



2003 DEPRECIATION STUDY

Filed: April 28, 2003

DOCUMENT NUMBER- DAT

03889 APR 28 '03

FPSC-COMMISSION CLERK

TAMPA ELECTRIC COMPANY 2003 DEPRECIATION STUDY INDEX

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GENERAL NARRATIVE

Tampa Electric Company is a regulated electric utility operating within the state of Florida. Through its Tampa Electric division, it is engaged in the generation, purchase, transmission, distribution and sale of electric energy. The retail territory served comprises an area of about 2,000 square miles in West Central Florida, including Hillsborough County and parts of Polk, Pasco and Pinellas Counties. The principal communities served are Tampa, Winter Haven, Plant City and Dade City. More than 600,000 residential, commercial and industrial customers depend on Tampa Electric for reliable power. In addition, Tampa Electric engages in wholesale sales to utilities and other resellers of electricity. Tampa Electric has three electric generating stations in or near Tampa, one electric generating station in southwestern Polk County, Florida and two electric generating stations (one of which is on long-term standby) located near Sebring, a city located in Highlands County in South Central Florida.

CHANGE IN DEPRECIATION

The proposed changes in depreciation rates, dismantling accruals and recovery schedules indicate the following functional changes in annual depreciation:

Production Plant	(3,572)
Accelerated Recovery of Gannon Assets	24,545
Bayside Power Station In-Service	30,240
Accelerated Recovery of Big Bend CT Unit 2 & 3 Assets	<u>796</u>
	52,009
Transmission	(128)
Distribution	(1,779)
General	139
Transportation Equipment	495
General Plant Amortized	<u>(4,428)</u>
Total Depreciation	46,308
Dismantling	<u>2,738</u>
Total Depreciation & Dismantling	49,046

The following schedules and narratives summarize the changes in depreciation rate components, annual depreciation expense, and the adequacy of the reserve for each depreciable category of plant based on the company's and the industry's expectations and recent company experience. The study is organized into functional groups. Energy Supply (Production) is organized by generating unit, plant account, and life category; Transmission, Distribution & General is organized by plant account or sub-account. The proposed depreciation rates are at the account or sub-account level for all functions.

**Tampa Electric Company
Overview of Depreciation Study
For Energy Supply – Steam Production**

The company has completed the following depreciation study for Energy Supply - Steam Production. The final dismantling of the units is not included in this portion of the depreciation study, but is included separately within this depreciation study.

The company has continued to use the FERC account format for the depreciation study as previously requested by the Florida Public Service Commission (FPSC) Staff. The company has completed the depreciation study at the FERC account level for each unit including allowance for future net salvage. This has been done for Big Bend Station, the Gannon Station assets that will live on as part of the new Bayside Project. The coal related assets at Gannon Station are on amortization schedules at the FERC account level. Hookers Point and Dinner Lake have been fully depreciated and were retired in January 2003. The company has not included any proposed reserve adjustments in this depreciation study. The company agrees with Staff's opinion in our last depreciation study. Staff stated that reserve adjustments need not be made since the remaining life rates would facilitate correction over time.

The company has used "home grown" formats for this portion of the depreciation study. In order to continue using the method prescribed by the FPSC Staff for calculation of remaining life, the company had to abandon the use of purchased software. The method prescribed by the Staff utilizes average service life in its calculations, and the software does not provide this detail. The company has prepared tables in house that provide the necessary details to complete the study. The company used truncation in its calculation of average service lives in the same manner that has been utilized in the calculation of remaining lives. The interim retirement rate, average service lives and curve types assigned are consistent with our last depreciation studies for Energy Supply – Steam Production. Complete details are provided for all units that will depreciated and not for those units that are being amortized.

The company has presented all information in this detailed manner, and an overview by generating station is presented below:

Big Bend Station

The company prepared the depreciation study at the FERC account level. A complete review of all assets was completed and Account 106 – CWIPIS was added at the asset level to bring the analysis in balance with Electric Plant In Service as of December 31, 2002. Assets that had outlived shorter life categories were reassigned to the next longer life category as required. No reassignments of specific segments of plant were warranted.

Future net salvage was calculated for each FERC account. At the request of the FPSC Staff, the company has calculated future net salvage at the FERC account level. Future retirements were calculated the future net salvage rates were applied for each life category. Since the Gannon units are retiring, the history at Big Bend was used to calculate the future net salvage rates for each life category. This method is consistent within Energy Supply —Steam Production. The investment for the Big Bend Unit 1 & 2 Scrubber is presented based on the recently completed property records. Some of these new assets service Units 1 and 2 while others service Units 1, 2, 3, and 4. The assets were given life characteristics similar to those assets in Big Bend Unit 2 and Big Bend 4 based on the units served by the assets. The details are presented in this fashion.

Gannon Station

The company prepared the depreciation study at the FERC account level. A complete review of all assets was completed and Account 106 – CWIPIS was added at the asset level to bring the analysis in balance with Electric Plant In-Service as of December 31, 2002. Assets that had outlived shorter life categories were reassigned to the next longer life category as required. No reassignments of specific segments of plant were warranted.

Future net salvage was calculated for each FERC account. At the request of the FPSC Staff, the company has calculated future net salvage at the FERC account level. Future retirements were calculated the future net salvage rates were applied for each life category. In this analysis the assets previously installed under the Gannon Oil Back-Out Project were incorporated into their proper Gannon account. The merge is shown on the summary sheets, and depreciation rates were calculated only for the remaining FERC accounts. This is applicable for the turbine-related assets for Gannon Common, Unit 3, 4, 5 and 6. These are the assets that will continue in service as part of the repowering of Gannon Station into the Bayside Power Station. Units 5 & 6 and the common facilities will be included with Bayside Common and Units 1 & 2 as they go into service during 2003 and early 2004. Units 3 & 4 will be placed in long term standby as the company continues to explore the possibilities available for repowering.

The assets that are being amortized over a five-year span, as approved in prior depreciation studies, will continue to be amortized. The original five-year span ended on December 31, 2004, which were in concert with the retirement plans for the Gannon units. Since that time the retirement plans have been revised and the entire Bayside Power Station is scheduled to be in-service by early 2004. The company plans to discontinue the use of the Gannon units during 2003. In order to ensure that these assets are fully amortized at the time of retirement, the company proposes that the amortization period be reduced to four years with a completion date of December 31, 2003. This is applicable to the coal-related assets at Gannon Common, Units 3,4,5 and 6 and the entire investment in Gannon Unit 1 and 2.

Gannon Oil-Backout Project

The company has combined these assets into the proper Gannon units. There is no longer a need to segregate these assets. This will be the treatment in the future and all reporting will be revised to incorporate the changes.

Hookers Point Station

Hookers Point Station was fully depreciated at the end of December 2002 and was retired in January, 2003.

Dinner Lake Station

Dinner Lake Station was fully depreciated at the end of December 2002 and was retired in January, 2003.

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
1999							
1		BIG BEND COMMON	122,531,022.56	1,927,991.17	(927,951.02)	0.00	123,531,062.71
2		BIG BEND UNIT 1	95,832,851.05	465,169.40	(957,674.59)	0.00	95,340,345.86
3		BIG BEND UNIT 2	92,692,667.81	1,418,863.13	(3,243,165.32)	0.00	90,868,365.62
4		BIG BEND UNIT 3	149,536,242.06	6,865,687.30	(4,266,696.15)	0.00	152,135,233.21
5		BIG BEND UNIT 4	379,237,235.84	5,554,221.51	(1,464,209.96)	0.00	383,327,247.39
6		BIG BEND UNIT 4 FGD	181,309,273.61	94,901.16	(6,141,391.98)	0.00	175,262,782.79
7		BIG BEND UNITS 1&2 FGD	0.00	80,139,184.36	0.00	0.00	80,139,184.36
8		BIG BEND TOOLS AMORTIZATIO	4,419,671.15	249,859.43	(2,533,124.11)	0.00	2,136,406.47
9		TOTAL BIG BEND STATION	1,025,558,964.08	96,715,877.46	(19,534,213.13)	0.00	1,102,740,628.41
2000							
10		BIG BEND COMMON	123,531,062.71	3,435,237.47	(1,004,585.83)	(61,250.03)	125,900,464.32
11		BIG BEND UNIT 1	95,340,345.86	1,286,694.65	(2,295,462.60)	0.00	94,331,577.91
12		BIG BEND UNIT 2	90,868,365.62	357,788.88	(728,888.93)	(96,342.04)	90,400,923.53
13		BIG BEND UNIT 3	152,135,233.21	3,021,841.25	(973,595.26)	0.00	154,183,479.20
14		BIG BEND UNIT 4	383,327,247.39	861,291.25	(3,123,490.08)	6,784.32	381,071,832.88
15		BIG BEND UNIT 4 FGD	175,262,782.79	38.87	(310,814.32)	0.00	174,952,007.34
16		BIG BEND UNITS 1&2 FGD	80,139,184.36	3,045,734.52	0.00	55,332.87	83,240,251.75
17		BIG BEND TOOLS AMORTIZATIO	2,136,406.47	252,857.54	(680,880.59)	0.00	1,708,383.42
18		TOTAL BIG BEND STATION	1,102,740,628.41	12,261,484.43	(9,117,717.61)	(95,474.88)	1,105,788,920.35
2001							
19		BIG BEND COMMON	125,900,464.32	4,675,205.66	(2,784,581.50)	5,915,273.23	133,706,361.71
20		BIG BEND UNIT 1	94,331,577.91	9,654,465.12	(1,029,203.18)	0.00	102,956,839.85
21		BIG BEND UNIT 2	90,400,923.53	2,098,084.32	(425,542.58)	0.00	92,073,465.27
22		BIG BEND UNIT 3	154,183,479.20	344,651.49	64,548.76	(206.79)	154,592,472.66
23		BIG BEND UNIT 4	381,071,832.88	3,110,594.03	(528,561.61)	(1,043,548.37)	382,610,316.93
24		BIG BEND UNIT 4 FGD	174,952,007.34	386,126.70	(171,740.00)	1,043,755.16	176,210,149.20
25		BIG BEND UNITS 1&2 FGD	83,240,251.75	170,555.67	0.00	0.00	83,410,807.42
26		BIG BEND TOOLS AMORTIZATIO	1,708,383.42	120,023.33	(310,009.85)	141,458.12	1,659,855.02
27		TOTAL BIG BEND STATION	1,105,788,920.35	20,559,706.32	(5,185,089.96)	6,056,731.35	1,127,220,268.06
2002							
28		BIG BEND COMMON	133,706,361.71	10,732,380.49	(164,272.60)	31,409.54	144,305,879.14
29		BIG BEND UNIT 1	102,956,839.85	3,972,408.22	(762,686.46)	0.00	106,166,561.61
30		BIG BEND UNIT 2	92,073,465.27	11,625,074.63	(107,283.00)	0.00	103,591,256.90
31		BIG BEND UNIT 3	154,592,472.66	7,742,720.22	(326,335.56)	0.00	162,008,857.32
32		BIG BEND UNIT 4	382,610,316.93	382,055.75	(1,948,826.98)	0.00	381,043,545.70
33		BIG BEND UNIT 4 FGD	176,210,149.20	20,273,917.13	(14,321.69)	0.00	196,469,744.64
34		BIG BEND UNITS 1&2 FGD	83,410,807.42	(0.29)	0.00	0.00	83,410,807.13
35		BIG BEND TOOLS AMORTIZATIO	1,659,855.02	350,753.89	(285,961.27)	(31,409.54)	1,693,238.10
36		TOTAL BIG BEND STATION	1,127,220,268.06	55,079,310.04	(3,609,687.56)	0.00	1,178,689,890.54

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
1999									
1		BIG BEND COMMON	48,877,430.85	3,278,088.92	(927,951.02)	(99,184.94)	40,325.00	0.00	51,168,708.81
2		BIG BEND UNIT 1	42,323,766.23	3,240,926.63	(957,674.59)	(62,094.18)	2,250.00	0.00	44,547,174.09
3		BIG BEND UNIT 2	39,676,903.55	2,904,395.64	(3,243,165.32)	(74,748.44)	2,250.00	0.00	39,265,635.33
4		BIG BEND UNIT 3	79,566,627.18	4,246,793.87	(4,266,696.15)	(1,212,232.14)	3,851.60	0.00	78,338,344.36
5		BIG BEND UNIT 4	136,490,399.67	10,133,756.52	(1,464,209.96)	(882,198.85)	0.00	0.00	144,277,747.38
6		BIG BEND UNIT 4 FGD	68,433,209.18	4,773,105.08	(6,141,391.98)	(102,649.47)	0.00	0.00	66,962,272.81
8		BIG BEND 1&2 FGD	0.00	143,582.57	0.00	(539,270.15)	0.00	0.00	(395,687.58)
7		BIG BEND TOOLS AMORT	3,509,411.04	291,748.40	(2,533,124.11)	0.00	0.00	0.00	1,268,035.33
9		TOTAL BIG BEND STATION	418,877,747.70	29,012,397.53	(19,534,213.13)	(2,972,378.17)	48,676.60	0.00	425,432,230.53
2000									
10		BIG BEND COMMON	51,168,708.81	3,176,035.78	(1,004,585.83)	(227,306.91)	27,500.00	(551,897.00)	52,588,454.85
11		BIG BEND UNIT 1	44,547,174.09	2,879,998.74	(2,295,462.60)	(72,620.09)	0.00	2,788,475.08	47,847,565.22
12		BIG BEND UNIT 2	39,265,635.33	2,724,561.28	(728,888.93)	(38,508.22)	0.00	1,977,089.00	43,199,888.46
13		BIG BEND UNIT 3	78,338,344.36	3,946,913.47	(973,595.26)	(166,887.41)	0.00	(2,353,888.00)	78,790,887.16
14		BIG BEND UNIT 4	144,277,747.38	9,626,063.51	(3,123,490.08)	(23,434.40)	0.00	8,238,512.00	158,995,398.41
15		BIG BEND UNIT 4 FGD	66,962,272.81	4,870,602.22	(310,814.32)	0.00	0.00	(10,006,692.00)	61,515,368.71
16		BIG BEND UNITS 1&2 FGD	(395,687.58)	3,733,285.14	0.00	(5,569.00)	0.00	(91,599.08)	3,240,429.48
17		BIG BEND TOOLS AMORTIZATION	1,268,035.33	272,686.14	(680,880.59)	0.00	69,665.00	0.00	929,505.88
18		TOTAL BIG BEND STATION	425,432,230.53	31,230,146.28	(9,117,717.61)	(534,326.03)	97,165.00	0.00	447,107,498.17
2001									
19		BIG BEND COMMON	52,588,454.85	3,329,627.69	(2,784,581.50)	(38,466.42)	0.00	4,131,585.49	57,226,620.11
20		BIG BEND UNIT 1	47,847,565.22	3,183,938.56	(1,029,203.18)	(1,274,343.33)	0.00	0.00	48,727,957.27
21		BIG BEND UNIT 2	43,199,888.46	2,808,555.81	(425,542.58)	(296,768.35)	0.00	0.00	45,286,133.34
22		BIG BEND UNIT 3	78,790,887.16	4,140,703.33	64,548.76	(1,319,525.28)	0.00	0.00	81,676,613.97
23		BIG BEND UNIT 4	158,995,398.41	9,909,556.84	(528,561.61)	(1,779,006.59)	0.00	(32,159.51)	166,565,227.54
24		BIG BEND UNIT 4 FGD	61,515,368.71	4,774,974.56	(171,740.00)	1,196,068.25	0.00	32,159.51	67,346,831.03
25		BIG BEND UNITS 1&2 FGD	3,240,429.48	3,835,471.27	0.00	0.00	0.00	0.00	7,075,900.75
26		BIG BEND TOOLS AMORTIZATION	929,505.88	236,255.35	(310,009.85)	0.00	17,032.50	116,452.10	989,235.98
27		TOTAL BIG BEND STATION	447,107,498.17	32,219,083.41	(5,185,089.96)	(3,512,041.72)	17,032.50	4,248,037.59	474,894,519.99
2002									
28		BIG BEND COMMON	57,226,620.11	3,587,544.00	(164,272.60)	(178,833.69)	1,872.38	1,226.00	60,474,156.20
29		BIG BEND UNIT 1	48,727,957.27	3,376,331.84	(762,686.46)	(96,660.84)	80,602.57	0.00	51,325,544.38
30		BIG BEND UNIT 2	45,286,133.34	2,873,504.65	(107,283.00)	(3,178,394.36)	2,412.75	0.00	44,876,373.38
31		BIG BEND UNIT 3	81,676,613.97	4,282,170.01	(326,335.56)	(1,140,975.18)	2,260.36	0.00	84,493,733.60
32		BIG BEND UNIT 4	166,565,227.54	9,907,884.14	(1,948,826.98)	(49,085.28)	6,368.10	0.00	174,481,567.52
33		BIG BEND UNIT 4 FGD	67,346,831.03	5,287,504.00	(14,321.69)	171,023.25	0.00	0.00	72,791,036.59
34		BIG BEND UNITS 1&2 FGD	7,075,900.75	3,838,385.90	0.00	0.00	0.00	0.00	10,914,286.65
35		BIG BEND TOOLS AMORTIZATION	989,235.98	238,954.12	(285,961.27)	0.00	19,165.00	0.00	961,393.83
36		TOTAL BIG BEND STATION	474,894,519.99	33,392,278.66	(3,609,687.56)	(4,472,926.10)	112,681.16	1,226.00	500,318,092.15

TAMPA ELECTRIC COMPANY
2003 Depreciation Rate Review
Comparison of Rates and Components

