

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: JUNE 17, 1999

TO: DIRECTOR, DIVISION OF RECORDS AND REPORTING (BAYO)

FROM: DIVISION OF AUDITING AND FINANCIAL ANALYSIS (LEE, DICKENS, DRAPER, LESTER, SNYDER, SWAIN)
DIVISION OF LEGAL SERVICES (PAUGH)

RE: DOCKET NO. 990529-EI - 1999 DEPRECIATION STUDY BY TAMPA ELECTRIC COMPANY

AGENDA: 06/29/98 - REGULAR AGENDA - INTERESTED PERSONS MAY PARTICIPATE

CRITICAL DATES: NONE

SPECIAL INSTRUCTIONS: NONE

FILE NAME AND LOCATION: S:\PSC\AFA\WP\990529.RCM
R:\TECOIMP.WK4

RECEIVED-FPSC
99 JUN 17 PM 12:48
RECORDS AND REPORTING
RVE
ALM

CASE BACKGROUND

Rule 25-6.0436, Florida Administrative Code, Depreciation, requires Investor Owned Utilities to file comprehensive depreciation studies at least once every four years. On April 28, 1999 Tampa Electric Company (TECO or company) filed its regular depreciation study in accordance with this rule. TECO also requested preliminary implementation of its proposed depreciation rates, general plant amortizations, recovery schedule, and fossil dismantlement accrual as of January 1, 1999 in accordance with Rule 25-6.0436 (5), Florida Administrative Code. This recommendation addresses TECO's request for preliminary implementation.

DOCUMENT NUMBER-DATE

07356 JUN 17 99

FPSC-RECORDS/REPORTING

DISCUSSION OF ISSUES

ISSUE 1: Should Tampa Electric Company be allowed to implement its proposed depreciation rates, general plant amortizations, and recovery schedule on a preliminary basis?

RECOMMENDATION: Staff recommends that TECO be allowed to implement the rates, amortizations, and recovery schedule shown on Attachment A, pages 8-13, on a preliminary basis, as it has proposed,. The total effect of this proposal would decrease depreciation expenses as shown on Attachment B, pages 14-21, by an estimated \$1.7 million annually based on January 1, 1999, investments and reserves. The rates and resultant expenses should be trued-up when final action is taken by this Commission in January, 2000. (LEE)

STAFF ANALYSIS: TECO has requested, in accordance with Rule 25-6.0436, Florida Administrative Code, that it be allowed to implement its proposed depreciation rates, general plant amortizations, and recovery schedule on a preliminary basis. These rates and resulting expenses will be trued-up when final Commission action is taken in January, 2000.

Preliminary booking or implementation does not and should not infer that, upon completion of the review of the company's filed study, staff will be in full agreement with company life, reserve and salvage proposals, but only that preliminary implementation of the rates, amortizations, and recovery schedule shown on Attachment A are likely to result in more appropriate expenses than retention of the currently effective rates. In either case, of course, expenses will be trued-up upon final Commission action in this docket.

Inherent in the company's proposed depreciation rates shown on Attachment A are its proposed reserve allocations. These allocations are based on the company's review of the reserve position for each account and represent bringing affected reserves more in line with their theoretically correct levels based on TECO's proposed life and salvage values.

Staff's review of the company's study will include an analysis of the reserve position for each account and production site, and our final recommendation will address the review of the company's proposed reserve allocations as well as any additional need for corrective reserve measures. Further, capital recovery schedules will be considered in the case of major investments that are planned for retirement in the near-term. Staff expects to complete its review and bring the final recommendation regarding appropriate rates and recovery schedules to Agenda in January, 2000.

TECO has also proposed new depreciation rates and a preliminary dismantlement accrual for the new scrubber at Big Bend Units 1 & 2 currently planned for service in early 2000 and for the Polk Power Station Unit No. 2 currently planned for service in 2001. Further, TECO is pursuing other possible new generation for service in the next few years. While the exact type of generation and the cost estimates are not complete at this time, the company is confident that the generation will be in the form of combustion turbines. The company has therefore proposed depreciation rates for anticipated combustion turbines expected for service during the next four years.

Further, TECO has proposed that the depreciation rate portions of Accounts 393 (Stores), 394 (Tools, Shop, and Garage), 395 (Laboratory), and 396 (Power Operated Equipment) be amortized over a period of 7 years beginning January 1, 1999. On a going forward basis, the vintage year's additions associated with each account will be amortized over a like period of time. These investments represent small value items which TECO believes should be combined with their amortizable counterparts and do not warrant individual tracking.

Additionally, TECO has proposed to shorten the amortization periods of Account 391.02 (Computer Equipment-Workstations) and Account 397 (Communication Equipment) from 5 years and 10 years, respectively, to 3 years and 7 years, respectively. The 3 years for computers is consistent with the company's current replacement policy for this type of equipment. The 7 years for communication equipment is based on discussions with telecommunication department personnel and current industry expectations for official communications equipment.

DOCKET NO. 990529-EI
DATE: JUNE 17, 1999

A summary of the changes in estimated 1999 expenses resulting from the company proposed rates which are shown on the attachments are as follows:

	<u>(\$000)</u>
Production	848
Transmission	(1,565)
Distribution	(299)
General Plant/ Amortization	<u>278</u>
Subtotal	(738)
Recovery Schedule	<u>(895)</u>
Total Decrease	<u>(1,633)</u>

ISSUE 2: Should Tampa Electric Company be allowed to implement its proposed fossil dismantlement accrual on a preliminary basis?

RECOMMENDATION: No. An annual accrual for fossil dismantlement of \$7,531,503 as shown on Attachment C, page 22, should be implemented on a preliminary basis. This accrual reflects a 20% contingency factor and inflation indices based on the February 1999, long-term DRI forecast. (DRAPER, DICKENS, LESTER, LEE)

STAFF ANALYSIS: By Order No. 24741, issued July 1, 1991, in Docket No. 890186-EI, the Commission established the methodology for accruing the costs of dismantlement. The methodology depends on three factors: estimated base costs of dismantling the fossil-fueled plants, projected inflation, and a contingency factor. According to the Order, projected inflation indices should come from the most currently available "DRI Review of the U.S. Economy" (DRI).

Since the last study, base cost estimates for the various dismantlement activities have changed. The 1994 study indicated base cost estimates of \$85.6 million excluding Polk Unit 1; current cost estimates are \$92.4 million excluding Polk Unit 1 and \$110.3 million including Polk Unit 1. According to the company, Wharton Econometric Forecasts Associates (WEFA) inflation indices were used rather than DRI projections in the calculation of its proposed dismantlement accrual. Additionally, a 20% contingency factor was proposed in the last study; a 10% contingency factor is proposed in the current study. Whether using WEFA or DRI indices, the indicated annual accrual based upon a 10% contingency factor is approximately \$1,000,000 less than the annual accrual based upon a 20% contingency factor.

The company proposed annual accrual for the provision of dismantlement of fossil-fueled generating plants is \$6,295,975. This amount represents a decrease of \$3,822,825 from the currently approved annual accrual of \$10,118,800. The accrual decrease can be attributed solely to inflation projections. While WEFA inflation projections are somewhat similar to DRI projections, it appears that WEFA projections assume constant growth rates in the later years whereas DRI makes no such assumption about constant growth rates. All other factors held constant, the indicated annual accrual based upon WEFA projections is approximately \$300,000 less than the annual accrual based upon DRI projections.

In TECO's last dismantlement study, increases in base costs were more than offset by decreases in projected inflation. At that

time, TECO stated "with the uncertainties inherent in estimating the cost of dismantling a plant fifty years in the future, the company feels it is too early to begin to reduce accruals for this cost." Further, the company opined that if the decrease in inflation projections were recognized, a 20% contingency factor should be used to mitigate the reduction to the annual accrual.

In the current filing, TECO has proposed that the Commission recognize the decrease in projected inflation as indicated by an additional four year period of projections. The company believes that the continued trend of the inflation indices warrants a reduction in the annual dismantlement accrual. Additionally, the company now proposes a contingency factor of 10% rather than 20%. The company believes a 10% contingency factor covering such things as quantity variations and pricing variances is appropriate and in line with contingency factors used by other Florida companies.

For preliminary implementation purposes and in accord with Order No. 24741, staff has incorporated the most recent DRI forecast, February 1999, into the dismantlement accrual calculation. Additionally, staff recommends use of a 20% contingency factor until a more thorough review is made. Staff remains concerned with decreasing the annual accrual when the decrease is totally due to projections of inflation and a decrease in the contingency factor. The resultant dismantlement annual accrual staff recommends for preliminary implementation is \$7,531,503 as shown on Attachment C. This amount represents a decrease of \$2,587,297 from the currently approved accrual.

DOCKET NO. 990529-EI
DATE: JUNE 17, 1999

ISSUE 3: What should be the implementation date for the new depreciation rates, amortizations, recovery schedule, and fossil dismantlement accrual?

RECOMMENDATION: January 1, 1999. (LEE)

STAFF ANALYSIS: The Company has requested, and all data and calculations about, a January 1, 1999, implementation date. Provision for preliminary implementation is made by Rule 25 - 6.0436 (5), Florida Administrative Code, to permit a more accurate statement of expected expenses during the fiscal year.

ISSUE 4: Should this docket be closed?

