State of Florida

Public Service Commission

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

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

DATE: December 7, 2007

TO: Ann Cole, Commission Clerk - PSC, Office of Commission Clerk

FROM: John Slemkewicz, Public Utilities Supervisor, Division of Economic Regulation JS

RE: Responses to Staff's Data Requests in Docket No.070284-EI-Tampa Electric Company's 2007 Depreciation Study

Attached are the June 27 and November 13, 2007, responses to Staff's data request from Tampa Electric for the depreciation and fossil dismantlement studies. Please add the company's responses to this docket.

AUSLEY & MCMULLEN

ATTORNEYS AND COUNSELORS AT LAW

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(850) 224-9115 FAX (850) 222-7560

June 27, 2007

HAND DELIVERED

Mr. John Slemkewicz
Public Utilities Supervisor
Division of Economic Regulation
Florida Public Service Commission
Room 170E – Gerald L. Gunter Building
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 070284-EI – Tampa Electric Company's 2007 Depreciation Study

Dear Mr. Slemkewicz:

Enclosed is a copy of Tampa Electric Company's response to Staff's First Data Request regarding the company's depreciation study filed in the above-referenced docket.

Sincerely,

James D. Beasley

JDB/pp
Enclosure

cc: Betty Gardner (w/enc.)
Office of General Counsel (Jaeger) (w/enc.)
Office of Public Counsel (w/enc.)
Division of Economic Regulation (Devlin, Bulecza-Banks) (w/enc.)

TAMPA ELECTRIC COMPANY
DOCKET NO. 070284-EI
STAFF'S FIRST DATA REQUEST
REQUEST NO. 1
BATES STAMPED PAGES 1 - 2
FILED: JUNE 27, 2007

General

1. For each of your production plants, please provide the inservice date and capital recovery date assumed in the current study. For each unit where the capital recovery date has changed from the 2003 study, please provide a discussion of the reasons and justification for the change.

A. The change in Big Bend Station's capital recovery is discussed in Tampa Electric Company's 2007 Depreciation Study, Docket No. 070284-EI, pages 3 through 5.

TAMPA ELECTRIC COMPANY
ENERGY SUPPLY - GENERATING UNIT
CAPITAL RECOVERY DATES

Plant/Unit	In-Service Date Year	2003 Study Capital Recovery Year	Life in Years	2007 Study Capital Recovery Year	Life in Years	Change In Life
Big Bend Station						
Common	1970	2035	65	2050	80	15
1	1970	2020	50	2035	65	15
2	1973	2023	50	2038	65	15
3	1976	2026	50	2041	65	15
4	1985	2035	50	2050	65	15
1&2 FGD	1999	2023	24	2038	39	15
3&4 FGD	1985	2035	50	2050	65	15
CT1	1969	2009	40	2009	40	0
CT2&3	1974	2014	40	2014	40	0
Bayside Station						
Common	2003	2044	41	2044	41	0
1	2003	2043	40	2043	40	0
2	2004	2044	40	2044	40	0
1 Steam Turbine	1965	2043	78	2043	78	0
2 Steam Turbine	1967	2044	77	2044	77	0
Polk Station						
Common	1996	2042	46	2042	46	0

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TAMPA ELECTRIC COMPANY
ENERGY SUPPLY - GENERATING UNIT
CAPITAL RECOVERY DATES

Plant/Unit	In-Service Date Year	2003 Study Capital Recovery Year	Life in Years	2007 Study Capital Recovery Year	Life in Years	Change In Life
1	1996	2036	40	2036	40	0
2	2000	2040	40	2040	40	0
3	2002	2042	40	2042	40	0
Phillips Station						
1&2	1983	2013	30	2013	30	0
City of Tampa						
1&2	2000	2040	40	2040	40	0

TAMPA ELECTRIC COMPANY
DOCKET NO. 070284-EI
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Reference: Generation Plant, page 3, line 1

2. On page 3 of the study, the first Tampa Electric states "The primary reason for the proposed depreciation rates for Energy Supply is compliance with environmental requirements".

a. Identify the required environmental requirements for each of the affected plant by plant account and/or sub-account. Also, include in the response, the plant investment before and after meeting compliance requirements.

b. Provide a copy of the Consent Decree and Consent Final Judgment, which were effective February 29, 2000 and December 6, 1999, respectively.

c. Please provide a list of the retirements which occurred with the implementation of the Consent Decree and Consent Final Judgment from its inception through December 31, 2006.

A. a. The major asset additions associated with compliance are adding Selective Catalytic Reduction assets to Big Bend Unit 4 in 2007, Big Bend Unit 3 in 2008, Big Bend Unit 2 in 2009 and Big Bend Unit 1 in 2010. Since these projects are work in progress, the plant account and/or sub-account are not yet determined, but it is anticipated that Account 312 – Boiler Plant Equipment will be the predominant plant account.

b. See attached.

c. See attached.

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA

UNITED STATES OF AMERICA, Plaintiff, v. TAMPA ELECTRIC COMPANY, Defendant.	)	CIVIL ACTION NO. 99-2524 CIV-T-23F

CONSENT DECREE

WHEREAS, Plaintiff, the United States of America ("Plaintiff" or "the United States"), on behalf of the United States Environmental Protection Agency ("EPA") filed a Complaint on November 3, 1999, alleging that Defendant, Tampa Electric Company ("Tampa Electric") commenced construction of major modifications of major emitting facilities in violation of the Prevention of Significant Deterioration ("PSD") requirements at Part C of the Clean Air Act ("Act"), 42 U.S.C. §§ 7470-7492;

WHEREAS, EPA issued a Notice of Violation with respect to such allegations to Tampa Electric on November 3, 1999 (the "NOV");

WHEREAS, the parties recognize, and the Court by entering this Consent Decree finds, that this Consent Decree has been negotiated in good faith and at arm's length; that the parties have voluntarily agreed to this Consent Decree; that implementation of this Consent Decree will avoid prolonged and complicated litigation between the parties; and that this Consent Decree is fair, reasonable, consistent with the goals of the Act, and in the public interest;

WHEREAS, the United States alleges that the Complaint states a claim upon which relief can be granted against Tampa Electric under Sections 113 and 167 of the Act, 42 U.S.C. §§ 7413

and 7477, and 28 U.S.C. § 1355;

WHEREAS, Tampa Electric has not answered or otherwise responded to the Complaint in light of the settlement memorialized in this Consent Decree;

WHEREAS, Tampa Electric has denied and continues to deny the violations alleged in the NOV and the Complaint; maintains that it has been and remains in compliance with the Clean Air Act and is not liable for civil penalties or injunctive relief; and states that it is agreeing to the obligations imposed by this Consent Decree solely to avoid the costs and uncertainties of litigation and to improve the environment in and around the Tampa Bay area of Florida;

WHEREAS, Tampa Electric is the first electric utility of those against which the United States brought enforcement actions in November, 1999, to come forward and invest time and effort sufficient to develop a settlement with the United States;

WHEREAS, Tampa Electric's decision to Re-Power some of its coal-fired electric generating Units with natural gas will significantly reduce emissions of both regulated and unregulated pollutants below levels that would have been achieved merely by installing appropriate pollution control technologies on Tampa Electric's existing coal-fired electric generating Units;

WHEREAS, prior to the filing of the Complaint or issuance of the Notice of Violation in this matter, Tampa Electric already had placed in service or installed both scrubbers and electrostatic precipitators that serve all existing coal-fired electric generating Units at the company's Big Bend electric generating plant;

WHEREAS, the United States recognizes that a BACT Analysis conducted under existing procedures most likely would not find it cost effective to replace Tampa Electric's existing control equipment at Big Bend for particulate matter, in light of the design and performance of that equipment;

WHEREAS, Tampa Electric and the United States have crafted this Consent Decree to take into account physical and operational constraints resulting from the unique, Riley Stoker wet bottom, turbo-fired boiler technology now in operation at Big Bend, which could limit the

efficiency of nitrogen oxides emissions controls installed for those boilers;

WHEREAS, Tampa Electric regularly combusts coal with a sulphur content of five or six pounds per mmBTU heat input;

WHEREAS, Tampa Electric is a mid-sized electric utility and is smaller on a financial basis than some of the other electric utilities against which the United States brought similar enforcement actions in November 1999;

WHEREAS, Tampa Electric owns and operates fewer coal-fired electric generating plants than some of the other electric utilities against which the United States brought similar enforcement actions in November 1999;

WHEREAS, the two Tampa Electric plants addressed by this enforcement action constitute over ninety percent of the entire base load generating capacity of Tampa Electric;

WHEREAS, the United States and Tampa Electric have agreed that settlement of this action is in the best interest of the parties and in the public interest, and that entry of this Consent Decree without further litigation is the most appropriate means of resolving this matter; and

WHEREAS, the United States and Tampa Electric have consented to entry of this Consent Decree without trial of any issue;

NOW, THEREFORE, without any admission of fact or law, and without any admission of the violations alleged in the Complaint or NOV, it is hereby ORDERED AND DECREED as follows:

I. JURISDICTION AND VENUE

1. This Court has jurisdiction over the subject matter herein and over the parties consenting hereto pursuant to 28 U.S.C. § 1345 and pursuant to Sections 113 and 167 of the Act, 42 U.S.C. §§ 7413 and 7477. Venue is proper under Section 113(b) of the Act, 42 U.S.C. § 7413(b), and under 28 U.S.C. § 1391(b) and (c). Solely for the purposes of this Consent Decree and the underlying Complaint, Tampa Electric waives all objections and defenses that it may have to the claims set forth in the Complaint, the jurisdiction of the

Court or to venue in this District. Tampa Electric shall not challenge the terms of this Consent Decree or this Court's jurisdiction to enter and enforce this Consent Decree. Except as expressly provided for herein, this Consent Decree shall not create any rights in any party other than the United States and Tampa Electric. Tampa Electric consents to entry of this Consent Decree without further notice.

II. APPLICABILITY

2. The provisions of this Consent Decree shall apply to and be binding upon the United States and upon Tampa Electric, its successors and assigns, and Tampa Electric's officers, employees and agents solely in their capacities as such. If Tampa Electric proposes to sell or transfer any of its real property or operations subject to this Consent Decree, it shall advise the purchaser or transferee in writing of the existence of this Consent Decree, and shall send a copy of such written notification by certified mail, return receipt requested, to EPA sixty (60) days before such sale or transfer. Tampa Electric shall not be relieved of its responsibility to comply with all requirements of this Consent Decree unless the purchaser or transferee assumes responsibility for full performance of Tampa Electric's responsibilities under this Consent Decree, including liabilities for nonperformance. Tampa Electric shall not purchase or otherwise acquire capacity and/or energy from a third party in lieu of obtaining it from Gannon or Big Bend unless the seller or provider agrees that the facilities providing such capacity and/or energy will meet the emission control requirements set forth in this Consent Decree or equivalent requirements approved in advance by the United States.

3. Tampa Electric shall provide a copy of this Consent Decree to all vendors, suppliers, consultants, contractors, agents, and any other company or other organization performing any of the work described in Sections IV or VII of this Consent Decree. Notwithstanding any retention of contractors, subcontractors or agents to perform any work required under this Consent Decree, Tampa Electric shall be responsible for ensuring that all work is

performed in accordance with the requirements of this Consent Decree. In any action to enforce this Consent Decree, Tampa Electric shall not assert as a defense the failure of its employees, servants, agents, or contractors to take actions necessary to comply with this Consent Decree, unless Tampa Electric establishes that such failure resulted from a Force Majeure event as defined in this Consent Decree.

III. DEFINITIONS

4. "Alternative Coal" shall mean coal with a sulphur content of no more than 2.2 lb/mmBTU, on an as determined basis.

5. "BACT Analysis" shall mean the technical study, analysis, review, and selection of recommendations typically performed in connection with an application for a PSD permit. Except as otherwise provided in this Consent Decree, such study, analysis, review, and selection of recommendations shall be carried out in conformance with applicable federal and state regulations and guidance describing the process and analysis for determining Best Available Control Technology (BACT).

6. "Big Bend" shall mean the electric generating plant, presently coal-fired, owned and operated by Tampa Electric and located in Hillsborough County, Florida, which presently includes four steam generating boilers and associated and ancillary systems and equipment, known as Big Bend Units 1, 2, 3, and 4.

7. "Consent Decree" shall mean this Consent Decree and the Appendix thereto.

8. "Emission Rate" shall mean the average number of pounds of pollutant emitted per million BTU of heat input ("lb/mmBTU") or the average concentration of a pollutant in parts per million by volume ("ppm"), as dictated by the unit of measure specified for the rate in question, where:

   A. in the case of a coal-fired, steam electric generating unit, such rates shall be calculated as a 30 day rolling average. A 30 day rolling average for an Emission Rate expressed as lb/mmBTU shall be determined by calculating the

emission rate for a given operating day, and then arithmetically averaging the emission rates for the previous 29 operating days with that date. A new 30 day rolling average shall be calculated for each new operating day;

B. in the case of a gas-fired, electric generating unit, such rates shall be calculated as a 24-hour rolling average, excluding periods of start up, shutdown, and malfunction as provided by applicable Florida regulations at the time the Emission Rate is calculated. A rolling average for Emission Rates expressed as ppm shall be determined on a given day by summing hourly emission rates for the immediately preceding 24-hour period and dividing by 24;

C. the reference methods for determining Emission Rates for SO_2 and NO_x shall be those specified in 40 C.F.R. Part 75, Appendix F. The reference methods for determining Emission Rates for PM shall be those specified in 40 C.F.R. Part 60, Appendix A, Method 5, Method 5B, or Method 17; and

D. nothing in this Consent Decree is intended to nor shall alter applicable law concerning the use of data, for any purpose under the Clean Air Act, generated by methods other than the reference methods specified herein.

9. "EPA" shall mean the United States Environmental Protection Agency.

10. "Gannon" shall mean the electric generating plant, presently coal-fired, owned and operated by Tampa Electric, located in Hillsborough County, Florida, which presently includes six steam generating boilers and associated and ancillary systems and equipment, known as Gannon Units 1, 2, 3, 4, 5, and 6. Tampa Electric intends to rename Gannon "Bayside Power Station" upon completion of the Re-Powering required under this Consent Decree.

11. "lb/mmBTU" shall mean pounds per million British Thermal Units of heat input.

12. "NOx" shall mean oxides of nitrogen.

13. "NOV" shall mean the Notice of Violation issued by EPA to Tampa Electric dated November 3, 1999.

14. "PM" shall mean total particulate matter, and the reference method for measuring PM shall be that specified in the definition of Emission Rate in this Consent Decree.

15. "ppm" shall mean parts per million by dry volume, corrected to 15% O_2.

16. "Project Dollars" shall mean Tampa Electric's expenditures and payments incurred or made in carrying out the dollar-limited projects identified in Paragraph 35 of Section IV of this Consent Decree (Early Reductions of NO_x from Big Bend Units 1 through 3) and in Section VII of this Consent Decree (NO_x Reduction Projects and Mitigation Projects), to the extent that such expenditures or payments both: (A) comply with the Project Dollar and other requirements set by this Consent Decree for such expenditures and payments in Section VII and in Paragraph 35 of Section IV of this Consent Decree, and (B) constitute either Tampa Electric's properly documented external costs for contractors, vendors, as well as equipment, or its internal costs consisting of employee time, travel, and other out-of-pocket expenses specifically attributable to these particular projects.

17. "PSD" shall mean Prevention of Significant Deterioration within the meaning of Part C of the Clean Air Act, 42 U.S.C. §§ 7470, et seq.

18. "Re-Power" shall mean the removal or permanent disabling of devices, systems, equipment, and ancillary or supporting systems at a Gannon or Big Bend Unit such that the Unit cannot be fired with coal, and the installation of all devices, systems, equipment, and ancillary or supporting systems needed to fire such Unit with natural gas under the limits set in this Consent Decree (or with No. 2 fuel oil, as a back up fuel only, and under the limits specified by this Consent Decree) plus installation of the control technology and compliance with the Emission Rates called for under this Consent Decree.

19. "Reserve / Standby" shall mean those devices, systems, equipment, and ancillary or supporting systems that: (1) are not used as part of the Units that must be Re-Powered under Paragraph 26, (2) are not in operation subsequent to the Re-Powering required under Paragraph 26, (3) are maintained and held by Tampa Electric for system reliability purposes, and (4) may be restarted only by Re-Powering.

20. "SCR" shall mean Selective Catalytic Reduction.

21. "Shutdown" shall mean the permanent disabling of a coal-fired boiler such that it cannot burn any fuel nor produce any steam for electricity production, other than through Re-Powering.

22. "SO_2" shall mean sulphur dioxide.

23. "Title V Permit" shall mean the permit required under Subchapter V of the Clean Air Act, 42 U.S.C. § 7661, et seq.

24. "Total Baseline Emissions" shall mean calendar year 1998 emissions of NO_x, SO_2, and PM comprised of the following amounts for each pollutant:

A. for Gannon: 30,763 tons of NO_x, 64,620 tons of SO_2, and 1,914 tons of PM; and

B. for Big Bend: 36,077 tons of NO_x , 107,334 tons of SO_2, and 3,002 tons of PM.

25. "Unit" shall mean for the purpose of this Consent Decree a generator, the steam turbine that drives the generator, the boiler that produces the steam for the steam turbine, the equipment necessary to operate the generator, turbine and boiler, and all ancillary equipment, including pollution control equipment or systems necessary for the production of electricity. An electric generating plant may be comprised of one or more Units.

IV. EMISSIONS REDUCTIONS AND CONTROLS – GANNON AND BIG BEND

A. GANNON

26. Consent Decree-Required Re-Powering of Gannon. Tampa Electric shall Re-Power Units at Gannon with a coal-fired generating capacity of no less than 550 MW ("Megawatt"), as follows.

A. On or before May 1, 2003, Tampa Electric shall Re-Power Units with a coal-fired generating capacity of no less than 200 MW. On or before December 31, 2004,

Tampa Electric shall Re-Power additional Units with a coal-fired generating capacity equal to or greater than the difference between 550 MW of coal-fired generating capacity and the MW value of coal-fired generating capacity that Tampa Electric Re-Powered in complying with the first sentence of this Subparagraph A.

B. All Re-Powering required by this Paragraph shall include installation and operation of SCR, other pollution control technology approved in advance and in writing by EPA, or any innovative technology demonstration project approved pursuant to Paragraph, 52.C to control Unit emissions. Each Re-Powered Unit shall, in conformance with the definition of Re-Power, use natural gas as its primary fuel and shall meet an Emission Rate for NO_x of no greater than 3.5 ppm.

C. A Unit Re-Powered under this or any other provision of this Consent Decree may be fired with No. 2 fuel oil if and only if: (1) the Unit cannot be fired with natural gas; (2) the Unit has not yet been fired with No. 2 fuel oil as a back up fuel for more than 875 full load equivalent hours in the calendar year in which Tampa Electric wishes to fire the Unit with such oil; (3) the oil to be used in firing the Unit has a sulphur content of less than 0.05 percent (by weight); (4) Tampa Electric uses all emission control equipment for that Unit when it is fired with such oil to the maximum extent possible; and (5) Tampa Electric complies with all applicable permit conditions, including emission rates for firing with No. 2 fuel oil, as set forth in applicable preconstruction and operating permits.

D. Tampa Electric shall timely apply for a preconstruction permit under Rule 62-212, F.A.C., prior to commencing such Re-Powering. In applying for such permit Tampa Electric shall seek, as part of the permit, provisions requiring installation of SCR or other EPA-approved control technology and a NO_x Emission Rate no greater than 3.5 ppm.

27. Schedule for Shutdown of Units. Tampa Electric shall Shutdown and cease any and all

operation of all six (6) Gannon coal-fired boilers with a combined coal-fired capacity of not less than 1194 MW on or before December 31, 2004. Notwithstanding the requirements of this Paragraph, Tampa Electric may retain any Unit Shutdown pursuant to this Paragraph on Reserve / Standby, unless such Unit is to be, or has been, Re-Powered under Paragraph 26, above. If Tampa Electric later decides to restart any Shutdown Unit retained on Reserve / Standby, then prior to such re-start, Tampa Electric shall timely apply for a PSD permit for the Unit(s) to be Re-Powered, and Tampa Electric shall abide by the permit issued as a result of that application, including installation of BACT and its corresponding Emission Rate, as determined at the time of the restart. Tampa Electric shall operate the Re-Powered Unit to meet the NO_x Emission Rate established in the PSD Permit or an Emission Rate for NO_x of 3.5 ppm, whichever is more stringent. Tampa Electric shall provide a copy of any permit application(s), proposed permit(s), and permit(s) to the United States as specified in Paragraph 82 (Notice). For any Unit Shutdown and placed on Reserve / Standby under this Paragraph, and notwithstanding the definition of Re-Power in this Consent Decree, Tampa Electric also may elect to fuel such a Unit with a gaseous fuel other than or in addition to natural gas, if and only if Tampa Electric: applies for and secures a PSD permit before using such fuel in any such Unit, complies with all requirements issued in such a permit, and complies with all other requirements of this Consent Decree applicable to Re-Powering.

28. Permanent Bar on Combustion of Coal. Commencing on January 1, 2005, Tampa Electric shall not combust coal in the operation of any Unit at Gannon.

B. BIG BEND

29. Initial Reduction and Control of SO_2 Emissions from Big Bend Units 1 and 2 . Commencing upon the later of the date of entry of this Consent Decree or September 1, 2000, and except as provided in this Paragraph, Tampa Electric shall operate the existing scrubber that treats emissions of SO_2 from Big Bend Units 1 and 2 at all times that either

Unit 1 or 2 is in operation. Tampa Electric shall operate the scrubber so that at least 95% of all the SO_2 contained in the flue gas entering the scrubber is removed. Notwithstanding the requirement to operate the scrubber at all times Unit 1 or 2 is operating, the following operating conditions shall apply:

A. Tampa Electric may operate Units 1 and/or 2 during outages of the scrubber serving Units 1 and 2, but only so long as Tampa Electric:

(1) in calendar year 2000, does not operate Unit 1 and/or 2, or any combination of the two of them, on more than sixty (60) calendar days, or any part thereof (providing that when both Units 1 and 2 operate on the same calendar day, such operation shall count as two days of the sixty (60) day limit), and in calendar years 2001 - 2009, does not operate Unit 1 and/or 2, or any combination of the two of them, on more than forty-five (45) calendar days, or any part thereof, in any calendar year (providing that when both Units 1 and 2 operate on the same calendar day, such operation shall count as two days of the forty-five (45) day limit) ; or

(2) must operate Unit 1 and/or 2 in any calendar year from 2000 through 2009 either to avoid interruption of electric service to its customers under interruptible service tariffs, or to respond to a system-wide or state-wide emergency as declared by the Governor of Florida under Section 366.055, F.S. (requiring availability of reserves), or under Section 377.703, F.S. (energy policy contingency plan), or under Section 252.36, F.S. (Emergency management powers of the Governor), in which Tampa Electric must generate power from Unit 1 and/or 2 to meet such emergency.

C. Whenever Tampa Electric operates Units 1 and/or 2 without all emissions from such Unit(s) being treated by the scrubber, Tampa Electric shall: (1) combust only Alternative Coal at the Unit(s) operating during the outage (except for coal already bunkered in the hopper(s) for Units 1 or 2 at the time the outage commences); (2) use all existing electric generating capacity at Big Bend and Gannon that is served by fully operational pollution control equipment before operating Big Bend Units1 and/or 2; and (3) continue to control SO_2 emissions from Big Bend Units 1 and/or 2 as required by Paragraph 31 (Optimizing Availability of Scrubbers Serving Big Bend Units 1, 2, and 3).

D. In calendar years 2010 through 2012, Tampa Electric may operate Units 1 and/or 2 during outages of the scrubber serving Units 1 and 2, but only so long as Tampa Electric complies with the requirements of Subparagraphs A and B, above, and uses only coal with a sulphur content of 1.2 lb/mmBTU, or less, in place of Alternative Coal.

E. If Tampa Electric Re-Powers Big Bend Unit 1 or 2, or replaces the scrubber or provides additional scrubbing capacity to comply with Paragraph 40, then upon such compliance the provisions of Subparagraphs 29.A, 29.B, and 29.C shall not apply to the affected Unit.

30. Initial Reduction and Control of SO_2 Emissions from Big Bend Unit 3. Commencing upon entry of the Consent Decree, and except as provided in this Paragraph, Tampa Electric shall operate the existing scrubber that treats emissions of SO_2 from Big Bend Units 3 and 4 at all times that Unit 3 is in operation. When Big Bend Units 3 and 4 are both operating, Tampa Electric shall operate the scrubber so that at least 93% of all the SO_2 contained in the flue gas entering the scrubber is removed. When Big Bend Unit 3 alone is operating, until May 1, 2002, Tampa Electric shall operate the scrubber so that at least 93% of all SO_2 contained in the flue gas entering the scrubber is removed or the Emission Rate for SO_2 for Unit 3 does not exceed 0.35 lb/mmBTU. When Unit 3 alone is operating, from May 1, 2002 until January 1, 2010, Tampa Electric shall operate the scrubber so that at least 95% of the SO_2 contained in the flue gas entering the scrubber is removed or the Emission Rate for SO_2 does not exceed 0.30 lb/mmBTU. Notwithstanding the requirement to operate the scrubber at all times Unit 3 is operating, and providing Tampa Electric is otherwise in compliance with this Consent Decree, the following operating conditions shall apply:

A. In any calendar year from 2000 through 2009, Tampa Electric may operate Unit 3 in the case of outages of the scrubber serving Unit 3, but only so long as Tampa Electric:

(1) does not operate Unit 3 during outages on more than thirty (30) calendar days, or any part thereof, in any calendar year; or

(2) must operate Unit 3 either: to avoid interruption of electric service to its customers under interruptible service tariffs, or to respond to a system-wide or state-wide emergency as declared by the Governor of Florida under Section 366.055, F.S. (requiring availability of reserves), or under Section 377.703, F.S. (energy policy contingency plan), or under Section 252.36, F.S. (Emergency management powers of the Governor), in which Tampa Electric must generate power from Unit 3 to meet such

emergency.

C. Whenever Tampa Electric operates Unit 3 without treating all emissions from that Unit with the scrubber, Tampa Electric shall: (1) combust only Alternative Coal at Unit 3 during the outage (except for coal already bunkered in the hopper(s) for Unit 3 at the time the outage commences); (2) use all existing electric generating capacity at Big Bend and Gannon that is served by fully operational pollution control equipment before operating Big Bend Unit 3; and (3) continue to control SO_2 emissions from Big Bend Unit 3 as required by Paragraph 31 (Optimizing Availability of Scrubbers Serving Big Bend Units, 1, 2, and 3).

D. If Tampa Electric Re-Powers Big Bend Unit 3, or replaces the scrubber or provides additional scrubbing capacity to comply with Paragraph 40, then upon compliance with Paragraph 40 the provisions of Subparagraphs 30.A and 30.B shall not apply to Unit 3.

E. Nothing in this Consent Decree shall alter requirements of the New Source Performance Standards (NSPS), 40 C.F.R. Part 60 Subpart Da, that apply to operation of the scrubber serving Unit 4.

31. Optimizing Availability of Scrubbers Serving Big Bend Units 1, 2, and 3. Tampa Electric shall maximize the availability of the scrubbers to treat the emissions of Big Bend Units 1, 2, and 3, as follows:

A. As soon as possible after entry of this Consent Decree, Tampa Electric shall submit to EPA for review and approval a plan addressing all operation and maintenance changes to be made that would maximize the availability of the existing scrubbers treating emissions of SO_2 from Big Bend Units 1 and 2, and from Unit 3. In order to improve operations and maintenance practices as soon as possible, Tampa Electric may submit the plan in two phases.

(1) Each phase of the plan proposed by Tampa Electric shall include a schedule pursuant to which Tampa Electric will implement measures relating to operation

and maintenance of the scrubbers called for by that phase of the plan, within sixty days of its approval by EPA. Tampa Electric shall implement each phase of the plan as approved by EPA. Such plan may be modified from time to time with prior written approval of EPA.

(2) The proposed plan shall include operation and maintenance activities that will minimize instances during which SO_2 emissions are not scrubbed, including but not limited to improvements in the flexibility of scheduling maintenance on the scrubbers, increases in the stock of spare parts kept on hand to repair the scrubbers, a commitment to use of overtime labor to perform work necessary to minimize periods when the scrubbers are not functioning, and use of all existing capacity at Big Bend and Gannon Units that are served by available, operational pollution control equipment to minimize pollutant emissions while meeting power needs.

(3) If Tampa Electric elects to submit the plan to EPA in two phases, the first phase to be submitted shall address, at a minimum, use of overtime hours to accomplish repairs and maintenance of the scrubber and increasing the stock of scrubber spare parts that Tampa Electric shall keep at Big Bend to speed future maintenance and repairs. If Tampa Electric elects to submit the plan in two phases, EPA shall complete review of the first phase within fifteen business days of receipt. For the second phase of the plan or submission of the plan in its entirety, EPA shall complete review of such plan or phase thereof within 60 days of receipt. Within sixty days after EPA's approval of the plan or any phase of the plan, Tampa Electric shall complete implementation of that plan or phase and continue operation under it subject only to the terms of this Consent Decree.

32. PM Emission Minimization and Monitoring at Big Bend.

A. Within twelve months after entry of this Consent Decree, Tampa Electric shall complete an optimization study which shall recommend the best operational

practices to minimize emissions from each Electrostatic Precipitator (ESP) and shall deliver the completed study to EPA for review and approval. Tampa Electric shall implement these recommendations within sixty days after EPA has approved them and shall operate each ESP in conformance with the study and its recommendations until otherwise specified under this Consent Decree.

B. Within twelve months after entry of this Consent Decree, Tampa Electric shall complete a BACT Analysis for upgrading each existing ESP now located at Big Bend and shall deliver the Analysis to EPA for review and approval. Notwithstanding the definition of BACT Analysis in this Consent Decree, Tampa Electric need not consider in this BACT Analysis the replacement of any existing ESP with a new ESP, scrubber, or baghouse, or the installation of a supplemental pollution control device of similar cost to a replacement ESP, scrubber, or baghouse. Tampa Electric shall simultaneously deliver to EPA all documents that support the BACT Analysis or that were considered in preparing the Analysis. Tampa Electric shall retain a qualified contractor to assist in the performance and completion of the BACT Analysis. On or before May 1, 2004, after EPA approval of the recommendation(s) made by the BACT Analysis, Tampa Electric shall complete installation of all equipment called for in the recommendation(s) of the Analysis and thereafter shall operate each ESP in conformance with the recommendation(s), including compliance with the Emission Rate(s) specified by the recommendation(s).

C. Within six months after Tampa Electric completes installation of the equipment called for by the BACT Analysis, as approved by EPA, Tampa Electric shall revise the previous optimization study and shall recommend the best operational practices to minimize emissions from each ESP, taking into account the recommendations from the BACT Analysis required by this Paragraph, and shall deliver the completed study to EPA for review and approval. Commencing no

later than 180 days after EPA approves the study and its recommendation(s), Tampa Electric shall operate each ESP in conformance with the study's recommendation.

D. Tampa Electric shall include the recommended operational practices for each ESP and the recommendations from the BACT Analysis in Tampa Electric's Title V Permit application and all other relevant applications for operating or construction permits.

E. Installation and Operation of a PM Monitor. On or before March 1, 2002, Defendant shall install, calibrate, and commence continuous operation of a continuous particulate matter emissions monitor (PM CEM) in the duct at Big Bend that services Unit 4. Data from the PM CEM shall be used by Tampa Electric, at a minimum, to monitor progress in reducing PM emissions.

F. "Continuous operation"of the PM CEM shall mean operation at all times that Unit 4 operates, except for periods of malfunction of the PM CEM or routine maintenance performed on the PM CEM. If after Tampa Electric operates this PM CEM for at least two years, and if the parties then agree that it is infeasible to sustain continuous operation of the PM CEM, Tampa Electric shall submit an alternative PM monitoring plan for review and approval by EPA. The plan shall include an explanation of the basis for stopping operation of the PM CEM and a proposal for an alternative monitoring protocol. Until EPA approves such plan, Tampa Electric shall continue to operate the PM CEM.

G. Installation and Operation of Second PM Monitor. If Tampa Electric advises EPA, pursuant to Paragraph 36, that it has elected to continue to combust coal at Big Bend Units 1, 2, or 3, and Tampa Electric has not ceased operating the first PM CEM as described in Subparagraph F, above, then Tampa Electric shall install, calibrate, and commence continuous operation of a PM CEM on a second duct at Big Bend on or before May 1, 2007. The requirement to operate a PM

CEM under any provision of this Paragraph shall terminate if and when the Unit monitored by the PM CEM is Re-Powered.

H. Testing and Reporting Requirement. Prior to installation of the PM CEM on each duct, Tampa Electric shall conduct a stack test on each stack at Big Bend on at least an annual basis and report its results to EPA as part of the quarterly report under Section V. The stack test requirement in this Subparagraph may be satisfied by Tampa Electric's annual stack tests conducted as required by its permit from the State of Florida. Following installation of each PM CEM, Defendant shall include in its quarterly reports to EPA pursuant to Section V all data recorded by the PM CEM, in electronic format, if available.

I. Nothing in this Consent Decree is intended to nor shall alter applicable law concerning the use of data, for any purpose under the Clean Air Act, generated by the PM CEMs.

33. Election for Big Bend Unit 4: Shutdown, Re-Power, or Continued Combustion of Coal. Tampa Electric shall advise EPA in writing, on or before May 1, 2005, whether Big Bend Unit 4 will be Shutdown, will be Re-Powered, or will continue to be fired by coal.

34. Reduction of NO_x at Big Bend Unit 4 after 2005 Election. Based on Tampa Electric's election in Paragraph 33, Tampa Electric shall take one of the following actions:

A. If Tampa Electric elects to continue firing Unit 4 with coal, on or before June 1, 2007, Tampa Electric shall install and commence operation of SCR, or other technology if approved in writing by EPA in advance, sufficient to limit the coal-fired Emission Rate of NO_x from Unit 4 to no more than 0.10 lb/mmBTU. Thereafter, Tampa Electric shall continue operation of SCR or other EPA approved control technology, and Tampa Electric shall continue to meet an Emission Rate for NO_x from Unit 4 no greater than 0.10 lb/mmBTU; or

B. If Tampa Electric elects to Re-Power Unit 4, Tampa Electric shall not combust coal at Unit 4 on or after June 1, 2007. Tampa Electric shall timely

apply for a preconstruction permit under Rule 62-212, F.A.C., prior to commencing construction of the Re-Powering of Unit 4. In applying for such permit, Tampa Electric shall seek, as part of the permit, provisions requiring installation of SCR or other EPA approved control technology and a NO_x Emission Rate no greater than 3.5 ppm. Tampa Electric shall operate the Re-Powered Unit 4 to meet an Emission Rate for NO_x of no greater than 3.5 ppm or the rate established in the preconstruction permit, whichever is more stringent; or

C. If Tampa Electric elects to Shutdown Big Bend Unit 4, Tampa Electric shall complete Shutdown of Big Bend Unit 4 on or before June 1, 2007. Notwithstanding the requirements of this Subparagraph, Tampa Electric may retain this Unit, after it is Shutdown pursuant to this Subparagraph, on Reserve / Standby. If Tampa Electric later decides to restart Unit 4 then, prior to such restart, Tampa Electric shall timely apply for a PSD permit, and Tampa Electric shall abide by the permit issued as a result of that application, including installation of BACT and its corresponding Emission Rate, as determined at the time of the restart. Tampa Electric shall operate the Re-Powered Unit 4 to meet an Emission Rate for NO_x of no greater than 3.5 ppm or the Emission Rate established in the PSD permit, whichever is more stringent. Tampa Electric shall provide a copy of any permit application(s), proposed permit(s), and permit(s) to the United States as specified in Paragraph 82 (Notice). Upon Shutdown of a Unit under this Subparagraph, Tampa Electric may never again use coal to fire that Unit.

D. Notwithstanding the provisions of Subparagraphs B and C above or the definition of Re-Power in this Consent Decree, Tampa Electric may also elect to fuel Big Bend Unit 4 with a gaseous fuel other than or in addition to natural gas, if and only if Tampa Electric applies for and secures a PSD permit before using such fuel in this Unit, complies with all requirements issued in such a permit, and

complies with all requirements of this Consent Decree applicable to Re-Powering.

