Taxes (A))		2	5	10	24	108	235	\$404
b.	Debt Component (Line 6 x 2.82% x 1/12)		1	2	3	8	35	82	131

8.	Investment Expenses								
a.	Depreciation		0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0
c.	Disinvestment		0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0

9.	Total System Recoverable Expenses (Lines 7 + 8)								
a.	Recoverable Costs Allocated to Energy		3	7	13	32	143	337	535
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0

10.	Energy Fractional Factor		0.9485018	0.9405529	0.9558086	0.9499226	0.9519980	0.9638880	
11.	Demand Fractional Factor		0.9063903	0.9076499	0.9139424	0.9158055	0.9136529	0.9177385	

12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		3	6	12	29	131	309	490
14.	Total Retail Recoverable Costs (Lines 12 + 13)		\$3	\$6	\$12	\$29	\$131	\$309	\$490

Note:
 (A) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (exemption factor of 1.628002)
 (B) Line 9 x Line 10
 (C) Line 9 x Line 11
 * Estimated Expenditure