RECOMMENDATION: No. This docket should remain open, pending staff review, analysis, and final Commission action concerning the appropriate rates under consideration. (PAUGH)

STAFF ANALYSIS: This recommendation only addresses the preliminary booking of depreciation rates, amortizations, recovery schedules, and fossil dismantlement accruals beginning January 1, 1999, with a provision for a true-up of resulting expenses and subject rates when final Commission action is taken. The issue regarding appropriate rates, amortizations, recovery schedules, and dismantlement accruals cannot be resolved until staff has thoroughly reviewed and analyzed the company's filed study. Staff expects to bring a recommendation to the Commission for final action on this study in January, 2000. The Order resulting from staff's recommendation on final depreciation rates, amortizations, recovery schedules, and dismantlement accruals will be issued as Proposed Agency Action affording a point of entry for substantially affected persons.

**TAMPA ELECTRIC COMPANY
1999 STUDY
COMPARISON OF RATES AND COMPONENTS**

ACCOUNT

STEAM PRODUCTION

BIG BEND STATION

- Common -

	AVERAGE REMAINING LIFE (YRS.)	NET SALVAGE (%)	1/1/96 RESERVE (%)	REMAINING LIFE RATE (%)
311400 Structures	35.0	(3.0)	32.31	2.0
312400 Boiler Plant	29.0	(17.0)	36.03	2.8
314400 Turbogenerators	35.0	(9.0)	42.71	1.9
315400 Access. Electric Equipment	18.7	(4.0)	40.17	3.4
316400 Miscellaneous	17.1	(17.0)	49.48	3.9

- Unit 1 -

311410 Structures	23.0	(3.0)	46.33	2.5
312410 Boiler Plant	23.0	(17.0)	41.85	3.3
314410 Turbogenerators	22.0	(9.0)	46.03	2.9
315410 Access. Electric Equipment	23.0	(4.0)	37.98	2.9
316410 Miscellaneous	24.0	(17.0)	40.94	3.2

- Unit 2 -

311420 Structures	26.0	(3.0)	37.92	2.5
312420 Boiler Plant	23.0	(17.0)	43.31	3.2
314420 Turbogenerators	24.0	(9.0)	39.32	2.9
315420 Access. Electric Equipment	22.0	(4.0)	35.73	3.1
316420 Miscellaneous	26.0	(17.0)	31.14	3.3

- Unit 3 -

311430 Structures	28.0	(3.0)	41.99	2.2
312430 Boiler Plant	25.0	(17.0)	46.33	2.8
314430 Turbogenerators	21.0	(9.0)	58.88	2.4
315430 Access. Electric Equipment	22.0	(4.0)	39.41	2.9
316430 Miscellaneous	29.0	(17.0)	41.99	2.6

- Unit 4 -

311440 Structures	36.0	(3.0)	29.22	2.0
312440 Boiler Plant	25.0	(17.0)	23.94	3.7
314440 Turbogenerators	32.0	(9.0)	31.68	2.4
315440 Access. Electric Equipment	28.0	(4.0)	31.43	2.6
316440 Miscellaneous	27.0	(17.0)	31.57	2.9

- Unit 4 FCD -

311450 UNIT No. 4 FGD System	34.0	(3.0)	26.23	2.2
312450 UNIT No. 4 FGD System	34.0	(17.0)	31.59	2.8
315450 UNIT No. 4 FGD System	34.0	(4.0)	29.96	2.6
316450 UNIT No. 4 FGD System	34.0	(17.0)	32.52	3.1

PRELIMINARY IMPLEMENTATION COMPANY PROPOSED/STAFF RECOMMENDED				
AVERAGE REMAINING LIFE (YRS.)	NET SALVAGE (%)	1/1/99 RESERVE (%)	REMAINING LIFE RATE (%)	
32.0	(5.0)	33.94	2.2	
27.0	(10.0)	35.57	2.8	
32.0	(6.0)	43.73	1.9	
16.4	(4.0)	45.73	3.6	
17.2	(9.0)	46.48	3.6	
21.0	(5.0)	54.04	2.4	
18.5	(13.0)	44.17	3.7	
17.9	(7.0)	51.64	3.1	
16.5	(4.0)	52.99	3.1	
20.0	(6.0)	59.27	2.3	
24.0	(4.0)	48.90	2.3	
20.0	(13.0)	43.08	3.5	
20.0	(7.0)	47.88	3.0	
19.2	(4.0)	45.85	3.0	
23.0	(13.0)	40.45	3.2	
26.0	(5.0)	47.67	2.2	
22.0	(12.0)	49.06	2.9	
19.3	(8.0)	58.10	2.6	
18.1	(4.0)	48.72	3.1	
26.0	(10.0)	40.52	2.7	
35.0	(5.0)	29.77	2.1	
27.0	(15.0)	37.62	2.9	
29.0	(8.0)	34.39	2.5	
24.0	(4.0)	36.59	2.8	
31.0	(10.0)	31.15	2.5	
33.0	(8.0)	30.73	2.3	
29.0	(13.0)	35.90	2.7	
25.0	(4.0)	35.29	2.7	
31.0	(9.0)	31.99	2.5	

DOCKET NO. 990529-EI
DATE: JUNE 17, 1999

Attachment A
Page 8 of 13

**TAMPA ELECTRIC COMPANY
1999 STUDY
COMPARISON OF RATES AND COMPONENTS**

ACCOUNT

GANNON STATION

		CURRENT			
		AVERAGE			REMAINING
		REMAINING	NET	1/1/96	LIFE
		LIFE	SALVAGE	RESERVE	RATE
		(YRS.)	(%)	(%)	(%)
- Common -					
311500	Structures	21.0	(3.0)	33.61	3.3
312500	Boiler Plant	20.0	(17.0)	38.89	3.9
314500	Turbogenerators	26.0	(9.0)	25.73	3.2
315500	Access. Electric Equipment	26.0	(4.0)	20.74	3.2
316500	Miscellaneous	13.7	(17.0)	52.46	4.7
- Unit 1 -					
311510	Structures	11.3	(3.0)	75.18	2.5
312510	Boiler Plant	11.5	(17.0)	76.05	3.6
314510	Turbogenerators	10.9	(9.0)	76.61	3.0
315510	Access. Electric Equipment	9.8	(4.0)	73.78	3.1
316510	Miscellaneous	11.4	(17.0)	86.40	2.7
- Unit 2 -					
311520	Structures	12.2	(3.0)	65.72	3.1
312520	Boiler Plant	11.6	(17.0)	68.61	4.2
314520	Turbogenerators	12.7	(9.0)	65.20	3.4
315520	Access. Electric Equipment	11.7	(4.0)	63.55	3.5
316520	Miscellaneous	12.4	(17.0)	78.76	3.1
- Unit 3 -					
311530	Structures	13.7	(3.0)	64.98	2.8
312530	Boiler Plant	14.6	(17.0)	60.74	3.9
314530	Turbogenerators	12.8	(9.0)	68.09	3.2
315530	Access. Electric Equipment	11.7	(4.0)	64.19	3.4
316530	Miscellaneous	10.0	(17.0)	84.87	3.2
- Unit 4 -					
311540	Structures	17.0	(3.0)	56.55	2.7
312540	Boiler Plant	17.6	(17.0)	49.36	3.8
314540	Turbogenerators	14.2	(9.0)	69.22	2.8
315540	Access. Electric Equipment	13.1	(4.0)	58.02	3.5
316540	Miscellaneous	17.0	(17.0)	69.10	2.8
- Unit 5 -					
311550	Structures	19.0	(3.0)	42.95	3.2
312550	Boiler Plant	19.0	(17.0)	45.28	3.8
314550	Turbogenerators	19.0	(9.0)	44.92	3.4
315550	Access. Electric Equipment	16.4	(4.0)	38.84	4.0
316550	Miscellaneous	22.0	(17.0)	31.92	3.9
- Unit 6 -					
311560	Structures	21.0	(3.0)	46.48	2.7
312560	Boiler Plant	20.0	(17.0)	45.10	3.6
314560	Turbogenerators	22.0	(9.0)	31.48	3.5
315560	Access. Electric Equipment	16.4	(4.0)	42.89	3.7
316560	Miscellaneous	17.5	(17.0)	59.37	3.3

PRELIMINARY IMPLEMENTATION					
COMPANY PROPOSED/STAFF RECOMMENDED					
		AVERAGE			REMAINING
		REMAINING	NET	1/1/99	LIFE
		LIFE	SALVAGE	RESERVE	RATE
		(YRS.)	(%)	(%)	(%)
		17.4	(5.0)	41.97	3.6
		17.0	(5.0)	34.99	4.1
		18.1	(3.0)	35.55	3.7
		15.1	(2.0)	35.41	4.4
		11.0	(7.0)	57.23	4.5
		8.3	(5.0)	85.83	2.3
		7.0	(5.0)	73.62	4.5
		7.4	(4.0)	71.34	4.4
		6.9	(2.0)	78.29	3.4
		7.8	(4.0)	87.15	2.2
		9.3	(5.0)	73.32	3.4
		7.5	(7.0)	68.19	5.2
		8.4	(4.0)	72.26	3.8
		8.1	(2.0)	72.66	3.6
		7.9	(5.0)	87.54	2.2
		11.1	(5.0)	80.94	2.2
		10.2	(8.0)	58.92	4.8
		9.2	(4.0)	73.89	3.3
		8.8	(2.0)	71.42	3.5
		8.9	(6.0)	84.47	2.4
		14.2	(6.0)	68.83	2.6
		12.6	(10.0)	47.67	4.9
		11.0	(4.0)	73.92	2.7
		11.6	(2.0)	56.35	3.9
		14.1	(6.0)	33.15	5.2
		16.3	(6.0)	43.44	3.8
		14.4	(11.0)	49.61	4.3
		14.3	(5.0)	53.93	3.6
		13.5	(3.0)	48.02	4.1
		15.6	(9.0)	49.45	3.8
		18.1	(6.0)	60.00	2.5
		16.5	(12.0)	47.22	3.9
		17.5	(6.0)	44.27	3.5
		14.6	(3.0)	48.71	3.7
		16.9	(8.0)	60.27	2.8

