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August 3, 2007

HAND DELIVERED

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

RECEIVED-PPSC
07 AUG -3 PM 1:53
COMMISSION
CLERK

Re: Environmental Cost Recovery Clause
FPSC Docket No. 070007-EI

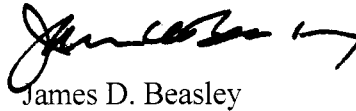
Dear Ms. Cole:

Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are the original and fifteen (15) copies of Prepared Direct Testimony and Exhibit (HTB-1) of Howard T. Bryant regarding Environmental Cost Recovery Factors Actual/Estimated True-up for the period January 2007 through December 2007.

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

CMP _____
COM 5
CTR 1 JDB/pp
ECR 1 Enclosure
GCL 1 cc: All Parties of Record (w/enc.)
OPC 1
RCA 3
SCR _____
SGA _____
SEC _____
OTH _____

DOCUMENT NUMBER - DATE

06683 AUG-30

FPSC-COMMISSION CLERK

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibit, of Howard T. Bryant, filed on behalf of Tampa Electric Company, has been furnished by U. S. Mail or hand delivery (*) on this 3rd day of August 2007 to the following:

Ms. Martha Carter Brown*
Office of General Counsel
Florida Public Service Commission
Room 370N – Gerald L. Gunter Building
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Tallahassee, FL 32399-0850

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Ms. Patricia Christensen
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111 West Madison Street – Suite 812
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Tampa, FL 33601-5126

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Tallahassee, FL 32301-1859

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Mr. Jeffrey A. Stone
Mr. Russell A. Badders
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Post Office Box 12950
Pensacola, FL 32591-2950



ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 070007-EI

IN RE:

ENVIRONMENTAL COST RECOVERY FACTORS

ACTUAL / ESTIMATED TRUE-UP

JANUARY 2007 THROUGH DECEMBER 2007

TESTIMONY AND EXHIBITS

OF

HOWARD T. BRYANT

DOCUMENT NUMBER-DATE

06683 AUG-30

FPSC-COMMISSION CLERK

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

3
4 **Q.** Have you previously testified before the Florida Public
5 Service Commission ("Commission")?

6
7 **A.** Yes. I have testified before this Commission on
8 conservation and load management activities, DSM goals
9 setting and DSM plan approval dockets, and other ECCR
10 dockets since 1993, and ECRC activities since 2001.

11
12 **Q.** What is the purpose of your testimony in this proceeding?

13
14 **A.** The purpose of my testimony is to present, for Commission
15 review and approval, the calculation of the January 2007
16 through December 2007 estimated true-up amount to be
17 refunded or recovered through the ECRC during January
18 2008 through December 2008. My testimony addresses the
19 recovery of capital and operating and maintenance ("O&M")
20 costs associated with environmental compliance activities
21 for 2007, based on six months of actual data and six
22 months of estimated data. This information will be used
23 to determine the environmental cost recovery factors for
24 January 2008 through December 2008.

25

1 Q. Have you prepared an exhibit that shows the determination
2 of the recoverable environmental costs for the period
3 January 2007 through December 2007?
4

5 A. Yes. Exhibit No. _____ (HTB-2), containing one document,
6 was prepared under my direction and supervision. It
7 includes Forms 42-1E through 42-8E which show the current
8 period estimated true-up amount to be used in calculating
9 the cost recovery factors for January 2008 through
10 December 2008.
11

12 Q. What has Tampa Electric calculated as the estimated true-
13 up for the current period to be applied to the January
14 2008 through December 2008 ECRC factors?
15

16 A. The estimated true-up applicable for the current period,
17 January 2007 through December 2007, is an over-recovery
18 of \$9,624,173. A detailed calculation supporting the
19 estimated true-up is shown on Forms 42-1E through 42-8E
20 of my exhibit.
21

22 Q. Is Tampa Electric including costs in this estimated true-
23 up filing for any environmental projects that were not
24 anticipated and included in its 2007 factors?
25

1 **A.** No.

2

3 **Q.** What depreciation rates were utilized for the capital
4 projects contained in the 2007 Actual/Estimated True-Up?

5

6 **A.** Tampa Electric utilized the depreciation rates approved
7 by the Commission in Docket No. 070284-EI on July 31,
8 2007.

9

10 **Q.** How did the actual/estimated project expenditures for
11 January 2007 through December 2007 period compare with
12 the company's original projection?

13

14 **A.** As shown on Form 42-4E, total O&M activities were
15 \$7,244,683 less than projected costs. Total capital
16 expenditures itemized on Form 42-6E, were \$2,122,627
17 lower than originally projected. O&M and capital
18 investment projects with material variances are explained
19 below.

20

21 **O&M Project Variances**

- 22 • **Big Bend Unit 3 Flue Gas Desulfurization Integration:** The
23 Big Bend Unit 3 Flue Gas Desulfurization Integration
24 project variance is estimated to be \$500,751 or 12.5
25 percent greater than originally projected due to the

1 increase in common maintenance on Units 3 and 4 due to
2 the Unit 4 outage.

3 • **SO₂ Emission Allowances:** The SO₂ Emission Allowances
4 project variance is estimated to be \$5,560,610 or 7.5
5 percent less than projected. The variance was due to a
6 greater amount of allowances sold than originally
7 projected passing the revenue onto customers to offset
8 otherwise projected expenses.

9 • **Big Bend Units 1 and 2 Flue Gas Desulfurization:** The Big
10 Bend Unit 1 and 2 Flue Gas Desulfurization project
11 variance is estimated to be \$1,144,209 or 17.3 percent
12 less than originally projected due to the ability to
13 coordinate maintenance activities with scheduled outages.

14 • **Big Bend PM Minimization and Monitoring:** The Big Bend PM
15 Minimization and Monitoring project variance is estimated
16 to be \$140,000 or 31.1 percent less than originally
17 projected due to the decreased inspection work during the
18 Unit 4 outage and overall improved precipitator
19 performance.

20 • **Big Bend NO_x Emissions Reduction:** The Big Bend NO_x
21 Emissions Reduction project variance is estimated to be
22 \$140,000 or 40.0 percent greater than originally
23 projected due to unanticipated inspections for boiler
24 tube degradation stemming from NO_x abatement measures as
25 well as burner modifications.

- 1 • **Gannon Thermal Discharge Study:** The Gannon Thermal
2 Discharge Study project variance is estimated to be
3 \$16,117 or 161.2 percent higher than originally
4 projected. The variance was due to unusually wet
5 conditions in 2005, which limited dry season sampling.
6 For that reason, dry sampling was completed in late 2006
7 and the invoicing carried over into 2007.
- 8 • **Big Bend Unit 4 SOFA:** The Big Bend Unit 4 SOFA project
9 variance is estimated to be \$30,000 or 12.0 percent lower
10 than originally projected due to less maintenance
11 activity than anticipated.
- 12 • **Big Bend Unit 1 Pre-SCR:** The Big Bend Unit 1 Pre-SCR
13 project variance is estimated to be \$75,000 or 100
14 percent less than originally projected due to the delay
15 of the in-service date for the capital project.
- 16 • **Big Bend Unit 2 Pre-SCR:** The Big Bend Unit 2 Pre-SCR
17 project variance is estimated to be \$60,000 or 80 percent
18 less than originally projected due to the delay of the
19 in-service date for the capital project.
- 20 • **Clean Water Act Section 316(b) Phase II Study:** The Clean
21 Water Act Section 316(b) Phase II Study project variance
22 is estimated to be \$339,434 or 46.1 percent less than
23 projected. The variance is due to the sampling of the
24 impingement survival study occurring at a slower rate
25 than originally projected. The sampling activity is

1 anticipated to resume the normal schedule in late 2007.

- 2 • **Arsenic Groundwater Standard Program:** The Arsenic
3 Groundwater Standard Program variance is estimated to be
4 \$5200 or 50.0 percent less than projected. The project
5 is on hold pending comments from the Florida Department
6 of Environmental Protection ("FDEP").
- 7 • **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project
8 variance is estimated to be \$496,127 or 39.5 percent less
9 than originally projected due to less flyash mitigation
10 costs compared to the original projection as well as the
11 decreased projection for the usage of less ammonia. The
12 unit went into commercial operation in May.

13
14 **Capital Investment Project Variances**

- 15 • **Big Bend Unit 1 Pre-SCR:** The Big Bend Unit 1 Pre-SCR
16 project variance is estimated to be \$48,883 or 14.7
17 percent less than the original projection due to the
18 delay of the project as the Unit 4 SCR performance is
19 verified.
- 20 • **Big Bend Unit 3 Pre-SCR:** The Big Bend Unit 3 Pre-SCR
21 project variance is estimated to be \$28,386 or 17.5
22 percent less than the original projection due to the
23 deferment of activities and associated costs to 2008
24 after the completion of the outage that is scheduled for
25 the end of 2007.

- 1 • **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project
2 variance is estimated to be \$485,450 or 8.6 percent less
3 than originally projected due to the decrease in
4 materials, hardware and software costs as part of the
5 combustion neural network as well as the costs for
6 construction labor being below the originally forecasted
7 value. The unit went into commercial operation in May.
- 8 • **Big Bend FGD Reliability:** The Big Bend FGD Reliability
9 project variance is estimated to be \$127,300 or 14.0
10 percent less than projected due to project materials
11 originally scheduled for delivery in 2007 that were
12 actually received in late 2006.
- 13 • **Clean Air Mercury Rule:** The Clean Air Mercury Rule
14 project is on hold pending comments from FDEP before the
15 study can resume.
- 16 • **SO₂ Emission Allowances:** The SO₂ Emission Allowances
17 project variance is estimated to be \$61,420 or 1107.1
18 percent less than originally projected. The variance is
19 due to the sale of more allowances than originally
20 projected.

