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August 18, 2000

HAND DELIVERED

ORIGINAL
RECORDED AND
REPORTING
08 AUG 18 PM 3:20
RECEIVED-FPSC

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

Re: Environmental Cost Recovery Clause
FPSC Docket No. 000007-EI

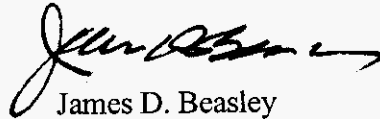
Dear Ms. Bayo:

Enclosed for filing on behalf of Tampa Electric Company are the original and ten (10) copies of Prepared Direct Testimony and Exhibit (KOZ-1) identified as Environmental Cost Recovery Commission Forms for the period January 2000 through December 2000, containing Schedules 42-1E through 42-8E.

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

Thank you for your assistance in connection with this matter.


Sincerely,


James D. Beasley

JDB/pp
Handwritten
Enclosures


cc: All Parties of Record

RECEIVED & FILED


FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

10159 AUG 18 8

FPSC-RECORDS/REPORTING

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibit (KOZ-1), filed on behalf of Tampa Electric Company, has been furnished by U. S. Mail or hand delivery (*) on this 18th day of August 2000 to the following:

Ms. Marlene Stern*
Staff Counsel
Division of Legal Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
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Tallahassee, FL 32399-0850

Mr. John Roger Howe
Office of Public Counsel
111 West Madison Street – Suite 812
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ATTORNEY

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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 ("Tampa Electric" or "Company") in the position of Manager, Energy Issues in the Regulatory Affairs Department.

Q. Please provide a brief outline of your 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

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1 to wastewater treatment and disposal. In 1995, I
2 transferred to Tampa Electric's Energy Supply Department
3 and assumed the duties of the plant chemical engineer at
4 the F. J. Gannon Station. In 1997, I was promoted to
5 Manager, Energy Issues in the Electric Regulatory Affairs
6 Department. My present responsibilities include the area
7 of environmental cost recovery filings, energy issues and
8 rate design.

9
10 Q. What is the purpose of your testimony in this proceeding?

11
12 A. The purpose of my testimony is to present, for Commission
13 review and approval, the calculation of the January 2000
14 through December 2000 true-up amount to be
15 refunded/(recovered) in the projection period January
16 2001 through December 2001. My testimony addresses the
17 recovery of capital and operating and maintenance ("O&M")
18 costs associated with environmental compliance activities
19 for the year 2000, based on seven months of actual data
20 and five months of estimated data. This information will
21 be used to determine the environmental cost recovery
22 factors for the year 2001.

23
24 Q. Have you prepared an exhibit that shows the determination

1 of the recoverable environmental costs for the period
2 January 1, 2000 through December 31, 2000?

3
4 A. Yes. Exhibit No. ____ (KOZ-1), containing one document,
5 was prepared under my direction and supervision. It
6 includes Forms 42-1E through 42-8E which show the current
7 period true-up amount to be used in calculating the cost
8 recovery factors for 2001.

9
10 Q. What has Tampa Electric calculated as the estimated true-
11 up for the current period to be applied in the January
12 2001 through December 2001 ECRC factors?

13
14 A. The estimated true-up applicable for the current period,
15 January 2000 through December 2000 is an under-recovery
16 of \$1,662,657. A detailed calculation supporting the
17 estimated true-up is shown on Forms 42-1E through 42-8E
18 of my exhibit.

19
20 Q. Is Tampa Electric including costs in this ECRC true-up
21 filing for any environmental projects that were not
22 anticipated and included in its 2000 factors?

23
24 A. Yes. Tampa Electric is seeking recovery for capital and
25 O&M costs associated with the Florida Department of

1 Environmental Protection Consent Final Judgement
2 ("CFJ") and the United States Environmental Protection
3 Agency ("EPA") Consent Decree ("Orders"). The Consent
4 Decree projects included in the re-projected true-up
5 amount for calendar year 2000 include the Big Bend Units
6 1, 2, and 3 Flue Gas Desulfurization (FGD) Optimization
7 and Utilization Program, the Big Bend Station Particulate
8 Matter ("PM") Minimization and Monitoring Program and the
9 Reduction of Nitrogen Oxide Emissions ("NO_x") Program.

10
11 On June 2, 2000 Tampa Electric filed a petition for
12 approval of cost recovery for the Big Bend Units 1, 2 and
13 3 FGD System Optimization and Utilization Program which
14 has been assigned Docket No. 000685-EI. The Florida
15 Public Service Commission ("Commission") staff
16 recommendation for this project is due on August 17,
17 2000, and consideration of this recommendation is
18 scheduled for the Commission's August 29, 2000 Agenda
19 Conference. The final order in this docket is scheduled
20 to be issued September 18, 2000. On August 18, 2000
21 Tampa Electric filed a petition for approval of cost
22 recovery for the Big Bend PM Minimization and Monitoring
23 Program and the Reduction of NO_x Emissions Program. This
24 petition has not yet been assigned to a docket.
25

1 Tampa Electric has included costs associated with these
2 projects in this re-projected true-up filing for calendar
3 year 2000. Capital and O&M expenditures for these
4 environmental compliance projects will continue through
5 2001. Recoverable O&M costs for 2000 resulting from
6 implementation of projects required to comply with the
7 Orders are shown on Form 42-5E. The capital costs for
8 these projects are summarized on Form 42-7E for 2000.

9
10 Q. How did the actual/estimated project expenditures for
11 January 2000 through December 2000 period compare with
12 the company's original projection?

13
14 A. As shown on Form 42-4E, total O&M activities were
15 \$350,180 or 7.1 percent higher than projected costs.
16 Total capital expenditures itemized on Form 42-6E, were
17 \$305,539 or 1.9 percent lower than originally projected.
18 Detailed explanations of material variances will be
19 provided in the projection filing for 2001 ECRC factors.

20
21 Q. Are any other capital project costs included in the re-
22 projected true-up amount for calendar year 2000?

23
24 A. Yes. In addition to the Big Bend Units 1, 2, and 3 Flue
25 Gas Desulfurization (FGD) Optimization and Utilization,

1 the Big Bend PM Minimization and Monitoring Program and
2 the Big Bend Reduction of NO_x Emissions Program, Tampa
3 Electric has included 15 previously approved capital
4 projects in the calculation of the true-up amount for
5 January 2000 through December 2000.

6
7 Q. Are any other O&M project costs included in the re-
8 projected true-up amount for calendar year 2000?

9
10 A. Yes. In addition to the Big Bend Units 1, 2, and 3 Flue
11 Gas Desulfurization (FGD) Optimization and Utilization
12 Program and the Big Bend PM Minimization and Monitoring
13 Program, Tampa Electric has included six previously
14 approved O&M projects in the calculation of the true-up
15 amount for January 2000 through December 2000.

16
17 Q. Does this conclude your testimony?