DOCKET NO. 990529-EI
DATE: JUNE 17, 1999

Attachment A
Page 9 of 13

**TAMPA ELECTRIC COMPANY
1999 STUDY
COMPARISON OF RATES AND COMPONENTS**

ACCOUNT

GANNON OBO

		CURRENT			
	AVERAGE REMAINING LIFE	NET SALVAGE	1/1/96 RESERVE	REMAINING LIFE RATE	
	(YRS.)	(%)	(%)	(%)	
- Common -					
311700	Structures	18.7	(12.0)	46.88	3.5
312700	Boiler Plant	18.7	(12.0)	46.88	3.5
314700	Turbogenerators	18.7	(12.0)	46.88	3.5
315700	Access. Electric Equipment	18.7	(12.0)	46.88	3.5
316700	Miscellaneous	18.7	(12.0)	46.88	3.5
- Unit 1 -					
311710	Structures	11.4	(12.0)	78.96	2.9
312710	Boiler Plant	11.4	(12.0)	78.96	2.9
314710	Turbogenerators	11.4	(12.0)	78.96	2.9
315710	Access. Electric Equipment	11.4	(12.0)	78.96	2.9
316710	Miscellaneous	11.4	(12.0)	78.96	2.9
- Unit 2 -					
311720	Structures	12.3	(12.0)	68.77	3.5
312720	Boiler Plant	12.3	(12.0)	68.77	3.5
314720	Turbogenerators	12.3	(12.0)	68.77	3.5
315720	Access. Electric Equipment	12.3	(12.0)	68.77	3.5
316720	Miscellaneous	12.3	(12.0)	68.77	3.5
- Unit 3 -					
311730	Structures	14.5	(12.0)	68.67	3.0
312730	Boiler Plant	14.5	(12.0)	68.67	3.0
314730	Turbogenerators	14.5	(12.0)	68.67	3.0
315730	Access. Electric Equipment	14.5	(12.0)	68.67	3.0
316730	Miscellaneous	14.5	(12.0)	68.67	3.0
- Unit 4 -					
311740	Structures	17.0	(12.0)	59.36	3.1
312740	Boiler Plant	17.0	(12.0)	59.36	3.1
314740	Turbogenerators	17.0	(12.0)	59.36	3.1
315740	Access. Electric Equipment	17.0	(12.0)	59.36	3.1
316740	Miscellaneous	17.0	(12.0)	59.36	3.1

PRELIMINARY IMPLEMENTATION COMPANY PROPOSED/STAFF RECOMMENDED				
	AVERAGE REMAINING LIFE	NET SALVAGE	1/1/99 RESERVE	REMAINING LIFE RATE
	(YRS.)	(%)	(%)	(%)
	16.6	(4.0)	63.74	2.4
	16.8	(5.0)	63.74	2.5
	0.0	0.0	0.00	0.0
	13.9	(2.0)	68.76	2.4
	17.0	(4.0)	69.23	2.0
	8.2	(5.0)	81.36	2.9
	8.4	(5.0)	80.34	2.9
	8.5	(4.0)	79.92	2.8
	8.4	(2.0)	78.06	2.8
	8.3	(4.0)	79.23	3.0
	9.2	(5.0)	77.83	3.0
	9.4	(6.0)	77.57	3.0
	9.5	(5.0)	77.24	2.9
	9.3	(2.0)	74.66	2.9
	9.3	(4.0)	75.73	3.0
	10.8	(5.0)	74.50	2.8
	11.3	(6.0)	73.74	2.9
	11.3	(6.0)	74.44	2.8
	11.2	(2.0)	70.93	2.8
	11.2	(4.0)	71.77	2.9
	12.9	(6.0)	71.33	2.7
	14.0	(7.0)	69.35	2.7
	13.8	(6.0)	70.13	2.6
	13.9	(2.0)	65.76	2.6
	14.0	(4.0)	66.25	2.7

DOCKET NO. 990529-EI
DATE: JUNE 17, 1999

Attachment A
Page 10 of 13

**TAMPA ELECTRIC COMPANY
1999 STUDY
COMPARISON OF RATES AND COMPONENTS**

ACCOUNT

HOOKERS POINT STATION

		CURRENT			
		AVERAGE REMAINING LIFE	NET SALVAGE	1/1/96 RESERVE	REMAINING LIFE RATE
		(YRS.)	(%)	(%)	(%)
- Common -					
311600	Structures	7.5	(2.0)	89.16	1.7
312600	Boiler Plant	7.5	(2.0)	89.16	1.7
314600	Turbogenerators	7.5	(2.0)	89.16	1.7
315600	Access. Electric Equipment	7.5	(2.0)	89.16	1.7
316600	Miscellaneous	7.5	(2.0)	89.16	1.7
- Unit 1 -					
311610	Structures	7.5	(2.0)	89.16	1.7
312610	Boiler Plant	7.5	(2.0)	89.16	1.7
314610	Turbogenerators	7.5	(2.0)	89.16	1.7
315610	Access. Electric Equipment	7.5	(2.0)	89.16	1.7
316610	Miscellaneous	7.5	(2.0)	89.16	1.7
- Unit 2 & 3 -					
311620	Structures	7.5	(2.0)	89.16	1.7
312620	Boiler Plant	7.5	(2.0)	89.16	1.7
314620	Turbogenerators	7.5	(2.0)	89.16	1.7
315620	Access. Electric Equipment	7.5	(2.0)	89.16	1.7
316620	Miscellaneous	7.5	(2.0)	89.16	1.7
- Unit 4 -					
311640	Structures	7.5	(2.0)	89.16	1.7
312640	Boiler Plant	7.5	(2.0)	89.16	1.7
314640	Turbogenerators	7.5	(2.0)	89.16	1.7
315640	Access. Electric Equipment	7.5	(2.0)	89.16	1.7
316640	Miscellaneous	7.5	(2.0)	89.16	1.7
- Unit 5 -					
311650	Structures	7.5	(2.0)	89.16	1.7
312650	Boiler Plant	7.5	(2.0)	89.16	1.7
314650	Turbogenerators	7.5	(2.0)	89.16	1.7
315650	Access. Electric Equipment	7.5	(2.0)	89.16	1.7
316650	Miscellaneous	7.5	(2.0)	89.16	1.7
DINNER LAKE STATION					
311110	Structures	8.7	(12.0)	82.16	3.4
312110	Boiler Plant	8.7	(12.0)	82.16	3.4
314110	Turbogenerators	8.7	(12.0)	82.16	3.4
315110	Access. Electric Equipment	8.7	(12.0)	82.16	3.4
316110	Miscellaneous	8.7	(12.0)	82.16	3.4

MISC. PRODUCTION

311010	Structures & Improvements	21.0	(3.0)	37.68	3.1
--------	---------------------------	------	-------	-------	-----

PRELIMINARY IMPLEMENTATION COMPANY PROPOSED/STAFF RECOMMENDED					
		AVERAGE REMAINING LIFE	NET SALVAGE	1/1/99 RESERVE	REMAINING LIFE RATE
		(YRS.)	(%)	(%)	(%)
- Common -					
		4.3	(1.0)	91.77	2.1
		4.4	(1.0)	91.77	2.1
		4.5	(1.0)	91.77	2.1
		4.4	(1.0)	91.77	2.1
		3.4	(1.0)	91.77	2.7
- Unit 1 -					
		2.6	(1.0)	91.77	3.6
		3.3	(1.0)	91.77	2.8
		3.6	(1.0)	91.77	2.6
		3.4	(1.0)	91.77	2.7
		2.5	(1.0)	91.77	3.7
- Unit 2 & 3 -					
		2.6	(1.0)	91.77	3.6
		4.3	(1.0)	91.77	2.1
		3.8	(1.0)	91.77	2.4
		3.4	(1.0)	91.77	2.7
		3.0	(1.0)	91.77	3.1
- Unit 4 -					
		2.7	(1.0)	91.77	3.4
		3.6	(1.0)	91.77	2.6
		3.5	(1.0)	91.77	2.6
		3.8	(1.0)	91.77	2.4
		3.4	(1.0)	91.77	2.7
- Unit 5 -					
		2.9	(1.0)	91.77	3.2
		4.2	(1.0)	91.77	2.2
		3.7	(1.0)	91.77	2.5
		4.0	(1.0)	91.77	2.3
		4.5	(1.0)	91.77	2.1
DINNER LAKE STATION					
		6.3	(2.0)	88.15	2.2
		6.3	(2.0)	98.34	0.6
		6.4	(2.0)	95.39	1.0
		6.2	(1.0)	92.43	1.4
		6.3	(2.0)	95.13	1.1
MISC. PRODUCTION					
		15.2	(4.0)	48.12	3.7

DOCKET NO. 990529-EI
DATE: JUNE 17, 1999

Attachment A
Page 11 of 13

**TAMPA ELECTRIC COMPANY
1999 STUDY
COMPARISON OF RATES AND COMPONENTS**

ACCOUNT

OTHER PRODUCTION

BIG BEND STATION

- Combustion Turbine 1 -

341410	Structures	13.4	(3.0)	95.46	0.6
342410	Boiler Plant	13.6	(17.0)	103.81	1.0
344410	Turbogenerators	12.6	(9.0)	83.84	2.0
345410	Access. Electric Equipment	13.4	(4.0)	93.11	0.8
346410	Miscellaneous	6.2	(17.0)	123.05	(1.0)