21

22 **Q.** Does this conclude your testimony?

23

24 **A.** Yes, it does.

25

DOCKET NO. 070007-EI
ECRC 2007 ACTUAL/ESTIMATED TRUE-UP
EXHIBIT HTB-2

**TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE**

**ACTUAL / ESTIMATED TRUE-UP AMOUNT
FOR THE PERIOD OF
JANUARY 2007 THROUGH DECEMBER 2007**

FORMS 42-1E THROUGH 42-8E

DOCKET NO. 070007-EI
ECRC 2007 ACTUAL/ESTIMATED TRUE-UP
EXHIBIT HTB-2

INDEX

TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE

ACTUAL / ESTIMATED TRUE-UP AMOUNT
FOR THE PERIOD OF
JANUARY 2007 THROUGH DECEMBER 2007

FORMS 42-1E THROUGH 42-8E

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
January 2007 to December 2007
 (in Dollars)

Form 42 - 1E

<u>Line</u>	<u>Period Amount</u>
11 1. Over/(Under) Recovery for the Current Period (Form 42-2E, Line 5)	\$9,704,423
2. Interest Provision (Form 42-2E, Line 6)	(80,250)
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 2008 to December 2008 (Lines 1 + 2 + 3)	<u>\$9,624,173</u>

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

Current Period True-Up Amount
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	(\$5,265,935)	(\$4,789,886)	(\$4,781,167)	(\$4,928,971)	(\$5,337,681)	(\$5,850,945)	(\$6,698,913)	(\$6,705,145)	(\$6,816,223)	(\$6,120,143)	(\$5,260,841)	(\$5,215,464)	(\$67,771,314)
2. True-Up Provision	2,894,853	2,894,853	2,894,853	2,894,853	2,894,853	2,894,853	2,894,853	2,894,853	2,894,853	2,894,853	2,894,853	2,894,852	34,738,235
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	(2,371,082)	(1,895,033)	(1,886,314)	(2,034,118)	(2,442,828)	(2,956,092)	(3,804,060)	(3,810,292)	(3,921,370)	(3,225,290)	(2,365,988)	(2,320,612)	(33,033,080)
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5A, Line 9)	823,958	1,400,415	1,248,559	(188,756)	(11,253,862)	(3,092,906)	(5,534,531)	(9,512,003)	(9,563,672)	(9,514,021)	(9,664,912)	(9,701,396)	(64,553,127)
b. Capital Investment Projects (Form 42-7A, Line 9)	1,385,233	1,371,847	1,400,704	1,390,507	1,566,905	2,097,636	2,088,733	2,080,810	2,090,615	2,086,588	2,124,747	2,131,300	21,815,625
c. Total Jurisdictional ECRC Costs	2,209,191	2,772,262	2,649,263	1,201,751	(9,686,957)	(995,270)	(3,445,798)	(7,431,193)	(7,473,057)	(7,427,433)	(7,540,165)	(7,570,096)	(42,737,502)
5. Over/Under Recovery (Line 3 - Line 4c)	(4,580,273)	(4,667,295)	(4,535,577)	(3,235,869)	7,244,129	(1,960,822)	(358,262)	3,620,901	3,551,687	4,202,143	5,174,177	5,249,484	9,704,423
6. Interest Provision (Form 42-3A, Line 10)	83,871	51,116	18,506	(11,112)	(15,062)	(16,274)	(34,922)	(41,569)	(38,593)	(34,272)	(26,215)	(15,724)	(80,250)
7. Beginning Balance True-Up & Interest Provision	34,738,235	27,346,980	19,835,948	12,424,024	6,282,190	10,616,404	5,744,455	2,456,418	3,140,897	3,759,138	5,032,156	7,285,265	34,738,235
a. Deferred True-Up from January to December 2005 (Order No. PSC-xx-xxxx-FOF-EI)	(11,895,683)	(11,895,683)	(11,895,683)	(11,895,683)	(11,895,683)	(11,895,683)	(11,895,683)	(11,895,683)	(11,895,683)	(11,895,683)	(11,895,683)	(11,895,683)	(11,895,683)
8. True-Up Collected/(Refunded) (see Line 2)	(2,894,853)	(2,894,853)	(2,894,853)	(2,894,853)	(2,894,853)	(2,894,853)	(2,894,853)	(2,894,853)	(2,894,853)	(2,894,853)	(2,894,853)	(2,894,852)	(34,738,235)
9. End of Period Total True-Up (Lines 5+6+7+7a+8)	15,451,297	7,940,265	528,341	(5,613,493)	(1,279,279)	(6,151,228)	(9,439,265)	(8,754,786)	(8,136,545)	(6,863,527)	(4,610,418)	(2,271,510)	(2,271,510)
10. Adjustment to Period True-Up Including Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
11. End of Period Total True-Up (Lines 9 + 10)	\$15,451,297	\$7,940,265	\$528,341	(\$5,613,493)	(\$1,279,279)	(\$6,151,228)	(\$9,439,265)	(\$8,754,786)	(\$8,136,545)	(\$6,863,527)	(\$4,610,418)	(\$2,271,510)	(\$2,271,510)

12

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

Interest Provision
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1. Beginning True-Up Amount (Form 42-2A, Line 7 • 7a • 10)	\$22,842,552	\$15,451,297	\$7,940,265	\$528,341	(\$5,613,493)	(\$1,279,279)	(\$6,151,228)	(\$9,439,265)	(\$8,754,786)	(\$8,136,545)	(\$6,863,527)	(\$4,610,418)	
2. Ending True-Up Amount Before Interest	15,367,426	7,889,149	509,835	(5,602,381)	(1,264,217)	(6,134,954)	(9,404,343)	(8,713,217)	(8,097,952)	(6,829,255)	(4,584,203)	(2,255,786)	
3. Total of Beginning & Ending True-Up (Lines 1 + 2)	38,209,978	23,340,446	8,450,100	(5,074,040)	(6,877,710)	(7,414,233)	(15,555,571)	(18,152,482)	(16,852,738)	(14,965,800)	(11,447,730)	(6,866,204)	
4. Average True-Up Amount (Line 3 x 1/2)	19,104,989	11,670,223	4,225,050	(2,537,020)	(3,438,855)	(3,707,117)	(7,777,786)	(9,076,241)	(8,426,369)	(7,482,900)	(5,723,865)	(3,433,102)	
5. Interest Rate (First Day of Reporting Business Month)	5.27%	5.26%	5.26%	5.26%	5.26%	5.26%	5.28%	5.50%	5.50%	5.50%	5.50%	5.50%	
6. Interest Rate (First Day of Subsequent Business Month)	5.26%	5.26%	5.26%	5.26%	5.26%	5.28%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6)	10.53%	10.52%	10.52%	10.52%	10.52%	10.54%	10.78%	11.00%	11.00%	11.00%	11.00%	11.00%	
8. Average Interest Rate (Line 7 x 1/2)	5.265%	5.260%	5.260%	5.260%	5.260%	5.270%	5.390%	5.500%	5.500%	5.500%	5.500%	5.500%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.439%	0.438%	0.438%	0.438%	0.438%	0.439%	0.449%	0.458%	0.458%	0.458%	0.458%	0.458%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$83,871	\$51,116	\$18,506	(\$11,112)	(\$15,062)	(\$16,274)	(\$34,922)	(\$41,569)	(\$38,593)	(\$34,272)	(\$26,215)	(\$15,724)	(\$80,250)

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

Variance Report of O & M Activities
 (In Dollars)

Line	(1)	(2)	(3)	(4)
	Actual/Estimated	Original Projection	Variance Amount	Percent
1. Description of O&M Activities				
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$4,514,051	\$ 4,013,300	\$500,751	12.5%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0.0%
c. SO ₂ Emissions Allowances	(79,602,597)	(74,041,987)	(5,560,610)	-7.5%
d. Big Bend Units 1 & 2 FGD	5,477,691	6,621,900	(1,144,209)	-17.3%
e. Big Bend PM Minimization and Monitoring	310,000	450,000	(140,000)	-31.1%
f. Big Bend NO _x Emissions Reduction	490,000	350,000	140,000	40.0%
g. NPDES Annual Surveillance Fees	34,500	34,500	0	0.0%
h. Gannon Thermal Discharge Study	26,117	10,000	16,117	161.2%
i. Polk NO _x Emissions Reduction	59,725	57,000	2,725	4.8%
j. Bayside SCR Consumables	69,604	76,000	(6,396)	-8.4%
k. Big Bend Unit 4 SOFA	220,000	250,000	(30,000)	-12.0%
l. Big Bend Unit 1 Pre-SCR	0	75,000	(75,000)	-100.0%
m. Big Bend Unit 2 Pre-SCR	15,000	75,000	(60,000)	-80.0%
n. Big Bend Unit 3 Pre-SCR	0	0	0	0.0%
o. Clean Water Act Section 316(b) Phase II Study	396,758	736,192	(339,434)	-46.1%
p. Arsenic Groundwater Standard Program	52,500	105,000	(52,500)	-50.0%
q. Big Bend 4 SCR	759,873	1,256,000	(496,127)	-39.5%
2. Total Investment Projects - Recoverable Costs	(\$67,176,778)	(\$59,932,095)	(\$7,244,683)	-12.1%
3. Recoverable Costs Allocated to Energy	(\$67,686,653)	(\$60,817,787)	(\$6,868,866)	-11.3%
4. Recoverable Costs Allocated to Demand	\$509,875	\$885,692	(\$375,817)	-42.4%

