



BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION  
DOCKET NO. 080002-EG  
IN RE: CONSERVATION COST RECOVERY CLAUSE  
TESTIMONY AND EXHIBIT  
OF  
HOWARD T. BRYANT

FILED: SEPTEMBER 12, 2008

DOCUMENT NUMBER-DATE

08548 SEP 12 08

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1                   **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2                                   **PREPARED DIRECT TESTIMONY**

3   **OF**

4   **HOWARD T. BRYANT**

5  
6   **Q.**   Please state your name, address, occupation and employer.

7  
8   **A.**   My name is Howard T. Bryant. My business address is 702  
9           North Franklin Street, Tampa, Florida 33602. I am  
10           employed by Tampa Electric Company ("Tampa Electric" or  
11           "the company") as Manager, Rates in the Regulatory  
12           Affairs Department.

13  
14   **Q.**   Please provide a brief outline of your educational  
15           background and business experience.

16  
17   **A.**   I graduated from the University of Florida in June 1973  
18           with a Bachelor of Science degree in Business  
19           Administration. I have been employed at Tampa Electric  
20           since 1981. My work has included various positions in  
21           Customer Service, Energy Conservation Services, Demand  
22           Side Management ("DSM") Planning, Energy Management and  
23           Forecasting, and Regulatory Affairs. In my current  
24           position I am responsible for the company's Energy  
25           Conservation Cost Recovery ("ECCR") clause, Environmental

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

2

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

5

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

10

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

12

13 **A.** The purpose of my testimony is to support the company's  
14 actual conservation costs incurred during the period  
15 January 2007 through December 2007, the actual/projected  
16 period January 2008 to December 2008, and the projected  
17 period January 2009 through December 2009. Also, I will  
18 support the level of charges (benefits) for the non-firm  
19 interruptible customers allocated to the period January  
20 2009 through April 2009. The balance of costs will be  
21 charged to the firm customers on a per kilowatt-hour  
22 ("kWh") basis in accordance with Docket No. 930759-EG,  
23 Order No. PSC-93-1845-FOF-EG, dated December 29, 1993.  
24 Furthermore, I will support the appropriate Contracted  
25 Credit Value ("CCV") for potential participants in the

1 General Service Industrial Load Management Riders ("GSLM-  
2 2" and "GSLM-3") for the period January 2009 through  
3 December 2009. In addition, I will support the  
4 appropriate residential variable pricing rates ("RSVP-1")  
5 for participants in the Residential Price Responsive Load  
6 Management Program for the period January 2009 through  
7 December 2009. Finally, my testimony will address the  
8 projected ECCR factors that would become effective in May  
9 2009 based on the company's rate design modification  
10 proposed in Docket No. 080317-EI.

11  
12 **Q.** Did you prepare any exhibits in support of your  
13 testimony?

14  
15 **A.** Yes. Exhibit No. \_\_\_\_\_ (HTB-2), containing two  
16 documents, were prepared under my direction and  
17 supervision. Document No. 1 includes Schedules C-1  
18 through C-5 and associated data which support the  
19 development of the conservation cost recovery factors for  
20 January through April 2009. Document No.2 supports the  
21 proposed ECCR factors for May through December 2009  
22 allocated on a 12 Coincident Peak ("CP") and 25 percent  
23 Average Demand ("AD") basis. The proposed methodology is  
24 described in the direct testimony of William R. Ashburn  
25 submitted in Docket No. 080317-EI.

1 Q. What is the basis of this request for expenses to be  
2 based on different charges for interruptible and firm  
3 customers?  
4

5 A. Tampa Electric's conservation and load management  
6 programs do not accrue capacity benefits to interruptible  
7 customers. This position has been affirmed by the  
8 Commission in Docket Nos. 900002-EG through 070002-EG.  
9 The company estimates the cumulative effects of its  
10 conservation and load management programs will allow the  
11 interruptible customers to have lower fuel costs  
12 (\$0.50/MWH) due to the reductions in marginal fuel costs.  
13

14 Q. How were those benefits calculated?  
15

16 A. To determine fuel savings effects, the company calculated  
17 a "what if there had been no conservation programs"  
18 scenario. The results indicate that the avoided  
19 gigawatt-hours have actually reduced average fuel costs  
20 due to the fact that higher priced marginal fuels would  
21 have been burned if the gigawatt-hours had not been  
22 saved. Exhibit No. \_\_\_ (HTB-2), Conservation Costs  
23 Projected, provides the costs and benefits.  
24  
25

1 **Q.** Will charging different amounts for firm and  
2 interruptible customers conflict with the Florida Energy  
3 Efficiency and Conservation Act?  
4

5 **A.** No. The act requires utilities, through the guidance of  
6 the Commission, to cost effectively reduce peak demand,  
7 energy consumption and the use of scarce resources,  
8 particularly petroleum fuels. It does not require all  
9 customers to pay the utilities' conservation costs  
10 whether they receive the same level of benefits or not.  
11 The relationships between costs and benefits received are  
12 specifically the determination of the Commission.  
13

14 **Q.** Please describe the conservation program costs projected  
15 by Tampa Electric during the period January 2007 through  
16 December 2007.  
17

18 **A.** For the period January 2007 through December 2007, Tampa  
19 Electric projected conservation program costs to be  
20 \$14,294,475. The Commission authorized collections to  
21 recover these expenses in Docket No. 060002-EG, Order No.  
22 PSC-06-0994-FOF-EG, issued November 30, 2006.  
23

24 **Q.** For the period January 2007 through December 2007, what  
25 were Tampa Electric's conservation costs and what was

1 recovered through the ECCR clause?

2  
3 **A.** For the period January 2007 through December 2007, Tampa  
4 Electric incurred actual net conservation costs of  
5 \$13,652,585, plus a beginning true-up over-recovery of  
6 \$1,192,467 for a total of \$12,460,118. The amount  
7 collected in the ECCR clause was \$12,983,767.

8  
9 **Q.** What was the true-up amount?

10  
11 **A.** The true-up amount for the period January 2007 through  
12 December 2007 was an over-recovery of \$566,948. These  
13 calculations are detailed in Exhibit No. \_\_\_\_ (HTB-1),  
14 Conservation Cost Recovery True Up, Pages 2 through 13,  
15 filed May 1, 2008.

16  
17 **Q.** Please describe the conservation program costs incurred  
18 and projected to be incurred by Tampa Electric during the  
19 period January 2008 through December 2008.

20  
21 **A.** The actual costs incurred by Tampa Electric through July  
22 2008 and estimated for August 2008 through December 2008  
23 are \$17,808,423. For the period, Tampa Electric  
24 anticipates an over-recovery in the ECCR Clause of  
25 \$147,136 which includes the 2007 true-up and interest. A

1 summary of these costs and estimates are fully detailed  
2 in Exhibit No. \_\_\_ (HTB-2), Conservation Costs Projected,  
3 pages 16 through 32.

4  
5 **Q.** Has Tampa Electric proposed and new or modified DSM  
6 Programs for ECCR cost recovery for the period January  
7 2009 through December 2009.

8  
9 **A.** No.

10  
11 **Q.** Please summarize the proposed conservation costs for the  
12 period January 2009 through December 2009 and the  
13 annualized recovery factors applicable for the period  
14 January through April 2009.

15  
16 **A.** The company has estimated that the total conservation  
17 costs (less program revenues) during the period will be  
18 \$18,548,986 plus true-up. Including true-up estimates  
19 and the interruptible sales contribution at 0.050  
20 cents/kWh, the January through April 2009 cost recovery  
21 factors for firm retail rate classes are as follows:

	<b>Cost Recovery Factors</b>
<u>Rate Schedule</u>	<u>(cents per kWh)</u>
24 RS	0.106
25 GS and TS	0.102



1	GSD - Secondary	0.086
2	GSD - Primary	0.085
3	GSLD and SBF - Secondary	0.079
4	GSLD and SBF - Primary	0.078
5	GSLD and SBF - Subtransmission	0.077
6	SL and OL	0.040

7

8 Exhibit No. \_\_\_\_ (HTB-2), Conservation Costs Projected,  
9 pages 17 through 24 contain the Commission prescribed  
10 forms which detail these estimates.

11

12 Later in my testimony, I will address the impact of Tampa  
13 Electric's proposed rate design in Docket No. 080317-EI  
14 on the ECCR clause and how the company proposes to  
15 allocate and collect conservation costs for the May  
16 through December 2009 period.

17

18 **Q.** Has Tampa Electric complied with the ECCR cost allocation  
19 methodology stated in Docket No. 930759-EG, Order No.  
20 PSC-93-1845-EG?

21

22 **A.** Yes, it has.

23

24 **Q.** Please explain why the incentive for GSLM-2 and GSLM-3  
25 rate riders is included in your testimony.

1 **A.** In Docket No. 990037-EI, Tampa Electric petitioned the  
2 Commission to close its non-cost-effective interruptible  
3 service rate schedules while initiating the provision of  
4 a cost-effective non-firm service through a new load  
5 management program. This program would be funded through  
6 the ECCR clause and the appropriate annual CCV for  
7 customers would be submitted for Commission approval as  
8 part of the company's annual ECCR projection filing.  
9 Specifically, the level of the CCV would be determined by  
10 using the Rate Impact Measure ("RIM") Test contained in  
11 the Commission's cost-effectiveness methodology found in  
12 Rule 25-17.008, F.A.C. By using a Rim Test benefit-to-  
13 cost ratio of 1.2, the level of the CCV would be  
14 established on a per kilowatt ("kW") basis. This program  
15 and methodology for CCV determination was approved by the  
16 Commission in Docket No. 990037-EI, Order No. PSC-99-  
17 1778-FOF-EI, issued September 10, 1999.

18  
19 **Q.** What is the appropriate CCV for customers who elect to  
20 take service under the GSLM-2 and GSLM-3 rate riders  
21 during the January 2009 through December 2009 period?

22  
23 **A.** For the January 2009 through December 2009 period, the  
24 CCV will be \$10.91 per kW. If the 2009 assessment for  
25 need determination indicates the availability of new non-

1 firm load, the CCV will be applied to new subscriptions  
2 for service under those rate riders. The application of  
3 the cost-effectiveness methodology to establish the CCV  
4 is found in the attached analysis, Exhibit No. \_\_\_ (HTB-  
5 2), Conservation Costs Projected, beginning on page 60  
6 through 63.

7  
8 **Q.** Please explain why the RSVP-1 rates for Residential Price  
9 Responsive Load Management are in your testimony.

10  
11 **A.** In Docket No. 070056-EG, Tampa Electric's petition to  
12 allow its pilot residential price responsive load  
13 management initiative to become permanent was approved by  
14 the Commission on August 28, 2007. This program is to be  
15 funded through the ECCR clause and the appropriate annual  
16 RSVP-1 rates for customers are to be submitted for  
17 Commission approval as part of the company's annual ECCR  
18 projection filing. Page 64 contains the projected RSVP-1  
19 rates for 2009.

20  
21 **Q.** What are the appropriate Price Responsive Load Management  
22 rates ("RSVP-1") for customers who elect to take service  
23 rate during the January 2009 through December 2009  
24 period?

25

1 **A.** For the January 2009 through December 2009 period, the  
2 appropriate RSVP-1 rates for Tampa Electric's Price  
3 Responsive Load Management program are as follows:  
4

5	<u>Rate Tier</u>	<u>Cents per kWh</u>
6	P4	57.802
7	P3	10.264
8	P2	(1.419)
9	P1	(3.856)

10

11 **Q.** Please describe the changes to the 2009 proposed  
12 conservation costs and recovery factors related to Tampa  
13 Electric's proposed rate design submitted in Docket No.  
14 080317-EI.  
15

16

17 **A.** Tampa Electric's proposed rate design is described in the  
18 direct testimony of William R. Ashburn filed on August  
19 11, 2008 in Docket No. 080317-EI. First, Tampa Electric  
20 is proposing to combine all present demand rate  
21 schedules, which consist of General Service - Demand  
22 ("GSD"), General Service - Large Demand ("GSLD"), and  
23 Interruptible Service ("IS") into one new proposed GSD  
24 rate schedule. Second, the allocation of production  
25 demand costs according to the 12 CP and 1/13<sup>th</sup> AD  
methodology, where 1/13<sup>th</sup> or approximately eight percent

1 of the demand costs is allocated on an energy basis, has  
2 been modified to 12 CP and 25 percent AD to better  
3 reflect cost causation, as shown in the company's 2009  
4 Cost of Service Study.

5  
6 The primary impact to the ECCR clause will be caused by  
7 the elimination of the IS rate schedule and subsequent  
8 transfer of customers on this schedule to the firm GSD  
9 rate schedule. Tampa Electric anticipates the continued  
10 ability to interrupt these customers' loads. In turn,  
11 these customers will receive a monthly incentive under  
12 the GSLM-2 or GSLM-3 rate rider. Therefore, the GSLM-2  
13 and GSLM-3 incentives for May through December 2009 are  
14 estimated to increase by \$15,132,200. With the proposed  
15 rate class allocations, the May through December 2009  
16 cost recovery factors for firm retail rate classes are  
17 shown in Document No. 2 of Exhibit No. \_\_\_\_ (HTB-2). The  
18 document also demonstrates Tampa Electric proposes to  
19 collect ECCR clause revenue from the new GSD rate class  
20 on a billing KW basis.

21  
22 Finally, the impact to the RSVP-1 rate for the May  
23 through December 2009 period is shown in Document No. 2  
24 of Exhibit No. \_\_\_\_\_ (HTB-2). This reflects the impact  
25 of the above referenced rate design modifications

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proposed in Docket No. 080317-EI and the overall cost increase to the ECCR clause.

**Q.** How will the proposed ECCR factors be impacted if the implementation of the base rate adjustment rates is different from May 1, 2009?

**A.** The proposed ECCR factors starting January 1, 2009 are annualized factors. Therefore, those factors would remain in effect until the Commission approves the proposed changes submitted as part of Docket No. 080317-EI.