18
19 A. Yes, it does.
20
21
22
23
24
25

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: AUGUST 18, 2000

**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

JANUARY 2000 THROUGH DECEMBER 2000

42-1E THROUGH 42-8E

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: AUGUST 18, 2000

INDEX

**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

JANUARY 2000 THROUGH DECEMBER 2000

42-1E THROUGH 42-8E

<u>DOCUMENT NO.</u>	<u>TITLE</u>	<u>PAGE</u>
1	Form 42-1E	1
2	Form 42-2E	2
3	Form 42-3E	3
4	Form 42-4E	4
5	Form 42-5E	5
6	Form 42-6E	6
7	Form 42-7E	7
8	Form 42-8E	8

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current (Actual/Estimated) Period True-Up
January 2000 to December 2000

Form 42 - 1E

(in Dollars)

Jan-00 - Dec-00

Line

Period
Amount

1. Over/(Under) Recovery for the current period (Form 42-2E, Line 5)	(\$1,526,080)
2. Interest Provision (Form 42-2E, Line 6)	(136,577)
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 2000 to December 2000 (Lines 1 + 2 + 3)	<u>(\$1,662,657)</u>

EXHIBIT NO. _____
 DOCKET NO. 000007-EI
 TAMPA ELECTRIC COMPANY
 (K0Z-1)
 DOCUMENT NO. 1
 PAGE 1 OF 1
 FORM 42-1E
 FILED: AUGUST 18, 2000

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Actual/Estimated Period True-Up Amount
 January 2000 to December 2000

Current Period True-Up Amount
 (in Dollars)

Line	Jan-00 - Dec-00												
	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$1,860,983	\$1,815,601	\$1,619,961	\$1,735,472	\$1,920,601	\$2,303,349	\$2,198,611	\$2,238,759	\$2,315,996	\$2,083,565	\$1,826,737	\$1,843,581	\$23,763,216
2. True-Up Provision	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(3,336,936)
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	1,582,905	1,537,523	1,341,883	1,457,394	1,642,523	2,025,271	1,920,533	1,960,681	2,037,918	1,805,487	1,548,659	1,565,503	20,426,280
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5E, Line 9)	337,588	269,421	636,942	818,241	517,551	446,553	371,929	624,651	557,315	612,278	693,524	596,296	6,482,289
b. Capital Investment Projects (Form 42-7E, Line 9)	1,260,721	1,257,467	1,262,738	1,264,971	1,253,428	1,258,794	1,257,349	1,293,930	1,322,918	1,332,268	1,346,627	1,358,860	15,470,071
c. Total Jurisdictional ECRC Costs	1,598,309	1,526,888	1,899,680	2,083,212	1,770,979	1,705,347	1,629,278	1,918,581	1,880,233	1,944,546	2,040,151	1,955,156	21,952,360
5. Over/Under Recovery (Line 3 - Line 4c)	(15,404)	10,635	(557,797)	(625,818)	(128,456)	319,924	291,255	42,100	157,685	(139,059)	(491,492)	(389,653)	(1,526,080)
6. Interest Provision (Form 42-3E, Line 10)	(13,925)	(12,895)	(13,257)	(15,326)	(16,565)	(15,137)	(11,956)	(9,685)	(7,771)	(6,211)	(6,453)	(7,396)	(136,577)
7. Beginning Balance True-Up & Interest Provision	(3,336,936)	(3,088,187)	(2,812,369)	(3,105,345)	(3,468,411)	(3,335,354)	(2,752,488)	(2,195,111)	(1,884,619)	(1,456,627)	(1,323,819)	(1,543,686)	(3,336,936)
a. Deferred True-Up from January to December 1999 (Order No. PSC-xx-xxxx-POF-EI)	274,104	274,104	274,104	274,104	274,104	274,104	274,104	274,104	274,104	274,104	274,104	274,104	274,104
8. True-Up Collected/(Refunded) (see Line 2)	278,078	278,078	278,078	278,078	278,078	278,078	278,078	278,078	278,078	278,078	278,078	278,078	3,336,936
9. End of Period Total True-Up (Lines 5 + 6 + 7 + 7a + 8)	(2,814,083)	(2,538,265)	(2,831,241)	(3,194,307)	(3,061,250)	(2,478,384)	(1,921,007)	(1,610,515)	(1,182,523)	(1,049,715)	(1,269,582)	(1,388,553)	(1,388,553)
10. Adjustment to Period True-Up Including Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
11. End of Period Total Net True-Up (Lines 9 + 10)	(\$2,814,083)	(\$2,538,265)	(\$2,831,241)	(\$3,194,307)	(\$3,061,250)	(\$2,478,384)	(\$1,921,007)	(\$1,610,515)	(\$1,182,523)	(\$1,049,715)	(\$1,269,582)	(\$1,388,553)	(\$1,388,553)

Notes:

EXHIBIT NO. _____
 DOCKET NO. 000007-EI
 TAMPA ELECTRIC COMPANY
 (K02-1)
 DOCUMENT NO. 2
 PAGE 1 OF 1
 FORM 42-2E
 FILED: AUGUST 18, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Period True-Up
January 2000 to December 2000

Interest Provision
(in Dollars)

Line	Jan-00 - Dec-00												
	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	End of Period Total
1. Beginning Balance True-Up Amount (Form 42-2E, Line 7 +7a + 10)	(\$3,062,832)	(\$2,814,083)	(\$2,538,265)	(\$2,831,241)	(\$3,194,307)	(\$3,061,250)	(\$2,478,384)	(\$1,921,007)	(\$1,610,515)	(\$1,182,523)	(\$1,049,715)	(\$1,269,582)	
2. Ending True-Up Amount Before Interest	(2,800,158)	(2,525,370)	(2,817,984)	(3,178,981)	(3,044,685)	(2,463,247)	(1,909,051)	(1,600,830)	(1,174,752)	(1,043,504)	(1,263,129)	(1,381,157)	
3. Total of Beginning & Ending True-Up (Lines 1 & 2)	(5,862,990)	(5,339,453)	(5,356,249)	(6,010,221)	(6,238,991)	(5,524,497)	(4,387,436)	(3,521,837)	(2,785,266)	(2,226,027)	(2,312,844)	(2,650,738)	
4. Average True-Up Amount (Line 3 x 1/2)	(2,931,495)	(2,669,727)	(2,678,125)	(3,005,111)	(3,119,496)	(2,762,249)	(2,193,718)	(1,760,919)	(1,392,633)	(1,113,014)	(1,156,422)	(1,325,369)	
5. Interest Rate (First Day of Reporting Business Month)	5.60%	5.80%	5.80%	6.07%	6.18%	6.57%	6.58%	6.50%	6.70%	6.70%	6.70%	6.70%	
6. Interest Rate (First Day of Subsequent Business Month)	5.80%	5.80%	6.07%	6.18%	6.57%	6.58%	6.50%	6.70%	6.70%	6.70%	6.70%	6.70%	
7. Total of Beginning & Ending Interest Rates (Lines 5 & 6)	11.40%	11.60%	11.87%	12.25%	12.75%	13.15%	13.08%	13.20%	13.40%	13.40%	13.40%	13.40%	
8. Average Interest Rate (Line 7 x 1/2)	5.700%	5.800%	5.935%	6.125%	6.375%	6.575%	6.540%	6.600%	6.700%	6.700%	6.700%	6.700%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.475%	0.483%	0.495%	0.510%	0.531%	0.548%	0.545%	0.550%	0.558%	0.558%	0.558%	0.558%	
10. Interest Provision for the Month (Line 4 x Line 9)	(\$13,925)	(\$12,895)	(\$13,257)	(\$15,326)	(\$16,565)	(\$15,137)	(\$11,956)	(\$9,685)	(\$7,771)	(\$6,211)	(\$6,453)	(\$7,396)	(\$136,577)

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EXHIBIT NO. _____
 DOCKET NO. 000007-EI
 TAMPA ELECTRIC COMPANY
 (K02-1)
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 PAGE 1 OF 1
 FORM 42-3E
 FILED: AUGUST 18, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2000 to December 2000

Variance Report of O & M Activities
(In Dollars)

Line No.	(1) Actual/ Estimated	(2) Original Projection	(3) Variance Amount	(4) Percent
1. Description of Investment Projects				
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$1,146,952	\$2,074,939	(\$927,987)	-44.7%
1b Big Bend Units 1 and 2 Flue Gas Conditioning	21,006	18,000	3,006	16.7%
1c SO2 Emissions Allowances	632,593	(714,142)	1,346,735	-188.6%
1d ESP Study	21	0	21	0.0%
1e 114 Mercury Testing	5,367	12,820	(7,453)	-58.1%
1f Big Bend Units 1 & 2 FGD	3,420,330	3,475,272	(54,942)	-1.6%
1g Big Bend FGD Optimization and Utilization	1,346,038	N/A	N/A	N/A
1h Big Bend PM Minimization and Monitoring	215,000	N/A	N/A	N/A
1j NPDES Annual Surveillance Fees	39,100	48,300	(9,200)	-19.0%
2. Total Investment Projects - Recoverable Costs	\$6,826,407	\$4,915,189	\$350,180	7.1%
3. Recoverable Costs Allocated to Energy	\$6,787,307	\$4,866,889	\$359,380	7.4%
4. Recoverable Costs Allocated to Demand	\$39,100	\$48,300	(\$9,200)	-19.0%

Notes:

Column (1) is the End of Period Totals on Form 42-5E (January 2000 through December 2000)

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

Order No. PSC-98-1224-FOF-EI, Order No. PSC-98-1764-FOF-EI, and Order No. PSC-99-2513-FOF-EI.