Notes:

Column (1) is the End of Period Totals on Form 42-5E.
 Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-06-0972-FOF-EI.
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

Form 42 - 5E

O&M Activities
 (in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	End of	Method of Classification	
	January	February	March	April	May	June	July	August	September	October	November	December	Period Total	Demand	Energy
1.	Description of O&M Activities														
a.	\$299,597	\$812,230	\$367,415	\$440,618	\$271,213	\$376,445	\$335,592	\$335,492	\$332,726	\$335,995	\$313,091	\$293,637	\$4,514,051		\$4,514,051
b.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	(25,909)	13,730	15,874	(1,028,135)	(12,470,078)	(4,077,470)	(6,805,761)	(11,044,348)	(11,045,680)	(11,043,657)	(11,046,762)	(11,044,401)	(79,602,597)		(79,602,597)
d.	615,331	290,459	312,229	459,151	372,696	358,403	489,007	502,351	521,771	531,399	504,861	520,031	5,477,691		5,477,691
e.	12,234	48,962	46,732	17,941	33,164	26,893	21,285	21,285	20,602	19,765	20,202	20,935	310,000		310,000
f.	15,319	128,663	324,729	(128,422)	14,248	11,196	(7,000)	61,500	8,000	8,000	34,000	19,767	490,000		490,000
g.	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500	34,500	
h.	4,902	6,031	4,850	1,725	977	7,632	0	0	0	0	0	0	26,117	26,117	
i.	2,588	2,142	6,840	3,394	12,833	10,325	3,500	3,500	3,300	3,403	4,400	3,500	59,725		59,725
j.	8,158	0	8,069	0	8,877	0	8,900	8,900	8,900	8,900	8,900	8,900	69,604		69,604
k.	0	9,844	159,897	(9,689)	2,977	0	0	0	0	26,000	30,971	0	220,000		220,000
l.	543	0	0	0	0	(543)	0	0	0	0	0	0	0		0
m.	1,100	0	2,710	0	5,713	(14,188)	15,665	0	0	0	4,000	0	15,000		15,000
n.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
o.	(124,116)	146,545	38,124	45,528	34,912	19,489	48,046	48,046	50,046	33,046	28,046	29,046	396,758	396,758	
p.	0	0	0	0	0	0	26,250	0	0	26,250	0	0	52,500	52,500	
q.	0	0	0	0	7,596	80,867	101,542	108,542	125,021	102,742	127,021	106,542	759,873		759,873
2.	844,247	1,458,606	1,287,469	(197,889)	(11,704,870)	(3,200,951)	(5,762,974)	(9,954,732)	(9,975,314)	(9,957,057)	(9,971,270)	(10,042,043)	(67,176,778)	\$509,875	(\$67,686,653)
3.	928,961	1,306,030	1,244,495	(245,142)	(11,740,759)	(3,228,072)	(5,837,270)	(10,002,778)	(10,025,360)	(10,016,353)	(9,999,316)	(10,071,089)	(67,686,653)		
4.	(84,714)	152,576	42,974	47,253	35,889	27,121	74,296	48,046	50,046	59,296	28,046	29,046	509,875		
5.	0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796			
6.	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743			
7.	905,849	1,252,924	1,207,017	(234,434)	(11,288,555)	(3,119,123)	(5,606,351)	(9,558,448)	(9,612,050)	(9,571,341)	(9,692,023)	(9,729,474)	(65,046,009)		
8.	(81,891)	147,491	41,542	45,678	34,693	26,217	71,820	46,445	48,378	57,320	27,111	28,078	492,882		
9.	\$823,958	\$1,400,415	\$1,248,559	(\$188,756)	(\$11,253,862)	(\$3,092,906)	(\$5,534,531)	(\$9,512,003)	(\$9,563,672)	(\$9,514,021)	(\$9,664,912)	(\$9,701,396)	(\$64,553,127)		

Notes:

- (A) Line 3 x Line 5
- (B) Line 4 x Line 6

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

Form 42 - 6E

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

Line	(1) Actual/Estimated	(2) Original Projection	(3) Variance Amount	(4) Percent
1. Description of Investment Projects				
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$830,177	\$868,973	(\$38,796)	-4.5%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	478,165	512,817	(34,652)	-6.8%
c. Big Bend Unit 4 Continuous Emissions Monitors	84,822	89,714	(4,892)	-5.5%
d. Big Bend Fuel Oil Tank # 1 Upgrade	57,574	57,574	0	0.0%
e. Big Bend Fuel Oil Tank # 2 Upgrade	94,694	94,694	0	0.0%
f. Phillips Upgrade Tank # 1 for FDEP	6,262	6,430	(168)	-2.6%
g. Phillips Upgrade Tank # 4 for FDEP	9,842	10,103	(261)	-2.6%
h. Big Bend Unit 1 Classifier Replacement	148,910	155,105	(6,195)	-4.0%
i. Big Bend Unit 2 Classifier Replacement	107,596	116,875	(9,279)	-7.9%
j. Big Bend Section 114 Mercury Testing Platform	14,137	14,478	(341)	-2.4%
k. Big Bend Units 1 & 2 FGD	9,156,955	10,119,550	(962,595)	-9.5%
l. Big Bend FGD Optimization and Utilization	2,648,825	2,751,182	(102,357)	-3.7%
m. Big Bend NO _x Emissions Reduction	866,806	921,526	(54,720)	-5.9%
n. Big Bend PM Minimization and Monitoring	1,102,382	1,209,451	(107,069)	-8.9%
o. Polk NO _x Emissions Reduction	214,062	212,592	1,470	0.7%
p. Big Bend Unit 4 SOFA	339,250	344,073	(4,823)	-1.4%
q. Big Bend Unit 1 Pre-SCR	283,636	332,519	(48,883)	-14.7%
r. Big Bend Unit 2 Pre-SCR	228,630	244,914	(16,284)	-6.6%
s. Big Bend Unit 3 Pre-SCR	133,737	162,123	(28,386)	-17.5%
t. Big Bend Unit 1 SCR	0	0	0	0.0%
u. Big Bend Unit 2 SCR	0	0	0	0.0%
v. Big Bend Unit 3 SCR	0	0	0	0.0%
w. Big Bend Unit 4 SCR	5,145,048	5,630,498	(485,450)	-8.6%
x. Big Bend FGD System Reliability	778,808	906,108	(127,300)	-14.0%
y. Clean Air Mercury Rule	0	30,226	(30,226)	-100.0%
z. SO ₂ Emissions Allowances	(66,968)	(5,548)	(61,420)	1107.1%
2. Total Investment Projects - Recoverable Costs	\$22,663,350	\$24,785,977	(\$2,122,627)	-8.6%
3. Recoverable Costs Allocated to Energy	\$22,494,978	\$24,617,176	(\$2,122,198)	-8.6%
4. Recoverable Costs Allocated to Demand	\$168,372	\$168,801	(\$429)	-0.3%

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-06-0972-FOF-EI.

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

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2007 to December 2007

Form 42-8E
 Page 1 of 26

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	
3.	Less: Accumulated Depreciation	(2,642,745)	(2,658,538)	(2,674,331)	(2,690,124)	(2,705,917)	(2,721,710)	(2,737,503)	(2,753,296)	(2,769,089)	(2,784,882)	(2,800,675)	(2,816,468)	(2,832,261)	
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)	\$5,596,913	\$5,581,120	\$5,565,327	\$5,549,534	\$5,533,741	\$5,517,948	\$5,502,155	\$5,486,362	\$5,470,569	\$5,454,776	\$5,438,983	\$5,423,190	\$5,407,397	
6.	Average Net Investment		5,589,017	5,573,224	5,557,431	5,541,638	5,525,845	5,510,052	5,494,259	5,478,466	5,462,673	5,446,880	5,431,087	5,415,294	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		41,097	40,981	40,865	40,749	40,632	40,516	40,400	40,284	40,168	40,052	39,936	39,820	\$485,500
	b. Debt Component (Line 6 x 2.82% x 1/12)		13,134	13,097	13,060	13,023	12,986	12,949	12,912	12,874	12,837	12,800	12,763	12,726	155,161
8.	Investment Expenses														
	a. Depreciation (C)		15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	189,516
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		70,024	69,871	69,718	69,565	69,411	69,258	69,105	68,951	68,798	68,645	68,492	68,339	830,177
	a. Recoverable Costs Allocated to Energy		70,024	69,871	69,718	69,565	69,411	69,258	69,105	68,951	68,798	68,645	68,492	68,339	830,177
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		68,282	67,030	67,618	66,526	66,738	66,921	66,371	65,888	65,962	65,595	66,387	66,021	799,339
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$68,282	\$67,030	\$67,618	\$66,526	\$66,738	\$66,921	\$66,371	\$65,888	\$65,962	\$65,595	\$66,387	\$66,021	\$799,339