		Current Rates - Effective 1/1/99 and 1/1/00			-----Company Proposed - Effective 1/1/03 ----- -----Remaining Life----- -----Total Plant-----				
Account Number	Account Title	Average Remaining Life (yrs)	Future Net Salvage (%)	Composite Rate (%)	Average Age (yrs)	Average Remaining Life (yrs)	Actual A/D Ratio 12/02 (%)	Future Net Salvage (%)	Depre- ciation Rate (%)
<u>STEAM PRODUCTION</u>									
<u>BIG BEND STATION</u>									
311400	COMMON	32.0	(4)	2.1	16.7	28.0	35.66	(2)	2.4
312400	COMMON	27.0	(14)	2.8	15.5	25.0	41.44	(8)	2.7
314400	COMMON	32.0	(3)	1.7	26.0	29.0	51.65	(3)	1.8
315400	COMMON	16.4	(6)	3.5	17.0	13.6	61.10	(7)	3.4
316400	COMMON	17.2	(16)	3.5	15.0	15.6	62.18	(7)	2.9
311410	UNIT No. 1	21.0	(1)	2.3	27.5	17.0	61.85	(1)	2.3
312410	UNIT No. 1	18.5	(8)	3.5	15.0	15.4	41.01	(3)	4.0
314410	UNIT No. 1	17.9	(4)	2.9	22.7	14.7	60.01	(4)	3.0
315410	UNIT No. 1	16.5	(3)	3.0	22.1	13.2	58.60	(6)	3.6
316410	UNIT No. 1	20.0	(3)	2.6	31.9	16.7	61.09	(1)	2.4
311420	UNIT No. 2	24.0	(1)	2.4	24.1	20.0	49.32	(1)	2.6
312420	UNIT No. 2	20.0	(10)	3.3	15.1	17.6	37.82	(5)	3.8
314420	UNIT No. 2	20.0	(5)	2.9	20.1	17.3	51.48	(5)	3.1
315420	UNIT No. 2	19.2	(3)	2.8	17.8	16.5	49.77	(6)	3.4
316420	UNIT No. 2	23.0	(7)	2.9	18.2	18.8	18.80	(5)	4.6
311430	UNIT No. 3	26.0	(2)	2.1	25.4	23.0	56.24	(1)	1.9
312430	UNIT No. 3	22.0	(12)	2.9	19.1	18.8	44.70	(5)	3.2
314430	UNIT No. 3	19.3	(8)	2.2	24.6	16.2	68.71	(9)	2.5
315430	UNIT No. 3	18.1	(4)	2.9	21.9	14.6	61.31	(7)	3.1
316430	UNIT No. 3	26.0	(5)	2.4	17.7	22.0	42.01	(2)	2.7
311440	UNIT No. 4	35.0	(2)	1.9	17.4	31.0	40.81	(1)	1.9
312440	UNIT No. 4	27.0	(17)	2.9	16.8	24.0	46.52	(9)	2.6
314440	UNIT No. 4	29.0	(7)	2.4	17.0	26.0	45.91	(8)	2.4
315440	UNIT No. 4	24.0	(4)	2.7	17.1	21.0	48.71	(6)	2.7
316440	UNIT No. 4	31.0	(7)	2.0	17.2	22.0	53.94	(4)	2.3
311450	UNIT No. 4 FGD System	33.0	(3)	2.2	17.1	29.0	39.55	(1)	2.1
312450	UNIT No. 4 FGD System	29.0	(13)	2.8	15.1	25.0	35.82	(7)	2.8
315450	UNIT No. 4 FGD System	25.0	(4)	2.7	16.9	23.0	44.41	(6)	2.7
316450	UNIT No. 4 FGD System	31.0	(8)	2.5	16.1	28.0	35.45	(5)	2.5
311460	UNIT No. 1 & 2 FGD System	24.0	(11)	4.6	3.5	24.0	12.19	(3)	3.8
312460	UNIT No. 1 & 2 FGD System	24.0	(11)	4.6	3.5	21.0	13.10	(2)	4.2
315460	UNIT No. 1 & 2 FGD System	24.0	(11)	4.6	3.5	19.0	14.46	(2)	4.6
316460	UNIT No. 1 & 2 FGD System	24.0	(11)	4.6	3.5	19.8	12.49	(1)	4.5
316470	Big Bend Amortizable Tools			14.3					14.3

TAMPA ELECTRIC COMPANY
2003 Depreciation Rate Review - Change in Annual Accruals

		----- Current Rates ----- Effective 1/1/99 and 1/1/0				----- Company Proposed ----- ----- Effective 1/1/03 ----- ----- Remaining Life -----		
Account Number	Account Title	Total Plant 12/02 (\$)	Accumulated Depreciation 12/02 (\$)	Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)
STEAM PRODUCTION								
BIG BEND STATION								
311400	COMMON	55,237,493.16	19,695,478.10	2.1	1,159,987	2.4	1,325,700	165,713
312400	COMMON	67,884,235.07	28,132,734.23	2.8	1,900,759	2.7	1,832,874	(67,885)
314400	COMMON	3,619,453.21	1,869,367.63	1.7	61,531	1.8	65,150	3,619
315400	COMMON	13,408,045.18	8,192,098.20	3.5	469,282	3.4	455,874	(13,408)
316400	COMMON	4,156,652.52	2,584,478.04	3.5	145,483	2.9	120,543	(24,940)
311410	UNIT No. 1	7,270,527.58	4,496,817.74	2.3	167,222	2.3	167,222	0
312410	UNIT No. 1	65,294,316.36	26,780,301.42	3.5	2,285,301	4.0	2,611,773	326,472
314410	UNIT No. 1	24,310,022.88	14,587,799.01	2.9	704,991	3.0	729,301	24,310
315410	UNIT No. 1	8,645,941.02	5,066,112.07	3.0	259,378	3.6	311,254	51,876
316410	UNIT No. 1	645,753.77	394,514.14	2.6	16,790	2.4	15,498	(1,292)
311420	UNIT No. 2	7,213,599.07	3,557,988.68	2.4	173,126	2.6	187,554	14,428
312420	UNIT No. 2	59,717,468.17	22,587,857.92	3.3	1,970,676	3.8	2,269,264	298,588
314420	UNIT No. 2	27,392,061.83	14,102,655.55	2.9	794,370	3.1	849,154	54,784
315420	UNIT No. 2	8,728,185.57	4,343,724.27	2.8	244,389	3.4	296,758	52,369
316420	UNIT No. 2	539,942.26	284,146.96	2.9	15,658	4.6	24,837	9,179
311430	UNIT No. 3	15,121,634.07	8,504,571.33	2.1	317,554	1.9	287,311	(30,243)
312430	UNIT No. 3	96,896,928.75	43,313,245.01	2.9	2,810,011	3.2	3,100,702	290,691
314430	UNIT No. 3	30,177,558.76	20,735,644.03	2.2	663,906	2.5	754,439	90,533
315430	UNIT No. 3	18,744,911.64	11,491,732.12	2.9	543,602	3.1	581,092	37,490
316430	UNIT No. 3	1,067,824.10	448,541.11	2.4	25,628	2.7	28,831	3,203
311440	UNIT No. 4	60,852,203.45	24,835,444.65	1.9	1,156,192	1.9	1,156,192	0
312440	UNIT No. 4	197,015,681.42	91,657,183.10	2.9	5,713,455	2.6	5,122,408	(591,047)
314440	UNIT No. 4	81,783,439.41	37,545,194.98	2.4	1,962,803	2.4	1,962,803	0
315440	UNIT No. 4	36,043,267.16	17,558,442.13	2.7	973,168	2.7	973,168	0
316440	UNIT No. 4	5,348,954.26	2,885,302.66	2.0	106,979	2.3	123,026	16,047
311450	UNIT No. 4 FGD System	21,578,509.14	8,533,523.58	2.2	474,727	2.1	453,149	(21,578)
312450	UNIT No. 4 FGD System	155,312,869.39	55,629,070.50	2.8	4,348,760	2.8	4,348,760	0
315450	UNIT No. 4 FGD System	18,830,615.17	8,363,337.53	2.7	508,427	2.7	508,427	0
316450	UNIT No. 4 FGD System	747,750.94	265,104.98	2.5	18,694	2.5	18,694	0
311460	UNIT No. 1 & 2 FGD System	12,700,376.96	1,547,959.02	4.6	584,217	3.8	482,614	(101,603)
312460	UNIT No. 1 & 2 FGD System	60,394,262.91	7,910,013.42	4.6	2,778,136	4.2	2,536,559	(241,577)
315460	UNIT No. 1 & 2 FGD System	8,536,262.89	1,233,981.18	4.6	392,668	4.6	392,668	0
316460	UNIT No. 1 & 2 FGD System	1,779,904.37	222,333.03	4.6	81,876	4.5	80,096	(1,780)
316470	Big Bend Amortizable Tools	1,693,238.10	961,393.83	14.3	242,133	14.3	242,133	0

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/02 (\$)	Actual Accumulated Depreciation 12/02 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/02 (\$)	Theo- retical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
STEAM PRODUCTION								
BIG BEND STATION								
311400	COMMON	55,237,493.16	19,695,478.10	35.66	17,914,457.64	32.43	1,781,020.46	110
312400	COMMON	67,884,235.07	28,132,734.23	41.44	24,891,743.96	36.67	3,240,990.27	113
314400	COMMON	3,619,453.21	1,869,367.63	51.65	1,593,905.92	44.04	275,461.71	117
315400	COMMON	13,408,045.18	8,192,098.20	61.10	7,484,390.50	55.82	707,707.70	109
316400	COMMON	4,156,652.52	2,584,478.04	62.18	1,962,919.76	47.22	621,558.28	132
311410	UNIT No. 1	7,270,527.58	4,496,817.74	61.85	4,299,977.87	59.14	196,839.87	105
312410	UNIT No. 1	65,294,316.36	26,780,301.42	41.01	27,205,237.33	41.67	(424,935.91)	98
314410	UNIT No. 1	24,310,022.88	14,587,799.01	60.01	13,703,853.21	56.37	883,945.80	106
315410	UNIT No. 1	8,645,941.02	5,066,112.07	58.60	5,121,438.30	59.24	(55,326.23)	99
316410	UNIT No. 1	645,753.77	394,514.14	61.09	408,895.79	63.32	(14,381.65)	96
311420	UNIT No. 2	7,213,599.07	3,557,988.68	49.32	3,797,885.42	52.65	(239,896.74)	94
312420	UNIT No. 2	59,717,468.17	22,587,857.92	37.82	23,945,302.76	40.10	(1,357,444.84)	94
314420	UNIT No. 2	27,392,061.83	14,102,655.55	51.48	13,791,132.10	50.35	311,523.45	102
315420	UNIT No. 2	8,728,185.57	4,343,724.27	49.77	4,231,552.68	48.48	112,171.59	103
316420	UNIT No. 2	539,942.26	284,146.96	52.63	256,906.61	47.58	27,240.35	111
311430	UNIT No. 3	15,121,634.07	8,504,571.33	56.24	7,935,603.42	52.48	568,967.91	107
312430	UNIT No. 3	96,896,928.75	43,313,245.01	44.70	45,483,932.97	46.94	(2,170,687.96)	95
314430	UNIT No. 3	30,177,558.76	20,735,644.03	68.71	19,256,894.41	63.81	1,478,749.62	108
315430	UNIT No. 3	18,744,911.64	11,491,732.12	61.31	11,165,383.89	59.56	326,348.23	103
316430	UNIT No. 3	1,067,824.10	448,541.11	42.01	413,459.14	38.72	35,081.97	108
311440	UNIT No. 4	60,852,203.45	24,835,444.65	40.81	21,651,131.49	35.58	3,184,313.16	115
312440	UNIT No. 4	197,015,681.42	91,657,183.10	46.52	86,908,358.19	44.11	4,748,824.91	105
314440	UNIT No. 4	81,783,439.41	37,545,194.98	45.91	34,131,788.40	41.73	3,413,406.58	110
315440	UNIT No. 4	36,043,267.16	17,558,442.13	48.71	16,170,593.08	44.86	1,387,849.05	109
316440	UNIT No. 4	5,348,954.26	2,885,302.66	53.94	2,300,800.15	43.01	584,502.51	125
311450	UNIT No. 4 FGD System	21,578,509.14	8,533,523.58	39.55	7,818,950.71	36.23	714,572.87	109
312450	UNIT No. 4 FGD System	155,312,869.39	55,629,070.50	35.82	57,220,458.54	36.84	(1,591,388.04)	97
315450	UNIT No. 4 FGD System	18,830,615.17	8,363,337.53	44.41	8,190,554.88	43.50	172,782.65	102
316450	UNIT No. 4 FGD System	747,750.94	265,104.98	35.45	278,715.35	37.27	(13,610.37)	95
311460	UNIT No. 1 & 2 FGD System	12,700,376.96	1,547,959.02	12.19	1,643,967.19	12.94	(96,008.17)	94
312460	UNIT No. 1 & 2 FGD System	60,394,262.91	7,910,013.42	13.10	8,778,110.99	14.53	(868,097.57)	90
315460	UNIT No. 1 & 2 FGD System	8,536,262.89	1,233,981.18	14.46	1,359,883.31	15.93	(125,902.13)	91
316460	UNIT No. 1 & 2 FGD System	1,779,904.37	222,333.03	12.49	270,487.55	15.20	(48,154.52)	82
316470	Big Bend Amortizable Tools	1,693,238.10	961,393.83	56.78	961,393.83	56.78	0.00	100

TAMPA ELECTRIC COMPANY
2003 Depreciation Rate Review
Comparison of Rates and Components

Current Rates - Effective 1/1/99
and 1/1/00

-----Company Proposed - Effective 1/1/03 -----
-----Remaining Life-----
-----Total Plant-----

Account Number	Account Title	Average	Future	Composite	Average	Average	Actual	Future	Depre-									
		Remaining	Net			Age	Remaining	A/D	Net	ciation								
		Life	Salvage			Rate	Life	Ratio	Salvage	Rate								
										(yrs)	(%)	(%)	(yrs)	(yrs)	12/02	(%)	(%)	(%)
BAYSIDE POWER STATION																		
311300	COMMON	39.0	(5)	2.0	17.1	36.0	28.48	(4)	2.1									
311750	COMMON	45.0	(2)	1.6														
312300	COMMON	42.0	(5)	1.8	23.1	39.0	34.48	(3)	1.8									
312750	COMMON	42.0	(5)	1.9														
314300	COMMON	41.0	(3)	2.1	13.0	38.0	22.98	(4)	2.1									
314750	COMMON	--	--	--														
315300	COMMON	26.0	(5)	2.8	19.2	19.1	51.93	(14)	3.2									
315750	COMMON	--	--	--														
316300	COMMON	13.0	(19)	4.6	17.4	11.7	71.45	(10)	3.3									
316750	COMMON	--	--	--														
311310	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule													
311760	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule													
312310	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule													
312760	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule													
314310	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule													
314760	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule													
315310	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule													
315760	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule													
316310	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule													
316760	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule													
311320	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule													
311770	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule													
312320	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule													
312720	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule													
314320	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule													
314720	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule													
315320	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule													
315720	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule													
316320	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule													
316720	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule													
311330	UNIT No. 3	11.1	(4)	5.0	33.6	7.4	58.17	(1)	5.8									
311780	UNIT No. 3	10.8	(2)	7.1	0.0	0.0	0.00	0	--									
312330	UNIT No. 3	--	--	--	--	--	0.00	--	--									
312780	UNIT No. 3	--	--	--	0.0	0.0	0.00	0	--									
314330	UNIT No. 3	9.2	(6)	5.8	31.5	7.3	67.31	(2)	4.8									
314780	UNIT No. 3	--	--	--	0.0	0.0	0.00	0	--									
315330	UNIT No. 3	8.8	(5)	5.0	30.4	7.4	74.65	(4)	4.0									
315780	UNIT No. 3	--	--	--	0.0	0.0	0.00	0	--									
316330	UNIT No. 3	8.9	(8)	5.2	41.0	6.0	76.83	(2)	4.2									
316780	UNIT No. 3	--	--	--	0.0	0.0	0.00	0	--									
311340	UNIT No. 4	14.2	(8)	4.2	27.7	10.1	52.87	(1)	4.8									
311790	UNIT No. 4	12.9	(2)	5.8	0.0	0.0	0.00	0	--									
312340	UNIT No. 4	--	--	--	--	--	--	--	--									
312790	UNIT No. 4	--	--	--	0.0	0.0	0.00	0	--									
314340	UNIT No. 4	11.0	(6)	4.5	32.4	8.1	65.94	(2)	4.5									
314790	UNIT No. 4	--	--	--	0.0	0.0	0.00	0	--									
315340	UNIT No. 4	11.6	(3)	4.0	29.0	6.2	67.23	(2)	5.6									
315790	UNIT No. 4	--	--	--	0.0	0.0	0.00	0	--									
316340	UNIT No. 4	14.1	(6)	5.9	19.7	10.2	40.03	(1)	6.0									
316790	UNIT No. 4	--	--	--	0.0	0.0	0.00	0	--									
311350	UNIT No. 5	40.0	(5)	2.1	13.8	36.0	24.67	(6)	2.3									
312350	UNIT No. 5	11.1	(32)	3.8	27.5	8.8	98.87	(19)	2.3									
314350	UNIT No. 5	28.0	(8)	2.4	12.9	30.0	20.49	(12)	3.1									
315350	UNIT No. 5	21.0	(5)	3.1	14.3	23.0	34.72	(10)	3.3									
316350	UNIT No. 5	30.0	(15)	2.6	19.9	27.0	44.52	(10)	2.4									
311360	UNIT No. 6	38.0	(5)	1.8	27.9	38.0	38.46	(2)	1.7									
312360	UNIT No. 6	40.0	(6)	1.7	32.6	37.0	62.00	(4)	1.1									
314360	UNIT No. 6	30.0	(10)	2.6	15.5	30.0	31.09	(11)	2.7									
315360	UNIT No. 6	34.0	(3)	2.0	22.6	33.0	35.03	(6)	2.2									
316360	UNIT No. 6	27.0	(16)	2.5	24.7	24.0	61.59	(11)	2.1									
343300	BAYSIDE COMMON	New Construction		0.0					4.3									
343310	BAYSIDE UNIT No. 1	New Construction		0.0					4.3									
343320	BAYSIDE UNIT No. 2	New Construction		0.0					4.3									