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

**A.** Yes it does.

CONSERVATION COSTS  
PROJECTED

INDEX

<u>SCHEDULE</u>	<u>TITLE</u>	<u>PAGE</u>
—	Fuel Cost Impact on Interruptible Customers	15
—	Calculation Of Energy & Demand Allocation % By Rate Class	16
C-1	Summary of Cost Recovery Clause Calculation	17
C-2	Program Costs - Projected	19
C-3	Program Costs - Actual and Projected	24
C-4	Calculation of Conservation Revenues	32
C-5	Program Description and Progress	33
—	Calculation of GSLM-2 and GSLM-3 Contracted Credit Value	60
—	Detail of RSVP-1 Rates	64
—	Summary of Proposed Impacts to Cost Recovery Clause Calculation for May through December	65

**Fuel Cost Impact of Conservation and Load Management Programs  
On Interruptible Customers  
January 1, 2009 through December 31, 2009**

Month	Fuel Costs With Conservation and Load Management			Fuel Costs Without Conservation and Load Management			Fuel Benefits		
	(1) (\$000)	(2) (GWH)	(3) (\$/MWH)	(4) (\$000)	(5) (GWH)	(6) (\$/MWH)	(4) - (1) (\$000)	(5) - (2) (GWH)	(6) - (3) (\$/MWH)
January	98,846	1,661.7	59.48	102,197	1,713.7	59.64	3,351	52.00	0.15
February	84,802	1,475.7	57.47	88,058	1,521.7	57.87	3,256	46.00	0.40
March	83,051	1,603.2	51.80	86,032	1,649.2	52.17	2,981	46.00	0.36
April	83,286	1,629.7	51.11	86,910	1,677.7	51.80	3,624	48.00	0.70
May	104,428	1,948.5	53.59	108,071	2,001.5	54.00	3,643	53.00	0.40
June	104,934	2,025.8	51.80	109,176	2,086.8	52.32	4,242	61.00	0.52
July	115,421	2,168.4	53.23	120,366	2,231.4	53.94	4,945	63.00	0.71
August	116,975	2,195.2	53.29	121,938	2,258.2	54.00	4,963	63.00	0.71
September	102,184	2,006.2	50.93	106,431	2,068.2	51.46	4,247	62.00	0.53
October	90,381	1,859.0	48.62	94,139	1,916.0	49.13	3,758	57.00	0.51
November	70,811	1,552.4	45.61	73,851	1,602.4	46.09	3,040	50.00	0.47
December	84,926	1,671.6	50.81	88,111	1,721.6	51.18	3,185	50.00	0.37
Jan 2009 - Dec 2009	1,140,045	21,797.4	52.30	1,185,280	22,448.4	52.80	45,235	651.00	0.50



TAMPA ELECTRIC COMPANY  
 CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS  
 JANUARY 2009 THROUGH DECEMBER 2009

	(1) AVG 12CP Load Factor at Meter (%)	(2) Projected Sales at Meter (MwH)	(3) Projected AVG 12 CP at Meter (Mw)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (MwH)	(7) Projected AVG 12 CP at Generation (Mw)	(8) Percentage of Sales at Generation (%)	(9) Percentage of Demand at Generation (%)	(10) 12 CP & 1/13 Allocation Factor (%)
RS	54.27%	9,068,655	1908	1.08536	1.05482	9,565,823	2,071	48.85%	57.36%	56.71%
GS,TS	57.68%	1,090,648	216	1.08536	1.05482	1,150,440	234	5.87%	6.48%	6.43%
GSD	74.86%	5,629,886	859	1.08430	1.05426	5,935,355	930	30.30%	25.75%	26.10%
GSLD,SBF	85.29%	2,583,911	346	1.07227	1.04408	2,697,799	371	13.77%	10.27%	10.54%
SL/OL	515.88%	225,471	5	1.08536	1.05482	237,832	5	1.21%	0.14%	0.22%
TOTAL		18,598,571	3,334			19,587,249	3,611	100.00%	100.00%	100.00%

- (1) AVG 12 CP load factor based on proposed load research data.
- (2) Projected MWH sales for the period Jan. 2009 thru Dec. 2009.
- (3) Calculated: Col (2) / (8760\*Col (1)).
- (4) Based on 2009 proposed load research data.
- (5) Based on 2009 proposed load research data.
- (6) Col (2) \* Col (5).
- (7) Col (3) \* Col (4).
- (8) Col (6) / total for Col (6).
- (9) Col (7) / total for Col (7).

NOTE: Interruptible rates not included in demand allocation of capacity payments.

TAMPA ELECTRIC COMPANY  
 Energy Conservation Adjustment  
 Summary of Cost Recovery Clause Calculation  
 For Months January 2009 through December 2009

1. Total Incremental Cost (C-2, Page 1, Line 17)	<u>18,548,986</u>
2. Demand Related Incremental Costs	<u>12,721,773</u>
3. Energy Related Incremental Costs	5,827,213
4. Interruptible Sales (@\$0.50 per MWH)	<u>(696,056)</u>
5. Net Energy Related Incremental Costs (Line 3 + Line 4)	<u>5,131,157</u>

RETAIL BY RATE CLASS

	<u>RS</u>	<u>GS,TS</u>	<u>GSD</u>	<u>GSLD,SBF</u>	<u>SL,OL</u>	<u>Total</u>
6. Demand Allocation Percentage	56.71%	6.43%	26.10%	10.54%	0.22%	100.00%
7. Demand Related Incremental Costs (Total cost prorated based on demand allocation % above)	7,214,517	818,010	3,320,383	1,340,875	27,988	12,721,773
8. Demand Portion of End of Period True Up (O)/U Recovery Shown on Schedule C-3, Pg 7, Line 12 (Allocation of D & E is based on the forecast period cost.)	<u>(56,739)</u>	<u>(6,433)</u>	<u>(26,114)</u>	<u>(10,545)</u>	<u>(221)</u>	<u>(100,052)</u>
9. Total Demand Related Incremental Costs	<u>7,157,778</u>	<u>811,577</u>	<u>3,294,269</u>	<u>1,330,330</u>	<u>27,767</u>	<u>12,621,721</u>
10. Energy Allocation Percentage	48.85%	5.87%	30.30%	13.77%	1.21%	100.00%
11. Net Energy Related Incremental Costs	2,506,570	301,199	1,554,741	706,560	62,087	5,131,157
12. Energy Portion of End of Period True Up (O)/U Recovery Shown on Schedule C-3, Pg 7, Line 13 (Allocation of D & E is based on the forecast period cost.)	<u>(23,001)</u>	<u>(2,764)</u>	<u>(14,266)</u>	<u>(6,483)</u>	<u>(570)</u>	<u>(47,084)</u>
13. Total Net Energy Related Incremental Costs	<u>2,483,569</u>	<u>298,435</u>	<u>1,540,475</u>	<u>700,077</u>	<u>61,517</u>	<u>5,084,073</u>
14. Total Incremental Costs (Line 7 + 10)	9,721,087	1,119,209	4,875,124	2,047,435	90,075	17,852,930
15. Total True Up (Over)/Under Recovery (Line 8 + 11) (Schedule C-3, Pg 7, Line 11) (Allocation of D & E is based on the forecast period cost.)	<u>(79,740)</u>	<u>(9,197)</u>	<u>(40,380)</u>	<u>(17,028)</u>	<u>(791)</u>	<u>(147,136)</u>
16. Total (Line 13 + 14)	<u>9,641,347</u>	<u>1,110,012</u>	<u>4,834,744</u>	<u>2,030,407</u>	<u>89,284</u>	<u>17,705,794</u>
17. Firm Retail MWH Sales	9,068,655	1,090,648	5,629,886	2,583,911	225,471	18,598,571
18. Cost per KWH - Demand (Line 9/Line 16)	0.07893	0.07441	*	*	0.01232	
19. Cost per KWH - Energy (Line 12/Line 16)	0.02739	0.02736	*	*	0.02728	
20. Cost per KWH - Demand & Energy (Line 17 + Line 18)	0.10632	0.10178	*	*	0.03960	
21. Revenue Tax Expansion Factor	1.00072	1.00072	*	*	1.00072	
22. Adjustment Factor Adjusted for Taxes	0.1064	0.1018	*	*	0.0396	
23. Conservation Adjustment Factor (cents/KWH) - Secondary	0.106	0.102	0.086	0.079	0.040	
- Primary			0.085	0.078		
- Subtransmission			N/A	0.077		

\* See attached Schedule C-1, page 2 of 2.

Calculation of ECCR Factors for Customers Served at  
 Levels Other than Secondary Distribution

	<u>GSD</u>	<u>GSLD, SBF</u>
Line 15 Total (Projected Costs & T/U) (Schedule C-1, pg 1, Line 15)		
-Secondary	4,733,991	1,086,557
- Primary	100,753	936,766
- Subtransmission	N/A	7,084
- Total	4,834,744	2,030,407
Total Firm MWH Sales (Schedule C-1, pg 1, Line 16)		
-Secondary	5,511,403	1,376,249
- Primary	118,483	1,198,506
- Subtransmission	N/A	9,156
- Total	5,629,886	2,583,911
Cost per KWH - Demand & Energy		
-Secondary	0.08589	0.07895
- Primary	0.08504	0.07816
- Subtransmission	N/A	0.07737
Revenue Tax Expansion Factor	1.00072	1.00072
Adjustment Factor Adjusted for Taxes		
-Secondary	0.08596	0.07901
- Primary	0.08510	0.07822
- Subtransmission	N/A	0.07743
Conservation Adjustment Factor (cents/KWH)		
-Secondary	<u>0.086</u>	<u>0.079</u>
- Primary	<u>0.085</u>	<u>0.078</u>
- Subtransmission	N/A	<u>0.077</u>

Note: Customers in the GSD rate class are only served at primary and secondary distribution levels.

The calculation for the interruptible classes did not change the factor from the original (\$0.50 per MWH)

TAMPA ELECTRIC COMPANY  
Conservation Program Costs

Estimated for Months January 2009 through December 2009

ESTIMATED

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1 Heating and Cooling (E)	10,886	20,350	20,885	20,529	20,797	20,529	20,797	20,798	20,531	20,797	20,532	20,794	238,225
2 Prime Time (D)	640,934	636,807	636,477	633,959	633,219	630,965	630,997	629,084	626,454	625,905	623,773	622,973	7,571,547
3 Energy Audits (E)	187,389	179,652	183,034	180,639	186,971	180,319	186,971	177,459	172,128	177,459	172,126	173,484	2,157,631
4 Cogeneration (E)	10,343	9,805	10,341	10,078	10,347	10,078	10,347	10,347	10,078	10,347	10,078	10,347	122,536
5 Commercial Load Mgmt (D)	638	637	635	634	634	632	630	629	559	491	491	491	7,101
6 Commercial Lighting (E)	9,645	9,556	9,645	9,600	9,645	9,600	9,645	9,645	9,600	9,645	9,600	9,645	115,471
7 Standby Generator (D)	135,190	135,178	135,190	135,185	135,191	135,185	135,191	135,191	135,185	135,191	135,185	135,191	1,622,253
8 Conservation Value (E)	3,638	3,594	3,638	3,615	3,638	21,127	3,638	3,638	3,615	3,638	86,965	3,638	144,382
9 Duct Repair (E)	106,009	105,019	105,871	105,380	105,818	105,380	105,816	105,816	105,380	105,818	105,380	105,818	1,267,505
10 Renewable Energy Initiative (E)	0	0	0	0	0	0	0	0	0	0	0	0	0
11 Industrial Load Management (D)	10,916	10,916	10,941	10,916	10,916	10,941	10,916	10,916	10,916	10,941	10,916	10,916	131,067
12 DSM R&D (D&E) <small>(50% D, 50% E)</small>	12,665	12,665	12,665	12,665	12,665	12,665	12,665	12,665	12,665	12,665	12,665	12,665	151,980
13 Commercial Cooling (E)	3,176	3,081	3,176	3,130	3,176	3,130	3,176	3,176	3,130	3,176	3,130	3,176	37,833
14 Residential New Construction (E)	844	811	844	827	844	827	844	844	827	844	827	844	10,027
15 Common Expenses (D&E) <small>(50% D, 50% E)</small>	21,703	21,703	21,703	21,703	21,703	21,703	21,703	21,703	21,703	21,703	21,703	21,703	260,436
16 Price Responsive Load Mgmt (D&E) <small>(50% D, 50% E)</small>	102,613	104,171	108,193	110,801	114,720	117,576	121,452	124,784	127,573	131,379	134,123	137,888	1,435,273
17 Residential Building Envelope Improvement (E)	34,870	34,414	34,929	34,485	34,771	34,485	34,771	34,771	34,485	34,771	34,485	34,771	416,008
18 Educational Energy Awareness (Pilot) (E)	17,902	17,886	17,902	17,894	17,902	17,894	17,902	17,902	17,894	17,902	17,894	17,902	214,776
19 Residential Low - Income Weatherization (E)	14,024	14,024	14,024	14,024	14,024	14,024	14,024	4,509	4,509	4,509	4,509	4,509	120,713
20 Commercial Duct Repair (E)	222	222	222	222	222	222	222	222	222	222	222	222	2,664
21 Commercial Building Envelope Improvement (E)	1,184	1,184	1,184	1,184	1,184	1,184	1,184	1,184	1,184	1,184	1,184	1,184	14,208
22 Commercial Energy Efficient Motors (E)	879	879	879	879	879	879	879	879	879	879	879	879	10,548
23 Commercial Demand Response (D)	201,330	201,330	211,330	201,330	201,330	201,330	211,330	211,330	211,330	211,330	201,330	201,330	2,465,960
24 Commercial Chiller Replacement (E)	1,905	1,880	1,905	1,880	1,905	1,880	1,905	1,880	1,905	1,880	1,905	1,880	22,710
25 Commercial Occupancy Sensors (Lighting) (E)	337	317	317	337	317	337	317	337	317	317	317	317	3,884
26 Commercial Refrigeration (Anti-Condensate) (E)	167	167	167	167	167	167	167	167	167	167	167	167	2,004
27 Commercial Water Heating (E)	187	187	187	187	187	187	187	187	187	187	187	187	2,244
28 Total	1,529,596	1,526,435	1,546,284	1,532,250	1,543,172	1,553,246	1,557,676	1,540,063	1,533,423	1,543,347	1,610,573	1,532,921	18,548,986
29 Less: Included in Base Rates	0	0	0	0	0	0	0	0	0	0	0	0	0
30 Recoverable Conserv. Expenses	<u>1,529,596</u>	<u>1,526,435</u>	<u>1,546,284</u>	<u>1,532,250</u>	<u>1,543,172</u>	<u>1,553,246</u>	<u>1,557,676</u>	<u>1,540,063</u>	<u>1,533,423</u>	<u>1,543,347</u>	<u>1,610,573</u>	<u>1,532,921</u>	<u>18,548,986</u>
<b>Summary of Demand &amp; Energy</b>													
Energy	472,097	472,297	480,430	477,641	487,338	498,221	490,702	473,337	468,008	476,615	554,632	475,892	5,827,213
Demand	<u>1,057,499</u>	<u>1,054,138</u>	<u>1,065,854</u>	<u>1,054,609</u>	<u>1,055,834</u>	<u>1,055,025</u>	<u>1,066,974</u>	<u>1,066,726</u>	<u>1,065,415</u>	<u>1,066,732</u>	<u>1,055,941</u>	<u>1,057,029</u>	<u>12,721,773</u>
Total Recoverable Conserv. Expenses	<u>1,529,596</u>	<u>1,526,435</u>	<u>1,546,284</u>	<u>1,532,250</u>	<u>1,543,172</u>	<u>1,553,246</u>	<u>1,557,676</u>	<u>1,540,063</u>	<u>1,533,423</u>	<u>1,543,347</u>	<u>1,610,573</u>	<u>1,532,921</u>	<u>18,548,986</u>