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.45
- (B) Line 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) Applicable depreciation rate is 2.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734
3.	Less: Accumulated Depreciation	(2,212,586)	(2,225,995)	(2,239,404)	(2,252,813)	(2,266,222)	(2,279,631)	(2,293,040)	(2,306,449)	(2,319,858)	(2,333,267)	(2,346,676)	(2,360,085)	(2,373,494)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$2,805,148	2,791,739	2,778,330	2,764,921	2,751,512	2,738,103	2,724,694	2,711,285	2,697,876	2,684,467	2,671,058	2,657,649	2,644,240	
6.	Average Net Investment		2,798,444	2,785,035	2,771,626	2,758,217	2,744,808	2,731,399	2,717,990	2,704,581	2,691,172	2,677,763	2,664,354	2,650,945	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		20,577	20,479	20,380	20,282	20,183	20,084	19,986	19,887	19,789	19,690	19,591	19,493	\$240,421
b.	Debt Component (Line 6 x 2.82% x 1/12)		6,576	6,545	6,513	6,482	6,450	6,419	6,387	6,356	6,324	6,293	6,261	6,230	76,836
8.	Investment Expenses														
a.	Depreciation (C)		13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	160,908
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		40,562	40,433	40,302	40,173	40,042	39,912	39,782	39,652	39,522	39,392	39,261	39,132	478,165
a.	Recoverable Costs Allocated to Energy		40,562	40,433	40,302	40,173	40,042	39,912	39,782	39,652	39,522	39,392	39,261	39,132	478,165
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		39,553	38,789	39,088	38,418	38,500	38,565	38,208	37,891	37,893	37,642	38,054	37,805	460,406
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$39,553	\$38,789	\$39,088	\$38,418	\$38,500	\$38,565	\$38,208	\$37,891	\$37,893	\$37,642	\$38,054	\$37,805	\$460,406

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$2,676,217) and 312.42 (\$2,341,517)
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rates are 3.3% and 3.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	
3.	Less: Accumulated Depreciation	(284,885)	(286,401)	(287,917)	(289,433)	(290,949)	(292,465)	(293,981)	(295,497)	(297,013)	(298,529)	(300,045)	(301,561)	(303,077)	
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)	\$581,326	579,810	578,294	576,778	575,262	573,746	572,230	570,714	569,198	567,682	566,166	564,650	563,134	
6.	Average Net Investment		580,568	579,052	577,536	576,020	574,504	572,988	571,472	569,956	568,440	566,924	565,408	563,892	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,269	4,258	4,247	4,236	4,224	4,213	4,202	4,191	4,180	4,169	4,158	4,146	\$50,493
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,364	1,361	1,357	1,354	1,350	1,347	1,343	1,339	1,336	1,332	1,329	1,325	16,137
8.	Investment Expenses														
a.	Depreciation (C)		1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	18,192
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		7,149	7,135	7,120	7,106	7,090	7,076	7,061	7,046	7,032	7,017	7,003	6,987	84,822
a.	Recoverable Costs Allocated to Energy		7,149	7,135	7,120	7,106	7,090	7,076	7,061	7,046	7,032	7,017	7,003	6,987	84,822
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		6,971	6,845	6,906	6,796	6,817	6,837	6,782	6,733	6,742	6,705	6,788	6,750	81,672
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,971	\$6,845	\$6,906	\$6,796	\$6,817	\$6,837	\$6,782	\$6,733	\$6,742	\$6,705	\$6,788	\$6,750	\$81,672

Notes:

- (A) Applicable depreciable base for Big Bend; account 315.44
- (B) Line 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) Applicable depreciation rate is 2.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578
3.	Less: Accumulated Depreciation	(107,752)	(108,830)	(109,908)	(110,986)	(112,064)	(113,142)	(114,220)	(115,298)	(116,376)	(117,454)	(118,532)	(119,610)	(120,688)	(120,688)
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)	\$389,826	388,748	387,670	386,592	385,514	384,436	383,358	382,280	381,202	380,124	379,046	377,968	376,890	
6.	Average Net Investment		389,287	388,209	387,131	386,053	384,975	383,897	382,819	381,741	380,663	379,585	378,507	377,429	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		2,862	2,855	2,847	2,839	2,831	2,823	2,815	2,807	2,799	2,791	2,783	2,775	\$33,827
b.	Debt Component (Line 6 x 2.82% x 1/12)		915	912	910	907	905	902	900	897	895	892	889	887	10,811
8.	Investment Expenses														
a.	Depreciation (C)		1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	12,936
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,855	4,845	4,835	4,824	4,814	4,803	4,793	4,782	4,772	4,761	4,750	4,740	57,574
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		4,855	4,845	4,835	4,824	4,814	4,803	4,793	4,782	4,772	4,761	4,750	4,740	57,574
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		4,693	4,684	4,674	4,663	4,654	4,643	4,633	4,623	4,613	4,602	4,592	4,582	55,656
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,693	\$4,684	\$4,674	\$4,663	\$4,654	\$4,643	\$4,633	\$4,623	\$4,613	\$4,602	\$4,592	\$4,582	\$55,656

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 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) Applicable depreciation rate is 2.6%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401
3.	Less: Accumulated Depreciation	(177,244)	(179,017)	(180,790)	(182,563)	(184,336)	(186,109)	(187,882)	(189,655)	(191,428)	(193,201)	(194,974)	(196,747)	(198,520)	(198,520)
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)	\$641,157	639,384	637,611	635,838	634,065	632,292	630,519	628,746	626,973	625,200	623,427	621,654	619,881	
6.	Average Net Investment		640,271	638,498	636,725	634,952	633,179	631,406	629,633	627,860	626,087	624,314	622,541	620,768	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,708	4,695	4,682	4,669	4,656	4,643	4,630	4,617	4,604	4,591	4,578	4,565	\$55,638
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,505	1,500	1,496	1,492	1,488	1,484	1,480	1,475	1,471	1,467	1,463	1,459	17,780
8.	Investment Expenses														
a.	Depreciation (C)		1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	21,276
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		7,986	7,968	7,951	7,934	7,917	7,900	7,883	7,865	7,848	7,831	7,814	7,797	94,694
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		7,986	7,968	7,951	7,934	7,917	7,900	7,883	7,865	7,848	7,831	7,814	7,797	94,694
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		7,720	7,702	7,686	7,670	7,653	7,637	7,620	7,603	7,586	7,570	7,554	7,537	91,538
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,720	\$7,702	\$7,686	\$7,670	\$7,653	\$7,637	\$7,620	\$7,603	\$7,586	\$7,570	\$7,554	\$7,537	\$91,538

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 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) Applicable depreciation rate is 2.6%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Phillips Upgrade Tank # 1 for FDEP
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	
3.	Less: Accumulated Depreciation	(17,388)	(17,531)	(17,674)	(17,817)	(17,960)	(18,103)	(18,246)	(18,389)	(18,532)	(18,675)	(18,818)	(18,961)	(19,104)	
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)	\$39,889	39,746	39,603	39,460	39,317	39,174	39,031	38,888	38,745	38,602	38,459	38,316	38,173	
6.	Average Net Investment		39,818	39,675	39,532	39,389	39,246	39,103	38,960	38,817	38,674	38,531	38,388	38,245	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		293	292	291	290	289	288	286	285	284	283	282	281	\$3,444
b.	Debt Component (Line 6 x 2.82% x 1/12)		94	93	93	93	92	92	92	91	91	91	90	90	1,102
8.	Investment Expenses														
a.	Depreciation (C)		143	143	143	143	143	143	143	143	143	143	143	143	1,716
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		530	528	527	526	524	523	521	519	518	517	515	514	6,262
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		530	528	527	526	524	523	521	519	518	517	515	514	6,262
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		512	510	509	508	507	506	504	502	501	500	498	497	6,054
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$512	\$510	\$509	\$508	\$507	\$506	\$504	\$502	\$501	\$500	\$498	\$497	\$6,054

Notes:

- (A) Applicable depreciable base for Phillips; account 342.28
- (B) Line 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) Applicable depreciation rate is 3.0%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472
3.	Less: Accumulated Depreciation	(27,875)	(28,101)	(28,327)	(28,553)	(28,779)	(29,005)	(29,231)	(29,457)	(29,683)	(29,909)	(30,135)	(30,361)	(30,587)	
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)	\$62,597	62,371	62,145	61,919	61,693	61,467	61,241	61,015	60,789	60,563	60,337	60,111	59,885	
6.	Average Net Investment		62,484	62,258	62,032	61,806	61,580	61,354	61,128	60,902	60,676	60,450	60,224	59,998	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		459	458	456	454	453	451	449	448	446	444	443	441	\$5,402
b.	Debt Component (Line 6 x 2.82% x 1/12)		147	146	146	145	145	144	144	143	143	142	142	141	1,728
8.	Investment Expenses														
a.	Depreciation (C)		226	226	226	226	226	226	226	226	226	226	226	226	2,712
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		832	830	828	825	824	821	819	817	815	812	811	808	9,842
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		832	830	828	825	824	821	819	817	815	812	811	808	9,842
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		804	802	800	798	797	794	792	790	788	785	784	781	9,515
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$804	\$802	\$800	\$798	\$797	\$794	\$792	\$790	\$788	\$785	\$784	\$781	\$9,515