TAMPA ELECTRIC COMPANY
2003 Depreciation Rate Review - Change in Annual Accruals

		----- Current Rates ----- Effective 1/1/99 and 1/1/0				----- Company Proposed ----- Effective 1/1/03 ----- -----Remaining Life-----		
Account Number	Account Title	Total Plant 12/02 (\$)	Accumulated Depreciation 12/02 (\$)	Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)
BAYSIDE POWER STATION								
311300	COMMON	27,249,532.28	7,582,779.80	2.0	544,991	2.1	572,240	27,249
311700	COMMON	3,239,836.88	1,101,868.80	1.6	62,353	--	0	(62,353)
312300	COMMON	2,495,887.21	877,127.77	1.8	44,926	1.8	44,926	0
312700	COMMON	588,209.32	186,204.64	1.9	452,414	--	0	(452,414)
314300	COMMON	1,880,486.60	432,115.22	2.1	39,490	2.1	39,490	0
314700	COMMON	0.00	0.00	--	0	--	0	0
315300	COMMON	1,921,361.20	997,680.75	2.8	53,798	3.2	61,484	7,686
315700	COMMON	0.00	0.00	--	0	--	0	0
316300	COMMON	3,049,082.74	2,178,568.17	4.6	140,258	3.3	100,620	(39,638)
316700	COMMON	0.00	0.00	--	0	--	0	0
311310	UNIT No. 1	715,569.10	671,429.90	0.0	22,070	0.0	44,139	22,070
311710	UNIT No. 1	147,925.81	123,271.30	0.0	12,327	0.0	24,655	12,327
312310	UNIT No. 1	0.00	0.00	0.0	0	0.0	0	0
312710	UNIT No. 1	0.00	0.00	0.0	0	0.0	0	0
314310	UNIT No. 1	8,982,515.81	7,815,326.57	0.0	583,595	0.0	1,167,189	583,595
314710	UNIT No. 1	0.00	0.00	0.0	0	0.0	0	0
315310	UNIT No. 1	1,111,090.36	1,015,479.28	0.0	47,806	0.0	95,611	47,806
315710	UNIT No. 1	0.00	0.00	0.0	0	0.0	0	0
316310	UNIT No. 1	91,180.23	84,074.52	0.0	3,553	0.0	7,106	3,553
316710	UNIT No. 1	0.00	0.00	0.0	0	0.0	0	0
311320	UNIT No. 2	1,355,646.83	1,123,598.65	0.0	116,024	0.0	232,048	116,024
311720	UNIT No. 2	167,459.97	135,906.33	0.0	15,777	0.0	31,554	15,777
312320	UNIT No. 2	0.00	0.00	0.0	0	0.0	0	0
312720	UNIT No. 2	0.00	0.00	0.0	0	0.0	0	0
314320	UNIT No. 2	11,074,196.97	9,543,901.80	0.0	765,148	0.0	1,530,295	765,148
314720	UNIT No. 2	0.00	0.00	0.0	0	0.0	0	0
315320	UNIT No. 2	828,669.07	729,259.08	0.0	49,705	0.0	99,410	49,705
315720	UNIT No. 2	0.00	0.00	0.0	0	0.0	0	0
316320	UNIT No. 2	37,578.40	35,376.04	0.0	1,101	0.0	2,202	1,101
316720	UNIT No. 2	0.00	0.00	0.0	0	0.0	0	0
311330	UNIT No. 3	777,294.64	487,302.88	5.0	38,865	5.8	45,083	6,218
311730	UNIT No. 3	279,846.39	127,668.20	7.1	47,441	--	0	(47,441)
312330	UNIT No. 3	0.00	0.00	--	0	--	0	0
312730	UNIT No. 3	0.00	0.00	--	0	--	0	0
314330	UNIT No. 3	12,131,223.46	8,166,057.44	5.8	703,611	4.8	582,299	(121,312)
314730	UNIT No. 3	0.00	0.00	--	0	--	0	0
315330	UNIT No. 3	1,139,179.69	850,385.49	5.0	56,959	4.0	45,567	(11,392)
315730	UNIT No. 3	0.00	0.00	--	0	--	0	0
316330	UNIT No. 3	40,883.20	31,410.26	5.2	2,126	4.2	1,717	(409)
316730	UNIT No. 3	0.00	0.00	--	0	--	0	0
311340	UNIT No. 4	495,429.54	296,321.44	4.2	20,808	4.8	23,781	2,973
311740	UNIT No. 4	369,131.08	160,814.43	5.8	76,870	--	0	(76,870)
312340	UNIT No. 4	0.00	0.00	--	0	--	0	0
312740	UNIT No. 4	0.00	0.00	--	0	--	0	0
314340	UNIT No. 4	9,145,501.35	6,030,231.33	4.5	411,548	4.5	411,548	0
314740	UNIT No. 4	0.00	0.00	--	0	--	0	0
315340	UNIT No. 4	1,002,292.54	673,796.83	4.0	40,092	5.6	56,128	16,036
315740	UNIT No. 4	0.00	0.00	--	0	--	0	0
316340	UNIT No. 4	54,244.85	21,715.11	5.9	3,200	6.0	3,255	55
316740	UNIT No. 4	0.00	0.00	--	0	--	0	0
311350	UNIT No. 5	2,932,360.12	723,393.24	2.1	61,580	2.3	67,444	5,864
312350	UNIT No. 5	26,886.00	26,581.77	3.8	1,022	2.3	618	(404)
314350	UNIT No. 5	23,483,650.65	4,811,903.31	2.4	563,608	3.1	727,993	164,385
315350	UNIT No. 5	3,110,558.30	1,080,093.98	3.1	96,427	3.3	102,648	6,221
316350	UNIT No. 5	182,812.25	81,386.61	2.6	4,753	2.4	4,387	(366)
311360	UNIT No. 6	1,341,731.55	515,986.29	1.8	24,151	1.7	22,809	(1,342)
312360	UNIT No. 6	502,747.56	311,708.25	1.7	8,547	1.1	5,530	(3,017)
314360	UNIT No. 6	28,352,904.47	8,815,507.16	2.6	737,176	2.7	765,528	28,352
315360	UNIT No. 6	2,133,653.36	747,454.98	2.0	42,673	2.2	46,940	4,267
316360	UNIT No. 6	167,144.07	102,936.91	2.5	4,179	2.1	3,510	(669)
343300	BAYSIDE COMMON	122,591,294.00	0.00	0.0	0	4.3	5,271,426	5,271,426
343310	BAYSIDE UNIT No. 1	247,958,629.00	0.00	0.0	0	4.3	10,662,221	10,662,221
343320	BAYSIDE UNIT No. 2	332,712,959.00	0.00	0.0	0	4.3	14,306,657	14,306,657

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/02 (\$)	Actual Accumulated Depreciation 12/02 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/02 (\$)	Theo- retical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
BAYSIDE POWER STATION								
311300	COMMON	27,249,532.28	7,582,779.80	28.48	8,747,739.86	28.69	(63,091.26)	87
311700	COMMON	3,239,836.88	1,101,868.80					
312300	COMMON	2,495,887.21	877,127.77	34.48	1,052,821.79	34.14	10,510.62	83
312700	COMMON	588,209.32	186,204.64					
314300	COMMON	1,880,486.60	432,115.22	22.98	407,404.86	21.66	24,710.36	106
314700	COMMON	0.00	0.00					
315300	COMMON	1,921,361.20	997,680.75	51.93	1,064,590.76	55.41	(66,910.01)	94
315700	COMMON	0.00	0.00					
316300	COMMON	3,049,082.74	2,178,568.17	71.45	1,825,717.58	59.88	352,850.59	119
316700	COMMON	0.00	0.00					
311310	UNIT No. 1	715,569.10	671,429.90	92.03	794,701.20	92.03	0.00	84
311710	UNIT No. 1	147,925.81	123,271.30					
312310	UNIT No. 1	0.00	0.00	0.00	0.00	0.00	0.00	0
312710	UNIT No. 1	0.00	0.00					
314310	UNIT No. 1	8,982,515.81	7,815,326.57	87.01	7,815,326.57	87.01	0.00	100
314710	UNIT No. 1	0.00	0.00					
315310	UNIT No. 1	1,111,090.36	1,015,479.28	91.39	1,015,479.28	91.39	0.00	100
315710	UNIT No. 1	0.00	0.00					
316310	UNIT No. 1	91,180.23	84,074.52	92.21	84,074.52	92.21	0.00	100
316710	UNIT No. 1	0.00	0.00					
311320	UNIT No. 2	1,355,646.83	1,123,598.65	82.69	1,259,504.98	82.69	0.00	89
311720	UNIT No. 2	167,459.97	135,906.33					
312320	UNIT No. 2	0.00	0.00	0.00		0.00	0.00	0
312720	UNIT No. 2	0.00	0.00		0.00			
314320	UNIT No. 2	11,074,196.97	9,543,901.80	86.18	9,543,901.80	86.18	0.00	100
314720	UNIT No. 2	0.00	0.00					
315320	UNIT No. 2	828,669.07	729,259.08	88.00	729,259.08	88.00	0.00	100
315720	UNIT No. 2	0.00	0.00		0.00			
316320	UNIT No. 2	37,578.40	35,376.04	94.14	35,376.04	94.14	0.00	100
316720	UNIT No. 2	0.00	0.00		0.00			
311330	UNIT No. 3	777,294.64	487,302.88	58.17	852,262.18	80.62	(237,291.10)	57
311730	UNIT No. 3	279,846.39	127,668.20					
312330	UNIT No. 3	0.00	0.00	0.00	0.00	0.00	0.00	0
312730	UNIT No. 3	0.00	0.00					
314330	UNIT No. 3	12,131,223.46	8,166,057.44	67.31	9,318,053.54	76.81	(1,151,996.10)	86
314730	UNIT No. 3	0.00	0.00					
315330	UNIT No. 3	1,139,179.69	850,385.49	74.65	905,942.95	79.53	(55,557.46)	94
315730	UNIT No. 3	0.00	0.00					
316330	UNIT No. 3	40,883.20	31,410.26	76.83	35,447.32	86.70	(4,037.06)	89
316730	UNIT No. 3	0.00	0.00					
311340	UNIT No. 4	495,429.54	296,321.44	52.87	617,389.77	71.41	(160,253.90)	48
311740	UNIT No. 4	369,131.08	160,814.43					
312340	UNIT No. 4	0.00	0.00	0.00	0.00	0.00	0.00	0
312740	UNIT No. 4	0.00	0.00					
314340	UNIT No. 4	9,145,501.35	6,030,231.33	65.94	6,910,891.12	75.57	(880,659.79)	87
314740	UNIT No. 4	0.00	0.00					
315340	UNIT No. 4	1,002,292.54	673,796.83	67.23	767,391.38	76.56	(93,594.55)	86
315740	UNIT No. 4	0.00	0.00					
316340	UNIT No. 4	54,244.85	21,715.11	40.03	30,276.75	55.81	(8,561.64)	72
316740	UNIT No. 4	0.00	0.00					
311350	UNIT No. 5	2,932,360.12	723,393.24	25.34	729,648.37	25.46	(6,255.13)	99
312350	UNIT No. 5	26,886.00	26,581.77	20.58	23,880.90	26.37	2,700.87	111
314350	UNIT No. 5	23,483,650.65	4,811,903.31	22.16	6,176,821.63	27.24	(1,364,918.32)	78
315350	UNIT No. 5	3,110,558.30	1,080,093.98	35.27	1,066,779.52	34.77	13,314.46	101
316350	UNIT No. 5	182,812.25	81,386.61	44.52	78,266.52	42.81	3,120.09	104
311360	UNIT No. 6	1,341,731.55	515,986.29	44.87	549,686.53	40.97	(33,700.24)	94
312360	UNIT No. 6	502,747.56	311,708.25	31.63	210,524.39	41.87	101,183.86	148
314360	UNIT No. 6	28,352,904.47	8,815,507.16	31.37	9,191,241.47	32.42	(375,734.31)	96
315360	UNIT No. 6	2,133,653.36	747,454.98	36.96	832,046.11	39.00	(84,591.13)	90
316360	UNIT No. 6	167,144.07	102,936.91	0.03	88,414.65	52.90	14,522.26	116
343300	BAYSIDE COMMON	122,591,294.00	0.00	0.00	0.00	0.00	0.00	100
343310	BAYSIDE UNIT No. 1	247,958,629.00	0.00	0.00	0.00	0.00	0.00	100
343320	BAYSIDE UNIT No. 2	332,712,959.00	0.00	0.00	0.00	0.00	0.00	100

TAMPA ELECTRIC COMPANY
2003 Depreciation Rate Review
Comparison of Rates and Components

Current Rates - Effective 1/1/99
and 1/1/00

-----Company Proposed - Effective 1/1/03 -----
-----Remaining Life-----
-----Total Plant-----

Account Number	Account Title	Average Future			Actual				
		Remaining Life	Net Salvage	Composite Rate	Average Age	Average Remaining Life	A/D Ratio 12/02	Future Net Salvage	Depreciation Rate
		(yrs)	(%)	(%)	(yrs)	(yrs)	(%)	(%)	(%)
GANNON STATION									
311500	COMMON	5 Year Recovery Schedule			4 Year Recovery Schedule				
311700	COMMON	5 Year Recovery Schedule			4 Year Recovery Schedule				
312500	COMMON	5 Year Recovery Schedule			4 Year Recovery Schedule				
312700	COMMON	5 Year Recovery Schedule			4 Year Recovery Schedule				
314500	COMMON	5 Year Recovery Schedule			4 Year Recovery Schedule				
314700	COMMON	5 Year Recovery Schedule			4 Year Recovery Schedule				
315500	COMMON	5 Year Recovery Schedule			4 Year Recovery Schedule				
315700	COMMON	5 Year Recovery Schedule			4 Year Recovery Schedule				
316500	COMMON	5 Year Recovery Schedule			4 Year Recovery Schedule				
316700	COMMON	5 Year Recovery Schedule			4 Year Recovery Schedule				
311510	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule				
311710	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule				
312510	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule				
312710	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule				
314510	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule				
314710	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule				
315510	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule				
315710	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule				
316510	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule				
316710	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule				
311520	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule				
311720	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule				
312520	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule				
312720	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule				
314520	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule				
314720	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule				
315520	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule				
315720	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule				
316520	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule				
316720	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule				
311530	UNIT No. 3	5 Year Recovery Schedule			4 Year Recovery Schedule				
311730	UNIT No. 3	5 Year Recovery Schedule			4 Year Recovery Schedule				
312530	UNIT No. 3	5 Year Recovery Schedule			4 Year Recovery Schedule				
312730	UNIT No. 3	5 Year Recovery Schedule			4 Year Recovery Schedule				
314530	UNIT No. 3	5 Year Recovery Schedule			4 Year Recovery Schedule				
314730	UNIT No. 3	5 Year Recovery Schedule			4 Year Recovery Schedule				
315530	UNIT No. 3	5 Year Recovery Schedule			4 Year Recovery Schedule				
315730	UNIT No. 3	5 Year Recovery Schedule			4 Year Recovery Schedule				
316530	UNIT No. 3	5 Year Recovery Schedule			4 Year Recovery Schedule				
316730	UNIT No. 3	5 Year Recovery Schedule			4 Year Recovery Schedule				
311540	UNIT No. 4	5 Year Recovery Schedule			4 Year Recovery Schedule				
311740	UNIT No. 4	5 Year Recovery Schedule			4 Year Recovery Schedule				
312540	UNIT No. 4	5 Year Recovery Schedule			4 Year Recovery Schedule				
312740	UNIT No. 4	5 Year Recovery Schedule			4 Year Recovery Schedule				
314540	UNIT No. 4	5 Year Recovery Schedule			4 Year Recovery Schedule				
314740	UNIT No. 4	5 Year Recovery Schedule			4 Year Recovery Schedule				
315540	UNIT No. 4	5 Year Recovery Schedule			4 Year Recovery Schedule				
315740	UNIT No. 4	5 Year Recovery Schedule			4 Year Recovery Schedule				
316540	UNIT No. 4	5 Year Recovery Schedule			4 Year Recovery Schedule				
316740	UNIT No. 4	5 Year Recovery Schedule			4 Year Recovery Schedule				
311550	UNIT No. 5	5 Year Recovery Schedule			4 Year Recovery Schedule				
312550	UNIT No. 5	5 Year Recovery Schedule			4 Year Recovery Schedule				
314550	UNIT No. 5	5 Year Recovery Schedule			4 Year Recovery Schedule				
315550	UNIT No. 5	5 Year Recovery Schedule			4 Year Recovery Schedule				
316550	UNIT No. 5	5 Year Recovery Schedule			4 Year Recovery Schedule				
311560	UNIT No. 6	5 Year Recovery Schedule			4 Year Recovery Schedule				
312560	UNIT No. 6	5 Year Recovery Schedule			4 Year Recovery Schedule				
314560	UNIT No. 6	5 Year Recovery Schedule			4 Year Recovery Schedule				
315560	UNIT No. 6	5 Year Recovery Schedule			4 Year Recovery Schedule				
316560	UNIT No. 6	5 Year Recovery Schedule			4 Year Recovery Schedule				
316570	Gannon Amortizable Tools	14.3			14.3				