35. Early Reductions of NO_x from Big Bend Units 1 through 3: On or before December 31, 2001, Tampa Electric shall submit to EPA for review and comment a plan to reduce NO_x emissions from Big Bend Units 1, 2 and 3, through the expenditure of up to $3 million Project Dollars on combustion optimization using commercially available methods, techniques, systems, or equipment, or combinations thereof. Subject only to the financial limit stated in the previous sentence, for Units 1 and 2 the goal of the combustion optimization shall be to reduce the NO_x Emission Rate by at least 30% when compared against the NO_x Emissions Rate for these Units during calendar year 1998, which the United States and Tampa Electric agree was 0.86 lb/mmBTU. For Unit 3 the goal of the combustion optimization shall be to reduce the NO_x Emissions Rate by at least 15% when compared against the NO_x Emission Rate for this Unit during calendar year 1998, which the United States and Tampa Electric agree was 0.57 lb/mmBTU. If the financial limit in this Paragraph precludes designing and installing combustion controls that will meet the percentage reduction goals for the NO_x Emission Rates specified in this Paragraph for all three Units, then Tampa Electric's plan shall first maximize the Emission Rate reductions at Units 1 and 2 and then at Unit 3. Unless the United States has sought dispute resolution on Tampa Electric's plan on or before May 30, 2002, Tampa Electric shall implement all aspects of its plan at Big Bend Units 1, 2, and 3 on or before December 31, 2002. On or before April 1, 2003, Tampa Electric shall submit to EPA a report that documents the date(s) of complete implementation of the plan, the results obtained from implementing the plan, including the emission reductions or benefits achieved, and the Project Dollars expended by Tampa Electric in implementing the plan.

36. Election for Big Bend Units 1 through 3: Shutdown, Re-Power, or Continued Combustion of Coal. Tampa Electric shall advise EPA in writing, on or before May 1, 2007, whether Big Bend Units 1, 2, or 3, or any combination of them, will be Shutdown,

will be Re-Powered, or will continue to be fired by coal.

37. Further NO_x Reduction Requirements if Big Bend Units 1, 2, and/or 3 Remain Coal-fired. If Tampa Electric advises EPA in writing, pursuant to Paragraph 36, above, that Tampa Electric will continue to combust coal at Units 1, 2, and/or 3, then:

A. Subject only to Subparagraphs B and D, Tampa Electric shall timely solicit contract proposals to acquire, install, and operate SCR, or other technology if approved in writing by EPA in advance, sufficient to limit the Emission Rate of NO_x to no more than 0.10 lb/mmBTU at each Unit that will combust coal. Tampa Electric shall install and operate such equipment on all Units that will continue to combust coal and shall achieve an Emission Rate of NO_x on each such Unit no less stringent than 0.10 lb/mmBTU.

B. Notwithstanding Subparagraph A, Tampa Electric shall not be required to install SCR to limit the Emission Rate of NO_x at Units 1, 2 and/or 3 to 0.10 lb/mmBTU if the "installation cost ceiling" contained in this Paragraph will be exceeded by such installation. If Tampa Electric decides to continue burning coal at Units 1, 2 and 3, the installation cost ceiling for SCR at Units 1, 2, and 3 shall be three times the cost of installing SCR at Big Bend Unit 4 plus forty-five (45%) percent of the cost of installing SCR at Big Bend 4. If Tampa Electric decides to continue burning coal at only two Units at Big Bend, the installation cost ceiling for SCR at those two Units shall be two times the cost of installing SCR at Big Bend 4 plus forty-five (45) percent of the cost of installing SCR at Big Bend Unit 4. If Tampa Electric decides to continue burning coal at only one Unit at Big Bend, the installation cost ceiling for SCR at that Unit shall be the cost of installing SCR at Big Bend 4 plus forty five (45) percent.

C. If, based on the contract proposals obtained under Subparagraph A, Tampa Electric determines that the projected cost of proposed control equipment satisfying a 0.10 lb/mmBTU Emission Rate will not exceed the "installation cost

ceiling," Tampa Electric shall install and operate such equipment on all Units that will continue to combust coal and shall achieve a NO_x Emission Rate on each Unit no less stringent than 0.10 lb/mmBTU. If, based on the contract proposals, Tampa Electric determines that the projected cost will exceed the installation cost ceiling, Tampa Electric shall so advise EPA and shall provide EPA with the basis for Tampa Electric's determination, including all documentation sufficient to replicate and evaluate Tampa Electric's cost projections.

D. Unless EPA contests Tampa Electric's determination that the installation cost ceiling will be exceeded by installing control equipment to reduce NO_x emissions to 0.10 lb/mmBTU or less, Tampa Electric shall install, at each Unit that will continue to combust coal, the NO_x control technology designed to achieve the lowest Emission Rate that can be attained within the "installation cost ceiling." Notwithstanding any provision of this Consent Decree, including the "installation cost ceiling," Tampa Electric shall install NO_x control technology that is designed to achieve an Emission Rate no less stringent than 0.15 lb/mmBTU. Each Unit combusting coal and its NO_x controls shall meet the Emission Rate for which they are designed.

E. Tampa Electric shall acquire, install, commence operating emission control equipment, and meet the applicable Emission Rate for NO_x at each of the Units to remain coal-fired, as follows: (1) for the first of the Units to remain coal-fired, or if only one Unit is to be coal-fired, on or before May 1, 2008; (2) for the second Unit, if there is one, on or before May 1, 2009; (3) for the third Unit, if there is one, on or before May 1, 2010.

38. Tampa Electric's NO_x Reduction Requirements if Tampa Electric Re-Powers Units 1, 2, and/or 3 . If, by May 1, 2007, Tampa Electric advises EPA that Tampa Electric has elected to Re-Power one or more of Units 1, 2, and 3 at Big Bend, then Tampa Electric shall complete all steps necessary to accomplish such Re-Powering in a time frame to

commence operation of the Re-Powered Unit(s) no later than May 1, 2010. Any Unit(s) to be replaced by a Re-Powered Unit may continue to operate until the earlier of six months after the date the Re-Powered Unit begins commercial operation or December 31, 2010. Tampa Electric shall timely apply for a preconstruction permit under Rule 62-212, F.A.C., prior to commencing construction of any Re-Powered Unit at Big Bend. In applying for such permit Tampa Electric shall seek, as part of the permit, provisions requiring installation of SCR or other EPA approved control technology and a NO_x Emission Rate no greater than 3.5 ppm. Tampa Electric shall operate any Unit Re-Powered under this Paragraph to meet an Emission Rate for NO_x of no greater than 3.5 ppm or the rate established in the preconstruction permit, whichever is more stringent. Notwithstanding the provisions of this Paragraph or the definition of Re-Power in this Consent Decree, Tampa Electric may also elect to fuel Units 1, 2, or 3 with a gaseous fuel other than or in addition to natural gas, if and only if Tampa Electric applies for and secures a PSD permit before using such fuel in any of these Units, complies with all requirements issued in such a permit, and complies with all requirements of this Consent Decree applicable to Re-Powering.

39. Requirements Applicable to Big Bend Units 1, 2, and/or 3 if Shutdown. If Tampa Electric elects to Shutdown one or more of Units1, 2, and 3, Tampa Electric shall complete Shutdown of the first such Unit on or before May 1, 2008; of the second Unit, if applicable, on or before May 1, 2009, and of the third Unit, if applicable, on or before May 1, 2010. Notwithstanding the requirements of this Paragraph, Tampa Electric may retain any Unit Shutdown pursuant to this Paragraph on Reserve / Standby. If Tampa Electric later decides to restart such Unit retained on Reserve / Standby by Re-Powering it then, prior to such restart, Tampa Electric shall timely apply for a PSD permit for the Unit(s) to be Re-Powered, and Tampa Electric shall abide by the permit issued as result of that application, including installation of BACT and its corresponding Emission Rate

determined at the time of the restart. Tampa Electric shall operate each Unit Re-Powered under this Paragraph to meet an Emission Rate for NO_x of no greater than 3.5 ppm or the Emission Rate established in the PSD permit, whichever is more stringent. Tampa Electric shall provide a copy of any permit application(s), proposed permit(s), and permit(s) to the United States as specified in Paragraph 82 (Notice). Upon Shutdown of a Unit under this Paragraph, Tampa Electric may never again use coal to fire that Unit. For any Unit Shutdown and placed on on Reserve / Standby under this Paragraph, and notwithstanding the definition of Re-Power in this Consent Decree, Tampa Electric also may elect to fuel such a Unit with a gaseous fuel other than or in addition to natural gas, if and only if Tampa Electric: applies for and secures a PSD permit before using such fuel in any of such Unit, complies with all requirements issued in such a permit, and complies with all requirements of this Consent Decree applicable to Re-Powering.

40. Further SO_2 Reduction Requirements if Big Bend Units 1, 2, or 3 Remains Coal-fired. If Tampa Electric elects under Paragraph 36 to continue combusting coal at Units 1, 2, and/or 3, Tampa Electric shall meet the following requirements.

A. Removal Efficiency or Emission Rate. Commencing on dates set forth in Subparagraph C and continuing thereafter, Tampa Electric shall operate coal-fired Units and the scrubbers that serve those Units so that emissions from the Units shall meet at least one of the following limits:

(1) the scrubber shall remove at least 95% of the SO_2 in the flue gas that entered the scrubber; or

(2) the Emission Rate for SO_2 from each Unit does not exceed 0.25 lb/mmBTU.

A. Availability Criteria. Commencing on the deadlines set in this Paragraph and continuing thereafter, Tampa Electric shall not allow emissions of SO_2 from Big Bend Units 1, 2, or 3 without scrubbing the flue gas from those Units and using other equipment designed to control SO_2 emissions. Notwithstanding the preceding sentence, to the extent that the Clean Air Act New Source Performance

Standards identify circumstances during which Bend Unit 4 may operate without its scrubber, this Consent Decree shall allow Big Bend Units1, 2, and/or 3 to operate when those same circumstances are present at Big Bend Units 1, 2, and/or 3.

B. Deadlines. Big Bend Unit 3 and the scrubber(s) serving it shall be subject to the requirements of this Paragraph beginning January 1, 2010 and continuing thereafter. Until January 1, 2010, Tampa Electric shall control SO_2 emissions from Unit 3 as required by Paragraphs 30 and 31. Big Bend Units 1 and 2 and the scrubber(s) serving them shall be subject to the requirements of this Paragraph beginning January 1, 2013 and continuing thereafter. Until January 1, 2013, Tampa Electric shall control SO_2 emissions from Units 1 and 2 as required by Paragraphs 29 and 31.

C. Nothing in this Consent Decree shall alter requirements of NSPS, 40 C.F.R. Part 60 Subpart Da, that apply to operation of Unit 4 and the scrubber serving it.

C. BIG BEND AND GANNON -- PERMITS AND RESOLUTION OF CLAIMS

41. Timely Application for Permits. Except as otherwise stated in this Consent Decree, in any instance where otherwise applicable law or this Consent Decree requires Tampa Electric to secure a permit to authorize constructing or operating any device under this Consent Decree, Tampa Electric shall make such application in a timely manner. Such applications shall be completed and submitted to the appropriate authorities to allow sufficient time for all legally required processing and review of the permit request. Failure to comply with this provision shall bar any use by Tampa Electric of the Force Majeure provisions of this Consent Decree.

42. Title V Permits.

A. On or before January 1, 2004, Tampa Electric shall apply for a Title V Permit(s), or for an amendment to an existing Title V Permit(s), to include all

performance, operational, maintenance, and control technology requirements established by or determined under this Consent Decree for Gannon, including but not limited to Emission Rates, removal efficiencies, limits on fuel use (including those imposed on Re-Powered or Shutdown Units), and operation and maintenance optimization requirements.

B. On or before January 1, 2009, Tampa Electric shall apply for a Title V Permit(s), or for an amendment to an existing Title V Permit(s), to include all performance, operational, maintenance, and control technology requirements established by or determined under this Consent Decree for Big Bend, including but not limited to Emission Rates, removal efficiencies, limits on fuel use (including those imposed on Re-Powered or Shutdown Units), and operation and maintenance optimization requirements.

C. Except as this Consent Decree expressly requires otherwise, this Consent Decree shall not be construed to require Tampa Electric to apply for or obtain a permit pursuant to the Prevention of Significant Deterioration requirements of the Clean Air Act for any work performed by Tampa Electric within the scope of the Resolution of Claims provisions of Paragraphs 43 and 44, below.

43. Resolution of Past Claims - This Consent Decree resolves all of Plaintiff's civil claims for liability arising from violations of either: (1) the Prevention of Significant Deterioration or Non-Attainment provisions of Parts C and D of the Clean Air Act, 42 U.S.C. § 7401, et seq at Units at Big Bend or Gannon, or (2) 40 C.F.R. Section 60.14 at Units at Big Bend or Gannon, that :

A. are alleged in the Complaint filed November 3, 1999, or in the NOV issued on that date;

B. could have been alleged by the United States in the Complaint filed November 3, 1999, or in the NOV issued on that date; or

C. have arisen from Tampa Electric's actions that occurred between

November 3, 1999 and the date on which this Consent Decree is entered by the Court.

44. Resolution of Future Claims - Covenant not to Sue . The United States covenants not to sue Tampa Electric for civil claims arising from the Prevention of Significant Deterioration or Non-Attainment provisions of Parts C and D of the Clean Air Act, 42 U.S.C. § 7401 et seq., at Big Bend or Gannon Units and that are based on failure to obtain PSD or nonattainment New Source Review (NSR) permits for:

A. work that this Consent Decree expressly directs Tampa Electric to undertake; or

B. physical changes or changes in the method of operation of Big Bend or Gannon Units not required by this Consent Decree, if and only if:

(1) such change is commenced after Tampa Electric is implementing the plan, or the first phase of the plan if applicable, approved by EPA under Paragraph 31 (Optimizing Availability of Scrubbers),

(2) such change is commenced, within the meaning of 40 C.F.R. Section 52.21(b)(9), during the time this Consent Decree applies to the Unit at which this change has been made ;

(3) Tampa Electric is otherwise in compliance with this Consent Decree;

(4) hourly Emission Rates of NO_x, SO_2, or PM at the changed Unit(s) do not exceed their respective hourly Emission Rates prior to the change, as measured by 40 C.F.R. § 60.14(h); and

(5) in any calendar year following the change, emissions of no pollutant within the scope of Total Baseline Emissions exceed the emissions of that pollutant in the Total Baseline Emissions.

45. Separate Limitation on Resolution of Claims. Notwithstanding the provisions of Section XIII ("Termination"), the provisions of Paragraph 44 ("Resolution of Future Claims -

Covenant Not to Sue") shall terminate at Gannon and Big Bend, as follows. On December 31, 2006, the provisions of Paragraph 44 shall terminate and be of no further effect as to physical changes or changes in the method of operation at Gannon. On December 31, 2012, the provisions of Paragraph 44 shall terminate and be of no further effect as to physical changes or changes in the method of operation at Big Bend. If Tampa Electric Re-Powers any Unit at Big Bend under the terms provided by this Consent Decree, then for each such Unit the provisions of Paragraph 44 shall terminate two years after each such Unit is Re-Powered or on December 31, 2012, whichever is earlier.

46. Exclusion of Certain Emission Allowances. For any and all actions taken by Tampa Electric pursuant to the terms of this Consent Decree, including but not limited to upgrading of ESPs and scrubbers, installation of NO_x controls, Re-Powering, and Shutdown, Tampa Electric shall not use or sell any resulting NO_x or SO_2 emission allowances or credits in any emission trading or marketing program of any kind; provided, however, that:

A. SO_2 credits allocated to Tampa Electric by the Administrator of EPA under the Act, due to the Re-Powering or Shutdown of Gannon, may be retained by Tampa Electric during the year in which they are allocated, but only for Tampa Electric's own use in meeting any acid rain requirement imposed under the Act. For any such allowances not used by Tampa Electric for this purpose by June 30 of the following calendar year, Tampa Electric shall not use, sell, trade, or otherwise transfer these allowances for its benefit or the benefit of a third party unless such a transfer would result in the retiring of such allowances without their ever being used.

B. If Tampa Electric decides to Re-Power any Unit at Big Bend, then Tampa Electric shall be entitled to retain for any purpose under law the difference between the emission allowances that would have resulted from installing BACT-

level NO_x and SO_2 controls at the existing coal-fired Unit and the emission allowances that result from Re-Powering that Unit. Before Tampa Electric uses any allowances within the scope of this Subparagraph, Tampa Electric shall submit the calculation of the net emission allowances for approval by the United States.

C. Nothing in this Consent Decree shall preclude Tampa Electric from using or selling emission allowances arising from Tampa Electric's activities occurring prior to December 31, 1999, or Tampa Electric's activities after that date that are not related to actions required of Tampa Electric under this Consent Decree. The United States and Tampa Electric agree that the operation of the SO_2 scrubber serving Big Bend Units 1 and 2 meets the requirements of this Subparagraph, and that emission allowances resulting from the operation of this scrubber shall not be treated as an activity related to or required under this Consent Decree.

V. REPORTING AND RECORD KEEPING

47. Beginning at the end of the first calendar quarter after entry of this Consent Decree, and in addition to any other express reporting requirement in this Consent Decree, Tampa Electric shall submit to EPA a quarterly report, consistent with the form attached to this Consent Decree as the Appendix, within thirty (30) days after the end of each calendar quarter until this Consent Decree is terminated.

48. Tampa Electric's report shall be signed by Tampa Electric's Vice President, Environmental and Fuels, or, in his or her absence, Vice President, Energy Supply, or higher ranking official, and shall contain the following certification:

I certify under penalty of law that this information was prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my directions and my inquiry of the person(s) who manage the system, or the person(s) directly responsible for gathering the information, the information submitted is, to the

best of my knowledge and belief, true, accurate, and complete. I understand that there are significant penalties for making misrepresentations to or misleading the United States.

VI. CIVIL PENALTY

49. Within thirty (30) calendar days of entry of this Consent Decree, Tampa Electric shall pay to the United States a civil penalty in the amount of $3.5 million. The civil penalty shall be paid by Electronic Funds Transfer ("EFT") to the United States Department of Justice, in accordance with current EFT procedures, referencing the USAO File Number and DOJ Case Number 90-5-2-1-06932 and the civil action case name and case number of this action. The costs of such EFT shall be Tampa Electric's responsibility. Payment shall be made in accordance with instructions provided by the Financial Litigation Unit of the U.S. Attorney's Office for the Middle District of Florida. Any funds received after 11:00 a.m. (EST) shall be credited on the next business day. Tampa Electric shall provide notice of payment, referencing the USAO File Number, DOJ Case Number 90-5-2-1- 06932, and the civil action case name and case number, to the Department of Justice and to EPA, as provided in Paragraph 82 (Notice). Failure to timely pay the civil penalty shall subject Tampa Electric to interest accruing from the date payment is due until the date payment is made at the rate prescribed by 28 U.S.C. § 1961, and shall render Tampa Electric liable for all charges, costs, fees, and penalties established by law for the benefit of a creditor or of the United States in securing payment.

VII. NO_x REDUCTION PROJECTS AND MITIGATION PROJECTS

50. Tampa Electric shall submit plans for and shall implement the NO_x Reduction and Other Mitigation Projects (referred to together as "Projects") described in this Section, and in Paragraph 35 of this Consent Decree, in compliance with the schedules and terms of this Consent Decree. In performing these Projects, Tampa Electric shall spend no less than $10 million in Project Dollars, in total, unless the Additional NO_x Reduction Project(s) selected under Paragraph 52.C is estimated to cost more than $5 million, in which case Tampa Electric shall spend no less than $10 million but no more than $11 million in Project Dollars, in total. Tampa Electric shall expend the full amount of the Project Dollars required by this Paragraph on or before May 1, 2010. Tampa Electric shall maintain for review by EPA, upon its request, all documents identifying Project Dollars spent by Tampa Electric.

51. All plans and reports prepared by Tampa Electric pursuant to the requirements of Paragraph 35 and this Section of the Consent Decree shall be publicly available without charge.

52. Tampa Electric shall submit the required plans for and complete the following Projects:

A. Early NO_x reductions through combustion optimization as described in Paragraph 35 of this Consent Decree.

B. Performance of Air Chemistry Work in Tampa Bay Estuary. Tampa Electric shall expend no more than $2 million Project Dollars in conducting or financing stack tests, emissions estimation, ambient air monitoring, data acquisition and analysis, and any combination thereof that: (1) is not otherwise required by law, (2) will provide data or analysis that is not already available, (3) will complement work carried out by other persons examining the air chemistry of Tampa Bay Estuary, and (4) will help close gaps in current understanding of air chemistry in the Tampa Bay Estuary. Tampa Electric shall either conduct this work itself, fund other persons already conducting such work on a non-profit

basis, or both. For work Tampa Electric intends to conduct itself, the company shall describe the proposed work and a schedule for completion to EPA, in writing, at least 90 days prior to the date on which Tampa Electric intends to start such work, including an explanation of why the proposed work meets all the requirements of this Subparagraph. Unless EPA objects to the proposed work on the grounds it does not comply with the requirements of this Subparagraph, Tampa Electric shall undertake and complete the work according to the proposed schedule. If Tampa Electric elects to spend some or all of the $2 million Project Dollars to finance work to be performed by other persons or organizations, the company shall provide to EPA for review and approval a plan that describes the work to be performed, the persons or organizations conducting the work, the schedule for its completion, the schedule for Tampa Electric's payments, and an explanation of why the proposed payment(s) meets all the requirements of this Subparagraph. The plan shall be provided to EPA at least 90 days prior to the date on which Tampa Electric will begin transferring the money to finance such work. All payments to persons or organizations under such a plan shall be completed by Tampa Electric no later than June 30, 2002. Before Tampa Electric makes such payments for the benefit of any person or organization carrying out work under this Paragraph, Tampa Electric shall secure a written, signed commitment from such person to provide Tampa Electric and EPA with the results of the work.

C. Additional NO_x Reductions Project(s).

(1) General Requirement. Tampa Electric shall expend the remainder of the Project Dollars required under this Consent Decree to: (i) demonstrate innovative NO_x control technologies on any of its Units or boilers at Gannon or Big Bend not Shutdown or on Reserve / Standby; and/or (ii) reduce the NO_x Emission Rate for any Big Bend coal-

combusting Unit below the lowest rate otherwise applicable to it under this Consent Decree.

(2) For any Project(s) at Gannon. If Tampa Electric elects to undertake a project on an eligible Gannon Unit(s) to demonstrate any innovative NO_x control technology, within six months after entry of this Consent Decree Tampa Electric shall submit a plan to EPA, for review and approval, which sets forth: (a) the NO_x demonstration or innovative control technology projects being proposed; (b) the anticipated cost of the projects; (c) the reduction in NO_x or other environmental benefits anticipated to result from the project, and (d) a schedule for implementation of the project providing for commencement and completion in accordance with the requirements of this Subparagraph. . EPA shall complete its review of this plan within 60 days after receipt. If such project is approved, Tampa Electric shall complete installation of the technology no later than December 31, 2004 as part of the Re-Powering of such Units; provided, however, that nothing in this Paragraph alters Tampa Electric's obligation under Paragraph 26 of this Consent Decree.

(3) For any Project(s) at Big Bend. At least three (3) years prior to the date on which the expenditure of any Project Dollars is to commence on Big Bend under this Subparagraph C, Tampa Electric shall submit a plan to EPA for review and approval which sets forth: (a) the NO_x demonstration or innovative control technology projects being proposed; (b) the anticipated cost of the projects; (c) the reduction in NO_x or other environmental benefits anticipated to result from the project, and (d) a schedule for implementation of the project providing for commencement and completion in accordance with the requirements of this Subparagraph. If EPA approves the projects contained in the plan, Tampa Electric shall

implement the project(s). Projects that would demonstrate innovative NO_x control technology or reduce the NO_x Emission Rate for any Big Bend coal-fired or Re-Powered Unit shall be operating and achieving reductions or demonstrating the performance of the innovative technology, as applicable, not later than May 1, 2010.

(4) Follow-up Report(s). Within sixty (60) days following the implementation of each EPA-approved project, Tampa Electric shall submit to EPA a report that documents the date that all aspects of the project were implemented, Tampa Electric's results in implementing the project, including the emission reductions or other environmental benefits achieved, and the Project Dollars expended by Tampa Electric in implementing the project.

VIII. STIPULATED PENALTIES

53. For purposes of this Consent Decree, within thirty days after written demand from the United States, and subject to the provisions of Sections X (Force Majeure) and XI (Dispute Resolution), Tampa Electric shall pay the following stipulated penalties to the United States for each failure by Tampa Electric to comply with the terms of this Consent Decree.

A. For failure to pay timely the civil penalty as specified in Section VI of this Consent Decree, $10,000 per day.

B. For all violations of a 24 hour Emission Rate – (1) Less than 5% in excess of limit: $4,000 per day, per violation; (2) more than 5% but less than 10% in excess of limit: $9,000 per day per violation; (3) equal to or greater than 10% in excess of limit: $27,500 per day, per violation

C. For all violations of 30-day rolling average Emission Rates – (1) Less than 5% in excess of limit: $150 per day per violation; (2) more than 5% but less

than 10% in excess of limit: $300 per day per violation; (3) equal to or greater than 10% in excess of limit: $800 per day per violation. Violation of an Emission Rate that is based on a 30 day rolling average is a violation on every day of the 30 day period on which the average is based . Where a violation of a 30 day rolling monthly average Emission Rate (for the same pollutant and from the same source) recurs within periods less than 30 days, Tampa Electric shall not pay a daily stipulated penalty for any day of the recurrence for which a stipulated penalty has already been paid.

D. For all violations of a 95% removal efficiency requirement – (1) For removal efficiency less than 95% but greater than or equal to 94%, $4,000 per day, per violation; (2) for removal efficiency less than 94% but greater than or equal to 91%, $9,000 per day, per violation; (3) for removal efficiency less than 91%, $27,500 per day, per violation. For all violations of a 93% removal efficiency requirement – (1) For removal efficiency less than 93% but greater than or equal to 92%, $4,000 per day, per violation; (2) for removal efficiency less than 92% but greater than or equal to 90%, $9,000 per day, per violation; (3) for removal efficiency less than 90%, $27,500 per day, per violation;

E. Violation of deadlines for Shutdown of boilers or Units or megawatt capacity — $27,500 per day, per violation.

F. Failure to apply for the permits required by Paragraphs 26, 27, 34, 38, and 42 — $1,000 per day, per violation.

G. Failure to implement the recommendations of the PM BACT Analysis or the PM optimization study by May 1, 2004 — $5,000 per day, per violation for first 30 days; $15,000 per day, per violation, for next 30 days; $27,500 per day, per violation, thereafter.

H. Failure to commence combustion optimization at Big Bend Units 1, 2, or 3 on or before May 30, 2003 as required by Paragraph 35, $10,000 per day, per

violation.

I. Failure to operate the scrubbers at Big Bend Units 1, 2, or 3 on any day except as permitted by Paragraphs 29, 30, or 31, $27,500 per day, per violation.

J. Failure to submit quarterly progress and monitoring report — $100 per day, per violation, for first ten days late, and $500 per day for each day thereafter.

K. Failure to complete timely any action or payment required by or established under Subparagraph 52(B) (Performance of Air Chemistry Work in Tampa Bay Estuary), $5,000 per day, per violation

L. Failure to perform NO_x reduction or demonstration project(s), by the deadline(s) established in Subparagraph 52.C (Additional NO_x Reductions Project(s)), $10,000 per day, per violation;

M. For failure to spend at least the number of Project Dollars required by this Consent Decree by date specified in Paragraph 50, $5,000 per day, per violation;

N. Violation of any Consent Decree prohibition on use of allowances as provided in Paragraph 46 — three times the market value of the improperly used allowance as measured at the time of the improper use.

54. Should Tampa Electric dispute its obligation to pay part or all of a stipulated penalty demanded by the United States, it may avoid the imposition of a separate stipulated penalty for the failure to pay the disputed penalty by depositing the disputed amount in a commercial escrow account pending resolution of the matter and by invoking the Dispute Resolution provisions of this Consent Decree within the time provided in this Section VIII of the Consent Decree for payment of the disputed penalty. If the dispute is thereafter resolved in Tampa Electric's favor, the escrowed amount plus accrued interest shall be returned to Tampa Electric. If the dispute is resolved in favor of the United States, it shall be entitled to the escrowed amount determined to be due by the Court, plus accrued interest. The balance in the escrow account, if any, shall be returned to Tampa Electric.

55. The United States reserves the right to pursue any other remedies to which it is entitled, including, but not limited to, a new civil enforcement action and additional injunctive relief for Tampa Electric's violations of this Consent Decree. If the United States elects to seek civil or contempt penalties after having collected stipulated penalties for the same violation, any further penalty awarded shall be reduced by the amount of the stipulated penalty timely paid or escrowed by Tampa Electric. Tampa Electric shall not be required to remit any stipulated penalty to the United States that is disputed in compliance with Part XI of this Consent Decree until the dispute is resolved in favor of the United States. However, nothing in this Paragraph shall be construed to cease the accrual of the stipulated penalties until the dispute is resolved.

IX. RIGHT OF ENTRY

56. Any authorized representative of EPA or an appropriate state agency, including independent contractors, upon presentation of credentials, shall have a right of entry upon the premises of Tampa Electric's plants identified herein at any reasonable time for the purpose of monitoring compliance with the provisions of this Consent Decree, including inspecting plant equipment and inspecting and copying all records maintained by Tampa Electric required by this Consent Decree. Tampa Electric shall retain such records for a period of twelve (12) years from the date of entry of this Consent Decree. Nothing in this Consent Decree shall limit the authority of EPA to conduct tests and inspections at Tampa Electric's facilities under Section 114 of the Act, 42 U.S.C. § 7414.

X. FORCE MAJEURE

57. If any event occurs which causes or may cause a delay in complying with any provision of this Consent Decree, Tampa Electric shall notify the United States in writing as soon as practicable, but in no event later than seven (7) business days following the date Tampa Electric first knew, or within ten (10) business days following the date Tampa

Electric should have known by the exercise of due diligence, that the event caused or may cause such delay. In this notice Tampa Electric shall reference this Paragraph of this Consent Decree and describe the anticipated length of time the delay may persist, the cause or causes of the delay, the measures taken or to be taken by Tampa Electric to prevent or minimize the delay, and the schedule by which those measures will be implemented. Tampa Electric shall adopt all reasonable measures to avoid or minimize such delays.

58. Failure by Tampa Electric to comply with the notice requirements of Paragraph 57 shall render this Section X voidable by the United States as to the specific event for which Tampa Electric has failed to comply with such notice requirement. If voided, the provisions of this Section shall have no effect as to the particular event involved.

59. The United States shall notify Tampa Electric in writing regarding Tampa Electric's claim of a delay in performance within (15) fifteen business days of receipt of the Force Majeure notice provided under Paragraph 57. If the United States agrees that the delay in performance has been or will be caused by circumstances beyond the control of Tampa Electric, including any entity controlled by Tampa Electric, and that Tampa Electric could not have prevented the delay through the exercise of due diligence, the parties shall stipulate to an extension of the required deadline(s) for all requirement(s) affected by the delay for a period equivalent to the delay actually caused by such circumstances. Such stipulation shall be filed as a modification to this Consent Decree in order to be effective. Tampa Electric shall not be liable for stipulated penalties for the period of any such delay.

60. If the United States does not accept Tampa Electric's claim of a delay in performance, to avoid the imposition of stipulated penalties Tampa Electric must submit the matter to this Court for resolution by filing a petition for determination. Once Tampa Electric has submitted the matter, the United States shall have fifteen business days to file its response. If Tampa Electric submits the matter to this Court for resolution, and the

Court determines that the delay in performance has been or will be caused by circumstances beyond the control of Tampa Electric, including any entity controlled by Tampa Electric, and that Tampa Electric could not have prevented the delay by the exercise of due diligence, Tampa Electric shall be excused as to that event(s) and delay (including stipulated penalties otherwise applicable), but only for the period of time equivalent to the delay caused by such circumstances.

61. Tampa Electric shall bear the burden of proving that any delay in performance of any requirement of this Consent Decree was caused by or will be caused by circumstances beyond its control, including any entity controlled by it, and that Tampa Electric could not have prevented the delay by the exercise of due diligence. Tampa Electric shall also bear the burden of proving the duration and extent of any delay(s) attributable to such circumstances. An extension of one compliance date based on a particular event may, but will not necessarily, result in an extension of a subsequent compliance date.

62. Unanticipated or increased costs or expenses associated with the performance of Tampa Electric's obligations under this Consent Decree shall not constitute circumstances beyond the control of Tampa Electric or serve as a basis for an extension of time under this Section. However, failure of a permitting authority to issue a necessary permit in a timely fashion may constitute a Force Majeure event where the failure of the permitting authority to act is beyond the control of Tampa Electric and Tampa Electric has taken all steps available to it to obtain the necessary permit, including, but not limited to, submitting a complete permit application, responding to requests for additional information by the permitting authority in a timely fashion, accepting lawful permit terms and conditions, and prosecuting appeals of any allegedly unlawful terms and conditions imposed by the permitting authority in an expeditious fashion.

63. The parties agree that, depending upon the circumstances related to an event and Tampa Electric's response to such circumstances, the kinds of events listed below could also qualify as Force Majeure events within the meaning of this Section X of the Consent

Decree: Construction, labor, or equipment delays; natural gas and gas transportation availability delays;acts of God; and the failure of an innovative technology approved under Paragraph 26.B and 52.C.

64. Notwithstanding any other provision of this Consent Decree, this Court shall not draw any inferences nor establish any presumptions adverse to either party as a result of Tampa Electric delivering a notice pursuant to this Section or the parties' inability to reach agreement on a dispute under this Part.

65. As part of the resolution of any matter submitted to this Court under this Section, the parties by agreement, or this Court by order, may in appropriate circumstances extend or modify the schedule for completion of work under this Consent Decree to account for the delay in the work that occurred as a result of any delay agreed to by the United States or approved by this Court. Tampa Electric shall be liable for stipulated penalties for its failure thereafter to complete the work in accordance with the extended or modified schedule.

XI. DISPUTE RESOLUTION

66. The dispute resolution procedure provided by this Section XI shall be available to resolve all disputes arising under this Consent Decree, except as provided in Section X regarding Force Majeure, or in this Section XI, provided that the party making such application has made a good faith attempt to resolve the matter with the other party.

67. The dispute resolution procedure required herein shall be invoked by one party to this Consent Decree giving written notice to another advising of a dispute pursuant to this Section XI. The notice shall describe the nature of the dispute and shall state the noticing party's position with regard to such dispute. The party receiving such a notice shall acknowledge receipt of the notice, and the parties shall expeditiously schedule a meeting to discuss the dispute informally not later than fourteen (14) days following receipt of such notice.

68. Disputes submitted to dispute resolution under this Section shall, in the first instance, be the subject of informal negotiations between the parties. Such period of informal negotiations shall not extend beyond thirty (30) calendar days from the date of the first meeting between representatives of the United States and Tampa Electric unless the parties' representatives agree to shorten or extend this period.

69. If the parties are unable to reach agreement during the informal negotiation period, the United States shall provide Tampa Electric with a written summary of its position regarding the dispute. The written position provided by the United States shall be considered binding unless, within thirty (30) calendar days thereafter, Tampa Electric files with this Court a petition which describes the nature of the dispute and seeks resolution. The United States may respond to the petition within forty-five (45) calendar days of filing.

70. Where the nature of the dispute is such that a more timely resolution of the issue is required, the time periods set out in this Section may be shortened upon motion of one of the parties to the dispute.

71. This Court shall not draw any inferences nor establish any presumptions adverse to either party as a result of invocation of this Section or the parties' inability to reach agreement.

72. As part of the resolution of any dispute under this Section, in appropriate circumstances the parties may agree, or this Court may order, an extension or modification of the schedule for completion of work under this Consent Decree to account for the delay that occurred as a result of dispute resolution. Tampa Electric shall be liable for stipulated penalties for its failure thereafter to complete the work in accordance with the extended or modified schedule.

73. The Court shall decide all disputes pursuant to applicable principles of law for resolving such disputes; provided, however, that the United States and Tampa Electric reserve their rights to argue for what the applicable standard of law should be for resolving any particular dispute. Notwithstanding the preceding sentence of this Paragraph, as to

disputes arising under Paragraph 32, the Court shall sustain the position of the United States as to the BACT Analysis recommendations and the optimization study measures that should be installed and implemented, unless Tampa Electric demonstrates that the position of the United States is arbitrary or capricious.

XII. GENERAL PROVISIONS

74. Effect of Settlement. This Consent Decree is not a permit; compliance with its terms does not guarantee compliance with all applicable Federal, State or Local laws or regulations.

75. Satisfaction of all of the requirements of this Consent Decree constitutes full settlement of and shall resolve and release Tampa Electric from all civil liability of Tampa Electric to the United States for the claims referred to in Paragraphs 43 and 44 of this Consent Decree. This Consent Decree does not apply to any claim(s) of alleged criminal liability, which are reserved.

76. In any subsequent administrative or judicial action initiated by the United States for injunctive relief or civil penalties relating to the facilities covered by this Consent Decree, Tampa Electric shall not assert any defense or claim based upon principles of waiver, res judicata, collateral estoppel, issue preclusion, claim splitting, or other defense based upon any contention that the claims raised by the United States in the subsequent proceeding were brought, or should have been brought, in the instant case; provided, however, that nothing in this Paragraph is intended to affect the enforceability of the Resolution of Claims provisions of Paragraphs 43 and 44 of this Consent Decree..