Notes:

- (A) Applicable depreciable base for Phillips; account 342.28
- (B) Line 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) Applicable depreciation rate is 3.0%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257
3.	Less: Accumulated Depreciation	(388,712)	(392,332)	(395,952)	(399,572)	(403,192)	(406,812)	(410,432)	(414,052)	(417,672)	(421,292)	(424,912)	(428,532)	(432,152)	(432,152)
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$927,545	923,925	920,305	916,685	913,065	909,445	905,825	902,205	898,585	894,965	891,345	887,725	884,105	884,105
6.	Average Net Investment		925,735	922,115	918,495	914,875	911,255	907,635	904,015	900,395	896,775	893,155	889,535	885,915	885,915
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		6,807	6,780	6,754	6,727	6,701	6,674	6,647	6,621	6,594	6,568	6,541	6,514	\$79,928
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,175	2,167	2,158	2,150	2,141	2,133	2,124	2,116	2,107	2,099	2,090	2,082	25,542
8.	Investment Expenses														
a.	Depreciation (C)		3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	43,440
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		12,602	12,567	12,532	12,497	12,462	12,427	12,391	12,357	12,321	12,287	12,251	12,216	148,910
a.	Recoverable Costs Allocated to Energy		12,602	12,567	12,532	12,497	12,462	12,427	12,391	12,357	12,321	12,287	12,251	12,216	148,910
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	0.9660796
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743
12.	Retail Energy-Related Recoverable Costs (D)		12,288	12,056	12,155	11,951	11,982	12,008	11,901	11,808	11,813	11,741	11,875	11,802	143,380
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$12,288	\$12,056	\$12,155	\$11,951	\$11,982	\$12,008	\$11,901	\$11,808	\$11,813	\$11,741	\$11,875	\$11,802	\$143,380

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 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) Applicable depreciation rate is 3.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	
3.	Less: Accumulated Depreciation	(307,638)	(310,182)	(312,726)	(315,270)	(317,814)	(320,358)	(322,902)	(325,446)	(327,990)	(330,534)	(333,078)	(335,622)	(338,166)	
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$677,156	674,612	672,068	669,524	666,980	664,436	661,892	659,348	656,804	654,260	651,716	649,172	646,628	
6.	Average Net Investment		675,884	673,340	670,796	668,252	665,708	663,164	660,620	658,076	655,532	652,988	650,444	647,900	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		4,970	4,951	4,932	4,914	4,895	4,876	4,858	4,839	4,820	4,802	4,783	4,764	\$58,404
	b. Debt Component (Line 6 x 2.82% x 1/12)		1,588	1,582	1,576	1,570	1,564	1,558	1,552	1,546	1,541	1,535	1,529	1,523	18,664
8.	Investment Expenses														
	a. Depreciation (C)		2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	30,528
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		9,102	9,077	9,052	9,028	9,003	8,978	8,954	8,929	8,905	8,881	8,856	8,831	107,596
	a. Recoverable Costs Allocated to Energy		9,102	9,077	9,052	9,028	9,003	8,978	8,954	8,929	8,905	8,881	8,856	8,831	107,596
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		8,876	8,708	8,779	8,634	8,656	8,675	8,600	8,532	8,538	8,486	8,584	8,531	103,599
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,876	\$8,708	\$8,779	\$8,634	\$8,656	\$8,675	\$8,600	\$8,532	\$8,538	\$8,486	\$8,584	\$8,531	\$103,599

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 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) Applicable depreciation rate is 3.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737
3.	Less: Accumulated Depreciation	(18,823)	(19,024)	(19,225)	(19,426)	(19,627)	(19,828)	(20,029)	(20,230)	(20,431)	(20,632)	(20,833)	(21,034)	(21,235)	
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)	\$101,914	101,713	101,512	101,311	101,110	100,909	100,708	100,507	100,306	100,105	99,904	99,703	99,502	
6.	Average Net Investment		101,814	101,613	101,412	101,211	101,010	100,809	100,608	100,407	100,206	100,005	99,804	99,603	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		749	747	746	744	743	741	740	738	737	735	734	732	\$8,886
	b. Debt Component (Line 6 x 2.82% x 1/12)		239	239	238	238	237	237	236	236	235	235	235	234	2,839
8.	Investment Expenses														
	a. Depreciation (C)		201	201	201	201	201	201	201	201	201	201	201	201	2,412
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		1,189	1,187	1,185	1,183	1,181	1,179	1,177	1,175	1,173	1,171	1,170	1,167	14,137
	a. Recoverable Costs Allocated to Energy		1,189	1,187	1,185	1,183	1,181	1,179	1,177	1,175	1,173	1,171	1,170	1,167	14,137
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		1,159	1,139	1,149	1,131	1,136	1,139	1,130	1,123	1,125	1,119	1,134	1,127	13,611
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,159	\$1,139	\$1,149	\$1,131	\$1,136	\$1,139	\$1,130	\$1,123	\$1,125	\$1,119	\$1,134	\$1,127	\$13,611

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Notes:

- (A) Applicable depreciable base for Big Bend; account 311.40
- (B) Line 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) Applicable depreciation rate is 2.0%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$1,359	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,275	\$5,000	\$7,222	\$3,503	\$18,359
b.	Clearings to Plant		234,039	0	0	0	0	0	0	0	0	0	0	0	234,039
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$83,318,932	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	
3.	Less: Accumulated Depreciation	(24,498,151)	(24,699,729)	(24,901,532)	(25,103,335)	(25,305,138)	(25,506,941)	(25,708,744)	(25,910,547)	(26,112,350)	(26,314,153)	(26,515,956)	(26,717,759)	(26,919,562)	
4.	CWIP - Non-Interest Bearing	232,670	0	0	0	0	0	0	0	0	1,275	6,275	13,497	17,000	
5.	Net Investment (Lines 2 + 3 + 4)	\$59,053,451	58,853,232	58,651,429	58,449,626	58,247,823	58,046,020	57,844,217	57,642,414	57,440,611	57,240,083	57,043,280	56,848,699	56,650,399	
6.	Average Net Investment		58,953,341	58,752,330	58,550,527	58,348,724	58,146,921	57,945,118	57,743,315	57,541,512	57,340,347	57,141,681	56,945,989	56,749,549	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		433,494	432,016	430,532	429,048	427,564	426,080	424,596	423,112	421,633	420,172	418,733	417,289	\$5,104,269
b.	Debt Component (Line 6 x 2.82% x 1/12)		138,540	138,068	137,594	137,120	136,645	136,171	135,697	135,223	134,750	134,283	133,823	133,361	1,631,275
8.	Investment Expenses														
a.	Depreciation (C)		201,578	201,803	201,803	201,803	201,803	201,803	201,803	201,803	201,803	201,803	201,803	201,803	2,421,411
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)		773,612	771,887	769,929	767,971	766,012	764,054	762,096	760,138	758,186	756,258	754,359	752,453	9,156,955
a.	Recoverable Costs Allocated to Energy		773,612	771,887	769,929	767,971	766,012	764,054	762,096	760,138	758,186	756,258	754,359	752,453	9,156,955
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		754,365	740,500	746,743	734,426	736,509	738,267	731,948	726,372	726,929	722,659	731,176	726,929	8,816,823
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$754,365	\$740,500	\$746,743	\$734,426	\$736,509	\$738,267	\$731,948	\$726,372	\$726,929	\$722,659	\$731,176	\$726,929	\$8,816,823

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.46 (\$83,318,932) and 312.45 (\$234,029)
- (B) Line 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) Applicable depreciation rates are 2.9% and 2.3%.
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

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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 January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	
3.	Less: Accumulated Depreciation	(3,032,677)	(3,074,319)	(3,115,961)	(3,157,603)	(3,199,245)	(3,240,887)	(3,282,529)	(3,324,171)	(3,365,813)	(3,407,455)	(3,449,097)	(3,490,739)	(3,532,381)	
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)	<u>\$18,707,060</u>	<u>18,665,418</u>	<u>18,623,776</u>	<u>18,582,134</u>	<u>18,540,492</u>	<u>18,498,850</u>	<u>18,457,208</u>	<u>18,415,566</u>	<u>18,373,924</u>	<u>18,332,282</u>	<u>18,290,640</u>	<u>18,248,998</u>	<u>18,207,356</u>	
6.	Average Net Investment		18,686,239	18,644,597	18,602,955	18,561,313	18,519,671	18,478,029	18,436,387	18,394,745	18,353,103	18,311,461	18,269,819	18,228,177	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		137,403	137,097	136,791	136,484	136,178	135,872	135,566	135,260	134,953	134,647	134,341	134,035	\$1,628,627
	b. Debt Component (Line 6 x 2.82% x 1/12)		43,913	43,815	43,717	43,619	43,521	43,423	43,326	43,228	43,130	43,032	42,934	42,836	520,494
8.	Investment Expenses														
	a. Depreciation (C)		41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	499,704
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		222,958	222,554	222,150	221,745	221,341	220,937	220,534	220,130	219,725	219,321	218,917	218,513	2,648,825
	a. Recoverable Costs Allocated to Energy		222,958	222,554	222,150	221,745	221,341	220,937	220,534	220,130	219,725	219,321	218,917	218,513	2,648,825
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		217,411	213,504	215,460	212,059	212,816	213,480	211,810	210,352	210,667	209,577	212,189	211,101	2,550,426
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		<u>\$217,411</u>	<u>\$213,504</u>	<u>\$215,460</u>	<u>\$212,059</u>	<u>\$212,816</u>	<u>\$213,480</u>	<u>\$211,810</u>	<u>\$210,352</u>	<u>\$210,667</u>	<u>\$209,577</u>	<u>\$212,189</u>	<u>\$211,101</u>	<u>\$2,550,426</u>