TAMPA ELECTRIC COMPANY
2003 Depreciation Rate Review - Change in Annual Accruals

Account Number	Account Title	Total Plant 12/02 (\$)	Accumulated Depreciation 12/02 (\$)	----- Current Rates ----- Effective 1/1/99 and 1/1/0		----- Company Proposed ----- Effective 1/1/03 ----- Remaining Life -----		
				Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)
GANNON STATION								
311500	COMMON	7,235,814.66	6,601,776.14	0.0	(70,242)	0.0	(140,483)	(70,242)
311700	COMMON	3,897,051.87	4,671,573.75	0.0				
312500	COMMON	23,178,651.24	15,331,448.82	0.0	3,812,450	0.0	7,624,900	3,812,450
312700	COMMON	23,811,268.18	24,033,570.97	0.0				
314500	COMMON	1,115,209.00	466,298.61	0.0	324,455	0.0	648,910	324,455
314700	COMMON	0.00	0.00	0.0				
315500	COMMON	5,738,745.66	3,677,922.07	0.0	1,325,991	0.0	2,651,982	1,325,991
315700	COMMON	6,036,354.37	5,445,196.41	0.0				
316500	COMMON	465,393.27	462,746.63	0.0	165,814	0.0	371,628	165,814
316700	COMMON	1,575,973.13	1,206,991.97	0.0				
311510	UNIT No. 1	1,874,214.10	1,753,280.44	0.0	67,802	0.0	135,604	67,802
311710	UNIT No. 1	490,372.12	475,702.18	0.0				
312510	UNIT No. 1	9,123,651.99	8,523,939.39	0.0	541,325	0.0	1,082,651	541,325
312710	UNIT No. 1	15,169,039.02	14,686,100.71	0.0				
314510	UNIT No. 1	0.00	108,824.52	0.0	(54,332)	0.0	(108,664)	(54,332)
314710	UNIT No. 1	4,086.50	3,925.58	0.0				
315510	UNIT No. 1	1,036,210.98	942,727.66	0.0	110,143	0.0	220,286	110,143
315710	UNIT No. 1	2,979,327.07	2,852,524.52	0.0				
316510	UNIT No. 1	162,135.88	163,260.40	0.0	1,390	0.0	2,781	1,390
316710	UNIT No. 1	101,265.46	97,360.00	0.0				
311520	UNIT No. 2	1,420,454.90	1,366,568.03	0.0	49,092	0.0	98,183	49,092
311720	UNIT No. 2	1,907,888.93	1,863,592.62	0.0				
312520	UNIT No. 2	8,455,029.00	7,527,491.39	0.0	672,030	0.0	1,344,061	672,030
312720	UNIT No. 2	15,849,207.14	15,432,684.08	0.0				
314520	UNIT No. 2	1,024.30	224,199.56	0.0	(111,524)	0.0	(223,049)	(111,524)
314720	UNIT No. 2	3,657.26	3,530.90	0.0				
315520	UNIT No. 2	841,722.36	759,745.20	0.0	96,152	0.0	192,305	96,152
315720	UNIT No. 2	3,234,810.03	3,124,482.23	0.0				
316520	UNIT No. 2	53,418.85	47,354.86	0.0	4,423	0.0	8,846	4,423
316720	UNIT No. 2	82,558.77	79,776.39	0.0				
311530	UNIT No. 3	1,379,104.13	1,308,579.03	0.0	12,950	0.0	25,900	12,950
311730	UNIT No. 3	668,179.97	712,805.39	0.0				
312530	UNIT No. 3	20,081,479.87	16,990,348.43	0.0	1,920,350	0.0	3,840,699	1,920,350
312730	UNIT No. 3	21,066,752.36	20,317,184.72	0.0				
314530	UNIT No. 3	154,357.65	1,244,101.50	0.0	(544,494)	0.0	(1,088,988)	(544,494)
314730	UNIT No. 3	18,046.61	17,290.79	0.0				
315530	UNIT No. 3	1,257,234.54	1,153,782.99	0.0	106,353	0.0	212,707	106,353
315730	UNIT No. 3	2,993,208.97	2,883,953.92	0.0				
316530	UNIT No. 3	47,261.71	51,318.18	0.0	1,610	0.0	3,219	1,610
316730	UNIT No. 3	175,333.04	168,057.56	0.0				
311540	UNIT No. 4	1,263,220.97	1,120,101.83	0.0	52,452	0.0	104,903	52,452
311740	UNIT No. 4	1,325,341.53	1,363,557.58	0.0				
312540	UNIT No. 4	20,208,045.95	15,979,506.72	0.0	2,581,685	0.0	5,163,370	2,581,685
312740	UNIT No. 4	25,399,065.85	24,464,234.85	0.0				
314540	UNIT No. 4	43,755.90	810,861.95	0.0	(383,476)	0.0	(766,953)	(383,476)
314740	UNIT No. 4	3,671.86	3,518.79	0.0				
315540	UNIT No. 4	1,490,925.46	1,311,022.36	0.0	183,027	0.0	366,055	183,027
315740	UNIT No. 4	4,380,913.88	4,194,762.32	0.0				
316540	UNIT No. 4	116,380.05	84,227.85	0.0	20,891	0.0	41,782	20,891
316740	UNIT No. 4	228,778.53	219,148.51	0.0				
311550	UNIT No. 5	3,058,681.77	2,522,890.76	0.0	267,896	0.0	535,791	267,896
312550	UNIT No. 5	31,136,977.15	23,609,544.73	0.0	3,763,716	0.0	7,527,432	3,763,716
314550	UNIT No. 5	0.00	945,668.25	0.0	(472,834)	0.0	(945,668)	(472,834)
315550	UNIT No. 5	3,427,495.58	2,781,254.42	0.0	323,121	0.0	646,241	323,121
316550	UNIT No. 5	172,732.16	143,777.85	0.0	14,477	0.0	28,954	14,477
311560	UNIT No. 6	3,159,764.76	2,709,440.25	0.0	225,162	0.0	450,325	225,162
312560	UNIT No. 6	50,633,297.90	37,096,861.42	0.0	6,768,218	0.0	13,536,436	6,768,218
314560	UNIT No. 6	2,616,757.18	1,710,099.55	0.0	453,329	0.0	906,658	453,329
315560	UNIT No. 6	5,358,661.66	4,040,861.77	0.0	658,900	0.0	1,317,800	658,900
316560	UNIT No. 6	125,743.36	89,223.82	0.0	18,260	0.0	36,520	18,260
316570	Gannon Amortizable Tools	1,254,778.50	557,532.63	14.3	232,415	14.3	232,415	0

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/02 (\$)	Actual Accumulated Depreciation 12/02 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/02 (\$)	Theoretical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
GANNON STATION								
311500	COMMON	7,235,814.68	6,601,776.14	101.26	11,273,349.89	101.26	0.00	100
311700	COMMON	3,897,051.87	4,671,573.75					
312500	COMMON	23,178,651.24	15,331,448.82	83.77	39,365,019.79	83.77	0.00	100
312700	COMMON	23,811,268.18	24,033,570.97					
314500	COMMON	1,115,209.00	466,298.61	41.81	466,298.61	41.81	0.00	100
314700	COMMON	0.00	0.00					
315500	COMMON	5,738,745.66	3,677,922.07	77.48	9,123,118.46	77.48	0.00	100
315700	COMMON	6,036,354.37	5,445,196.41					
316500	COMMON	465,393.27	462,746.63	99.43	1,669,738.60	81.80	0.00	100
316700	COMMON	1,575,973.13	1,206,991.97					
311510	UNIT No. 1	1,874,214.10	1,753,280.44	94.27	2,228,982.62	94.27	0.00	100
311710	UNIT No. 1	490,372.12	475,702.18					
312510	UNIT No. 1	9,123,651.99	8,523,939.39	95.54	23,210,040.10	95.54	0.00	100
312710	UNIT No. 1	15,169,039.02	14,686,100.71					
314510	UNIT No. 1	0.00	108,824.52	2759.09	112,750.10	2759.09	0.00	100
314710	UNIT No. 1	4,086.50	3,925.58					
315510	UNIT No. 1	1,036,210.98	942,727.66	94.51	3,795,252.18	94.51	0.00	100
315710	UNIT No. 1	2,979,327.07	2,852,524.52					
316510	UNIT No. 1	162,135.88	163,260.40	100.69	260,620.40	98.94	0.00	100
316710	UNIT No. 1	101,265.46	97,360.00					
311520	UNIT No. 2	1,420,454.90	1,366,568.03	97.05	3,230,160.65	97.05	0.00	100
311720	UNIT No. 2	1,907,888.93	1,863,592.62					
312520	UNIT No. 2	8,455,029.00	7,527,491.39	94.47	22,960,175.47	94.47	0.00	100
312720	UNIT No. 2	15,849,207.14	15,432,684.08					
314520	UNIT No. 2	1,024.30	224,199.56	4864.41	227,730.46	4864.41	0.00	100
314720	UNIT No. 2	3,657.26	3,530.90					
315520	UNIT No. 2	841,722.36	759,745.20	95.28	3,884,227.43	95.28	0.00	100
315720	UNIT No. 2	3,234,810.03	3,124,482.23					
316520	UNIT No. 2	53,418.85	47,354.86	88.65	127,131.25	93.49	0.00	100
316720	UNIT No. 2	82,558.77	79,776.39					
311530	UNIT No. 3	1,379,104.13	1,308,579.03	98.73	2,021,384.42	98.73	0.00	100
311730	UNIT No. 3	668,179.97	712,805.39					
312530	UNIT No. 3	20,081,479.87	16,990,348.43	90.67	37,307,533.15	90.67	0.00	100
312730	UNIT No. 3	21,066,752.36	20,317,184.72					
314530	UNIT No. 3	154,357.65	1,244,101.50	731.65	1,261,392.29	731.65	0.00	100
314730	UNIT No. 3	18,046.61	17,290.79					
315530	UNIT No. 3	1,257,234.54	1,153,782.99	95.00	4,037,736.91	95.00	0.00	100
315730	UNIT No. 3	2,993,208.97	2,883,953.92					
316530	UNIT No. 3	47,261.71	51,318.18	108.58	219,375.74	98.55	0.00	100
316730	UNIT No. 3	175,333.04	168,057.56					
311540	UNIT No. 4	1,263,220.97	1,120,101.83	95.95	2,483,659.41	95.95	0.00	100
311740	UNIT No. 4	1,325,341.53	1,363,557.58					
312540	UNIT No. 4	20,208,045.95	15,979,506.72	88.68	40,443,741.57	88.68	0.00	100
312740	UNIT No. 4	25,399,065.85	24,464,234.85					
314540	UNIT No. 4	43,755.90	810,861.95	1717.10	814,380.74	1717.10	0.00	100
314740	UNIT No. 4	3,671.86	3,518.79					
315540	UNIT No. 4	1,490,925.46	1,311,022.36	93.77	5,505,784.68	93.77	0.00	100
315740	UNIT No. 4	4,380,913.88	4,194,762.32					
316540	UNIT No. 4	116,360.05	84,227.85	72.37	303,376.36	87.89	0.00	100
316740	UNIT No. 4	228,778.53	219,148.51					
311550	UNIT No. 5	3,058,681.77	2,522,890.76	82.48	2,522,890.76	82.48	0.00	100
312550	UNIT No. 5	31,136,977.15	23,609,544.73	75.82	23,609,544.73	75.82	0.00	100
314550	UNIT No. 5	0.00	945,668.25	0.00	945,668.25	0.00	0.00	100
315550	UNIT No. 5	3,427,495.58	2,781,254.42	81.15	2,781,254.42	81.15	0.00	100
316550	UNIT No. 5	172,732.16	143,777.85	83.24	143,777.85	83.24	0.00	100
311560	UNIT No. 6	3,159,764.76	2,709,440.25	85.75	2,709,440.25	85.75	0.00	100
312560	UNIT No. 6	50,633,297.90	37,096,861.42	73.27	37,096,861.42	73.27	0.00	100
314560	UNIT No. 6	2,616,757.18	1,710,099.55	65.35	1,710,099.55	65.35	0.00	100
315560	UNIT No. 6	5,358,661.66	4,040,861.77	75.41	4,040,861.77	75.41	0.00	100
316560	UNIT No. 6	125,743.36	89,223.82	70.96	89,223.82	70.96	0.00	100
316570	Gannon Amortizable Tools	1,254,778.50	557,532.63	44.43	534,052.39	42.56	23,480.24	104

TAMPA ELECTRIC COMPANY
2003 Depreciation Rate Review
Comparison of Rates and Components

Current Rates - Effective 1/1/99
and 1/1/00

-----Company Proposed - Effective 1/1/03 -----
-----Remaining Life-----
-----Total Plant-----

Account Number	Account Title	Average	Future	Composite	Actual				
		Remaining	Net		Average	A/D	Future	Depre-	
		Life	Salvage		Rate	Ratio	Net	ciation	
		(yrs)	(%)	(%)	Average	Remaining	12/02	Salvage	Rate
					Age	Life	(%)	(%)	(%)
HOOKERS POINT STATION									
311600	COMMON	2 Year Recovery Schedule			Fully Depreciated and Retired				
312600	COMMON	2 Year Recovery Schedule			Fully Depreciated and Retired				
314600	COMMON	2 Year Recovery Schedule			Fully Depreciated and Retired				
315600	COMMON	2 Year Recovery Schedule			Fully Depreciated and Retired				
316600	COMMON	2 Year Recovery Schedule			Fully Depreciated and Retired				
311610	UNIT No. 1	2 Year Recovery Schedule			Fully Depreciated and Retired				
312610	UNIT No. 1	2 Year Recovery Schedule			Fully Depreciated and Retired				
314610	UNIT No. 1	2 Year Recovery Schedule			Fully Depreciated and Retired				
315610	UNIT No. 1	2 Year Recovery Schedule			Fully Depreciated and Retired				
316610	UNIT No. 1	2 Year Recovery Schedule			Fully Depreciated and Retired				
311620	UNIT No. 2 & 3	2 Year Recovery Schedule			Fully Depreciated and Retired				
312620	UNIT No. 2 & 3	2 Year Recovery Schedule			Fully Depreciated and Retired				
314620	UNIT No. 2 & 3	2 Year Recovery Schedule			Fully Depreciated and Retired				
315620	UNIT No. 2 & 3	2 Year Recovery Schedule			Fully Depreciated and Retired				
316620	UNIT No. 2 & 3	2 Year Recovery Schedule			Fully Depreciated and Retired				
311640	UNIT No. 4	2 Year Recovery Schedule			Fully Depreciated and Retired				
312640	UNIT No. 4	2 Year Recovery Schedule			Fully Depreciated and Retired				
314640	UNIT No. 4	2 Year Recovery Schedule			Fully Depreciated and Retired				
315640	UNIT No. 4	2 Year Recovery Schedule			Fully Depreciated and Retired				
316640	UNIT No. 4	2 Year Recovery Schedule			Fully Depreciated and Retired				
311650	UNIT No. 5	2 Year Recovery Schedule			Fully Depreciated and Retired				
312650	UNIT No. 5	2 Year Recovery Schedule			Fully Depreciated and Retired				
314650	UNIT No. 5	2 Year Recovery Schedule			Fully Depreciated and Retired				
315650	UNIT No. 5	2 Year Recovery Schedule			Fully Depreciated and Retired				
316650	UNIT No. 5	2 Year Recovery Schedule			Fully Depreciated and Retired				
311110	DINNER LAKE STATION	2 Year Recovery Schedule			Fully Depreciated and Retired				
312110	DINNER LAKE STATION	2 Year Recovery Schedule			Fully Depreciated and Retired				
314110	DINNER LAKE STATION	2 Year Recovery Schedule			Fully Depreciated and Retired				
315110	DINNER LAKE STATION	2 Year Recovery Schedule			Fully Depreciated and Retired				
316110	DINNER LAKE STATION	2 Year Recovery Schedule			Fully Depreciated and Retired				

TAMPA ELECTRIC COMPANY
2003 Depreciation Rate Review - Change in Annual Accruals

		----- Current Rates ----- Effective 1/1/99 and 1/1/0			----- Company Proposed ----- Effective 1/1/03 ----- -----Remaining Life-----			
Account Number	Account Title	Total Plant 12/02 (\$)	Accumulated Depreciation 12/02 (\$)	Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)
HOOKERS POINT STATION								
311600	COMMON	3,924,624.37	3,671,976.05	--	252,648	0.0	252,648	0
312600	COMMON	4,388,806.95	4,388,806.95	--	0	0.0	0	0
314600	COMMON	840,321.21	840,321.21	--	0	0.0	0	0
315600	COMMON	2,357,186.73	2,357,186.73	--	0	0.0	0	0
316600	COMMON	1,559,756.97	1,560,150.47	--	(394)	0.0	(394)	0
311610	UNIT No 1	1,120,752.51	1,120,752.51	--	0	0.0	0	0
312610	UNIT No 1	3,267,079.75	3,267,079.75	--	0	0.0	0	0
314610	UNIT No 1	2,343,385.68	2,343,385.68	--	0	0.0	0	0
315610	UNIT No 1	727,745.48	727,745.48	--	0	0.0	0	0
316610	UNIT No 1	81,995.70	81,995.70	--	0	0.0	0	0
311620	UNIT No. 2 & 3	817,057.35	817,057.35	--	0	0.0	0	0
312620	UNIT No 2 & 3	6,035,501.46	6,035,501.46	--	0	0.0	0	0
314620	UNIT No 2 & 3	4,281,377.74	4,281,377.74	--	0	0.0	0	0
315620	UNIT No 2 & 3	1,112,133.71	1,112,133.71	--	0	0.0	0	0
316620	UNIT No 2 & 3	50,048.77	50,048.77	--	0	0.0	0	0
311640	UNIT No. 4	852,842.87	852,842.87	--	0	0.0	0	0
312640	UNIT No 4	2,479,980.20	2,479,980.20	--	0	0.0	0	0
314640	UNIT No. 4	3,686,170.27	3,686,170.27	--	0	0.0	0	0
315640	UNIT No 4	743,360.77	743,360.77	--	0	0.0	0	0
316640	UNIT No 4	43,353.65	43,353.65	--	0	0.0	0	0
311650	UNIT No. 5	1,236,219.52	1,236,219.52	--	0	0.0	0	0
312650	UNIT No 5	5,849,479.70	5,849,479.70	--	0	0.0	0	0
314650	UNIT No 5	4,648,307.13	4,648,307.13	--	0	0.0	0	0
315650	UNIT No 5	1,143,728.91	1,143,728.91	--	0	0.0	0	0
316650	UNIT No 5	48,227.90	48,227.90	--	0	0.0	0	0
311110	DINNER LAKE STATION	631,359.20	631,359.20	--	0	0.0	0	0
312110	DINNER LAKE STATION	1,465,723.79	1,465,723.79	--	0	0.0	0	0
314110	DINNER LAKE STATION	1,111,908.88	1,111,908.88	--	0	0.0	0	0
315110	DINNER LAKE STATION	378,863.13	448,863.13	--	(70,000)	0.0	(70,000)	0
316110	DINNER LAKE STATION	33,395.93	33,395.93	--	0	0.0	0	0
TOTAL STEAM PRODUCTION		2,430,909,657.63	918,633,274.84	2.6	63,314,080.31	4.8	117,893,678	64,679,598.17