- Combustion Turbine 2 & 3 -

341420	Structures	5.4	(3.0)	83.72	3.6
342420	Boiler Plant	8.9	(17.0)	84.28	3.7
344420	Turbogenerators	9.9	(9.0)	69.81	4.0
345420	Access. Electric Equipment	6.3	(4.0)	75.07	4.6
346420	Miscellaneous	6.4	(17.0)	89.99	4.2

GANNON STATION

- Combustion Turbine 1 -

341510	Structures	13.4	(3.0)	87.58	1.2
342510	Boiler Plant	13.4	(17.0)	99.14	1.3
344510	Turbogenerators	13.4	(9.0)	93.81	1.1
345510	Access. Electric Equipment	13.4	(4.0)	88.92	1.1

PHILLIPS STATION

341280	Structures	15.4	(12.0)	53.66	3.8
342280	Boiler Plant	15.4	(12.0)	53.66	3.8
343280	Turbogenerators	15.4	(12.0)	53.66	3.8
345280	Access. Electric Equipment	15.4	(12.0)	53.66	3.8
346280	Miscellaneous	15.4	(12.0)	53.66	3.8

POLK POWER STATION

341810	Structures	26.0	(12.0)	0.00	4.3
342810	Boiler Plant	26.0	(12.0)	0.00	4.3
343810	Turbogenerators	26.0	(12.0)	0.00	4.3
345810	Access. Electric Equipment	26.0	(12.0)	0.00	4.3
346810	Miscellaneous	26.0	(12.0)	0.00	4.3

CURRENT					
AVERAGE	NET		REMAINING		
REMAINING	SALVAGE	RESERVE	LIFE	LIFE	
LIFE	(%)	(%)	(%)	(%)	
(YRS.)	(%)	(%)	(%)	(%)	
OTHER PRODUCTION					
BIG BEND STATION					
- Combustion Turbine 1 -					
341410	Structures	13.4	(3.0)	95.46	0.6
342410	Boiler Plant	13.6	(17.0)	103.81	1.0
344410	Turbogenerators	12.6	(9.0)	83.84	2.0
345410	Access. Electric Equipment	13.4	(4.0)	93.11	0.8
346410	Miscellaneous	6.2	(17.0)	123.05	(1.0)
- Combustion Turbine 2 & 3 -					
341420	Structures	5.4	(3.0)	83.72	3.6
342420	Boiler Plant	8.9	(17.0)	84.28	3.7
344420	Turbogenerators	9.9	(9.0)	69.81	4.0
345420	Access. Electric Equipment	6.3	(4.0)	75.07	4.6
346420	Miscellaneous	6.4	(17.0)	89.99	4.2
GANNON STATION					
- Combustion Turbine 1 -					
341510	Structures	13.4	(3.0)	87.58	1.2
342510	Boiler Plant	13.4	(17.0)	99.14	1.3
344510	Turbogenerators	13.4	(9.0)	93.81	1.1
345510	Access. Electric Equipment	13.4	(4.0)	88.92	1.1
PHILLIPS STATION					
341280	Structures	15.4	(12.0)	53.66	3.8
342280	Boiler Plant	15.4	(12.0)	53.66	3.8
343280	Turbogenerators	15.4	(12.0)	53.66	3.8
345280	Access. Electric Equipment	15.4	(12.0)	53.66	3.8
346280	Miscellaneous	15.4	(12.0)	53.66	3.8
POLK POWER STATION					
341810	Structures	26.0	(12.0)	0.00	4.3
342810	Boiler Plant	26.0	(12.0)	0.00	4.3
343810	Turbogenerators	26.0	(12.0)	0.00	4.3
345810	Access. Electric Equipment	26.0	(12.0)	0.00	4.3
346810	Miscellaneous	26.0	(12.0)	0.00	4.3

PRELIMINARY IMPLEMENTATION				
COMPANY PROPOSED/STAFF RECOMMENDED				
AVERAGE	NET		REMAINING	
REMAINING	SALVAGE	RESERVE	LIFE	LIFE
LIFE	(%)	(%)	(%)	(%)
(YRS.)	(%)	(%)	(%)	(%)
OTHER PRODUCTION				
BIG BEND STATION				
- Combustion Turbine 1 -				
	8.9	(4.0)	81.01	2.6
	8.4	(7.0)	84.05	2.7
	3.8	(6.0)	92.87	3.5
	5.4	(2.0)	84.95	3.2
	10.2	(4.0)	73.07	3.0
- Combustion Turbine 2 & 3 -				
	5.3	(4.0)	88.01	3.0
	5.1	(6.0)	90.26	3.1
	4.9	(6.0)	82.20	4.9
	4.8	(2.0)	77.94	5.0
	3.8	(8.0)	95.72	3.2
GANNON STATION				
- Combustion Turbine 1 -				
	9.4	(3.0)	89.35	1.5
	6.0	(8.0)	100.93	1.2
	6.4	(5.0)	95.92	1.4
	6.6	(2.0)	70.10	4.8
PHILLIPS STATION				
	11.6	(10.0)	66.17	3.8
	11.8	(10.0)	66.22	3.7
	12.2	(6.0)	61.68	3.6
	11.1	(3.0)	63.20	3.6
	11.6	(11.0)	65.83	3.9
POLK POWER STATION				
	32.0	(8.0)	7.98	3.1
	19.6	(15.0)	12.51	5.2
	22.0	(11.0)	11.51	4.5
	24.0	(4.0)	9.69	3.9
	22.0	(10.0)	10.94	4.5

DOCKET NO. 990529-EI
DATE: JUNE 17, 1999

Attachment A
Page 12 of 13

**TAMPA ELECTRIC COMPANY
1999 STUDY
COMPARISON OF RATES AND COMPONENTS**

ACCOUNT

TRANSMISSION PLANT

350.01 Land Rights	33.0	0.0	27.87	2.2
352.00 Structures & Improvements	39.0	(3.0)	23.32	2.1
353.00 Station Equipment	28.0	(15.0)	34.10	2.9
354.00 Towers and Fixtures	24.0	(15.0)	50.47	2.5
355.00 Poles and Fixtures	24.0	(35.0)	23.82	4.6
356.00 Overhead Conduct. & Devices	24.0	(15.0)	33.47	3.4
356.01 Clearing Rights-of-Way	29.0	0.0	40.83	2.0
357.00 Underground Conduit	45.0	0.0	10.72	2.0
358.00 Underground Conductors & Devices	9.4	0.0	76.32	2.5
359.00 Roads & Trails	36.0	0.0	25.41	2.1

DISTRIBUTION PLANT

361.00 Structures & Improvements	29.0	(3.0)	33.15	2.4
362.00 Station Equipment	24.0	(15.0)	32.80	3.4
364.00 Poles, Towers & Fixtures	26.0	(35.0)	30.29	4.0
365.00 Overhead Conductors & Devices	24.0	(20.0)	40.75	3.3
366.00 Underground Conduit	39.0	0.0	22.20	2.0
367.00 Underground Conduct. & Devices	24.0	0.0	28.16	3.0
368.00 Line Transformers	9.3	30.0	34.03	3.9
369.01 Overhead Services	26.0	(50.0)	28.58	4.7
369.02 Underground Services	27.0	(15.0)	27.66	3.2
370.00 Meters	17.0	(20.0)	29.27	5.3
373.00 Street Lights & Signal Systems	15.1	0.0	26.65	4.9

GENERAL PLANT

390.00 Structures & Improvements	29.0	(20.0)	20.35	3.4
392.01 Transportation Equip.-Automobiles	2.7	24.0	46.52	22.2
392.02 Transportation Equip.-Light Trucks	3.7	20.0	54.92	9.3
392.03 Transportation Equip.-Heavy Trucks	9.3	20.0	35.22	4.1
393.01 Stores Equipment	18.3	0.0	54.21	2.5
394.01 Tools, Shop & Garage Equip.	8.2	5.0	52.75	5.2
395.01 Laboratory Equipment	17.6	0.0	47.38	3.0
396.00 Power Operated Equipment	8.8	10.0	56.77	3.8
397.25 Communication Equipment - Fixed	11.4	(10.0)	38.18	6.3

GENERAL PLANT - AMORTIZED

391.01 Office Furniture & Equipment			7 Yr. Amort	
391.02 Office Equipment - Workstation			5 Yr. Amort	
391.04 Computer Equipment - Mainframe			5 Yr. Amort	
393.00 Stores Equipment - Portable			7 Yr. Amort	
394.00 Tools, Shop, & Garage Equip.			7 Yr. Amort	
395.00 Laboratory Equipment			7 Yr. Amort	
397.00 Communication Equipment			10 Yr. Amort	
398.00 Miscellaneous Equipment			7 Yr. Amort	