19

TAMPA ELECTRIC COMPANY  
Conservation Program Costs

Estimated for Months January 2009 through December 2009

Program Name	(A) Capital Investment	(B) Payroll & Benefits	(C) Materials & Supplies	(D) Outside Services	(E) Advertising	(F) Incentives	(G) Vehicles	(H) Other	(I) Program Revenues	(J) Total
1. Heating and Cooling (E)	0	100,427	0	3,744	0	128,145	2,616	3,293	0	238,225
2. Prime Time (D)	125,677	431,782	166,284	559,944	0	6,196,368	52,500	38,992	0	7,571,547
3. Energy Audits (E)	0	1,419,279	13,872	104,981	461,666	0	102,384	55,449	0	2,157,631
4. Cogeneration (E)	0	117,652	252	0	0	0	4,140	492	0	122,536
5. Commercial Load Mgmt (D)	1,269	3,492	0	96	0	2,172	72	0	0	7,101
6. Commercial Lighting (E)	0	16,087	0	0	0	98,016	1,368	0	0	115,471
7. Standby Generator (D)	0	9,153	0	0	0	1,612,128	972	0	0	1,622,253
8. Conservation Value (E)	0	8,084	0	0	0	136,118	180	0	0	144,382
9. Duct Repair (E)	0	166,901	4,824	0	169,164	901,344	12,348	12,924	0	1,267,505
10. Renewable Energy Initiative (E)	0	41,503	1,260	37,428	0	0	5,700	25,380	(111,271)	0
11. Industrial Load Management (D)	0	792	0	600	0	129,600	75	0	0	131,067
12. DSM R&D (D&E) (50% D, 50% E)	0	1,980	0	150,000	0	0	0	0	0	151,980
13. Commercial Cooling (E)	0	17,133	0	1,200	0	19,068	432	0	0	37,833
14. Residential New Construction (E)	0	6,079	0	0	0	3,672	276	0	0	10,027
15. Common Expenses (D&E) (50% D, 50% E)	0	259,968	0	0	0	0	468	0	0	260,436
16. Price Responsive Load Mgmt - Pilot (D&E) (50% D, 50% E)	506,280	215,319	20,400	519,180	137,830	0	31,848	4,416	0	1,435,273
17. Residential Building Envelope Improvement (E)	0	121,168	168	3,240	0	278,028	11,568	1,836	0	416,008
18. Educational Energy Awareness (Pilot) (E)	0	2,712	157,800	54,060	0	0	204	0	0	214,776
19. Residential Low - Income Weatherization (E)	0	36,204	15,912	66,605	0	1,536	456	0	0	120,713
20. Commercial Duct Repair (E)	0	552	0	0	0	2,052	60	0	0	2,664
21. Commercial Building Envelope Improvement (E)	0	2,376	0	0	0	11,436	396	0	0	14,208
22. Commercial Energy Efficient Motors (E)	0	792	0	0	0	9,564	192	0	0	10,548
23. Commercial Demand Response (D)	0	15,468	0	2,450,000	0	0	492	0	0	2,465,960
24. Commercial Chiller Replacement (E)	0	1,872	0	0	0	20,676	162	0	0	22,710
25. Commercial Occupany Sensors (Lighting) (E)	0	792	0	0	0	3,000	92	0	0	3,884
26. Commercial Refrigeration (Anti-Condensate) (E)	0	792	0	0	0	1,200	12	0	0	2,004
27. Commercial Water Heating (E)	0	792	0	0	0	1,440	12	0	0	2,244
28. Total All Programs	<u>633,226</u>	<u>2,999,151</u>	<u>380,772</u>	<u>3,951,078</u>	<u>768,660</u>	<u>9,555,563</u>	<u>229,025</u>	<u>142,782</u>	<u>(111,271)</u>	<u>18,548,986</u>
<u>Summary of Demand &amp; Energy</u>										
Energy	253,140	2,299,830	204,288	605,848	699,745	1,615,295	158,756	101,582	(111,271)	5,827,213
Demand	<u>380,086</u>	<u>699,321</u>	<u>176,484</u>	<u>3,345,230</u>	<u>68,915</u>	<u>7,940,268</u>	<u>70,269</u>	<u>41,200</u>	<u>0</u>	<u>12,721,773</u>
Total All Programs	<u>633,226</u>	<u>2,999,151</u>	<u>380,772</u>	<u>3,951,078</u>	<u>768,660</u>	<u>9,555,563</u>	<u>229,025</u>	<u>142,782</u>	<u>(111,271)</u>	<u>18,548,986</u>

20

TAMPA ELECTRIC COMPANY  
Schedule of Capital Investment, Depreciation and Return  
Estimated for Months January 2009 through December 2009

PRIME TIME

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		115,883	117,349	120,036	112,185	101,808	101,955	89,845	70,004	45,747	67,464	78,907	112,009	1,133,192
3. Depreciation Base		1,095,824	978,475	858,439	746,254	644,446	542,491	452,646	382,642	336,895	269,431	190,524	78,515	
4. Depreciation Expense		<u>19,229</u>	<u>17,286</u>	<u>15,308</u>	<u>13,372</u>	<u>11,589</u>	<u>9,891</u>	<u>8,293</u>	<u>6,961</u>	<u>5,996</u>	<u>5,053</u>	<u>3,833</u>	<u>2,242</u>	<u>119,053</u>
5. Cumulative Investment	1,211,707	1,095,824	978,475	858,439	746,254	644,446	542,491	452,646	382,642	336,895	269,431	190,524	78,515	78,515
6. Less: Accumulated Deprecie	1,077,201	<u>980,547</u>	<u>880,484</u>	<u>775,756</u>	<u>676,943</u>	<u>586,724</u>	<u>494,660</u>	<u>413,108</u>	<u>350,065</u>	<u>310,314</u>	<u>247,903</u>	<u>172,829</u>	<u>63,062</u>	<u>63,062</u>
7. Net Investment	<u>134,506</u>	<u>115,277</u>	<u>97,991</u>	<u>82,683</u>	<u>69,311</u>	<u>57,722</u>	<u>47,831</u>	<u>39,538</u>	<u>32,577</u>	<u>26,581</u>	<u>21,528</u>	<u>17,695</u>	<u>15,453</u>	<u>15,453</u>
8. Average Investment		124,892	106,634	90,337	75,997	63,517	52,777	43,685	36,058	29,579	24,055	19,612	16,574	
9. Return on Average Investment		743	634	538	452	378	314	260	215	176	143	117	99	4,069
10. Return Requirements		<u>1,210</u>	<u>1,032</u>	<u>876</u>	<u>736</u>	<u>615</u>	<u>511</u>	<u>423</u>	<u>350</u>	<u>287</u>	<u>233</u>	<u>190</u>	<u>161</u>	<u>6,624</u>
11. Total Depreciation and Return		<u>20,439</u>	<u>18,318</u>	<u>16,184</u>	<u>14,108</u>	<u>12,204</u>	<u>10,402</u>	<u>8,716</u>	<u>7,311</u>	<u>6,283</u>	<u>5,286</u>	<u>4,023</u>	<u>2,403</u>	<u>125,677</u>

NOTES:

Depreciation expense is calculated using a useful life of 60 months.  
Return on Average Investment is calculated using a monthly rate of 0.59500% .  
Return requirements are calculated using an income tax multiplier of 1.6280016.

21

TAMPA ELECTRIC COMPANY  
Schedule of Capital Investment, Depreciation and Return  
Estimated for Months January 2009 through December 2009  
COMMERCIAL LOAD MANAGEMENT

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		0	0	0	0	0	0	0	0	8136	0	0	0	8,136
3. Depreciation Base		8,460	8,460	8,460	8,460	8,460	8,460	8,460	8,460	324	324	324	324	
4. Depreciation Expense		<u>141</u>	<u>141</u>	<u>141</u>	<u>141</u>	<u>141</u>	<u>141</u>	<u>141</u>	<u>141</u>	<u>73</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>1,216</u>
5. Cumulative Investment	8,460	8,460	8,460	8,460	8,460	8,460	8,460	8,460	8,460	324	324	324	324	324
6. Less: Accumulated Depreciation	7,226	<u>7,367</u>	<u>7,508</u>	<u>7,649</u>	<u>7,790</u>	<u>7,931</u>	<u>8,072</u>	<u>8,213</u>	<u>8,354</u>	<u>291</u>	<u>296</u>	<u>301</u>	<u>306</u>	<u>306</u>
7. Net Investment	<u>1,234</u>	<u>1,093</u>	<u>952</u>	<u>811</u>	<u>670</u>	<u>529</u>	<u>388</u>	<u>247</u>	<u>106</u>	<u>33</u>	<u>28</u>	<u>23</u>	<u>18</u>	<u>18</u>
8. Average Investment		1,164	1,023	882	741	600	459	318	177	70	31	26	21	
9. Return on Average Investment		7	6	5	4	4	3	2	1	0	0	0	0	32
10. Return Requirements		<u>11</u>	<u>10</u>	<u>8</u>	<u>7</u>	<u>7</u>	<u>5</u>	<u>3</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>53</u>
Total Depreciation and Return		<u>152</u>	<u>151</u>	<u>149</u>	<u>148</u>	<u>148</u>	<u>146</u>	<u>144</u>	<u>143</u>	<u>73</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>1,269</u>

NOTES:

Depreciation expense is calculated using a useful life of 60 months.  
Return on Average investment is calculated using a monthly rate of 0.59500% .  
Return requirements are calculated using an income tax multiplier of 1.6280016.

22

TAMPA ELECTRIC COMPANY  
Schedule of Capital Investment, Depreciation and Return  
Estimated for Months January 2009 through December 2009  
PRICE RESPONSIVE LOAD MANAGEMENT

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		137,474	137,474	137,474	137,474	137,474	137,474	137,474	137,474	137,474	137,474	137,474	137,474	1,649,688
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		977,869	1,115,343	1,252,817	1,390,291	1,527,765	1,665,239	1,802,713	1,940,187	2,077,661	2,215,135	2,352,609	2,490,083	
4. Depreciation Expense		<u>15,152</u>	<u>17,443</u>	<u>19,735</u>	<u>22,026</u>	<u>24,317</u>	<u>26,608</u>	<u>28,900</u>	<u>31,191</u>	<u>33,482</u>	<u>35,773</u>	<u>38,065</u>	<u>40,356</u>	<u>333,048</u>
5. Cumulative Investment	840,395	977,869	1,115,343	1,252,817	1,390,291	1,527,765	1,665,239	1,802,713	1,940,187	2,077,661	2,215,135	2,352,609	2,490,083	2,490,083
6. Less: Accumulated Depreciation	35,697	<u>50,849</u>	<u>68,292</u>	<u>88,027</u>	<u>110,053</u>	<u>134,370</u>	<u>160,978</u>	<u>189,878</u>	<u>221,069</u>	<u>254,551</u>	<u>290,324</u>	<u>328,389</u>	<u>368,745</u>	<u>368,745</u>
7. Net Investment	<u>804,698</u>	<u>927,020</u>	<u>1,047,051</u>	<u>1,164,790</u>	<u>1,280,238</u>	<u>1,393,395</u>	<u>1,504,261</u>	<u>1,612,835</u>	<u>1,719,118</u>	<u>1,823,110</u>	<u>1,924,811</u>	<u>2,024,220</u>	<u>2,121,338</u>	<u>2,121,338</u>
8. Average Investment		865,859	987,036	1,105,921	1,222,514	1,336,817	1,448,828	1,558,548	1,665,977	1,771,114	1,873,961	1,974,516	2,072,779	
9. Return on Average Investment		5,152	5,873	6,580	7,274	7,954	8,621	9,273	9,913	10,538	11,150	11,748	12,333	106,409
10. Return Requirements		<u>8,387</u>	<u>9,561</u>	<u>10,712</u>	<u>11,842</u>	<u>12,949</u>	<u>14,035</u>	<u>15,096</u>	<u>16,138</u>	<u>17,156</u>	<u>18,152</u>	<u>19,126</u>	<u>20,078</u>	<u>173,232</u>
Total Depreciation and Return		<u>23,539</u>	<u>27,004</u>	<u>30,447</u>	<u>33,868</u>	<u>37,266</u>	<u>40,643</u>	<u>43,996</u>	<u>47,329</u>	<u>50,638</u>	<u>53,925</u>	<u>57,191</u>	<u>60,434</u>	<u>506,280</u>

NOTES:

Depreciation expense is calculated using a useful life of 60 months.  
Return on Average Investment is calculated using a monthly rate of 0.59500% .  
Return requirements are calculated using an income tax multiplier of 1.6280016.