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/02 (\$)	Actual Accumulated Depreciation 12/02 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/02 (\$)	Theoretical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
HOOKERS POINT STATION								
311600	COMMON	3,924,624.37	3,671,976.05	93.56	3,671,976.05	93.56	0.00	100
312600	COMMON	4,388,806.95	4,388,806.95	100.00	4,388,806.95	100.00	0.00	100
314600	COMMON	840,321.21	840,321.21	100.00	840,321.21	100.00	0.00	100
315600	COMMON	2,357,186.73	2,357,186.73	100.00	2,357,186.73	100.00	0.00	100
316600	COMMON	1,559,756.97	1,560,150.47	100.03	1,560,150.47	100.03	0.00	100
311610	UNIT No. 1	1,120,752.51	1,120,752.51	100.00	1,120,752.51	100.00	0.00	100
312610	UNIT No. 1	3,267,079.75	3,267,079.75	100.00	3,267,079.75	100.00	0.00	100
314610	UNIT No. 1	2,343,385.68	2,343,385.68	100.00	2,343,385.68	100.00	0.00	100
315610	UNIT No. 1	727,745.48	727,745.48	100.00	727,745.48	100.00	0.00	100
316610	UNIT No. 1	81,995.70	81,995.70	100.00	81,995.70	100.00	0.00	100
311620	UNIT No. 2 & 3	817,057.35	817,057.35	100.00	817,057.35	100.00	0.00	100
312620	UNIT No. 2 & 3	6,035,501.46	6,035,501.46	100.00	6,035,501.46	100.00	0.00	100
314620	UNIT No. 2 & 3	4,281,377.74	4,281,377.74	100.00	4,281,377.74	100.00	0.00	100
315620	UNIT No. 2 & 3	1,112,133.71	1,112,133.71	100.00	1,112,133.71	100.00	0.00	100
316620	UNIT No. 2 & 3	50,048.77	50,048.77	100.00	50,048.77	100.00	0.00	100
311640	UNIT No. 4	852,842.87	852,842.87	100.00	852,842.87	100.00	0.00	100
312640	UNIT No. 4	2,479,980.20	2,479,980.20	100.00	2,479,980.20	100.00	0.00	100
314640	UNIT No. 4	3,686,170.27	3,686,170.27	100.00	3,686,170.27	100.00	0.00	100
315640	UNIT No. 4	743,360.77	743,360.77	100.00	743,360.77	100.00	0.00	100
316640	UNIT No. 4	43,353.65	43,353.65	100.00	43,353.65	100.00	0.00	100
311650	UNIT No. 5	1,236,219.52	1,236,219.52	100.00	1,236,219.52	100.00	0.00	100
312650	UNIT No. 5	5,849,479.70	5,849,479.70	100.00	5,849,479.70	100.00	0.00	100
314650	UNIT No. 5	4,648,307.13	4,648,307.13	100.00	4,648,307.13	100.00	0.00	100
315650	UNIT No. 5	1,143,728.91	1,143,728.91	100.00	1,143,728.91	100.00	0.00	100
316650	UNIT No. 5	48,227.90	48,227.90	100.00	48,227.90	100.00	0.00	100
311110	DINNER LAKE STATION	631,359.20	631,359.20	100.00	631,359.20	100.00	0.00	100
312110	DINNER LAKE STATION	1,465,723.79	1,465,723.79	100.00	1,465,723.79	100.00	0.00	100
314110	DINNER LAKE STATION	1,111,908.88	1,111,908.88	100.00	1,111,908.88	100.00	0.00	100
315110	DINNER LAKE STATION	378,863.13	448,863.13	118.48	448,863.13	118.48	0.00	100
316110	DINNER LAKE STATION	33,395.93	33,395.93	100.00	33,395.93	100.00	0.00	100
TOTAL STEAM PRODUCTION		2,430,909,657.53	918,633,274.84	37.79	904,906,008.68	37.22	13,727,266.16	102

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 2002

Big Bend Common Facilities

Life Category	Age At 12/31/2002	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio	Future Estimated Net Salvage	Future Net Salvage Rate
311 - Structures and Improvements											
65 Year Life	19.6	853,053,821.96	43,516,607.51	50.9	854,943.17	32.0	27,358,181.54	15,380,754.57	0.353446	207,814.98	
35 Year Life	5.4	37,725,428.50	6,968,905.35	32.5	214,427.86	27.3	5,853,880.49	1,179,037.56	0.169185	749,888.95	
20 Year Life	6.5	30,660,184.74	4,751,980.30	20.0	237,599.02	14.7	3,492,705.52	1,354,665.51	0.285074	334,506.95	
	16.7	921,439,435.20	55,237,493.16	42.3	1,306,970.05	28.1	36,704,767.55	17,914,457.64	0.324317	1,292,210.88	-2%
312 - Boiler Plant Equipment											
65 Year Life	19.4	702,826,674.43	36,302,935.64	48.0	756,311.16	30.7	23,218,752.59	12,859,326.39	0.354223	574,414.51	
35 Year Life	11.8	308,906,057.68	26,238,190.28	34.0	771,711.48	22.3	17,209,165.98	10,183,926.78	0.388134	4,224,616.74	
20 Year Life	7.1	37,994,133.30	5,343,109.15	20.0	267,155.46	13.6	3,633,314.22	1,848,490.79	0.345958	393,620.83	
	15.5	1,049,726,865.41	67,884,235.07	37.8	1,795,178.10	24.5	44,061,232.79	24,891,743.96	0.366679	5,192,652.08	-8%
314 - Turbogenerator Units											
65 Year Life	28.2	88,452,701.46	3,131,815.67	55.1	56,838.76	30.5	1,733,582.18	1,403,897.62	0.448270	52,456.09	
35 Year Life	11.9	5,786,719.18	487,637.54	33.6	14,513.02	21.7	314,932.58	190,008.30	0.389651	74,098.19	
20 Year Life	0.0	0.00	0.00	0.0	0.00	0.0	0.00	0.00	0.000000	0.00	
	26.0	94,239,420.64	3,619,453.21	50.7	71,351.78	28.7	2,048,514.75	1,593,905.92	0.440372	126,554.27	-3%
315 - Accessory Electric Equipment											
65 Year Life	18.8	96,677,295.83	5,137,697.95	47.4	108,390.25	30.6	3,316,741.71	1,832,575.03	0.356692	86,294.98	
35 Year Life	16.9	40,461,643.53	2,391,827.22	34.6	69,127.95	17.9	1,237,390.38	1,361,743.23	0.569332	450,512.68	
20 Year Life	15.5	91,178,346.72	5,878,520.01	20.0	293,926.00	6.3	1,851,733.80	4,290,072.24	0.729788	371,912.26	
	17.0	228,317,286.08	13,408,045.18	28.4	471,444.21	13.6	6,405,865.90	7,484,390.50	0.558201	908,719.92	-7%
316 - Misc. Power Plant Equipment											
65 Year Life	17.1	24,219,551.27	1,413,664.38	44.9	31,484.73	30.0	944,541.90	465,460.60	0.329258	30,535.15	
35 Year Life	8.6	9,642,257.03	1,115,796.99	33.7	33,109.70	25.1	831,053.54	318,631.88	0.285564	163,932.95	
20 Year Life	17.5	28,486,068.13	1,627,191.15	20.0	81,359.56	6.2	504,429.26	1,178,827.28	0.724455	79,755.49	
	15.0	62,347,876.43	4,156,652.52	28.5	145,953.99	15.6	2,280,024.70	1,962,919.76	0.472236	274,223.60	-7%

144,305,879.14

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Common Facilities: Structures & Improvements												
2002	65	0.5	95,610.80	191,221.59	32.6	6,233,823.83	32.1	6,138,213.04	0.015340	2,933.34	2.80	5,354.20
2001	65	1.5	1,856,780.39	1,237,853.59	33.6	41,591,880.62	32.1	39,735,100.24	0.044689	55,318.44	2.90	35,897.75
2000	65	2.5	2,206,236.88	882,494.75	34.5	30,446,068.88	32.0	28,239,832.00	0.072390	63,883.79	3.00	26,474.84
1999	65	3.5	2,991,721.95	854,777.70	35.5	30,344,608.35	32.0	27,352,886.40	0.098580	84,263.99	3.10	26,498.11
1998	65	4.5	1,567,707.84	348,379.52	36.5	12,715,852.48	32.0	11,148,144.64	0.123382	42,983.76	3.20	11,148.14
1997	65	5.5	2,952,200.57	536,763.74	37.4	20,074,963.88	32.0	17,176,439.68	0.146038	78,387.90	3.20	17,176.44
1996	65	6.5	7,214,815.92	1,109,971.68	38.4	42,622,912.51	32.0	35,519,093.76	0.167532	185,955.78	3.20	35,519.09
1995	65	7.5	6,327,147.00	843,619.60	39.4	33,238,612.24	32.0	26,995,827.20	0.187950	158,558.30	3.20	26,995.83
1994	65	8.5	7,322,753.40	861,500.40	40.3	34,718,466.12	32.0	27,568,012.80	0.207371	178,650.20	3.20	27,568.01
1993	65	9.5	12,821,252.54	1,349,605.53	41.3	55,738,708.39	32.0	43,187,376.96	0.225868	304,832.70	3.20	43,187.38
1992	65	10.5	6,328,624.89	602,726.18	42.3	25,495,317.41	32.0	19,287,237.76	0.243503	146,765.63	3.20	19,287.24
1991	65	11.5	5,867,751.38	510,239.25	43.2	22,042,335.60	32.0	16,327,656.00	0.260336	132,833.65	3.20	16,327.66
1990	65	12.5	9,188,496.38	735,079.71	44.2	32,490,523.18	32.0	23,522,550.72	0.276421	203,191.47	3.20	23,522.55
1989	65	13.5	4,717,960.56	349,478.56	45.1	15,761,483.06	32.0	11,183,313.92	0.291805	101,979.59	3.20	11,183.31
1988	65	14.5	2,449,473.11	168,929.18	46.1	7,787,635.20	32.0	5,405,733.76	0.306535	51,782.71	3.20	5,405.73
1987	65	15.5	1,295,331.75	83,569.79	47.1	3,936,137.11	32.0	2,674,233.28	0.320650	26,796.65	3.20	2,674.23
1986	65	16.5	16,062,551.01	973,487.94	48.0	46,727,421.12	32.0	31,151,614.08	0.334189	325,328.96	3.20	31,151.61
1985	65	17.5	145,948,746.83	8,339,928.39	49.0	408,656,491.11	32.0	266,877,708.48	0.347186	2,895,506.38	3.20	266,877.71
1984	65	18.5	96,924,266.86	5,239,149.56	49.9	261,433,563.04	32.0	167,652,785.92	0.359673	1,884,380.64	3.20	167,652.79
1983	65	19.5	18,894,783.18	968,963.24	50.9	49,320,228.92	32.0	31,006,823.68	0.371679	360,143.29	3.20	31,006.82
1982	65	20.5	13,707,095.20	668,638.79	51.8	34,635,489.32	32.0	21,396,441.28	0.383231	256,243.11	3.20	21,396.44
1981	65	21.5	4,680,732.54	217,708.49	52.8	11,495,008.27	32.0	6,966,671.68	0.394356	85,854.65	3.20	6,966.67
1980	65	22.5	13,573,234.13	603,254.85	53.7	32,394,785.45	32.0	19,304,155.20	0.405075	244,363.46	3.20	19,304.16
1979	65	23.5	4,985,924.50	212,167.00	54.7	11,605,534.90	32.0	6,789,344.00	0.415412	88,136.72	3.20	6,789.34
1978	65	24.5	14,610,885.17	596,362.66	55.6	33,157,763.90	32.0	19,083,605.12	0.425385	253,683.73	3.20	19,083.61
1977	65	25.5	10,014,029.52	392,707.04	56.6	22,227,218.46	32.0	12,566,625.28	0.435014	170,833.06	3.20	12,566.63
1976	65	26.5	155,054,023.07	5,851,095.21	57.5	336,437,974.58	32.0	187,235,046.72	0.444317	2,599,741.07	3.20	187,235.05
1975	65	27.5	3,731,627.63	135,695.55	58.5	7,938,189.68	32.0	4,342,257.60	0.453309	61,512.01	3.20	4,342.26
1974	65	28.5	1,062,200.13	37,270.18	59.4	2,213,848.69	32.0	1,192,645.76	0.462006	17,219.05	3.20	1,192.65
1973	65	29.5	13,315,296.12	451,365.97	60.3	27,217,367.99	32.0	14,443,711.04	0.470422	212,332.48	3.20	14,443.71
1972	65	30.5	0.00	0.00	61.3	0.00	32.0	0.00	0.478570	0.00	3.20	0.00
1971	65	31.5	0.00	0.00	62.2	0.00	32.0	0.00	0.486464	0.00	3.20	0.00
1970	65	32.5	265,284,560.78	8,162,601.87	63.2	515,876,438.18	32.0	261,203,259.84	0.494114	4,033,255.86	3.20	261,203.26
		19.6	853,053,821.96	43,516,607.51	50.9	2,216,576,652.47	32.0	1,392,674,347.84	0.351766	15,307,652.37	3.18	1,385,433.23
					Net Salvage:	0%						
										73,102.20		
										0.353446	15,380,754.57	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Common Facilities: Structures & Improvements												
2002	35	0.5	1,841,993.90	3,683,987.79	31.4	115,677,216.61	30.9	113,835,222.71	0.015909	58,608.56	34.44	1,268,861.18
2001	35	1.5	964,623.15	643,082.10	32.0	20,578,627.20	30.5	19,614,004.05	0.046840	30,121.97	40.52	260,563.36
2000	35	2.5	945,000.83	378,000.33	32.6	12,322,810.76	30.1	11,377,809.93	0.076792	29,027.40	46.81	176,957.07
1999	35	3.5	654,342.85	186,955.10	33.0	6,169,518.30	29.5	5,515,175.45	0.105985	19,814.44	53.19	99,433.94
1998	35	4.5	207,403.20	46,089.60	33.4	1,539,392.64	28.9	1,331,989.44	0.134615	6,204.35	59.48	27,415.06
1997	35	5.5	292,659.95	53,210.90	33.8	1,798,528.42	28.3	1,505,868.47	0.162851	8,665.45	65.56	34,883.68
1996	35	6.5	1,843,641.74	283,637.19	34.1	9,672,028.18	27.6	7,828,386.44	0.190837	54,128.47	71.28	202,170.92
1995	35	7.5	1,338,294.90	178,439.32	34.3	6,120,468.68	26.8	4,782,173.78	0.218690	39,022.89	76.53	136,552.65
1994	35	8.5	839,317.20	98,743.20	34.5	3,406,640.40	26.0	2,567,323.20	0.246499	24,340.10	81.23	80,204.76
1993	35	9.5	1,430,109.86	150,537.88	34.6	5,208,610.65	25.1	3,778,500.79	0.274332	41,297.36	85.33	128,449.91
1992	35	10.5	0.00	0.00	34.7	0.00	24.2	0.00	0.302232	0.00	88.81	0.00
1991	35	11.5	1,422,489.74	123,694.76	34.8	4,304,577.65	23.3	2,882,087.91	0.330227	40,847.35	91.70	113,422.65
1990	35	12.5	411,550.63	32,924.05	34.9	1,149,049.35	22.4	737,498.72	0.358319	11,797.31	94.01	30,951.57
1989	35	13.5	215,386.43	15,954.55	34.9	556,813.80	21.4	341,427.37	0.386505	6,166.51	95.81	15,285.80
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414766	0.00	97.15	0.00
1987	35	15.5	227,516.91	14,678.51	35.0	513,747.85	19.5	286,230.95	0.443061	6,503.48	98.12	14,403.05
1986	35	16.5	438,200.73	26,557.62	35.0	929,516.70	18.5	491,315.97	0.471338	12,517.62	98.78	26,234.68
1985	35	17.5	6,511,780.10	372,101.72	35.0	13,023,560.20	17.5	6,511,780.10	0.499525	185,874.11	99.19	369,092.53
1984	35	18.5	2,165,870.85	117,074.10	35.0	4,097,593.50	16.5	1,931,722.65	0.527524	61,759.40	99.38	116,352.81
1983	35	19.5	0.00	0.00	35.0	0.00	15.6	0.00	0.555221	0.00	99.38	0.00
1982	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582479	0.00	99.19	0.00
1981	35	21.5	0.00	0.00	35.0	0.00	13.7	0.00	0.609145	0.00	98.78	0.00
1980	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635065	0.00	98.12	0.00
1979	35	23.5	22,789.83	969.78	35.0	33,942.30	11.9	11,540.38	0.660086	640.14	97.15	942.18
1978	35	24.5	593,537.00	24,226.00	35.0	847,910.00	11.1	268,908.60	0.684065	16,572.16	95.81	23,210.54
1977	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00	94.01	0.00
1976	35	26.5	9,338,219.73	352,385.65	35.0	12,333,497.75	9.5	3,347,663.68	0.728387	256,673.13	91.69	323,118.61
1975	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748608	0.00	88.81	0.00
1974	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00	85.33	0.00
1973	35	29.5	128,767.50	4,365.00	35.0	152,775.00	7.5	32,737.50	0.785044	3,426.72	81.22	3,545.45
1972	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00	76.53	0.00
1971	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00	71.28	0.00
1970	35	32.5	5,891,931.50	181,290.20	35.0	6,345,157.00	5.9	1,069,612.18	0.830072	150,483.92	65.56	118,847.33
		5.4	37,725,428.50	6,968,905.35	32.5	226,781,982.92	27.3	190,048,980.26	0.152749	1,064,492.82	51.24	3,570,899.74