RECOVERY SCHEDULE

397.01 Energy Management System	15.0	0.0	57.59	9.4
---------------------------------	------	-----	-------	-----

ACCOUNT	CURRENT			
	AVERAGE REMAINING LIFE	NET SALVAGE (%)	1/1/96 RESERVE (%)	REMAINING LIFE RATE (%)
	(YRS.)	(%)	(%)	(%)
TRANSMISSION PLANT				
350.01 Land Rights	33.0	0.0	27.87	2.2
352.00 Structures & Improvements	39.0	(3.0)	23.32	2.1
353.00 Station Equipment	28.0	(15.0)	34.10	2.9
354.00 Towers and Fixtures	24.0	(15.0)	50.47	2.5
355.00 Poles and Fixtures	24.0	(35.0)	23.82	4.6
356.00 Overhead Conduct. & Devices	24.0	(15.0)	33.47	3.4
356.01 Clearing Rights-of-Way	29.0	0.0	40.83	2.0
357.00 Underground Conduit	45.0	0.0	10.72	2.0
358.00 Underground Conductors & Devices	9.4	0.0	76.32	2.5
359.00 Roads & Trails	36.0	0.0	25.41	2.1
DISTRIBUTION PLANT				
361.00 Structures & Improvements	29.0	(3.0)	33.15	2.4
362.00 Station Equipment	24.0	(15.0)	32.80	3.4
364.00 Poles, Towers & Fixtures	26.0	(35.0)	30.29	4.0
365.00 Overhead Conductors & Devices	24.0	(20.0)	40.75	3.3
366.00 Underground Conduit	39.0	0.0	22.20	2.0
367.00 Underground Conduct. & Devices	24.0	0.0	28.16	3.0
368.00 Line Transformers	9.3	30.0	34.03	3.9
369.01 Overhead Services	26.0	(50.0)	28.58	4.7
369.02 Underground Services	27.0	(15.0)	27.66	3.2
370.00 Meters	17.0	(20.0)	29.27	5.3
373.00 Street Lights & Signal Systems	15.1	0.0	26.65	4.9
GENERAL PLANT				
390.00 Structures & Improvements	29.0	(20.0)	20.35	3.4
392.01 Transportation Equip.-Automobiles	2.7	24.0	46.52	22.2
392.02 Transportation Equip.-Light Trucks	3.7	20.0	54.92	9.3
392.03 Transportation Equip.-Heavy Trucks	9.3	20.0	35.22	4.1
393.01 Stores Equipment	18.3	0.0	54.21	2.5
394.01 Tools, Shop & Garage Equip.	8.2	5.0	52.75	5.2
395.01 Laboratory Equipment	17.6	0.0	47.38	3.0
396.00 Power Operated Equipment	8.8	10.0	56.77	3.8
397.25 Communication Equipment - Fixed	11.4	(10.0)	38.18	6.3
GENERAL PLANT - AMORTIZED				
391.01 Office Furniture & Equipment			7 Yr. Amort	
391.02 Office Equipment - Workstation			5 Yr. Amort	
391.04 Computer Equipment - Mainframe			5 Yr. Amort	
393.00 Stores Equipment - Portable			7 Yr. Amort	
394.00 Tools, Shop, & Garage Equip.			7 Yr. Amort	
395.00 Laboratory Equipment			7 Yr. Amort	
397.00 Communication Equipment			10 Yr. Amort	
398.00 Miscellaneous Equipment			7 Yr. Amort	
RECOVERY SCHEDULE				
397.01 Energy Management System	15.0	0.0	57.59	9.4

ACCOUNT	PRELIMINARY IMPLEMENTATION COMPANY PROPOSED/STAFF RECOMMENDED			
	AVERAGE REMAINING LIFE	NET SALVAGE (%)	1/1/99 RESERVE (%)	REMAINING LIFE RATE (%)
	(YRS.)	(%)	(%)	(%)
350.01 Land Rights	36.0	0.0	24.49	2.2
352.00 Structures & Improvements	40.0	(3.0)	20.04	2.1
353.00 Station Equipment	34.0	(10.0)	34.69	2.2
354.00 Towers and Fixtures	20.0	(15.0)	63.06	2.6
355.00 Poles and Fixtures	28.0	(30.0)	30.67	3.5
356.00 Overhead Conduct. & Devices	25.0	(20.0)	34.77	3.4
356.01 Clearing Rights-of-Way	28.0	0.0	40.82	2.1
357.00 Underground Conduit	43.0	0.0	17.25	1.9
358.00 Underground Conductors & Devices	29.0	0.0	21.40	2.7
359.00 Roads & Trails	36.0	0.0	26.17	2.1
DISTRIBUTION PLANT				
361.00 Structures & Improvements	30.0	(3.0)	31.92	2.4
362.00 Station Equipment	25.0	(10.0)	36.99	2.9
364.00 Poles, Towers & Fixtures	25.0	(35.0)	33.8	4.0
365.00 Overhead Conductors & Devices	23.0	(20.0)	44.24	3.3
366.00 Underground Conduit	39.0	0.0	23.11	2.0
367.00 Underground Conduct. & Devices	24.0	0.0	27.81	3.0
368.00 Line Transformers	8.3	30.0	38.33	3.8
369.01 Overhead Services	26.0	(50.0)	36.96	4.3
369.02 Underground Services	26.0	(15.0)	29.32	3.3
370.00 Meters	16.1	(20.0)	33.78	5.4
373.00 Street Lights & Signal Systems	12.4	0.0	29.96	5.6
GENERAL PLANT				
390.00 Structures & Improvements	28.0	(20.0)	25.02	3.4
392.01 Transportation Equip.-Automobiles	1.1	24.0	62.08	12.7
392.02 Transportation Equip.-Light Trucks	6.0	20.0	32.00	8.0
392.03 Transportation Equip.-Heavy Trucks	8.9	20.0	43.08	4.1
393.01 Stores Equipment		7 Yr. Amort		
394.01 Tools, Shop & Garage Equip.		7 Yr. Amort		
395.01 Laboratory Equipment		7 Yr. Amort		
396.00 Power Operated Equipment		10 Yr. Amort		
397.25 Communication Equipment - Fixed	11.5	(10.0)	48.75	5.3
GENERAL PLANT - AMORTIZED				
391.01 Office Furniture & Equipment		7 Yr. Amort		
391.02 Office Equipment - Workstation		3 Yr. Amort		
391.04 Computer Equipment - Mainframe		5 Yr. Amort		
393.00 Stores Equipment - Portable		7 Yr. Amort		
394.00 Tools, Shop, & Garage Equip.		7 Yr. Amort		
395.00 Laboratory Equipment		7 Yr. Amort		
397.00 Communication Equipment		7 Yr. Amort		
398.00 Miscellaneous Equipment		7 Yr. Amort		
RECOVERY SCHEDULE				
397.01 Energy Management System		2 Yr. Recovery Period		

DOCKET NO. 990529-EI
DATE: JUNE 17, 1999

Attachment B
Page 13 of 13

TAMPA ELECTRIC COMPANY
1999 STUDY
COMPARISON OF EXPENSES

ACCOUNT	1/1/99 INVESTMENT (\$)	1/1/99 RESERVE (\$)	CURRENT		PRELIMINARY IMPLEMENTATION COMPANY PROPOSED/STAFF RECOMMENDED		
			RATE (%)	EXPENSES (\$)	RATE (%)	EXPENSES (\$)	IN EXPENSES (\$)
STEAM PRODUCTION							
BIG BEND STATION							
- Common -							
311400 Structures	44,074,193	14,958,049 *	2.0	881,484	2.2	969,632	88,148
312400 Boiler Plant	58,186,104	20,697,524 *	2.8	1,629,211	2.8	1,629,211	0
314400 Turbogenerators	3,298,968	1,442,615 *	1.9	62,680	1.9	62,680	0
315400 Access. Electric Equipment	13,113,091	5,997,016 *	3.4	445,845	3.6	472,071	26,226
316400 Miscellaneous	3,858,667	1,793,459 *	3.9	150,488	3.6	138,912	(11,576)
TOTAL	122,531,023	44,888,663		3,169,708		3,272,506	102,798
- Unit 1 -							
311410 Structures	7,265,039	3,925,722 *	2.5	181,626	2.4	174,361	(7,265)
312410 Boiler Plant	56,103,748	24,780,488 *	3.3	1,851,424	3.7	2,075,839	224,415
314410 Turbogenerators	23,555,741	12,164,211 *	2.9	683,116	3.1	730,228	47,112
315410 Access. Electric Equipment	8,262,811	4,378,242 *	2.9	239,622	3.1	256,147	16,525
316410 Miscellaneous	645,512	382,597 *	3.2	20,656	2.3	14,847	(5,809)
TOTAL	95,832,851	45,631,259		2,976,444		3,251,422	274,978
- Unit 2 -							
311420 Structures	6,998,280	3,422,310 *	2.5	174,957	2.3	160,960	(13,997)
312420 Boiler Plant	52,425,437	22,587,159 *	3.2	1,677,614	3.5	1,834,890	157,276
314420 Turbogenerators	25,199,498	12,066,299 *	2.9	730,785	3.0	755,985	25,200
315420 Access. Electric Equipment	7,529,510	3,452,627 *	3.1	233,415	3.0	225,885	(7,530)
316420 Miscellaneous	539,942	218,418 *	3.3	17,818	3.2	17,278	(540)
TOTAL	92,692,668	41,746,813		2,834,589		2,994,998	160,409
- Unit 3 -							
311430 Structures	15,122,534	7,209,054 *	2.2	332,696	2.2	332,696	0
312430 Boiler Plant	86,097,695	42,236,937 *	2.8	2,410,735	2.9	2,496,833	86,098
314430 Turbogenerators	28,785,848	16,724,772 *	2.4	690,860	2.6	748,432	57,572
315430 Access. Electric Equipment	18,641,408	9,082,530 *	2.9	540,601	3.1	577,884	37,283
316430 Miscellaneous	888,757	360,112 *	2.6	23,108	2.7	23,996	888
TOTAL	149,536,242	75,613,404		3,998,000		4,179,841	181,841
- Unit 4 -							
311440 Structures	62,215,337	18,519,907 *	2.0	1,244,307	2.1	1,306,522	62,215
312440 Boiler Plant	195,051,513	73,373,745 *	3.7	7,216,906	2.9	5,656,494	(1,560,412)
314440 Turbogenerators	80,700,612	27,751,101 *	2.4	1,936,815	2.5	2,017,515	80,700
315440 Access. Electric Equipment	35,892,678	13,133,423 *	2.6	933,210	2.8	1,004,995	71,785
316440 Miscellaneous	5,377,096	1,674,848 *	2.9	155,936	2.5	134,427	(21,509)
TOTAL	379,237,236	134,453,024		11,487,174		10,119,953	(1,367,221)