23



C-3  
 Page 1 of 8

TAMPA ELECTRIC COMPANY  
 Conservation Program Costs

Actual for Months January 2008 through July 2008  
 Projected for Months August 2008 through December 2008

Program Name	Capital Investment	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Incentives	Vehicle	Other	Program Revenues	Total
1. Heating & Cooling										
2. Actual	0	34,245	600	3,037	0	136,675	0	2,098	0	176,655
3. Projected	0	<u>28,430</u>	0	<u>2,120</u>	0	<u>97,500</u>	0	<u>1,250</u>	0	<u>129,300</u>
4. Total	0	62,675	600	5,157	0	234,175	0	3,348	0	305,955
5. Prime Time										
6. Actual	<u>291,557</u>	169,052	9,258	27,866	0	3,613,920	13,015	20,349	0	4,145,017
7. Projected	<u>137,647</u>	135,990	4,925	19,250	0	2,625,610	8,645	14,458	0	<u>2,946,525</u>
8. Total	429,204	305,042	14,183	47,116	0	6,239,530	21,660	34,807	0	7,091,542
9. Energy Audits										
10. Actual	0	669,621	42,572	103,572	152,826	0	34,142	30,437	(1,615)	1,031,555
11. Projected	0	<u>556,175</u>	<u>6,500</u>	<u>14,625</u>	<u>303,220</u>	0	<u>40,243</u>	<u>27,305</u>	0	<u>948,068</u>
12. Total	0	1,225,796	49,072	118,197	456,046	0	74,385	57,742	(1,615)	1,979,623
13. Cogeneration										
14. Actual	0	72,485	0	0	0	0	1,359	1,297	0	75,141
15. Projected	0	<u>55,910</u>	0	0	0	0	<u>860</u>	0	0	<u>56,770</u>
16. Total	0	128,395	0	0	0	0	2,219	1,297	0	131,911
17. Commercial Load Management										
18. Actual	1,152	1,532	0	0	0	3,034	29	0	0	5,747
19. Projected	<u>782</u>	<u>1,275</u>	0	0	0	<u>798</u>	0	0	0	<u>2,855</u>
20. Total	1,934	2,807	0	0	0	3,832	29	0	0	8,602
21. Commercial Lighting										
22. Actual	0	10,384	0	0	0	185,368	21	2	0	195,775
23. Projected	0	<u>7,905</u>	0	0	0	<u>116,665</u>	<u>250</u>	0	0	<u>124,820</u>
24. Total	0	18,289	0	0	0	302,033	271	2	0	320,595
25. Standby Generator										
26. Actual	0	6,412	0	0	0	661,722	457	0	0	668,591
27. Projected	0	<u>5,545</u>	0	0	0	<u>567,495</u>	<u>35</u>	0	0	<u>573,075</u>
28. Total	0	11,957	0	0	0	1,229,217	492	0	0	1,241,666
29. Conservation Value										
30. Actual	0	3,543	0	0	0	0	0	0	0	3,543
31. Projected	0	<u>3,650</u>	0	0	0	<u>40,000</u>	0	0	0	<u>43,650</u>
32. Total	0	7,193	0	0	0	40,000	0	0	0	47,193
33. Duct Repair										
34. Actual	0	60,199	2,729	664	56,110	783,271	2,713	9,326	0	915,012
35. Projected	0	<u>67,430</u>	<u>685</u>	0	<u>111,090</u>	<u>763,260</u>	<u>2,250</u>	<u>4,710</u>	0	<u>949,425</u>
36. Total	0	127,629	3,414	664	167,200	1,546,531	4,963	14,036	0	1,864,437
37. Renewable Energy Initiative										
38. Actual	0	53,753	6,309	31,629	0	0	222	6,569	(116,328)	(17,846)
39. Projected	0	<u>26,440</u>	<u>5,255</u>	0	0	0	<u>60</u>	<u>5,060</u>	<u>(36,815)</u>	0
40. Total	0	80,193	11,564	31,629	0	0	282	11,629	(153,143)	(17,846)
41. Industrial Load Management										
42. Actual	0	0	0	0	0	0	0	0	0	0
43. Projected	0	0	0	0	0	0	0	0	0	0
44. Total	0	0	0	0	0	0	0	0	0	0
45. DSM R&D										
46. Actual	0	0	0	0	0	0	0	0	0	0
47. Projected	0	0	0	0	0	0	0	0	0	0
48. Total	0	0	0	0	0	0	0	0	0	0
49. Commercial Cooling										
50. Actual	0	4,910	0	64	0	24,982	16	0	0	29,972
51. Projected	0	<u>5,055</u>	0	0	0	<u>30,000</u>	<u>175</u>	0	0	<u>35,230</u>
52. Total	0	9,965	0	64	0	54,982	191	0	0	65,202
53. Residential New Construction										
54. Actual	0	2,460	0	0	0	675	0	375	0	3,510
55. Projected	0	<u>2,425</u>	0	0	0	<u>1,800</u>	0	<u>77</u>	0	<u>4,302</u>
56. Total	0	4,885	0	0	0	2,475	0	452	0	7,812
57. Common Expenses										
58. Actual	0	158,460	0	165,768	0	0	413	6,851	0	331,492
59. Projected	0	<u>122,130</u>	0	0	0	0	<u>290</u>	0	0	<u>122,420</u>
60. Total	0	280,590	0	165,768	0	0	703	6,851	0	453,912
61. Price Responsive Load Mgmt - Pilot										
62. Actual	181	337,544	22,772	175,139	59,331	0	29,538	12,711	0	637,216
63. Projected	<u>55,661</u>	<u>444,490</u>	<u>59,050</u>	<u>1,093,370</u>	<u>171,370</u>	0	<u>24,075</u>	<u>9,080</u>	0	<u>1,857,096</u>
64. Total	55,842	782,034	81,822	1,268,509	230,701	0	53,613	21,791	0	2,494,312
65. Residential Building Improvement										
66. Actual	0	59,820	594	1,066	0	132,810	2,552	1,225	0	198,067
67. Projected	0	<u>50,655</u>	<u>65</u>	0	0	<u>87,335</u>	<u>3,080</u>	<u>20,923</u>	0	<u>162,058</u>
68. Total	0	110,475	659	1,066	0	220,145	5,632	22,148	0	360,125

TAMPA ELECTRIC COMPANY  
 Conservation Program Costs Continued

Actual for Months January 2008 through July 2008  
 Projected for Months August 2008 through December 2008

Program Name	Capital Investment	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Incentives	Vehicle	Other	Program Revenues	Total
69. Educational Energy Awareness (Pilot)										
70. Actual	0	2,480	25,882	0	0	0	0	5,853	0	34,215
71. Projected	0	<u>4,780</u>	<u>0</u>	<u>6,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,780</u>
72. Total	0	7,260	25,882	6,000	0	0	0	5,853	0	44,995
73. Residential Low- Income Weatherization										
74. Actual	0	10,425	8,237	0	0	5,280	741	9,843	0	34,526
75. Projected	0	<u>885</u>	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>8,335</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,020</u>
76. Total	0	11,110	9,237	0	0	13,615	741	9,843	0	44,546
77. Commerical Duct Repair										
78. Actual	0	379	0	0	0	0	0	0	0	379
79. Projected	0	<u>465</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,002</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,467</u>
80. Total	0	844	0	0	0	1,002	0	0	0	1,846
81. Commerical Building Improvement										
82. Actual	0	115	0	0	0	224	0	50	0	389
83. Projected	0	<u>890</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,098</u>	<u>125</u>	<u>0</u>	<u>0</u>	<u>6,113</u>
84. Total	0	1,005	0	0	0	5,322	125	50	0	6,502
85. Commerical Energy Efficient Motors										
86. Actual	0	326	0	0	0	0	0	75	0	401
87. Projected	0	<u>560</u>	<u>0</u>	<u>0</u>	<u>4,688</u>	<u>100</u>	<u>75</u>	<u>0</u>	<u>0</u>	<u>5,423</u>
88. Total	0	886	0	0	4,688	100	75	75	0	5,824
89. Commerical Demand Response										
90. Actual	0	9,597	28,500	213,155	0	77,448	274	0	0	328,974
91. Projected	0	<u>3,510</u>	<u>0</u>	<u>990,000</u>	<u>0</u>	<u>0</u>	<u>200</u>	<u>0</u>	<u>0</u>	<u>993,710</u>
92. Total	0	13,107	28,500	1,203,155	0	77,448	474	0	0	1,322,684
93. Commerical Chiller Replacement										
94. Actual	0	346	0	0	0	3,188	0	0	0	3,534
95. Projected	0	<u>760</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>125</u>	<u>0</u>	<u>0</u>	<u>10,885</u>
96. Total	0	1,106	0	0	0	13,188	125	0	0	14,419
97. Commerical Occupany Sensors (Lighting)										
98. Actual	0	387	0	0	0	4,035	0	0	0	4,422
99. Projected	0	<u>660</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>60</u>	<u>0</u>	<u>0</u>	<u>5,720</u>
100. Total	0	1,047	0	0	0	9,035	60	0	0	10,142
101. Commerical Refrigeration (Anti-Condensate)										
102. Actual	0	285	0	0	0	0	375	0	0	660
103. Projected	0	<u>495</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>126</u>	<u>40</u>	<u>0</u>	<u>0</u>	<u>661</u>
104. Total	0	780	0	0	0	126	415	0	0	1,321
105. Commerical Water Heating										
106. Actual	0	40	0	0	0	0	0	0	0	40
107. Projected	0	<u>330</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>708</u>	<u>25</u>	<u>0</u>	<u>0</u>	<u>1,063</u>
108. Total	0	370	0	0	0	708	25	0	0	1,103
109. Total All Programs	<u>486,980</u>	<u>3,195,440</u>	<u>224,933</u>	<u>2,847,325</u>	<u>858,635</u>	<u>9,993,464</u>	<u>166,480</u>	<u>189,924</u>	<u>(154,758)</u>	<u>17,808,423</u>

TAMPA ELECTRIC COMPANY  
Schedule of Capital Investment, Depreciation and Return  
Actual for Months January 2008 through July 2008  
Projected for Months August 2008 through December 2008

PRIME TIME

	Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Projected	September Projected	October Projected	November Projected	December Projected	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		125,225	128,974	128,063	86,363	101,744	134,353	142,885	122,086	120,975	126,131	109,498	154,216	1,480,513
3. Depreciation Base		2,566,995	2,438,021	2,309,958	2,223,595	2,121,851	1,987,498	1,844,613	1,722,527	1,601,552	1,475,421	1,365,923	1,211,707	
4. Depreciation Expense		<u>43,827</u>	<u>41,708</u>	<u>39,566</u>	<u>37,780</u>	<u>36,212</u>	<u>34,245</u>	<u>31,934</u>	<u>29,726</u>	<u>27,701</u>	<u>25,641</u>	<u>23,678</u>	<u>21,480</u>	<u>393,498</u>
5. Cumulative Investment	<u>2,692,220</u>	2,566,995	2,438,021	2,309,958	2,223,595	2,121,851	1,987,498	1,844,613	1,722,527	1,601,552	1,475,421	1,365,923	1,211,707	1,211,707
6. Less: Accumulated Depreciation	<u>2,164,216</u>	<u>2,082,818</u>	<u>1,995,552</u>	<u>1,907,055</u>	<u>1,858,472</u>	<u>1,792,940</u>	<u>1,692,832</u>	<u>1,581,881</u>	<u>1,489,521</u>	<u>1,396,247</u>	<u>1,295,757</u>	<u>1,209,937</u>	<u>1,077,201</u>	<u>1,077,201</u>
7. Net Investment	<u>528,004</u>	<u>484,177</u>	<u>442,469</u>	<u>402,903</u>	<u>365,123</u>	<u>328,911</u>	<u>294,666</u>	<u>262,732</u>	<u>233,006</u>	<u>205,305</u>	<u>179,664</u>	<u>155,986</u>	<u>134,506</u>	<u>134,506</u>
8. Average Investment		506,091	463,323	422,686	384,013	347,017	311,789	278,699	247,869	219,156	192,485	167,825	145,246	
9. Return on Average Investment		3.011	2.757	2.515	2.285	2.065	1.855	1.658	1.475	1.304	1.145	999	864	21.933
10. Return Requirements		<u>4.902</u>	<u>4.488</u>	<u>4.094</u>	<u>3.720</u>	<u>3.362</u>	<u>3.020</u>	<u>2.699</u>	<u>2.401</u>	<u>2.123</u>	<u>1.864</u>	<u>1.626</u>	<u>1.407</u>	<u>35.706</u>
11. Total Depreciation and Return		<u>48,729</u>	<u>46,196</u>	<u>43,660</u>	<u>41,500</u>	<u>39,574</u>	<u>37,265</u>	<u>34,633</u>	<u>32,127</u>	<u>29,824</u>	<u>27,505</u>	<u>25,304</u>	<u>22,887</u>	<u>429,204</u>

NOTES:

Depreciation expense is calculated using a useful life of 60 months.  
Return on Average Investment is calculated using a monthly rate of 0.59500%  
Return requirements are calculated using an income tax multiplier of 1.6280016.

TAMPA ELECTRIC COMPANY  
Schedule of Capital Investment, Depreciation and Return  
Actual for Months January 2008 through July 2008  
Projected for Months August 2008 through December 2008

COMMERCIAL LOAD MANAGEMENT

	Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Projected	September Projected	October Projected	November Projected	December Projected	Total
1. Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		8,460	8,460	8,460	8,460	8,460	8,460	8,460	8,460	8,460	8,460	8,460	8,460	
4. Depreciation Expense		<u>141</u>	<u>141</u>	<u>141</u>	<u>141</u>	<u>141</u>	<u>141</u>	<u>141</u>	<u>141</u>	<u>141</u>	<u>141</u>	<u>141</u>	<u>141</u>	<u>1,692</u>
5. Cumulative Investment	8,460	8,460	8,460	8,460	8,460	8,460	8,460	8,460	8,460	8,460	8,460	8,460	8,460	8,460
6. Less: Accumulated Deprec	5,534	<u>5,675</u>	<u>5,816</u>	<u>5,957</u>	<u>6,098</u>	<u>6,239</u>	<u>6,380</u>	<u>6,521</u>	<u>6,662</u>	<u>6,803</u>	<u>6,944</u>	<u>7,085</u>	<u>7,226</u>	<u>7,226</u>
7. Net Investment	<u>2,926</u>	<u>2,785</u>	<u>2,644</u>	<u>2,503</u>	<u>2,362</u>	<u>2,221</u>	<u>2,080</u>	<u>1,939</u>	<u>1,798</u>	<u>1,657</u>	<u>1,516</u>	<u>1,375</u>	<u>1,234</u>	<u>1,234</u>
8. Average Investment		2,856	2,715	2,574	2,433	2,292	2,151	2,010	1,869	1,728	1,587	1,446	1,305	
9. Return on Average Investment		17	16	15	14	14	13	12	11	10	9	9	8	148
10. Return Requirements		<u>28</u>	<u>26</u>	<u>24</u>	<u>23</u>	<u>23</u>	<u>21</u>	<u>20</u>	<u>18</u>	<u>16</u>	<u>15</u>	<u>15</u>	<u>13</u>	<u>242</u>
11. Total Depreciation and Return		<u>169</u>	<u>167</u>	<u>165</u>	<u>164</u>	<u>164</u>	<u>162</u>	<u>161</u>	<u>159</u>	<u>157</u>	<u>156</u>	<u>156</u>	<u>154</u>	<u>1,934</u>

NOTES:

Depreciation expense is calculated using a useful life of 60 months.

Return on Average Investment is calculated using a monthly rate of 0.59500% .