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

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

0004

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
DOCUMENT NO. 4
PAGE 1 OF 1
FORM 42-4E
FILED: AUGUST 18, 2000

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2000 to December 2000

O&M Activities
 (in Dollars)

Line	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	Jan-00 - Dec-00	
													End of Period Total	Method of Classification Demand Energy
1. Description of O&M Activities														
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$94,982	\$82,104	\$25,291	\$4,312	\$62,123	\$67,821	\$79,556	\$136,928	\$155,077	\$152,191	\$148,199	\$138,368	\$1,146,952	\$1,146,952
1b Big Bend Units 1 and 2 Flue Gas Conditioning	64	974	5,061	0	4,754	2,653	\$0	1,500	1,500	1,500	1,500	1,500	\$21,006	21,006
1c SO2 Emissions Allowances	47,776	51,638	61,405	98,435	108,193	58,084	70,091	49,340	31,314	19,557	12,380	24,381	632,593	632,593
1d ESP Study	0	21	0	0	0	0	0	0	0	0	0	0	21	21
1e 114 Mercury Testing	1,085	1,405	2,608	269	0	0	0	0	0	0	0	0	5,367	5,367
1f Big Bend Units 1 & 2 FGD (Less Gypsum Revenues)	171,106	141,262	238,648	289,310	272,272	302,522	197,214	\$418,200	\$339,758	\$356,800	\$347,842	\$345,396	3,420,330	3,420,330
1g Big Bend FGD Optimization and Utilization	0	0	334,818	467,722	107,851	53,205	59,908	16,759	19,516	82,867	117,863	85,529	1,346,038	1,346,038
1h Big Bend PM Minimization and Monitoring	0	0	0	0	0	0	44,000	37,000	26,000	90,000	18,000	0	215,000	215,000
1i Big Bend 1-3 Early NOx Reduction	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1j NPDES Annual Surveillance Fees	39,100	0	0	0	0	0	0	0	0	0	0	0	39,100	39,100
2. Total of O&M Activities	354,113	277,404	667,831	860,048	555,193	484,285	406,769	666,727	584,165	638,915	717,784	613,174	6,826,407	6,826,407
3. Recoverable Costs Allocated to Energy	315,013	277,404	667,831	860,048	555,193	484,285	406,769	666,727	584,165	638,915	717,784	613,174	6,787,307	6,787,307
4. Recoverable Costs Allocated to Demand	39,100	0	0	0	0	0	0	0	0	0	0	0	39,100	39,100
5. Retail Energy Jurisdictional Factor	0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740		
6. Retail Demand Jurisdictional Factor	0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400		
7. Jurisdictional Energy Recoverable Costs (A)	302,262	269,421	636,942	818,241	517,551	446,553	371,929	624,651	557,315	612,278	693,524	596,296	6,446,963	6,446,963
8. Jurisdictional Demand Recoverable Costs (B)	35,326	0	0	0	0	0	0	0	0	0	0	0	35,326	35,326
9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$337,588	\$269,421	\$636,942	\$818,241	\$517,551	\$446,553	\$371,929	\$624,651	\$557,315	\$612,278	\$693,524	\$596,296	\$6,482,289	\$6,482,289

0005

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

EXHIBIT NO. _____
 DOCKET NO. 000007-EI
 TAMPA ELECTRIC COMPANY
 (K02-1)
 DOCUMENT NO. 5
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 FORM 42-5E
 FILED: AUGUST 18, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2000 to December 2000

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

Line No.	(1) Actual/ Estimated	(2) Original Projection	(3) Variance Amount	(4) Percent
1. Description of Investment Projects				
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$1,063,822	\$1,063,822	\$0	0.0%
1b Big Bend Units 1 and 2 Flue Gas Conditioning	647,491	647,491	0	0.0%
1c Big Bend Unit 4 Continuous Emissions Monitors	109,490	109,490	0	0.0%
1d Gannon Ignition Oil Tank	55,160	55,160	0	0.0%
1e Big Bend Fuel Oil Tank #1 Upgrade	69,462	69,325	137	0.2%
1f Big Bend Fuel Oil Tank #2 Upgrade	114,254	114,138	116	0.1%
1g Phillips Upgrade Tank #1 for FDEP	8,378	8,378	0	0.0%
1h Phillips Upgrade Tank #4 for FDEP	13,182	13,182	0	0.0%
1i Gannon Unit 5 Classifier Replacement	200,122	200,122	0	0.0%
1j Gannon Unit 6 Classifier Replacement	212,686	211,627	1,059	0.5%
1k Big Bend Unit 1 Classifier Replacement	190,527	190,527	0	0.0%
1l Big Bend Unit 2 Classifier Replacement	137,633	137,633	0	0.0%
1m Gannon Coal Crusher (NOx Control)	798,015	795,302	2,713	0.3%
1n Big Bend Units 1 & 2 FGD	12,530,600	12,841,731	(311,131)	-2.4%
1o Big Bend 114 Mercury Testing Platform	16,107	14,540	1,567	10.8%
1p Big Bend FGD Optimization and Utilization	134,173	N/A	N/A	N/A
1q Big Bend PM Minimization and Monitoring	4,769	N/A	N/A	N/A
1r Big Bend 1-3 Early NOx Reduction	1,602	N/A	N/A	N/A
2. Total Investment Projects - Recoverable Costs	\$16,307,473	\$16,472,468	(\$305,539)	-1.9%
3. Recoverable Costs Allocated to Energy	16,047,037	16,212,285	(\$305,792)	-1.9%
4. Recoverable Costs Allocated to Demand	\$260,436	\$260,183	\$253	0.1%

Notes:

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

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

Order No. PSC-98-1224-FOF-EI, Order No. PSC-98-1764-FOF-EI, and Order No. PSC-99-2513-FOF-EI.