*Restated reserves after company proposed corrective measures

DOCKET NO. 990529-EI
DATE: JUNE 17, 1999

Attachment B
Page 14 of 21

TAMPA ELECTRIC COMPANY
1999 STUDY
COMPARISON OF EXPENSES

ACCOUNT	1/1/99 INVESTMENT (\$)	1/1/99 RESERVE (\$)	CURRENT		PRELIMINARY IMPLEMENTATION COMPANY PROPOSED/STAFF RECOMMENDED		
			RATE (%)	EXPENSES (\$)	RATE (%)	EXPENSES (\$)	IN EXPENSES (\$)
- Unit 4 FCD -							
311450 UNIT No. 4 FGD System	21,528,162	6,615,918 *	2.2	473,620	2.3	495,148	21,528
312450 UNIT No. 4 FGD System	140,129,441	50,312,667 *	2.8	3,923,624	2.7	3,783,495	(140,129)
315450 UNIT No. 4 FGD System	18,909,140	6,673,838 *	2.6	491,638	2.7	510,547	18,909
316450 UNIT No. 4 FGD System	742,530	237,559 *	3.1	23,018	2.5	18,563	(4,455)
TOTAL	181,309,274	63,839,982		4,911,900		4,807,753	(104,147)
TOTAL BIG BEND STATION	1,021,139,293	406,173,147		29,377,815		28,626,473	(751,342)
GANNON STATION							
- Common -							
311500 Structures	29,704,854	12,468,156 *	3.3	980,260	3.6	1,069,375	89,115
312500 Boiler Plant	17,755,604	6,212,043 *	3.9	692,469	4.1	727,980	35,511
314500 Turbogenerators	1,844,182	655,543 *	3.2	59,014	3.7	68,235	9,221
315500 Access. Electric Equipment	7,000,411	2,478,995 *	3.2	224,013	4.4	308,018	84,005
316500 Miscellaneous	3,228,359	1,847,731 *	4.7	151,733	4.5	145,276	(6,457)
TOTAL	59,533,409	23,662,467		2,107,489		2,318,884	211,395
- Unit 1 -							
311510 Structures	2,589,783	2,222,764 *	2.5	64,745	2.3	59,565	(5,180)
312510 Boiler Plant	9,056,559	6,667,079 *	3.6	326,036	4.5	407,545	81,509
314510 Turbogenerators	8,858,437	6,319,355 *	3.0	265,753	4.4	389,771	124,018
315510 Access. Electric Equipment	2,093,332	1,638,936 *	3.1	64,893	3.4	71,173	6,280
316510 Miscellaneous	253,316	220,774 *	2.7	6,840	2.2	5,573	(1,267)
TOTAL	22,851,427	17,068,908		728,267		933,627	205,360
- Unit 2 -							
311520 Structures	2,775,428	2,034,994 *	3.1	86,038	3.4	94,365	8,327
312520 Boiler Plant	8,316,155	5,670,739 *	4.2	349,279	5.2	432,440	83,161
314520 Turbogenerators	10,984,310	7,936,732 *	3.4	373,467	3.8	417,404	43,937
315520 Access. Electric Equipment	1,636,945	1,189,453 *	3.5	57,293	3.6	58,930	1,637
316520 Miscellaneous	90,997	79,658 *	3.1	2,821	2.2	2,002	(819)
TOTAL	23,803,836	16,911,576		868,898		1,005,141	136,243
- Unit 3 -							
311530 Structures	2,135,432	1,728,509 *	2.8	59,792	2.2	46,979	(12,813)
312530 Boiler Plant	19,140,471	11,276,691 *	3.9	746,478	4.8	918,743	172,265
314530 Turbogenerators	11,853,410	8,758,813 *	3.2	379,309	3.3	391,163	11,854
315530 Access. Electric Equipment	2,382,584	1,701,566 *	3.4	81,008	3.5	83,390	2,382
316530 Miscellaneous	88,145	74,459 *	3.2	2,821	2.4	2,115	(706)
TOTAL	35,600,042	23,540,038		1,269,408		1,442,390	172,982

*Restated reserves after company proposed corrective measures

DOCKET NO. 990529-EI
DATE: JUNE 17, 1999

Attachment B
Page 15 of 21

TAMPA ELECTRIC COMPANY
1999 STUDY
COMPARISON OF EXPENSES

ACCOUNT	1/1/99	1/1/99		CURRENT		PRELIMINARY IMPLEMENTATION		
	INVESTMENT	RESERVE		RATE	EXPENSES	RATE	EXPENSES	IN EXPENSES
	(\$)	(\$)		(%)	(\$)	(%)	(\$)	(\$)
- Unit 4 -								
311540 Structures	1,758,651	1,210,458	*	2.7	47,484	2.6	45,725	(1,759)
312540 Boiler Plant	19,587,609	9,337,672	*	3.8	744,329	4.9	959,793	215,464
314540 Turbogenerators	8,670,211	6,408,808	*	2.8	242,766	2.7	234,096	(8,670)
315540 Access. Electric Equipment	2,477,506	1,396,151	*	3.5	86,713	3.9	96,623	9,910
316540 Miscellaneous	170,625	56,570	*	2.8	4,777	5.2	8,872	4,095
TOTAL	32,664,602	18,409,659			1,126,069		1,345,109	219,040
- Unit 5 -								
311550 Structures	5,588,231	2,427,275	*	3.2	178,823	3.8	212,353	33,530
312550 Boiler Plant	30,305,480	15,033,531	*	3.8	1,151,608	4.3	1,303,136	151,528
314550 Turbogenerators	12,582,138	6,785,052	*	3.4	427,793	3.6	452,957	25,164
315550 Access. Electric Equipment	5,857,952	2,812,962	*	4.0	234,318	4.1	240,176	5,858
316550 Miscellaneous	355,544	175,817	*	3.9	13,866	3.8	13,511	(355)
TOTAL	54,689,345	27,234,637			2,006,408		2,222,133	215,725
- Unit 6 -								
311560 Structures	4,589,435	2,753,566	*	2.7	123,915	2.5	114,736	(9,179)
312560 Boiler Plant	47,129,400	22,253,720	*	3.6	1,696,658	3.9	1,838,047	141,389
314560 Turbogenerators	22,966,006	10,167,397	*	3.5	803,810	3.5	803,810	0
315560 Access. Electric Equipment	7,821,431	3,809,650	*	3.7	289,393	3.7	289,393	0
316560 Miscellaneous	292,887	176,523	*	3.3	9,665	2.8	8,201	(1,464)
TOTAL	82,799,160	39,160,856			2,923,441		3,054,187	130,746
TOTAL GANNON STATION	311,941,820	165,988,140			11,029,980		12,321,471	1,291,491
GANNON OBO								
- Common -								
311700 Structures	7,136,889	4,549,204	*	3.5	249,791	2.4	171,285	(78,506)
312700 Boiler Plant	28,087,482	17,902,172	*	3.5	983,062	2.5	702,187	(280,875)
314700 Turbogenerators	0	0	*	3.5	0	0.0	0	0
315700 Access. Electric Equipment	6,036,354	4,150,649	*	3.5	211,272	2.4	144,873	(66,399)
316700 Miscellaneous	1,575,973	1,091,007	*	3.5	55,159	2.0	31,519	(23,640)
TOTAL	42,836,698	27,693,033			1,499,284		1,049,864	(449,420)
- Unit 1 -								
311710 Structures	638,298	519,324	*	2.9	18,511	2.9	18,511	0
312710 Boiler Plant	15,301,799	12,293,448	*	2.9	443,752	2.9	443,752	0
314710 Turbogenerators	4,087	3,266	*	2.9	119	2.8	114	(5)
315710 Access. Electric Equipment	2,979,327	2,325,750	*	2.9	86,400	2.8	83,421	(2,979)
316710 Miscellaneous	101,265	80,233	*	2.9	2,937	3.0	3,038	101
TOTAL	19,024,776	15,222,020			551,719		548,836	(2,883)

*Restated reserves after company proposed corrective measures

DOCKET NO. 990529-EI
DATE: JUNE 17, 1999

Attachment B
Page 16 of 21

TAMPA ELECTRIC COMPANY
1999 STUDY
COMPARISON OF EXPENSES

ACCOUNT	1/1/99 INVESTMENT (\$)	1/1/99 RESERVE (\$)	
- Unit 2 -			
311720 Structures	2,075,349	1,615,220	*
312720 Boiler Plant	15,849,207	12,294,708	*
314720 Turbogenerators	3,657	2,825	*
315720 Access. Electric Equipment	3,234,810	2,415,237	*
316720 Miscellaneous	82,559	62,520	*
TOTAL	21,245,582	16,390,511	
- Unit 3 -			
311730 Structures	948,026	706,244	*
312730 Boiler Plant	21,066,752	15,535,442	*
314730 Turbogenerators	18,047	13,434	*
315730 Access. Electric Equipment	2,993,209	2,123,173	*
316730 Miscellaneous	175,333	125,838	*
TOTAL	25,201,367	18,504,130	
- Unit 4 -			
311740 Structures	1,694,473	1,208,737	*
312740 Boiler Plant	25,413,058	17,624,485	*
314740 Turbogenerators	3,672	2,575	*
315740 Access. Electric Equipment	4,380,914	2,880,953	*
316740 Miscellaneous	228,779	151,574	*
TOTAL	31,720,894	21,868,324	
TOTAL GANNON OBO STATION	140,029,318	99,678,018	
HOOKERS POINT STATION			
- Common -			
311600 Structures	3,936,210	3,612,152	*
312600 Boiler Plant	4,476,615	4,108,067	*
314600 Turbogenerators	840,321	771,140	*
315600 Access. Electric Equipment	2,368,512	2,173,519	*
316600 Miscellaneous	1,528,134	1,402,326	*
TOTAL	13,149,792	12,067,204	
- Unit 1 -			
311610 Structures	1,120,753	1,028,484	*
312610 Boiler Plant	3,270,355	3,001,115	*
314610 Turbogenerators	2,343,386	2,150,461	*
315610 Access. Electric Equipment	728,752	668,755	*
316610 Miscellaneous	81,996	75,245	*
TOTAL	7,545,241	6,924,061	