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Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.45 (\$39,818) and 312.45 (\$21,699,919)
- (B) Line 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) Applicable depreciation rates are 1.5% and 2.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000
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 (A)	\$6,128,210	\$6,128,210	\$6,128,210	\$6,128,210	\$6,128,210	\$6,128,210	\$6,128,210	\$6,128,210	\$6,128,210	\$6,128,210	\$6,128,210	\$6,128,210	\$6,128,210	\$6,128,210
3.	Less: Accumulated Depreciation	(231,803)	(247,730)	(263,657)	(279,584)	(295,511)	(311,438)	(327,365)	(343,292)	(359,219)	(375,146)	(391,073)	(407,000)	(422,927)	(422,927)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	50,000	50,000
5.	Net Investment (Lines 2 + 3 + 4)	\$5,896,407	5,880,480	5,864,553	5,848,626	5,832,699	5,816,772	5,800,845	5,784,918	5,768,991	5,753,064	5,737,137	5,721,210	5,755,283	5,755,283
6.	Average Net Investment		5,888,444	5,872,517	5,856,590	5,840,663	5,824,736	5,808,809	5,792,882	5,776,955	5,761,028	5,745,101	5,729,174	5,738,247	5,738,247
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		43,299	43,182	43,064	42,947	42,830	42,713	42,596	42,479	42,362	42,245	42,128	42,194	\$512,039
b.	Debt Component (Line 6 x 2.82% x 1/12)		13,838	13,800	13,763	13,726	13,688	13,651	13,613	13,576	13,538	13,501	13,464	13,485	163,643
8.	Investment Expenses														
a.	Depreciation (C)		15,927	15,927	15,927	15,927	15,927	15,927	15,927	15,927	15,927	15,927	15,927	15,927	191,124
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)		73,064	72,909	72,754	72,600	72,445	72,291	72,136	71,982	71,827	71,673	71,519	71,606	866,806
a.	Recoverable Costs Allocated to Energy		73,064	72,909	72,754	72,600	72,445	72,291	72,136	71,982	71,827	71,673	71,519	71,606	866,806
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	0.9660796
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743
12.	Retail Energy-Related Recoverable Costs (D)		71,246	69,944	70,563	69,429	69,655	69,851	69,282	68,785	68,866	68,489	69,321	69,177	834,608
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$71,246	\$69,944	\$70,563	\$69,429	\$69,655	\$69,851	\$69,282	\$68,785	\$68,866	\$68,489	\$69,321	\$69,177	\$834,608

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$1,675,171), 312.42 (\$4,013,075), and 312.43 (\$439,964)
- (B) Line 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) Applicable depreciation rates are 3.3%, 3.1%, and 2.6%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

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Return on Capital Investments, Depreciation and Taxes
 For Project: PM Minimization and Monitoring
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052
3.	Less: Accumulated Depreciation	(483,639)	(503,834)	(524,029)	(544,224)	(564,419)	(584,614)	(604,809)	(625,004)	(645,199)	(665,394)	(685,589)	(705,784)	(725,979)	
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)	\$7,507,413	7,487,218	7,467,023	7,446,828	7,426,633	7,406,438	7,386,243	7,366,048	7,345,853	7,325,658	7,305,463	7,285,268	7,265,073	
6.	Average Net Investment		7,497,316	7,477,121	7,456,926	7,436,731	7,416,536	7,396,341	7,376,146	7,355,951	7,335,756	7,315,561	7,295,366	7,275,171	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		55,129	54,981	54,832	54,684	54,535	54,387	54,238	54,090	53,941	53,793	53,644	53,496	\$651,750
	b. Debt Component (Line 6 x 2.82% x 1/12)		17,619	17,571	17,524	17,476	17,429	17,381	17,334	17,286	17,239	17,192	17,144	17,097	208,292
8.	Investment Expenses														
	a. Depreciation (C)		20,195	20,195	20,195	20,195	20,195	20,195	20,195	20,195	20,195	20,195	20,195	20,195	242,340
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		92,943	92,747	92,551	92,355	92,159	91,963	91,767	91,571	91,375	91,180	90,983	90,788	1,102,382
	a. Recoverable Costs Allocated to Energy		92,943	92,747	92,551	92,355	92,159	91,963	91,767	91,571	91,375	91,180	90,983	90,788	1,102,382
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		90,631	88,976	89,764	88,321	88,609	88,859	88,137	87,503	87,608	87,129	88,187	87,708	1,061,432
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$90,631	\$88,976	\$89,764	\$88,321	\$88,609	\$88,859	\$88,137	\$87,503	\$87,608	\$87,129	\$88,187	\$87,708	\$1,061,432

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Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$1,513,263), 312.42 (\$5,153,072), 312.43 (\$955,619), 315.41 (\$17,504), and 315.44 (\$351,594)
- (B) Line 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) Applicable depreciation rates are 3.3%, 3.1%, 2.6%, 2.5%, and 2.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

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Return on Capital Investments, Depreciation and Taxes
 For Project: Polk NO_x Emissions Reduction
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	
3.	Less: Accumulated Depreciation	(152,442)	(156,866)	(161,290)	(165,714)	(170,138)	(174,562)	(178,986)	(183,410)	(187,834)	(192,258)	(196,682)	(201,106)	(205,530)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,409,031	1,404,607	1,400,183	1,395,759	1,391,335	1,386,911	1,382,487	1,378,063	1,373,639	1,369,215	1,364,791	1,360,367	1,355,943	
6.	Average Net Investment		1,406,819	1,402,395	1,397,971	1,393,547	1,389,123	1,384,699	1,380,275	1,375,851	1,371,427	1,367,003	1,362,579	1,358,155	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		10,345	10,312	10,280	10,247	10,214	10,182	10,149	10,117	10,084	10,052	10,019	9,987	\$121,988
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,306	3,296	3,285	3,275	3,264	3,254	3,244	3,233	3,223	3,212	3,202	3,192	38,986
8.	Investment Expenses														
a.	Depreciation (C)		4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	53,088
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		18,075	18,032	17,989	17,946	17,902	17,860	17,817	17,774	17,731	17,688	17,645	17,603	214,062
a.	Recoverable Costs Allocated to Energy		18,075	18,032	17,989	17,946	17,902	17,860	17,817	17,774	17,731	17,688	17,645	17,603	214,062
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		17,625	17,299	17,447	17,162	17,212	17,257	17,112	16,984	17,000	16,902	17,103	17,006	206,109
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$17,625	\$17,299	\$17,447	\$17,162	\$17,212	\$17,257	\$17,112	\$16,984	\$17,000	\$16,902	\$17,103	\$17,006	\$206,109

Notes:

- (A) Applicable depreciable base for Polk; account 342.81
- (B) Line 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) Applicable depreciation rate is 3.4%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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DOCKET NO. 070007-EI
 ECRC 2007 ACTUAL/ESTIMATED TRUE-UP
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	
3.	Less: Accumulated Depreciation	(141,830)	(146,947)	(152,064)	(157,181)	(162,298)	(167,415)	(172,532)	(177,649)	(182,766)	(187,883)	(193,000)	(198,117)	(203,234)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$2,416,900	2,411,783	2,406,666	2,401,549	2,396,432	2,391,315	2,386,198	2,381,081	2,375,964	2,370,847	2,365,730	2,360,613	2,355,496	
6.	Average Net Investment		2,414,342	2,409,225	2,404,108	2,398,991	2,393,874	2,388,757	2,383,640	2,378,523	2,373,406	2,368,289	2,363,172	2,358,055	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		17,753	17,715	17,678	17,640	17,603	17,565	17,527	17,490	17,452	17,414	17,377	17,339	\$210,553
b.	Debt Component (Line 6 x 2.82% x 1/12)		5,674	5,662	5,650	5,638	5,626	5,614	5,602	5,590	5,578	5,565	5,553	5,541	67,293
8.	Investment Expenses														
a.	Depreciation (C)		5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	61,404
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		28,544	28,494	28,445	28,395	28,346	28,296	28,246	28,197	28,147	28,096	28,047	27,997	339,250
a.	Recoverable Costs Allocated to Energy		28,544	28,494	28,445	28,395	28,346	28,296	28,246	28,197	28,147	28,096	28,047	27,997	339,250
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		27,834	27,335	27,588	27,155	27,254	27,341	27,129	26,944	26,987	26,848	27,185	27,047	326,647
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$27,834	\$27,335	\$27,588	\$27,155	\$27,254	\$27,341	\$27,129	\$26,944	\$26,987	\$26,848	\$27,185	\$27,047	\$326,647