77. Other Laws. Except as specifically provided by this Consent Decree, nothing in this Consent Decree shall relieve Tampa Electric of its obligation to comply with all applicable Federal, State and Local laws and regulations. Subject to Paragraph 43 and 44, nothing contained in this Consent Decree shall be construed to prevent or limit the United States' rights to obtain penalties or injunctive relief under the Clean Air Act or

other federal, state or local statutes or regulations.

78. Third Parties. This Consent Decree does not limit, enlarge or affect the rights of any party to this Consent Decree as against any third parties.

79. Costs. Each party to this action shall bear its own costs and attorneys' fees.

80. Public Documents. All information and documents submitted by Tampa Electric to the United States pursuant to this Consent Decree shall be subject to public inspection, unless subject to legal privileges or protection or identified and supported as business confidential by Tampa Electric in accordance with 40 C.F.R. Part 2.

81. Public Comments. The parties agree and acknowledge that final approval by the United States and entry of this Consent Decree is subject to the requirements of 28 C.F.R. § 50.7, which provides for notice of the lodging of this Consent Decree in the Federal Register, an opportunity for public comment, and the right of the United States to withdraw or withhold consent if the comments disclose facts or considerations which indicate that the Consent Decree is inappropriate, improper, or inadequate.

82. Notice. Unless otherwise provided herein, notifications to or communications with the United States or Tampa Electric shall be deemed submitted on the date they are postmarked and sent either by overnight mail, return receipt requested, or by certified or registered mail, return receipt requested. Except as otherwise provided herein, when written notification to or communication with the United States, EPA, or Tampa Electric is required by the terms of this Consent Decree, it shall be addressed as follows:

As to the United States of America:
For U.S. DOJ –

Chief
Environmental Enforcement Section
Environment and Natural Resources Division
U.S. Department of Justice
P.O. Box 7611, Ben Franklin Station
Washington, D.C. 20044-7611
DJ# 90-5-2-1-06932

Whitney L. Schmidt
Coordinator, Affirmative Civil Enforcement Program
Office of the United States Attorney
Middle District of Florida
400 N. Tampa Street
Tampa, FL 33602

For U.S. EPA –

Director, Air Enforcement Division
Office of Enforcement and Compliance Assurance
U.S. Environmental Protection Agency
Ariel Rios Building [2242A]
1200 Pennsylvania Avenue, N.W.
Washington, DC 20460

and

Regional Administrator
U.S. EPA Region IV
61 Forsyth Street, S.E.
Atlanta, GA 30303

As to Tampa Electric:

Sheila M. McDevitt
General Counsel
Tampa Electric Company
P.O. Box 111
Tampa, FL 333601-0111

83. Any party may change either the notice recipient or the address for providing notices to it by serving all other parties with a notice setting forth such new notice recipient or address.

84. Modification. Except as otherwise allowed by law, there shall be no modification of this Consent Decree without written approval by the United States and Tampa Electric, and approval of such modification by the Court.

85. Continuing Jurisdiction. The Court shall retain jurisdiction of this case after entry of this

Consent Decree to enforce compliance with the terms and conditions of this Consent Decree and to take any action necessary or appropriate for its interpretation, construction, execution, or modification. During the term of this Consent Decree, any party may apply to the Court for any relief necessary to construe or effectuate this Consent Decree.

86. Complete Agreement. This Consent Decree constitutes the final, complete and exclusive agreement and understanding among the parties with respect to the settlement embodied in this Consent Decree. The parties acknowledge that there are no representations, agreements or understandings relating to the settlement other than those expressly contained in this Consent Decree. An Appendix is attached to and incorporated into this Consent Decree by this reference.

XIII. TERMINATION

87. Except as provided in Paragraphs 43, 44, and 45 (involving resolution of claims), this Consent Decree shall be subject to termination upon motion by either party after Tampa Electric satisfies all requirements of this Consent Decree, including payment of all stipulated penalties that may be due, installation of control technology systems as specified herein, the receipt of all permits specified herein, securing valid Title V Permits for Gannon and Big Bend that incorporate all emission and fuel limits from this Consent Decree as well as all operational limits established under this Consent Decree, and the submission of all final reports indicating satisfaction of the requirements for implementation of all acts called for under Part VII of this Consent Decree.

88. If Tampa Electric believes it has achieved compliance with the requirements of this Consent Decree, then Tampa Electric shall so certify to the United States. Unless the United States objects in writing with specific reasons within 60 days of receipt of Tampa Electric's certification, the Court shall order that this Consent Decree be terminated on Tampa Electric's motion. If the United States objects to Tampa Electric's certification, then the matter shall be submitted to the Court for resolution under Section XI of this

Consent Decree. In such case, Tampa Electric shall bear the burden of proving that this Consent Decree should be terminated.

SO ORDERED, THIS _____ DAY OF _____ 2000.

_____

UNITED STATES DISTRICT JUDGE

THROUGH ITS UNDERSIGNED REPRESENTATIVES, THE UNITED STATES AGREES AND CONSENTS TO ENTRY OF THE FOREGOING CONSENT DECREE:

FOR PLAINTIFF
UNITED STATES OF AMERICA:

_____ Date: _____

Lois J. Schiffer
Assistant Attorney General
Environment and Natural Resources
Division
United States Department of Justice

_____

W. Benjamin Fisherow
Assistant Chief
Thomas A. Mariani, Jr.
Jon A. Mueller
Senior Attorneys
Environmental Enforcement Section
United States Department of Justice
P.O. Box 7611
Washington, D.C. 20044
(202) 514-4620

Donna A. Bucella
United States Attorney for the
Middle District of Florida

By:_____
Whitney L. Schmidt
Affirmative Civil Enforcement Coordinator
Assistant United States Attorney
United States Attorney's Office
Middle District of Florida
Florida Bar No. 0337129
Tampa, Florida 33602
(813) 274-6000
(813) 274-6198 (facsimile)

Signature Page for Consent Decree in United States v. Tampa Electric Company,
Civ. No. 99-2524 CIV-T-23F

Steven A. Herman
Assistant Administrator for Office of Enforcement
and Compliance Assurance
U.S. Environmental Protection Agency
Washington, D.C.

Bruce Buckheit
Director

Gregory Jaffe
Senior Enforcement Counsel

Air Enforcement Division
Office of Enforcement and Compliance Assurance
U.S. Environmental Protection Agency
Washington, D.C.

Signature Page for Consent Decree in United States v. Tampa Electric Company,
Civ. No. 99-2524 CIV-T-23F

John H. Hankinson
Regional Administrator
U.S. Environmental Protection Agency (Region IV)
Atlanta, Georgia

Signature Page for Consent Decree in United States v. Tampa Electric Company,
Civ. No. 99-2524 CIV-T-23F

THROUGH ITS UNDERSIGNED REPRESENTATIVES, TAMPA ELECTRIC COMPANY AGREES AND CONSENTS TO ENTRY OF THE FOREGOING CONSENT DECREE

FOR TAMPA ELECTRIC COMPANY

_____ Date: _____

John B. Ramil
President
Tampa Electric Company

_____

Sheila M. McDevitt
General Counsel
Tampa Electric Company

IN THE CIRCUIT COURT OF THE THIRTEENTH JUDICIAL CIRCUIT
IN AND FOR HILLSBOROUGH COUNTY, FLORIDA

STATE OF FLORIDA DEPARTMENT
OF ENVIRONMENTAL PROTECTION,

Plaintiff,

vs. CASE NO.:

TAMPA ELECTRIC COMPANY,

Defendant.
_____/

CONSENT FINAL JUDGMENT

I. INTRODUCTION AND PURPOSE

A. This Consent Final Judgment is entered into between Plaintiff, State of Florida, Department of Environmental Protection (the "DEP"), and Defendant, Tampa Electric Company ("TAMPA ELECTRIC COMPANY"), to reach a settlement of certain matters at issue between them. The Consent Final Judgment provides for the implementation of certain actions, the investigation and implementation of certain pollution prevention technology, and the contribution of funds to assist the DEP in its Bay Regional Air Chemistry Experiment program relating to nitrogen deposition in Tampa Bay.

B. "Consent Final Judgment" means this Consent Final Judgment, including any future modifications, and any reports, plans, specifications and schedules required by the Consent Final Judgment which, upon the approval of each by the DEP, shall be deemed incorporated into and become an enforceable part of this Consent Final Judgment as though each was originally set forth herein.

II. JURISDICTION

A. The DEP is the administrative agency of the State of Florida having the power and duty to protect Florida's air and water resources, and to administer and enforce the provisions of Chapter 403, Florida Statutes, and the rules promulgated thereunder, Florida Administrative Code ("F.A.C.") Title 62 including the rules which Florida has the responsibility to administer and enforce under the federally approved Florida State Implementation Plan (SIP) and the separate Environmental Protection Agency delegation of PSD authority.

B. This Court has jurisdiction over the subject matter herein and over the Parties hereto pursuant to Chapter 403, Florida Statutes.

C. This Court retains jurisdiction over both the subject matter of this Consent Final Judgment and the Parties during the performance of its terms to enforce compliance therewith, if necessary.

III. PARTIES BOUND

This Consent Final Judgment shall apply to and be binding upon the DEP and TAMPA ELECTRIC COMPANY, (hereinafter individually defined as a "Party" or together defined as "Parties") and their successors and assigns. Each person signing this Consent Final Judgment certifies that he or she is authorized to execute the Consent Final Judgment and to legally bind to it the party on whose behalf he or she signs the Consent Final Judgment.

IV. STATEMENT OF FACTS

A. TAMPA ELECTRIC COMPANY owns and is an operator of the Big Bend coal fired electric generation plant in Hillsborough County. Big Bend generates

electricity from four steam generating boilers which are designated as Big Bend Unit 1, Big Bend Unit 2, Big Bend Unit 3, and Big Bend Unit 4. TAMPA ELECTRIC COMPANY also owns and is an operator of the Gannon coal fired electric generation plant in Hillsborough County. Gannon generates electricity from six steam generating boilers which are designated as Gannon Unit 1, Gannon Unit 2, Gannon Unit 3, Gannon Unit 4, Gannon Unit 5, and Gannon Unit 6.

B. The DEP has alleged that Tampa Electric Company undertook a number of activities at the Gannon and Big Bend Generating Stations without appropriate regulatory review and permits, in violation of Chapter 403, Florida Statutes, and applicable provisions of the federally approved SIP. These activities include, but are not limited to, the following:

1. TAMPA ELECTRIC COMPANY modified, and thereafter operated, its electric generating units at Big Bend and Gannon, which are coal fired electricity generating power plants in Hillsborough County, Florida, without first obtaining appropriate permits authorizing this construction and without installing the best control technology (BACT) to control emissions of nitrogen oxides, sulfur dioxide, and particulate matter, as required by Florida law.

2. As a result of TAMPA ELECTRIC COMPANY's operation of the power plants, these unlawful modifications and the absence of appropriate controls, sulfur dioxide, nitrogen oxides, and particulate matter have been, and still are being, released into the atmosphere aggravating air pollution locally and downwind from these plants.

3. At various times, TAMPA ELECTRIC COMPANY commenced construction of modifications at Big Bend. These modifications included, but are not limited to: (1) replacement of steam drum internals in Big Bend Units 1 and 2 in 1994

and 1991, respectively; (2) replacement of the waterwall in Big Bend Unit 2 in 1994, and (3) replacement of the high temperature reheater in Big Bend Unit 2 in 1994.

4. Such modifications by TAMPA ELECTRIC COMPANY were done without obtaining a permit from the DEP and without applying BACT for nitrogen oxide, sulfur dioxide and particulate matter as required by Chapter 403, Florida Statutes.

5. At various times, TAMPA ELECTRIC COMPANY commenced construction of modifications to Gannon. These modifications included, but were not limited to: (1) replacement of the furnace floor in Gannon Unit 3 with a new design in 1996; (2) replacement of the cyclone in Gannon Unit 4 in 1994; and (3) replacement of a radiant superheater at Gannon Unit 6 in 1992.

6. Such modifications by TAMPA ELECTRIC COMPANY were done without obtaining a permit from the DEP and without applying BACT for nitrogen oxide, sulfur dioxide and particulate matter as required by Chapter 403, Florida Statutes.

C. Tampa Electric Company has agreed to the entry of the Consent Final Judgment and has agreed to implement the requirements of the Consent Final Judgment without an admission of liability and in recognition of the benefits of resolving litigation and elimination of such related expenses as settlement of the claims set forth in the Complaint, which Tampa Electric Company believes to be disputed claims. Tampa Electric Company neither admits nor denies the facts set forth in the Complaint and in Section IV.B. of this Consent Final Judgment.

V. REQUIREMENTS OF THE CONSENT FINAL JUDGMENT

A. TAMPA ELECTRIC COMPANY shall shut down coal-fired Units 1, 2, and 6 at Gannon Station and repower Units 3, 4, & 5 for gas to be phased-in between

January 1, 2003 and December 31, 2004. The repowered Units shall meet BACT for nitrogen oxide applicable to combined cycle gas turbines with an emission rate of 3.5 ppm. This requirement shall be included as a permit condition issued through the normal process.

B. TAMPA ELECTRIC COMPANY shall evaluate using "zero-ammonia" nitrogen oxide control technology at its Gannon facility. If, by May, 2000, such technology is found by the DEP to be commercially viable, TAMPA ELECTRIC COMPANY shall install such technology on one of the units it intends to repower so long as the incremental capital cost differential above the cost of Selective Catalytic Reduction (SCR) does not exceed $8 million and TAMPA ELECTRIC COMPANY obtains acceptable performance guarantees and remedies from the manufacturer of the technology. The installation shall be performed as part of the repowering process and shall be completed no later than December 31, 2004. In the event that the DEP does not find that the technology is commercially viable, then by December 31, 2004, TAMPA ELECTRIC COMPANY shall spend up to $8 million to demonstrate alternative commercially viable nitrogen oxide reduction technologies for natural gas-fired or coal-fired generating facilities as determined by the DEP and TAMPA ELECTRIC COMPANY.

C. At Big Bend Station, the new scrubber serving Units 1&2 is currently going through performance testing and is scheduled for commercial operation on or about January 1, 2000. It has a guaranteed removal efficiency of 95% but is the first Unit with a large, high velocity tower serving approximately 800 megawatts. TAMPA ELECTRIC COMPANY shall use reasonable commercial efforts to optimize the removal efficiency

to achieve a 95% removal efficiency by May 1, 2002 if such rate is not achieved by commercial operation and if necessary, to pursue its available remedies against the vendor.

D. TAMPA ELECTRIC COMPANY shall maximize scrubber utilization on all four boilers at Big Bend. The DEP recognizes the need for shut down for operational reasons.

E. TAMPA ELECTRIC COMPANY shall add nitrogen oxide controls, repower or shut down Units 1 through 3 at Big Bend Station by May 2010 and at Unit 4 at Big Bend Station by May 2007. If SCRs or similar nitrogen oxide controls are installed, BACT for nitrogen oxide will be .10 lbs./mmBTU on Unit 4 and .15 lbs./mmBTU on Units 1, 2, and 3.

F. TAMPA ELECTRIC COMPANY shall undertake a performance optimization study and a BACT analysis of its electrostatic precipitators and make reasonable upgrades to the electrostatic precipitators at Big Bend Station by May 1, 2003, if the study indicates that reasonable upgrades are necessary to obtain performance optimization.

G. TAMPA ELECTRIC COMPANY shall report to DEP on the technical feasibility of installing a particulate matter continuous emissions monitor on one stack at Big Bend by March 1, 2002. If the DEP determines by May 31, 2002 that installation to be technically feasible, TAMPA ELECTRIC COMPANY shall install a particulate matter continuous emissions monitor on one stack at Big Bend station no later than May 1, 2003. Such monitor shall be installed solely for demonstration and informational purposes.

H. TAMPA ELECTRIC COMPANY shall be entitled to retain all sulfur dioxide reduction credits as currently authorized by law and freely trade them as allowed by the acid rain program. These credits were an integral part of the economics of the repowering project. If a credit trading program is developed by state or federal law for nitrogen oxide, TAMPA ELECTRIC COMPANY shall bank such credits obtained from the reductions achieved through the implementation of this Consent Final Judgment, but such credits shall not be eligible for sale to third parties but shall be held for TAMPA ELECTRIC COMPANY's (or any affiliate's) own account.

I. TAMPA ELECTRIC COMPANY shall agree to cooperate with the DEP on its Bay Regional Air Chemistry Experiment BRACE program relating to nitrogen deposition in Tampa Bay, including allowing necessary stack testing access to the DEP, and contributing $2 million dollars to the Hillsborough Environmental Protection Commission (EPC) for use in the BRACE program, in lieu of civil penalties. The DEP will enter into an agreement with EPC to ensure that the funds are spent on the BRACE program. TAMPA ELECTRIC COMPANY shall make the first payment to EPC in the amount of $500,000 by July 1, 2000, and shall pay $500,000 each six months thereafter until the full $2 million dollars has been paid.

J. TAMPA ELECTRIC COMPANY shall collaborate with the DEP to develop and implement State tax policy aimed at emissions reductions and such other supplemental environmental programs which are agreed to by TAMPA ELECTRIC COMPANY and the DEP.

K. TAMPA ELECTRIC COMPANY shall be entitled to relief from the time requirements of this Consent Final Judgment in the event of a force majeure that includes, among other things, delays in regulatory approvals, construction, labor,

material or equipment delays, natural gas and gas transportation availability delays, acts of God or other similar events that are beyond the control of the company and not resulting from its owns actions, for the length of time necessarily imposed by the delay.

L. TAMPA ELECTRIC COMPANY shall be released from civil liability for all past New Source Review (NSR) related acts and State Implementation Plan (SIP) violations associated with the Prevention of Significant Deterioration (PSD), New Source Performance Standards (NSPS) and NSR related matters set forth herein and in the Complaint.

M. TAMPA ELECTRIC COMPANY shall also be protected from triggering NSR requirements with respect to repairs, maintenance and physical or operation changes during the term of the Consent Final Judgment which term shall remain effective until the actions required hereunder have been implemented.

N. The DEP shall cooperate with TAMPA ELECTRIC COMPANY and the United States Environmental Protection Agency in an effort to clarify the NSR regulations for repairs, maintenance, physical and operation changes in the future.

O. TAMPA ELECTRIC COMPANY's obligation to implement the emissions reductions and other requirements set forth herein will be conditioned on the receipt of necessary federal, state and local environmental permits, and acceptable regulatory treatment, including cost recovery by the Florida Public Service Commission.

P. DEP will defend the terms of this Consent Final Judgment in any action to which it is a party.

VI. MISCELLANEOUS

A. This Consent Final Judgment embodies the entire agreement and understanding of the Parties and supersedes any and all prior agreements, drafts, arrangements, conversations, negotiations or understandings relating to matters provided for in the Consent Final Judgment.

B. This Consent Final Judgment may be executed in one or more counterparts, each of which will be deemed an original, but all of which together will constitute one and the same instrument.

C. Each provision of the Consent Final Judgment shall be interpreted in such a manner as to be effective and valid under applicable law, but if any provision of the Consent Final Judgment shall be prohibited or invalid under applicable law, such provision shall be ineffective to the extent of such prohibition or invalidity, without invalidating the remainder of such provision or the remaining provisions of the Consent Final Judgment.

D. This Consent Final Judgment is not, and shall not be construed to be, a permit issued pursuant to any federal, State or local law, rule or regulation.

E. If, for any reason, the Court should decline to enter this Consent Final Judgment in the form in which it is lodged, the Consent Final Judgment as lodged is voidable, at the sole discretion of either Party. The Parties agree that because the claims of the DEP contained herein were disputed as to validity and amount, none of the terms of the lodged but voided Consent Final Judgment may be used as evidence in any litigation for any purpose, except with the written consent of TAMPA ELECTRIC COMPANY.

F. Except as provided for herein, there shall be no modifications or amendments of this Consent Final Judgment without written agreement of the Parties to this Consent Final Judgment and approval by the Court.

VII. FINAL JUDGMENT/RETENTION OF JURISDICTION

This Consent Final Judgment constitutes a final judgment in this action. This Court will retain jurisdiction for the purpose of enabling the Parties to apply to the Court at any time for such further order, direction or relief as may be necessary or appropriate for the construction or modification of this Consent Final Judgment, or to effectuate or enforce compliance with its terms, or to resolve disputes.

DONE AND ORDERED IN CHAMBERS this ___ day of _____, 1999.

_____
Circuit Judge

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

By:_____
Secretary of the Florida Department of Environmental Protection

Date: _____

TAMPA ELECTRIC COMPANY

By:_____
John B. Ramil
President

Date: _____

JE5007

TAMPA ELECTRIC COMPANY
STATEMENT OF PROPERTY RETIRED
JOURNAL ENTRY 5007

MONTH: January, 2004 **SOURCE 72**

R.W.O. NUMBER: Y4000210 **TITLE:** RETIREMENT OF GANNON (MASS RETIREMENT **PAGE NO.**

DESCRIPTION	CO. I.D.	PLANT ACCOUNT NUMBER	RETIREMENT UNIT PAC	PAC	PAC	PAC	PAC	ASSET NUMBER	LOC	YEAR INST PCH	QTY	U/M	UNIT PRICE	PRICE METHOD	TOTAL RETIREMENT PRICE	REAS FOR RET
SIZE: 22AN	6N	8N	3AN	3AN	3AN	3AN	3AN	10N	5N	5N	5N	3A	5N	6AN	14N	4AN
GANNON ASSETS		31100310	000	000	000	000	000					EA		ACTUAL	715,569.10	
GANNON ASSETS		31100320	000	000	000	000	000					EA		ACTUAL	1,355,646.83	
GANNON ASSETS		31100500	000	000	000	000	000					EA		ACTUAL	6,713,355.95	
GANNON ASSETS		31100510	000	000	000	000	000					EA		ACTUAL	1,874,214.10	
GANNON ASSETS		31100520	000	000	000	000	000					EA		ACTUAL	1,420,454.90	
GANNON ASSETS		31100530	000	000	000	000	000					EA		ACTUAL	1,358,137.11	
GANNON ASSETS		31100540	000	000	000	000	000					EA		ACTUAL	1,263,220.97	
GANNON ASSETS		31100550	000	000	000	000	000					EA		ACTUAL	3,058,681.77	
GANNON ASSETS		31100560	000	000	000	000	000					EA		ACTUAL	3,159,764.76	
GANNON ASSETS		31100700	000	000	000	000	000					EA		ACTUAL	3,897,051.87	
GANNON ASSETS		31100710	000	000	000	000	000					EA		ACTUAL	490,372.12	
GANNON ASSETS		31100720	000	000	000	000	000					EA		ACTUAL	1,907,888.93	
GANNON ASSETS		31100730	000	000	000	000	000					EA		ACTUAL	668,179.97	
GANNON ASSETS		31100740	000	000	000	000	000					EA		ACTUAL	1,325,341.53	
GANNON ASSETS		31100760	000	000	000	000	000					EA		ACTUAL	147,925.81	
GANNON ASSETS		31100770	000	000	000	000	000					EA		ACTUAL	167459.97	
SEE ROYCE BURT FOR DETAILS...										TOTAL	0				$ 29,523,265.69	

PREPARED BY:	CHECKED BY:	APPROVED BY:	PUNCHED BY:
ROYCE BURT			

TAMPA ELECTRIC COMPANY
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TAMPA ELECTRIC COMPANY
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JOURNAL ENTRY 5007

MONTH: January, 2004 **SOURCE 72**

R.W.O. NUMBER: Y4000210 **TITLE:** RETIREMENT OF GANNON (MASS RETIREMENT **PAGE NO.**

DESCRIPTION	CO. I.D.	PLANT ACCOUNT NUMBER	RETIREMENT UNIT PAC	PAC	PAC	PAC	PAC	ASSET NUMBER	LOC	YEAR INST PCH	QTY	U/M	UNIT PRICE	PRICE METHOD	TOTAL RETIREMENT PRICE	REAS FOR RET
SIZE: 22AN	6N	8N	3AN	3AN	3AN	3AN	3AN	10N	5N	5N	5N	3A	5N	6AN	14N	4AN
GANNON ASSETS		31200500	000	000	000	000	000					EA		ACTUAL	23,266,647.98	
GANNON ASSETS		31200510	000	000	000	000	000					EA		ACTUAL	9,123,651.99	
GANNON ASSETS		31200520	000	000	000	000	000					EA		ACTUAL	8,456,053.30	
GANNON ASSETS		31200530	000	000	000	000	000					EA		ACTUAL	20,081,479.87	
GANNON ASSETS		31200540	000	000	000	000	000					EA		ACTUAL	20,116,024.84	
GANNON ASSETS		31200550	000	000	000	000	000					EA		ACTUAL	31,136,977.15	
GANNON ASSETS		31200560	000	000	000	000	000					EA		ACTUAL	50,634,119.45	
GANNON ASSETS		31200700	000	000	000	000	000					EA		ACTUAL	23,811,268.18	
GANNON ASSETS		31200710	000	000	000	000	000					EA		ACTUAL	15,169,039.02	
GANNON ASSETS		31200720	000	000	000	000	000					EA		ACTUAL	15,849,207.14	
GANNON ASSETS		31200730	000	000	000	000	000					EA		ACTUAL	21,066,752.36	
GANNON ASSETS		31200740	000	000	000	000	000					EA		ACTUAL	25,399,065.85	
SEE ROYCE BURT FOR DETAILS...										TOTAL	0				$264,110,287.13	

PREPARED BY:	CHECKED BY:	APPROVED BY:	PUNCHED BY:
ROYCE BURT			

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TAMPA ELECTRIC COMPANY
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TAMPA ELECTRIC COMPANY
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MONTH: January, 2004 **SOURCE 72**

R.W.O. NUMBER: Y4000210 **TITLE:** RETIREMENT OF GANNON (MASS RETIREMENT **PAGE NO.**

DESCRIPTION	CO. I.D.	PLANT ACCOUNT NUMBER	RETIREMENT UNIT PAC	PAC	PAC	PAC	PAC	ASSET NUMBER	LOC	YEAR INST PCH	QTY	U/M	UNIT PRICE	PRICE METHOD	TOTAL RETIREMENT PRICE	REAS FOR RET
SIZE: 22AN	6N	8N	3AN	3AN	3AN	3AN	3AN	10N	5N	5N	5N	3A	5N	6AN	14N	4AN
GANNON ASSETS		31400310	000	000	000	000	000					EA		ACTUAL	8,982,515.81	
GANNON ASSETS		31400320	000	000	000	000	000					EA		ACTUAL	11,074,196.97	
GANNON ASSETS		31400500	000	000	000	000	000					EA		ACTUAL	1,109,087.01	
GANNON ASSETS		31400540	000	000	000	000	000					EA		ACTUAL	43,755.90	
GANNON ASSETS		31400550	000	000	000	000	000					EA		ACTUAL	9,414.20	
GANNON ASSETS		31400560	000	000	000	000	000					EA		ACTUAL	142,489.62	
GANNON ASSETS		31400710	000	000	000	000	000					EA		ACTUAL	4,086.50	
GANNON ASSETS		31400720	000	000	000	000	000					EA		ACTUAL	3,657.26	
GANNON ASSETS		31400730	000	000	000	000	000					EA		ACTUAL	18,046.61	
GANNON ASSETS		31400740	000	000	000	000	000					EA		ACTUAL	3,671.86	
SEE ROYCE BURT FOR DETAILS...										TOTAL	0				$ 21,390,921.74	

PREPARED BY:	CHECKED BY:	APPROVED BY:	PUNCHED BY:
ROYCE BURT			

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TAMPA ELECTRIC COMPANY
DOCKET NO. 070284-EI
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TAMPA ELECTRIC COMPANY
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MONTH: January, 2004 **SOURCE 72**

R.W.O. NUMBER: Y4000210 **TITLE:** RETIREMENT OF GANNON (MASS RETIREMENT **PAGE NO.**

DESCRIPTION	CO. I.D.	PLANT ACCOUNT NUMBER	RETIREMENT UNIT PAC	PAC	PAC	PAC	PAC	ASSET NUMBER	LOC	YEAR INST PCH	QTY	U/M	UNIT PRICE	PRICE METHOD	TOTAL RETIREMENT PRICE	REAS FOR RET
SIZE: 22AN	6N	8N	3AN	3AN	3AN	3AN	3AN	10N	5N	5N	5N	3A	5N	6AN	14N	4AN
GANNON ASSETS		31500310	000	000	000	000	000					EA		ACTUAL	1,111,090.36	
GANNON ASSETS		31500320	000	000	000	000	000					EA		ACTUAL	828,669.07	
GANNON ASSETS		31500500	000	000	000	000	000					EA		ACTUAL	5,725,798.87	
GANNON ASSETS		31500510	000	000	000	000	000					EA		ACTUAL	1,036,210.98	
GANNON ASSETS		31500520	000	000	000	000	000					EA		ACTUAL	841,722.36	
GANNON ASSETS		31500530	000	000	000	000	000					EA		ACTUAL	1,257,234.54	
GANNON ASSETS		31500540	000	000	000	000	000					EA		ACTUAL	1,490,925.46	
GANNON ASSETS		31500550	000	000	000	000	000					EA		ACTUAL	3,427,495.58	
GANNON ASSETS		31500560	000	000	000	000	000					EA		ACTUAL	5,168,242.73	
GANNON ASSETS		31500700	000	000	000	000	000					EA		ACTUAL	6,036,354.37	
GANNON ASSETS		31500710	000	000	000	000	000					EA		ACTUAL	2,979,327.07	
GANNON ASSETS		31500720	000	000	000	000	000					EA		ACTUAL	3,234,810.03	
GANNON ASSETS		31500730	000	000	000	000	000					EA		ACTUAL	2,993,208.97	
GANNON ASSETS		31500740	000	000	000	000	000					EA		ACTUAL	4,380,913.88	
SEE ROYCE BURT FOR DETAILS...										TOTAL	0				$ 40,512,004.27	

PREPARED BY:	CHECKED BY:	APPROVED BY:	PUNCHED BY:
ROYCE BURT			

JE5007

TAMPA ELECTRIC COMPANY
STATEMENT OF PROPERTY RETIRED
JOURNAL ENTRY 5007

MONTH: January, 2004 **SOURCE 72**

R.W.O. NUMBER: Y4000210 **TITLE:** RETIREMENT OF GANNON (MASS RETIREMENT **PAGE NO.**

DESCRIPTION	CO. I.D.	PLANT ACCOUNT NUMBER	RETIREMENT UNIT PAC	PAC	PAC	PAC	PAC	ASSET NUMBER	LOC	YEAR INST PCH	QTY	U/M	UNIT PRICE	PRICE METHOD	TOTAL RETIREMENT PRICE	REAS FOR RET
SIZE: 22AN	6N	8N	3AN	3AN	3AN	3AN	3AN	10N	5N	5N	5N	3A	5N	6AN	14N	4AN
GANNON ASSETS		31600310	000	000	000	000	000					EA		ACTUAL	91,180.23	
GANNON ASSETS		31600320	000	000	000	000	000					EA		ACTUAL	37,578.40	
GANNON ASSETS		31600500	000	000	000	000	000					EA		ACTUAL	455,027.10	
GANNON ASSETS		31600510	000	000	000	000	000					EA		ACTUAL	162,135.88	
GANNON ASSETS		31600520	000	000	000	000	000					EA		ACTUAL	53,418.85	
GANNON ASSETS		31600530	000	000	000	000	000					EA		ACTUAL	47,261.71	
GANNON ASSETS		31600540	000	000	000	000	000					EA		ACTUAL	116,380.05	
GANNON ASSETS		31600550	000	000	000	000	000					EA		ACTUAL	172,732.16	
GANNON ASSETS		31600560	000	000	000	000	000					EA		ACTUAL	125,743.36	
GANNON ASSETS		31600700	000	000	000	000	000					EA		ACTUAL	1,575,973.13	
GANNON ASSETS		31600710	000	000	000	000	000					EA		ACTUAL	101,265.46	
GANNON ASSETS		31600720	000	000	000	000	000					EA		ACTUAL	82,558.77	
GANNON ASSETS		31600730	000	000	000	000	000					EA		ACTUAL	175,333.04	
GANNON ASSETS		31600740	000	000	000	000	000					EA		ACTUAL	228,778.53	
SEE ROYCE BURT FOR DETAILS...										TOTAL	0				$ 3,425,366.67	

PREPARED BY:	CHECKED BY:	APPROVED BY:	PUNCHED BY:
ROYCE BURT			

TAMPA ELECTRIC COMPANY
JOURNAL ENTRY
939

MONTH: JANUARY, 2004 SOURCE -79- JOURNAL ENTRY 939

ACCOUNT TITLE	ACCOUNT NO. ORG	NAR	SUB	RES	BEN	DEBIT	CREDIT
35AN	3N	3N	3N	3N	3N	20N	20N
transfer gannon assets to closeable account	144	A50	56	99	439	$ 345,350.30	
transfer gannon assets to closeable account	144	K70	30	99	439		$ 345,350.30
TO CORRECT THE CLASSIFICATION OF LABOR & OVHD COSTS CHARGED TO CONSTRUCTION. REFERENCE PROJECT FOLDERS FOR SUPPORTING DOCUMENTATION.						$ 345,350.30	$ 345,350.30
							0.00

TITLE OF ENTRY: RECLASS LABOR & OVHD COSTS. PLEASE PUNCH ABOVE DESCRIPTION
COULD NOT RETIRE ASSET FROM K70 PUT TO BLANKET SO WE COULD RETIRE ASSET FROM GANNON

PREPARED BY:	CHECKED BY:	APPROVED BY:	CARD PUNCHED BY:
ROYCE BURT			

Reference: General Plant, Pages 3 and 4, Paragraph 3, Lines 5 and 6

3. What current Florida Administrative Code rules governing deprecation and stratification of investment is TECO using for Bayside Power Station. Please reference rule number(s).

A. Tampa Electric uses the Florida Administrative Code Rule 25-6.0436 which governs deprecation.

The rules governing investment stratification are contained within Florida Administrative Code Rule 25-6.04361 Sub-categorization of Electric Plant for Depreciation Studies and Rate Design.

TAMPA ELECTRIC COMPANY
DOCKET NO. 070284-EI
STAFF'S FIRST DATA REQUEST
REQUEST NO. 4
BATES STAMPED PAGE 71 – 73
FILED: JUNE 27, 2007

Reference: General Plant, Page 4, Paragraph 1, Lines 3 through 7

4. Explain in detail the purpose of the piping and pipe racks. Also, provide the installation date, plant account/or sub-account number, amount of the investment, and the applicable plant site.

A. The piping in the pipe rack is used for multiple purposes. First, it is used to transport water from the existing steam turbine area (condenser) to each of the seven heat recovery steam generators (HRSG). The water enters the HRSG and is heated by the hot exhaust gas of the combustion turbine and generates steam. Second, steam is produced in the HRSG at three different pressures (high pressure, medium pressure and low pressure) and each pressure level is transported in a separate pipe. The steam exits the HRSG in the piping located in the pipe rack and is transported to the existing steam turbine. The energy is removed from the steam and converted into power. Third, the steam exits the steam turbine and enters the condenser where it is turned back into a liquid and the process is started again by pumping (piping) the liquid back to each of the seven HRSG.

Cross Referenced by FERC Account
Piping and Pipe Racks

FERC	Bayside Power Station ($)
311	39,190.75
312	
314	1,721,575.41
315	
316	28,959.16
341	21,285,977.81
342	81,924,207.91
343	13,672,014.18
346	3,727,690.91
Total	**$122,399,616.13**

TAMPA ELECTRIC COMPANY
DOCKET NO. 070284-EI
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Cross Referenced by In-Service Year

Piping and Pipe Racks

In-Service Year	Bayside Power Station ($)
2006	-
2005	-
2004	53,383,969.52
2003	53,583,365.23
2002	-
2001	-
2000	568,715.76
1999	224,244.62
1998	-
1997	-
1996	755,532.81
1995	138,671.30
1994	618,770.73
1993	43,481.47
1992	-
1991	111,695.16
1990	1,253,228.38
1989	6,899.44
1988	400,547.13
1987	59,476.36
1986	11,360.38
1985	15,524.49
1984	254,581.65
1983	127,032.05
1982	32,631.30
1981	78,953.08
1980	646,600.13

(Continued)

Cross Referenced by In-Service Year

Piping and Pipe Racks

In-Service Year	Bayside Power Station
1979	2,444,766.43
1978	225,415.90
1977	2,437,936.55
1976	794,552.22
1975	1,048,195.45
1974	12,729.10
1973	387.33
1972	89,462.96
1971	97,934.38
1970	107,347.49
1969	2,550.91
1968	-
1967	1,172,998.58
1966	-
1965	462,781.00
1964	2,520.91
1963	423,816.26
1962	-
1961	-
1960	659,535.43
1959	-
1958	922.75
1957	100,481.49
Total	**$122,399,616.13**

Reference: General Plant, Page 4, Paragraph 3

5. How was the life expectancy established for the piping and pipe racks? Please provide the proposed life category, plant account(s) and/or subaccount(s), and any other supporting documentation used in the determination.