Return requirements are calculated using an income tax multiplier of 1.6280016.

27

TAMPA ELECTRIC COMPANY  
Schedule of Capital Investment, Depreciation and Return  
Actual for Months January 2008 through July 2008  
Projected for Months August 2008 through December 2008

PRICE RESPONSIVE LOAD MANAGEMENT

	Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1. Investment		0	0	0	0	83	0	13,472	165,368	165,368	165,368	165,368	165,368	840,393
2. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3. Depreciation Base		0	0	0	0	83	83	13,555	178,923	344,291	509,659	675,027	840,395	
4. Depreciation Expense		0	0	0	0	1	1	114	1,604	4,360	7,116	9,872	12,629	35,697
5. Cumulative Investment	0	0	0	0	0	83	83	13,555	178,923	344,291	509,659	675,027	840,395	840,395
6. Less: Accumulated Depreciation	0	0	0	0	0	1	2	116	1,720	6,080	13,196	23,068	35,697	35,697
7. Net Investment	0	0	0	0	0	82	81	13,439	177,203	338,211	496,463	651,959	804,698	804,698
8. Average Investment		0	0	0	0	41	82	6,760	95,321	257,707	417,337	574,211	728,329	
9. Return on Average Investment		0	0	0	0	0	0	40	567	1,533	2,483	3,417	4,334	12,374
10. Return Requirements		0	0	0	0	0	0	65	923	2,496	4,042	5,563	7,056	20,145
Total Depreciation and Return		0	0	0	0	1	1	179	2,527	6,856	11,158	15,435	19,685	55,842

NOTES:

Depreciation expense is calculated using a useful life of 60 months.  
Return on Average Investment is calculated using a monthly rate of 0.59500% .  
Return requirements are calculated using an income tax multiplier of 1.6280016.

28

TAMPA ELECTRIC COMPANY  
Conservation Program Costs  
Actual for Months January 2008 through July 2008  
Projected for Months August 2008 through December 2008

Program Name	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Projected	September Projected	October Projected	November Projected	December Projected	Grand Total
1 Heating and Cooling	22,305	25,360	15,989	24,233	31,083	30,471	27,214	25,860	25,860	25,860	25,860	25,860	305,955
2 Prime Time	697,276	658,925	653,912	535,284	526,763	527,745	545,112	593,903	591,600	589,280	587,080	584,662	7,091,542
3 Energy Audits	119,936	107,527	114,262	132,274	185,548	147,400	224,609	189,050	189,050	189,050	191,868	189,050	1,979,624
4 Cogeneration	12,642	9,334	12,191	10,049	10,137	7,822	12,966	11,354	11,354	11,354	11,354	11,354	131,911
5 Commercial Load Management	491	1,209	290	220	1,647	1,494	396	680	678	677	411	409	8,602
6 Commercial Lighting	26,209	8,889	7,478	68,574	883	36,664	47,078	24,964	24,964	24,964	24,964	24,964	320,595
7 Standby Generator	77,576	74,318	89,052	97,882	109,037	110,854	109,872	114,615	114,615	114,615	114,615	114,615	1,241,666
8 Conservation dalue	238	403	278	636	41	1,247	700	730	20,730	730	20,730	730	47,193
9 Duct Repair	117,851	113,963	96,428	89,516	120,931	199,477	176,846	189,885	189,885	189,885	189,885	189,885	1,864,437
10 Renewable Energy Initiative	3,859	4,406	(4,805)	655	(8,030)	(13,931)	0	0	0	0	0	0	(17,846)
11 Industrial Load Management	0	0	0	0	0	0	0	0	0	0	0	0	0
12 DSM R&D	0	0	177	(177)	0	0	0	0	0	0	0	0	0
13 Commercial Cooling	1,337	8,487	2,622	5,033	4,246	6,840	1,407	7,046	7,046	7,046	7,046	7,046	65,202
14 Residential New Construction	846	280	165	1,686	0	311	222	562	1,085	1,085	1,085	485	7,812
15 Common Expenses	22,393	24,628	22,269	20,837	94,559	22,772	124,034	24,484	24,484	24,484	24,484	24,484	453,912
16 Price Responside Load Mgmt	90,557	63,915	60,377	56,102	135,547	83,698	147,020	511,344	362,013	336,315	337,592	309,832	2,494,312
17 Residential Building Improvement	22,074	21,062	18,382	20,326	31,170	35,064	49,989	32,665	31,999	32,730	31,999	32,665	360,125
18 Educational Energy Awareness (Pilot)	393	(1,514)	13,512	11,150	333	9,146	1,195	956	956	956	3,956	3,956	44,995
19 Residential Low- Income Weatherization	164	(1,016)	9,845	8,176	8,389	2,489	6,479	1,804	1,804	2,804	1,804	1,804	44,546
20 Commerical Duct Repair	415	(45)	9	0	0	0	0	93	594	93	93	594	1,846
21 Commerical Building Imprödement	375	(13)	27	0	0	0	0	863	1,363	863	1,661	1,363	6,502
22 Commerical Energy Efficient Motors	414	(97)	84	0	0	0	0	112	1,334	1,334	1,309	1,334	5,824
23 Commerical Demand Response	2,013	7,865	3,441	735	71,337	97,827	145,756	190,742	200,742	200,742	200,742	200,742	1,322,684
24 Commerical Chiller Replacement	764	(427)	9	0	0	3,188	0	177	177	10,177	177	177	14,419
25 Commerical Occupany Sensors (Lighting)	393	(107)	9	0	38	4,089	0	1,167	1,132	1,132	1,157	1,132	10,142
26 Commerical Refrigeration (Anti-Condensate)	373	(97)	9	375	0	0	0	99	119	99	245	99	1,321
27 Commerical Water Heating	100	(107)	9	0	0	0	38	66	66	445	66	420	1,103
28 Total	1,220,994	1,127,148	1,116,021	1,083,566	1,323,659	1,314,667	1,620,933	1,923,221	1,803,650	1,766,720	1,780,183	1,727,662	17,808,424
29 Less: Included in Base Rates	0	0	0	0	0	0	0	0	0	0	0	0	0
30 Recoverable Conservation Expenses	<u>1,220,994</u>	<u>1,127,148</u>	<u>1,116,021</u>	<u>1,083,566</u>	<u>1,323,659</u>	<u>1,314,667</u>	<u>1,620,933</u>	<u>1,923,221</u>	<u>1,803,650</u>	<u>1,766,720</u>	<u>1,780,183</u>	<u>1,727,662</u>	<u>17,808,424</u>

29

TAMPA ELECTRIC COMPANY  
Energy Conservation Adjustment  
Calculation of True-up

Actual for Months January 2008 through July 2008  
Projected for Months August 2008 through December 2008

B. CONSERVATION REVENUES	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Grand Total
1. Residential Conservation Audit Fees (A)	0	0	0	0	0	0	0	0	0	0	0	0	0
2. Conservation Adjustment Revenues * (C-4, page 1 of 1)	<u>1,368,073</u>	<u>1,152,705</u>	<u>1,180,164</u>	<u>1,264,571</u>	<u>1,360,894</u>	<u>1,622,179</u>	<u>1,574,669</u>	<u>1,761,699</u>	<u>1,749,353</u>	<u>1,592,043</u>	<u>1,369,894</u>	<u>1,368,830</u>	<u>17,365,074</u>
3. Total Revenues	1,368,073	1,152,705	1,180,164	1,264,571	1,360,894	1,622,179	1,574,669	1,761,699	1,749,353	1,592,043	1,369,894	1,368,830	17,365,074
4. Prior Period True-up	<u>47,246</u>	<u>47,246</u>	<u>47,246</u>	<u>47,246</u>	<u>47,246</u>	<u>47,246</u>	<u>47,246</u>	<u>47,246</u>	<u>47,246</u>	<u>47,246</u>	<u>47,246</u>	<u>47,246</u>	<u>566,948</u>
5. Conservation Revenue Applicable to Period	1,415,319	1,199,951	1,227,410	1,311,817	1,408,140	1,669,425	1,621,915	1,808,945	1,796,599	1,639,289	1,417,140	1,416,072	17,932,022
6. Conservation Expenses (C-3, Page 4, Line 14)	<u>1,220,994</u>	<u>1,127,148</u>	<u>1,116,021</u>	<u>1,083,566</u>	<u>1,323,659</u>	<u>1,314,667</u>	<u>1,620,933</u>	<u>1,923,221</u>	<u>1,803,650</u>	<u>1,766,720</u>	<u>1,780,183</u>	<u>1,727,662</u>	<u>17,808,424</u>
7. True-up This Period (Line 5 - Line 6)	194,325	72,803	111,389	228,251	84,481	354,758	982	(114,276)	(7,051)	(127,431)	(363,043)	(311,590)	123,598
8. Interest Provision This Period (C-3, Page 6, Line 10)	2,152	1,873	1,846	2,052	2,225	2,407	2,691	2,375	2,091	1,880	1,333	613	23,538
9. True-up & Interest Provision Beginning of Period	566,948	716,179	743,609	809,598	992,655	1,032,115	1,342,034	1,298,461	1,139,314	1,087,108	914,311	505,355	566,948
10. Prior Period True-up Collected/(Refunded)	<u>(47,246)</u>	<u>(47,246)</u>	<u>(47,246)</u>	<u>(47,246)</u>	<u>(47,246)</u>	<u>(47,246)</u>	<u>(47,246)</u>	<u>(47,246)</u>	<u>(47,246)</u>	<u>(47,246)</u>	<u>(47,246)</u>	<u>(47,246)</u>	<u>(566,948)</u>
11. End of Period Total Net True-up	<u>716,179</u>	<u>743,609</u>	<u>809,598</u>	<u>992,655</u>	<u>1,032,115</u>	<u>1,342,034</u>	<u>1,298,461</u>	<u>1,139,314</u>	<u>1,087,108</u>	<u>914,311</u>	<u>505,355</u>	<u>147,136</u>	<u>147,136</u>

\* Net of Revenue Taxes

(A) Included in Line 6

Summary of Allocation	Forecast	Ratio	True Up
Demand	12,315,494	0.68	100,052
Energy	5,838,616	0.32	47,084
Total	<u>18,154,110</u>	<u>1.00</u>	<u>147,136</u>

30

TAMPA ELECTRIC COMPANY  
Energy Conservation Adjustment  
Calculation of Interest Provision

Actual for Months January 2008 through July 2008  
Projected for Months August 2008 through December 2008

C. INTEREST PROVISION	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Projected	September Projected	October Projected	November Projected	December Projected	Grand Total
1. Beginning True-up Amount (C-3, Page 5, Line 9)	\$566,948	\$716,179	\$743,609	\$809,598	\$992,655	\$1,032,115	\$1,342,034	\$1,298,461	\$1,139,314	\$1,087,108	\$914,311	\$505,355	
2. Ending True-up Amount Before Interest (C-3, Page 5, Lines 7 + 9 + 10)	<u>714,027</u>	<u>741,736</u>	<u>807,752</u>	<u>990,603</u>	<u>1,029,890</u>	<u>1,339,627</u>	<u>1,295,770</u>	<u>1,136,939</u>	<u>1,085,017</u>	<u>912,431</u>	<u>504,022</u>	<u>146,523</u>	
3. Total Beginning & Ending True-up	<u>\$1,280,975</u>	<u>\$1,457,915</u>	<u>\$1,551,361</u>	<u>\$1,800,201</u>	<u>\$2,022,545</u>	<u>\$2,371,742</u>	<u>\$2,637,804</u>	<u>\$2,435,400</u>	<u>\$2,224,331</u>	<u>\$1,999,539</u>	<u>\$1,418,333</u>	<u>\$651,878</u>	
4. Average True-up Amount (50% of Line 3)	<u>\$640,488</u>	<u>\$728,958</u>	<u>\$775,681</u>	<u>\$900,101</u>	<u>\$1,011,273</u>	<u>\$1,185,871</u>	<u>\$1,318,902</u>	<u>\$1,217,700</u>	<u>\$1,112,166</u>	<u>\$999,770</u>	<u>\$709,167</u>	<u>\$325,939</u>	
5. Interest Rate - First Day of Month	<u>4.980%</u>	3.080%	3.090%	2.630%	2.840%	2.430%	2.450%	2.440%	2.250%	2.250%	2.250%	2.250%	
6. Interest Rate - First Day of Next Month	<u>3.080%</u>	<u>3.090%</u>	<u>2.630%</u>	<u>2.840%</u>	<u>2.430%</u>	<u>2.450%</u>	<u>2.440%</u>	<u>2.250%</u>	<u>2.250%</u>	<u>2.250%</u>	<u>2.250%</u>	<u>2.250%</u>	
7. Total (Line 5 + Line 6)	<u>8.060%</u>	<u>6.170%</u>	<u>5.720%</u>	<u>5.470%</u>	<u>5.270%</u>	<u>4.880%</u>	<u>4.890%</u>	<u>4.690%</u>	<u>4.500%</u>	<u>4.500%</u>	<u>4.500%</u>	<u>4.500%</u>	
8. Average Interest Rate (50% of Line 7)	<u>4.030%</u>	<u>3.085%</u>	<u>2.860%</u>	<u>2.735%</u>	<u>2.635%</u>	<u>2.440%</u>	<u>2.445%</u>	<u>2.345%</u>	<u>2.250%</u>	<u>2.250%</u>	<u>2.250%</u>	<u>2.250%</u>	
9. Monthly Average Interest Rate (Line 8/12)	<u>0.336%</u>	<u>0.257%</u>	<u>0.238%</u>	<u>0.228%</u>	<u>0.220%</u>	<u>0.203%</u>	<u>0.204%</u>	<u>0.195%</u>	<u>0.188%</u>	<u>0.188%</u>	<u>0.188%</u>	<u>0.188%</u>	
10. Interest Provision (Line 4 x Line 9)	<u>\$2,152</u>	<u>\$1,873</u>	<u>\$1,846</u>	<u>\$2,052</u>	<u>\$2,225</u>	<u>\$2,407</u>	<u>\$2,691</u>	<u>\$2,375</u>	<u>\$2,091</u>	<u>\$1,880</u>	<u>\$1,333</u>	<u>\$613</u>	<u>\$23,538</u>

31



TAMPA ELECTRIC COMPANY  
Energy Conservation  
Calculation of Conservation Revenues

Actual for Months January 2008 through July 2008  
Projected for Months August 2008 through December 2008

(1)	(2)	(3)	(4)
Months	Firm MWH Sales	Interruptible MWH Sales	Clause Revenue Net of Revenue Taxes
January	1,437,483	113,265	1,368,073
February	1,210,392	106,498	1,152,705
March	1,242,474	105,042	1,180,164
April	1,340,798	97,948	1,264,571
May	1,429,716	112,653	1,360,894
June	1,711,808	110,447	1,622,179
July	1,669,864	96,346	1,574,669
August	1,851,085	121,278	1,761,699
September	1,844,136	117,798	1,749,353
October	1,674,140	122,046	1,592,043
November	1,438,927	118,124	1,369,894
December	1,432,756	122,067	1,368,830
Total	<u>18,283,579</u>	<u>1,343,512</u>	<u>17,365,074</u>

32

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** HEATING AND COOLING

**Program Description:** This is a residential conservation program designed to reduce weather-sensitive peaks by providing incentives for the installation of high efficiency heating and air conditioning equipment at existing residences.