Net Salvage: -11%

114,544.73
0.169185 1,179,037.56

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Common Facilities: Structures & Improvements												
2002	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025002	0.00	99.71	0.00
2001	20	1.5	3,567,384.59	2,378,256.39	20.0	47,565,127.80	18.5	43,997,743.22	0.075002	178,373.99	99.89	2,375,557.07
2000	20	2.5	987,759.03	395,103.61	20.0	7,902,072.20	17.5	6,914,313.18	0.125001	49,388.35	99.96	394,959.40
1999	20	3.5	252,946.86	72,270.53	20.0	1,445,410.60	16.5	1,192,463.75	0.174987	12,646.40	99.99	72,263.30
1998	20	4.5	455,527.31	101,228.29	20.0	2,024,565.80	15.5	1,569,038.50	0.224931	22,769.38	99.99	101,218.17
1997	20	5.5	2,810,831.21	511,060.22	20.0	10,221,204.40	14.5	7,410,373.19	0.274721	140,398.97	99.96	510,866.02
1996	20	6.5	595,305.75	91,585.50	20.0	1,831,710.00	13.5	1,236,404.25	0.324181	29,690.28	99.89	91,480.18
1995	20	7.5	2,069,957.70	275,994.36	20.0	5,519,887.20	12.5	3,449,929.50	0.373006	102,947.55	99.71	275,180.18
1994	20	8.5	372,726.62	43,850.19	20.0	877,003.80	11.6	508,662.20	0.420801	18,452.20	99.34	43,561.22
1993	20	9.5	194,341.50	20,457.00	20.0	409,140.00	10.7	218,889.90	0.467120	9,555.87	98.69	20,188.09
1992	20	10.5	0.00	0.00	20.0	0.00	9.8	0.00	0.511508	0.00	97.61	0.00
1991	20	11.5	890,068.26	77,397.24	20.0	1,547,944.80	8.9	688,835.44	0.553568	42,844.64	95.96	74,272.71
1990	20	12.5	1,173,565.00	93,885.20	20.0	1,877,704.00	8.1	760,470.12	0.592993	55,673.27	93.61	87,889.69
1989	20	13.5	0.00	0.00	20.0	0.00	7.4	0.00	0.629600	0.00	90.44	0.00
1988	20	14.5	0.00	0.00	20.0	0.00	6.7	0.00	0.663316	0.00	86.37	0.00
1987	20	15.5	0.00	0.00	20.0	0.00	6.1	0.00	0.694172	0.00	81.37	0.00
1986	20	16.5	106,293.00	6,442.00	20.0	128,840.00	5.6	36,075.20	0.722284	4,652.95	75.49	4,863.00
1985	20	17.5	0.00	0.00	20.0	0.00	5.0	0.00	0.747821	0.00	68.83	0.00
1984	20	18.5	1,577,723.66	85,282.36	20.0	1,705,647.20	4.6	392,298.86	0.770983	65,751.25	61.55	52,495.13
1983	20	19.5	0.00	0.00	20.0	0.00	4.2	0.00	0.791987	0.00	53.89	0.00
1982	20	20.5	168,879.82	8,238.04	20.0	164,760.80	3.8	31,304.55	0.811056	6,681.51	46.10	3,797.94
1981	20	21.5	515,801.34	23,990.76	20.0	479,815.20	3.4	81,568.58	0.828390	19,873.71	38.44	9,222.65
1980	20	22.5	792,524.70	35,223.32	20.0	704,466.40	3.1	109,192.29	0.844188	29,735.10	31.17	10,979.28
1979	20	23.5	226,548.23	9,640.35	20.0	192,807.00	2.8	26,992.98	0.858629	8,277.48	24.51	2,362.66
1978	20	24.5	462,168.00	18,864.00	20.0	377,280.00	2.6	49,046.40	0.871866	16,446.88	18.62	3,513.23
1977	20	25.5	872,169.36	34,202.72	20.0	684,054.40	2.3	78,666.26	0.884041	30,236.61	13.63	4,660.46
1976	20	26.5	11,471,034.33	432,869.22	20.0	8,657,384.40	2.1	909,025.36	0.895279	387,538.72	9.55	41,356.33
1975	20	27.5	0.00	0.00	20.0	0.00	1.9	0.00	0.905684	0.00	6.38	0.00
1974	20	28.5	0.00	0.00	20.0	0.00	1.7	0.00	0.915336	0.00	4.03	0.00
1973	20	29.5	765,908.50	25,963.00	20.0	519,260.00	1.5	38,944.50	0.924321	23,998.15	2.39	620.52
1972	20	30.5	0.00	0.00	20.0	0.00	1.3	0.00	0.932692	0.00	1.31	0.00
1971	20	31.5	0.00	0.00	20.0	0.00	1.2	0.00	0.940513	0.00	0.66	0.00
1970	20	32.5	330,720.00	10,176.00	20.0	203,520.00	1.0	10,176.00	0.947743	9,644.23	0.29	29.71
		6.5	30,660,184.74	4,751,980.30	20.0	95,039,606.00	14.7	69,710,414.21	0.266326	1,265,577.50	87.99	4,181,336.93

Net Salvage: -7%

89,088.01
0.285074 1,354,665.51

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Common Facilities: Boiler Plant Equipment												
2002	65	0.5	83,970.22	167,940.44	31.7	5,323,711.95	31.2	5,239,741.73	0.015793	2,652.28	9.24	15,517.70
2001	65	1.5	11,040.50	7,360.33	32.6	239,946.76	31.1	228,906.26	0.046062	339.03	9.57	704.38
2000	65	2.5	708,434.63	283,373.85	33.5	9,493,023.98	31.0	8,784,589.35	0.074704	21,169.16	9.90	28,054.01
1999	65	3.5	0.00	0.00	34.4	0.00	30.9	0.00	0.101853	0.00	10.23	0.00
1998	65	4.5	9,916,799.76	2,203,733.28	35.3	77,791,784.78	30.8	67,874,985.02	0.127632	281,266.89	10.56	232,714.23
1997	65	5.5	2,156,980.65	392,178.30	36.1	14,157,636.63	30.8	12,079,091.64	0.149296	58,550.65	10.56	41,414.03
1996	65	6.5	2,427,581.39	373,474.06	37.0	13,818,540.22	30.7	11,465,653.64	0.169845	63,432.70	10.56	39,438.86
1995	65	7.5	1,218,564.60	162,475.28	37.9	6,157,813.11	30.7	4,987,991.10	0.189363	30,766.81	10.56	17,157.39
1994	65	8.5	14,552,971.98	1,712,114.35	38.8	66,430,036.78	30.7	52,561,910.55	0.207924	355,989.66	10.56	180,799.28
1993	65	9.5	0.00	0.00	39.7	0.00	30.7	0.00	0.225598	0.00	10.56	0.00
1992	65	10.5	1,257,120.90	119,725.80	40.6	4,860,867.48	30.7	3,675,582.06	0.242445	29,026.92	10.56	12,643.04
1991	65	11.5	3,170,935.37	275,733.51	41.4	11,415,367.31	30.7	8,465,018.76	0.258524	71,283.73	10.56	29,117.46
1990	65	12.5	487,710.00	39,016.80	42.3	1,650,410.64	30.7	1,197,815.76	0.273884	10,686.08	10.56	4,120.17
1989	65	13.5	2,625,672.92	194,494.29	43.2	8,402,153.33	30.7	5,970,974.70	0.288573	56,125.80	10.56	20,538.60
1988	65	14.5	6,565,281.58	452,778.04	44.0	19,922,233.76	30.7	13,900,285.83	0.302634	137,026.03	10.56	47,813.36
1987	65	15.5	6,284,342.01	405,441.42	44.9	18,204,319.76	30.7	12,447,051.59	0.316105	128,162.06	10.56	42,814.61
1986	65	16.5	547,399.71	33,175.74	45.7	1,516,131.32	30.7	1,018,495.22	0.329024	10,915.61	10.56	3,503.36
1985	65	17.5	13,167,468.48	752,426.77	46.6	35,063,087.48	30.7	23,099,501.84	0.341423	256,895.81	10.56	79,456.27
1984	65	18.5	316,984,892.99	17,134,318.54	47.4	812,166,698.80	30.7	526,023,579.18	0.353332	6,054,103.04	10.56	1,809,384.04
1983	65	19.5	887,558.10	45,515.80	48.3	2,198,413.14	30.7	1,397,335.06	0.364781	16,603.30	10.56	4,806.47
1982	65	20.5	84,366,857.84	4,115,456.48	49.1	202,068,913.17	30.7	126,344,513.94	0.375795	1,546,567.97	10.56	434,592.20
1981	65	21.5	121,217.00	5,638.00	50.0	281,900.00	30.7	173,086.60	0.386398	2,178.51	10.56	595.37
1980	65	22.5	6,052,915.35	269,018.46	50.8	13,666,137.77	30.6	8,231,964.88	0.396612	106,695.95	10.56	28,408.35
1979	65	23.5	249,615.36	10,621.93	51.6	548,091.59	30.6	325,031.06	0.406460	4,317.39	10.56	1,121.68
1978	65	24.5	0.00	0.00	52.5	0.00	30.6	0.00	0.415959	0.00	10.56	0.00
1977	65	25.5	0.00	0.00	53.3	0.00	30.6	0.00	0.425128	0.00	10.56	0.00
1976	65	26.5	13,229,038.50	499,209.00	54.1	27,007,206.90	30.6	15,275,795.40	0.433984	216,648.72	10.56	52,716.47
1975	65	27.5	58,713.05	2,135.02	54.9	117,212.60	30.6	65,331.61	0.442542	944.84	10.56	225.46
1974	65	28.5	0.00	0.00	55.7	0.00	30.6	0.00	0.450817	0.00	10.56	0.00
1973	65	29.5	2,829,672.45	95,921.10	56.5	5,419,542.15	30.6	2,935,185.66	0.458823	44,010.81	10.56	10,129.27
1972	65	30.5	0.00	0.00	57.4	0.00	30.6	0.00	0.466572	0.00	10.56	0.00
1971	65	31.5	0.00	0.00	58.2	0.00	30.6	0.00	0.474077	0.00	10.56	0.00
1970	65	32.5	212,863,919.13	6,549,659.05	59.0	386,429,883.95	30.6	200,419,566.93	0.481348	3,152,665.28	10.56	691,644.00
		19.4	702,826,674.43	36,302,935.64	48.0	1,744,351,065.35	30.7	1,114,188,985.36	0.348705	12,659,025.03	10.55	3,829,430.06
					Net Salvage:	-2%						
										200,301.37		
										0.354223	12,859,326.39	

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Common Facilities: Boiler Plant Equipment												
2002	35	0.5	2,554,241.45	5,108,482.89	31.4	160,406,362.75	30.9	157,852,121.30	0.015909	81,270.85	34.44	1,759,494.33
2001	35	1.5	262,647.90	175,098.60	32.0	5,603,155.20	30.5	5,340,507.30	0.046840	8,201.62	40.52	70,946.28
2000	35	2.5	1,092,180.73	436,872.29	32.6	14,242,036.65	30.1	13,149,855.93	0.076792	33,548.30	46.81	204,517.39
1999	35	3.5	231,672.28	66,192.08	33.0	2,184,338.64	29.5	1,952,666.36	0.105985	7,015.37	53.19	35,204.92
1998	35	4.5	2,873,531.07	638,562.46	33.4	21,327,986.16	28.9	18,454,455.09	0.134615	85,960.09	59.48	379,830.36
1997	35	5.5	5,907,118.53	1,074,021.55	33.8	36,301,928.39	28.3	30,394,809.87	0.162851	174,905.48	65.56	704,100.60
1996	35	6.5	19,230,987.43	2,958,613.45	34.1	100,888,718.65	27.6	81,657,731.22	0.190837	564,612.91	71.28	2,108,840.49
1995	35	7.5	13,706,739.60	1,827,565.28	34.3	62,685,489.10	26.8	48,978,749.50	0.218690	399,670.25	76.53	1,398,564.43
1994	35	8.5	1,448,312.96	170,389.76	34.5	5,878,446.72	26.0	4,430,133.76	0.246499	42,000.91	81.23	138,400.10
1993	35	9.5	1,165,106.70	122,642.81	34.6	4,243,441.23	25.1	3,078,334.53	0.274332	33,644.85	85.33	104,647.80
1992	35	10.5	4,390,859.34	418,177.08	34.7	14,510,744.68	24.2	10,119,885.34	0.302232	126,386.50	88.81	371,397.28
1991	35	11.5	0.00	0.00	34.8	0.00	23.3	0.00	0.330227	0.00	91.70	0.00
1990	35	12.5	221,208.75	17,696.70	34.9	617,614.83	22.4	396,406.08	0.358319	6,341.06	94.01	16,636.49
1989	35	13.5	870,315.57	64,467.82	34.9	2,249,926.92	21.4	1,379,611.35	0.386505	24,917.13	95.81	61,765.59
1988	35	14.5	6,728,234.18	464,016.15	35.0	16,240,565.25	20.5	9,512,331.08	0.414766	192,458.12	97.15	450,808.39
1987	35	15.5	6,654,381.42	429,314.93	35.0	15,026,022.55	19.5	8,371,641.14	0.443061	190,212.70	98.12	421,258.41
1986	35	16.5	571,259.04	34,621.76	35.0	1,211,761.60	18.5	640,502.56	0.471338	16,318.55	98.78	34,200.76
1985	35	17.5	2,575,742.58	147,185.29	35.0	5,151,485.15	17.5	2,575,742.58	0.499525	73,522.73	99.19	145,995.00
1984	35	18.5	195,511,078.96	10,568,166.43	35.0	369,885,825.05	16.5	174,374,746.10	0.527524	5,574,961.43	99.38	10,503,055.96
1983	35	19.5	1,461,849.09	74,966.62	35.0	2,623,831.70	15.6	1,169,479.27	0.555221	41,623.04	99.38	74,504.75
1982	35	20.5	2,305,616.14	112,469.08	35.0	3,936,417.80	14.6	1,642,048.57	0.582479	65,510.88	99.19	111,559.54
1981	35	21.5	1,921,603.78	89,376.92	35.0	3,128,192.20	13.7	1,224,463.80	0.609145	54,443.50	98.78	88,290.10
1980	35	22.5	1,559,011.05	69,289.38	35.0	2,425,128.30	12.8	886,904.06	0.635065	44,003.26	98.12	67,989.10
1979	35	23.5	81,067.25	3,449.67	35.0	120,738.45	11.9	41,051.07	0.660086	2,277.08	97.15	3,351.48
1978	35	24.5	712,720.93	29,090.65	35.0	1,018,172.75	11.1	322,906.22	0.684065	19,899.90	95.81	27,871.29
1977	35	25.5	4,259,518.22	167,039.93	35.0	5,846,397.55	10.3	1,720,511.28	0.706854	118,072.84	94.01	157,032.57
1976	35	26.5	3,955,853.49	149,277.49	35.0	5,224,712.15	9.5	1,418,136.16	0.728387	108,731.78	91.69	136,879.40
1975	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748608	0.00	88.81	0.00
1974	35	28.5	14,116.91	495.33	35.0	17,336.55	8.1	4,012.17	0.767492	380.16	85.33	422.65
1973	35	29.5	314,408.05	10,657.90	35.0	373,026.50	7.5	79,934.25	0.785044	8,366.92	81.22	8,656.84
1972	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00	76.53	0.00
1971	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00	71.28	0.00
1970	35	32.5	26,324,674.35	809,989.98	35.0	28,349,649.30	5.9	4,778,940.88	0.830072	672,350.00	65.56	531,000.27
		11.8	308,906,057.68	26,238,190.28	34.0	891,719,452.76	22.3	585,948,618.80	0.334307	8,771,608.22	76.67	20,117,222.56