A. The stratification group for Bayside piping in the pipe racks is the long-term life category. This assignment is consistent with similar piping and associated piping supports in other generating units. This stratification has been consistently used since the stratification rule was adopted in the early 1990's. Please refer to Staff's Data Request No. 4 for plant account numbers.

Cross Referenced by Life Category
Piping and Pipe Racks

Life Category	Bayside Power Station ($)
Long-term	122,349,647.11
Mid-term	45,091.65
Short-term	4,877.37
Total	**$122,399,616.13**

TAMPA ELECTRIC COMPANY
DOCKET NO. 070284-EI
STAFF'S FIRST DATA REQUEST
REQUEST NO. 6
BATES STAMPED PAGE 75
FILED: JUNE 27, 2007

Reference: General Plant, page 4, paragraph 3:

6. For Big Bend Units 1 through 4, the company proposed moving from a 50 to a 65 year capital recovery period. Please explain why the company did not propose a change in capital recovery or include it in the company's forecasting/planning during the last depreciation study.

A. The major asset additions associated with compliance are adding Selective Catalytic Reduction assets to Big Bend Unit 4 in 2007, Big Bend Unit 3 in 2008, Big Bend Unit 2 in 2009 and Big Bend Unit 1 in 2010. The Company believes the 2007 Depreciation Study is the appropriate time to reflect the capital recovery period change because the study's implementation date of January 1, 2007 coincides with the first year that selective catalytic reduction assets go into service.

7. For Big Bend Common, the company did not include an explanation of why it proposed moving from a 65 to an 80 year capital recovery period. Please provide a detailed explanation and discussion of the change(s).

A. Big Bend Common was initially placed in service with Big Bend Unit 1 in 1970. Big Bend Unit 4 was placed in service in 1985. The proposed recovery date for Big Bend Unit 4 is 2050 (1985 plus 65 years). The Big Bend Common proposed recovery date is 2050, the same recovery date as Big Bend Unit 4 assets. Common assets must serve to the recovery date of the last unit at the site. The recovery period of 80 years is the full life span from 1970 to 2050.

Fossil Dismantlement

Cost Basis, page 365:

8. On page 365 of the study, the company states that, "Quantities were based on property record data, and Tampa Electric drawings, but estimates were made based on actual quantities at other units".

   a. Please explain what unit quantities were given by Tampa Electric to the demolition contractor.

   b. Explain in detail the property record data used to determine the unit quantities.

   c. Why were the estimates for the cost basis made on actual quantities at other units?

      (1) What are the "other units" used in this study? Also, why are they not part of the property record data?
      (2) What Tampa Electric drawings were used to establish the quantities?

A. a. Tampa Electric provided its property record and drawings to the demolition contractor.

   b. The contractor used our property record in addition to performing a site specific evaluation to develop their estimate.

   c. (1) The estimates for the cost basis were made on actual quantities at each unit. The contractor also used their experience dismantling other non-Tampa Electric generating units in their estimating process.
   (2) Marcor Remediation was granted full access to the Tampa Electric data room which houses all original construction documents, boiler schematics, structural schematics, turbine diagrams, etc.

9. Since the salvage rates based on current contracts the company has with other contractors, how were the allowances established for current trends?

A. The contractor provided the salvage estimates based on current contracts and 2006 market conditions.

10. The company provides a 10% contingency for uncertainties in quantification of the work, but in the previous studies a 15% contingency was used. Please explain in detail why the company is proposing a decrease in contingency.

A. The cost estimates provided by Tampa Electric Company and Marcor Remediation, Inc. have risk due to uncertainties in quantification of the work. Therefore, the company provides for a 10 percent contingency gross-up of both cost estimates.

In regards to the change in contingency quantification, the company's position is that similarly sized utilities be consistent in study assumptions whenever possible for industry comparability. Two similarly sized companies, Progress Energy and Florida Power and Light, have recently filed dismantling studies with embedded contingency rates of 18 percent and 16 percent, respectively. In Docket No. 050381-EI, Order PSC-07-0012-PAA-EI the Commission approved Gulf Power Company's dismantling study which utilized a 10 percent contingency rate. Gulf Power Company is comparable in size to Tampa Electric.

11. When were Dinner Lake and Hookers Point sold?

A. The Hookers Point site sale closed on March 28, 2005. The Dinner Lake site sale is pending but not yet complete.

12. On page 369 of the study, the "Summary of Retired Assets" shows for Gannon Common a negative $220,950. Please provide a detailed explanation on how this occurred. Provide any supporting documentation.

A. Page 369 is a summary of the remaining dismantlement reserve balances by unit as of December 31, 2006. As the company incurs actual demolition charges, those costs are recorded against accrued (budgeted) reserves. From time to time, the work actually performed may not occur in a manner that is consistent with long-range modeling. When this occurs, it is appropriate to have either an overage or a shortage, especially at the reserve components level.

The Gannon Common unit line item in question has a net positive remaining reserve of $1,214,081 to book all future demolition costs.

AUSLEY & MCMULLEN

ATTORNEYS AND COUNSELORS AT LAW

227 SOUTH CALHOUN STREET
P.O. BOX 391 (ZIP 32302)
TALLAHASSEE, FLORIDA 32301
(850) 224-9115 FAX (850) 222-7560

November 13, 2007

HAND DELIVERED

Mr. John Slemkewicz
Public Utilities Supervisor
Division of Economic Regulation
Florida Public Service Commission
Room 170E – Gerald L. Gunter Bldg.
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Petition for approval of 2007 depreciation study and annual dismantlement accrual amounts by Tampa Electric Company; Docket No. 070284-EI

Dear Mr. Slemkewicz:

Enclosed please find Tampa Electric Company's response to Staff's additional data requests as set forth in your letter of October 12, 2007 to Ms. Paula K. Brown. These are marked Bates stamp pages 1 through 134.

Sincerely,

James D. Beasley

JDB/pp
Enclosure

I. Production

Reference: Response to Data Request No.1, Question No.6, page 75, Big Bend Units

1. The company stated in its response to staffs first data request number 6, that the 2007 depreciation study was the appropriate time to request a change to the capital recovery period for the Big Bend Units 1 through 4. This would coincide with the January 1, 2007 in-service date for the selective catalytic reduction (SCR) assets.

a. Explain in detail why the company would move from a 50 to a 65 year recovery period? When the Big Bend station was constructed beginning in the 1970's through to the 1980's, 50 years was a reasonable depreciable life. Include in your explanation, reasons other than comparability to the assumptions made by the same size companies. What are TECO's assumptions for the life extension?

b. Please provide a 50 and 60 year lifespan calculation for Big Bend Unit 4.

c. Can the company provide any known lifespan of the SCR assets or related data from the manufacturer? Please provide any supporting documentation.

d. For the determination of average remaining life and average service life, what curve shape was used for each of the production plant's life classification?

A. a. During the preparation of its depreciation study, Tampa Electric evaluated the recovery period of its coal-fired generating units and determined that, as a result of the level of maintenance being performed (primarily as the result of the Florida Department of Environmental Protection ("DEP") Consent Final Judgment ("CFJ") and the United States Environmental Protection Agency ("EPA") Consent Decree ("CD"), entered into in 1999 and 2000, respectively, collectively called the Orders) the Big Bend units with 50 year lives could serve customers' needs beyond the prior approved 50 year recovery period. Tampa Electric determined that a 65 year recovery period was more reasonable reflecting this

activity, along with industry trends in establishing recovery periods for similar units.

The significant investment in pollution control equipment installation and upgrades agreed to in the Orders resulted in the modernization of pollution controls supporting the extension of the useful life of the Big Bend units. The most recent environmental projects have been installing SCRs on each unit. The Big Bend Unit 4 SCR was installed in 2007 and plans are currently underway to install SCRs for Big Bend Units 3, 2 and 1 in 2008, 2009 and 2010, respectively. Florida Public Service Commission Staff has reviewed all of the Big Bend environmental projects during their normal annual reviews of Environmental Cost Recovery Clause projects and have determined that each and every project is the most cost effective project to meet environmental requirements.

In concert with these significant investments in environmental controls at Big Bend, the company has also made significant investments in the plants themselves to assure that they will work as designed and justify the cost-effective environmental improvements. These investments were at reasonable levels and made with the intent to continue to serve customers' needs for at beyond the previous expected recovery period.

The proposed new recovery periods are also based on Tampa Electric's coal plant operating experience and are consistent with what the company has observed industry wide. For example, Gulf Power made a similar adjustment to its coal plants Crist 4, 5, 6 and 7 and Smith 1 and 2 where their recovery periods were extended to 65 years. Also, as discussed in the "Michigan Capacity Need Forum: Staff Report to the Michigan Public Service Commission Report" issued in January 2006, a similar recovery period was recognized for coal plants.

Details regarding these projects are identified in responses to Interrogatories 3 and 5. Similar work is being engineered for Big Bend Units 1 and 2.

b. See attached.

c. The lifespan for the SCR equipment is consistent with similar electric power generating assets, which is up to 30 year design life. The company does not have documentation from the manufacturer.

d. Long Life categories are using assigned curved types for the following Accounts;

- 311 Structures & Improvements - the curve type is built with no retirements for the first 4 ½ years and then an interim retirement rate of 1/10 of 1% each year thereafter.
- 312 Boiler Plant Equipment - the curve type is built with no retirements for the first 4 ½ years and then an interim retirement rate of 33/100 of 1% each year thereafter.
- 314 Turbo generator Units - the curve type is built with no retirements for the first 4 ½ years and then an interim retirement rate of 35/100 of 1% each year thereafter.
- 315 Accessory Electric Equipment - the curve type is built with no retirements for the first 4 ½ years and then an interim retirement rate of 35/100 of 1% each year thereafter.
- 316 Miscellaneous Power Plant Equipment - the curve type is built with no retirements for the first 4 ½ years and then an interim retirement rate of 45/100 of 1% each year thereafter.

Medium Life categories are using the Iowa Curve S4 for each of the five asset categories.

Short Life categories are using the Iowa Curve S3 for each of the five asset categories.

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

DR#2, 1b - 60yr Lifespan
Big Bend Unit #4

Life Category	Life at Age 12/31/06	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Net Salvage	Future Net Salvage Rate
	(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)	($)	
311 - Structures & Improvements											
60 - Year Life	21.4	1,255,255,777	59,155,811	58.4	1,013,691	37.7	38,213,622	0.354822	20,989,763	337,188	(1%)
35 - Year Life	21.3	23,604,806	1,106,542	35.0	31,617	13.8	437,744	0.729782	807,534	229,542	(21%)
20 - Year Life	21.5	12,841,291	597,269	20.0	29,863	3.4	102,497	0.853866	509,988	18,368	(3%)
	21.4	1,301,701,874	60,859,622	56.6	1,075,071	36.0	38,753,864	0.366537	22,307,285	585,098	(1%)
312 - Boiler Plant Equipment											
60 - Year Life	21.3	2,343,922,347	110,003,596	54.7	2,011,149	35.9	72,207,263	0.350091	38,511,271	2,069,001	(2%)
35 - Year Life	18.4	1,651,466,715	89,743,073	34.9	2,588,935	16.7	42,926,154	0.627150	56,282,343	18,145,337	(20%)
20 - Year Life	15.9	75,994,190	4,793,147	20.0	239,657	7.1	1,702,001	0.677549	3,247,590	242,583	(5%)
	19.9	4,071,383,252	204,539,816	42.4	4,820,742	24.2	116,835,418	0.479326	98,041,205	20,456,921	(10%)
314 - Turbogenerator Units											
60 - Year Life	21.4	1,154,171,202	53,917,086	54.5	989,210	35.7	35,316,990	0.351202	18,935,764	1,076,646	(2%)
35 - Year Life	20.1	564,079,507	28,016,773	35.0	800,827	15.0	12,028,616	0.688519	19,290,085	5,766,814	(21%)
20 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	21.0	1,718,250,709	81,933,859	45.8	1,790,036	26.4	47,345,606	0.466545	38,225,849	6,862,460	(8%)
315 - Accessory Electric Equipment											
60 - Year Life	21.1	505,331,347	23,944,476	54.2	441,819	35.7	15,776,502	0.347296	8,315,811	477,652	(2%)
35 - Year Life	20.9	145,138,166	6,953,502	35.0	198,750	14.3	2,840,961	0.713590	4,961,950	1,436,153	(21%)
20 - Year Life	17.5	111,199,955	6,358,701	20.0	318,435	6.2	1,980,346	0.718928	4,578,638	276,154	(4%)
	20.4	761,669,467	37,256,679	38.9	959,004	21.5	20,597,809	0.479152	17,856,400	2,189,959	(6%)
316 - Misc. Power Plant Equipment											
60 - Year Life	21.5	88,217,138	4,010,583	53.1	75,532	34.9	2,636,062	0.351341	1,409,083	102,871	(3%)
35 - Year Life	18.0	10,157,285	563,010	34.9	16,135	17.0	275,056	0.614186	345,793	113,083	(20%)
20 - Year Life	20.7	17,280,462	834,636	20.0	41,732	3.8	160,604	0.835563	697,391	28,926	(3%)
	21.0	113,654,886	5,408,229	40.5	133,399	23.0	3,071,722	0.453433	2,452,267	244,881	(5%)
Subtotal:											
Big Bend Unit #4											
60 - Year Life	21.3	5,354,897,811	251,031,551	55.4	4,531,301	36.2	164,150,439	0.351198	88,161,692	4,062,358	(2%)
35 - Year Life	18.9	2,394,448,479	126,382,900	34.9	3,617,263	16.2	58,508,531	0.646351	81,687,705	25,710,930	(20%)
20 - Year Life	17.3	217,315,898	12,593,753	20.0	629,688	8.3	3,945,449	0.717309	9,033,608	566,030	(4%)
	20.4	7,966,660,188	390,008,204	44.4	8,778,252	25.8	226,604,418	0.458665	178,883,006	30,339,319	(8%)

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TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

DR#2, 1b - 50yr Lifespan
Big Bend Unit #4

Life Category	Life at Age 12/31/06 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
311 - Structures & Improvements											
50 - Year Life	21.4	1,285,255,777	59,155,811	48.9	1,210,898	28.1	34,026,242	0.426440	25,226,422	248,454	(0%)
35 - Year Life	21.3	23,604,806	1,106,542	35.0	31,842	13.8	437,582	0.728588	806,213	226,711	(20%)
20 - Year Life	21.5	12,841,291	597,269	20.0	29,863	3.4	102,497	0.853866	509,988	18,368	(3%)
	21.4	1,301,701,874	60,859,622	47.8	1,272,403	27.2	34,566,321	0.436129	26,542,624	493,534	(1%)
312 - Boiler Plant Equipment											
50 - Year Life	21.3	2,343,922,347	110,003,596	46.4	2,372,168	27.1	64,288,658	0.421552	46,372,278	1,524,450	(1%)
35 - Year Life	18.4	1,651,466,715	89,743,073	34.2	2,627,285	16.3	42,774,699	0.618659	55,520,402	16,316,484	(18%)
20 - Year Life	15.9	75,994,190	4,793,147	20.0	239,657	7.1	1,702,001	0.677528	3,247,492	242,408	(5%)
	19.9	4,071,383,252	204,539,816	39.0	5,239,110	20.8	108,765,358	0.514033	105,140,172	18,083,343	(9%)
314 - Turbogenerator Units											
50 - Year Life	21.4	1,154,171,202	53,917,086	46.3	1,164,652	27.0	31,446,244	0.422844	22,798,508	792,581	(1%)
35 - Year Life	20.1	564,079,507	28,016,773	34.8	806,052	14.9	11,998,552	0.684355	19,173,419	5,511,592	(20%)
20 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	21.0	1,718,250,709	81,933,859	41.6	1,970,704	22.0	43,444,796	0.512286	41,971,927	6,304,173	(8%)
315 - Accessory Electric Equipment											
50 - Year Life	21.1	505,331,347	23,944,476	46.0	521,080	27.0	14,071,087	0.418378	10,017,840	351,943	(1%)
35 - Year Life	20.9	145,138,166	6,953,502	34.8	199,618	14.2	2,838,325	0.711062	4,944,373	1,399,145	(20%)
20 - Year Life	17.5	111,199,955	6,368,701	20.0	318,435	6.2	1,980,346	0.718850	4,578,140	275,352	(4%)
	20.4	761,669,467	37,266,679	35.9	1,039,133	18.2	18,889,739	0.524338	19,540,353	2,026,440	(5%)
316 - Misc. Power Plant Equipment											
50 - Year Life	21.5	86,217,138	4,010,583	45.3	88,538	26.5	2,346,256	0.422899	1,696,071	75,800	(2%)
35 - Year Life	18.0	10,157,285	563,010	34.0	16,554	16.6	274,373	0.605162	340,712	101,429	(18%)
20 - Year Life	20.7	17,280,462	834,636	20.0	41,732	3.8	160,604	0.835563	697,391	28,926	(3%)
	21.0	113,654,886	5,408,229	36.8	146,824	18.9	2,781,234	0.505558	2,734,174	206,155	(4%)
Subtotal:											
Big Bend Unit #4											
50 - Year Life	21.3	5,354,897,811	251,031,551	46.9	5,357,336	27.3	146,178,468	0.422700	106,111,119	2,993,229	(1%)
35 - Year Life	18.9	2,394,446,479	126,382,900	34.3	3,681,151	15.8	58,323,531	0.639209	80,785,120	23,555,361	(19%)
20 - Year Life	17.3	217,315,898	12,593,753	20.0	629,688	6.3	3,945,449	0.717261	9,033,011	565,055	(4%)
	20.4	7,966,660,188	390,008,204	40.3	9,668,175	21.6	208,447,448	0.502372	195,929,249	27,113,645	(7%)

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2. Impact of the SCR additions on Big Bend. Please explain the answer for each question as it relates to each of the four units (individually) Big Bend Units 1 through 4.

a. What was the condition of Big Bend Units 1 through 4 prior to adding the SCR assets? What is the current condition of Big Bend Units 1 through 4 after the addition of the SCR assets. Include in your response the previous and current reliability level of each plant unit.

b. Has the addition of SCR changed the generation dispatch of the units. If yes, how?

c. Please utilize the information provided in the A-4 schedule to show how these changes affect the operation and output of each unit. Please refer to the A-4 schedule showing 2002-2006 period (copy attached) and explain what changes will result from the SCR addition.

A. a. Big Bend Units 1, 2 and 3 have not completed their respective Planned SCR Installation/Maintenance Outages. The expected completion dates of the Planned SCR Installation/Maintenance Outages are as follows: Big Bend Unit 3 – April, 2008; Big Bend Unit 2 – April 2009; Big Bend Unit 1 – April 2010.

January – December 2006 Big Bend Unit 4 Performance

UNIT	Net Capability (MW)	Net Equivalent Availability Factor (%)	Net Output Factor (%)	Average Net Heat Rate (BTU/KWh)
Big Bend 4	459	74.7	78.8	11,149

2007 YTD (January – September) Big Bend Unit 4 Performance

UNIT	Net Capability (MW)	Net Equivalent Availability Factor (%)	Net Output Factor (%)	Average Net Heat Rate (BTU/KWh)
Big Bend 4	449	48	70.9	11,676

The Big Bend Unit 4 Planned SCR Installation/Maintenance Outage began February 1, 2007 and was completed May 20, 2007. Due to the activities being performed during the Big Bend Unit 4 Planned SCR Installation/Maintenance Outage, the Unit was unavailable to generate electricity. The above YTD performance has not been adjusted to exclude the period of time when the Unit was unavailable. Excluding the period of time during which the Unit was unavailable, the performance of the Unit is:

UNIT	Net Capability (MW)	Net Equivalent Availability Factor (%)	Net Output Factor (%)	Average Net Heat Rate (BTU/KWh)
Big Bend 4	449	71.2	72.2	11,512

The performance of Big Bend Unit 4 is expected to improve in 2008. As with any project of significant scope, start-up and equipment "early-life or infancy" issues have occurred. Once experienced, the cause of each issue is determined and a plan to address the issue is implemented. Lessons learned from these issues are returned to the engineering and procurement teams for review and incorporation into future projects SCR Installation/Maintenance Outages (e.g. Units 1, 2 and 3).

b. The completion of the Big Bend Unit 4 Planned SCR Installation/Maintenance Outage did not change the unit's commitment and economic dispatch parameters used to meet Tampa Electric's customer's load demand.

c. Except for the years in which the unit's Planned SCR Installation/ Maintenance Outage begins and ends, it is anticipated that each respective Big Bend unit will increase its net equivalent availability

factor and net operating factor in the years following the completion of the unit's Planned SCR Installation/Maintenance Outage. Each unit's heat rate is expected to improve due to the anticipated increase in net equivalent availability factor and net operating factor. Due to an increased parasitic load as a result of equipment additions, each unit is expected to experience a minor decrease in Net Capability.

3. Regarding maintenance and refurbishment of the coal-fired generators at Big Bend.

a. Has any maintenance or refurbishment been done in conjunction with the addition of the SCR installation that is currently in service? If so, please describe any such improvements. In your response, please include what work was done on each of the units and over what period of time was the work performed.

b. What was the amount of the capital investment for each maintenance project? Please include a general description of the retirement units retired, replaced or added, and the original investment associated with each replacement or retirement.

A. a. Yes. Examples of project and maintenance activities performed during the Big Bend Unit 4 Planned SCR Installation/Maintenance Outage that began on February 1, 2007 and that was completed on May 20, 2007 include:

- SCR Technology Equipment and Systems Installation, including Integration, Inspection, Maintenance and Testing
- Integration of SCR Technology Equipment
- Gas Duct Additions and Modifications
- Steam Turbine Inspection, Maintenance and Testing
- Furnace Inspection, Maintenance and Testing
- Furnace Fuel Nozzles/Burners and Systems Inspection, Maintenance and Testing
- Select Furnace Tube Replacements
- High Energy Piping Inspection, Maintenance and Testing
- Heat Exchangers Inspection, Maintenance and Testing
- Motors Inspection, Maintenance and Testing
- Electrical Systems Inspection, Maintenance and Testing
- Control Systems Inspection, Maintenance and Testing
- Rotating Equipment (e.g., fans and pumps) Inspection, Maintenance and Testing
- Coal Feed and Preparation Systems Inspection, Maintenance and Testing
- Open Loop and Closed Loop Cooling Water Systems Inspections, Maintenance and Testing
- Water Treatment Systems Inspection, Maintenance and Testing

- Emissions Control Systems Inspection, Maintenance and Testing
- Flue Gas De-sulfurization Equipment and Related Systems Inspection, Maintenance and Testing
- Structural Steel Inspection, Maintenance and Testing
- Coal Unloading and Handling Equipment and Systems Inspection, Maintenance and Testing
- Safety, Operations and Maintenance Improvement Projects
- Equipment and Structures Painting
- Equipment and Piping Insulation for Personnel Protection and Energy Conservation
- Electrostatic Precipitator Equipment (including Ash Handling Equipment, Hoppers and Storage Silos) and Systems Inspection, Maintenance and Testing
- Operator, Maintenance and Engineering Staff Training

b. The following table summarizes the capital costs by project for the Planned SCR Installation/Maintenance Outage on Big Bend Unit 4. ACCT codes beginning with the letter P or Z are retirement related.

ACCT	DESCRIPTION	TOTAL$
A7402	BB4 4A FLYASH VACUUM PUMP REPL.	$ 56,373
A7403	BB4 MCC4B6	41,762
A7408	BB4 4C AIR REMOVAL PUMP REPL.	8,653
A7410	BB4A FLYASH VAC PP & SILENCER REPL	62,473
A7411	BB4 B FLYASH VAC PP & SILENCER REPL	19,877
A7412	BB4 #4A&B LP BOTTOM ASH PUMPS REPLACEMENT	115,379
A7413	BB4 4A HIGH PRESSURE FLY ASH PUMP ISOLATION VALVE	98,641
A7414	BB4 DIAPHRAGM COATING ROWS 8&9	60,011
A7420	BB4 SUPERHEAT SPRAY CONTROL VALVE REPL	36,379

ACCT	DESCRIPTION	TOTAL$
A7423	BB4 #3 FLYASH SYSTEM CROSSOVER	56,478
A7426	BB4 4A & B HP FA & BA PUMPS LIMITORQUE ACTUATORS	63,795
A7431	BB4 STEAM LINE HANGER REPLACEMENT	29,264
A7444	BB4 4A CLINKER GRINDER REPL.	125,055
A7445	BB4 BOTTOM ASH PUMP DISCHARGE ISOLATION VALVE	15,172
A7454	BB4 ECONOMIZER TUBE BUNDLE MOD FOR SCR	162,321
A7455	BB4 HP TURBINE SNOUT SEAL RINGS UPGRADES	(2,112)
A7458	BB4 ECONOMIZER ASH PLATFORM ADD	90,852
A7460	BB4 ASH SLUICE PUMP HOUSE MONORAIL IMPROVEMENT	29,635
A7461	BB4 FLYASH PUMPS ARC VALES REPL.	67,412
A7462	BB4 4A FLYASH SYSTEM HOPPER ISOLATION VALVE REPLACEMENT	43,293
A7463	BB4 A AND B FLYASH PRIMARY COLLECTOR SEPARTOR REPL.	61,841
A7464	BB4 ECON. ASH PLATFORM DRAIN LINES REPL	5,799
A7465	BB4 4B HIGH PRESSURE FLY ASH PUMP ISOLATION VALVE REPL	6,831
B1905	BB4 PROCESS COMPUTER REPL	10,172,073
B1907	BB4 FD/ID FANS VARIABLE SPEED UPGRADES	1,162,400
B1909	BB4 4B HP FLYASH PP REPL	191,193
B1910	BB4 FEEDWATER LEVEL CONTROLS	207,989
B1913	BB4 HOT AIR GATES	499,917
B1914	BB4 APH HOT SIDE SOOTBLOWER ADDITION	138,864

ACCT	DESCRIPTION	TOTAL$
B1918	BB4 COLD GAS DUCT ROOF REPLACEMENT	96,619
B1923	BB4 BOTTOM ASH NECK REPL.	85,645
B1924	BB4 BURNER REPLACEMENT	675,062
B1925	BB4 WATERWALL WELD OVERLAY	2,212,636
B1927	BB4 SNUBBER REPL	144,986
B1928	BB4 FINISHING SUPERHEATER REPL	2,819,717
B1929	BB4 FRONT REHEATER LOWER LOOP REPL	4,131,965
B1930	BB4 FURNACE FLOOR SLOPES	2,997,203
B1935	BB4 SPACER COOLED TUBING REPL	230,342
B1937	BB4 SUPERHT DIVISION PANELS LOWER LOOP REPL	696,067
B1939	BB4 SUPERHT OUTLET LEADS (SEAMED PIPE)	729,052
B1940	BB4 UPPER PPTR OUTLET DUCT REPL.	1,092,166
B1942	BB4 UPER PPTR. ROOF REPL.	756,422
B1943	BB4 'A' BOTTOM ASH PUMP REPL	156,060
B1948	BB4 3RD PT HEATER REPLACEMENT	1,039,706
B1949	BB4 HP FLYASH PP REPL	215,872
B1950	BB4 AIR PREHEATER SEAL REPL	860,499
B1952	BB4 PULVERIZER REBUILD (3)	478,385
B1953	BB4 ECON ASH SLUICE PIPE (18610.189)	394,057
B2027	BB4 124V DC BATTERIES REPL--	122,660
B2036	BB4 125V DC BATTERY REPL	144,282
B2301	BB4 MAIN/BFP TURBINE TSI SYST. REPL.	334,984
B2302	BB4 SUBFP SUCTION PIPE UPGRADE	67,483
B2303	BB4 COOLING WATER SECONDARY PIPING REPL	464,125
B2304	BB4 A&B L.P. TURBINE L-0 / L-1 BLADE REPL.	3,165,813

ACCT	DESCRIPTION	TOTAL$
B2305	BB4 BOILER FEED PP ELEMENT REPL	23,651
B2306	BB4 H.P. TURBINE SEALS REPL.	475,402
B2307	BB4 VIBRATION MONITORING EQUIP/CONTROLS REPL	69,139
B2308	BB4 HP ROTOR R7 BLADE/SHROUD REPLACEMENT	179,818
L8811	BB4 COMBUSTION NEURAL NETWORK	133,570
L9401	BB4 SCR OWNERS COST	11,958,420
L9402	BB4 SCR ENGINEERING COST	9,018,789
L9411	BB4 SCR APH BASKETS	1,566,324
L9413	BB4 SCR ECONOMIZER	1,875,930
L9414	BB4 SCR ELECTRICAL	4,209,682
L9419	BB4 SCR STARTUP	1,638,396
L9420	BB4 SCR MOBIL/DEMOBIL	328,542
L9421	BB4 SCR FOUNDATIONS	1,750,306
L9422	BB4 SCR BOILER STEEL	1,265,692
L9423	BB4 SCR DUCT TO APH	1,423,142
L9424	BB4 SCR DUCT TO SCR	4,702,830
L9425	BB4 SCR REACTOR	6,671,318
L9427	BB4 SCR CRANES	980,436
L9428	BB4 SCR RELOCATE EQPT	807,638
L9429	BB4 SCR BYPASS DUCTS	339,177
L9440	BB4 SCR AMMONIA STORAGE	7,507,373
L9442	BB4 SCR S03 REDUCTION	450,613
L9445	BB4 SCR CATALYST	3,268,535
L9498	BB4 SCR BACKCHARGES	(25,066)
L9499	BB4 LIQUIDATED DAMAGES	(178,368)
P7422	BB 4 BLR PLT EQPT (a74.58 RETIRE ONLY)	445,520
R0752	BB4 PROCESS COMPUTER COST OF REMOVAL	89,177
R1722	BB4 ECON ASH SLUICE PIPE (18610.189)	24,839
R3522	BB4 FINISHING SUPERHEATER REPL	293,723
R3622	BB4 FRONT REHEATER LOWER LOOP REPL	416,808

ACCT	DESCRIPTION	TOTAL$
R3623	BB4 FRONT REHEATER LOWER LOOP REPL	(11,591)
R3922	BB4 SPACER COOLED TUBING REPL	44,984
R4422	BB4 SUPERHEAT DIVISION PANELS LOWER LOOP	251,509
R6722	BB4 3RD PT HEATER REPLACEMENT	346,386
R6723	BB4 3RD PT HEATER REPLACEMENT	(14,489)
R7142	BB4 MAIN/BFP TURBINE TSI SYS REPL	26,301
R7322	BB4 UPPER PPTR ROOF REPLACEMENT	279,710
R7722	BB4 HOT AIR GATE REPL	62,918
W1522	BB4 COLD GAS DUCT ROOF REPLACEMENT	53,341
W1922	BB4 SUPERHT OUTLET LEADS (SEAMED PIPE)	30,739
W3922	BB4 UPPER PRECIPITATOR OUTLET DUCT REPL	295,921
W4122	BB4 BURNER REPLACEMENT	176,318
W4222	BB4 SUBFP SUCTION PIPE UPGRADE	15,703
W4322	BB COOLING WATER SECONDARY PIPING REPL	147,820
W4522	BB4 FURNACE FLOOR SLOPES	454,480
W4523	BB4 FURNACE FLOOR SLOPES	(23,182)
W5242	BB4 H.P. TURBINE SEALS REPL	113,544
W5342	BB4 TURBINE L-0 BLADE REPL	309,505
W5542	BB4 HP ROTOR R7 BLADE/SHROUD REPLACEMENT	9,600
W7922	BB4 FW HTR LEVEL CONTROLS REPL	18,478
W8122	BB4 BOTTOM ASH NECK REPL-REMOVAL	5,694
W8222	BB4 WATERWALL WELD OVERLAY	38,152
W8322	BB4 SNUBBER REPL REMOVAL	50,984

ACCT	DESCRIPTION	TOTAL$
W9222	BB4 PULVERIZER REBUILDS - REMOVAL (3)	53,443
W9322	BB4 BOILER FEED PUMP ELEMENT REPPL	19,212
W9422	BB4 AIR PREHEATER SEAL REPL	200,000
W9423	BB4 AIR PREHEATER SEAL REPL	(36,074)
Y3412	BB4 SCR - RETIRE UNIT 4	607,765
Y3422	NB4 SCR REMOVAL	230,944
Y3423	SALV.- BB4 SCR	(6,050)
	Totals	$ 103,202,849

Reference: Responses to Data Request No.1, Question No.7, page 76, Big Bend Common

4. The company stated that Big Bend Common proposed recovery date of 2050 is the same as Big Bend Unit 4 assets since common assets must serve to the recovery date of the last unit at the site. This provided an 80 year lifespan from 1970 to 2050.

   a. What level of maintenance has been completed that will enable the company to extend the life of the common facilities at Big Bend.

   b. What level of reliability do the Big Bend Common facilities add to the overall reliability of the Big Bend Station. Provide any supporting data or documentation.

   c. For Big Bend Common's 80 year lifespan accounts, please provide the calculations for a 65 and 70 year lifespan, to include all the resulting life parameters as shown on page 48 of the depreciation study.

   d. For the determination of average remaining life and average service life, what curve shape was used for each of the production plant's life classification?

A. a. Common facilities are maintained in order to survive to the end of the recovery period of the associated station units. Big Bend Station common facilities are infrastructure in nature (e.g. buildings, roads, ponds, equipment support structures and common piping systems). Inspection of the common facilities is performed on a planned, predetermined-interval, basis. Based upon systematic inspections and anticipated needs resulting from the addition of new equipment and its integration into Big Bend Station's infrastructure, capital additions to and maintenance of the common facilities is planned and performed as needed. Typical common facilities maintenance activities include such things as: replacing conveyor belts, coal field work, infrastructure improvements, re-asphalting and resealing roads, re-roofing, painting, and the like. Some of these items will have a shorter recovery period than 80 years, but maintenance activities may recur multiple times during the recovery period.

b. The Big Bend Station common facilities are infrastructure in nature and are necessary for the safe and reliable operation and maintenance of the Station.

c. See attached.

d. Please refer to response to question 1.d.