**Program Projections:** January 1, 2008 to December 31, 2008

There are 1,613 units projected to be installed and approved.

January 1, 2009 to December 31, 2009

There are 952 units projected to be installed and approved.

**Program Fiscal Expenditures:**

January 1, 2008 to December 31, 2008

Expenditures estimated for the period are \$305,955.

January 1, 2009 to December 31, 2009

Expenditures estimated for the period are \$238,225.

**Program Progress Summary:**

Through December 31, 2007, there were 161,999 units installed and approved.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** PRIME TIME

**Program Description:** This is a residential load management program designed to directly control the larger loads in customers' homes such as air conditioning, water heating, electric space heating and pool pumps. Participating customers receive monthly credits on their electric bills.

**Program Projections:** January 1, 2008 to December 31, 2008

There are 51,755 projected customers for this program on a cumulative basis.

January 1, 2009 to December 31, 2009

There are 50,878 projected customers for this program on a cumulative basis.

**Program Fiscal Expenditures:**

January 1, 2008 to December 31, 2008

Estimated expenditures are \$7,091,542.

January 1, 2009 to December 31, 2009

Estimated expenditures are \$7,571,547.

**Program Progress Summary:**

There were 53,555 cumulative customers participating through December 31, 2007.

Breakdown is as follows:

Water Heating	48,808
Air Conditioning	36,564
Heating	38,218
Pool Pump	10,779

Per Commission Order No. PSC- 05-0181-PAA-EG issued February 16, 2005, Prime Time is closed to new participants.

### PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** ENERGY AUDITS

**Program Description:** These are on-site, on-line and phone-in audits of residential, commercial and industrial premises that instruct customers on how to use conservation measures and practices to reduce their energy usage.

**Program Projections:** January 1, 2008 to December 31, 2008

Residential – 11,948 (RCS - 0; Free -5,991; On-line - 5,882, Phone in 75)

Comm/Ind - 650 (Paid - 0; Free - 650)

January 1, 2009 to December 31, 2009

Residential – 16,900 (RCS - 0; Alt - 6,900; On-line – 9,500, Phone-in 500)

Comm/Ind - 651 (Paid - 1 Free - 650)

**Program Fiscal Expenditures:**

January 1, 2008 to December 31, 2008

Expenditures are expected to be \$1,979,623.

January 1, 2009 to December 31, 2009

Expenditures are expected to be \$2,157,631.

**Program Progress Summary:**

Through December 31, 2007 the following audit totals are:

Residential RCS (Fee)	3,890
Residential Alt (Free)	240,822
Residential Cust. Assisted <sup>(1)</sup>	110,906
Commercial-Ind (Fee)	226
Commercial-Ind (Free)	17,414
Commercial Mail-in	1,477

(1) Includes Mail-in and On-line audits. Mail-in audit program phased out on December 31, 2004.

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** COGENERATION

**Program Description:** This program encourages the development of cost-effective commercial and industrial cogeneration facilities through standard offers and negotiation of contracts for the purchase of firm capacity and energy.

**Program Projections:** January 1, 2008 to December 31, 2008

Communication and interaction will continue with all present and potential cogeneration customers. Tampa Electric is presently working with two different customers to add additional capacity in 2008 and 2009.

January 1, 2009 to December 31, 2009

The development and publication of the 20-Year Cogeneration Forecast will occur.

**Program Fiscal  
Expenditures:**

January 1, 2008 to December 31, 2008

Expenditures are estimated to be \$131,911.

January 1, 2009 to December 31, 2009

Expenditures are estimated to be \$122,536.

**Program Progress  
Summary:**

The projected total maximum generation by electrically interconnected cogeneration during 2008 will be approximately 504 MW.

The company continues interaction with existing participants and potential developers regarding current and future cogeneration activities. Currently there are 11 Qualifying Facilities with generation on-line in our service area.

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** COMMERCIAL LOAD MANAGEMENT

**Program Description:** This is a load management program that achieves weather-sensitive demand reductions through load control of equipment at the facilities of firm commercial customers.

**Program Projections:** January 1, 2008 to December 31, 2008

There are no new installations expected.

January 1, 2009 to December 31, 2009

One installation is expected.

**Program Fiscal Expenditures:** January 1, 2008 to December 31, 2008

Expenses of \$8,602 are estimated.

January 1, 2009 to December 31, 2009

Expenses of \$7,101 are estimated.

**Program Progress Summary:** Through December 31, 2007 there were 6 commercial installations in service.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMERCIAL LIGHTING

**Program Description:** This is a conservation program designed to reduce weather-sensitive peaks by encouraging investment in more efficient lighting technology in commercial facilities.

**Program Projections:** January 1, 2008 to December 31, 2008

During this period, 43 customers are expected to participate.

January 1, 2009 to December 31, 2009

During this period, 16 customers are expected to participate

**Program Fiscal  
Expenditures:**

January 1, 2008 to December 31, 2008

Expenditures estimated for the period are \$320,595.

January 1, 2009 to December 31, 2009

Expenditures estimated for this period are \$115,471.

**Program Progress  
Summary:**

Through December 31, 2007, there were 1,107 customers that participated.

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** STANDBY GENERATOR

**Program Description:** This is a program designed to utilize the emergency generation capacity at firm commercial/industrial facilities in order to reduce weather-sensitive peak demand.

**Program Projections:** January 1, 2008 to December 31, 2008

36 new installations expected.

January 1, 2009 to December 31, 2009

Three installations are expected.

**Program Fiscal  
Expenditures:**

January 1, 2008 to December 31, 2008

Expenditures estimated for the period are \$1,241,666.

January 1, 2009 to December 31, 2009

Expenditures estimated for the period are \$1,622,253.

**Program Progress  
Summary:**

Through December 31, 2007, there are 41 customers participating.



## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** CONSERVATION VALUE

**Program Description:** This is an incentive program for firm commercial/industrial customers that encourages additional investments in substantial demand shifting or demand reduction measures.

**Program Projections:** January 1, 2008 to December 31, 2008

One customer is expected to participate during this period.

January 1, 2009 to December 31, 2009

Two customers are expected to participate during this period.

**Program Fiscal Expenditures:** January 1, 2008 to December 31, 2008

Estimated expenses are \$47,193.

January 1, 2009 to December 31, 2009

Estimated expenses are \$144,382.

**Program Progress Summary:**

Through December 31, 2007, there were 31 customers that earned incentive dollars. We continue to work with customers on evaluations of various measures.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** DUCT REPAIR

**Program Description:** This is a residential conservation program designed to reduce weather-sensitive peaks by offering incentives to encourage the repair of the air distribution system in a residence.

**Program Projections:** January 1, 2008 to December 31, 2008

There are 8,500 repairs projected to be made.

January 1, 2009 to December 31, 2009

There are 5,930 repairs projected to be made.

**Program Fiscal Expenditures:**

January 1, 2008 to December 31, 2008

Expenditures estimated for the period are \$1,864,437.

January 1, 2009 to December 31, 2009

Expenditures estimated for the period are \$1,267,505.

**Program Progress Summary:**

Through December 31, 2007, there are 59,838 customers that have participated.

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** RENEWABLE ENERGY INITIATIVE

**Program Description:** This program is designed to promote and deliver renewable energy options to the company's customers. This specific effort provides funding for program administration, generation, evaluation of potential new renewable sources and market research.

**Program Projections:** January 1, 2008 to December 31, 2008

There are 3,712 customers with 5,087 subscribed blocks estimated for this period on a cumulative basis.

January 1, 2009 to December 31, 2009

There are 5,096 customers with 6,983 subscribed blocks estimated for this period on a cumulative basis.

**Program Fiscal Expenditures:**

January 1, 2008 to December 31, 2008

For the period, the company anticipates excess revenues of approximately \$90,000 to be used for new renewable generation.

January 1, 2009 to December 31, 2009

For the period, expenditures are estimated to be \$111,271.

For the period, revenues and expenses are projected to be the same.

**Program Progress Summary:**

Through December 31, 2007, there were 2,350 customers with 3,358 blocks subscribed.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** INDUSTRIAL LOAD MANAGEMENT

**Program Description:** This is a load management program for large industrial customers with interruptible loads of 500 kW or greater.

**Program Projections:** January 1, 2008 to December 31, 2008

No customers are expected to participate.

January 1, 2009 to December 31, 2009

See Program Progress Summary below.

**Program Fiscal Expenditures:** January 1, 2008 to December 31, 2008

No expenses are expected.

January 1, 2009 to December 31, 2009

Expenditures estimated for the period are \$131,067.

**Program Progress Summary:**

Program approved by FPSC in Docket No. 990037-EI, Order No. PSC-99-1778-FOF-EI, issued September 10, 1999. For 2008, current assessment for participation has program open for customers, however, no participation is expected. Should the 2009 assessment indicate an opportunity for customer participation, the projected expenditures above have been based on the current interruptible class load average per customer with the additional assumption that each incremental customer would replicate that average.

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** DSM RESEARCH AND DEVELOPMENT (R&D)

**Program Description:** This is a five-year R&D program directed at end-use technologies (both residential and commercial) not yet commercially available or where insufficient data exists for measure evaluations specific to central Florida climate.

**Program Projections:** See Program Progress Summary.

**Program Fiscal Expenditures:** January 1, 2008 to December 31, 2008

No expenditures are projected.

January 1, 2009 to December 31, 2009

Expenditures are estimated at \$151,980.

**Program Progress Summary:**

For 2009, Tampa Electric is planning to explore the feasibility of a commercial price responsive load management pilot. The goal of the pilot will be to identify the program costs and benefits necessary to evaluate the cost effectiveness of the initiative for inclusion in the company's DSM Plan.

### PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** COMMERCIAL COOLING

**Program Description:** This is an incentive program to encourage the installation of high efficiency direct expansion (DX) and Package Terminal Air Conditioning (PTAC) commercial air conditioning equipment.

**Program Projections:** January 1, 2008 to December 31, 2008

There are 165 customers expected to participate.

January 1, 2009 to December 31, 2009

There are 96 customers expected to participate.

**Program Fiscal Expenditures:**

January 1, 2008 to December 31, 2008

Expenditures are estimated at \$65,202.

January 1, 2009 to December 31, 2009

Expenditures are estimated at \$37,833.

**Program Progress Summary:**

Through December 31, 2007, there were 620 units installed and approved.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** ENERGY PLUS HOMES

**Program Description:** This is a program that encourages the construction of new homes to be above the minimum energy efficiency levels required by the State of Florida Energy Efficiency Code for New Construction through the installation of high efficiency equipment and building envelope options.

**Program Projections:** January 1, 2008 to December 31, 2008

There are three customers expected to participate.

January 1, 2009 to December 31, 2009

There are twelve customers expected to participate.

**Program Fiscal Expenditures:**

January 1, 2008 to December 31, 2008

Expenditures are estimated at \$7,812.

January 1, 2009 to December 31, 2009

Expenditures are estimated at \$10,027.

**Program Progress Summary:**

Through December 31, 2007, 38 approved homes have participated.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMON EXPENSES

**Program Description:** These are expenses common to all programs.

**Program Projections:** N/A

**Program Fiscal Expenditures:** January 1, 2008 to December 31, 2008

Expenditures are estimated to be \$453,912.

*January 1, 2009 to December 31, 2009*

Expenditures are estimated at \$260,436.

**Program Progress Summary:** N/A



**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** PRICE RESPONSIVE LOAD MANAGEMENT

**Program Description:** A load management program designed to reduce weather sensitive peak loads by offering a multi-tiered rate structure designed as an incentive for participating customers to reduce their electric demand during high cost or critical periods of generation.

**Program Projections:** January 1, 2008 to December 31, 2008

There are 762 projected customers for this program on a cumulative basis.

January 1, 2009 to December 31, 2009

There are 1,762 projected customers for this program on a cumulative basis.

**Program Fiscal Expenditures:**

January 1, 2008 to December 31, 2008

Expenditures are estimated at \$2,494,312.

January 1, 2009 to December 31, 2009

Expenditures are estimated at \$1,435,273.

**Program Progress Summary:**

Through December 31, 2007, there were 170 participating customers participating.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** RESIDENTIAL BUILDING ENVELOPE IMPROVEMENT

**Program Description:** This is a program that encourages customers to make cost-effective improvements to existing residences in the areas of ceiling insulation, wall insulation, and window improvements.

**Program Projections:** January 1, 2008 to December 31, 2008

Ceiling Insulation – 1,255  
Wall Insulation - 1  
Window Upgrades - 165  
Window Film - 156

January 1, 2009 to December 31, 2009

Ceiling Insulation – 1,700  
Wall Insulation - 25  
Window Upgrades - 150  
Window Film - 225

**Program Fiscal Expenditures:**

January 1, 2008 to December 31, 2008

Expenditures are estimated to be \$360,125.

January 1, 2009 to December 31, 2009

Expenditures are estimated at \$416,008.

**Program Progress Summary:**

Through December 31, 2007, there were 80,590 customers that participated in the company's ceiling insulation program.

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** EDUCATIONAL ENERGY AWARENESS - PILOT

**Program Description:** A three year pilot program designed to save demand and energy by increasing customer awareness of energy use in personal residences. This program is aimed at schools within the Tampa Electric service area and designed to educate students on energy awareness through scripted, professionally written presentations using humor, interactive theater and classroom guides to teach students the benefits of energy efficiency.

**Program Projections:** January 1, 2008 to December 31, 2008

Program presentations planned to Hillsborough County schools for the 2008 – 2009 school year.

January 1, 2009 to December 31, 2009

Program presentations planned to Hillsborough County schools for the 2008 – 2009 and 2009 – 2010 school years.