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44
- (B) Line 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) Applicable depreciation rate is 2.4%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$433	(\$3,744)	\$630	\$369	\$362	\$356	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,594)
b.	Clearings to Plant		1,653,621	(4,500)	0	0	0	0	0	0	0	0	0	0	1,649,121
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	\$1,653,621	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	
3.	Less: Accumulated Depreciation	0	(2,274)	(6,815)	(11,350)	(15,885)	(20,420)	(24,955)	(29,490)	(34,025)	(38,560)	(43,095)	(47,630)	(52,165)	
4.	CWIP - Non-Interest Bearing	2,014,682	361,494	362,250	362,880	363,249	363,611	363,967	363,967	363,967	363,967	363,967	363,967	363,967	
5.	Net Investment (Lines 2 + 3 + 4)	\$2,014,682	2,012,841	2,004,556	2,000,651	1,996,485	1,992,312	1,988,133	1,983,598	1,979,063	1,974,528	1,969,993	1,965,458	1,960,923	
6.	Average Net Investment		2,013,762	2,008,699	2,002,604	1,998,568	1,994,399	1,990,223	1,985,866	1,981,331	1,976,796	1,972,261	1,967,726	1,963,191	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		14,808	14,770	14,725	14,696	14,665	14,634	14,602	14,569	14,536	14,502	14,469	14,436	\$175,412
b.	Debt Component (Line 6 x 2.82% x 1/12)		4,732	4,720	4,706	4,697	4,687	4,677	4,667	4,656	4,645	4,635	4,624	4,613	56,059
8.	Investment Expenses														
a.	Depreciation (C)		2,274	4,541	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	52,165
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)		21,814	24,031	23,966	23,928	23,887	23,846	23,804	23,760	23,716	23,672	23,628	23,584	283,636
a.	Recoverable Costs Allocated to Energy		21,814	24,031	23,966	23,928	23,887	23,846	23,804	23,760	23,716	23,672	23,628	23,584	283,636
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		21,271	23,054	23,244	22,883	22,967	23,041	22,862	22,705	22,738	22,620	22,902	22,784	273,071
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$21,271	\$23,054	\$23,244	\$22,883	\$22,967	\$23,041	\$22,862	\$22,705	\$22,738	\$22,620	\$22,902	\$22,784	\$273,071

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 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) Applicable depreciation rate is 3.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		(\$13,317)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$13,317)
b.	Clearings to Plant		1,581,887	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	
3.	Less: Accumulated Depreciation	0	(2,043)	(6,130)	(10,217)	(14,304)	(18,391)	(22,478)	(26,565)	(30,652)	(34,739)	(38,826)	(42,913)	(47,000)	
4.	CWIP - Non-Interest Bearing	1,595,204	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,595,204	1,579,844	1,575,757	1,571,670	1,567,583	1,563,496	1,559,409	1,555,322	1,551,235	1,547,148	1,543,061	1,538,974	1,534,887	
6.	Average Net Investment		1,587,524	1,577,801	1,573,714	1,569,627	1,565,540	1,561,453	1,557,366	1,553,279	1,549,192	1,545,105	1,541,018	1,536,931	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		11,673	11,602	11,572	11,542	11,512	11,482	11,452	11,422	11,391	11,361	11,331	11,301	\$137,641
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,731	3,708	3,698	3,689	3,679	3,669	3,660	3,650	3,641	3,631	3,621	3,612	43,989
8.	Investment Expenses														
a.	Depreciation (C)		2,043	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	47,000
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)		17,447	19,397	19,357	19,318	19,278	19,238	19,199	19,159	19,119	19,079	19,039	19,000	228,630
a.	Recoverable Costs Allocated to Energy		17,447	19,397	19,357	19,318	19,278	19,238	19,199	19,159	19,119	19,079	19,039	19,000	228,630
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		17,013	18,608	18,774	18,474	18,535	18,589	18,439	18,308	18,331	18,231	18,454	18,356	220,112
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$17,013	\$18,608	\$18,774	\$18,474	\$18,535	\$18,589	\$18,439	\$18,308	\$18,331	\$18,231	\$18,454	\$18,356	\$220,112

- Notes:**
- (A) Applicable depreciable base for Big Bend; account 312.42
 - (B) Line 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) Applicable depreciation rate is 3.1%
 - (D) Line 9a x Line 10
 - (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$67,721	(\$292)	\$64,850	\$7,078	\$0	(\$373)	\$5,800	\$389,203	\$93,992	\$181,652	\$725,812	\$298,936	\$1,834,379
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	710,718	778,439	778,147	842,997	850,075	850,075	849,702	855,502	1,244,705	1,338,697	1,520,349	2,246,161	2,545,097	
5.	Net Investment (Lines 2 + 3 + 4)	\$710,718	778,439	778,147	842,997	850,075	850,075	849,702	855,502	1,244,705	1,338,697	1,520,349	2,246,161	2,545,097	
6.	Average Net Investment		744,579	778,293	810,572	846,536	850,075	849,889	852,602	1,050,104	1,291,701	1,429,523	1,883,255	2,395,629	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		5,475	5,723	5,960	6,225	6,251	6,249	6,269	7,722	9,498	10,512	13,848	17,615	\$101,347
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,750	1,829	1,905	1,989	1,998	1,997	2,004	2,468	3,035	3,359	4,426	5,630	32,390
8.	Investment Expenses														
a.	Depreciation (C)		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)		7,225	7,552	7,865	8,214	8,249	8,246	8,273	10,190	12,533	13,871	18,274	23,245	133,737
a.	Recoverable Costs Allocated to Energy		7,225	7,552	7,865	8,214	8,249	8,246	8,273	10,190	12,533	13,871	18,274	23,245	133,737
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		7,045	7,245	7,628	7,855	7,931	7,968	7,946	9,737	12,016	13,255	17,712	22,457	128,795
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,045	\$7,245	\$7,628	\$7,855	\$7,931	\$7,968	\$7,946	\$9,737	\$12,016	\$13,255	\$17,712	\$22,457	\$128,795

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Notes:

- (A) Applicable depreciable base for Big Bend; account 312.43
- (B) Line 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) Applicable depreciation rate is 2.6%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$1,189,709	\$1,394,762	\$1,841,932	\$903,592	\$1,304,902	\$1,041,502	\$3,346,037	\$1,335,317	\$2,001,723	\$2,288,063	\$2,257,895	\$1,835,244	\$20,740,678
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$7,504,877	\$8,694,586	\$10,089,348	\$11,931,280	\$12,834,872	\$14,139,774	\$15,181,276	\$18,527,313	\$19,862,630	\$21,864,353	\$24,152,416	\$26,410,311	\$28,245,555	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$7,504,877	8,694,586	10,089,348	11,931,280	12,834,872	14,139,774	15,181,276	18,527,313	19,862,630	21,864,353	24,152,416	26,410,311	28,245,555	
6.	Average Net Investment		8,099,732	9,391,967	11,010,314	12,383,076	13,487,323	14,660,525	16,854,295	19,194,972	20,863,492	23,008,385	25,281,364	27,327,933	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41 and 315.41. These dollars are for tracking purposes only; depreciation and return are not calculated until the project goes in to service.
- (B) Line 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) Applicable depreciation rate is 3.3% and 2.5%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) FPSC ruling in Docket No. 980693-EI does not allow for recovery of dollars associated with this project until placed in-service.

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$2,169,237	\$1,966,611	\$1,549,258	\$826,974	\$3,161,956	\$1,416,687	\$3,715,146	\$1,985,938	\$2,259,519	\$2,999,939	\$2,591,952	\$2,933,581	\$27,576,798
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$7,634,814	\$9,804,051	\$11,770,662	\$13,319,920	\$14,146,894	\$17,308,850	\$18,725,537	\$22,440,683	\$24,426,621	\$26,686,140	\$29,686,079	\$32,278,031	\$35,211,612	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$7,634,814	9,804,051	11,770,662	13,319,920	14,146,894	17,308,850	18,725,537	22,440,683	24,426,621	26,686,140	29,686,079	32,278,031	35,211,612	
6.	Average Net Investment		8,719,433	10,787,357	12,545,291	13,733,407	15,727,872	18,017,194	20,583,110	23,433,652	25,556,381	28,186,110	30,982,055	33,744,822	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41 and 315.41. These dollars are for tracking purposes only; depreciation and return are not calculated until the project goes in to service.
- (B) Line 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) Applicable depreciation rate are 3.3% and 2.5%.
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) FPSC ruling in Docket No. 980693-EI does not allow for recovery of dollars associated with this project until placed in-service.

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$5,543,583	\$3,739,520	\$1,899,292	\$3,622,534	\$3,376,444	\$3,027,856	\$2,540,395	\$2,105,317	\$1,999,609	\$2,191,410	\$4,165,630	\$3,335,257	\$37,546,847
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$28,867,509	\$34,411,092	\$38,150,612	\$40,049,904	\$43,672,438	\$47,048,882	\$50,076,738	\$52,617,133	\$54,722,450	\$56,722,059	\$58,913,469	\$63,079,099	\$66,414,356	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$28,867,509	\$34,411,092	\$38,150,612	\$40,049,904	\$43,672,438	\$47,048,882	\$50,076,738	\$52,617,133	\$54,722,450	\$56,722,059	\$58,913,469	\$63,079,099	\$66,414,356	
6.	Average Net Investment		31,639,301	36,280,852	39,100,258	41,861,171	45,360,660	48,562,810	51,346,936	53,669,792	55,722,255	57,817,764	60,996,284	64,746,728	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41 and 315.41. These dollars are for tracking purposes only; depreciation and return are not calculated until the project goes in to service.
- (B) Line 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) Applicable depreciation rate are 3.3% and 2.5%.
- (D) Line 9a x Line 10
- (F) FPSC ruling in Docket No. 980693-EI does not allow for recovery of dollars associated with this project until placed in-service.