CURRENT	
RATE (%)	EXPENSES (\$)
3.5	72,637
3.5	554,722
3.5	128
3.5	113,218
3.5	2,890
	743,595
3.0	28,441
3.0	632,003
3.0	541
3.0	89,796
3.0	5,260
	756,041
3.1	52,529
3.1	787,805
3.1	114
3.1	135,808
3.1	7,092
	983,348
	4,533,987

PRELIMINARY IMPLEMENTATION COMPANY PROPOSED/STAFF RECOMMENDED		
RATE (%)	EXPENSES (\$)	IN EXPENSES (\$)
3.0	62,260	(10,377)
3.0	475,476	(79,246)
2.9	106	(22)
2.9	93,809	(19,409)
3.0	2,477	(413)
	634,128	(109,467)
2.8	26,545	(1,896)
2.9	610,936	(21,067)
2.8	505	(36)
2.8	83,810	(5,986)
2.9	5,085	(175)
	726,881	(29,160)
2.7	45,751	(6,778)
2.7	686,153	(101,652)
2.6	95	(19)
2.6	113,904	(21,904)
2.7	6,177	(915)
	852,080	(131,263)
	3,811,789	(722,198)
3.6	40,347	21,294
2.8	91,570	35,974
2.6	60,928	21,090
2.7	19,676	7,287
3.7	3,034	1,640
	215,555	87,285

*Restated reserves after company proposed corrective measures

DOCKET NO. 990529-EI
DATE: JUNE 17, 1999

Attachment B
Page 17 of 21

TAMPA ELECTRIC COMPANY
1999 STUDY
COMPARISON OF EXPENSES

ACCOUNT	1/1/99 INVESTMENT (\$)	1/1/99 RESERVE (\$)	CURRENT		PRELIMINARY IMPLEMENTATION COMPANY PROPOSED/STAFF RECOMMENDED		
			RATE (%)	EXPENSES (\$)	RATE (%)	EXPENSES (\$)	IN EXPENSES (\$)
- Unit 2 & 3 -							
311620 Structures	817,057	749,791 *	1.7	13,890	3.6	29,414	15,524
312620 Boiler Plant	5,997,566	5,503,802 *	1.7	101,959	2.1	125,949	23,990
314620 Turbogenerators	4,287,872	3,934,863 *	1.7	72,894	2.4	102,909	30,015
315620 Access. Electric Equipment	1,063,690	976,119 *	1.7	18,083	2.7	28,720	10,637
316620 Miscellaneous	48,673	44,666 *	1.7	827	3.1	1,509	682
TOTAL	12,214,858	11,209,241		207,653		288,501	80,848
- Unit 4 -							
311640 Structures	852,843	782,631 *	1.7	14,498	3.4	28,997	14,499
312640 Boiler Plant	2,461,918	2,259,235 •	1.7	41,853	2.6	64,010	22,157
314640 Turbogenerators	3,359,755	3,083,156 •	1.7	57,116	2.6	87,354	30,238
315640 Access. Electric Equipment	738,349	677,563 •	1.7	12,552	2.4	17,720	5,168
316640 Miscellaneous	43,354	39,784 *	1.7	737	2.7	1,171	434
TOTAL	7,456,219	6,842,368		126,756		199,252	72,496
- Unit 5 -							
311650 Structures	1,236,220	1,134,445 •	1.7	21,016	3.2	39,559	18,543
312650 Boiler Plant	5,620,601	5,157,872 *	1.7	95,550	2.2	123,653	28,103
314650 Turbogenerators	4,648,307	4,265,624 *	1.7	79,021	2.5	116,208	37,187
315650 Access. Electric Equipment	1,138,016	1,044,326 *	1.7	19,346	2.3	26,174	6,828
316650 Miscellaneous	48,228	44,257 *	1.7	820	2.1	1,013	193
TOTAL	12,691,372	11,646,525		215,753		306,607	90,854
TOTAL HOOKERS POINT STATION	53,057,481	48,689,399		901,978		1,295,230	393,252
DINNER LAKE STATION							
311110 Structures	631,359	556,549	3.4	21,466	2.2	13,890	(7,576)
312110 Boiler Plant	1,465,724	1,441,439	3.4	49,835	0.6	8,794	(41,041)
314110 Turbogenerators	1,111,909	1,060,704	3.4	37,805	1.0	11,119	(26,686)
315110 Access. Electric Equipment	378,863	350,202	3.4	12,881	1.4	5,304	(7,577)
316110 Miscellaneous	33,396	31,771	3.4	1,135	1.1	367	(768)
TOTAL DINNER LAKE STATION	3,621,251	3,440,665		123,122		39,474	(83,648)
TOTAL STEAM PRODUCTION	1,529,789,163	723,969,369		45,966,882		46,094,437	127,555
MISC. PRODUCTION							
311010 Structures & Improvements	6,938,922	3,338,719 *	3.1	215,107	3.7	256,740	41,633
TOTAL MISC. PRODUCTION	6,938,922	3,338,719		215,107		256,740	41,633

*Restated reserves after company proposed corrective measures

DOCKET NO. 990529-EI
DATE: JUNE 17, 1999

18

TAMPA ELECTRIC COMPANY
1999 STUDY
COMPARISON OF EXPENSES

ACCOUNT	1/1/99 INVESTMENT (\$)	1/1/99 RESERVE (\$)	CURRENT		PRELIMINARY IMPLEMENTATION COMPANY PROPOSED/STAFF RECOMMENDED			
			RATE (%)	EXPENSES (\$)	RATE (%)	EXPENSES (\$)	IN EXPENSES (\$)	
OTHER PRODUCTION								
BIG BEND STATION								
- Combustion Turbine 1 -								
341410 Structures	82,829	67,097	*	0.6	497	2.6	2,154	1,657
342410 Boiler Plant	113,663	95,532	*	1.0	1,137	2.7	3,069	1,932
344410 Turbogenerators	1,309,543	1,216,141	*	2.0	26,191	3.5	45,834	19,643
345410 Access. Electric Equipment	249,583	212,032	*	0.8	1,997	3.2	7,987	5,990
346410 Miscellaneous	2,642	1,931	*	(1.0)	(26)	3.0	79	105
TOTAL	1,758,260	1,592,732			29,796		59,123	29,327
- Combustion Turbine 2 & 3 -								
341420 Structures	1,611,601	1,418,379	*	3.6	58,018	3.0	48,348	(9,670)
342420 Boiler Plant	831,746	750,702	*	3.7	30,775	3.1	25,784	(4,991)
344420 Turbogenerators	15,765,826	12,959,183	*	4.0	630,633	4.9	772,525	141,892
345420 Access. Electric Equipment	2,577,578	2,008,843	*	4.6	118,569	5.0	128,879	10,310
346420 Miscellaneous	27,718	26,531	*	4.2	1,164	3.2	887	(277)
TOTAL	20,814,469	17,163,638			839,159		976,423	137,264
TOTAL BIG BEND STATION	22,572,729	18,756,370			868,955		1,035,546	166,591
GANNON STATION								
- Combustion Turbine 1 -								
341510 Structures	75,362	67,333	*	1.2	904	1.5	1,130	226
342510 Boiler Plant	132,325	133,561	*	1.3	1,720	1.2	1,588	(132)
344510 Turbogenerators	1,323,726	1,269,784	*	1.1	14,561	1.4	18,532	3,971
345510 Access. Electric Equipment	328,443	230,224	*	1.1	3,613	4.8	15,765	12,152
TOTAL GANNON STATION	1,859,856	1,700,901			20,798		37,015	16,217
PHILLIPS STATION								
341280 Structures	9,002,268	5,956,954	*	3.8	342,086	3.8	342,086	0
342280 Boiler Plant	25,456,417	16,858,397	*	3.8	967,344	3.7	941,887	(25,457)
343280 Turbogenerators	18,771,597	11,579,216	*	3.8	713,321	3.6	675,777	(37,544)
345280 Access. Electric Equipment	5,879,777	3,716,307	*	3.8	223,432	3.6	211,672	(11,760)
346280 Miscellaneous	558,220	367,462	*	3.8	21,212	3.9	21,771	559
TOTAL PHILLIPS STATION	59,668,278	38,478,337			2,267,395		2,193,193	(74,202)
POLK POWER STATION								
341810 Structures	110,711,181	8,833,321	*	4.3	4,760,581	3.1	3,432,047	(1,328,534)
342810 Boiler Plant	210,094,937	26,282,756	*	4.3	9,034,082	5.2	10,924,937	1,890,855
343810 Turbogenerators	115,388,211	13,285,492	*	4.3	4,961,693	4.5	5,192,470	230,777
345810 Access. Electric Equipment	58,586,675	5,678,323	*	4.3	2,519,227	3.9	2,284,880	(234,347)
346810 Miscellaneous	5,629,622	615,775	*	4.3	242,074	4.5	253,333	11,259
TOTAL POLK POWER STATION	500,410,627	54,695,666			21,517,657		22,087,667	570,010
TOTAL OTHER PRODUCTION	584,511,490	113,631,274			24,674,805		25,353,421	678,616
TOTAL PRODUCTION	2,121,239,575	840,939,362			70,856,794		71,704,598	847,804