**Program Fiscal  
Expenditures:**

January 1, 2008 to December 31, 2008

Expenditures are estimated to be \$44,995

January 1, 2009 to December 31, 2009

Expenditures are estimated at \$214,776.

**Program Progress  
Summary:**

*The program will target third through fifth grade students, enhancing the current science curriculum covering conservation and energy efficiency solutions. The program's supplemental material will include real world projects such as home energy audits.*

At the end of the three – year pilot period, Tampa Electric will evaluate the overall effectiveness of the program to determine if a permanent program aimed at grade school students is cost-effective.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** RESIDENTIAL LOW-INCOME WEATHERIZATION

**Program Description:** A program designed to assist low-income families in reducing their energy usage by providing and/or installing the necessary materials for the various conservation measures, as well as educating families on energy conservation techniques that promote behavioral changes to help customers control their energy usage.

**Program Projections:** January 1, 2008 to December 31, 2008

There are 96 customers expected to participate.

January 1, 2009 to December 31, 2009

There are 150 customers expected to participate.

**Program Fiscal Expenditures:**

January 1, 2008 to December 31, 2008

Expenditures are estimated to be \$44,546.

January 1, 2009 to December 31, 2009

Expenditures are estimated at \$120,713.

**Program Progress Summary:**

As a new program, progress summaries will begin with 2008 activities.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMERCIAL DUCT REPAIR

**Program Description:** This is a commercial conservation program designed to reduce weather-sensitive peaks for commercial HVAC units less than or equal to 65,000 Btu/h by offering incentives to encourage the repair of the air distribution system in commercial facilities.

**Program Projections:** January 1, 2008 to December 31, 2008

There are five repairs expected to be made.

January 1, 2009 to December 31, 2009

There are 10 repairs projected to be made.

**Program Fiscal Expenditures:**

January 1, 2008 to December 31, 2008

Expenditures are estimated to be \$1,846.

January 1, 2009 to December 31, 2009

Expenditures are estimated at \$2,664.

**Program Progress Summary:**

As a new program, progress summaries will begin with 2008 activities.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMERCIAL BUILDING ENVELOPE IMPROVEMENT

**Program Description:** This is a program that encourages customers to make cost-effective improvements to existing commercial facilities in the areas of ceiling insulation, wall insulation and window improvements.

**Program Projections:** January 1, 2008 to December 31, 2008

Ceiling Insulation - 2  
Wall Insulation - 0  
Window Film - 0

January 1, 2009 to December 31, 2009

Ceiling Insulation - 10  
Wall Insulation - 10  
Window Film - 15

**Program Fiscal Expenditures:** January 1, 2008 to December 31, 2008

Expenditures are estimated to be \$6,502.

January 1, 2009 to December 31, 2009

Expenditures are estimated at \$14,208.

**Program Progress Summary:** As a new program, progress summaries will begin with 2008 activities.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMERCIAL ENERGY EFFICIENT MOTORS

**Program Description:** This is a commercial/industrial conservation program designed to reduce weather-sensitive peaks by providing incentives for the installation of high efficiency motors at existing commercial/industrial facilities.

**Program Projections:** January 1, 2008 to December 31, 2008

There is one motor projected to be installed and approved.

January 1, 2009 to December 31, 2009

There are 50 motors projected to be installed and approved.

**Program Fiscal Expenditures:**

January 1, 2008 to December 31, 2008

Expenditures are estimated to be \$5,824.

January 1, 2009 to December 31, 2009

Expenditures are estimated at \$10,548.

**Program Progress Summary:**

As a new program, progress summaries will begin with 2008 activities.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMERCIAL DEMAND RESPONSE

**Program Description:** Tampa Electric's Commercial Demand Response is a conservation and load management program intended to help alter the company's system load curve by reducing summer and winter demand peaks.

**Program Projections:** January 1, 2008 to December 31, 2008

There are 25 MW of demand response available for control.

January 1, 2009 to December 31, 2009

There are 25 MW of demand response projected to be available for control.

**Program Fiscal  
Expenditures:**

January 1, 2008 to December 31, 2008

Expenditures are estimated to be \$1,322,684.

January 1, 2009 to December 31, 2009

Expenditures are estimated at \$2,465,960.

**Program Progress  
Summary:**

Tampa Electric is currently fully subscribed at 25 MW.



**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMERCIAL CHILLER REPLACEMENT

**Program Description:** This is an incentive program to encourage the installation of high efficiency air and water cooled chilled commercial air conditioning equipment.

**Program Projections:** January 1, 2008 to December 31, 2008

There are two units projected to be installed and approved.

January 1, 2009 to December 31, 2009

There are three units projected to be installed and approved.

**Program Fiscal Expenditures:**

January 1, 2008 to December 31, 2008

Expenditures are estimated to be \$14,419.

January 1, 2009 to December 31, 2009

Expenditures are estimated at \$22,710.

**Program Progress Summary:**

As a new program, progress summaries will begin with 2008 activities.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMERCIAL OCCUPANCY SENSORS (LIGHTING)

**Program Description:** This program is aimed at reducing the growth of peak demand and energy by providing an incentive to encourage commercial/industrial customers to install occupancy sensors in any area where indoor lights would be used on peak.

**Program Projections:** January 1, 2008 to December 31, 2008

There are two units projected to be installed and approved.

January 1, 2009 to December 31, 2009

There are two units projected to be installed and approved.

**Program Fiscal  
Expenditures:**

January 1, 2008 to December 31, 2008

Expenditures are estimated to be \$10,142.

January 1, 2009 to December 31, 2009

Expenditures are estimated at \$3,884.

**Program Progress  
Summary:**

As a new program, progress summaries will begin with 2008 activities.

**PROGRAM DESCRIPTION AND PROGRESS**

**Program Title:** COMMERCIAL REFRIGERATION (ANTI-CONDENSATE)

**Program Description:** This program is designed to reduce the peak demand and energy consumption for commercial/industrial customers by increasing the use of efficient refrigeration controls and equipment.

**Program Projections:** January 1, 2008 to December 31, 2008

There is one unit projected to be installed and approved.

January 1, 2009 to December 31, 2009

There are two units projected to be installed and approved.

**Program Fiscal  
Expenditures:**

January 1, 2008 to December 31, 2008

Expenditures are estimated to be \$1,321.

January 1, 2009 to December 31, 2009

Expenditures are estimated at \$2,004.

**Program Progress  
Summary:**

As a new program, progress summaries will begin with 2008 activities.

## PROGRAM DESCRIPTION AND PROGRESS

**Program Title:** COMMERCIAL WATER HEATING

**Program Description:** This is a conservation program designed to reducing future growth of demand and energy consumption by encouraging commercial/industrial customers to install high efficiency water heating systems.

**Program Projections:** January 1, 2008 to December 31, 2008

There is one unit projected to be installed and approved.

January 1, 2009 to December 31, 2009

There are two units projected to be installed and approved.

**Program Fiscal  
Expenditures:**

January 1, 2008 to December 31, 2008

Expenditures are estimated to be \$1,103.

January 1, 2009 to December 31, 2009

Expenditures are estimated at \$2,244.

**Program Progress  
Summary:**

As a new program, progress summaries will begin with 2008 activities.

**INPUT DATA - PART 1  
PROGRAM TITLE: GSLM 2 & 3**

PSC FORM CE 1.1  
PAGE 1 OF 1  
RUN DATE: August 28, 2008

**PROGRAM DEMAND SAVINGS & LINE LOSSES**

I. (1) CUSTOMER KW REDUCTION AT THE METER	3071.000 KW /CUST
I. (2) GENERATOR KW REDUCTION PER CUSTOMER	3161.214 KW GEN/CUST
I. (3) KW LINE LOSS PERCENTAGE	6.5 %
I. (4) GENERATION KWH REDUCTION PER CUSTOMER	745512 KWH/CUST/YR
I. (5) KWH LINE LOSS PERCENTAGE	5.8 %
I. (6) GROUP LINE LOSS MULTIPLIER	1
I. (7) CUSTOMER KWH PROGRAM INCREASE AT METER	0 KWH/CUST/YR
I. (8)* CUSTOMER KWH REDUCTION AT METER	704643 KWH/CUST/YR

**ECONOMIC LIFE & K FACTORS**

II. (1) STUDY PERIOD FOR CONSERVATION PROGRAM	25 YEARS
II. (2) GENERATOR ECONOMIC LIFE	25 YEARS
II. (3) T & D ECONOMIC LIFE	25 YEARS
II. (4) K FACTOR FOR GENERATION	1.612
II. (5) K FACTOR FOR T & D	1.612
II. (6)* SWITCH REV REQ(0) OR VAL-OF-DEF (1)	1

**UTILITY & CUSTOMER COSTS**

III. (1) UTILITY NONRECURRING COST PER CUSTOMER	106743.00 \$/CUST
III. (2) UTILITY RECURRING COST PER CUSTOMER	1396.16 \$/CUST/YR
III. (3) UTILITY COST ESCALATION RATE	2.3 %
III. (4) CUSTOMER EQUIPMENT COST	0.00 \$/CUST
III. (5) CUSTOMER EQUIPMENT ESCALATION RATE	2.5 %
III. (6) CUSTOMER O & M COST	0 \$/CUST/YR
III. (7) CUSTOMER O & M ESCALATION RATE	2.5 %
III. (8)* CUSTOMER TAX CREDIT PER INSTALLATION	0 \$/CUST
III. (9)* CUSTOMER TAX CREDIT ESCALATION RATE	0 %
III. (10)* INCREASED SUPPLY COSTS	0 \$/CUST/YR
III. (11)* SUPPLY COSTS ESCALATION RATE	0 %
III. (12)* UTILITY DISCOUNT RATE	0.0789
III. (13)* UTILITY AFUDC RATE	0.0779
III. (14)* UTILITY NON RECURRING REBATE/INCENTIVE	0.00 \$/CUST
III. (15)* UTILITY RECURRING REBATE/INCENTIVE	384225.00 \$/CUST/YR
III. (16)* UTILITY REBATE/INCENTIVE ESCAL RATE	0 %

**AVOIDED GENERATOR, TRANS. & DIST COSTS**

IV. (1) BASE YEAR	2008
IV. (2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT	2012
IV. (3) IN-SERVICE YEAR FOR AVOIDED T & D	2012
IV. (4) BASE YEAR AVOIDED GENERATING UNIT COST	870.34 \$/KW
IV. (5) BASE YEAR AVOIDED TRANSMISSION COST	0 \$/KW
IV. (6) BASE YEAR DISTRIBUTION COST	0 \$/KW
IV. (7) GEN, TRAN, & DIST COST ESCALATION RATE	2.3 %
IV. (8) GENERATOR FIXED O & M COST	21.45 \$/KW/YR
IV. (9) GENERATOR FIXED O&M ESCALATION RATE	2.3 %
IV. (10) TRANSMISSION FIXED O & M COST	0 \$/KW/YR
IV. (11) DISTRIBUTION FIXED O & M COST	0 \$/KW/YR
IV. (12) T&D FIXED O&M ESCALATION RATE	2.3 %
IV. (13) AVOIDED GEN UNIT VARIABLE O & M COSTS	0.364 CENTS/KWH
IV. (14) GENERATOR VARIABLE O&M COST ESCALATION RATE	2.3 %
IV. (15) GENERATOR CAPACITY FACTOR	2.2 %
IV. (16) AVOIDED GENERATING UNIT FUEL COST	7.49 CENTS/KWH
IV. (17) AVOIDED GEN UNIT FUEL ESCALATION RATE	3.66 %
IV. (18)* AVOIDED PURCHASE CAPACITY COST PER KW	0 \$/KW/YR
IV. (19)* CAPACITY COST ESCALATION RATE	0 %

**NON-FUEL ENERGY AND DEMAND CHARGES**

V. (1) NON-FUEL COST IN CUSTOMER BILL	1.370 CENTS/KWH
V. (2) NON-FUEL ESCALATION RATE	1 %
V. (3) CUSTOMER DEMAND CHARGE PER KW	7.25 \$/KW/MO
V. (4) DEMAND CHARGE ESCALATION RATE	1 %
V. (5)* DIVERSITY and ANNUAL DEMAND ADJUSTMENT FACTOR FOR CUSTOMER BILL	0

<b>CALCULATED BENEFITS AND COSTS</b>	
(1)* TRC TEST - BENEFIT/COST RATIO	43.08
(2)* PARTICIPANT NET BENEFITS (NPV)	4,887
(3)* RIM TEST - BENEFIT/COST RATIO	1.20

60

TOTAL RESOURCE COST TESTS  
PROGRAM: GSLM 2 & 3

PSC FORM CE 2.3  
Page 1 of 1  
August 28, 2008

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
YEAR	INCREASED SUPPLY COSTS \$(000)	UTILITY PROGRAM COSTS \$(000)	PARTICIPANT PROGRAM COSTS \$(000)	OTHER COSTS \$(000)	TOTAL COSTS \$(000)	AVOIDED GEN UNIT BENEFITS \$(000)	AVOIDED T & D BENEFITS \$(000)	PROGRAM FUEL SAVINGS \$(000)	OTHER BENEFITS \$(000)	TOTAL BENEFITS \$(000)	NET BENEFITS \$(000)	CUMULATIVE DISCOUNTED NET BENEFITS \$(000)	
2008	0	107	0	0	107	0	0	30	0	30	(77)	(77)	
2009	0	1	0	0	1	0	0	48	0	48	45	(36)	
2010	0	1	0	0	1	0	0	45	0	45	44	2	
2011	0	1	0	0	1	0	0	46	0	46	44	37	
2012	0	2	0	0	2	493	0	44	0	537	536	433	
2013	0	2	0	0	2	505	0	43	0	548	548	806	
2014	0	2	0	0	2	517	0	48	0	566	564	1,184	
2015	0	2	0	0	2	530	0	48	0	578	576	1,503	
2016	0	2	0	0	2	543	0	54	0	597	595	1,827	
2017	0	2	0	0	2	556	0	54	0	610	609	2,135	
2018	0	2	0	0	2	570	0	57	0	627	625	2,427	
2019	0	2	0	0	2	584	0	58	0	642	640	2,705	
2020	0	2	0	0	2	598	0	63	0	661	659	2,970	
2021	0	2	0	0	2	613	0	60	0	673	671	3,220	
2022	0	2	0	0	2	628	0	64	0	692	690	3,458	
2023	0	2	0	0	2	644	0	74	0	718	716	3,688	
2024	0	2	0	0	2	660	0	73	0	732	730	3,904	
2025	0	2	0	0	2	676	0	70	0	746	744	4,109	
2026	0	2	0	0	2	692	0	78	0	770	768	4,305	
2027	0	2	0	0	2	710	0	84	0	794	792	4,492	
2028	0	2	0	0	2	727	0	86	0	814	811	4,669	
2029	0	2	0	0	2	745	0	88	0	833	831	4,838	
2030	0	2	0	0	2	764	0	91	0	855	852	4,998	
2031	0	2	0	0	2	783	0	95	0	877	875	5,151	
2032	0	2	0	0	2	802	0	100	0	902	900	5,296	
NOMINAL	0	153	0	0	153	13,340	0	1,600	0	14,940	14,788		
NPV:	0	126	0	0	126	4,783	0	639	0	5,422	5,296		
Discount Rate		0.0789	Benefit/Cost Ratio - [col (11)/col (6)]:					43.08					