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$1,001,114	\$1,240,693	\$2,246,817	\$274,912	\$843,768	\$740,518	\$310,081	\$130,425	\$310,256	\$211,802	\$0	\$165,427	\$7,475,813
b.	Clearings to Plant		0	0	0	0	59,973,427	719,053	250,081	70,425	250,256	148,291	319,695	165,427	61,896,655
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$51,686,174	\$52,687,288	\$53,927,981	\$56,174,798	\$56,449,710	\$59,973,427	\$60,692,480	\$60,942,561	\$61,012,986	\$61,263,242	\$61,411,533	\$61,731,228	\$61,896,655	
3.	Less: Accumulated Depreciation	0	0	0	0	0	(59,973)	(180,639)	(302,274)	(424,230)	(546,506)	(669,181)	(792,324)	(915,952)	
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)	\$51,686,174	52,687,288	53,927,981	56,174,798	56,449,710	59,913,454	60,511,841	60,640,287	60,588,756	60,716,736	60,742,352	60,938,904	60,980,703	
6.	Average Net Investment		52,186,731	53,307,635	55,051,390	56,312,254	58,181,582	60,212,648	60,576,064	60,614,522	60,652,746	60,729,544	60,840,628	60,959,804	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	82,804	442,754	445,426	445,709	445,990	446,554	447,371	448,248	\$3,204,856
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	26,463	141,500	142,354	142,444	142,534	142,714	142,975	143,256	1,024,240
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	59,973	120,666	121,635	121,956	122,276	122,675	123,143	123,628	915,952
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	169,240	704,920	709,415	710,109	710,800	711,943	713,489	715,132	5,145,048
a.	Recoverable Costs Allocated to Energy		0	0	0	0	169,240	704,920	709,415	710,109	710,800	711,943	713,489	715,132	5,145,048
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	-
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	162,722	681,129	681,351	678,565	681,496	680,312	691,562	690,874	4,948,011
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$0	\$0	\$0	\$0	\$162,722	\$681,129	\$681,351	\$678,565	\$681,496	\$680,312	\$691,562	\$690,874	\$4,948,011

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Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44.
- (B) Line 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) Applicable depreciation rate is 2.4%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$174,114	\$1,348,917	\$2,219,239	\$351,809	\$600,111	\$161,088	\$277,779	\$265,574	\$225,675	\$396,175	\$673,776	\$1,296,648	\$7,990,905
b.	Clearings to Plant		0	0	0	0	4,815,699	30,093	81,050	81,060	0	0	0	0	5,007,902
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	\$0	\$0	\$0	\$0	\$4,815,699	\$4,845,792	\$4,926,842	\$5,007,902	\$5,007,902	\$5,007,902	\$5,007,902	\$5,007,902	\$5,007,902
3.	Less: Accumulated Depreciation	0	0	0	0	0	(4,615)	(13,874)	(23,239)	(32,760)	(42,358)	(51,956)	(61,554)	(71,152)	
4.	CWIP - Non-Interest Bearing	1,770,578	1,944,692	3,293,609	5,512,848	5,864,657	1,649,069	1,780,064	1,976,793	2,161,307	2,386,982	2,783,157	3,456,933	4,753,581	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,770,578	1,944,692	3,293,609	5,512,848	5,864,657	6,460,153	6,611,982	6,880,396	7,136,449	7,352,526	7,739,103	8,403,281	9,690,331	
6.	Average Net Investment		1,857,635	2,619,151	4,403,229	5,688,753	6,162,405	6,536,068	6,746,189	7,008,423	7,244,488	7,545,815	8,071,192	9,046,806	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		13,659	19,259	32,378	41,830	45,313	48,061	49,606	51,534	53,270	55,486	59,349	66,523	\$536,268
b.	Debt Component (Line 6 x 2.82% x 1/12)		4,365	6,155	10,348	13,369	14,482	15,360	15,854	16,470	17,025	17,733	18,967	21,260	171,388
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	4,615	9,259	9,365	9,521	9,598	9,598	9,598	9,598	71,152
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		18,024	25,414	42,726	55,199	64,410	72,680	74,825	77,525	79,893	82,817	87,914	97,381	778,808
a.	Recoverable Costs Allocated to Energy		18,024	25,414	42,726	55,199	64,410	72,680	74,825	77,525	79,893	82,817	87,914	97,381	778,808
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		17,576	24,381	41,439	52,788	61,929	70,227	71,865	74,081	76,599	79,138	85,212	94,078	749,313
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$17,576	\$24,381	\$41,439	\$52,788	\$61,929	\$70,227	\$71,865	\$74,081	\$76,599	\$79,138	\$85,212	\$94,078	\$749,313

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Notes:

- (A) Applicable depreciable base for Big Bend; account 312.45
- (B) Line 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) Applicable depreciation rate is 2.3%.
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Applicable depreciable base for Big Bend and Polk; accounts 312.41, 312.43, 312.44, 345.81
- (B) Line 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) Applicable depreciation rate is 3.3%, 2.6%, 2.4%, 3.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2007 to December 2007

Form 42-8E
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For Project: SO₂ Emissions Allowances
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Sales/Transfers		0	0	0	1,035,500	11,622,780	4,071,250	6,807,500	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000	78,537,030
c.	Auction Proceeds/Other		0	0	0	0	773,503	0	0	0	0	0	0	0	773,503
2.	Working Capital Balance														
a.	FERC 158.1 Allowance Inventory	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	FERC 254.01 Regulatory Liabilities - Gains	(832,866)	(782,420)	(778,445)	(775,323)	(763,581)	(666,714)	(633,561)	(587,500)	(495,352)	(403,472)	(312,015)	(221,053)	(130,952)	
3.	Total Working Capital Balance	(832,866)	(782,420)	(778,445)	(775,323)	(763,581)	(666,714)	(633,561)	(587,500)	(495,352)	(403,472)	(312,015)	(221,053)	(130,952)	
4.	Average Net Working Capital Balance		(\$807,643)	(\$780,433)	(\$776,884)	(\$769,452)	(\$715,148)	(\$650,138)	(\$610,531)	(\$541,426)	(\$449,412)	(\$357,743)	(\$266,534)	(\$176,002)	
5.	Return on Average Net Working Capital Balance														
a.	Equity Component Crossed Up For Taxes (A)		(5,939)	(5,739)	(5,713)	(5,658)	(5,259)	(4,781)	(4,489)	(3,981)	(3,305)	(2,631)	(1,960)	(1,294)	(50,749)
b.	Debt Component (Line 4 x 2.82% x 1/12)		(1,898)	(1,834)	(1,826)	(1,808)	(1,681)	(1,528)	(1,435)	(1,272)	(1,056)	(841)	(626)	(414)	(16,219)
6.	Total Return Component		(7,837)	(7,573)	(7,539)	(7,466)	(6,940)	(6,309)	(5,924)	(5,253)	(4,361)	(3,472)	(2,586)	(1,708)	(66,968)
7.	Expenses:														
a.	Gains		0	0	0	(1,045,095)	(12,490,851)	(4,100,035)	(6,845,900)	(11,084,480)	(11,084,480)	(11,084,480)	(11,084,480)	(11,084,260)	(79,904,061)
b.	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	SO ₂ Allowance Expense		(25,909)	13,730	15,874	16,960	20,773	22,565	40,139	40,132	38,800	40,823	37,718	39,859	301,464
8.	Net Expenses (B)		(25,909)	13,730	15,874	(1,028,135)	(12,470,078)	(4,077,470)	(6,805,761)	(11,044,348)	(11,045,680)	(11,043,657)	(11,046,762)	(11,044,401)	(79,602,597)
9.	Total System Recoverable Expenses (Lines 6 + 8)		(33,746)	6,157	8,335	(1,035,601)	(12,477,018)	(4,083,779)	(6,811,685)	(11,049,601)	(11,050,041)	(11,047,129)	(11,049,348)	(11,046,109)	(79,669,565)
a.	Recoverable Costs Allocated to Energy		(33,746)	6,157	8,335	(1,035,601)	(12,477,018)	(4,083,779)	(6,811,685)	(11,049,601)	(11,050,041)	(11,047,129)	(11,049,348)	(11,046,109)	(79,669,565)
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9751201	0.9593379	0.9698850	0.9563200	0.9614843	0.9662495	0.9604406	0.9555793	0.9587736	0.9555715	0.9692686	0.9660796	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (C)		(32,906)	5,907	8,084	(990,366)	(11,996,457)	(3,945,949)	(6,542,219)	(10,558,770)	(10,594,488)	(10,556,322)	(10,709,786)	(10,671,421)	(76,584,693)
13.	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13)		(\$32,906)	\$5,907	\$8,084	(\$990,366)	(\$11,996,457)	(\$3,945,949)	(\$6,542,219)	(\$10,558,770)	(\$10,594,488)	(\$10,556,322)	(\$10,709,786)	(\$10,671,421)	(\$76,584,693)

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Notes:

- (A) Line 4 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 6 is reported on Schedule 6E and 7E
- (C) Line 8 is reported on Schedule 4E and 5E
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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

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