TAMPA ELECTRIC COMPANY
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STAFF'S 2ND DATA REQUEST
REQUEST NO. 4
PAGE 3 OF 4
FILED: NOVEMBER 13, 2007

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

DR#2, 4c - 65 yr Lifespan
Big Bend Common

Life Category	Life at Age 12/31/06 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
311 - Structures & Improvements											
65 - Year Life	22.8	1,020,559,733	44,677,941	48.3	925,479	28.1	26,005,973	0.419850	18,758,035	187,387	(0%)
35 - Year Life	5.3	68,704,258	13,012,090	30.8	422,878	26.0	10,978,435	0.167496	2,179,472	932,973	(7%)
20 - Year Life	9.3	45,006,873	4,822,778	20.0	241,139	12.3	2,957,568	0.412901	1,991,332	330,425	(7%)
	18.1	1,134,270,864	62,512,809	39.3	1,589,496	25.1	39,941,997	0.366786	22,928,839	1,450,785	(2%)
312 - Boiler Plant Equipment											
65 - Year Life	23.0	842,804,241	36,662,337	46.6	786,723	27.1	21,314,968	0.424737	15,571,850	507,634	(1%)
35 - Year Life	9.9	416,324,226	41,911,417	31.7	1,323,391	22.7	30,070,327	0.313333	13,132,211	4,565,483	(11%)
20 - Year Life	10.2	51,323,907	5,053,100	20.0	252,655	11.0	2,780,153	0.478213	2,416,459	347,598	(7%)
	15.7	1,309,452,374	83,626,854	35.4	2,362,770	22.9	54,175,448	0.372135	31,120,520	5,420,714	(6%)
314 - Turbogenerator Units											
65 - Year Life	31.0	101,073,409	3,261,130	52.6	61,965	27.0	1,670,001	0.494872	1,613,842	47,722	(1%)
35 - Year Life	7.3	10,171,929	1,394,314	31.3	44,582	24.5	1,094,131	0.233713	325,869	118,859	(9%)
20 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	23.9	111,245,338	4,655,444	43.7	106,547	25.9	2,764,132	0.416654	1,939,711	166,581	(4%)
315 - Accessory Electric Equipment											
65 - Year Life	22.2	116,350,718	5,240,644	46.3	113,263	27.0	3,058,122	0.422802	2,215,757	78,954	(1%)
35 - Year Life	17.7	49,609,082	2,808,752	33.4	84,111	16.9	1,425,447	0.569233	1,598,834	437,868	(16%)
20 - Year Life	15.5	121,959,426	7,872,759	20.0	393,538	7.4	2,906,978	0.664550	5,231,842	405,590	(5%)
	18.1	287,919,236	15,922,156	26.9	591,012	12.5	7,390,547	0.568166	9,046,433	920,413	(6%)
316 - Misc. Power Plant Equipment											
65 - Year Life	20.7	25,682,084	1,240,652	43.8	28,303	26.5	751,044	0.404099	501,339	23,448	(2%)
35 - Year Life	7.2	12,967,631	1,798,280	31.6	56,936	24.8	1,413,994	0.234405	421,527	173,776	(10%)
20 - Year Life	18.4	36,058,435	1,962,653	20.0	98,133	6.5	636,370	0.703769	1,381,255	81,909	(4%)
	14.9	74,706,150	5,001,566	27.3	183,372	15.3	2,801,408	0.460680	2,304,120	279,132	(6%)
Subtotal:											
Big Bend Common											
65 - Year Life	23.1	2,106,470,185	91,082,683	47.5	1,916,734	27.6	52,800,109	0.424459	38,660,822	843,146	(1%)
35 - Year Life	9.1	556,777,135	60,924,854	31.5	1,931,899	23.3	44,982,335	0.289831	17,657,913	6,228,958	(10%)
20 - Year Life	12.9	254,346,642	19,711,291	20.0	985,565	9.4	9,291,090	0.559116	11,020,888	1,165,521	(6%)
	17.0	2,917,593,962	171,718,827	35.5	4,833,197	22.2	107,073,533	0.392150	67,339,623	8,237,625	(5%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

DR#2, 4c - 70 yr Lifespan
Big Bend Common

Life Category	Life at Age 12/31/06 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
311 - Structures & Improvements											
70 - Year Life	22.8	1,020,559,733	44,677,941	53.2	839,254	32.9	27,615,290	0.383260	17,123,284	220,895	(0%)
35 - Year Life	5.3	68,704,258	13,012,090	33.3	390,560	28.3	11,059,939	0.169007	2,199,137	1,644,088	(13%)
20 - Year Life	9.3	45,008,873	4,822,778	20.0	241,139	12.3	2,957,588	0.412972	1,991,672	331,511	(7%)
	18.1	**1,134,270,864**	**62,512,809**	**42.5**	**1,470,953**	**28.3**	**41,632,817**	**0.340956**	**21,314,094**	**2,196,495**	**(4%)**
312 - Boiler Plant Equipment											
70 - Year Life	23.0	842,804,241	38,662,337	50.9	719,852	31.5	22,687,866	0.387019	14,189,007	598,373	(2%)
35 - Year Life	9.9	415,324,226	41,911,417	33.6	1,245,833	24.3	30,216,241	0.319931	13,408,756	6,141,914	(15%)
20 - Year Life	10.2	51,323,907	5,053,100	20.0	252,655	11.0	2,790,153	0.478277	2,416,779	348,420	(7%)
	15.7	1,309,452,374	83,626,854	37.7	2,218,339	26.1	55,694,260	0.358910	30,014,543	7,088,706	(8%)
314 - Turbogenerator Units											
70 - Year Life	31.0	101,073,409	3,261,130	56.9	57,324	31.4	1,797,573	0.456020	1,487,141	56,283	(2%)
35 - Year Life	7.3	10,171,929	1,394,314	33.6	41,550	26.5	1,103,043	0.237232	330,775	189,232	(14%)
20 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	23.9	**111,245,338**	**4,655,444**	**47.1**	**98,873**	**29.3**	**2,900,616**	**0.390493**	**1,817,916**	**245,515**	**(5%)**
315 - Accessory Electric Equipment											
70 - Year Life	22.2	116,350,718	5,240,644	50.5	103,719	31.4	3,258,388	0.384565	2,015,367	90,711	(2%)
35 - Year Life	17.7	49,609,092	2,806,752	34.4	81,731	17.5	1,430,125	0.576109	1,618,148	488,016	(17%)
20 - Year Life	15.5	121,959,426	7,872,759	20.0	393,638	7.4	2,906,978	0.664821	5,232,404	406,607	(5%)
	18.1	287,919,236	15,922,156	27.5	579,088	13.1	7,595,492	0.556829	8,865,917	985,334	(6%)
316 - Misc. Power Plant Equipment											
70 - Year Life	20.7	25,682,084	1,240,632	47.9	25,918	30.8	798,053	0.365013	452,847	27,635	(2%)
35 - Year Life	7.2	12,967,631	1,798,280	33.7	53,399	26.7	1,424,452	0.237977	427,950	261,032	(15%)
20 - Year Life	18.4	36,056,435	1,962,653	20.0	98,133	6.5	636,370	0.703844	1,381,401	82,152	(4%)
	14.9	**74,706,150**	**5,001,566**	**28.2**	**177,450**	**16.1**	**2,858,875**	**0.452298**	**2,262,199**	**370,819**	**(7%)**
Subtotal:											
Big Bend Common											
70 - Year Life	23.1	2,108,470,185	91,082,683	52.2	1,748,066	32.2	56,157,170	0.387205	35,267,646	993,898	(1%)
35 - Year Life	9.1	556,777,135	60,924,854	33.6	1,813,072	24.9	45,233,800	0.285198	17,984,765	8,724,282	(14%)
20 - Year Life	12.9	254,346,642	19,711,291	20.0	985,565	9.4	9,291,090	0.559185	11,022,257	1,168,689	(6%)
	17.0	2,917,593,962	171,718,827	37.8	4,544,703	24.4	110,682,060	0.374302	64,274,668	10,886,869	(6%)

5. A replacement of some steam and firing elements of Big Bend Unit 3 is to be finished by end-of-year 2007. Describe all the project work planned to occur during the outage.

   a. What estimated additions and retirements are expected?

   b. What is the expected outage period proposed for the completion of all work on Unit 3?

   c. What impact will the improvements have on the net capacity rating and energy output expected from Unit 3?

   d. Explain how the successful completion of this planned project is expected to impact the predicted lifespan for Unit 3.

A. a. In addition to installing SCR equipment and performing the related SCR integration projects, each Big Bend Unit Planned SCR Installation/Maintenance Outage will include several maintenance projects. New emission control equipment, auxiliary equipment systems and modifications to the unit's existing equipment (necessary to install and integrate the new emissions control equipment) are also included in the scope of activities for each unit's Planned SCR Installation/Maintenance Outage. Each Big Bend Unit Planned SCR Installation/Maintenance Outage is tailored to address anticipated equipment wear and tear issues that have occurred since the unit was last inspected, maintained and tested. Examples of project and maintenance activities performed on Big Bend Unit 3 Planned SCR Installation/Maintenance Outage that is expected to begin on November 24, 2007 and to be completed in April 2008 include:

   - SCR Technology Equipment and Systems Installation, including Integration, Inspection, Maintenance and Testing
   - Integration of SCR Technology Equipment
   - Gas Duct Additions and Modifications
   - Steam Turbine Inspection, Maintenance and Testing
   - Furnace Inspection, Maintenance and Testing
   - Furnace Fuel Nozzles/Burners and Systems Inspection, Maintenance and Testing
   - Select Furnace Tube Replacements
   - High Energy Piping Inspection, Maintenance and Testing

- Heat Exchangers Inspection, Maintenance and Testing
- Motors Inspection, Maintenance and Testing
- Electrical Systems Inspection, Maintenance and Testing
- Control Systems Inspection, Maintenance and Testing
- Rotating Equipment (e.g., fans and pumps) Inspection, Maintenance and Testing
- Coal Feed and Preparation Systems Inspection, Maintenance and Testing
- Open Loop and Closed Loop Cooling Water Systems Inspections, Maintenance and Testing
- Water Treatment Systems Inspection, Maintenance and Testing
- Emissions Control Systems Inspection, Maintenance and Testing
- Flue Gas De-sulfurization Equipment and Related Systems Inspection, Maintenance and Testing
- Structural Steel Inspection, Maintenance and Testing
- Coal Unloading and Handling Equipment and Systems Inspection, Maintenance and Testing
- Safety, Operations and Maintenance Improvement Projects
- Equipment and Structures Painting
- Equipment and Piping Insulation for Personnel Protection and Energy Conservation
- Electrostatic Precipitator Equipment (including Ash Handling Equipment, Hoppers and Storage Silos) and Systems Inspection, Maintenance and Testing
- Operator, Maintenance and Engineering Staff Training

Estimated Retirements:

Unit	Project to Date	Forecast 2007	Forecast 2008	Total ($)
BIG BEND 3	$826,049	$146,895	$939,539	$1,912,483

Estimated Equipment Additions and Replacements:

Description	Total Forecast ($)
BB3 CONTROLS REPLACEMENT	$6,084,279
BB3 BURNER FRONT	6,725,169
BB3 FURNANCE SIDEWALL REPL.	4,796,033
BB3 PPTR HOPPER REPL	1,667,156
BB3 PLENUM SECTION BTWN DAMPER/ECON SECT	995,937
BB3 TAIL END DAMPERS REPL	615,795
BB3 ECON OUTLET ELBOW REPL	1,193,862
BB3 FURNANCE FLOOR REPL.	4,904,746
BB3 REARWALL & NOSE ARCH REPL	5,218,382
BB3 STEAM DRUM INTERNALS REPL	819,667
BB3 COAL FEEDERS REPLACEMENT	846,000
BB3 PULV SHELL/HEAD & THROAT LINERS	1,588,595
BB3 UPPER PPTR WEST OUTLET NOZZLE.	647,155
BB3 DUCT HARDENING	905,156
BB3 DUCT ROOF (E DUCT)	348,740
BB3 APH COLD SIDE SOOTBLOWER ADDITION	138,825
BB3 COOLING TOWER FILL REPL	209,046
BB3 CONDENSER BALL CLEANING SYSTEM	2,207,862
BB3 CONDENSER	5,733,106
BB3 EH2 REPL	1,356,732
BB3 CONDENSER DISCHARE VV REPL	241,000
BB3 HP TURBINE STEAM PATH RESTORATION	2,433,373
BB3 A&B AIR REMOVAL PUMPS	415,445
BB3 COMBUSTION NEURAL NETWORK	50,000

Description	Total Forecast ($)
BB3 ECRC WINDBOX MODS	1,337,292
BB3 ECRC SECONDARY AIR CONTROLLERS	791,537
BB3 PM CEM	491,614
BB3 SCR	83,510,740
TOTAL	$136,273,245

b. The Big Bend Unit 3 Planned SCR Maintenance/Installation Outage is scheduled to begin November 24, 2007 and is expected to be completed April 2008.

c. Big Bend Unit 3 is expected to have a Net Capability Rating of 400 MW in 2008. Big Bend Unit 3 is expected to achieve an energy output of 1,935,795 MWhs in 2008.

d. See response to question 1.a.

6. For the period of the next ten years, what additional maintenance or refurbishment projects are planed for the coal units at Big Bend.

A. Periodic Planned Maintenance Outages are necessary for the long term operability and safety of all generating equipment. Each year, Planned Maintenance is performed on each of the Big Bend Units. The maintenance to be performed is based upon several factors, including, but not limited to; past operating history, equipment mechanical integrity historical data and trends, data gathered from forced and maintenance outages, and data from inspections performed since the last Planned Maintenance Outage.

Several months prior to each Planned Maintenance Outage, equipment and infrastructure assessments are completed and the scope of the Planned Maintenance Outage is created and planned. System operating requirements, engineering, procurement, permitting activities, service provider availability, construction services, inspection services and availability of skilled and unskilled labor, are a few of the activities that must be included in the scope of work for each maintenance outage.

During Planned Maintenance Outages, equipment may be removed from service as a result of technology changes or equipment obsolescence, or routinely repaired or replaced due to normal wear and tear. The duration for the Planned Maintenance Outages is established after reviewing the needs of the unit. Major Planned Maintenance Outages (outages of duration more than four weeks) have historically been planned to occur every three to four years. Between such Planned Outages, outages of lesser duration are planned in order to address equipment needs, e.g., Fuel Outages, illustrated in the table below, are generally two to four weeks in duration.

Planned Maintenance at Big Bend Station for the next ten years (2008 to 2017) is as follows:

Year	Unit 1	Unit 2	Unit 3	Unit 4
2008	Fuel Outage	Fuel Outage	Major Outage	Fuel Outage
2009	Fuel Outage	Major Outage	Fuel Outage	Fuel Outage
2010	Major Outage	Fuel Outage	Fuel Outage	Fuel Outage
2011	Fuel Outage	Fuel Outage	Fuel Outage	Major Outage
2012	Fuel Outage	Fuel Outage	Major Outage	Fuel Outage
2013	Fuel Outage	Major Outage	Fuel Outage	Fuel Outage

Year	Unit 1	Unit 2	Unit 3	Unit 4
2014	Major Outage	Fuel Outage	Fuel Outage	Fuel Outage
2015	Fuel Outage	Fuel Outage	Fuel Outage	Major Outage
2016	Fuel Outage	Fuel Outage	Major Outage	Fuel Outage
2017	Fuel Outage	Major Outage	Fuel Outage	Fuel Outage

7. For the upgrade projects completed or planned, what is the impact on the cost per megawatt (mw) of capacity available from each Big Bend coal unit?

A. The capital associated with the planned SCR Installation/Maintenance Outages is estimated to cost:

BB3 ~ $136,273,245 / 400 MW Net Winter = $340,683/MW
BB4 ~ $103,202,849 / 449 MW Net Winter = $229,850/MW

8. Explain how the planning for the coal units at Big Bend has been impacted by Clean Air Interstate Rule (CAIR) and Clean Air Mercury Rule (CAMR) requirements and projects.

A. Tampa Electric was the first utility in the nation to commit to a sweeping emissions reduction program with the FDEP and U.S. EPA in 1999 and 2000, respectively. These orders resulted in a plan to install Best Available Control Technology emission controls at Big Bend Station that will also meet the near-term goals of CAIR and CAMR. Therefore, no additional significant planning is required at this time to address the impact of these rules. Phase 2 of CAMR begins in 2018 resulting in a lowering of the mercury emissions cap for Florida coal-fired electric generating units. Tampa Electric will evaluate the co-benefit effects of the current emissions controls and optimize these controls to comply with the Phase 2 emissions cap. Similarly for CAIR, Tampa Electric will continue to optimize the NO_x and SO_2 controls currently in place or under construction to comply with a decreasing emissions cap.

9. With regard to the upgrades completed as of September 30th:

a. What is the impact on the net generating capability for each of the Big Bend coal units?

b. Are all Big Bend Units dispatched to meet base load demand?

c. Since the completion of the upgrades, have the units changed in the way they are used or can be used to meet base load demand?

d. Has the cost of the changes impacted the cost per kilowatt hour (kwh) of the energy generated at Big Bend?

A. a. The Big Bend Unit 4 Planned SCR Installation/Maintenance Outage was completed in May 2007. The Big Bend Unit 4 Net Generating Capability is 449 MW which is slightly higher than the expected net generating capability of 447 MW.

The Planned SCR Installation/Maintenance Outages for the remaining Big Bend units have not been completed as of September 30, 2007. These outages are scheduled to be completed as follows: Big Bend Unit 3 – April, 2008; Big Bend Unit 2 – April 2009; Big Bend Unit 1 – April 2010.

b. All four coal-fired Big Bend units are dedicated to meet base load demand.

c. The completion of the Big Bend Unit 4 Planned SCR Installation/Maintenance Outage did not change the Big Bend Unit 4 commitment and economic dispatch parameters used to meet Tampa Electric's customer's base load demand.

d. Yes.

10. In Schedule 1 of the Ten-Year Site Plan filed by TECO in April, 2007, the expected retirement for each of the Big Bend Units is shown as "unknown". This indication is not in-line with the proposals in the depreciation study currently under consideration. Please provide a detailed explanation.

A. The expected retirement date in the Ten Year Site Plan ("TYSP") for the Big Bend Units was indicated as "unknown" because the expected retirement date was outside the scope of the TYSP study. Therefore, it was not reported. In contrast, combustion turbines 1 through 3 at Big Bend Station have an expected retirement date of 2015. Since this was within the reporting period of the 2007 TYSP it was reflected as such.

11. Have any of the company's plant units been removed from "active service" during the last six years. If so, please list and explain why.

A. Tampa Electric re-powered Gannon Unit 6 and Gannon Unit 5 within the last six years (these respective units have been converted from coal fired boilers attached to a steam turbine to multiple natural gas fired combustion turbines attached to the heat recovery steam generators and steam turbines). Tampa Electric removed the following assets from active service: Gannon Units 1 through 4 and all of Hookers Point Station. The removal of the Gannon units, in addition to the re-powering of Gannon Units 5 and 6, were all performed as a part of the overall approved plan Tampa Electric is implementing to meet the requirements of the Orders.

12. Was the Gannon Trust dissolved with the retirement of the Gannon Station or plant units? If so, please state when and why. If not, please explain the ongoing connection to plant.

A. The Gannon Trust was not dissolved with the retirement of the Gannon Station or plant units. In Order No. PSC-92-0837-FOF-EI issued on August 20, 1992, the Florida Public Service Commission approved Tampa Electric's petition to modify the Gannon Oil Backout project which resulted in the dissolution of the Gannon Project Trust. In October, 1992, the Gannon Project Trust assets and associated accumulated depreciation were transferred to Tampa Electric. As proposed in this study, the $3.8 million of surviving Gannon Trust depreciable plant in service has been transferred to the H. L. Culbreath Bayside Power Station other production plant accounts.

13. Please provide the company's breakdown of the proposed and current 10 and 15 percent contingency, respectively. Your response should include designated assumptions in handling pricing and a scope omission contingency for plant dismantlement.

A. Having recently completed some decommissioning activities at Gannon Station, specifically the backend of the Gannon Units including steam lines, turbines Units 1 through 4, Gannon Station Units precipitators, environmental remediation, etc., Tampa Electric is confident that the dismantlement estimates are reasonable. A rigid analysis on contingency estimates was not completed to break the 10 percent down into components.

II. Annual Status Report Activity For the Period 2003 through 2007

A. Account 350.1. Land Rights and Easements

1. Please explain the nature of the $2,052 adjustments/transfer in 2003.

A. The $2,052 adjustment was to correct salvage which was originally recorded to Account 350.00 and should have been recorded to Account 350.01.

2. Please explain the nature of the negative $42,220 adjustment/transfer to plant in 2005.

A. The $42,220 adjustment corrected various capital projects that were classified incorrectly to Account 350.01. This amount was transferred from Account 350.01 to Accounts 355 and 356.

3. Please explain the nature of the negative $970 adjustment/transfer to the reserves in 2005.

A. The $970 adjustment was the corresponding reserve transfer associated with the cost transfer in question II.2.

B. Account 352. Structures & Improvements

1. Please explain the nature of the negative $93,156 adjustment/transfer to plant in 2004.

A. In July 2004, a journal entry was posted to reclassify $109,760 from Account 352 (transmission structures) to Account 361 (distribution structures).

In June 2004, a journal entry was posted to reclassify $16,604 from Account 397 (communication equipment) to Account 352 (transmission structures).

The net of these entries is $93,156. These entries were made to reclassify assets to the correct Accounts.

2. For the retirements that occurred in 2003 through 2006, there was no corresponding cost of removal or salvage. Please explain.

A. Account 352 (Structures & Improvements) has a small volume of retirements. The cost of removal/salvage was most likely charged/credited to Account 353 (Station Equipment) where most of the retirements occurred.

C. Account 353.1. Station Equipment/Transmission

1. For 2005, please explain the negative addition in the amount of$2,169,302.

A. The negative addition for 2005 is related to closing the Bayside Units 1 and 2 Project in May, 2005. Bayside Unit 1 (BY1) was placed in service in April, 2003. The addition booked to this Account was $3,115,236 in 2003. A closing entry in May, 2005 credited this amount to 353.1 and debited Account 343.31. A cost adjustment debited this Account (credited 343.31) with $6,242,520, the final property record cost for Bayside Unit 1 Station Equipment. Bayside Unit 2 (BY2) was placed in service in January, 2004. The addition booked to this Account was $4,229,597 in 2004. A closing entry in May, 2005 credited this amount to 353.1 and debited Account 343.32. A cost adjustment debited this Account (credited 343.32) with $8,187,739, the final property record cost for Bayside Unit 2 Station Equipment. The cost additions related to this project between 2003 and 2005 net to zero. The cost adjustments in 2005 correct the Plant Balance in 353.1 to reflect the final property record cost.

2. Please explain the nature of the $16,233,107 adjustment/transfer to plant.

A. The Bayside Units 1 and 2 Project closing and final property record accounts for $14,430,259 of the adjustment/transfer to plant (refer to previous C1.1 reply: BY1-$6,242,520 + BY2-$8,187,739).

$2,249,994 of the adjustment/transfer to plant is accounted for by the capitalization of the 2004 Hurricane cost for Charlie, Frances, and Jeanne resulting from FPSC Order No. PSC-05-0675-PAA-EI in Docket 050225-EI Joint Petition for approval of accounting treatment of Tampa Electric Company's costs associated with Hurricanes Charley, Frances and Jeanne.

3. Please explain the nature of the negative $113,362 entry to salvage that occurred in 2003.

A. In March, April, and May of 2003, a total salvage entry of $113,362 was recorded to recognize the sale of transmission equipment to other companies for scrap.

4. Please explain the nature of the negative $238,089 adjustment/transfer that occurred in 2004.

A. In August 2004, an entry in the amount of ($242,523) was recorded to transfer the reserve related to an asset transfer recorded in July 2004 in the amount of ($2,552,874).

In September 2004, an entry in the amount of $347 was recorded to transfer the reserve related to an asset transfer recorded in August 2004 in the amount of $32,566.

In December 2004, an entry was recorded for depreciation as of a result of a transfer entry recorded in the same month for $4,087.

5. Please explain the nature of the $457,525 adjustment/transfer that occurred in 2005.

A. The nature of the $457,525 transfer amount that occurred in 2005 are:

- $272,419 of reserve transfers for Polk 2 and 3 as a result of the depreciation study
- ($85,702) reserve transfers related to cost of removal correction associated with Hurricanes Charlie, Frances, and Jeanne resulting from FPSC Order No. PSC-05-0675-PAA-EI in Docket 050225-EI Joint Petition for approval of accounting treatment of Tampa Electric Company's costs associated with Hurricanes Charley, Frances and Jeanne.
- $151,049 and $124,281 reserve transfers associated with BY1 and BY2 respectively (refer to previous C1.1 reply: BY1-$6,242,520 + BY2-$8,187,739 cost adjustments).

D. Account 354. Towers and Fixtures

1. A negative $1,521 entry was made to cost of removal in 2005 without an entry to the retirement account. Please explain.

A. The $1,521 negative entry to cost of removal in 2004 is a correction of the 2003 cost of removal from 354 to 355.

E. Account 355. Poles and Fixtures

1. The 2003, 2004, and 2005 plant additions in the amount of $9,042,330, $9,846,252, and $10,053,243, respectively, increased more than 100 percent from prior years. Please explain what was occurring during the stated three year time span.

A. Transmission construction is often related to reliability rather than customer growth. As a result, such construction is often lumpy. During these years more transmission investment was being made than in previous years.

2. Please explain the nature of the negative adjustments for 2003, 2004, and 2006 in the amount of $27,478, $4,969, and $3,497, respectively.

A. In 2003 a journal entry transferred $27,478 from Account 355 (Transmission poles and fixtures) to Account 364 (Distribution poles and fixtures)

In 2004 a journal entry transferred $2,786 from Account 355 (Transmission poles and fixtures) to Account 356 (Transmission overhead conductors)

In August 2004, a journal entry transferred $1,981 from Account 355 (Transmission poles and fixtures) to Account 364 (Distribution poles and fixtures)

In March 2004, a journal entry transferred $202 from Account 355 (Transmission poles and fixtures) to Account 364 (Distribution poles and fixtures)

In 2006 a journal entry transferred $3,497 from Account 355 (Transmission poles and fixtures) to Account 364 (Distribution poles and fixtures)

These entries corrected the classification of costs to the right plant Accounts.

3. Please explain the nature of the adjustment/transfer in the amount of $2,134,984 that occurred in 2005.

A. In March 2005, $1,052 was transferred from Account 355 to Account 364 (Distribution Poles, Towers and Fixtures).
In April 2005, $4,489 was transferred from Account 355 to Account 364 (Distribution Poles, Towers and Fixtures).

In August 2005, $1,377 was transferred from Account 355 to Account 364 (Distribution Poles, Towers and Fixtures).

In 2005, $2,140,387 was transferred to Account 355 from Account 228.12 Property Storm Reserve resulting from FPSC Order No. PSC-05-0675-PAA-EI in Docket 050225-EI Joint Petition for approval of accounting treatment of Tampa Electric Company's costs associated with Hurricanes Charley, Frances and Jeanne.

In 2005, $1,515 of cost adjustments were made from various Accounts.

The net of these entries equals $2,134,984.

4. The 2005 cost of removal for this Account was $1,041,449 and the retiring plant was $956,866. Please explain what was retired that caused the removal cost to be over 100 percent.

A. These figures in 2005 did not match up with $1,041,449 and $956,866. However they did match up with figures in 2004. This Account is related to large transmission poles. The higher cost of removal charges are not out of the ordinary for these large poles which require sizable effort to remove and replace. In the past these ratios were similar.

5. From 2003 through 2006, this account experienced negative adjustments/transfers to the reserve. Please explain and provide any supporting documentation for clarification.

A. In 2003, $7,294 negative reserve adjustments are due to the multiple asset transfers. All 2003 asset transfers reclassified costs from Account 355 (Transmission poles and fixtures) to Account 364 (Distribution poles, towers and fixtures) that were classified in error.

In 2004, assets were moved from Account 355 to Account 356 and 364.Therefore a reserve adjustment was made for the corresponding depreciation amounts.

In 2005 the follow transactions occurred:

- In April, $1,707, the corresponding reserve transfer for an asset that was transferred from Account 355 to Account 364
- In June, $142,447 of the transfers were due to cost of removal storm transfers for Hurricanes Charley, Frances, and Jeanne resulting from FPSC Order No. PSC-05-0675-PAA-EI in Docket 050225-EI Joint Petition for approval of accounting treatment of Tampa Electric Company's costs associated with Hurricanes Charley, Frances and Jeanne

In 2006, there was a corresponding reserve transfer for an asset that was moved from Account 355 to Account 364.

See attached.

September '03	FROM Pan Ferc/Pt	Vintage	Cost trnsfd	Dep Reserve Ratio	Reserve Bal thru 2002	Current Monthly Rate	Addt'l Mos in 2003	Addt'l Reserve	**TOTAL RESERVE**	**TO** Pan Ferc/Pt.
T-4	36400	This is a reversal of last month's tx from 355 to 364							**115.20**	35500
T-4	35500	1993	1,560.23	0.359912	561.55	0.003000	8.5	39.79	**601.33**	36400

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Net '7x TO 36400
FROM 35500

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SOURCE 79

August-03

PAGE NO.

DESCRIPTION	COID	PLANT ACCT NO	RETIREMENT UNIT PAC1	PAC2	PAC3	PAC4	PAC5	ASSET NUMBER	LOC	YEAR INST	QTY	U/M	TOTAL TRANSF. PRICE	RET CDE
TRANSF TO MASSD	66015	35500000	000	A11	000	000	000	0003915900	66015	1993	1	EA	-1560.23	P
TRANSF FROM 66015	MASSD	36400000	000	A05	000	000	000	0004032400	MASSD	2001	1	EA	1560.23	P
POLE WOOD 45 FT	66015	35500000	000	A05	000	000	000	0003915400	66015	1988	1	EA	303.62	P
POLE WOOD 45 FT	66015	36400000	000	A05	000	000	000	0003915400	66015	1988	-1	EA	-303.62	P
											TOTALS		0.00	

WR#1394 CIR#66015

TITLE OF ENTRY: DETAIL OF PROPERTY TRANSFERRED

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y-03

PAGE NO. 1-4

SCRIPTION	COID	PLANT ACCT NO	RETIREMENT UNIT PAC1	PAC2	PAC3	PAC4	PAC5	ASSET NUMBER	LOC	YEAR INST	QTY	U/M	TOTAL TRANSF. PRICE	RET CDE
LE WOOD 45 FT	66015	35500000	000	A05	000	000	000	0003915400	66015	1988	-1	EA	(303.62)	P
LE WOOD 45 FT	66015	36400000	000	A05	000	000	000	0003915400	66015	1988	1	EA	303.62	P
											TOTALS		0.00	

CORRECT JE#39 JAN-03

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August '03	FROM Pan Ferc/Pt	Vintage	Cost trnsfd	Dep Reserve Ratio	Reserve Bal thru 2002	Current Monthly Rate	Addt'l Mos in 2003	Addt'l Reserve	**TOTAL RESERVE**	TO Pan Ferc/Pt.
T-4	35500	1988	303.62	0.359912	109.28	0.003000	6.5	5.92	**115.20**	36400

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JE 90030
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June-03

PAGE NO. T-3

DESCRIPTION	COID	PLANT ACCT NO	RETIREMENT UNIT PAC1	PAC2	PAC3	PAC4	PAC5	ASSET NUMBER	LOC	YEAR INST	QTY	U/M	TOTAL TRANSF. PRICE	RET CDE
TRANSF TO MASSD	66831	35500000	000	A33	000	000	000	0064272300	66831	2000	-1	EA	(8,515.57)	f
TRANSF TO MASSD	66831	35500000	000	A10	000	000	000	0003976600	66831	1990	-9	EA	(17,200.36)	f
TRANSF FROM 66831	MASSD	36400000	000	A28	000	000	000	0004033500	MASSD	2001	1	EA	8,515.57	f
TRANSF FROM 66831	MASSD	36400000	000	A05	000	000	000	0004032400	MASSD	2001	9	EA	17,200.36	f
											TOTALS		25,715.92	
											∅		∅	

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DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company ACCOUNT NO. 35500. Poles & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 34.0 YRS CURVE: IOWA R2 O.C. SALVAGE %: -30.

I YEAR	II AGE AT 12/31/02	III ORIGINAL COST AT 12/31/02	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
2002	0.50	2324339.	0.013303	30921.	2293418.
2001	1.50	4105710.	0.039759	163239.	3942470.
2000	2.50	2281837.	0.065987	150572.	2131265.
1999	3.50	2604478.	0.091988	239580.	2364899.
1998	4.50	2957299.	0.117740	348193.	2609106.
1997	5.50	2311784.	0.143240	331140.	1980644.
1996	6.50	5108713.	0.168479	860712.	4248000.
1995	7.50	3532243.	0.193455	683330.	2848914.
1994	8.50	3711434.	0.218146	809636.	2901798.
1993	9.50	5146251.	0.242544	1248194.	3898057.
1992	10.50	3072926.	0.266647	819387.	2253538.
1991	11.50	6344071.	0.290445	1842605.	4501466.
1990	12.50	2744833.	0.313933	861695.	1883138.
1989	13.50	2799226.	0.337091	943594.	1855632.
1988	14.50	3475465.	0.359912	1250860.	2224605.
1987	15.50	2757539.	0.382396	1054472.	1703067.
1986	16.50	1855164.	0.404526	750462.	1104702.
1985	17.50	1789526.	0.426294	762865.	1026661.
1984	18.50	1773133.	0.447684	793803.	979330.
1983	19.50	1339730.	0.468692	627921.	711809.
1982	20.50	1124678.	0.489304	550309.	574369.
1981	21.50	1139249.	0.509511	580460	558789.
1980	22.50	745398.	0.529301	394540.	350858.
1979	23.50	2912600.	0.548658	1598020.	1314580.
1978	24.50	442859.	0.567572	251354.	191504.
1977	25.50	509254.	0.586036	298441.	210813.
1976	26.50	2381469.	0.604029	1438477.	942992.
1975	27.50	904321.	0.621550	562081	342240.
1974	28.50	322476.	0.638584	205928	116548.
1973	29.50	512784.	0.655122	335936	176848.
1972	30.50	406554.	0.671157	272862	133692.
1971	31.50	446979.	0.686685	306934	140045.
1970	32.50	293664.	0.701696	206063	87601.
1969	33.50	355343.	0.716194	254495	100849.
1968	34.50	223717.	0.730173	163352	60365.
1967	35.50	161365.	0.743639	119997	41368.
1966	36.50	189393.	0.756598	143294	46099.
1965	37.50	171951.	0.769055	132240	39711.
1964	38.50	169394.	0.781023	132300	37093.
1963	39.50	336906.	0.792522	267006.	69901.
1962	40.50	81960.	0.803570	65860	16099.

July '03	FROM Pan Ferc/Pt	Vintage	Cost trnsfd	Dep Reserve Ratio	Reserve Bal thru 2002	Current Monthly Rate	Addt'l Mos in 2003	Addt'l Reserve	TOTAL RESERVE	TO Pan Ferc/Pt.
T-1	36200	1999	4,769.81	0.082436	393.20	0.002333	5.5	61.21	454.42	35300
T-2	31246	1999	12,700,376.63	0.152224	1,933,297.70	0.003500	5.5	244,482.25	2,177,779.95	31146
	31246	1999	8,536,262.90	0.152224	1,299,421.10	0.003500	5.5	164,323.06	1,463,744.16	31546
	31246	1999	1,779,904.38	0.152224	270,943.54	0.003500	5.5	34,263.16	305,206.70	31646
									3,946,730.81	
T-3	35500	2000	8,515.57	0.065987	561.92	0.003000	5.5	140.51	702.42	36400
	35500	1990	17,200.36	0.313933	5,399.76	0.003000	5.5	283.81	5,683.57	36400
									6,385.99	

T-2 cont.	312 46 Cost at 12/02	48,647,571.37	From Dep Study p. 100
	312 46 Reserve at 12/02	7,405,310.92	From Dep Study p. 100
	Reserve Ratio	0.152224	

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April-03

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DESCRIPTION	COID	PLANT ACCT NO	RETIREMENT UNIT PAC1	PAC2	PAC3	PAC4	PAC5	ASSET NUMBER	LOC	YEAR INST	QTY	U/M	TOTAL TRANSF. PRICE	RET CDE
WP 45 FT	66019	35500000	000	A05	000	000	000	0003918500	66019	1987	(1)	EA	(202.17)	P
WP 45 FT	MASSD	36400000	000	A05	000	000	000	0004032400	MASSD	2000	1	EA	202.17	P
											TOTALS		0.00	

WR#277513 C9030

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355 00 RATE = .038

4 MONTHS RESERVE = $2.56 to 364 80

(202.17 x (.038/12)) x 4 MOS.