61

PARTICIPANT COSTS AND BENEFITS  
PROGRAM: GSLM 2 & 3

PSC FORM CE 2.4  
Page 1 of 1  
August 28, 2008

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
YEAR	SAVINGS IN PARTICIPANTS BILL \$(000)	TAX CREDITS \$(000)	UTILITY REBATES \$(000)	OTHER BENEFITS \$(000)	TOTAL BENEFITS \$(000)	CUSTOMER EQUIPMENT COSTS \$(000)	CUSTOMER O & M COSTS \$(000)	OTHER COSTS \$(000)	TOTAL COSTS \$(000)	NET BENEFITS \$(000)	CUMULATIVE DISCOUNTED NET BENEFITS \$(000)
2008	25	0	192	0	217	0	0	0	0	217	217
2009	47	0	384	0	431	0	0	0	0	431	617
2010	44	0	384	0	428	0	0	0	0	428	984
2011	44	0	384	0	428	0	0	0	0	428	1,325
2012	45	0	384	0	429	0	0	0	0	429	1,642
2013	47	0	384	0	431	0	0	0	0	431	1,937
2014	48	0	384	0	432	0	0	0	0	432	2,211
2015	49	0	384	0	433	0	0	0	0	433	2,465
2016	51	0	384	0	435	0	0	0	0	435	2,702
2017	53	0	384	0	438	0	0	0	0	438	2,923
2018	55	0	384	0	439	0	0	0	0	439	3,129
2019	57	0	384	0	441	0	0	0	0	441	3,320
2020	58	0	384	0	443	0	0	0	0	443	3,498
2021	61	0	384	0	445	0	0	0	0	445	3,664
2022	63	0	384	0	448	0	0	0	0	448	3,819
2023	65	0	384	0	450	0	0	0	0	450	3,963
2024	68	0	384	0	453	0	0	0	0	453	4,097
2025	70	0	384	0	454	0	0	0	0	454	4,222
2026	72	0	384	0	456	0	0	0	0	456	4,338
2027	75	0	384	0	459	0	0	0	0	459	4,447
2028	77	0	384	0	462	0	0	0	0	462	4,548
2029	79	0	384	0	464	0	0	0	0	464	4,642
2030	82	0	384	0	466	0	0	0	0	466	4,729
2031	84	0	384	0	468	0	0	0	0	468	4,811
2032	87	0	384	0	471	0	0	0	0	471	4,887
NOMINAL	1,508	0	9,414	0	10,921	0	0	0	0	10,921	
NPV:	612	0	4,275	0	4,887	0	0	0	0	4,887	

In service year of gen unit: 2012  
Discount rate: 0.0789

62

RATE IMPACT TEST  
PROGRAM: GSLM 2 & 3

PSC FORM CE 2.5  
Page 1 of 1  
August 28, 2008

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
YEAR	INCREASED SUPPLY COSTS \$(000)	UTILITY PROGRAM COSTS \$(000)	INCENTIVES \$(000)	REVENUE LOSSES \$(000)	OTHER COSTS \$(000)	TOTAL COSTS \$(000)	AVOIDED GEN UNIT & FUEL BENEFITS \$(000)	AVOIDED T & D BENEFITS \$(000)	REVENUE GAINS \$(000)	OTHER BENEFITS \$(000)	TOTAL BENEFITS \$(000)	NET BENEFITS TO ALL CUSTOMERS \$(000)	CUMULATIVE DISCOUNTED NET BENEFIT \$(000)
2008	0	107	192	5	0	304	30	0	0	0	30	(274)	(274)
2009	0	1	384	10	0	395	46	0	0	0	46	(349)	(598)
2010	0	1	384	10	0	396	45	0	0	0	45	(350)	(899)
2011	0	1	384	10	0	396	46	0	0	0	46	(350)	(1177)
2012	0	2	384	10	0	396	537	0	0	0	537	142	(1073)
2013	0	2	384	10	0	396	548	0	0	0	548	152	(969)
2014	0	2	384	10	0	396	566	0	0	0	566	170	(861)
2015	0	2	384	10	0	396	578	0	0	0	578	192	(754)
2016	0	2	384	10	0	396	597	0	0	0	597	201	(645)
2017	0	2	384	11	0	396	610	0	0	0	610	214	(537)
2018	0	2	384	11	0	397	627	0	0	0	627	230	(428)
2019	0	2	384	11	0	397	642	0	0	0	642	245	(323)
2020	0	2	384	11	0	397	661	0	0	0	661	264	(217)
2021	0	2	384	11	0	397	673	0	0	0	673	278	(114)
2022	0	2	384	11	0	397	692	0	0	0	692	295	(12)
2023	0	2	384	11	0	397	718	0	0	0	718	320	91
2024	0	2	384	11	0	398	732	0	0	0	732	335	190
2025	0	2	384	11	0	398	746	0	0	0	746	348	286
2026	0	2	384	12	0	398	770	0	0	0	770	373	381
2027	0	2	384	12	0	398	794	0	0	0	794	396	474
2028	0	2	384	12	0	398	814	0	0	0	814	415	565
2029	0	2	384	12	0	398	833	0	0	0	833	434	653
2030	0	2	384	12	0	399	855	0	0	0	855	456	739
2031	0	2	384	12	0	399	877	0	0	0	877	479	823
2032	0	2	384	12	0	399	902	0	0	0	902	503	904
NOMINAL	0	153	9,414	268	0	9,834	14,940	0	0	0	14,940	5,106	
NPV:	0	126	4,275	117	0	4,518	5,422	0	0	0	5,422	904	
Discount rate:			0.0789			Benefit/Cost Ratio - [col (12)/col (7)]:				1.20			

63



**RESIDENTIAL SERVICE  
2009 VARIABLE PRICING (RSVP-1) RATES  
CENTS PER KWH**

<b>Rate Tiers</b>	<b>Base Rate</b>	<b>Fuel</b>	<b>Capacity</b>	<b>Environ</b>	<b>Conserv</b>	<b>Total Clauses</b>	<b>Base Rate Plus Clauses</b>
P4	4.342	7.822	0.580	0.227	57.802	66.431	70.773
P3	4.342	7.822	0.580	0.227	10.264	18.893	23.235
P2	4.342	7.822	0.580	0.227	(1.419)	7.21	11.552
P1	4.342	7.822	0.580	0.227	(3.856)	4.773	9.115

TAMPA ELECTRIC COMPANY  
 CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS  
 MAY 2009 THROUGH DECEMBER 2009 using 2009 Annual Rate Case Load Research Data

	(1) AVG 12CP Load Factor at Meter (%)	(2) Projected Sales at Meter(May-Dec) (MWH)	(3) Projected AVG 12 CP at Meter (Mw)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (MWH)	(7) Projected AVG 12 CP at Generation (Mw)	(8) Percentage of Sales at Generation (%)	(9) Percentage of Demand at Generation (%)	(10) 12 CP & 25% Avg Demand Factor (%)
RS	54.27%	6,488,202	1,908	1.085358	1.054823	6843902	2071	45.53%	54.82%	52.49%
GS,TS	57.68%	772,175	216	1.085358	1.054823	814508	234	5.23%	5.98%	5.78%
Net Transfers		(32,544)	(8)	1.085358	1.054823	-34319	-9	-0.25%	-0.24%	-0.24%
GSD, SBF Standard	80.38%	6,437,446	1,315	1.076018	1.046728	6738254	1415	46.41%	37.69%	39.87%
Net Transfers		32,544	8	1.085358	1.054823	34319	9	0.25%	0.24%	0.24%
GSD Optional		237,447	49	1.076018	1.046728	248542	53	1.70%	1.40%	1.48%
LS1	515.88%	150,739	5	1.085358	1.054823	159003	5	1.13%	0.13%	0.36%
TOTAL		14,086,009	3,493			14,804,209	3,778	100%	100%	100%
		23,407								

- (1) AVG 12 CP load factor based on 2009 projected data.
- (2) Projected MWH sales for the period Jan. 2009 thru Dec. 2009.
- (3) Based on 12 months average CP at meter.
- (4) Based on 2009 projected demand losses.
- (5) Based on 2009 projected energy losses.
- (6) Col (2) \* Col (5).
- (7) Col (3) \* Col (4).
- (8) Based on 12 months average percentage of sales at generation.
- (9) Based on 12 months average percentage of demand at generation.

65

TAMPA ELECTRIC COMPANY  
 Energy Conservation Adjustment  
 Summary of Cost Recovery Clause Calculation  
 For Months May 2009 through December 2009

1. Total Incremental Cost (C-2, Page 1, Line 17)	<u>27,495,381</u>
2. Demand Related Incremental Costs	<u>23,602,335</u>
3. Energy Related Incremental Costs	3,893,046
4. Interruptible Sales (@\$0.50 per MWH)	0
5. Net Energy Related Incremental Costs (Line 3 + Line 4)	<u>3,893,046</u>

RETAIL BY RATE CLASS

	RS	GS,TS	GSD, SBF STANDARD	GSD OPTIONAL	LS1	Total
6. Demand Allocation Percentage	52.49%	5.78%	39.87%	1.48%	0.38%	100.00%
7. Demand Related Incremental Costs (Total cost prorated based on demand allocation % above)	12,388,866	1,364,215	9,410,251	349,315	89,689	23,602,335
8. Demand Portion of End of Period True Up (O)/U Recovery Shown on Schedule C-3, Pg 7, Line 12 (Allocation of D & E is based on the forecast period cost.)	<u>(52,517)</u>	<u>(5,783)</u>	<u>(39,891)</u>	<u>(1,481)</u>	<u>(380)</u>	<u>(100,052)</u>
9. Total Demand Related Incremental Costs	<u>12,336,349</u>	<u>1,358,432</u>	<u>9,370,360</u>	<u>347,834</u>	<u>89,309</u>	<u>23,502,283</u>
10. Energy Allocation Percentage	45.53%	5.23%	46.41%	1.70%	1.13%	100.00%
11. Net Energy Related Incremental Costs	1,772,504	203,806	1,808,763	66,182	43,991	3,893,046
12. Energy Portion of End of Period True Up (O)/U Recovery Shown on Schedule C-3, Pg 7, Line 13 (Allocation of D & E is based on the forecast period cost.)	<u>(23,264)</u>	<u>(2,769)</u>	<u>(14,139)</u>	<u>(6,370)</u>	<u>(542)</u>	<u>(47,084)</u>
13. Total Net Energy Related Incremental Costs	<u>1,749,240</u>	<u>200,837</u>	<u>1,792,624</u>	<u>59,812</u>	<u>43,449</u>	<u>3,845,962</u>
<hr/>						
14. Total Incremental Costs (Line 7 + 10)	14,161,370	1,567,821	11,217,014	415,497	133,680	27,495,382
15. Total True Up (Over)/Under Recovery (Line 8 + 11) (Schedule C-3, Pg 7, Line 11) (Allocation of D & E is based on the forecast period cost.)	<u>(75,781)</u>	<u>(8,552)</u>	<u>(54,030)</u>	<u>(7,851)</u>	<u>(922)</u>	<u>(147,136)</u>
16. Total (Line 13 + 14)	<u>14,085,589</u>	<u>1,559,269</u>	<u>11,162,984</u>	<u>407,646</u>	<u>132,758</u>	<u>27,348,246</u>
17. Firm Retail MWH Sales	6,488,202	739,631	6,469,990	237,447	150,739	14,086,009
18. Effective MWH at Secondary	6,488,202	739,631	6,446,715	237,315	150,739	14,082,602
19. Effective KW at Secondary	*	*	15,194,623	*	*	
20. Cost per KWH at Secondary (Line 16/Line 18)	0.21710	0.21082	*	0.17177	0.08807	
21. Revenue Tax Expansion Factor	1.00072	1.00072	1.00072	1.00072	1.00072	
22. Adjustment Factor Adjusted for Taxes	0.2173	0.2110	*	0.1719	0.0881	
23. Conservation Adjustment Factor (cents/KWH)						
<b><u>RS, GS, TS, GSD Optional and LS1 Rates *</u></b>						
- Secondary	<u>0.217</u>	<u>0.211</u>		<u>0.172</u>	<u>0.088</u>	
- Primary				<u>0.170</u>		
- Subtransmission				<u>0.169</u>		
<b><u>GSD Standard Rates</u></b>						
<b><u>Full Requirement</u></b>						
- Secondary	*	*	<u>0.74</u>	*	*	
- Primary	*	*	<u>0.73</u>	*	*	
- Subtransmission	*	*	<u>0.72</u>	*	*	
<b><u>Standby Reserve</u></b>						
- Secondary	*	*	<u>0.09</u>	*	*	
- Primary	*	*	<u>0.09</u>	*	*	
- Subtransmission	*	*	<u>0.09</u>	*	*	
<b><u>Standby Daily</u></b>						
- Secondary	*	*	<u>0.04</u>	*	*	
- Primary	*	*	<u>0.03</u>	*	*	
- Subtransmission	*	*	<u>0.03</u>	*	*	

\* (ROUNDED TO NEAREST .001 PER KWH)

**RESIDENTIAL SERVICE  
2009 PROPOSED VARIABLE PRICING (RSVP-1) RATES  
CENTS PER KWH  
MAY through DECEMBER**

<b>Rate Tiers</b>	<b>Base Rate</b>	<b>Fuel</b>	<b>Capacity</b>	<b>Environ</b>	<b>Conserv</b>	<b>Total Clauses</b>	<b>Base Rate Plus Clauses</b>
P4	5.429	7.822	0.534	0.223	58.249	66.828	72.257
P3	5.429	7.822	0.534	0.223	10.429	19.008	24.437
P2	5.429	7.822	0.534	0.223	(1.323)	7.256	12.685
P1	5.429	7.822	0.534	0.223	(3.745)	4.834	10.263