*Restated reserves after company proposed corrective measures

DOCKET NO. 990529-EI
DATE: JUNE 17, 1999

Attachment B
Page 19 of 21

TAMPA ELECTRIC COMPANY
1999 STUDY
COMPARISON OF EXPENSES

ACCOUNT	1/1/99 INVESTMENT (\$)	1/1/99 RESERVE (\$)	CURRENT		PRELIMINARY IMPLEMENTATION COMPANY PROPOSED/STAFF RECOMMENDED		
			RATE (%)	EXPENSES (\$)	RATE (%)	EXPENSES (\$)	IN EXPENSES (\$)
TRANSMISSION PLANT							
350.01 Land Rights	6,480,434	1,587,210	2.2	142,570	2.2	142,570	0
352.00 Structures & Improvements	2,027,738	406,442	2.1	42,582	2.1	42,582	0
353.00 Station Equipment	119,285,989	41,374,948	2.9	3,459,294	2.2	2,624,292	(835,002)
354.00 Towers and Fixtures	4,342,275	2,738,144	2.5	108,557	2.6	112,899	4,342
355.00 Poles and Fixtures	67,102,662	20,583,333	4.6	3,086,722	3.5	2,348,593	(738,129)
356.00 Overhead Conduct. & Devices	65,545,021	22,791,466	3.4	2,228,531	3.4	2,228,531	0
356.01 Clearing Rights-of-Way	2,133,240	870,821	2.0	42,665	2.1	44,798	2,133
357.00 Underground Conduit	6,409,807	1,105,875	2.0	128,196	1.9	121,786	(6,410)
358.00 Underground Conductors & Devices	4,174,657	893,263	2.5	104,366	2.7	112,716	8,350
359.00 Roads & Trails	2,843,988	744,362	2.1	59,724	2.1	59,724	0
TOTAL TRANSMISSION PLANT	280,345,811	93,095,864		9,403,207		7,838,491	(1,564,716)
DISTRIBUTION PLANT							
361.00 Structures & Improvements	841,734	268,687	2.4	20,202	2.4	20,202	0
362.00 Station Equipment	103,108,633	38,138,860	3.4	3,505,694	2.9	2,990,150	(515,544)
364.00 Poles, Towers & Fixtures	127,345,194	43,046,450	4.0	5,093,808	4.0	5,093,808	0
365.00 Overhead Conductors & Devices	146,635,665	64,874,069	3.3	4,838,977	3.3	4,838,977	0
366.00 Underground Conduit	77,475,611	17,901,947	2.0	1,549,512	2.0	1,549,512	0
367.00 Underground Conduct. & Devices	96,933,319	26,955,152	3.0	2,908,000	3.0	2,908,000	0
368.00 Line Transformers	238,637,347	91,481,148	3.9	9,306,857	3.8	9,068,219	(238,638)
369.01 Overhead Services	47,776,292	17,657,121	4.7	2,245,486	4.3	2,054,381	(191,105)
369.02 Underground Services	51,653,502	15,145,038	3.2	1,652,912	3.3	1,704,566	51,654
370.00 Meters	41,824,152	14,129,128	5.3	2,216,680	5.4	2,258,504	41,824
373.00 Street Lights & Signal Systems	78,982,969	23,659,879	4.9	3,870,165	5.6	4,423,046	552,881
TOTAL DISTRIBUTION PLANT	1,011,214,418	353,257,479		37,208,293		36,909,365	(298,928)
GENERAL PLANT							
390.00 Structures & Improvements	68,595,561	17,163,608	3.4	2,332,249	3.4	2,332,249	0
392.01 Transportation Equip.-Automobiles	701,072	435,246	22.2	155,638	12.7	89,036	(66,602)
392.02 Transportation Equip.-Light Trucks	6,342,191	2,029,408	9.3	589,824	8.0	507,375	(82,449)
392.03 Transportation Equip.-Heavy Trucks	27,092,981	11,671,850	4.1	1,110,812	4.1	1,110,812	0
393.01 Stores Equipment	566,333	344,051	2.5	14,158	0.0	31,755	17,597
394.01 Tools, Shop & Garage Equip.	728,812	495,072	5.2	37,898	0.0	33,391	(4,507)
395.01 Laboratory Equipment	1,198,928	675,962	3.0	35,968	0.0	74,709	38,741
396.00 Power Operated Equipment	1,066,313	600,590	3.8	40,520	0.0	46,572	6,052
397.25 Communication Equipment - Fixed	8,607,246	4,196,041	6.3	542,256	5.3	456,184	(86,072)
SUBTOTAL	114,899,437	37,611,828		4,859,323		4,682,083	(177,240)

*Restated reserves after company proposed corrective measures

DOCKET NO. 990529-EI
DATE: JUNE 17, 1999

Attachment B
20 of 21

TAMPA ELECTRIC COMPANY
1999 STUDY
COMPARISON OF EXPENSES

ACCOUNT	1/1/99 INVESTMENT (\$)	1/1/99 RESERVE (\$)
GENERAL PLANT - AMORTIZED		
391.01 Office Furniture & Equipment	6,747,115	2,756,002
391.02 Office Equipment - Workstation	32,753,163	12,904,409
391.04 Computer Equipment - Mainframe	1,069,698	51,367
393.00 Stores Equipment - Portable	6,310	(8,306)
394.00 Tools, Shop, & Garage Equip.	3,806,209	1,572,888
395.00 Laboratory Equipment	855,261	373,090
397.00 Communication Equipment	58,907,987	27,297,961
398.00 Miscellaneous Equipment	246,466	116,038
SUBTOTAL	104,392,209	45,063,449
Total General Property	219,291,646	82,675,277
T.D. & G. TOTAL	1,510,851,875	529,028,620
RECOVERY SCHEDULE		
397.01 Energy Management System	33,144,637	26,703,342
GRAND TOTAL	3,665,236,087	1,396,671,324

CURRENT	
RATE (%)	EXPENSES (\$)
7 Yr. Amort	963,874
3 Yr. Amort	6,550,633
5 Yr. Amort	213,940
7 Yr. Amort	901
7 Yr. Amort	543,744
7 Yr. Amort	122,180
7 Yr. Amort	4,125,802
7 Yr. Amort	35,209
	12,556,283
	17,415,606
	64,027,106
9.4	4,115,596
	138,224,837

PRELIMINARY IMPLEMENTATION COMPANY PROPOSED / STAFF RECOMMENDED		
RATE (%)	EXPENSES (\$)	IN EXPENSES (\$)
7 Yr. Amort	963,874	0
3 Yr. Amort	6,616,252	65,619
5 Yr. Amort	213,940	0
7 Yr. Amort	901	0
7 Yr. Amort	543,744	0
7 Yr. Amort	122,180	0
7 Yr. Amort	4,515,718	389,916
7 Yr. Amort	35,209	0
	13,011,818	455,535
	17,693,901	278,295
	62,441,757	(1,585,349)
2 Yr. Recov.	3,220,648	(894,948)
	137,368,041	(856,796)

* Restated reserves after company proposed corrective measures

DOCKET NO. 990529-EI
DATE: JUNE 17, 1999

TAMPA ELECTRIC COMPANY
FOSSIL DISMANTLEMENT
PRELIMINARY IMPLEMENTATION

DOCKET NO. 990529-EI
DATE: JUNE 17, 1999

22

	CURRENT ACCRUAL (\$)	COMPANY PROPOSED WEFA + 10% ACCRUAL (\$)	CHANGE IN ACCRUAL (\$)	STAFF RECOMMENDED DRI + 20% ACCRUAL (\$)	CHANGE IN ACCRUAL (\$)
Big Bend Common	533,188	342,144	(191,044)	424,063	(109,125)
Big Bend Unit 1	906,800	576,922	(329,878)	762,542	(144,258)
Big Bend Unit 2	606,322	416,877	(189,445)	541,253	(65,069)
Big Bend Unit 3	543,937	371,375	(172,562)	473,753	(70,184)
Big Bend Unit 4	1,019,485	677,126	(342,359)	858,370	(161,115)
Big Bend Unit 4 FGD	449,632	256,558	(193,074)	327,328	(122,304)
Gannon Common	362,504	356,523	(5,981)	373,465	10,961
Gannon Unit 1	812,947	434,170	(378,777)	461,813	(351,134)
Gannon Unit 2	637,700	338,925	(298,775)	360,847	(276,853)
Gannon Unit 3	628,587	353,202	(275,385)	375,162	(253,425)
Gannon Unit 4	535,371	315,989	(219,382)	335,115	(200,256)
Gannon Unit 5	496,041	299,609	(196,432)	317,533	(178,508)
Gannon Unit 6	488,561	304,912	(183,649)	322,652	(165,909)
Hookers Point	570,969	(97,251)	(668,220)	5,760	(565,209)
Dinner Lake	41,982	62,447	20,465	66,986	25,004
Big Bend CT 1, 2 & 3	26,622	125,646	99,024	133,623	107,001
Gannon CT 1	5,465	22,549	17,084	24,003	18,538
Phillips Station	103,923	138,891	34,968	145,101	41,178
Polk Unit 1	1,348,764	999,361	(349,403)	1,222,134	(126,630)
TOTAL	<u>10,118,800</u>	<u>6,295,975</u>	<u>(3,822,825)</u>	<u>7,531,503</u>	<u>(2,587,297)</u>

Attachment C
Page 1 of 1