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RESERVE ADJUSTS

4/2004

		Assoc cost tx.
355000	(77.58)	1,980.78
364000	77.58	
362000	(347.37)	32,565.50
353000	347.37	

346340	(194.39)	
316340	194.39	
346420	(114.15)	
342420	114.15	
366010	(36.61)	
366000	36.61	
366900	(12,049.86)	
366090	12,049.86	
367030	(16.45)	
367010	16.45	
392010	(103.22)	
392110	103.22	

CORRECTIONS thru OCT 2004 – for Madeline JES

Asset Vintages

355000	(128.02)	7/1987 - 3/2004
364000	128.02	
312430	(172.11)	3/2003 - 4/2004
312400	172.11	
355000	(864.69)	11/1996 - 5/2004
356000	864.69	
367010	(920.31)	12/2002 - 5/2004
366010	920.31	
343800	(5,993.03)	12/2002 - 5/2004
343280	5,993.03	
392020	(50,251.17)	Various
392120	50,251.17	
392020	4,789.98	Correction
392120	(4,789.98)	
392040	15,044.03	Correction
392140	(15,044.03)	
342810	(53,295.67)	12/2002 - 6/2004
341810	53,295.67	

DETAIL OF PROPERTY TRANSFERRED BY PAN
FOR THE MONTH OF AUGUST 2004
J.E. 30

DESCRIPTION	PG	COMP ID	RETIREMENT UNIT CODE	ASSET NO	QTY	UM	TRANSFER AMT	LOCATION	YR INST	RC
RETIREMENT UNITS TRANSFERRED INVOLVING PAN 35500000 TRAN POLES FIXT										
POLE WOOD 65 FT	T1	66017	000A09000000000	0003918000	1-EA		1980.98-	66017	1993	P
			**********		1-		1980.98-			
TOTAL FOR PAN 35500000					1-		1980.98-			

VINTAGE OF TRANSFERRED COST

YEAR	DEBITS	CREDITS
93	0.00	1980.98-

TOTAL FOR 355 1- 1980.98-

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DETAIL OF PROPERTY TRANSFERRED BY PAN

FOR THE MONTH OF AUGUST 2004

J.E. 30

DESCRIPTION	PG	COMP ID	RETIREMENT UNIT CODE	ASSET NO	QTY	UM	TRANSFER AMT	LOCATION	YR INST	RC
RETIREMENT UNITS TRANSFERRED INVOLVING PAN 36400000 DIST POLES TWR FIX										
POLE WOOD 45 FT	T1	MASSD	000A05000000000	0004032400	1	EA	1980.98	MASSD	2003	P
			**********		1		1980.98			
TOTAL FOR PAN 36400000					1		1980.98			

VINTAGE OF TRANSFERRED COST

YEAR	DEBITS	CREDITS
03	1980.98	0.00

TOTAL FOR 364 1 1980.98

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April-05

PAGE NO. T-1

DESCRIPTION	COID	PLANT ACCT NO	RETIREMENT UNIT PAC1	PAC2	PAC3	PAC4	PAC5	ASSET NUMBER	LOC	YEAR INST	QTY	U/M	TOTAL TRANSF. PRICE	RET CDE
POLE WOOD 65 FT To 364 Acct	66024	35500000	000	A09	000	000	000	0003922500	66024	1996	(5)	EA	(4,489.05)	P
POLE WOOD 45 FT From 355 Acct	MASSD	36400000	000	A05	000	000	000	0004032400	MASSD	2004	5	EA	4,489.05	P
											TOTALS		0.00	

TITLE OF ENTRY: DETAIL OF PROPERTY TRANSFERRED
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SILVIA PEREZ	KIM COCKFIELD	RA Walker	SILVIA PEREZ

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04/05/05
19:55:59

DETAIL OF PROPERTY TRANSFERRED BY PAN

FOR THE MONTH OF MARCH 2005
J.E. 30

DESCRIPTION	PG	COMP ID	RETIREMENT UNIT CODE	ASSET NO	QTY	UM	TRANSFER AMT	LOCATION	YR INST	RC
RETIREMENT UNITS TRANSFERRED INVOLVING PAN 35500000 TRAN POLES FIXT										
POLE WOOD 50 FT	T1	66009	000R06000000000	0003907800	1-	EA	1051.94-	66009	1994	P
			**********		1-		1051.94-			
TOTAL FOR PAN 35500000					1-		1051.94-			

VINTAGE OF TRANSFERRED COST

YEAR	DEBITS	CREDITS
94	0.00	1051.94-

TOTAL FOR 355 1- 1051.94-

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DETAIL OF PROPERTY TRANSFERRED BY PAN

FOR THE MONTH OF MARCH 2005

J.E. 30

DESCRIPTION	PG	COMP ID	RETIREMENT UNIT CODE	ASSET NO	QTY	UM	TRANSFER AMT	LOCATION	YR INST	RC
RETIREMENT UNITS TRANSFERRED INVOLVING PAN 36400000 DIST POLES TWR FIX										
POLE WOOD 50 FT	T1	MASSD	000A06000000000	0004032500	1	EA	1051.94	MASSD	2004	P
			**********		1		1051.94			
TOTAL FOR PAN 36400000					1		1051.94			

VINTAGE OF TRANSFERRED COST

YEAR	DEBITS	CREDITS
04	1051.94	0.00

TOTAL FOR 364	1	1051.94

Storm Additons, COR & Retirements 350,807.33
Manual Reserve Adjustment
As of June 2005

PAN	TOTAL ADDITIONS	TOTAL COST OF REMOVAL	TOTAL RETIREMENT
35300 Total	3,560,806.82	-	1,012,303.04
35500 Total	2,140,386.69	142,446.83	728,113.63
35600 Total	814,609.04	177,002.56	797,218.17
36400 Total	4,133,738.34	403,959.72	49,724.79
36500 Total	6,205,721.26	1,401,549.93	238,989.76
36601 Total	12,345.67	2,797.21	652.10
36701 Total	615,256.04	82,610.00	82,661.20
36800 Total	12,109,909.81	1,082,408.97	406,680.22
36801 Total	394,307.26	8,880.04	173,215.60
36900 Total	545,724.60	273.86	34,863.70
36902 Total	35,479.67	48.51	6,298.56
37300 Total	4,776,983.29	230,037.70	493,580.32
	35,345,268.48	3,532,015.34	4,024,301.09

CO. ID	VINTAGE	ACCOUNT	COST	RSV RATIO	NET SAL %	RSV THRU 2004	DEP RATE	DEPR AMT	RESERVE TRANSFER
MASSD	2003	35500000	3,497.10				0.038	11.07	11.07
	DEBIT	35500000	11.07						
	CREDIT	36400000	(11.07)						
0034T	2002	35300000	4,536.80				0.025	9.45	9.45
	DEBIT	35300000	9.45						
	CREDIT	36200000	(9.45)						

JFEXO 07/05/06

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June-06

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DESCRIPTION	COID	PLANT ACCT NO	RETIREMENT UNIT PAC1	PAC2	PAC3	PAC4	PAC5	ASSET NUMBER	LOC	YEAR INST	QTY	U/M	TOTAL TRANSF. PRICE	RET CDE
TRANS FROM 35500000	MASSD	36400000	000	A28	000	000	000	0004033500	MASSD	2005	1	EA	3,497.10	P
TRANS TO 36400000	69KVL	35500000	000	A28	000	000	000	0064697300	69KVL	2003	-1	EA	-3,497.10	P
											TOTALS		0.00	

COPY

TITLE OF ENTRY: DETAIL OF PROPERTY TRANSFERRED

PLEASE PUNCH ABOVE DESCRIPTION

PREPARED BY SILVIA PEREZ

CHECKED BY KIM COCKFIELD

APPROVED BY ANTHONY TRASK

PUNCHED BY SILVIA PEREZ

TAMPA ELECTRIC COMPANY
DOCKET NO. 070284-EI
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F. Account 356. Overhead Conductors and Devices

1. For this account in 2005, a negative plant addition occurred in the amount of $2,629,593. Please explain in detail why this negative addition occurred.

   a. Please explain the corresponding negative adjustment/transfer II the amount of $I 76,358 that occurred in 2005.

   b. Please explain what occurred in 2003 for the company to invest $ 1 9,803,551 into this account.

A. a. This negative addition corrected 2003 additions misclassified to Account 356 to Account 355. In June 2005, a negative $177,003 reserve transfer entry was recorded to transfer the cost of removal due to Hurricane Charley, Frances, and Jeanne resulting from FPSC Order No. PSC-05-0675-PAA-EI in Docket 050225-EI Joint Petition for approval of accounting treatment of Tampa Electric Company's costs associated with Hurricanes Charley, Frances and Jeanne.

   b. During 2003, numerous investments were made to either rebuild or install new transmission lines. For example, one $5 million dollar project was to rebuild overhead transmission equipment between the Gannon (Bayside) location and the Causeway. Other projects were to construct new overhead transmission lines in Winter Haven, Florida.

G. Account 362, Station Equipment/Distribution

1. In 2003, a negative adjustment/transfer occurred in the amount of $10,034. Please explain.

A. This positive adjustment/transfer transferred assets from Account 353.

2. For this account in 2003 the cost of removal is over 100 percent of the retirement. Please explain what was retired.

A. The assets retired in 2003 are typical assets removed from panels, relay and control equipment, remote terminal equipment and arrestors. Many of the assets retired were of older vintages and relatively low unit costs which due to lower original cost reduced the retirement total amount. Many of the items removed were labor intensive.

3. Please explain the negative adjustment/transfer that occurred in 2003, 2005, and 2006 in the amount of$5,224, $35,599, and $4, respectively.

A. In 2003, the reserve transfer of $5,224 was due to assets being transferred from Account 353 (Transmission station equipment) to Account 362 (Distribution station equipment).

In 2005, the reserve transfers of $35,599 were due to multiple assets being transferred to Account 364 (Distribution poles, towers and fixtures). The reserve adjustments were the corresponding depreciation associated with those transfers.

In 2006, the net reserve transfers of $4 was due to multiple assets being transferred in or out of Account 362 (Distribution station equipment) and the corresponding reserves followed.

H. Account 364. Poles, Towers, and Fixtures

1. Please explain the 2005 adjustment/transfer in the amount of $2,092,858 to plant.

A. 2005

- $5,541 of transfers of assets from Transmission to Distribution because of the topping of poles
- $4,133,738 of transfers of assets due to cost incurred resulting from FPSC Order No. PSC-05-0675-PAA-EI in Docket 050225-EI Joint Petition for approval of accounting treatment of Tampa Electric Company's costs associated with Hurricanes Charley, Frances and Jeanne
- ($2,046,421) of classification corrections related to the 2004 additions.

2. Please explain the 2005 and 2006 adjustment/transfer in the amount of a negative $1,703,434 and $244,032, respectively. Provide any supporting journal entries.

A. 2005

- ($403,960) of reserve transfers due to cost of removal incurred resulting from FPSC Order No. PSC-05-0675-PAA-EI in Docket 050225-EI Joint Petition for approval of accounting treatment of Tampa Electric Company's costs associated with Hurricanes Charley, Frances and Jeanne
- ($517,486) reserve transfer from Account 364 to various steam production Accounts associated with correcting classification of costs associated with BY1 and BY2 project
- ($775,408) reserve transfer from Account 364 to steam production dismantling to correct a misclassification to this Account

2006

- ($14,265) reserve transfer from Account 364 to 311.40 Big Bend Common Structures
- ($229,778) reserve transfer from Account 364 to steam production dismantling to correct a misclassification to this Account

I. Account 365. Overhead Conductors and Devices

1. For this account, please explain in detail the nature of the 2005 adjustment/transfer in the amount of $5,605,480. If this is a transfer-in, please state what account it was transferred-out of and the corresponding reserve transfer.

A. In June 2005, $6,205,721 was transferred into the Account from 228.12 for storm adjustment due to Hurricanes Charley, Frances and Jeanne resulting from FPSC Order No. PSC-05-0675-PAA-EI in Docket 050225-EI Joint Petition for approval of accounting treatment of Tampa Electric Company's costs associated with Hurricanes Charley, Frances and Jeanne the corresponding reserve transfer was $41,401,550.

In July 2005, a transfer of ($609,566) that was taken from Account 365 (Distribution overhead conductors and devices) and placed into Account 366.10 (Distribution underground conduit) for $604,572 with a reserve transfer in the amount of $1,713 was placed into Account 356 (Transmission overhead conductions and devices) in August and a transfer in the amount of $4,994 with a reserve transfer of $14 was recorded in July.

In August 2005, there were multiple transfers:

- $22,195 was transferred into Account 365 from Account 362 (Distribution station equipment) with its reserve transfer in August as well
- $955 was transferred from Account 365 to 367 (Distribution underground conductors and devices) because of a line number change
- $847 was transferred out to Account 366 because of line a number change
- $12,957 was transferred out to Account 367.01 because of a line number change
- The associated reserve transfers for the above were completed in August

2. In 2005, a negative adjustment/transfer entry was made in the amount of $1,342,135. Please explain why this occurred and provide any supporting documentation.

A. Negative adjustments to Account 365 are due to all the cost transfers recorded to the Account and referenced in question I.1.

$1,401,550 of reserve transfers due to cost of removal incurred resulting from FPSC Order No. PSC-05-0675-PAA-EI in Docket 050225-EI Joint Petition for approval of accounting treatment of Tampa Electric Company's costs associated with Hurricanes Charley, Frances and Jeanne.

Miscellaneous transfers were recorded in July for a negative reserve entry of $14.

Miscellaneous transfers were also recorded in August due to corrected classifications which netted out to a positive reserve entry of $59,429.

3. In 2006, a negative adjustment/transfer entry to the reserves occurred in the amount of $735. Please explain why this occurred and provide any supporting documentation.

A. The entry of $735 is the depreciation in regard to a transfer recorded in January 2006. The assets were originally recorded in the incorrect Account of 365 and were transferred to the correct classification.

See attached.

CO. ID	VINTAGE	ACCOUNT	COST	RSV RATIO	NET SAL %	RSV THRU 2004	DEP RATE	DEPR AMT	RESERVE TRANSFER
MASSD	2001	36400000	79,250.12				0.040	14,265.02	14,265.02
MASSD	2005	36500000	14,257.09				0.034	242.37	242.37
MASSD	2004	36500000	731.12				0.034	37.29	37.29
MASSD	2004	36500000	4,349.95				0.034	221.85	221.85
MASSD	2004	36500000	(1,100.83)				0.034	(56.14)	(56.14)
MASSD	2005	36500000	10,569.74				0.034	179.69	179.69
MASSD	2004	36500000	371.06				0.034	18.92	18.92
MASSD	2005	36500000	5,356.06				0.034	91.05	91.05
								15,000.05	15,000.05

DEBIT	36400000	14,265.02	CREDIT	31100400	(14,265.02)	
DEBIT	36500000	735.03	CREDIT	36600010	(625.06)	
			CREDIT	36700010	(109.97)	

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JFEXO 02/06/96

JE90030

TAMPA ELECTRIC COMPANY
DETAIL OF PROPERTY TRANSFERRED
JOURNAL ENTRY 90030

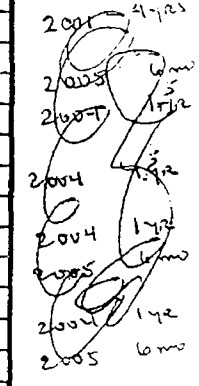
MONTH: JAN, 2006 SOURCE 79 PAGE NO.

DESCRIPTION	CO. ID	PLANT ACCOUNT NUMBER	RETIREMENT UNIT PAC	PAC	PAC	PAC	PAC	ASSET NUMBER	LOCATION	YEAR INST.	QTY	UM	TOTAL TRANSFER PRICE	REAS FOR TRFR
SIZE: 22AN	6N	8N	3AN	3AN	3AN	3AN	3AN	10N	5N	5N	5N	3A	14N	4AN
TRANSFER FROM 36400	BBC40	31100400	A18	009	000	311	000	0064969200	BBC40	2001	1	EA	79,250.12	C
TRANSFER TO 31140	MASSD	36400000	000	Z99	000	000	000	0004030000	MASSD		-1	EA	(79,250.12)	C
TRANSFER FROM 36500	MASSD	36600010	000	E33	000	000	000	0003753600	MASSD		536	EA	14,988.21	P
TRANSFER TO 36601	MASSD	36500000	000	E33	000	000	000	0065807900	MASSD		-517	FT	(14,257.09)	C
TRANSFER TO 36601	MASSD	36500000	000	E33	000	000	000	0060297200	MASSD		-19	FT	(731.12)	C
TRANSFER FROM 36500	MASSD	36600010	000	E34	000	000	000	0003754100	MASSD		271	FT	4,349.95	P
TRANSFER TO 36601	MASSD	36500000	000	E34	000	000	000	0065808000	MASSD		-271	FT	(4,349.95)	C
TRANSFER FROM 36500	MASSD	36600010	000	E35	000	000	000	0003754600	MASSD		699	FT	9,468.91	P
TRANSFER TO 36601	MASSD	36500000	000	E35	000	000	000	0065172200	MASSD		0	FT	1,100.83	C
TRANSFER TO 36601	MASSD	36500000	000	E35	000	000	000	0065808100	MASSD		-699	FT	(10,569.74)	C
TRANSFER FROM 36500	MASSD	36700010	000	F40	000	000	000	0003723300	MASSD		114	FT	371.06	P
TRANSFER TO 36701	MASSD	36500000	000	F40	000	000	000	0065808300	MASSD		-114	FT	(371.06)	C
TRANSFER FROM 36500	MASSD	36700010	000	F44	000	000	000	0003723700	MASSD		466	FT	5,356.06	P
TRANSFER TO 36701	MASSD	36500000	000	F44	000	000	000	0065172300	MASSD		-466	FT	(5,356.06)	C
			000		000	000	000				0	EA		
			000		000	000	000				0	EA		
			000		000	000	000				0	EA		
			000		000	000	000				0	EA		
										TOTAL	0		0.00	

TRANSFER TO CORRECT CLASSIFICATIONS

PREPARED BY: FRED KEELY	CHECKED BY:	APPROVED BY:	CARD PUNCHED BY:

77



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J. Account 367, Underground Conductors and Devices

1. Please explain the negative plant adjustments/transfers for 2003 and 2004.

A. In 2003, the negative amount of $17,569 was a transfer for assets (cables and radio remote terminals) that were placed in incorrect Accounts. The transfer corrected the classification of these assets from Account 367 to Account 365 (Distribution overhead conductors and devices).

In 2004, the negative $11,504 was to correct classifications from Account 367 to Account 366 (Distribution underground conduit).

2. Please explain the negative reserve adjustments/transfers for 2004 and 2005.

A. The ($920) reserve transfer from Account 367 to Account 366 is associated with the ($11,504) cost transfer from Account 367 to Account 366.

In January 2005, there was a reserve transfer of $2,257 associated with the purchase of a small distribution system (Cost transfer of $18,329).
In March 2005, a negative reserve transfer of ($120) was due to an asset transfer from Account 373 (Distribution street lighting and signal systems) to Account 367.01 (Distribution underground conductors and devices) that was completed in February in the amount of $7,063.

In June 2005, a reserve transfer of $82,610 was booked for cost of removal resulting from FPSC Order No. PSC-05-0675-PAA-EI in Docket 050225-EI Joint Petition for approval of accounting treatment of Tampa Electric Company's costs associated with Hurricanes Charley, Frances and Jeanne.

In November 2005, a $590 reserve reclassification of multiple projects from 364 (Distribution poles, towers and fixtures) and Account 367.01 and other Accounts.

In December 2005, a $1,423 reclassification of reserves that was transferred to Account 368 (Distribution line transformers) from Account 367.

K. Account 368, Transformers

1. Please explain the 2005 adjustment/transfers in the amount of $12,573,135. What account was this amount subtracted from or transferred. Provided any supporting journal entries.

A. The $12,504,217 is a cost adjustment resulting from FPSC Order No. PSC-05-0675-PAA-EI in Docket 050225-EI Joint Petition for approval of accounting treatment of Tampa Electric Company's costs associated with Hurricanes Charley, Frances and Jeanne.

All cost adjustments related to this order are credited to Account 228.12 Storm Reserve.

See back up attached to question L.1.

2. Please explain the 2005 transfer out of this account in the amount of$1,039,030. What account is receiving this transfer? Provide any supporting journal entries.

A. In January 2005, there was a reserve transfer of $6,337 associated with the purchase of a small distribution system (cost transfer of $51,455).

In March, the reserve transfer of $81 relates to the asset transfer of $11,134 recorded in February from Account 366.01.

In June 2005, a reserve transfer of ($1,091,289) was booked for cost of removal resulting from FPSC Order No. PSC-05-0675-PAA-EI in Docket 050225-EI Joint Petition for approval of accounting treatment of Tampa Electric Company's costs associated with Hurricanes Charley, Frances and Jeanne.

In August, a $47,178 correction of the June transfer from Accounts 362 & 353.

In September, the transfer of assets from Account 366 to Account 368 and its corresponding reserve transfer of $3.

In November, the reclassification of multiple projects from Account 364 to Account 368 and other multiple Accounts generated a $91 reserve transfer.

In December, a transfer of reserves from Account 367 to Account 368 in the amount of ($1,423) was recorded.

See attached.

(3)

Manual Depreciation Expenses 1/2005

Pan/Ferc	Dep adj.	Code
	Amortizables	
303000	583,386.19	D
316170	11,859.94	D
316470	31,315.36	D
346870	7,787.54	D
391010	67,934.29	D
391020	377,238.71	D
391030	16,751.14	D
391040	24,287.79	D
393000	388.20	D
394000	46,556.98	D
394030	9,245.29	D
395000	1,702.00	D
396000	2,229.13	D
397000	241,987.61	D
398000	3,695.85	D
	1,426,366.02	
TOTAL	**1,426,366.02**	

= 1,436,331.02

RESERVE ADJUSTS

392020	(8,958.41)
392120	8,958.41
362000	781.16
353000	(781.16)

Purchase of Highwoods assets

366010	1,371.14	**11,134**
367010	2,257.20	**18,329**
368010	6,336.65	**51,455**
	9,965.00	**80,918**

Cenadmin:
Pro-rated reserve based on asset costs of $80,918.

TAMPA ELECTRIC COMPANY
DETAIL OF PROPERTY TRANSFERRED
JOURNAL ENTRY 90030

Copy

MONTH: JANUARY 2005 [redacted]

PAGE NO.

DESCRIPTION	CO. ID	PLANT ACCOUNT NUMBER	RETIREMENT UNIT PAC	PAC	PAC	PAC	PAC	ASSET NUMBER	LOCATION	YEAR INST.	QTY	UM	TOTAL TRANSFER PRICE	REAS FOR TRFR
SIZE: Z2AN	6N	8N	3AN	3AN	3AN	3AN	3AN	10N	5N	5N	5N	3A	14N	4AN
HIGHWOODS DISTRIB. OVHD. LINE	MASSD	36700010	000	F70	000	000	000	0003724900	MASSD	2004	1	EA	11,266.00	P
HIGHWOODS DISTRIB. OVHD. LINE	MASSD	36800010	000	G98	000	000	000	0003767800	MASSD	2004	1	EA	17,018.00	P
HIGHWOODS DISTRIB. OVHD. LINE	MASSD	36800010	000	G97	000	000	000	0003767700	MASSD	2004	1	EA	17,419.00	P
HIGHWOODS DISTRIB. OVHD. LINE	MASSD	36800010	000	G97	000	000	000	0003767700	MASSD	2004	1	EA	17,018.00	P
HIGHWOODS DISTRIB. OVHD. LINE	MASSD	36600010	000	G94	000	000	000	0003767400	MASSD	2004	1	EA	11,134.00	P
HIGHWOODS DISTRIB. OVHD. LINE	MASSD	36700010	000	E35	000	000	000	0003734600	MASSD	2004	1100	FT	7,063.00	P
ELECTRIC PLANT PURCHASED	00000	10200000	000	Z99	000	000	000	0000000000	00000	2004	1	EA	(80,918.00)	P
										TOTAL	1106		-	

Title of Entry:
HIGHWOODS DISTRIBUTION LINE PURCHASE

PREPARED BY:	CHECKED BY:	APPROVED BY:	CARD PUNCHED BY:
LESLIE SILVEY			

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RESERVE TRANSFER CALCULATIONS - 3/05

ACCT	VINTAGE	COST	DEP RESERVE RATIO	SUBTOTAL	SALVAGE	DEP RESERVE
36701	1998	7,062.99	0.014309	101.06	0.2	**80.85**
36601	1997	11,134.00	0.009851	109.68	-0.1	**120.65**

PR004260
03/04/05
12:53:21

DETAIL OF PROPERTY TRANSFERRED BY PAN

FOR THE MONTH OF FEBRUARY 2005

J.E. 30

DESCRIPTION	PG	COMP ID	RETIREMENT UNIT CODE	ASSET NO	QTY	UM	TRANSFER AMT	LOCATION	YR INST	RC
RETIREMENT UNITS TRANSFERRED INVOLVING PAN 36600010 DIST-UNDG CONDUIT-OTHER										
TRANSF UND 750KVA	T1	MASSD	000G94000000000	0003767400	1-	EA	11134.00-	MASSD	2004	P
			**********		1-		11134.00-			
TOTAL FOR PAN 36600010					1-		11134.00-			

VINTAGE OF TRANSFERRED COST

YEAR	DEBITS	CREDITS
04	0.00	11134.00-

TOTAL FOR 366	1-	11134.00-

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FR004260
03/04/05
12:53:21

DETAIL OF PROPERTY TRANSFERRED BY PAN
FOR THE MONTH OF FEBRUARY 2005
J.E. 30

DESCRIPTION	PG	COMP ID	RETIREMENT UNIT CODE	ASSET NO	QTY	UM	TRANSFER AMT	LOCATION	YR INST	RC
RETIREMENT UNITS TRANSFERRED INVOLVING PAN 36800010 DIST-LINE TRANSFORMER-UNDG										
TRANSF UND 750KVA	T1	MASSD	000G94000000000	0003767400	1	EA	11134.00	MASSD	2004	P
			**********		1		11134.00			
TOTAL FOR PAN 36800010					1		11134.00			

VINTAGE OF TRANSFERRED COST		
YEAR	DEBITS	CREDITS
04	11134.00	0.00

TOTAL FOR 368					1		11134.00			

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Storm Additons, COR & Retirements 350,807.33
Manual Reserve Adjustment
As of June 2005

PAN	TOTAL ADDITIONS	TOTAL COST OF REMOVAL	TOTAL RETIREMENT
35300 Total	3,560,806.82	-	1,012,303.04
35500 Total	2,140,386.69	142,446.83	728,113.63
35600 Total	814,609.04	177,002.56	797,218.17
36400 Total	4,133,738.34	403,959.72	49,724.79
36500 Total	6,205,721.26	1,401,549.93	238,989.76
36601 Total	12,345.67	2,797.21	652.10
36701 Total	615,256.04	82,610.00	82,661.20
36800 Total	12,109,909.81	1,082,408.97	406,680.22
36801 Total	394,307.26	8,880.04	173,215.60
36900 Total	545,724.60	273.86	34,863.70
36902 Total	35,479.67	48.51	6,298.56
37300 Total	4,776,983.29	230,037.70	493,580.32
	35,345,268.48	3,532,015.34	4,024,301.09

ESTIMATED C/R FOR 2004 STORMS-SUBSTATION ACCOUNTS
ADJUST JUNE 2005 ACCUM DEPR C/R ENTRY

SUBSTN COID	REMOVALS	DESCRIPTION	REMOVAL QTY	EST REMOVAL COST PER UT	EST REMOVAL COST	FERC ACCT
71D	000I09000000000	TRANSFORMER SN SLL5805-2	1	5,185.00	5,185.00	36200
83T	000I21000000000	CIRC BRKR SN 41-39299-101	1	3,565.00	3,565.00	35300
89T	000I11000000000	TRANSFORMER SN SLL5805-2	1	12,492.00	12,492.00	35300
	000I44000000000	SWITCH	1	1,572.11	1,572.11	35300
93T	000I21000000000	CIRC BRKR, SN 0139A9056-201	1	3,565.00	3,565.00	35300
93T	000I11000000000	TRANSF, SN D560901	1	12,492.00	12,492.00	35300
93T	000I44000000000	SWITCH W/MOTOR MECH	1	1,572.00	1,572.00	35300
144T	000I21000000000	CIRC BRKR	1	3,565.00	3,565.00	35300
145T	000I20000000000	CIRC BRKR, SN 88C119VB	1	1,571.00	1,571.00	35300
150T	000I11000000000	TRANSF, SN M-101886	1	12,492.00	12,492.00	35300
150T	000I21000000000	CIRC BRKRS	6	3,565.00	21,390.00	35300
150T	000I22000000000	CIRC BRKRS	1	6,490.00	6,490.00	35300
150T	000I41000000000	SWITCHES	6	71.00	426.00	35300
150T	000I90000000000	PANEL	1	974.00	974.00	35300
150T	000B26000000000	RTU	1	2,240.00	2,240.00	35300
150T	000I71000000000	TELEMETERING	1	616.00	616.00	35300
150T	000I58000000000	TONE EQUIP	1	680.00	680.00	35300
52D	000I10000000000	TRANSFORMER	1	7,138.00	7,138.00	36200
75D	000B26000000000	RTU	1	2,240.00	2,240.00	36200
75D	000I51000000000	RELAY	35	1.00	35.00	36200
75D	000I62000000000	METER EQUIP	6	14.00	84.00	36200
75D	000I71000000000	TELEMETERING	7	616.00	4,312.00	36200
75D	000I81000000000	SUPV. EQUIP	11	616.00	6,776.00	36200
75D	000I90000000000	PANELS & CABINETS	1	974.00	974.00	36200
75D	000I91000000000	BATTERY	1	814.00	814.00	36200
75D	000I92000000000	BATTERY CHARGER	1	69.00	69.00	36200
75D	000I20000000000	CIRC BRKR	5	2,346.00	11,730.00	36200
252D	000I91000000000	BATTERIES	1	814.00	814.00	36200

ACCOUNT 36200	40,171.00	36200
ACCOUNT 35300	85,702.11	35300
TOTAL EST. COST OF REMOVAL	125,873.11	

ACCOUNT	36200	35300	TOTAL
COST OF REM	40,171.00	85,702.11	125,873.11
RETIREMENT	804,913.00	725,532.00	1,530,445.00
NET SALV %	0.049907257	0.118123129	0.082246085

ACCOUNT	ACCUM DEPR ADJUSTMENTS	(RESERVE TRANSFRS)
✓36200	40,171.00	DEBIT (DECREASE ACCUM DEPR)
✓35300	85,702.11	DEBIT (DECREASE ACCUM DEPR)
✓36400	(17,607.03)	CREDIT (INCREASE ACCUM DEPR)
✓36500	(61,088.10)	CREDIT (INCREASE ACCUM DEPR)
✓36800	(47,177.98)	CREDIT (INCREASE ACCUM DEPR)
TOTAL	0.00	

	ACCOUNT	COST	ADJUSTMENT
STORM EST C/R	355000	142,446.83	
STORM EST C/R	356000	177,002.56	
STORM EST C/R	364000	403,959.72	-17,607.03
STORM EST C/R	365000	1,401,549.93	-61,088.10
STORM EST C/R	366010	2,797.21	
STORM EST C/R	367010	82,610.00	
STORM EST C/R	368000	1,082,408.97	-47,177.98
STORM EST C/R	368010	8,880.04	
STORM EST C/R	369000	273.86	
STORM EST C/R	369020	48.51	
STORM EST C/R	373000	230,037.71	
		3,532,015.34	-125,873.11

ACCT 364,365&36800	2,887,918.62
C/R	125,873.11
%REDUCTION-ABOVE	0.043586

CO. ID	VINTAGE	ACCOUNT	COST	RSV RATIO	NET SAL %	RSV THRU 2004	DEP RATE	DEPR AMT	RESERVE TRANSFER
MASSD	2004	36600000	940.93				0.041	3.21	3.21
	DEBIT	36600010	136.67						
	DEBIT	36800000	3.21						
	CREDIT	36600000	(139.88)						

E

TAMPA ELECTRIC COMPANY
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JFEXO 09/21/05

JE90030

TAMPA ELECTRIC COMPANY
DETAIL OF PROPERTY TRANSFERRED
JOURNAL ENTRY 90030

COPY

MONTH: SEPTEMBER, 2005 **SOURCE 79** **PAGE NO.**

DESCRIPTION	CO. ID	PLANT ACCOUNT NUMBER	RETIREMENT UNIT PAC	PAC	PAC	PAC	PAC	ASSET NUMBER	LOCATION	YEAR INST.	QTY	UM	TOTAL TRANSFER PRICE	REAS FOR TRFR
SIZE: 22AN	6N	8N	3AN	3AN	3AN	3AN	3AN	10N	5N	5N	5N	3A	14N	4AN
TRANSFER FROM 36600	MASSD	36800000	000	G05	000	000	000	0003758700	MASSD		1	EA	940.93	P
TRANSFER TO 36800	MASSD	36600000	000	G05	000	000	000	0065172500	MASSD		(1)	EA	(940.93)	C
										TOTAL	0		0.00	

PREPARED BY:	CHECKED BY:	APPROVED BY:	CARD PUNCHED BY:
ENEIDA OTERO Eneida Otero	K. Kelly		

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TAMPA ELECTRIC COMPANY
DOCKET NO. 070284-EI
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FILED: NOVEMBER 13, 2007

L. Account 369.1, Overhead Services

1. Please explain the 2005 and 2006 plant adjustments/transfer in the amount of $545,725 and a negative $2,946, respectively.

A. In 2005, the $545,725 was a transfer to Account 369 in June to reflect new overhead services installed resulting from FPSC Order No. PSC-05-0675-PAA-EI in Docket 050225-EI Joint Petition for approval of accounting treatment of Tampa Electric Company's costs associated with Hurricanes Charley, Frances and Jeanne

In 2006, the negative $2,946 was a reclassification of street lighting equipment to Account 373 (Distribution street lighting equipment) from Account 369 (Distribution overhead services).

2. Please explain the 2005 and 2006 negative reserve adjustments.

A. In 2005, the ($11,283) reserve adjustment was to correct the classification from Account 369.1 to 369.2 of a small reserve related to contributions in aid of construction.

M. Account 373 Street Lighting

1. Please explain the nature of the 2005 plant adjustment/transfer in the amount of $4,891,684.

A. $4,776,983 is a cost adjustment resulting from FPSC Order No. PSC-05-0675-PAA-EI in Docket 050225-EI Joint Petition for approval of accounting treatment of Tampa Electric Company's costs associated with Hurricanes Charley, Frances and Jeanne.

2. Please explain the nature of the reserve adjustment/transfer in the amount of $227,764.

A. A $230,038 reserve adjustment was the result of Hurricane Jeanne. Journal entry in June 2005 transferred storm reserve assets from Account 228.12 resulting from FPSC Order No. PSC-05-0675-PAA-EI in Docket 050225-EI Joint Petition for approval of accounting treatment of Tampa Electric Company's costs associated with Hurricanes Charley, Frances and Jeanne.

N. Account 390, Structures and Improvements

1. Please explain the nature of the 2003 and 2005 negative plant adjustments/transfers.

A. In 2003, transfers of $92,418.36 from Account 390 to 397 Account. This equipment was moved from Structures and Improvements to the correct location of Communication Equipment. Also, $3,487.36 was transferred from this Account to Account 352 (Transmission structures and improvements).

In 2005, the negative amount was transferred from the 390 Account to Account 311.40.

2. Please explain the nature of the 2005 reserve adjustment/transfer.

A. This reserve transfer is the corresponding reserve for the asset transferred from Account 390 to 311.40.

O. Account 391. Computer Equipment and 391.04, Computer Equipment-Mainframe

1. Please explain in detail why the adjustments/transfers-in and out occurred for plant and the reserves during 2004 and 2005 in the amount of $2,690,209 and 1,165,755, respectively.

A. Both the plant and reserve transfers were reclassified from 391.04 to 391.02.

2. For Account 391, Computer Equipment, please explain the 2004 and 2005 entry for salvage without any retirements.

A. This was unique salvage received from the sale of miscellaneous computer equipment. Since 391.02 is an amortizable Account, the cost additions are retired at the end of 4 years which is why there is no evidence of a retirement.

P. Account 392.02, Light Truck Delivery

1. Please provide a listing of the vehicles that were retired during 2004 in the amount of $1,114,636 and the corresponding cost of removal and salvage.

A. See attached. (Note – Comp. ID is also the vehicle number)

The corresponding cost of removal and salvage for 2004 is a negative $862 and a positive $112,064 respectively.