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

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

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EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
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FORM 42-6E
FILED: AUGUST 18, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2000 to December 2000

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	Jan-00 - Dec-00		
													End of Period Total	Method of Classification	
														Demand	Energy
1. Description of Investment Projects (A)															
1a Big Bend Unit 3 Flue Gas Desulfurization Integrat	\$89,714	\$89,521	\$89,329	\$89,135	\$88,942	\$88,748	\$88,555	\$88,362	\$88,169	\$87,976	\$87,782	\$87,589	\$1,063,822		\$1,063,822
1b Big Bend Units 1 and 2 Flue Gas Conditioning	54,762	54,616	54,470	54,323	54,177	54,031	53,885	53,738	53,592	53,445	53,299	53,153	647,491		647,491
1c Big Bend Unit 4 Continuous Emissions Monitors	9,232	9,213	9,193	9,173	9,153	9,134	9,114	9,095	9,075	9,056	9,036	9,016	109,490		109,490
1d Gannon Ignition Oil Tank	4,704	4,685	4,665	4,645	4,626	4,607	4,587	4,567	4,547	4,529	4,509	4,489	55,160	\$55,160	
1e Big Bend Fuel Oil Tank #1 Upgrade	5,851	5,839	5,828	5,817	5,806	5,794	5,782	5,772	5,760	5,749	5,737	5,727	69,462		69,462
1f Big Bend Fuel Oil Tank #2 Upgrade	9,623	9,604	9,586	9,568	9,549	9,531	9,512	9,494	9,475	9,456	9,437	9,419	114,254		114,254
1g Phillips Upgrade Tank #1 for FDEP	708	705	704	702	701	699	697	696	694	692	691	689	8,378		8,378
1h Phillips Upgrade Tank #4 for FDEP	1,113	1,110	1,108	1,105	1,102	1,100	1,097	1,095	1,092	1,089	1,087	1,084	13,182		13,182
1i Gannon Unit 5 Classifier Replacement	16,936	16,890	16,842	16,795	16,747	16,701	16,653	16,606	16,559	16,511	16,465	16,417	200,122		200,122
1j Gannon Unit 6 Classifier Replacement	17,960	17,919	17,875	17,832	17,788	17,746	17,702	17,659	17,616	17,573	17,529	17,487	212,686		212,686
1k Big Bend Unit 1 Classifier Replacement	16,079	16,042	16,006	15,969	15,932	15,896	15,859	15,822	15,786	15,749	15,712	15,675	190,527		190,527
1l Big Bend Unit 2 Classifier Replacement	11,605	11,581	11,556	11,531	11,506	11,482	11,457	11,432	11,408	11,383	11,358	11,334	137,633		137,633
1m Gannon Coal Crusher (NOx Control)	67,446	67,281	67,108	66,935	66,762	66,589	66,416	66,242	66,069	65,896	65,722	65,549	798,015		798,015
1n Big Bend Units 1 & 2 FGD	1,008,306	989,901	1,019,569	1,024,738	1,038,704	1,059,059	1,066,419	1,067,236	1,067,183	1,065,409	1,063,273	1,060,803	12,530,600		12,530,600
1o Big Bend 114 Mercury Testing Platform	1,150	1,241	1,338	1,378	1,381	1,381	1,378	1,376	1,374	1,372	1,370	1,368	16,107		16,107
1p Big Bend FGD Optimization and Utilization	0	0	56	960	2,192	2,842	6,161	12,259	18,342	24,409	30,459	36,493	134,173		134,173
1q Big Bend PM Minimization and Monitoring	0	0	0	0	0	0	0	194	582	825	1,340	1,828	4,769		4,769
1r Big Bend NOx Emissions Reduction	0	0	0	0	0	0	0	24	98	218	388	874	1,602		1,602
Total Investment Projects - Recoverable Costs	1,315,189	1,296,148	1,325,233	1,330,606	1,345,068	1,365,340	1,375,274	1,381,669	1,387,421	1,391,337	1,395,194	1,398,994	16,307,473	260,436	\$16,047,037
3. Recoverable Costs Allocated to Energy	1,293,190	1,274,205	1,303,342	1,308,769	1,323,284	1,343,609	1,353,599	1,360,045	1,365,853	1,369,822	1,373,733	1,377,586	\$16,047,037		
4. Recoverable Costs Allocated to Demand	21,999	21,943	21,891	21,837	21,784	21,731	21,675	21,624	21,568	21,515	21,461	21,408	260,436		
5. Retail Energy Jurisdictional Factor	0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740			
6. Retail Demand Jurisdictional Factor	0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400			
7. Jurisdictional Energy Recoverable Costs (B)	1,240,844	1,237,538	1,243,059	1,245,149	1,233,564	1,238,923	1,237,664	1,274,215	1,303,073	1,312,713	1,327,303	1,339,667	15,233,712		
8. Jurisdictional Demand Recoverable Costs (C)	19,877	19,929	19,679	19,822	19,864	19,871	19,685	19,715	19,846	19,555	19,323	19,193	236,359		
9. Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$1,260,721	\$1,257,467	\$1,262,738	\$1,264,971	\$1,253,428	\$1,258,794	\$1,257,349	\$1,293,930	\$1,322,918	\$1,332,268	\$1,346,627	\$1,358,860	\$15,470,071		

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

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 TAMPA ELECTRIC COMPANY
 (K02-1)
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 FORM 42-7E
 FILED: AUGUST 18, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
January 2000 to December 2000

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658
3.	Less: Accumulated Depreciation	(1,036,005)	(1,055,918)	(1,075,831)	(1,095,744)	(1,115,657)	(1,135,570)	(1,155,483)	(1,175,396)	(1,195,309)	(1,215,222)	(1,235,135)	(1,255,048)	(1,274,961)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$7,203,653	7,183,740	7,163,827	7,143,914	7,124,001	7,104,088	7,084,175	7,064,262	7,044,349	7,024,436	7,004,523	6,984,610	6,964,697	
6.	Average Net Investment		7,193,697	7,173,784	7,153,871	7,133,958	7,114,045	7,094,132	7,074,219	7,054,306	7,034,393	7,014,480	6,994,567	6,974,654	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		52,896	52,750	52,604	52,457	52,311	52,164	52,018	51,871	51,725	51,579	51,432	51,286	\$625,093
b.	Debt Component (Line 6 x 2.82% x 1/12)		16,905	16,858	16,812	16,765	16,718	16,671	16,624	16,578	16,531	16,484	16,437	16,390	199,773
8.	Investment Expenses														
a.	Depreciation		\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	238,956
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		89,714	89,521	89,329	89,135	88,942	88,748	88,555	88,362	88,169	87,976	87,782	87,589	1,063,822
a.	Recoverable Costs Allocated to Energy		89,714	89,521	89,329	89,135	88,942	88,748	88,555	88,362	88,169	87,976	87,782	87,589	1,063,822
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11.	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12.	Retail Energy-Related Recoverable Costs (B)		86,083	86,945	85,197	84,802	82,912	81,833	80,970	82,786	84,116	84,308	84,815	85,178	1,009,945
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$86,083	\$86,945	\$85,197	\$84,802	\$82,912	\$81,833	\$80,970	\$82,786	\$84,116	\$84,308	\$84,815	\$85,178	\$1,009,945

Notes:

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

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 DOCKET NO. 000007-EI
 TAMPA ELECTRIC COMPAN
 (KOZ-1)
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
January 2000 to December 2000

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734
3.	Less: Accumulated Depreciation	(920,666)	(935,747)	(950,828)	(965,909)	(980,990)	(996,071)	(1,011,152)	(1,026,233)	(1,041,314)	(1,056,395)	(1,071,476)	(1,086,557)	(1,101,638)	(1,101,638)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$4,097,068	4,081,987	4,066,906	4,051,825	4,036,744	4,021,663	4,006,582	3,991,501	3,976,420	3,961,339	3,946,258	3,931,177	3,916,096	
6.	Average Net Investment		4,089,528	4,074,447	4,059,366	4,044,285	4,029,204	4,014,123	3,999,042	3,983,961	3,968,880	3,953,799	3,938,718	3,923,637	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		30,071	29,960	29,849	29,738	29,627	29,517	29,406	29,295	29,184	29,073	28,962	28,851	\$353,533
b.	Debt Component (Line 6 x 2.82% x 1/12)		9,610	9,575	9,540	9,504	9,469	9,433	9,398	9,362	9,327	9,291	9,256	9,221	112,986
8.	Investment Expenses														
a.	Depreciation		15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	180,972
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		54,762	54,616	54,470	54,323	54,177	54,031	53,885	53,738	53,592	53,445	53,299	53,153	647,491
a.	Recoverable Costs Allocated to Energy		54,762	54,616	54,470	54,323	54,177	54,031	53,885	53,738	53,592	53,445	53,299	53,153	647,491
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11.	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12.	Retail Energy-Related Recoverable Costs (B)		52,545	53,044	51,951	51,682	50,504	49,821	49,270	50,347	51,129	51,217	51,498	51,690	614,698
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$52,545	\$53,044	\$51,951	\$51,682	\$50,504	\$49,821	\$49,270	\$50,347	\$51,129	\$51,217	\$51,498	\$51,690	\$614,698