Net Salvage: -16%

1,412,318.55
0.388134 10,183,926.78

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements
Big Bend Common Facilities: Boiler Plant Equipment												
2002	20	0.5	353,834.53	707,669.06	20.0	14,153,381.20	19.5	13,799,546.67	0.025002	17,693.14	99.71	705,592.05
2001	20	1.5	479,173.74	319,449.16	20.0	6,388,983.20	18.5	5,909,809.46	0.075002	23,959.33	99.89	319,086.59
2000	20	2.5	1,831,500.45	732,600.18	20.0	14,652,003.60	17.5	12,820,503.15	0.125001	91,575.76	99.96	732,332.78
1999	20	3.5	2,295,844.36	655,955.53	20.0	13,119,110.60	16.5	10,823,266.25	0.174987	114,783.69	99.99	655,889.93
1998	20	4.5	2,356,209.86	523,602.19	20.0	10,472,043.80	15.5	8,115,833.95	0.224931	117,774.36	99.99	523,549.83
1997	20	5.5	2,206,412.51	401,165.91	20.0	8,023,318.20	14.5	5,816,905.70	0.274721	110,208.70	99.96	401,013.47
1996	20	6.5	478,775.12	73,657.71	20.0	1,473,154.20	13.5	994,379.09	0.324181	23,878.43	99.89	73,573.00
1995	20	7.5	495,661.65	66,088.22	20.0	1,321,764.40	12.5	826,102.75	0.373006	24,651.30	99.71	65,893.26
1994	20	8.5	929,975.57	109,408.89	20.0	2,188,177.80	11.6	1,269,143.12	0.420801	46,039.37	99.34	108,687.89
1993	20	9.5	3,578,043.33	376,636.14	20.0	7,532,722.80	10.7	4,030,006.70	0.467120	175,934.27	98.69	371,685.26
1992	20	10.5	2,468,997.62	235,142.63	20.0	4,702,852.60	9.8	2,304,397.77	0.511508	120,277.34	97.61	229,515.67
1991	20	11.5	0.00	0.00	20.0	0.00	8.9	0.00	0.553568	0.00	95.96	0.00
1990	20	12.5	0.00	0.00	20.0	0.00	8.1	0.00	0.592993	0.00	93.61	0.00
1989	20	13.5	359,658.09	26,641.34	20.0	532,826.80	7.4	197,145.92	0.629600	16,773.39	90.44	24,095.23
1988	20	14.5	4,572,105.64	315,317.63	20.0	6,306,352.60	6.7	2,112,628.12	0.663316	209,155.23	86.37	272,342.99
1987	20	15.5	642,817.71	41,472.11	20.0	829,442.20	6.1	252,979.87	0.694172	28,788.78	81.37	33,747.10
1986	20	16.5	0.00	0.00	20.0	0.00	5.6	0.00	0.722284	0.00	75.49	0.00
1985	20	17.5	999,070.28	57,089.73	20.0	1,141,794.60	5.0	285,448.65	0.747821	42,692.90	68.83	39,292.86
1984	20	18.5	8,281,992.87	447,675.29	20.0	8,953,505.80	4.6	2,059,306.33	0.770983	345,150.04	61.55	275,564.29
1983	20	19.5	0.00	0.00	20.0	0.00	4.2	0.00	0.791987	0.00	53.89	0.00
1982	20	20.5	2,170,103.97	105,858.73	20.0	2,117,174.60	3.8	402,263.17	0.811056	85,857.36	46.10	48,803.52
1981	20	21.5	1,932,134.05	89,866.70	20.0	1,797,334.00	3.4	305,546.78	0.828390	74,444.68	38.44	34,547.01
1980	20	22.5	0.00	0.00	20.0	0.00	3.1	0.00	0.844188	0.00	31.17	0.00
1979	20	23.5	0.00	0.00	20.0	0.00	2.8	0.00	0.858629	0.00	24.51	0.00
1978	20	24.5	0.00	0.00	20.0	0.00	2.6	0.00	0.871866	0.00	18.62	0.00
1977	20	25.5	0.00	0.00	20.0	0.00	2.3	0.00	0.884041	0.00	13.63	0.00
1976	20	26.5	1,389,077.00	52,418.00	20.0	1,048,360.00	2.1	110,077.80	0.895279	46,928.73	9.55	5,008.02
1975	20	27.5	0.00	0.00	20.0	0.00	1.9	0.00	0.905684	0.00	6.38	0.00
1974	20	28.5	18,240.00	640.00	20.0	12,800.00	1.7	1,088.00	0.915336	585.82	4.03	25.82
1973	20	29.5	0.00	0.00	20.0	0.00	1.5	0.00	0.924321	0.00	2.39	0.00
1972	20	30.5	0.00	0.00	20.0	0.00	1.3	0.00	0.932692	0.00	1.31	0.00
1971	20	31.5	0.00	0.00	20.0	0.00	1.2	0.00	0.940513	0.00	0.66	0.00
1970	20	32.5	154,505.00	4,754.00	20.0	95,080.00	1.0	4,754.00	0.947743	4,505.57	0.29	13.88
		7.1	37,994,133.30	5,343,109.15	20.0	106,862,183.00	13.6	72,441,133.24	0.322220	1,721,658.18	92.09	4,920,260.43
Net Salvage: -7%										126,832.62		
									0.345958	1,848,490.79		

TAMPA ELECTRIC COMPANY
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December 31, 2002

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements
Big Bend Common Facilities: Turbogenerator Units												
2002	65	0.5	0.00	0.00	31.6	0.00	31.1	0.00	0.015833	0.00	9.80	0.00
2001	65	1.5	114,920.16	76,613.44	32.5	2,489,936.80	31.0	2,375,016.64	0.046186	3,538.47	10.15	7,776.26
2000	65	2.5	89,883.80	35,953.52	33.4	1,200,847.57	30.9	1,110,963.77	0.074912	2,693.35	10.50	3,775.12
1999	65	3.5	0.00	0.00	34.3	0.00	30.8	0.00	0.102148	0.00	10.85	0.00
1998	65	4.5	0.00	0.00	35.2	0.00	30.7	0.00	0.128015	0.00	11.20	0.00
1997	65	5.5	0.00	0.00	36.0	0.00	30.6	0.00	0.149598	0.00	11.20	0.00
1996	65	6.5	0.00	0.00	36.9	0.00	30.6	0.00	0.170069	0.00	11.20	0.00
1995	65	7.5	0.00	0.00	37.8	0.00	30.6	0.00	0.189512	0.00	11.20	0.00
1994	65	8.5	0.00	0.00	38.7	0.00	30.6	0.00	0.208002	0.00	11.20	0.00
1993	65	9.5	0.00	0.00	39.5	0.00	30.6	0.00	0.225608	0.00	11.20	0.00
1992	65	10.5	0.00	0.00	40.4	0.00	30.6	0.00	0.242390	0.00	11.20	0.00
1991	65	11.5	0.00	0.00	41.3	0.00	30.6	0.00	0.258406	0.00	11.20	0.00
1990	65	12.5	0.00	0.00	42.1	0.00	30.6	0.00	0.273706	0.00	11.20	0.00
1989	65	13.5	58,999.46	4,370.33	43.0	187,924.19	30.6	133,732.10	0.288337	1,260.13	11.20	489.48
1988	65	14.5	0.00	0.00	43.8	0.00	30.6	0.00	0.302342	0.00	11.20	0.00
1987	65	15.5	303,618.19	19,588.27	44.7	875,595.67	30.6	599,401.06	0.315760	6,185.19	11.20	2,193.89
1986	65	16.5	52,649.03	3,190.85	45.5	145,183.68	30.6	97,640.01	0.328627	1,048.60	11.20	357.38
1985	65	17.5	0.00	0.00	46.4	0.00	30.6	0.00	0.340976	0.00	11.20	0.00
1984	65	18.5	0.00	0.00	47.2	0.00	30.6	0.00	0.352837	0.00	11.20	0.00
1983	65	19.5	0.00	0.00	48.1	0.00	30.5	0.00	0.364239	0.00	11.20	0.00
1982	65	20.5	989,232.83	48,255.26	48.9	2,359,682.21	30.5	1,471,785.43	0.375207	18,105.71	11.20	5,404.59
1981	65	21.5	0.00	0.00	49.7	0.00	30.5	0.00	0.385766	0.00	11.20	0.00
1980	65	22.5	0.00	0.00	50.5	0.00	30.5	0.00	0.395939	0.00	11.20	0.00
1979	65	23.5	0.00	0.00	51.4	0.00	30.5	0.00	0.405745	0.00	11.20	0.00
1978	65	24.5	0.00	0.00	52.2	0.00	30.5	0.00	0.415204	0.00	11.20	0.00
1977	65	25.5	0.00	0.00	53.0	0.00	30.5	0.00	0.424334	0.00	11.20	0.00
1976	65	26.5	0.00	0.00	53.8	0.00	30.5	0.00	0.433152	0.00	11.20	0.00
1975	65	27.5	0.00	0.00	54.6	0.00	30.5	0.00	0.441673	0.00	11.20	0.00
1974	65	28.5	0.00	0.00	55.4	0.00	30.5	0.00	0.449913	0.00	11.20	0.00
1973	65	29.5	86,843,398.00	2,943,844.00	56.2	165,444,032.80	30.5	89,787,242.00	0.457884	1,347,939.07	11.20	329,710.53
1972	65	30.5	0.00	0.00	57.0	0.00	30.5	0.00	0.465599	0.00	11.20	0.00
1971	65	31.5	0.00	0.00	57.8	0.00	30.5	0.00	0.473071	0.00	11.20	0.00
1970	65	32.5	0.00	0.00	58.6	0.00	30.5	0.00	0.480310	0.00	11.20	0.00
		28.2	88,452,701.46	3,131,815.67	55.1	172,703,202.92	30.5	95,575,781.01	0.440885	1,380,770.52	11.17	349,707.24
Net Salvage:					-2%					23,127.10		
									0.448270	1,403,897.62		

TAMPA ELECTRIC COMPANY
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December 31, 2002

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Big Bend Common Facilities: Turbogenerator Units												
2002	35	0.5	80,871.02	161,742.03	31.4	5,078,699.74	30.9	4,997,828.73	0.015909	2,573.15	34.44	55,708.16
2001	35	1.5	32,101.88	21,401.25	32.0	684,840.00	30.5	652,738.13	0.046840	1,002.43	40.52	8,671.34
2000	35	2.5	62,502.38	25,000.95	32.6	815,030.97	30.1	752,528.60	0.076792	1,919.87	46.81	11,703.94
1999	35	3.5	0.00	0.00	33.0	0.00	29.5	0.00	0.105985	0.00	53.19	0.00
1998	35	4.5	0.00	0.00	33.4	0.00	28.9	0.00	0.134615	0.00	59.48	0.00
1997	35	5.5	0.00	0.00	33.8	0.00	28.3	0.00	0.162851	0.00	65.56	0.00
1996	35	6.5	0.00	0.00	34.1	0.00	27.6	0.00	0.190837	0.00	71.28	0.00
1995	35	7.5	0.00	0.00	34.3	0.00	26.8	0.00	0.218690	0.00	76.53	0.00
1994	35	8.5	0.00	0.00	34.5	0.00	26.0	0.00	0.246499	0.00	81.23	0.00
1993	35	9.5	0.00	0.00	34.6	0.00	25.1	0.00	0.274332	0.00	85.33	0.00
1992	35	10.5	19,106.33	1,819.65	34.7	63,141.86	24.2	44,035.53	0.302232	549.96	88.81	1,616.09
1991	35	11.5	0.00	0.00	34.8	0.00	23.3	0.00	0.330227	0.00	91.70	0.00
1990	35	12.5	0.00	0.00	34.9	0.00	22.4	0.00	0.358319	0.00	94.01	0.00
1989	35	13.5	0.00	0.00	34.9	0.00	21.4	0.00	0.386505	0.00	95.81	0.00
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414766	0.00	97.15	0.00
1987	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.443061	0.00	98.12	0.00
1986	35	16.5	209,644.22	12,705.71	35.0	444,699.85	18.5	235,055.64	0.471338	5,988.68	98.78	12,551.21
1985	35	17.5	249,259.15	14,243.38	35.0	498,518.30	17.5	249,259.15	0.499525	7,114.92	99.19	14,128.19
1984	35	18.5	432,168.14	23,360.44	35.0	817,615.40	16.5	385,447.26	0.527524	12,323.19	99.38	23,216.52
1983	35	19.5	0.00	0.00	35.0	0.00	15.6	0.00	0.555221	0.00	99.38	0.00
1982	35	20.5	4,386,938.30	213,996.99	35.0	7,489,894.65	14.6	3,124,356.05	0.582479	124,648.75	99.19	212,266.40
1981	35	21.5	0.00	0.00	35.0	0.00	13.7	0.00	0.609145	0.00	98.78	0.00
1980	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635065	0.00	98.12	0.00
1979	35	23.5	314,127.79	13,367.14	35.0	467,849.90	11.9	159,068.97	0.660086	8,823.46	97.15	12,986.66
1978	35	24.5	0.00	0.00	35.0	0.00	11.1	0.00	0.684065	0.00	95.81	0.00
1977	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00	94.01	0.00
1976	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.728387	0.00	91.69	0.00
1975	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748608	0.00	88.81	0.00
1974	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00	85.33	0.00
1973	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00	81.22	0.00
1972	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00	76.53	0.00
1971	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00	71.28	0.00
1970	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00	65.56	0.00
11.9			5,786,719.18	487,637.54	33.6	16,360,290.67	21.7	10,600,318.04	0.338252	164,944.43	72.36	352,848.51

Net Salvage: -15%

	25,063.87
0.389651	190,008.30

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Common Facilities: Accessory Electric Equipment												
2002	65	0.5	0.00	0.00	31.6	0.00	31.1	0.00	0.015833	0.00	9.80	0.00
2001	65	1.5	0.00	0.00	32.5	0.00	31.0	0.00	0.046186	0.00	10.15	0.00
2000	65	2.5	43,680.08	17,472.03	33.4	583,565.80	30.9	539,885.73	0.074912	1,308.86	10.50	1,834.56
1999	65	3.5	0.00	0.00	34.3	0.00	30.8	0.00	0.102148	0.00	10.85	0.00
1998	65	4.5	0.00	0.00	35.2	0.00	30.7	0.00	0.128015	0.00	11.20	0.00
1997	65	5.5	228,946.52	41,626.64	36.0	1,498,559.04	30.6	1,273,775.18	0.149598	6,227.26	11.20	4,662.18
1996	65	6.5	583,302.92	89,738.91	36.9	3,311,365.78	30.6	2,746,010.65	0.170069	15,261.81	11.20	10,050.76
1995	65	7.5	1,006,986.08	134,264.81	37.8	5,075,209.82	30.6	4,108,503.19	0.189512	25,444.79	11.20	15,037.66
1994	65	8.5	0.00	0.00	38.7	0.00	30.6	0.00	0.208002	0.00	11.20	0.00
1993	65	9.5	346,098.59	36,431.43	39.5	1,439,041.49	30.6	1,114,801.76	0.225608	8,219.22	11.20	4,080.32
1992	65	10.5	208,264.67	19,834.73	40.4	801,323.09	30.6	606,942.74	0.242390	4,807.74	11.20	2,221.49
1991	65	11.5	723,590.58	62,920.92	41.3	2,598,634.00	30.6	1,925,380.15	0.258406	16,259.14	11.20	7,047.14
1990	65	12.5	921,162.13	73,692.97	42.1	3,102,474.04	30.6	2,255,004.88	0.273706	20,170.21	11.20	8,253.61
1989	65	13.5	0.00	0.00	43.0	0.00	30.6	0.00	0.288337	0.00	11.20	0.00
1988	65	14.5	870,910.89	60,062.82	43.8	2,630,751.52	30.6	1,837,922.29	0.302342	18,159.51	11.20	6,727.04
1987	65	15.5	54,021.53	3,485.26	44.7	155,791.12	30.6	106,648.96	0.315760	1,100.51	11.20	390.35
1986	65	16.5	311,582.70	18,883.80	45.5	859,212.90	30.6	577,844.28	0.328627	6,205.73	11.20	2,114.99
1985	65	17.5	12,961,585.70	740,662.04	46.4	34,366,718.66	30.6	22,664,258.42	0.340976	252,547.98	11.20	82,954.15
1984	65	18.5	54,770,136.15	2,960,547.90	47.2	139,737,860.88	30.6	90,592,765.74	0.352837	1,044,590.84	11.20	331,581.36
1983	65	19.5	19,884.93	1,019.74	48.1	49,049.49	30.5	31,102.07	0.364239	371.43	11.20	114.21
1982	65	20.5	0.00	0.00	48.9	0.00	30.5	0.00	0.375207	0.00	11.20	0.00
1981	65	21.5	0.00	0.00	49.7	0.00	30.5	0.00	0.385766	0.00	11.20	0.00
1980	65	22.5	2,275,514.78	101,133.99	50.5	5,107,266.50	30.5	3,084,586.70	0.395939	40,042.89	11.20	11,327.01
1979	65	23.5	1,989,210.38	84,647.25	51.4	4,350,868.65	30.5	2,581,741.13	0.405745	34,345.20	11.20	9,480.49
1978	65	24.5	4,228,015.96	172,572.08	52.2	9,008,262.58	30.5	5,263,448.44	0.415204	71,652.62	11.20	19,328.07
1977	65	25.5	193,660.26	7,594.52	53.0	402,509.56	30.5	231,632.86	0.424334	3,222.61	11.20	850.59
1976	65	26.5	7,337,264.35	276,877.90	53.8	14,896,031.02	30.5	8,444,775.95	0.433152	119,930.22	11.20	31,010.32
1975	65	27.5	0.00	0.00	54.6	0.00	30.5	0.00	0.441673	0.00	11.20	0.00
1974	65	28.5	63,698.64	2,235.04	55.4	123,821.22	30.5	68,168.72	0.449913	1,005.57	11.20	250.32
1973	65	29.5	0.00	0.00	56.2	0.00	30.5	0.00	0.457884	0.00	11.20	0.00
1972	65	30.5	0.00	0.00	57.0	0.00	30.5	0.00	0.465599	0.00	11.20	0.00
1971	65	31.5	0.00	0.00	57.8	0.00	30.5	0.00	0.473071	0.00	11.20	0.00
1970	65	32.5	7,539,778.03	231,993.17	58.6	13,594,799.76	30.5	7,075,791.69	0.480310	111,428.64	11.20	25,983.24
		18.8	96,677,295.83	5,137,697.95	47.4	243,693,116.90	30.6	157,130,991.51	0.350800	1,802,302.78	11.20	575,299.87
Net Salvage: -2%										30,272.25		
									0.356692	1,832,575.03		