004250-A
/06/05
:13:26

YTD DETAIL OF PROPERTY RETIRED BY PAN

THRU THE MONTH OF DECEMBER 2004
J.E. 5007

TE YY	DESCRIPTION	PG	COMP ID	RWO NUMBER	RETIREMENT UNIT CODE	ASSET NO	QTY	UM	RETIREMENT PRICE	PRICE METHOD	LOCATION	YR INST	R
	PROPERTY RETIRED FROM PAN 39200010 TRANSPORTATION AUTO												
04	AUTOMOBILE & PARTS	62	06423	P9100010	000T15000000000	0062727600	1	EA	11798.70	ACTUAL	06423	1994	
04	AUTOMOBILE & PARTS	70	06229	P9100010	000T15000000000	0061650600	1	EA	9883.45	ACTUAL	06229	1991	
04	AUTOMOBILE & PARTS	98	06217	P9100010	000T15000000000	0061651700	1	EA	9883.45	ACTUAL	06217	1991	
04	AUTOMOBILE & PARTS	54	06416	P9100010	000T15000000000	0062726900	1	EA	11798.70	ACTUAL	06416	1994	
04	AUTOMOBILE & PARTS	54	06317	P9100010	000T15000000000	0062253900	1	EA	10670.03	ACTUAL	06317	1992	
					**********		5		54034.33				
TAL FOR PAN 39200010							5		54,034.33				

VINTAGE OF RETIRED COSTS

YEAR	DEBITS	CREDITS
91	19,766.90	0.00
92	10,670.03	0.00
94	23,597.40	0.00

100

	PROPERTY RETIRED FROM PAN 39200020 TRANSPORTATION LT TRUCK												
04	GENERATOR	69	04206	P9200010	000T50000000000	0062274300	1	EA	938.69	ACTUAL	04206	1992	
04	GENERATOR	12	04094	P9200010	000T50000000000	0061483100	1	EA	411.51	ACTUAL	04094	1991	
04	GENERATOR	55	04205	P9200010	000T50000000000	0062274200	1	EA	1098.02	ACTUAL	04205	1992	
04	GENERATOR	42	04408	P9200010	000T50000000000	0062650700	1	EA	866.79	ACTUAL	04408	1994	
04	GENERATOR	42	05824	P9200010	000T50000000000	0064145600	1	EA	1410.59	ACTUAL	05824	1998	
					**********		5		4725.60				
04	MISC EQUIPMENT	69	04206	P9200010	000T63000000000	0062274800	1	EA	1133.53	ACTUAL	04206	1992	
04	MISC EQUIPMENT	12	04094	P9200010	000T63000000000	0061484700	1	EA	1386.08	ACTUAL	04094	1991	
04	MISC EQUIPMENT	12	04329	P9200010	000T63000000000	0062530800	1	EA	504.81	ACTUAL	04329	1993	
04	MISC EQUIPMENT	55	04205	P9200010	000T63000000000	0062274600	1	EA	1292.88	ACTUAL	04205	1992	
04	MISC EQUIPMENT	33	04024	P9200010	000T63000000000	0061500300	1	EA	968.77	ACTUAL	04024	1989	
04	MISC EQUIPMENT	33	04024	P9200010	000T63000000000	0061500200	1	EA	877.61	ACTUAL	04024	1989	
04	MISC EQUIPMENT	42	04333	P9200010	000T63000000000	0060047000	1	EA	4774.22	ACTUAL	04333	1987	
04	MISC EQUIPMENT	42	04333	P9200010	000T63000000000	0063444600	1	EA	773.24	ACTUAL	04333	1996	
					**********		8		11711.14				
04	TRUCK PICK UP & PARTS	69	04860	P9200010	000T82000000000	0061024800	1	EA	12126.30	ACTUAL	04860	1988	
04	TRUCK PICK UP & PARTS	97	04993	P9200010	000T82000000000	0061373400	1	EA	13152.89	ACTUAL	04993	1990	
04	TRUCK PICK UP & PARTS	97	04764	P9200010	000T82000000000	0063120300	1	EA	12322.84	ACTUAL	04764	1997	
04	TRUCK PICK UP & PARTS	97	04746	P9200010	000T82000000000	0063119700	1	EA	12300.65	ACTUAL	04746	1997	

6/15
3:26

. . . . . OF PROPERTY RETIRED BY PAN

THRU THE MONTH OF DECEMBER 2004

J.E. 5007

DESCRIPTION	PG	COMP ID	RWO NUMBER	RETIREMENT UNIT CODE	ASSET NO	QTY	UM	RETIREMENT PRICE	PRICE METHOD	LOCATION	YR INST	RC
TRUCK PICK UP & PARTS	97	04736	P9200010	000T82000000000	0063119300	1	EA	12268.32	ACTUAL	04736	1997	C
TRUCK PICK UP & PARTS	97	04735	P9200010	000T82000000000	0063120200	1	EA	12303.80	ACTUAL	04735	1997	C
TRUCK PICK UP & PARTS	87	04953	P9200010	000T82000000000	0061377400	1	EA	16169.03	ACTUAL	04953	1990	C
TRUCK PICK UP & PARTS	87	04945	P9200010	000T82000000000	0061028400	1	EA	13157.63	ACTUAL	04945	1988	C
TRUCK PICK UP & PARTS	87	04086	P9200010	000T82000000000	0061658400	1	EA	13481.02	ACTUAL	04086	1991	C
TRUCK PICK UP & PARTS	87	04047	P9200010	000T82000000000	0061655400	1	EA	11491.65	ACTUAL	04047	1991	C
TRUCK PICK UP & PARTS	18	04980	P9200010	000T82000000000	0061375000	1	EA	13340.27	ACTUAL	04980	1990	C
TRUCK PICK UP & PARTS	18	05837	P9200010	000T82000000000	0064056100	1	EA	18969.57	ACTUAL	05837	1998	C
TRUCK PICK UP & PARTS	18	04977	P9200010	000T82000000000	0061375700	1	EA	13040.40	ACTUAL	04977	1990	C
TRUCK PICK UP & PARTS	18	04457	P9200010	000T82000000000	0060728500	1	EA	19564.18	ACTUAL	04457	1994	C
TRUCK PICK UP & PARTS	18	04367	P9200010	000T82000000000	0062438200	1	EA	18418.32	ACTUAL	04367	1993	C
TRUCK PICK UP & PARTS	18	04339	P9200010	000T82000000000	0062434800	1	EA	11376.87	ACTUAL	04339	1993	C
TRUCK PICK UP & PARTS	18	04039	P9200010	000T82000000000	0061654800	1	EA	13425.60	ACTUAL	04039	1991	C
TRUCK PICK UP & PARTS	18	04038	P9200010	000T82000000000	0061654700	1	EA	13425.60	ACTUAL	04038	1991	C
TRUCK PICK UP & PARTS	12	04069	P9200010	000T82000000000	0061658900	1	EA	13481.02	ACTUAL	04069	1991	C
TRUCK PICK UP & PARTS	13	05098	P9200010	000T82000000000	0064394600	1	EA	22494.97	ACTUAL	05098	2000	C
TRUCK PICK UP & PARTS	13	04992	P9200010	000T82000000000	0061373200	1	EA	13152.89	ACTUAL	04992	1990	C
TRUCK PICK UP & PARTS	13	04974	P9200010	000T82000000000	0061374800	1	EA	13340.27	ACTUAL	04974	1990	C
TRUCK PICK UP & PARTS	13	04940	P9200010	000T82000000000	0061027900	1	EA	13157.63	ACTUAL	04940	1988	C
TRUCK PICK UP & PARTS	13	04763	P9200010	000T82000000000	0063445000	1	EA	12322.84	ACTUAL	04763	1997	C
TRUCK PICK UP & PARTS	13	04761	P9200010	000T82000000000	0063120100	1	EA	12320.47	ACTUAL	04761	1997	C
TRUCK PICK UP & PARTS	13	04760	P9200010	000T82000000000	0063119900	1	EA	12342.27	ACTUAL	04760	1997	C
TRUCK PICK UP & PARTS	13	04742	P9200010	000T82000000000	0063119500	1	EA	12249.54	ACTUAL	04742	1997	C
TRUCK PICK UP & PARTS	13	04740	P9200010	000T82000000000	0063119100	1	EA	12305.89	ACTUAL	04740	1997	C
TRUCK PICK UP & PARTS	13	04738	P9200010	000T82000000000	0063119000	1	EA	12320.47	ACTUAL	04738	1997	C
TRUCK PICK UP & PARTS	13	04737	P9200010	000T82000000000	0063120000	1	EA	12249.54	ACTUAL	04737	1997	C
TRUCK PICK UP & PARTS	12	04734	P9200010	000T82000000000	0063120500	1	EA	12334.04	ACTUAL	04734	1997	C
TRUCK PICK UP & PARTS	12	04705	P9200010	000T82000000000	0063117900	1	EA	12328.38	ACTUAL	04705	1997	C
TRUCK PICK UP & PARTS	12	04702	P9200010	000T82000000000	0063117600	1	EA	12473.56	ACTUAL	04702	1997	C
TRUCK PICK UP & PARTS	12	04610	P9200010	000T82000000000	0062920600	1	EA	15285.05	ACTUAL	04610	1996	C
TRUCK PICK UP & PARTS	12	04609	P9200010	000T82000000000	0062920500	1	EA	15285.05	ACTUAL	04609	1996	C
TRUCK PICK UP & PARTS	12	04353	P9200010	000T82000000000	0062437900	1	EA	14797.00	ACTUAL	04353	1993	C
TRUCK PICK UP & PARTS	12	04329	P9200010	000T82000000000	0062438100	1	EA	11376.87	ACTUAL	04329	1993	C
TRUCK PICK UP & PARTS	55	04424	P9200010	000T82000000000	0062636300	1	EA	11954.28	ACTUAL	04424	1994	C
TRUCK PICK UP & PARTS	55	05910	P9200010	000T82000000000	0064239700	1	EA	19043.06	ACTUAL	05910	1999	C
TRUCK PICK UP & PARTS	55	05804	P9200010	000T82000000000	0064055500	1	EA	18857.40	ACTUAL	05804	1998	C
TRUCK PICK UP & PARTS	55	04983	P9200010	000T82000000000	0061375500	1	EA	13040.40	ACTUAL	04983	1990	C
TRUCK PICK UP & PARTS	55	05920	P9200010	000T82000000000	0064240100	1	EA	21504.38	ACTUAL	05920	1999	C
TRUCK PICK UP & PARTS	55	05919	P9200010	000T82000000000	0064240000	1	EA	21921.45	ACTUAL	05919	1999	C
TRUCK PICK UP & PARTS	07	05098	P9200010	000T82000000000	0064394600	0	EA	20.00-	ACTUAL	05098	2000	R
TRUCK PICK UP & PARTS	55	04359	P9200010	000T82000000000	0062437100	1	EA	14607.85	ACTUAL	04359	1993	C
TRUCK PICK UP & PARTS	55	04629	P9200010	000T82000000000	0062918000	1	EA	18702.46	ACTUAL	04629	1996	C
TRUCK PICK UP & PARTS	33	04103	P9200010	000T82000000000	0061654400	1	EA	13481.02	ACTUAL	04103	1991	C
TRUCK PICK UP & PARTS	33	04942	P9200010	000T82000000000	0061028100	1	EA	13157.63	ACTUAL	04942	1988	C
TRUCK PICK UP & PARTS	39	05098	P9200010	000T82000000000	0064394601	1-	EA	22474.97-	ACTUAL	05098	2000	C
TRUCK PICK UP & PARTS	40	05910	P9200010	000T82000000000	0064239701	1-	EA	19043.06-	ACTUAL	05910	1999	C
TRUCK PICK UP & PARTS	42	05910	P9200010	000T82000000000	0064239701	1	EA	19043.06	ACTUAL	05910	1999	C

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YTD DETAIL OF PROPERTY RETIRED BY PAN

THRU THE MONTH OF DECEMBER 2004
J.E. 5007

EY	DESCRIPTION	PG	COMP ID	RWO NUMBER	RETIREMENT UNIT CODE	ASSET NO	QTY	UM	RETIREMENT PRICE	PRICE METHOD	LOCATION	YR INST	RC
4	TRUCK PICK UP & PARTS	42	04762	P9200010	000T82000000000	0063120400	1	EA	12322.84	ACTUAL	04762	1997	C
4	TRUCK PICK UP & PARTS	42	04745	P9200010	000T82000000000	0063119600	1	EA	12338.22	ACTUAL	04745	1997	C
4	TRUCK PICK UP & PARTS	42	04072	P9200010	000T82000000000	0061658700	1	EA	13481.02	ACTUAL	04072	1991	C
4	TRUCK PICK UP & PARTS	42	04048	P9200010	000T82000000000	0061657800	1	EA	11384.06	ACTUAL	04048	1991	C
					XXXXXXXXXXXXXX		50		699253.79				
4	VAN	78	04990	P9200010	000T85000000000	0061486000	1	EA	12019.94	ACTUAL	04990	1989	C
4	VAN	69	04210	P9200010	000T85000000000	0062022300	1	EA	14606.56	ACTUAL	04210	1991	C
4	VAN	69	04206	P9200010	000T85000000000	0062171900	1	EA	14217.37	ACTUAL	04206	1992	C
4	VAN	13	04990	P9200010	000T85000000000	0061486000	0	EA	72.00	ACTUAL	04990	1989	C
4	VAN	97	04102	P9200010	000T85000000000	0061487100	1	EA	14750.79	ACTUAL	04102	1990	C
4	VAN	87	04492	P9200010	000T85000000000	0062730100	1	EA	23352.27	ACTUAL	04492	1994	C
4	VAN	87	04380	P9200010	000T85000000000	0062394900	1	EA	15366.56	ACTUAL	04380	1992	C
4	VAN	18	05836	P9200010	000T85000000000	0064108200	1	EA	20403.42	ACTUAL	05836	1998	C
4	VAN	12	04094	P9200010	000T85000000000	0061486900	1	EA	13792.26	ACTUAL	04094	1991	C
4	VAN	55	05822	P9200010	000T85000000000	0064128900	1	EA	22782.11	ACTUAL	05822	1998	C
4	VAN	55	04245	P9200010	000T85000000000	0062171800	1	EA	12537.40	ACTUAL	04245	1992	C
4	VAN	55	04205	P9200010	000T85000000000	0062172000	1	EA	14217.37	ACTUAL	04205	1992	C
4	VAN	33	04634	P9200010	000T85000000000	0062955200	1	EA	19131.27	ACTUAL	04634	1996	C
4	VAN	33	04633	P9200010	000T85000000000	0062955100	1	EA	18326.04	ACTUAL	04633	1996	C
4	VAN	33	04407	P9200010	000T85000000000	0062651200	1	EA	17281.69	ACTUAL	04407	1994	C
4	VAN	33	04374	P9200010	000T85000000000	0062395500	1	EA	14722.94	ACTUAL	04374	1992	C
4	VAN	33	04024	P9200010	000T85000000000	0061500400	1	EA	11345.11	ACTUAL	04024	1989	C
4	VAN	57	04488	P9200010	000T85000000000	0062730600	1	EA	16281.18	ACTUAL	04488	1994	C
4	VAN	57	04304	P9200010	000T85000000000	0062438500	1	EA	14043.25	ACTUAL	04304	1993	C
4	VAN	57	04636	P9200010	000T85000000000	0064396000	1	EA	22696.69	ACTUAL	04636	2000	C
4	VAN	57	04636	P9200010	000T85000000000	0062976200	1	EA	20396.45	ACTUAL	04636	1996	C
4	VAN	42	04303	P9200010	000T85000000000	0062438400	1	EA	13731.50	ACTUAL	04303	1993	C
4	VAN	42	04333	P9200010	000T85000000000	0006024000	1	EA	13815.70	ACTUAL	04333	1986	C
4	VAN	42	04408	P9200010	000T85000000000	0062651100	1	EA	18207.75	ACTUAL	04408	1994	C
4	VAN	42	05824	P9200010	000T85000000000	0064145900	1	EA	20847.45	ACTUAL	05824	1998	C
					XXXXXXXXXXXXXX		24		398945.07				
AL FOR PAN 39200020							87		1,114,635.60				

VINTAGE OF RETIRED COSTS

YEAR	DEBITS	CREDITS
86	13,815.70	0.00
87	4,774.22	0.00
88	51,599.19	0.00
89	25,283.43	0.00
90	109,986.94	0.00
91	133,847.40	0.00
92	75,524.76	0.00
93	98,856.47	0.00

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2. Please explain the negative plant adjustments/transfers for 2004 and 2005.

A. For both 2004 and 2005 the negative adjustments are due to the transfer of vehicles from Energy Delivery (392.02) to Energy Supply (392.12).

3. Please explain the negative reserve adjustments/transfers for 2004 and 2005.

A. All negative activity for 2005 relates to the transfer of vehicles from Energy Delivery (392.02) to Energy Supply (392.12).

Q. Account 392.03. Medium Trucks-Energy Delivery

1. Please provide a list of the retire vehicles in 2005 from this Account in the amount of $4,845,702 and provide the corresponding retirement to each vehicle. Also, include any corresponding cost of removal.

A. See attached. (Note: the Comp ID is also the vehicle number)

There was no corresponding cost of removal.

ATE YY	DESCRIPTION	PG	COMP ID	RWO NUMBER	RETIREMENT UNIT CODE	ASSET NO	QTY	UM	RETIREMENT PRICE	PRICE METHOD	LOCATION	YR INST
005	TRUCK PICK UP & PARTS	10	04232	P9200010	000T82000000000	0062169200	1	EA	14159.11	ACTUAL	04232	1992
205	TRUCK PICK UP & PARTS	58	05906	P9200010	000T82000000000	0064247700	1	EA	19043.06	ACTUAL	05906	1999
					**********		11		175929.99			
105	VAN	88	04989	P9200010	000T85000000000	0061486100	1	EA	12099.18	ACTUAL	04989	1989
405	VAN	67	04204	P9200010	000T85000000000	0062171600	1	EA	13352.41	ACTUAL	04204	1992
405	VAN	67	05835	P9200010	000T85000000000	0064108100	1	EA	20080.28	ACTUAL	05835	1998
505	VAN	51	04396	P9200010	000T85000000000	0062395300	1	EA	12002.56	ACTUAL	04396	1992
305	VAN	19	04433	P9200010	000T85000000000	0006024600	1	EA	10893.43	ACTUAL	04433	1986
					**********		5		68427.86			
TAL FOR PAN 39200020							21		251,280.18			

VINTAGE OF RETIRED COSTS

YEAR	DEBITS	CREDITS
86	10,893.43	0.00
87	22,723.98	0.00
89	12,099.18	0.00
90	23,954.84	0.00
91	16,540.63	0.00
92	40,746.86	0.00
93	741.43	0.00
94	14,169.95	0.00
96	36,977.15	0.00
97	0.00	12,710.33-
98	39,864.38	0.00
99	20,134.05	0.00
01	12,266.43	0.00
02	12,878.20	0.00

106

PROPERTY RETIRED FROM PAN 39200030 TRANSPORTATION HVY TRUCK

105	AERIAL BASKET (LINE LIFT)	84	02856	P9300010	000T05000000000	0062531601	1-	EA	25831.14-	ACTUAL	02856	1993
205	AERIAL BASKET (LINE LIFT)	94	02431	P9300010	000T05000000000	0006038900	1	EA	33675.44	ACTUAL	02431	1986
205	AERIAL BASKET (LINE LIFT)	94	02603	P9300010	000T05000000000	0006042100	1	EA	42046.67	ACTUAL	02603	1986
205	AERIAL BASKET (LINE LIFT)	94	02604	P9300010	000T05000000000	0006042300	1	EA	41969.21	ACTUAL	02604	1986
205	AERIAL BASKET (LINE LIFT)	93	02864	P9300010	000T05000000000	0062651500	1	EA	9468.95	ACTUAL	02864	1994
205	AERIAL BASKET (LINE LIFT)	93	02864	P9300010	000T05000000000	0004573500	1	EA	34616.65	ACTUAL	02864	1985
205	AERIAL BASKET (LINE LIFT)	93	02642	P9300010	000T05000000000	0006676800	1	EA	31190.98	ACTUAL	02642	1995
305	AERIAL BASKET (LINE LIFT)	60	02601	P9300010	000T05000000000	0006041700	1	EA	40792.15	ACTUAL	02601	1986
405	AERIAL BASKET (LINE LIFT)	68	02606	P9300010	000T05000000000	0006042800	1	EA	42311.46	ACTUAL	02606	1986
1405	AERIAL BASKET (LINE LIFT)	68	02602	P9300010	000T05000000000	0006041900	1	EA	40677.41	ACTUAL	02602	1986
1405	AERIAL BASKET (LINE LIFT)	68	02509	P9300010	000T05000000000	0006040000	1	EA	41036.23	ACTUAL	02509	1986

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	DESCRIPTION	PG	COMP ID	RWO NUMBER	RETIREMENT UNIT CODE	ASSET NO	QTY	UM	RETIREMENT PRICE	PRICE METHOD	LOCATION	YR INST	RC
					**********		9		331954.01				
	AERIAL BASKET WITH BODY	92	02966	P9300010	000T07000000000	0006629900	1	EA	34217.01	ACTUAL	02966	1984	C
	AERIAL BASKET WITH BODY	92	02021	P9300010	000T07000000000	0064514200	1	EA	75921.68	ACTUAL	02021	2000	C
	AERIAL BASKET WITH BODY	93	02840	P9300010	000T07000000000	0002046200	1	EA	32774.48	ACTUAL	02840	1982	C
	AERIAL BASKET WITH BODY	92	02944	P9300010	000T07000000000	0002015700	1	EA	496.20	ACTUAL	02944	1982	C
	AERIAL BASKET WITH BODY	92	02944	P9300010	000T07000000000	0002015500	1	EA	22588.27	ACTUAL	02944	1981	C
	AERIAL BASKET WITH BODY	92	02941	P9300010	000T07000000000	0002045900	1	EA	34827.82	ACTUAL	02941	1982	C
	AERIAL BASKET WITH BODY	92	02919	P9300010	000T07000000000	0006044300	1	EA	34607.98	ACTUAL	02919	1986	C
	AERIAL BASKET WITH BODY	92	02912	P9300010	000T07000000000	0002044100	1	EA	28867.77	ACTUAL	02912	1981	C
	AERIAL BASKET WITH BODY	60	02710	P9300010	000T07000000000	0060470600	1	EA	43439.84	ACTUAL	02710	1987	C
	AERIAL BASKET WITH BODY	69	02935	P9300010	000T07000000000	0061488200	1	EA	49375.25	ACTUAL	02935	1990	C
	AERIAL BASKET WITH BODY	69	02903	P9300010	000T07000000000	0061178100	1	EA	51193.63	ACTUAL	02903	1989	C
	AERIAL BASKET WITH BODY	50	02937	P9300010	000T07000000000	0061488600	1	EA	47474.14	ACTUAL	02937	1990	C
	AERIAL BASKET WITH BODY	50	02959	P9300010	000T07000000000	0062172200	1	EA	49372.99	ACTUAL	02959	1991	C
	AERIAL BASKET WITH BODY	75	02961	P9300010	000T07000000000	0061659600	1	EA	48731.61	ACTUAL	02961	1991	C
	AERIAL BASKET WITH BODY	75	02925	P9300010	000T07000000000	0061183300	1	EA	45899.44	ACTUAL	02925	1989	C
	AERIAL BASKET WITH BODY	74	02812	P9300010	000T07000000000	0061033500	1	EA	43106.46	ACTUAL	02812	1987	C
	AERIAL BASKET WITH BODY	75	02906	P9300010	000T07000000000	0061177900	1	EA	52056.87	ACTUAL	02906	1989	C
	AERIAL BASKET WITH BODY	74	02728	P9300010	000T07000000000	0002050902	1	EA	31289.42	ACTUAL	02728	1984	C
	AERIAL BASKET WITH BODY	73	02202	P9300010	000T07000000000	0062257600	1	EA	48402.78	ACTUAL	02202	1992	C
	AERIAL BASKET WITH BODY	00	02726	P9300010	000T07000000000	0006629800	1	EA	31558.98	ACTUAL	02726	1982	C
	AERIAL BASKET WITH BODY	00	02711	P9300010	000T07000000000	0060470700	1	EA	55009.14	ACTUAL	02711	1987	C
	AERIAL BASKET WITH BODY	13	02318	P9300010	000T07000000000	0001952600	1	EA	1873.09	ACTUAL	02318	1983	C
	AERIAL BASKET WITH BODY	13	02318	P9300010	000T07000000000	0001952500	1	EA	33470.31	ACTUAL	02318	1982	C
					**********		23		896555.16				
05	BODY	84	02856	P9300010	000T20000000000	0064175201	1-	EA	12617.47-	ACTUAL	02856	1998	P
05	BODY	93	02864	P9300010	000T20000000000	0064175800	1	EA	9422.42	ACTUAL	02864	1998	C
05	BODY	93	02642	P9300010	000T20000000000	0062931800	1	EA	10401.11	ACTUAL	02642	1996	C
05	BODY	60	02816	P9300010	000T20000000000	0061165600	1	EA	3326.46	ACTUAL	02816	1987	C
05	BODY	60	02626	P9300010	000T20000000000	0060053500	1	EA	8921.66	ACTUAL	02626	1987	C
05	BODY	50	01032	P9300010	000T20000000000	0001954400	1	EA	15916.61	ACTUAL	01032	1983	C
05	BODY	74	02810	P9300010	000T20000000000	0060473101	1	EA	19573.98	ACTUAL	02810	2001	C
05	BODY	74	02627	P9300010	000T20000000000	0060053400	1	EA	7000.00	ACTUAL	02627	1987	C
05	BODY	73	02538	P9300010	000T20000000000	0062857700	1	EA	8863.43	ACTUAL	02538	1994	C
05	BODY	73	02539	P9300010	000T20000000000	0062857800	1	EA	7474.29	ACTUAL	02539	1994	C
05	BODY	00	02623	P9300010	000T20000000000	0060097600	1	EA	8172.77	ACTUAL	02623	1987	C
					**********		9		86455.26				
05	COMPRESSOR	74	02627	P9300010	000T25000000000	0062804500	1	EA	14948.61	ACTUAL	02627	1994	C
					**********		1		14948.61				

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YTD DETAIL OF PROPERTY RETIRED BY PAN

THRU THE MONTH OF DECEMBER 2005
J.E. 5007

ATE MYY	DESCRIPTION	PG	COMP ID	RWO NUMBER	RETIREMENT UNIT CODE	ASSET NO	QTY	UM	RETIREMENT PRICE	PRICE METHOD	LOCATION	YR INST	
305	CRANE	60	02816	P9300010	000T350000000000	0061166100	1	EA	28322.10	ACTUAL	02816	1987	
605	CRANE	73	02607	P9300010	000T350000000000	0060053600	1	EA	36334.20	ACTUAL	02607	1987	
505	CRANE	74	02608	P9300010	000T350000000000	0060053700	1	EA	34834.73	ACTUAL	02608	1987	
305	CRANE	03	01168	P9300010	000T350000000000	0063120700	1	EA	101671.00	ACTUAL	01168	1995	
305	CRANE	03	01168	P9300010	000T350000000000	0001987301	1	EA	63707.41	ACTUAL	01168	1974	
					**********		5		264869.44				
205	DERRICK	94	02207	P9300010	000T400000000000	0062338500	1	EA	67453.87	ACTUAL	02207	1992	
205	DERRICK	94	02208	P9300010	000T400000000000	0062338600	1	EA	75525.20	ACTUAL	02208	1992	
205	DERRICK	93	02610	P9300010	000T400000000000	0006043300	1	EA	63902.84	ACTUAL	02610	1986	
105	DERRICK	69	02958	P9300010	000T400000000000	0061660100	1	EA	71381.79	ACTUAL	02958	1991	
505	DERRICK	68	02323	P9300010	000T400000000000	0062653000	1	EA	75078.04	ACTUAL	02323	1994	
105	DERRICK	69	02807	P9300010	000T400000000000	0060473000	1	EA	72476.16	ACTUAL	02807	1987	
105	DERRICK	73	02539	P9300010	000T400000000000	0006043700	1	EA	49216.33	ACTUAL	02539	1986	
105	DERRICK	73	02539	P9300010	000T400000000000	0062857900	1	EA	11511.46	ACTUAL	02539	1994	
105	DERRICK	73	02538	P9300010	000T400000000000	0006040301	1	EA	12781.60	ACTUAL	02538	1994	
105	DERRICK	73	02538	P9300010	000T400000000000	0006040300	1	EA	51370.64	ACTUAL	02538	1986	
05	DERRICK	74	02810	P9300010	000T400000000000	0060473100	1	EA	71910.81	ACTUAL	02810	1987	
05	DERRICK	75	02931	P9300010	000T400000000000	0061489200	1	EA	78356.15	ACTUAL	02931	1990	
05	DERRICK	00	02808	P9300010	000T400000000000	0060530200	1	EA	72522.23	ACTUAL	02808	2000	
05	DERRICK	00	02706	P9300010	000T400000000000	0060472600	1	EA	70669.70	ACTUAL	02706	1987	
05	DERRICK	00	02325	P9300010	000T400000000000	0062637600	1	EA	87178.13	ACTUAL	02325	1994	
05	DERRICK	13	02322	P9300010	000T400000000000	0062653100	1	EA	78866.33	ACTUAL	02322	1994	
					**********		16		1010201.28				
05	GENERATOR	94	02208	P9300010	000T500000000000	0062338700	1	EA	3056.79	ACTUAL	02208	1992	
05	GENERATOR	93	02840	P9300010	000T500000000000	0064146600	1	EA	9665.80	ACTUAL	02840	1998	
05	GENERATOR	68	02323	P9300010	000T500000000000	0062653400	1	EA	846.55	ACTUAL	02323	1994	
05	GENERATOR	69	02958	P9300010	000T500000000000	0061660200	1	EA	1654.31	ACTUAL	02958	1991	
05	GENERATOR	73	02202	P9300010	000T500000000000	0062258100	1	EA	443.92	ACTUAL	02202	1992	
05	GENERATOR	73	02539	P9300010	000T500000000000	0062858000	1	EA	858.72	ACTUAL	02539	1994	
05	GENERATOR	75	02931	P9300010	000T500000000000	0061489300	1	EA	1760.59	ACTUAL	02931	1990	
05	GENERATOR	74	02627	P9300010	000T500000000000	0062804800	1	EA	3215.29	ACTUAL	02627	1994	
05	GENERATOR	00	02325	P9300010	000T500000000000	0062638000	1	EA	423.13	ACTUAL	02325	1994	
05	GENERATOR	00	02623	P9300010	000T500000000000	0060097800	1	EA	1572.92	ACTUAL	02623	1987	
05	GENERATOR	13	02322	P9300010	000T500000000000	0062653300	1	EA	1060.95	ACTUAL	02322	1994	
05	GENERATOR	13	02318	P9300010	000T500000000000	0062532100	1	EA	878.25	ACTUAL	02318	1993	
					**********		12		25437.22				
05	MISC EQUIPMENT	94	02207	P9300010	000T630000000000	0064348100	1	EA	2201.18	ACTUAL	02207	1999	
05	MISC EQUIPMENT	94	02604	P9300010	000T630000000000	0006042400	1	EA	337.78	ACTUAL	02604	1986	
05	MISC EQUIPMENT	94	02208	P9300010	000T630000000000	0064348200	1	EA	2201.18	ACTUAL	02208	1999	
05	MISC EQUIPMENT	92	02941	P9300010	000T630000000000	0061491601	1	EA	854.81	ACTUAL	02941	1991	
05	MISC EQUIPMENT	92	02944	P9300010	000T630000000000	0064356600	1	EA	2201.18	ACTUAL	02944	1999	

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THRU THE MONTH OF DECEMBER 2005
J.E. 5007

DESCRIPTION	PG	COMP ID	RWO NUMBER	RETIREMENT UNIT CODE	ASSET NO	QTY	UM	RETIREMENT PRICE	PRICE METHOD	LOCATION	YR INST	RC
MISC EQUIPMENT	93	02604	P9300010	000T630000000000	0064358100	1	EA	2201.58	ACTUAL	02604	1999	C
MISC EQUIPMENT	92	02912	P9300010	000T630000000000	0061167901	1	EA	854.81	ACTUAL	02912	1991	C
MISC EQUIPMENT	60	02710	P9300010	000T630000000000	0064352800	1	EA	2201.18	ACTUAL	02710	1999	C
MISC EQUIPMENT	60	02626	P9300010	000T630000000000	0064351600	1	EA	2201.18	ACTUAL	02626	1999	C
MISC EQUIPMENT	60	02626	P9300010	000T630000000000	0060054700	1	EA	3209.75	ACTUAL	02626	1987	C
MISC EQUIPMENT	60	02626	P9300010	000T630000000000	0060054500	1	EA	977.01	ACTUAL	02626	1987	C
MISC EQUIPMENT	69	02958	P9300010	000T630000000000	0064357000	1	EA	2201.18	ACTUAL	02958	1999	C
MISC EQUIPMENT	69	02903	P9300010	000T630000000000	0064355200	1	EA	2201.18	ACTUAL	02903	1999	C
MISC EQUIPMENT	69	02807	P9300010	000T630000000000	0064354000	1	EA	2201.18	ACTUAL	02807	1999	C
MISC EQUIPMENT	69	02935	P9300010	000T630000000000	0064356100	1	EA	2201.18	ACTUAL	02935	1999	C
MISC EQUIPMENT	68	02323	P9300010	000T630000000000	0064348800	1	EA	2201.18	ACTUAL	02323	1999	C
MISC EQUIPMENT	68	02606	P9300010	000T630000000000	0064351000	1	EA	2201.18	ACTUAL	02606	1999	C
MISC EQUIPMENT	68	02602	P9300010	000T630000000000	0064358000	1	EA	2201.18	ACTUAL	02602	1999	C
MISC EQUIPMENT	50	02959	P9300010	000T630000000000	0064357100	1	EA	2201.18	ACTUAL	02959	1999	C
MISC EQUIPMENT	50	02937	P9300010	000T630000000000	0064356300	1	EA	2201.18	ACTUAL	02937	1999	C
MISC EQUIPMENT	75	02961	P9300010	000T630000000000	0064357300	1	EA	2201.18	ACTUAL	02961	1999	C
MISC EQUIPMENT	75	02931	P9300010	000T630000000000	0064355700	1	EA	2201.18	ACTUAL	02931	1999	C
MISC EQUIPMENT	75	02925	P9300010	000T630000000000	0064355600	1	EA	2201.18	ACTUAL	02925	1999	C
MISC EQUIPMENT	74	02627	P9300010	000T630000000000	0064351700	1	EA	2201.18	ACTUAL	02627	1999	C
MISC EQUIPMENT	74	02810	P9300010	000T630000000000	0064354300	1	EA	2201.18	ACTUAL	02810	1999	C
MISC EQUIPMENT	75	02812	P9300010	000T630000000000	0064354400	1	EA	2201.18	ACTUAL	02812	1999	C
MISC EQUIPMENT	73	02538	P9300010	000T630000000000	0064350300	1	EA	2201.18	ACTUAL	02538	1999	C
MISC EQUIPMENT	74	02608	P9300010	000T630000000000	0064351200	1	EA	2201.18	ACTUAL	02608	1999	C
MISC EQUIPMENT	73	02607	P9300010	000T630000000000	0064351100	1	EA	2201.18	ACTUAL	02607	1999	C
MISC EQUIPMENT	73	02539	P9300010	000T630000000000	0064350400	1	EA	2201.18	ACTUAL	02539	1999	C
MISC EQUIPMENT	73	02202	P9300010	000T630000000000	0064347600	1	EA	2201.18	ACTUAL	02202	1999	C
MISC EQUIPMENT	00	02808	P9300010	000T630000000000	0064354100	1	EA	2201.18	ACTUAL	02808	1999	C
MISC EQUIPMENT	00	02711	P9300010	000T630000000000	0064352900	1	EA	2201.18	ACTUAL	02711	1999	C
MISC EQUIPMENT	00	02325	P9300010	000T630000000000	0064349000	1	EA	2201.18	ACTUAL	02325	1999	C
MISC EQUIPMENT	00	02623	P9300010	000T630000000000	0064351400	1	EA	2201.18	ACTUAL	02623	1999	C
MISC EQUIPMENT	13	02322	P9300010	000T630000000000	0064348700	1	EA	2201.18	ACTUAL	02322	1999	C
				**********		36		74471.14				
TRUCK CAB & CHASSIS/PARTS	92	02021	P9300010	000T800000000000	0064515300	1	EA	85522.21	ACTUAL	02021	2000	C
TRUCK CAB & CHASSIS/PARTS	84	02856	P9300010	000T800000000000	0064176001	1-	EA	33277.33-	ACTUAL	02856	1998	C
TRUCK CAB & CHASSIS/PARTS	92	02021	P9300010	000T800000000000	0064514800	1-	EA	6.00-	ACTUAL	02021	2000	C
TRUCK CAB & CHASSIS/PARTS	92	02966	P9300010	000T800000000000	0061551200	1	EA	32820.71	ACTUAL	02966	1991	C
TRUCK CAB & CHASSIS/PARTS	94	02431	P9300010	000T800000000000	0062653900	1	EA	29822.01	ACTUAL	02431	1994	C
TRUCK CAB & CHASSIS/PARTS	94	02208	P9300010	000T800000000000	0062338900	1	EA	54981.57	ACTUAL	02208	1992	C
TRUCK CAB & CHASSIS/PARTS	94	02603	P9300010	000T800000000000	0006042000	1	EA	34898.88	ACTUAL	02603	1986	C
TRUCK CAB & CHASSIS/PARTS	94	02207	P9300010	000T800000000000	0062338800	1	EA	54511.34	ACTUAL	02207	1992	C
TRUCK CAB & CHASSIS/PARTS	92	02864	P9300010	000T800000000000	0064176100	1	EA	38970.43	ACTUAL	02864	1998	C
TRUCK CAB & CHASSIS/PARTS	92	02912	P9300010	000T800000000000	0061167900	1	EA	27560.62	ACTUAL	02912	1989	C
TRUCK CAB & CHASSIS/PARTS	92	02919	P9300010	000T800000000000	0061167600	1	EA	23099.85	ACTUAL	02919	1989	C
TRUCK CAB & CHASSIS/PARTS	92	02944	P9300010	000T800000000000	0061500700	1	EA	27431.30	ACTUAL	02944	1990	C
TRUCK CAB & CHASSIS/PARTS	93	02604	P9300010	000T800000000000	0006042200	1	EA	34898.88	ACTUAL	02604	1986	C