Notes:

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

EXHIBIT NO. _____
 DOCKET NO. 000007-1E1
 TAMPA ELECTRIC COMPANY
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6000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
January 2000 to December 2000

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	
3.	Less: Accumulated Depreciation	(122,033)	(124,054)	(126,073)	(128,096)	(130,117)	(132,138)	(134,159)	(136,180)	(138,201)	(140,222)	(142,243)	(144,264)	(146,285)	
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$744,178	742,157	740,136	738,115	736,094	734,073	732,052	730,031	728,010	725,989	723,968	721,947	719,926	
6.	Average Net Investment		743,168	741,147	739,126	737,105	735,084	733,063	731,042	729,021	727,000	724,979	722,958	720,937	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		5,465	5,450	5,435	5,420	5,405	5,390	5,375	5,361	5,346	5,331	5,316	5,301	\$64,595
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,746	1,742	1,737	1,732	1,727	1,723	1,718	1,713	1,708	1,704	1,699	1,694	20,643
8.	Investment Expenses														
a.	Depreciation		2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	24,252
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		9,232	9,213	9,193	9,173	9,153	9,134	9,114	9,095	9,075	9,056	9,036	9,016	109,490
a.	Recoverable Costs Allocated to Energy		9,232	9,213	9,193	9,173	9,153	9,134	9,114	9,095	9,075	9,056	9,036	9,016	109,490
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11.	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12.	Retail Energy-Related Recoverable Costs (B)		8,858	8,948	8,768	8,727	8,532	8,422	8,333	8,521	8,658	8,678	8,731	8,768	103,944
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,858	\$8,948	\$8,768	\$8,727	\$8,532	\$8,422	\$8,333	\$8,521	\$8,658	\$8,678	\$8,731	\$8,768	\$103,944

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

0010

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
DOCUMENT NO. 8
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FORM 42-8E
FILED: AUGUST 18, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
January 2000 to December 2000

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752
3.	Less: Accumulated Depreciation	(45,595)	(47,610)	(49,625)	(51,640)	(53,655)	(55,670)	(57,685)	(59,700)	(61,715)	(63,730)	(65,745)	(67,760)	(69,775)	(69,775)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4a.	Other (A)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)
5.	Net Investment (Lines 2 + 3 + 4)	\$278,157	276,142	274,127	272,112	270,097	268,082	266,067	264,052	262,037	260,022	258,007	255,992	253,977	
6.	Average Net Investment		277,150	275,135	273,120	271,105	269,090	267,075	265,060	263,045	261,030	259,015	257,000	254,985	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		2,038	2,023	2,008	1,993	1,979	1,964	1,949	1,934	1,919	1,905	1,890	1,875	\$23,477
b.	Debt Component (Line 6 x 2.82% x 1/12)		651	647	642	637	632	628	623	618	613	609	604	599	7,503
8.	Investment Expenses														24,180
a.	Depreciation		2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,704	4,685	4,665	4,645	4,626	4,607	4,587	4,567	4,547	4,529	4,509	4,489	55,160
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		4,704	4,685	4,665	4,645	4,626	4,607	4,587	4,567	4,547	4,529	4,509	4,489	55,160
10.	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9533093	0.9662019	0.9724740	0
11.	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	0
12.	Retail Energy-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (D)		4,250	4,255	4,193	4,216	4,218	4,212	4,166	4,164	4,184	4,116	4,060	4,025	50,059
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,250	\$4,255	\$4,193	\$4,216	\$4,218	\$4,212	\$4,166	\$4,164	\$4,184	\$4,116	\$4,060	\$4,025	\$50,059

Notes:

- (A) Represents the Capital Costs of the Gannon Ignition Oil Tank currently recovered through base rates.
- (B) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Line 9a x Line 10
- (D) Line 9b x Line 11

EXHIBIT NO. _____
 DOCKET NO. 000007-EI
 TAMPA ELECTRIC COMPANY
 (K02-1)
 DOCUMENT NO. 8
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 FILED: AUGUST 18, 2000

0011

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
January 2000 to December 2000

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578
3.	Less: Accumulated Depreciation	(13,708)	(14,869)	(16,030)	(17,191)	(18,352)	(19,513)	(20,674)	(21,835)	(22,996)	(24,157)	(25,318)	(26,479)	(27,640)	(27,640)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$483,870	482,709	481,548	480,387	479,226	478,065	476,904	475,743	474,582	473,421	472,260	471,099	469,938	
6.	Average Net Investment		483,290	482,129	480,968	479,807	478,646	477,485	476,324	475,163	474,002	472,841	471,680	470,519	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		3,554	3,545	3,537	3,528	3,520	3,511	3,502	3,494	3,485	3,477	3,468	3,460	\$42,081
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,136	1,133	1,130	1,128	1,125	1,122	1,119	1,117	1,114	1,111	1,108	1,106	13,449
8.	Investment Expenses														
a.	Depreciation		1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	13,932
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		5,851	5,839	5,828	5,817	5,806	5,794	5,782	5,772	5,760	5,749	5,737	5,727	69,462
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		5,851	5,839	5,828	5,817	5,806	5,794	5,782	5,772	5,760	5,749	5,737	5,727	69,462
10.	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11.	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		5,286	5,303	5,239	5,280	5,294	5,298	5,251	5,263	5,300	5,225	5,166	5,134	63,039
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$5,286	\$5,303	\$5,239	\$5,280	\$5,294	\$5,298	\$5,251	\$5,263	\$5,300	\$5,225	\$5,166	\$5,134	\$63,039

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Notes:

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

EXHIBIT NO. _____
 DOCKET NO. 000607-EI
 TAMPA ELECTRIC COMPANY
 (K07-1)
 DOCUMENT NO. 8
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
January 2000 to December 2000

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	
3.	Less: Accumulated Depreciation	(22,564)	(24,474)	(26,384)	(28,294)	(30,204)	(32,114)	(34,024)	(35,934)	(37,844)	(39,754)	(41,664)	(43,574)	(45,484)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$795,837	793,927	792,017	790,107	788,197	786,287	784,377	782,467	780,557	778,647	776,737	774,827	772,917	
6.	Average Net Investment		794,882	792,972	791,062	789,152	787,242	785,332	783,422	781,512	779,602	777,692	775,782	773,872	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		5,845	5,831	5,817	5,803	5,789	5,775	5,761	5,747	5,733	5,718	5,704	5,690	\$69,213
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,868	1,863	1,859	1,855	1,850	1,846	1,841	1,837	1,832	1,828	1,823	1,819	22,121
8.	Investment Expenses														
a.	Depreciation		1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	22,920
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		9,623	9,604	9,586	9,568	9,549	9,531	9,512	9,494	9,475	9,456	9,437	9,419	114,254
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		9,623	9,604	9,586	9,568	9,549	9,531	9,512	9,494	9,475	9,456	9,437	9,419	114,254
10.	Energy Jurisdictional Factor		0.9595236	0.9712241	0.95137474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11.	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		8,694	8,722	8,617	8,685	8,707	8,715	8,638	8,656	8,718	8,595	8,497	8,445	103,689
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,694	\$8,722	\$8,617	\$8,685	\$8,707	\$8,715	\$8,638	\$8,656	\$8,718	\$8,595	\$8,497	\$8,445	\$103,689

Notes:

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

0013

EXHIBIT NO. _____
 DOCKET NO. 000007-EI
 TAMPA ELECTRIC COMPANY
 (K02-1)
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 FILED: AUGUST 18, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
January 2000 to December 2000

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	\$57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	
3.	Less: Accumulated Depreciation	(2,024)	(2,196)	(2,368)	(2,540)	(2,712)	(2,884)	(3,056)	(3,228)	(3,400)	(3,572)	(3,744)	(3,916)	(4,088)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$55,253	55,081	54,909	54,737	54,565	54,393	54,221	54,049	53,877	53,705	53,533	53,361	53,189	
6.	Average Net Investment		55,167	54,995	54,823	54,651	54,479	54,307	54,135	53,963	53,791	53,619	53,447	53,275	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		406	404	403	402	401	399	398	397	396	394	393	392	\$4,785
b.	Debt Component (Line 6 x 2.82% x 1/12)		130	129	129	128	128	128	127	127	126	126	126	125	1,529
8.	Investment Expenses														
a.	Depreciation		172	172	172	172	172	172	172	172	172	172	172	172	2,064
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		708	705	704	702	701	699	697	696	694	692	691	689	8,378
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		708	705	704	702	701	699	697	696	694	692	691	689	8,378
10.	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11.	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		640	640	633	637	639	639	633	635	639	629	622	618	7,604
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$640	\$640	\$633	\$637	\$639	\$639	\$633	\$635	\$639	\$629	\$622	\$618	\$7,604

Notes:

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

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EXHIBIT NO. _____
DOCKET NO. 000007-01
TAMPA ELECTRIC COMPANY
(KOZ-1)
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FORM 42-8E
FILED: AUGUST 18, 2000

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Actual/Estimated Amount for the Period
 January 2000 to December 2000

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	\$90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	
3.	Less: Accumulated Depreciation	(3,517)	(3,788)	(4,059)	(4,330)	(4,601)	(4,872)	(5,143)	(5,414)	(5,685)	(5,956)	(6,227)	(6,498)	(6,769)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$86,955	86,684	86,413	86,142	85,871	85,600	85,329	85,058	84,787	84,516	84,245	83,974	83,703	
6.	Average Net Investment		86,820	86,549	86,278	86,007	85,736	85,465	85,194	84,923	84,652	84,381	84,110	83,839	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		638	636	634	632	630	628	626	624	622	620	618	616	\$7,524
b.	Debt Component (Line 6 x 2:82% x 1/12)		204	203	203	202	201	201	200	200	199	198	198	197	2,406
8.	Investment Expenses														
a.	Depreciation		271	271	271	271	271	271	271	271	271	271	271	271	\$3,252
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	\$0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		1,113	1,110	1,108	1,105	1,102	1,100	1,097	1,095	1,092	1,089	1,087	1,084	13,182
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		1,113	1,110	1,108	1,105	1,102	1,100	1,097	1,095	1,092	1,089	1,087	1,084	13,182
10.	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11.	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		1,006	1,008	996	1,003	1,005	1,006	996	998	1,005	990	979	972	11,964
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,006	\$1,008	\$996	\$1,003	\$1,005	\$1,006	\$996	\$998	\$1,005	\$990	\$979	\$972	\$11,964

Notes:

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

0015

EXHIBIT NO. _____
 DOCKET NO. 000007-ET
 TAMPA ELECTRIC COMPANY
 (K02-1)
 DOCUMENT NO. 8
 PAGE 8 OF 18
 FORM 42-8E
 FILED: AUGUST 18, 2000

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

Return on Capital Investments, Depreciation and Taxes
For Project: Gannon 5 Classifier Replacement
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040
3	Less: Accumulated Depreciation	(110,340)	(115,203)	(120,066)	(124,929)	(129,792)	(134,655)	(139,518)	(144,381)	(149,244)	(154,107)	(158,970)	(163,833)	(168,696)	(168,696)
4	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,246,700	1,241,837	1,236,974	1,232,111	1,227,248	1,222,385	1,217,522	1,212,659	1,207,796	1,202,933	1,198,070	1,193,207	1,188,344	
6	Average Net Investment		1,244,269	1,239,406	1,234,543	1,229,680	1,224,817	1,219,954	1,215,091	1,210,228	1,205,365	1,200,502	1,195,639	1,190,776	
7	Return on Average Net Investment														\$107,432
a.	Equity Component Grossed Up For Taxes (A)		9,149	9,114	9,078	9,042	9,006	8,971	8,935	8,899	8,863	8,827	8,792	8,756	34,334
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,924	2,913	2,901	2,890	2,878	2,867	2,855	2,844	2,833	2,821	2,810	2,798	
8	Investment Expenses														58,356
a.	Depreciation		4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		16,936	16,890	16,842	16,795	16,747	16,701	16,653	16,606	16,559	16,511	16,465	16,417	200,122
a.	Recoverable Costs Allocated to Energy		16,936	16,890	16,842	16,795	16,747	16,701	16,653	16,606	16,559	16,511	16,465	16,417	200,122
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12	Retail Energy-Related Recoverable Costs (B)		16,250	16,404	16,063	15,979	15,612	15,400	15,227	15,558	15,798	15,823	15,909	15,965	189,988
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$16,250	\$16,404	\$16,063	\$15,979	\$15,612	\$15,400	\$15,227	\$15,558	\$15,798	\$15,823	\$15,909	\$15,965	\$189,988

Notes:

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

0016

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
DOCUMENT NO. 8
PAGE 9 OF 18
FORM 42-8E
FILED: AUGUST 18, 2000

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

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	1,418,114	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424
3	Less: Accumulated Depreciation	(23,437)	(27,884)	(32,331)	(36,778)	(41,223)	(45,672)	(50,119)	(54,566)	(59,013)	(63,460)	(67,907)	(72,354)	(76,801)	(76,801)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,394,677	1,390,540	1,386,093	1,381,646	1,377,199	1,372,752	1,368,305	1,363,858	1,359,411	1,354,964	1,350,517	1,346,070	1,341,623	
6	Average Net Investment		1,392,609	1,388,317	1,383,870	1,379,423	1,374,976	1,370,529	1,366,082	1,361,635	1,357,188	1,352,741	1,348,294	1,343,847	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		10,240	10,209	10,176	10,143	10,110	10,078	10,045	10,012	9,980	9,947	9,914	9,882	\$120,736
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,273	3,263	3,252	3,242	3,231	3,221	3,210	3,200	3,189	3,179	3,168	3,158	38,586
8	Investment Expenses														
a.	Depreciation		4,447	4,447	4,447	4,447	4,447	4,447	4,447	4,447	4,447	4,447	4,447	4,447	53,364
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		17,960	17,919	17,875	17,832	17,788	17,746	17,702	17,659	17,616	17,573	17,529	17,487	212,686
a.	Recoverable Costs Allocated to Energy		17,960	17,919	17,875	17,832	17,788	17,746	17,702	17,659	17,616	17,573	17,529	17,487	212,686
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12	Retail Energy-Related Recoverable Costs (B)		17,233	17,403	17,048	16,965	16,582	16,363	16,186	16,545	16,806	16,840	16,937	17,006	201,914
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$17,233	\$17,403	\$17,048	\$16,965	\$16,582	\$16,363	\$16,186	\$16,545	\$16,806	\$16,840	\$16,937	\$17,006	\$201,914

Notes:

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

0017

EXHIBIT NO. _____
DOCKET NO. 000007-El
TAMPA ELECTRIC COMPANY
(KOZ-1)
DOCUMENT NO. 8
PAGE 10 OF 18
FORM 42-8E
FILED: AUGUST 18, 2000

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

Form 42 - 8E
Page 11 of 18

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	
3	Less: Accumulated Depreciation	(47,131)	(50,914)	(54,697)	(58,480)	(62,263)	(66,046)	(69,829)	(73,612)	(77,395)	(81,178)	(84,961)	(88,744)	(92,527)	
4	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$1,269,126	1,265,343	1,261,560	1,257,777	1,253,994	1,250,211	1,246,428	1,242,645	1,238,862	1,235,079	1,231,296	1,227,513	1,223,730	
6	Average Net Investment		1,267,235	1,263,452	1,259,669	1,255,886	1,252,103	1,248,320	1,244,537	1,240,754	1,236,971	1,233,188	1,229,405	1,225,622	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		9,318	9,290	9,263	9,235	9,207	9,179	9,151	9,123	9,096	9,068	9,040	9,012	\$109,982
	b. Debt Component (Line 6 x 2.82% x 1/12)		2,978	2,969	2,960	2,951	2,942	2,934	2,925	2,916	2,907	2,898	2,889	2,880	35,149
8	Investment Expenses														
	a. Depreciation		3,783	3,783	3,783	3,783	3,783	3,783	3,783	3,783	3,783	3,783	3,783	3,783	45,396
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		16,079	16,042	16,006	15,969	15,932	15,896	15,859	15,822	15,786	15,749	15,712	15,675	190,527
	a. Recoverable Costs Allocated to Energy		16,079	16,042	16,006	15,969	15,932	15,896	15,859	15,822	15,786	15,749	15,712	15,675	190,527
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12	Retail Energy-Related Recoverable Costs (B)		15,428	15,580	15,266	15,193	14,852	14,657	14,501	14,823	15,060	15,092	15,181	15,244	180,877
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$15,428	\$15,580	\$15,266	\$15,193	\$14,852	\$14,657	\$14,501	\$14,823	\$15,060	\$15,092	\$15,181	\$15,244	\$180,877

Notes:

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

0018

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
DOCUMENT NO. 8
PAGE 11 OF 18
FORM 42-8E
FILED: AUGUST 18, 2000

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

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	End of Period Total
1	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	c. Retirements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	d. Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Plant-in-Service/Depreciation Base	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794
3	Less: Accumulated Depreciation	(49,602)	(52,145)	(54,688)	(57,231)	(59,774)	(62,317)	(64,860)	(67,403)	(69,946)	(72,489)	(75,032)	(77,575)	(80,118)	(80,118)
4	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$935,192	\$932,649	\$930,106	\$927,563	\$925,020	\$922,477	\$919,934	\$917,391	\$914,848	\$912,305	\$909,762	\$907,219	\$904,676	\$904,676
6	Average Net Investment		933,921	931,378	928,835	926,292	923,749	921,206	918,663	916,120	913,577	911,034	908,491	905,948	
7	Return on Average Net Investment														\$81,173
	a. Equity Component Crossed Up For Taxes (A)		6,867	6,849	6,830	6,811	6,792	6,774	6,755	6,736	6,718	6,699	6,680	6,662	25,944
	b. Debt Component (Line 6 x 2.82% x 1/12)		2,195	2,189	2,183	2,177	2,171	2,165	2,159	2,153	2,147	2,141	2,135	2,129	
8	Investment Expenses		2,543	2,543	2,543	2,543	2,543	2,543	2,543	2,543	2,543	2,543	2,543	2,543	30,516
	a. Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		11,605	11,581	11,556	11,531	11,506	11,482	11,457	11,432	11,408	11,383	11,358	11,334	137,633
	a. Recoverable Costs Allocated to Energy		11,605	11,581	11,556	11,531	11,506	11,482	11,457	11,432	11,408	11,383	11,358	11,334	137,633
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12	Retail Energy-Related Recoverable Costs (B)		11,135	11,248	11,022	10,970	10,726	10,587	10,476	10,711	10,884	10,908	10,974	11,022	130,663
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$11,135	\$11,248	\$11,022	\$10,970	\$10,726	\$10,587	\$10,476	\$10,711	\$10,884	\$10,908	\$10,974	\$11,022	\$130,663

Notes:

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

0019

EXHIBIT NO. _____
DOCKET NO. 000007-EL
TAMPA ELECTRIC COMPANY
(KOZ-1)
DOCUMENT NO. 8
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FORM 42-8E
FILED: AUGUST 18, 2000

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

Form 42 - 8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Gannon Coal Crusher (NOx Control)
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$1,488	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$5,225,801	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	
3	Less: Accumulated Depreciation	(107,129)	(124,987)	(142,847)	(160,707)	(178,567)	(196,427)	(214,287)	(232,147)	(250,007)	(267,867)	(285,727)	(303,587)	(321,447)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$5,118,672	5,102,302	5,084,442	5,066,582	5,048,722	5,030,862	5,013,002	4,995,142	4,977,282	4,959,422	4,941,562	4,923,702	4,905,842	
6	Average Net Investment		5,110,487	5,093,372	5,075,512	5,057,652	5,039,792	5,021,932	5,004,072	4,986,212	4,968,352	4,950,492	4,932,632	4,914,772	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		37,578	37,452	37,321	37,190	37,058	36,927	36,796	36,664	36,533	36,402	36,270	36,139	\$442,330
	b. Debt Component (Line 6 x 2.82% x 1/12)		12,010	11,969	11,927	11,885	11,844	11,802	11,760	11,718	11,676	11,634	11,592	11,550	141,367
8	Investment Expenses														
	a. Depreciation		17,858	17,860	17,860	17,860	17,860	17,860	17,860	17,860	17,860	17,860	17,860	17,860	214,318
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		67,446	67,281	67,108	66,935	66,762	66,589	66,416	66,242	66,069	65,896	65,722	65,549	798,015
	a. Recoverable Costs Allocated to Energy		67,446	67,281	67,108	66,935	66,762	66,589	66,416	66,242	66,069	65,896	65,722	65,549	798,015
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12	Retail Energy-Related Recoverable Costs (B)		64,716	65,345	64,004	63,681	62,235	61,401	60,727	62,062	63,032	63,149	63,501	63,745	757,598
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$64,716	\$65,345	\$64,004	\$63,681	\$62,235	\$61,401	\$60,727	\$62,062	\$63,032	\$63,149	\$63,501	\$63,745	\$757,598

Notes:

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

EXHIBIT NO. _____
 DOCKET NO. 000007-EI
 TAMPA ELECTRIC COMPANY
 (K02-1)
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0020

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

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$5,168	\$10,746	\$6,536	\$550	\$421	\$0	\$0	\$0	\$0	\$0	0	\$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	97,316	\$102,484	\$113,230	\$119,766	\$120,316	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	
3	Less: Accumulated Depreciation	(89)	(272)	(470)	(684)	(905)	(1,126)	(1,347)	(1,568)	(1,789)	(2,010)	(2,231)	(2,452)	(2,673)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$97,227	102,212	112,760	119,082	119,411	119,611	119,390	119,169	118,948	118,727	118,506	118,285	118,064	
6	Average Net Investment		99,720	107,486	115,921	119,247	119,511	119,501	119,280	119,059	118,838	118,617	118,396	118,175	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		733	790	852	877	879	879	877	875	874	872	871	869	\$10,248
	b. Debt Component (Line 6 x 2.82% x 1/12)		234	253	272	280	281	281	280	280	279	279	278	278	3,275
8	Investment Expenses														
	a. Depreciation		183	198	214	221	221	221	221	221	221	221	221	221	2,584
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,150	1,241	1,338	1,378	1,381	1,381	1,378	1,376	1,374	1,372	1,370	1,368	16,107
	a. Recoverable Costs Allocated to Energy		1,150	1,241	1,338	1,378	1,381	1,381	1,378	1,376	1,374	1,372	1,370	1,368	16,107
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12	Retail Energy-Related Recoverable Costs (B)		1,103	1,205	1,276	1,311	1,287	1,273	1,260	1,289	1,311	1,315	1,324	1,330	15,284
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,103	\$1,205	\$1,276	\$1,311	\$1,287	\$1,273	\$1,260	\$1,289	\$1,311	\$1,315	\$1,324	\$1,330	\$15,284