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TE YY	DESCRIPTION	PG	COMP ID	RWO NUMBER	RETIREMENT UNIT CODE	ASSET NO	QTY	UM	RETIREMENT PRICE	PRICE METHOD	LOCATION	YR INST	R
05	TRUCK CAB & CHASSIS/PARTS	92	02941	P9300010	000T80000000000	0061491600	1	EA	26890.06	ACTUAL	02941	1990	
05	TRUCK CAB & CHASSIS/PARTS	93	02840	P9300010	000T80000000000	0064147000	1	EA	46114.70	ACTUAL	02840	1998	
05	TRUCK CAB & CHASSIS/PARTS	93	02642	P9300010	000T80000000000	0062932000	1	EA	32535.01	ACTUAL	02642	1996	
05	TRUCK CAB & CHASSIS/PARTS	93	02610	P9300010	000T80000000000	0006043200	1	EA	34895.24	ACTUAL	02610	1986	
05	TRUCK CAB & CHASSIS/PARTS	60	02816	P9300010	000T80000000000	0061166500	1	EA	38764.52	ACTUAL	02816	1987	
05	TRUCK CAB & CHASSIS/PARTS	60	02626	P9300010	000T80000000000	0006045100	1	EA	35300.92	ACTUAL	02626	1986	
05	TRUCK CAB & CHASSIS/PARTS	60	02710	P9300010	000T80000000000	0060474400	1	EA	40839.34	ACTUAL	02710	1987	
05	TRUCK CAB & CHASSIS/PARTS	60	02601	P9300010	000T80000000000	0006041600	1	EA	34898.88	ACTUAL	02601	1986	
05	TRUCK CAB & CHASSIS/PARTS	69	02958	P9300010	000T80000000000	0061661700	1	EA	47505.39	ACTUAL	02958	1991	
05	TRUCK CAB & CHASSIS/PARTS	69	02935	P9300010	000T80000000000	0061491300	1	EA	42919.35	ACTUAL	02935	1990	
05	TRUCK CAB & CHASSIS/PARTS	69	02903	P9300010	000T80000000000	0061178900	1	EA	40677.53	ACTUAL	02903	1989	
05	TRUCK CAB & CHASSIS/PARTS	69	02807	P9300010	000T80000000000	0060476600	1	EA	40386.90	ACTUAL	02807	1987	
05	TRUCK CAB & CHASSIS/PARTS	68	02509	P9300010	000T80000000000	0004577500	1	EA	31052.22	ACTUAL	02509	1985	
05	TRUCK CAB & CHASSIS/PARTS	68	02323	P9300010	000T80000000000	0062653500	1	EA	58409.18	ACTUAL	02323	1993	
05	TRUCK CAB & CHASSIS/PARTS	68	02602	P9300010	000T80000000000	0006041800	1	EA	34898.88	ACTUAL	02602	1986	
05	TRUCK CAB & CHASSIS/PARTS	68	02509	P9300010	000T80000000000	0004577501	1	EA	2148.49	ACTUAL	02509	2000	
05	TRUCK CAB & CHASSIS/PARTS	68	02606	P9300010	000T80000000000	0006042700	1	EA	34898.88	ACTUAL	02606	1986	
05	TRUCK CAB & CHASSIS/PARTS	50	02959	P9300010	000T80000000000	0062174600	1	EA	45728.42	ACTUAL	02959	1991	
05	TRUCK CAB & CHASSIS/PARTS	50	01032	P9300010	000T80000000000	0001954300	1	EA	32565.19	ACTUAL	01032	1983	
05	TRUCK CAB & CHASSIS/PARTS	50	02937	P9300010	000T80000000000	0061490800	1	EA	44097.97	ACTUAL	02937	1990	
05	TRUCK CAB & CHASSIS/PARTS	75	02961	P9300010	000T80000000000	0061661900	1	EA	45027.05	ACTUAL	02961	1991	
05	TRUCK CAB & CHASSIS/PARTS	75	02925	P9300010	000T80000000000	0061183600	1	EA	41743.33	ACTUAL	02925	1989	
05	TRUCK CAB & CHASSIS/PARTS	75	02931	P9300010	000T80000000000	0061490500	1	EA	46709.54	ACTUAL	02931	1990	
05	TRUCK CAB & CHASSIS/PARTS	75	02906	P9300010	000T80000000000	0061178800	1	EA	41540.76	ACTUAL	02906	1989	
05	TRUCK CAB & CHASSIS/PARTS	75	02812	P9300010	000T80000000000	0061033800	1	EA	37276.48	ACTUAL	02812	1987	
05	TRUCK CAB & CHASSIS/PARTS	74	02810	P9300010	000T80000000000	0060476800	1	EA	37603.09	ACTUAL	02810	1987	
05	TRUCK CAB & CHASSIS/PARTS	74	02627	P9300010	000T80000000000	0006045200	1	EA	35300.92	ACTUAL	02627	1986	
05	TRUCK CAB & CHASSIS/PARTS	74	02728	P9300010	000T80000000000	0063446000	1	EA	45489.41	ACTUAL	02728	1997	
05	TRUCK CAB & CHASSIS/PARTS	38	02760	P9300010	000T80000000000	0064026200	1	EA	62267.21	ACTUAL	02760	1998	
05	TRUCK CAB & CHASSIS/PARTS	73	02202	P9300010	000T80000000000	0062259900	1	EA	50028.67	ACTUAL	02202	1992	
05	TRUCK CAB & CHASSIS/PARTS	73	02539	P9300010	000T80000000000	0062859400	1	EA	57470.66	ACTUAL	02539	1994	
05	TRUCK CAB & CHASSIS/PARTS	74	02608	P9300010	000T80000000000	0006043000	1	EA	34895.24	ACTUAL	02608	1986	
05	TRUCK CAB & CHASSIS/PARTS	74	02607	P9300010	000T80000000000	0006042900	1	EA	34895.24	ACTUAL	02607	1986	
05	TRUCK CAB & CHASSIS/PARTS	73	02538	P9300010	000T80000000000	0062859300	1	EA	61356.12	ACTUAL	02538	1994	
05	TRUCK CAB & CHASSIS/PARTS	00	02808	P9300010	000T80000000000	0060531500	1	EA	40432.96	ACTUAL	02808	2000	
05	TRUCK CAB & CHASSIS/PARTS	00	02706	P9300010	000T80000000000	0060474501	1	EA	2148.49	ACTUAL	02706	2000	
05	TRUCK CAB & CHASSIS/PARTS	00	02706	P9300010	000T80000000000	0060474500	1	EA	38885.50	ACTUAL	02706	1987	
05	TRUCK CAB & CHASSIS/PARTS	00	02726	P9300010	000T80000000000	0063463200	1	EA	42834.11	ACTUAL	02726	1997	
05	TRUCK CAB & CHASSIS/PARTS	00	02711	P9300010	000T80000000000	0060474900	1	EA	39794.28	ACTUAL	02711	1987	
05	TRUCK CAB & CHASSIS/PARTS	00	02623	P9300010	000T80000000000	0006044900	1	EA	35300.92	ACTUAL	02623	1986	
05	TRUCK CAB & CHASSIS/PARTS	00	02325	P9300010	000T80000000000	0062638300	1	EA	52356.69	ACTUAL	02325	1993	
05	TRUCK CAB & CHASSIS/PARTS	13	02322	P9300010	000T80000000000	0062653700	1	EA	54184.72	ACTUAL	02322	1993	
05	TRUCK CAB & CHASSIS/PARTS	13	02318	P9300010	000T80000000000	0062532900	1	EA	38295.60	ACYTUAL	02318	1993	
					**********		52		2132598.53				
05	WINCH	74	02627	P9300010	000T90000000000	0062805400	1	EA	6752.23	ACTUAL	02627	1994	

ATE YY	DESCRIPTION	PG	COMP ID	RWO NUMBER	RETIREMENT UNIT CODE	ASSET NO	QTY	UM	RETIREMENT PRICE	PRICE METHOD	LOCATION	YR INST	RC
05	WINCH	00	02623	P9300010	000T90000000000	0060098000	1	EA	1459.49	ACTUAL	02623	1987	C
					**********		2		8211.72				
TAL FOR PAN 39200030							165		4,845,702.37				

VINTAGE OF RETIRED COSTS

YEAR	DEBITS	CREDITS
74	63,707.41	0.00
81	51,456.04	0.00
82	133,127.79	0.00
83	50,354.89	0.00
84	65,506.43	0.00
85	65,668.87	0.00
86	867,027.02	0.00
87	764,293.31	0.00
89	323,772.03	0.00
90	365,014.35	0.00
91	343,931.89	0.00
92	354,404.14	0.00
93	204,124.44	25,831.14-
94	467,976.50	0.00
95	132,861.98	0.00
96	42,936.12	0.00
97	88,323.52	0.00
98	166,440.56	45,894.80-
99	68,236.98	0.00
00	278,696.06	6.00-
01	19,573.98	0.00

111

PROPERTY RETIRED FROM PAN 39200040 TRANSPORTATION MEDIUM VEHICLE

5	BODY	90	03105	P9200310	000T20000000000	0061662400	1	EA	5493.72	ACTUAL	03105	1990	C
					**********		1		5493.72				
5	GENERATOR	90	03105	P9200310	000T50000000000	0061662500	1	EA	847.38	ACTUAL	03105	1990	C
					**********		1		847.38				
	MISC EQUIPMENT	90	03105	P9200310	000T63000000000	0062976500	1	EA	1763.89	ACTUAL	03105	1996	C
	MISC EQUIPMENT	59	03602	P9200310	000T63000000000	0062932600	1	EA	2433.94	ACTUAL	03602	1996	C
					**********		2		4197.83				

R. Account 392.04. Heavy Trucks-Energy Delivery

1. Please explain the 2003 and 2004 plant adjustment/transfer in the amount of $40,103.

A. In 2003, vehicle 2299 was transferred from Energy Delivery (392.03) to Energy Supply (392.13)

In 2004, the same vehicle was transferred back to Energy Delivery.

2. Please explain why the 2004 retirement in the amount of $1,315,510 had no removal cost.

A. In 2004, the reason the retirement of $1,315,510 had no cost of removal associated with it was due to the vehicles being retired yet not taken to auction. The vehicles remain in their location, or if sold, the buyer took possession of the vehicles at the specific location.

3. For the reserves, please explain the 2003 negative $3,122 adjustment/transfer.

A. The $3,122 negative adjustment was the reserve that corresponds with the transfer of a vehicle from Energy Delivery (392.03) to Energy Supply (392.13).

S. Account 392.11. Automobiles-Energy Supply

1. Please explain why there are no accruals to this account for 2005 and 2006.

A. There were no accruals for Account 392.11 because Energy Supply had retired all vehicles under this category.

2. Please explain the nature of the 2004 negative adjustment/transfer in the amount of $4,735 from the reserves.

A. In June and November, negative adjustments to this Account were associated reserve amounts for the transfer of vehicles from Energy Supply (392.11) to Energy Delivery (392.01)

In October, the negative reserve adjustments were corrections to September's depreciation record on Account 392.11. All vehicles were retired and the cost balance to this Account was zero. Therefore, there should not have been any depreciation recorded for the period.

In November, negative reserve adjustments were to clear up the negative balance within Account 392.11. The cost balance of this Account was zero. Therefore, depreciation should be zero as well.

T. Account 392.13. Automobiles-Heavy Trucks Supply

1. Please explain the nature of the 2003 plant adjustment/transfer in the amount of $40,103. Include in your response why this transfer was necessary.

A. Vehicle 2299 was transferred from Energy Delivery (392.03), to Account Energy Supply (392.13). This transfer was made so the vehicle was located in the correct Account and the proper deprecation rate was applied.

2. Please explain the nature of the 2004 negative plant adjustment/transfer in the amount of$40,103.

A. The negative adjustment of $40,103 was recorded to reflect that vehicle 2299 was transferred back from Energy Supply (392.13) to Energy Delivery (392.03).

3. Please explain why there are no accruals to the reserve for 2005 and 2006.

A. The depreciation accrual was $29,961 for both 2005 and 2006.

4. Please explain the 2004 negative transfer in the amount of $11,673.

A. The negative transfer of $11,673 to the reserve is the associated depreciation for the vehicle that was transferred from Energy Supply (392.13) to Energy Delivery (392.03).

U. Account 397 and 397.25. Communication Equipment and Communication Equipment Fiber

1. Please explain the nature of the 2004 negative plant and reserve adjustment/transfer in the amount of$16,605 and $12,330, respectively.

A. The negative plant adjustment was due to the transfer of an asset from Account 397 to Account 352 (Transmission Structures).

The negative reserve adjustment is the depreciation amount that was transferred to Account 352 with the plant asset.

2. What type of communication equipment is included in this account and its relationship to Account 397.25, Communication Equipment-Fiber. Provide any supporting documentation.

A. The type of equipment in Account 397.00 (Communications Equipment) is non-fiber related communications equipment. The equipment in Account 397.25 (Communications Equipment Fiber) is only fiber related communications equipment.

See attached.

ATTACHMENT REQUEST U2

YEAR	PAN_FERC	PAN_PNT	PAC_CODE1	PAC_CODE2	PAC_CODE3	ASST_DESC_GENERAL
2007	397	00	AMT	T01	000	AMORTIZE TELEPHONE/VOICE
2007	397	00	AMT	T02	000	AMORTIZE DATA EQUIP & SYSTEMS
2007	397	00	AMT	T05	000	AMORTIZE CARRIER EQUIP & SYSTEMS
2007	397	00	AMT	T06	000	AMORTIZE RADIO EQUIP & SYSTEMS
2007	397	00	AMT	T07	000	AMORTIZE COMMON EQUIP
2007	397	00	AMT	T08	000	AMT CABLE (OUTSIDE)
2007	397	00	000	B26	000	REMOTE TERMINAL UNIT
2007	397	00	000	B82	000	STATIC WIRE-TRANSMISSION
2007	397	00	000	I51	000	RELAY AND CONTROL EQUIP.
2007	397	00	000	N60	000	TOWER

YEAR	PAN_FERC	PAN_PNT	PAC_CODE1	PAC_CODE2	PAC_CODE3	ASST_DESC_GENERAL
2007	397	25	T04	N56	820	FIBER OPTIC CABLE
2007	397	25	T04	N92	401	FIBER OPTIC-TERMINATION EQUIP
2007	397	25	T04	N93	410	FIBER OPTIC-CARRIER EQUIP

V. Account 398. Miscellaneous Equipment

1. Please explain the nature of the 2003 negative retirement in the amount of $5,495.

A. This retirement is negative because the asset being retired, the monthly addition that is seven years old is a negative addition. Sometimes monthly additions are a net negative addition.

See attached.

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Change in Annual Accruals

DR#2, III - Reserve Allocations

Account Number	Account Title	Total Plant 12/06 ($)	Reserve 12/06 ($)	Current Rates - Effective 2003 - 2006 Depreciation Rate (%)	Current Rates - Effective 2003 - 2006 Depreciation Expense ($)	Company Proposed - Effective 1/1/2007 Whole Life Depreciation Rate (%)	Whole Life Depreciation Expense ($)	Whole Life Change in Depreciation Expense ($)	Remaining Life Depreciation Rate (%)	Remaining Life Depreciation Expense ($)	Remaining Life Change in Depreciation Expense ($)
	General Plant										
390.00	Structures and Improvements	75,255,131	28,969,410	3.5	2,633,930	3.2	2,408,164	(225,766)	3.5	2,633,930	-
397.25	Communication Equipment-Fiber	18,996,911	7,873,780	5.8	1,101,821	6.9	1,310,787	208,966	6.9	1,310,787	208,966
	Transportation Equipment										
	Energy Delivery										
392.02	Light Trucks	4,973,900	2,288,285	8.8	437,703	8.5	422,782	(14,921)	9.7	482,468	44,765
392.03	Heavy Trucks	15,226,383	6,500,336	6.8	1,035,394	5.9	898,357	(137,037)	6.4	974,489	(60,905)
392.04	Medium Trucks	739,818	335,758	0.2	1,480	7.7	56,966	55,486	7.8	57,706	56,226
	Energy Supply										
392.12	Light Trucks	1,071,771	417,719	9.4	100,746	8.5	91,101	(9,645)	8.5	91,101	(9,645)
392.13	Heavy Trucks	624,184	351,765	4.8	29,961	5.9	36,827	6,866	5.9	36,827	6,866
392.14	Medium Trucks	374,435	152,049	7.1	26,585	5.7	21,343	(5,242)	5.7	21,343	(5,242)
	General Plant Amortized										
391.01	Office Furniture and Equipment	5,527,906	3,604,607	14.3	789,701	14.3	789,701	-	14.3	789,701	-
391.02	Computer Equipment - Work Stations	40,277,512	30,099,435	25.0	10,069,378	25.0	10,069,378	-	25.0	10,069,378	-
391.04	Computer Equipment-Mainframe	291,532	194,999	20.0	58,306	20.0	58,306	-	20.0	58,306	-
393.00	Stores Equipment	14,613	14,703	14.3	2,088	14.3	2,088	-	14.3	2,088	-
394.00	Tools, Shop and Garage Equipment	5,898,905	2,709,945	14.3	842,701	14.3	842,701	-	14.3	842,701	-
395.00	Laboratory Equipment	87,763	83,414	14.3	12,538	14.3	12,538	-	14.3	12,538	-
396.00	Power Operated Equipment	142,422	124,486	14.3	20,346	14.3	20,346	-	14.3	20,346	-
397.00	Communication Equipment	20,295,742	11,369,210	14.3	2,899,392	14.3	2,899,392	-	14.3	2,899,392	-
398.00	Miscellaneous Equipment	231,161	91,477	14.3	33,023	14.3	33,023	-	14.3	33,023	-
	Total General Plant	190,030,089	95,181,378	10.6	20,095,093	10.5	19,973,800	(121,293)	10.7	20,336,124	241,031
	Total Transmission, Distribution & General	2,149,445,446	830,325,618	4.1	89,076,902	4.2	90,159,101	1,082,199	4.2	90,634,159	1,557,257

TAMPA ELECTRIC COMPANY
DOCKET NO. 070284-EI
STAFF'S 2ND DATA REQUEST
REQUEST NO. III
PAGE 3 OF 10
FILED: NOVEMBER 13, 2007

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Change in Annual Accruals

DR#2, III - Reserve Allocations

Account Number	Account Title	Total Plant 12/06 ($)	Reserve 12/06 ($)	Current Rates - Effective 2003 - 2006 Depreciation Rate (%)	Current Rates - Effective 2003 - 2006 Depreciation Expense ($)	Company Proposed - Effective 1/1/2007 Whole Life Depreciation Rate (%)	Whole Life Depreciation Expense ($)	Whole Life Change in Depreciation Expense ($)	Remaining Life Depreciation Rate (%)	Remaining Life Depreciation Expense ($)	Remaining Life Change in Depreciation Expense ($)
	Transmission Plant										
350.01	Land Rights	7,622,648	2,868,103	2.6	198,186	2.1	160,073	(38,113)	2.3	175,319	(22,867)
352.00	Structures and Improvements	2,993,355	657,078	2.2	65,854	2.1	62,860	(2,994)	2.3	68,847	2,993
353.00	Station Equipment	188,060,772	46,034,049	2.5	4,701,519	2.5	4,701,519	-	2.5	4,701,519	-
354.00	Towers and Fixtures	4,274,628	3,610,994	2.6	111,140	2.4	102,591	(8,549)	2.4	102,591	(8,549)
355.00	Poles and Fixtures	109,376,821	41,570,359	3.8	4,156,319	4.1	4,484,450	328,131	4.3	4,703,203	546,884
356.00	Overhead Conductors and Devices	92,891,974	39,216,894	3.9	3,622,787	3.7	3,437,003	(185,784)	3.7	3,437,003	(185,784)
356.01	Clearing Rights-of-Way	2,133,240	1,168,862	2.0	42,665	2.1	44,798	2,133	2.1	44,798	2,133
357.00	Underground Conduit	3,540,428	1,308,985	1.7	60,187	2.0	70,809	10,622	2.0	70,809	10,622
358.00	Underground Conductors and Devices	7,044,036	2,252,098	2.6	183,145	2.5	176,101	(7,044)	2.5	176,101	(7,044)
359.00	Roads and Trails	4,562,374	1,077,451	2.1	95,810	2.0	91,247	(4,563)	2.2	100,372	4,562
	Total Transmission Plant	422,500,174	139,762,873	3.1	13,237,612	3.2	13,331,451	93,839	3.2	13,580,562	342,950
	Distribution Plant										
361.00	Structures and Improvements	1,461,570	488,795	2.6	38,001	2.3	33,616	(4,385)	2.3	33,616	(4,385)
362.00	Station Equipment	147,953,751	45,329,139	2.9	4,290,659	2.7	3,994,751	(295,908)	2.7	3,994,751	(295,908)
364.00	Poles, Towers and Fixtures	181,544,236	88,989,416	4.0	7,261,769	4.5	8,169,491	907,722	4.5	8,169,491	907,722
365.00	Overhead Conductors and Devices	197,406,929	96,868,875	3.4	6,711,836	3.5	6,909,243	197,407	3.5	6,909,243	197,407
368.00	Underground Conduit	139,519,816	32,783,321	2.0	2,790,396	2.0	2,790,396	-	2.0	2,790,396	-
367.00	Underground Conductors and Devices	171,371,448	53,395,106	3.2	5,483,886	3.0	5,141,143	(342,743)	3.0	5,141,143	(342,743)
368.00	Line Transformers	344,812,647	143,292,264	4.1	14,137,319	4.1	14,137,319	-	4.1	14,137,319	-
369.01	Overhead Services	65,885,603	21,218,400	3.2	2,108,339	3.6	2,371,882	263,543	3.6	2,371,882	263,543
369.02	Underground Services	92,223,402	32,737,864	3.2	2,951,149	3.3	3,043,372	92,223	3.3	3,043,372	92,223
370.00	Meters	58,358,873	21,922,023	4.7	2,742,667	5.2	3,034,661	291,794	5.2	3,034,661	291,794
373.00	Street Lighting and Signal Systems	136,376,908	58,355,164	5.3	7,227,976	5.3	7,227,976	-	5.2	7,091,599	(136,377)
	Total Distribution Plant	1,536,915,183	595,381,387	3.6	55,744,197	3.7	56,853,850	1,109,653	3.7	56,717,473	973,276

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Comparison of Rates and Components

DR#2, III - Reserve Allocations

Account Number	Account Title	Current Rates - Effective 2003 - 2006						Company Proposed - Effective 1/1/2007								
								Whole Life				Remaining Life				
		Average Service Life	Average Remaining Life	Future Net Salvage	Approved Curve Type	Reserve Ratio	Depreciation Rate	Curve Type	Average Service Life	Future Net Salvage	Whole Life Rate	Average Age	Average Remaining Life	Reserve Ratio 12/06	Future Net Salvage	Depreciation Rate
		(yrs)	(yrs)	(%)		(%)	(%)		(yrs)	(%)	(%)	(yrs)	(yrs)	(%)	(%)	(%)
	Transmission Plant															
350.01	Land Rights	48	27.0	0	R3	30.77	2.6	R3	48	0	2.1	26.0	27.7	37.63	0	2.3
352.00	Structures and Improvements	50	37.0	(3)	R5	21.58	2.2	R5	50	(3)	2.1	14.5	35.9	21.95	(3)	2.3
353.00	Station Equipment	42	32.0	(5)	R2	25.42	2.5	R1.5	42	(5)	2.5	13.3	31.9	24.48	(5)	2.5
354.00	Towers and Fixtures	48	15.5	(15)	R5	75.38	2.6	R5	48	(15)	2.4	36.7	12.5	84.48	(15)	2.4
355.00	Poles and Fixtures	34	23.0	(30)	R2	42.15	3.8	R2	34	(40)	4.1	13.1	23.5	38.01	(40)	4.3
356.00	Overhead Conductors and Devices	35	22.0	(20)	S2	35.12	3.9	S2	35	(30)	3.7	12.9	23.5	42.22	(30)	3.7
356.01	Clearing Rights-of-Way	48	24.0	0	L4	51.32	2.0	L4	48	0	2.1	28.3	21.7	54.79	0	2.1
357.00	Underground Conduit	50	35.0	0	R5	40.82	1.7	R5	50	0	2.0	19.4	31.5	36.92	0	2.0
358.00	Underground Conductors and Devices	40	28.0	0	R5	25.98	2.6	R5	40	0	2.5	13.1	27.2	31.97	0	2.5
359.00	Roads and Trails	50	37.0	0	R5	23.56	2.1	R5	50	0	2.0	15.1	35.1	23.62	0	2.2
	Distribution Plant															
361.00	Structures and Improvements	44	28.0	(3)	R4	31.42	2.6	R4	44	(3)	2.3	15.4	29.7	33.44	(3)	2.3
362.00	Station Equipment	41	26.0	(10)	R2	35.88	2.9	R1.5	41	(10)	2.7	15.3	29.6	30.64	(10)	2.7
364.00	Poles, Towers and Fixtures	33	23.0	(35)	R1	43.52	4.0	R1	33	(50)	4.5	16.5	22.2	49.02	(50)	4.5
365.00	Overhead Conductors and Devices	34	20.0	(20)	S1	51.84	3.4	S1	34	(20)	3.5	18.4	20.2	49.07	(20)	3.5
366.00	Underground Conduit	50	38.5	0	R3	23.95	2.0	R3	50	0	2.0	12.6	38.4	23.50	0	2.0
367.00	Underground Conductors and Devices	33	23.0	0	R2.5	26.14	3.2	R2.5	33	0	3.0	12.2	22.7	31.16	0	3.0
368.00	Line Transformers	17	7.2	30	S6	40.36	4.1	S6	17	30	4.1	10.9	6.9	41.56	30	4.1
369.01	Overhead Services	33	25.0	(20)	SC	40.83	3.2	SC	33	(20)	3.6	17.7	24.1	32.21	(20)	3.6
369.02	Underground Services	35	25.0	(15)	R4	34.11	3.2	R4	35	(15)	3.3	11.2	24.2	35.50	(15)	3.3
370.00	Meters	25	14.2	0	R3	33.12	4.7	R2	25	(30)	5.2	9.0	17.8	37.56	(30)	5.2
373.00	Street Lighting and Signal Systems	19	11.4	0	R2.5	40.09	5.3	R2.5	19	0	5.3	10.2	10.9	42.79	0	5.2

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Comparison of Rates and Components

DR#2, III - Reserve Allocations

Account Number	Account Title	Current Rates - Effective 2003 - 2006						Company Proposed - Effective 1/1/2007								
								Whole Life				Remaining Life				
		Average Service Life	Average Remaining Life	Future Net Salvage	Approved Curve Type	Reserve Ratio	Depreciation Rate	Curve Type	Average Service Life	Future Net Salvage	Whole Life Rate	Average Age	Average Remaining Life	Reserve Ratio 12/06	Future Net Salvage	Depreciation Rate
		(yrs)	(yrs)	(%)		(%)	(%)		(yrs)	(%)	(%)	(yrs)	(yrs)	(%)	(%)	(%)
	General Plant															
390.00	Structures and Improvements	38	26.0	(20)	R5	29.86	3.5	R5	38	(20)	3.2	14.9	23.5	38.49	(20)	3.5
397.25	Communication Equipment-Fiber	16	10.6	(10)	R2	53.33	5.8	R2	16	(10)	6.9	7.8	10.0	41.45	(10)	6.9
	Transportation Equipment															
	Energy Delivery															
392.02	Light Trucks	10	5.4	15	L2	37.22	8.8	L2	10	15	8.5	9.8	4.0	46.01	15	9.7
392.03	Heavy Trucks	15	7.2	12	L2	38.89	6.8	L2	15	12	5.9	11.9	7.1	42.69	12	6.4
392.04	Medium Trucks	11	9.7	10	L2	88.10	0.2	L2	11	15	7.7	8.5	5.1	45.38	15	7.8
	Energy Supply															
392.12	Light Trucks	10	4.7	15	L2	40.93	9.4	L2	10	15	8.5	7.1	5.4	38.97	15	8.5
392.13	Heavy Trucks	15	7.8	12	L2	50.66	4.8	L2	15	12	5.9	18.3	5.4	56.36	12	5.9
392.14	Medium Trucks	15	8.5	15	L2	24.52	7.1	L2	15	15	5.7	9.6	7.8	40.61	15	5.7
	General Plant Amortized															
391.01	Office Furniture and Equipment		7 year Amortizable						7 year Amortizable					7 year Amortizable		
391.02	Computer Equipment - Work Stations		4 year Amortizable						4 year Amortizable					4 year Amortizable		
391.04	Computer Equipment-Mainframe		5 year Amortizable						5 year Amortizable					5 year Amortizable		
393.00	Stores Equipment		7 year Amortizable						7 year Amortizable					7 year Amortizable		
394.00	Tools, Shop and Garage Equipment		7 year Amortizable						7 year Amortizable					7 year Amortizable		
395.00	Laboratory Equipment		7 year Amortizable						7 year Amortizable					7 year Amortizable		
396.00	Power Operated Equipment		7 year Amortizable						7 year Amortizable					7 year Amortizable		
397.00	Communication Equipment		7 year Amortizable						7 year Amortizable					7 year Amortizable		
398.00	Miscellaneous Equipment		7 year Amortizable						7 year Amortizable					7 year Amortizable		

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

DR#2, III - Reserve Allocations

Account Number	Account Title	Total Plant 12/06 ($)	Accumulated Reserve 12/06 ($)	Reserve Ratio 12/06 (%)	Theoretical Reserve 12/06 ($)	Theoretical Reserve Ratio ($)	Actual Minus Theoretical ($)	Actual over Theoretical (%)
	Transmission Plant							
350.01	Land Rights	7,622,546	2,868,103	37.63	3,217,770	42.21	(349,667)	89
352.00	Structures and Improvements	2,993,355	657,078	21.95	871,645	29.12	(214,567)	75
353.00	Station Equipment	188,060,772	46,034,049	24.48	47,330,989	25.17	(1,296,940)	97
354.00	Towers and Fixtures	4,274,628	3,610,994	84.48	3,634,603	85.03	(23,609)	99
355.00	Poles and Fixtures	109,376,821	41,570,359	38.01	47,082,503	43.05	(5,512,144)	88
356.00	Overhead Conductors and Devices	92,891,974	39,216,894	42.22	39,846,499	42.90	(629,605)	98
356.01	Clearing Rights-of-Way	2,133,240	1,168,862	54.79	1,168,862	54.79	-	100
357.00	Underground Conduit	3,540,428	1,306,985	36.92	1,306,985	36.92	-	100
358.00	Underground Conductors and Devices	7,044,036	2,252,098	31.97	2,252,098	31.97	-	100
359.00	Roads and Trails	4,562,374	1,077,451	23.62	1,357,673	29.76	(280,222)	79
	Total Transmission Plant	422,500,174	139,762,873	33.08	148,069,627	35.05	(8,306,754)	94
	Distribution Plant							
361.00	Structures and Improvements	1,461,570	488,795	33.44	488,795	33.44	-	100
362.00	Station Equipment	147,953,751	45,329,139	30.64	45,329,139	30.64	-	100
364.00	Poles, Towers and Fixtures	181,544,236	88,989,416	49.02	88,989,416	49.02	-	100
365.00	Overhead Conductors and Devices	197,406,929	96,868,875	49.07	95,929,031	48.59	939,844	101
366.00	Underground Conduit	139,519,816	32,783,321	23.50	32,475,917	23.28	307,404	101
367.00	Underground Conductors and Devices	171,371,448	53,395,106	31.16	53,395,106	31.16	-	100
368.00	Line Transformers	344,812,647	143,292,264	41.56	143,292,264	41.56	-	100
369.01	Overhead Services	65,885,603	21,219,400	32.21	21,219,400	32.21	-	100
369.02	Underground Services	92,223,402	32,737,864	35.50	32,737,864	35.50	-	100
370.00	Meters	58,358,873	21,922,023	37.56	21,922,023	37.56	-	100
373.00	Street Lighting and Signal Systems	136,376,908	58,355,164	42.79	57,976,273	42.51	378,891	101
	Total Distribution Plant	1,536,915,183	595,381,367	38.74	593,755,228	38.63	1,626,139	100

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

DR#2, III - Reserve Allocations

Account Number	Account Title	Total Plant 12/06 ($)	Accumulated Reserve 12/06 ($)	Reserve Ratio 12/06 (%)	Theoretical Reserve 12/06 ($)	Theoretical Reserve Ratio ($)	Actual Minus Theoretical ($)	Actual over Theoretical (%)
	General Plant							
390.00	Structures and Improvements	75,255,131	28,969,410	38.49	34,482,244	45.82	(5,512,834)	84
397.25	Communication Equipment-Fiber	18,996,911	7,873,780	41.45	7,873,730	41.45	50	100
	Transportation Equipment							
	Energy Delivery							
392.02	Light Trucks	4,973,900	2,288,285	46.01	912,120	18.34	1,376,165	251
392.03	Heavy Trucks	15,226,383	6,500,336	42.69	7,072,748	46.45	(572,412)	92
392.04	Medium Trucks	739,818	335,758	45.38	335,758	45.38	-	100
	Energy Supply							
392.12	Light Trucks	1,071,771	417,719	38.97	417,719	38.97	-	100
392.13	Heavy Trucks	624,184	351,765	56.36	351,765	56.36	-	100
392.14	Medium Trucks	374,435	152,049	40.61	152,049	40.61	-	100
	General Plant Amortized							
391.01	Office Furniture and Equipment	5,527,906	3,604,607	65.21	3,604,607	65.21	-	100
391.02	Computer Equipment - Work Stations	40,277,512	30,099,435	74.73	30,099,435	74.73	-	100
391.04	Computer Equipment-Mainframe	291,532	194,999	66.89	194,999	66.89	-	100
393.00	Stores Equipment	14,613	14,703	100.62	14,703	100.62	-	100
394.00	Tools, Shop and Garage Equipment	5,898,905	2,709,945	45.94	2,709,945	45.94	-	100
395.00	Laboratory Equipment	87,763	83,414	95.04	83,414	95.04	-	100
396.00	Power Operated Equipment	142,422	124,486	87.41	124,486	87.41	-	100
397.00	Communication Equipment	20,295,742	11,369,210	56.02	11,369,210	56.02	-	100
398.00	Miscellaneous Equipment	231,161	91,477	39.57	91,477	39.57	-	100
	Total General Plant	190,030,089	95,181,378	50.09	99,890,409	52.57	(4,709,031)	95
	Total Transmission, Distribution & General	2,149,445,446	830,325,618	38.63	841,715,264	39.16	(11,389,646)	99

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Summary of Reserve Transfers

DR#2, III - Reserve Allocations

Account Number	Account Title	Before Reserve Transfers 12/06 ($)	Proposed Reserve Transfers ($)	After Reserve Transfers 12/06 ($)
	Transmission Plant			
350.01	Land Rights	2,868,103		2,868,103
352.00	Structures and Improvements	657,078		657,078
353.00	Station Equipment	46,034,049		46,034,049
354.00	Towers and Fixtures	3,557,051	53,943	3,610,994
355.00	Poles and Fixtures	41,123,903	446,456	41,570,359
356.00	Overhead Conductors and Devices	39,216,894		39,216,894
356.01	Clearing Rights-of-Way	1,222,805	(53,943)	1,168,862
357.00	Underground Conduit	1,625,794	(318,809)	1,306,985
358.00	Underground Conductors and Devices	2,379,745	(127,647)	2,252,098
359.00	Roads and Trails	1,077,451		1,077,451
	Total Transmission Plant	**139,762,873**	**-**	**139,762,873**
	Distribution Plant			
361.00	Structures and Improvements	448,977	39,818	488,795
362.00	Station Equipment	54,319,261	(8,990,122)	45,329,139
364.00	Poles, Towers and Fixtures	82,360,137	6,629,279	88,989,416
365.00	Overhead Conductors and Devices	105,830,760	(8,961,885)	96,868,875
366.00	Underground Conduit	32,783,321		32,783,321
367.00	Underground Conductors and Devices	46,208,745	7,186,361	53,395,106
368.00	Line Transformers	142,016,214	1,276,050	143,292,264
369.01	Overhead Services	29,964,863	(8,745,463)	21,219,400
369.02	Underground Services	32,594,673	143,191	32,737,864
370.00	Meters	10,499,252	11,422,771	21,922,023
373.00	Street Lighting and Signal Systems	58,355,164		58,355,164
	Total Distribution Plant	**595,381,367**	**-**	**595,381,367**

TAMPA ELECTRIC COMPANY
DOCKET NO. 070284-EI
STAFF'S 2ND DATA REQUEST
REQUEST NO. III
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FILED: NOVEMBER 13, 2007

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Summary of Reserve Transfers

DR#2, III - Reserve Allocations

Account Number	Account Title	Before Reserve Transfers 12/06 ($)	Proposed Reserve Transfers ($)	After Reserve Transfers 12/06 ($)
	General Plant			
390.00	Structures and Improvements	26,958,310	2,011,100	28,969,410
397.25	Communication Equipment-Fiber	9,884,880	(2,011,100)	7,873,780
	Transportation Equipment			
	Energy Delivery			
392.02	Light Trucks	2,288,285	-	2,288,285
392.03	Heavy Trucks	6,173,327	327,009	6,500,336
392.04	Medium Trucks	685,925	(350,167)	335,758
	Energy Supply			
392.12	Light Trucks	444,758	(27,039)	417,719
392.13	Heavy Trucks	399,724	(47,959)	351,765
392.14	Medium Trucks	53,893	98,156	152,049
	General Plant Amortized			
391.01	Office Furniture and Equipment	3,604,607		3,604,607
391.02	Computer Equipment - Work Stations	30,099,435		30,099,435
391.04	Computer Equipment-Mainframe	194,999		194,999
393.00	Stores Equipment	14,703		14,703
394.00	Tools, Shop and Garage Equipment	2,709,945		2,709,945
395.00	Laboratory Equipment	83,414		83,414
396.00	Power Operated Equipment	124,486		124,486
397.00	Communication Equipment	11,369,210		11,369,210
398.00	Miscellaneous Equipment	91,477		91,477
	Total General Plant	**95,181,378**	**-**	**95,181,378**
	Total Transmission, Distribution & General	**830,325,618**	**-**	**830,325,618**