Notes:

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

TAMPA ELECTRIC COMPANY
(KOZ-1)
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Actual Period Amount
 January 2000 to December 2000

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	End of Period Total
1	Investments														
a.	Expenditures/Additions		(\$6,389,551)	\$4,001,114	\$850,277	\$321,107	\$2,179,225	\$1,290,684	\$229,583	\$308,417	\$100,000	\$50,000	\$45,712	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$80,194,517	\$73,804,966	\$77,806,080	\$78,656,357	\$78,977,464	\$81,156,689	\$82,447,373	\$82,676,956	\$82,985,373	\$83,085,373	\$83,135,373	\$83,181,085	\$83,181,085	
3	Less: Accumulated Depreciation	(137,614)	(401,394)	(660,895)	(929,088)	(1,199,379)	(1,474,150)	(1,755,138)	(2,038,850)	(2,323,526)	(2,608,934)	(2,894,610)	(3,180,458)	(3,466,388)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$80,056,903	73,403,572	77,145,185	77,727,269	77,778,085	79,682,539	80,692,235	80,638,106	80,661,847	80,476,439	80,240,763	80,000,627	79,714,697	
6	Average Net Investment		76,730,238	75,274,379	77,436,227	77,752,677	78,730,312	80,187,387	80,665,171	80,649,977	80,569,143	80,358,601	80,120,695	79,857,662	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		564,210	553,505	569,401	571,728	578,917	589,631	593,144	593,033	592,438	590,890	589,141	587,207	\$6,973,245
b.	Debt Component (Line 6 x 2.82% x 1/12)		180,316	176,895	181,975	182,719	185,016	188,440	189,563	189,527	189,337	188,843	188,284	187,666	2,228,581
8	Investment Expenses														
a.	Depreciation		263,780	259,501	268,193	270,291	274,771	280,988	283,712	284,676	285,408	285,676	285,848	285,930	3,328,774
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,008,306	989,901	1,019,569	1,024,738	1,038,704	1,059,059	1,066,419	1,067,236	1,067,183	1,065,409	1,063,273	1,060,803	12,530,600
a.	Recoverable Costs Allocated to Energy		1,008,306	989,901	1,019,569	1,024,738	1,038,704	1,059,059	1,066,419	1,067,236	1,067,183	1,065,409	1,063,273	1,060,803	12,530,600
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12	Retail Energy-Related Recoverable Costs (B)		967,493	961,416	972,411	974,926	968,279	976,545	975,081	999,884	1,018,131	1,020,991	1,027,336	1,031,603	11,894,096
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$967,493	\$961,416	\$972,411	\$974,926	\$968,279	\$976,545	\$975,081	\$999,884	\$1,018,131	\$1,020,991	\$1,027,336	\$1,031,603	\$11,894,096

Notes:

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

EXHIBIT NO. _____
 DOCKET NO. 000007-EI
 TAMPA ELECTRIC COMPANY
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2000 to December 2000

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$8,340	\$127,986	\$58,126	\$40,709	\$460,807	\$460,807	\$460,807	\$460,807	\$460,807	\$460,807	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$8,340	\$136,326	\$194,452	\$235,161	\$695,968	\$1,156,774	\$1,617,581	\$2,078,387	\$2,539,194	\$3,000,000	
3	Less: Accumulated Depreciation	0	0	0	(15)	(274)	(867)	(1,637)	(3,305)	(6,624)	(11,595)	(18,217)	(26,490)	(36,414)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	8,325	136,052	193,585	233,524	692,663	1,150,150	1,605,986	2,060,170	2,512,704	2,963,586	
6	Average Net Investment		0	0	4,163	72,189	164,819	213,555	463,093	921,406	1,378,068	1,833,078	2,286,437	2,738,145	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		0	0	31	531	1,212	1,570	3,405	6,775	10,133	13,479	16,813	20,134	\$74,083
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	10	170	387	502	1,088	2,165	3,238	4,308	5,373	6,435	23,676
8	Investment Expenses														
a.	Depreciation		0	0	15	259	393	770	1,668	3,319	4,971	6,622	8,273	9,924	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	56	960	2,192	2,842	6,161	12,259	18,342	24,409	30,459	36,493	134,173
a.	Recoverable Costs Allocated to Energy		0	0	56	960	2,192	2,842	6,161	12,259	18,342	24,409	30,459	36,493	134,173
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12	Retail Energy-Related Recoverable Costs (B)		0	0	53	913	2,043	2,621	5,633	11,485	17,499	23,391	29,430	35,488	128,556
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$53	\$913	\$2,043	\$2,621	\$5,633	\$11,485	\$17,499	\$23,391	\$29,430	\$35,488	\$128,556

Notes:

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

0023

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TAMPA ELECTRIC COMPANY
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Actual Period Amount
 January 2000 to December 2000

Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Particulate Matter Minimization and Monitoring Program
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January 00	Actual February 00	Actual March 00	Actual April 00	Actual May 00	Actual June 00	Actual July 00	Estimated August 00	Estimated September 00	Estimated October 00	Estimated November 00	Estimated December 00	End of Period Total
1	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000	\$40,000	\$10,000	\$70,000	\$5,000	\$165,000
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	105,000	105,000	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	40,000	80,000	90,000	55,000	60,000	(381)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	40,000	80,000	90,000	159,873	164,619	
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	40,000	80,000	90,000	159,873	164,619	
6	Average Net Investment		0	0	0	0	0	0	0	20,000	60,000	65,000	124,937	162,246	
7	Return on Average Net Investment		0	0	0	0	0	0	0	147	441	625	919	1,193	\$3,325
	a. Equity Component Gressed Up For Taxes (A)		0	0	0	0	0	0	0	47	141	200	294	381	1,063
	b. Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses		0	0	0	0	0	0	0	0	0	0	127	254	381
	a. Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	194	582	825	1,340	1,828	4,769
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	194	582	825	1,340	1,828	4,769
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11	Demand Jurisdictional Factor		0.9034782	0.9062031	0.8968807	0.9077485	0.9118230	0.9143469	0.9061486	0.9117402	0.9201481	0.9088969	0.9003958	0.8965400	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	182	555	791	1,295	1,778	4,601
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$182	\$555	\$791	\$1,295	\$1,778	\$4,601

Notes:

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

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EXHIBIT NO. _____
 DOCKET NO. 000007-EE
 TAMPA ELECTRIC COMPANY
 (K02-1)
 DOCUMENT NO. 8
 PAGE 17 OF 18
 FORM 42-8E
 FILED: AUGUST 18, 2000

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

Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend NOx Reduction
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January 00	Actual February 00	Actual March 00	Actual April 00	Actual May 00	Actual June 00	Actual July 00	Estimated August 00	Estimated September 00	Estimated October 00	Estimated November 00	Estimated December 00	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$10,000	\$15,000	\$20,000	\$80,000	\$130,000
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	5,000	15,000	30,000	50,000	130,000	
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	5,000	15,000	30,000	50,000	130,000	
6	Average Net Investment		0	0	0	0	0	0	0	2,500	10,000	22,500	40,000	90,000	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	18	74	165	294	662	\$1,213
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	6	24	53	94	212	389
8	Investment Expenses														
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	24	98	218	388	874	1,602
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	24	98	218	388	874	1,602
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220672	0.9143504	0.9368916	0.9540358	0.9563093	0.9662019	0.9724740	
11	Demand Jurisdictional Factor		0.8034762	0.8062031	0.8968807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	22	93	209	375	850	1,549
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22	\$93	\$209	\$375	\$850	\$1,549

Notes:

- (A) Lines 6 x 6.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (B) Line 9a x Line 10

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