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TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Common Facilities: Accessory Electric Equipment												
2002	35	0.5	19,000.00	38,000.00	31.4	1,193,200.00	30.9	1,174,200.00	0.015909	604.54	34.44	13,088.19
2001	35	1.5	83,991.62	55,994.41	32.0	1,791,821.12	30.5	1,707,829.51	0.046840	2,622.78	40.52	22,687.76
2000	35	2.5	263,086.70	105,234.68	32.6	3,430,650.57	30.1	3,167,563.87	0.076792	8,081.18	46.81	49,264.56
1999	35	3.5	76,275.85	21,793.10	33.0	719,172.30	29.5	642,896.45	0.105985	2,309.74	53.19	11,590.88
1998	35	4.5	386,850.42	85,966.76	33.4	2,871,289.78	28.9	2,484,439.36	0.134615	11,572.42	59.48	51,134.83
1997	35	5.5	165,250.97	30,045.63	33.8	1,015,542.29	28.3	850,291.33	0.162851	4,892.96	65.56	19,697.13
1996	35	6.5	255,089.32	39,244.51	34.1	1,338,237.79	27.6	1,083,148.48	0.190837	7,489.30	71.28	27,972.70
1995	35	7.5	0.00	0.00	34.3	0.00	26.8	0.00	0.218690	0.00	76.53	0.00
1994	35	8.5	0.00	0.00	34.5	0.00	26.0	0.00	0.246499	0.00	81.23	0.00
1993	35	9.5	1,206,096.25	126,957.50	34.6	4,392,729.50	25.1	3,186,633.25	0.274332	34,828.50	85.33	108,329.41
1992	35	10.5	0.00	0.00	34.7	0.00	24.2	0.00	0.302232	0.00	88.81	0.00
1991	35	11.5	0.00	0.00	34.8	0.00	23.3	0.00	0.330227	0.00	91.70	0.00
1990	35	12.5	1,130,656.25	90,452.50	34.9	3,156,792.25	22.4	2,026,136.00	0.358319	32,410.85	94.01	85,033.49
1989	35	13.5	1,366,978.68	101,257.68	34.9	3,533,893.03	21.4	2,166,914.35	0.386505	39,136.60	95.81	97,013.36
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414766	0.00	97.15	0.00
1987	35	15.5	363,443.54	23,447.97	35.0	820,678.95	19.5	457,235.42	0.443061	10,388.88	98.12	23,007.95
1986	35	16.5	161,678.06	9,798.67	35.0	342,953.45	18.5	181,275.40	0.471338	4,618.49	98.78	9,679.52
1985	35	17.5	512,527.05	29,287.26	35.0	1,025,054.10	17.5	512,527.05	0.499525	14,629.72	99.19	29,050.41
1984	35	18.5	17,156,616.95	927,384.70	35.0	32,458,464.50	16.5	15,301,847.55	0.527524	489,217.69	99.38	921,671.08
1983	35	19.5	0.00	0.00	35.0	0.00	15.6	0.00	0.555221	0.00	99.38	0.00
1982	35	20.5	200,758.76	9,793.11	35.0	342,758.85	14.6	142,979.41	0.582479	5,704.28	99.19	9,713.91
1981	35	21.5	388,219.05	18,056.70	35.0	631,984.50	13.7	247,376.79	0.609145	10,999.15	98.78	17,837.13
1980	35	22.5	302,566.05	13,447.38	35.0	470,658.30	12.8	172,126.46	0.635065	8,539.96	98.12	13,195.03
1979	35	23.5	0.00	0.00	35.0	0.00	11.9	0.00	0.660086	0.00	97.15	0.00
1978	35	24.5	14,825,284.43	605,113.65	35.0	21,178,977.75	11.1	6,716,761.52	0.684065	413,937.07	95.81	579,749.71
1977	35	25.5	425,906.61	16,702.22	35.0	584,577.70	10.3	172,032.87	0.706854	11,806.03	94.01	15,701.59
1976	35	26.5	1,079,188.65	40,724.10	35.0	1,425,343.50	9.5	386,878.95	0.728387	29,662.91	91.69	37,341.80
1975	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748608	0.00	88.81	0.00
1974	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00	85.33	0.00
1973	35	29.5	92,178.36	3,124.69	35.0	109,364.15	7.5	23,435.18	0.785044	2,453.02	81.22	2,538.02
1972	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00	76.53	0.00
1971	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00	71.28	0.00
1970	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00	65.56	0.00
		16.9	40,461,643.53	2,391,827.22	34.6	82,834,144.39	17.9	42,804,529.17	0.479092	1,145,906.06	89.69	2,145,298.46
Net Salvage: -19%										215,837.17		
										0.569332	1,361,743.23	

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Determination of Average Remaining Life
and Average Service Life at
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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements
Big Bend Common Facilities: Accessory Electric Equipment												
2002	20	0.5	21,223.67	42,447.34	20.0	848,946.80	19.5	827,723.13	0.025002	1,061.27	99.71	42,322.76
2001	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075002	0.00	99.89	0.00
2000	20	2.5	38,383.70	15,353.48	20.0	307,069.60	17.5	268,685.90	0.125001	1,919.20	99.96	15,347.88
1999	20	3.5	0.00	0.00	20.0	0.00	16.5	0.00	0.174987	0.00	99.99	0.00
1998	20	4.5	0.00	0.00	20.0	0.00	15.5	0.00	0.224931	0.00	99.99	0.00
1997	20	5.5	893,001.62	162,363.93	20.0	3,247,278.60	14.5	2,354,276.99	0.274721	44,604.78	99.96	162,302.23
1996	20	6.5	0.00	0.00	20.0	0.00	13.5	0.00	0.324181	0.00	99.89	0.00
1995	20	7.5	0.00	0.00	20.0	0.00	12.5	0.00	0.373006	0.00	99.71	0.00
1994	20	8.5	0.00	0.00	20.0	0.00	11.6	0.00	0.420801	0.00	99.34	0.00
1993	20	9.5	0.00	0.00	20.0	0.00	10.7	0.00	0.467120	0.00	98.69	0.00
1992	20	10.5	0.00	0.00	20.0	0.00	9.8	0.00	0.511508	0.00	97.61	0.00
1991	20	11.5	113,505.00	9,870.00	20.0	197,400.00	8.9	87,843.00	0.553568	5,463.72	95.96	9,471.55
1990	20	12.5	262,052.38	20,964.19	20.0	419,283.80	8.1	169,809.94	0.592993	12,431.62	93.61	19,625.42
1989	20	13.5	0.00	0.00	20.0	0.00	7.4	0.00	0.629600	0.00	90.44	0.00
1988	20	14.5	244,447.24	16,858.43	20.0	337,168.60	6.7	112,951.48	0.663316	11,182.47	86.37	14,560.79
1987	20	15.5	76,351,036.93	4,925,873.35	20.0	98,517,467.00	6.1	30,047,827.44	0.694172	3,419,403.36	81.37	4,008,330.92
1986	20	16.5	0.00	0.00	20.0	0.00	5.6	0.00	0.722284	0.00	75.49	0.00
1985	20	17.5	0.00	0.00	20.0	0.00	5.0	0.00	0.747821	0.00	68.83	0.00
1984	20	18.5	9,840,380.70	531,912.47	20.0	10,638,249.40	4.6	2,446,797.36	0.770983	410,095.47	61.55	327,416.06
1983	20	19.5	35,108.39	1,800.43	20.0	36,008.60	4.2	7,561.81	0.791987	1,425.92	53.89	970.33
1982	20	20.5	46,756.40	2,280.80	20.0	45,616.00	3.8	8,667.04	0.811056	1,849.86	46.10	1,051.51
1981	20	21.5	332,176.29	15,450.06	20.0	309,001.20	3.4	52,530.20	0.828390	12,798.68	38.44	5,939.39
1980	20	22.5	3,000,274.43	133,345.53	20.0	2,666,910.60	3.1	413,371.14	0.844188	112,568.70	31.17	41,564.47
1979	20	23.5	0.00	0.00	20.0	0.00	2.8	0.00	0.858629	0.00	24.51	0.00
1978	20	24.5	0.00	0.00	20.0	0.00	2.6	0.00	0.871866	0.00	18.62	0.00
1977	20	25.5	0.00	0.00	20.0	0.00	2.3	0.00	0.884041	0.00	13.63	0.00
1976	20	26.5	0.00	0.00	20.0	0.00	2.1	0.00	0.895279	0.00	9.55	0.00
1975	20	27.5	0.00	0.00	20.0	0.00	1.9	0.00	0.905684	0.00	6.38	0.00
1974	20	28.5	0.00	0.00	20.0	0.00	1.7	0.00	0.915336	0.00	4.03	0.00
1973	20	29.5	0.00	0.00	20.0	0.00	1.5	0.00	0.924321	0.00	2.39	0.00
1972	20	30.5	0.00	0.00	20.0	0.00	1.3	0.00	0.932692	0.00	1.31	0.00
1971	20	31.5	0.00	0.00	20.0	0.00	1.2	0.00	0.940513	0.00	0.66	0.00
1970	20	32.5	0.00	0.00	20.0	0.00	1.0	0.00	0.947743	0.00	0.29	0.00
15.5			91,178,346.72	5,878,520.01	20.0	117,570,400.20	6.3	36,798,045.43	0.686364	4,034,805.02	79.08	4,648,903.30
Net Salvage:					-6%		255,267.22					
							0.729788 4,290,072.24					

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and Average Service Life at
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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
	(yrs)	(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Common Facilities: Misc. Power Plant Equipment												
2002	65	0.5	0.00	0.00	31.2	0.00	30.7	0.00	0.016040	0.00	12.60	0.00
2001	65	1.5	0.00	0.00	32.0	0.00	30.5	0.00	0.046813	0.00	13.05	0.00
2000	65	2.5	0.00	0.00	32.9	0.00	30.4	0.00	0.075971	0.00	13.50	0.00
1999	65	3.5	0.00	0.00	33.8	0.00	30.3	0.00	0.103648	0.00	13.95	0.00
1998	65	4.5	585,985.55	130,219.01	34.6	4,505,577.75	30.1	3,919,592.20	0.129968	16,924.30	14.40	18,751.54
1997	65	5.5	110,296.01	20,053.82	35.5	711,910.61	30.1	603,619.98	0.151153	3,031.20	14.40	2,887.75
1996	65	6.5	0.00	0.00	36.3	0.00	30.1	0.00	0.171246	0.00	14.40	0.00
1995	65	7.5	1,046,025.53	139,470.07	37.2	5,188,286.60	30.1	4,198,049.11	0.190327	26,544.92	14.40	20,083.69
1994	65	8.5	27,613.61	3,248.66	38.0	123,449.08	30.1	97,784.67	0.208472	677.25	14.40	467.81
1993	65	9.5	69,699.51	7,336.79	38.8	284,667.45	30.1	220,837.38	0.225746	1,656.25	14.40	1,056.50
1992	65	10.5	0.00	0.00	39.7	0.00	30.1	0.00	0.242211	0.00	14.40	0.00
1991	65	11.5	922,135.09	80,185.66	40.5	3,247,519.23	30.0	2,405,569.80	0.257922	20,681.65	14.40	11,546.74
1990	65	12.5	39,057.50	3,124.60	41.3	129,045.98	30.0	93,738.00	0.272930	852.80	14.40	449.94
1989	65	13.5	0.00	0.00	42.1	0.00	30.0	0.00	0.287279	0.00	14.40	0.00
1988	65	14.5	417,853.03	28,817.45	42.9	1,236,268.61	30.0	864,523.50	0.301013	8,674.43	14.40	4,149.71
1987	65	15.5	194,377.75	12,540.50	43.7	548,019.85	30.0	376,215.00	0.314170	3,939.85	14.40	1,805.83
1986	65	16.5	73,429.13	4,450.25	44.5	198,036.13	30.0	133,507.50	0.326785	1,454.27	14.40	640.84
1985	65	17.5	630,452.55	36,025.86	45.3	1,631,971.46	30.0	1,080,775.80	0.338890	12,208.80	14.40	5,187.72
1984	65	18.5	5,395,505.39	291,648.94	46.1	13,445,016.13	30.0	8,749,468.20	0.350516	102,227.62	14.40	41,997.45
1983	65	19.5	559,214.96	28,677.69	46.9	1,344,983.66	30.0	860,330.70	0.361691	10,372.46	14.40	4,129.59
1982	65	20.5	3,520,330.93	171,723.46	47.7	8,191,209.04	29.9	5,134,531.45	0.372440	63,956.69	14.40	24,728.18
1981	65	21.5	2,900,887.72	134,925.01	48.5	6,543,862.99	29.9	4,034,257.80	0.382786	51,647.40	14.40	19,429.20
1980	65	22.5	2,789,667.45	123,985.22	49.3	6,112,471.35	29.9	3,707,158.08	0.392751	48,695.32	14.40	17,853.87
1979	65	23.5	81,092.16	3,450.73	50.0	172,536.50	29.9	103,176.83	0.402357	1,388.43	14.40	496.91
1978	65	24.5	3,387,927.38	138,282.75	50.8	7,024,763.70	29.9	4,134,654.23	0.411622	56,920.22	14.40	19,912.72
1977	65	25.5	1,139,200.26	44,674.52	51.6	2,305,205.23	29.9	1,335,768.15	0.420564	18,788.49	14.40	6,433.13
1976	65	26.5	28,165.26	1,062.84	52.3	55,586.53	29.9	31,778.92	0.429198	456.17	14.40	153.05
1975	65	27.5	0.00	0.00	53.1	0.00	29.8	0.00	0.437541	0.00	14.40	0.00
1974	65	28.5	0.00	0.00	53.8	0.00	29.8	0.00	0.445607	0.00	14.40	0.00
1973	65	29.5	0.00	0.00	54.6	0.00	29.8	0.00	0.453409	0.00	14.40	0.00
1972	65	30.5	208,094.79	6,822.78	55.3	377,299.73	29.8	203,318.84	0.460960	3,145.03	14.40	982.48
1971	65	31.5	92,539.76	2,937.77	56.0	164,515.12	29.8	87,545.55	0.468272	1,375.68	14.40	423.04
1970	65	32.5	0.00	0.00	56.8	0.00	29.8	0.00	0.475355	0.00	14.40	0.00
	17.1		24,219,551.27	1,413,664.38	44.9	63,542,202.73	30.0	42,376,201.67	0.322297	455,619.23	14.40	203,567.67

Net Salvage: -2%

9,841.38
0.329258 465,460.60

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Common Facilities: Misc. Power Plant Equipment												
2002	35	0.5	93,333.50	186,667.00	31.4	5,861,343.80	30.9	5,768,010.30	0.015909	2,969.69	34.44	64,292.97
2001	35	1.5	0.00	0.00	32.0	0.00	30.5	0.00	0.046840	0.00	40.52	0.00
2000	35	2.5	0.00	0.00	32.6	0.00	30.1	0.00	0.076792	0.00	46.81	0.00
1999	35	3.5	223,418.83	63,833.95	33.0	2,106,520.35	29.5	1,883,101.53	0.105985	6,765.44	53.19	33,950.72
1998	35	4.5	1,116,452.70	248,100.60	33.4	8,286,560.04	28.9	7,170,107.34	0.134615	33,398.06	59.48	147,575.45
1997	35	5.5	751,801.16	136,691.12	33.8	4,620,159.86	28.3	3,868,358.70	0.162851	22,260.29	65.56	89,611.14
1996	35	6.5	74,049.95	11,392.30	34.1	388,477.43	27.6	314,427.48	0.190837	2,174.07	71.28	8,120.20
1995	35	7.5	0.00	0.00	34.3	0.00	26.8	0.00	0.218690	0.00	76.53	0.00
1994	35	8.5	1,162,698.51	136,788.06	34.5	4,719,188.07	26.0	3,556,489.56	0.246499	33,718.12	81.23	111,106.92
1993	35	9.5	0.00	0.00	34.6	0.00	25.1	0.00	0.274332	0.00	85.33	0.00
1992	35	10.5	116,333.18	11,079.35	34.7	384,453.45	24.2	268,120.27	0.302232	3,348.53	88.81	9,839.95
1991	35	11.5	30,866.92	2,684.08	34.8	93,405.98	23.3	62,539.06	0.330227	886.36	91.70	2,461.18
1990	35	12.5	0.00	0.00	34.9	0.00	22.4	0.00	0.358319	0.00	94.01	0.00
1989	35	13.5	0.00	0.00	34.9	0.00	21.4	0.00	0.386505	0.00	95.81	0.00
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414766	0.00	97.15	0.00
1987	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.443061	0.00	98.12	0.00
1986	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471338	0.00	98.78	0.00
1985	35	17.5	4,108,166.30	234,752.36	35.0	8,216,332.60	17.5	4,108,166.30	0.499525	117,264.67	99.19	232,853.92
1984	35	18.5	271,839.56	14,694.03	35.0	514,291.05	16.5	242,451.50	0.527524	7,751.45	99.38	14,603.50
1983	35	19.5	0.00	0.00	35.0	0.00	15.6	0.00	0.555221	0.00	99.38	0.00
1982	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582479	0.00	99.19	0.00
1981	35	21.5	0.00	0.00	35.0	0.00	13.7	0.00	0.609145	0.00	98.78	0.00
1980	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635065	0.00	98.12	0.00
1979	35	23.5	0.00	0.00	35.0	0.00	11.9	0.00	0.660086	0.00	97.15	0.00
1978	35	24.5	1,693,296.43	69,114.14	35.0	2,418,994.90	11.1	767,166.95	0.684065	47,278.56	95.81	66,217.15
1977	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00	94.01	0.00
1976	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.728387	0.00	91.69	0.00
1975	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748608	0.00	88.81	0.00
1974	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00	85.33	0.00
1973	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00	81.22	0.00
1972	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00	76.53	0.00
1971	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00	71.28	0.00
1970	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00	65.56	0.00
		8.6	9,642,257.03	1,115,796.99	33.7	37,609,727.53	25.1	28,008,938.98	0.248984	277,815.25	69.96	780,633.11

Net Salvage: -15%

40,816.63
0.285564 318,631.88

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Common Facilities: Misc. Power Plant Equipment												
2002	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025002	0.00	99.71	0.00
2001	20	1.5	108,708.81	72,472.54	20.0	1,449,450.80	18.5	1,340,741.99	0.075002	5,435.59	99.89	72,390.28
2000	20	2.5	190,600.35	76,240.14	20.0	1,524,802.80	17.5	1,334,202.45	0.125001	9,530.09	99.96	76,212.31
1999	20	3.5	0.00	0.00	20.0	0.00	16.5	0.00	0.174987	0.00	99.99	0.00
1998	20	4.5	12,594.74	2,798.83	20.0	55,976.60	15.5	43,381.87	0.224931	629.54	99.99	2,798.55
1997	20	5.5	0.00	0.00	20.0	0.00	14.5	0.00	0.274721	0.00	99.96	0.00
1996	20	6.5	0.00	0.00	20.0	0.00	13.5	0.00	0.324181	0.00	99.89	0.00
1995	20	7.5	0.00	0.00	20.0	0.00	12.5	0.00	0.373006	0.00	99.71	0.00
1994	20	8.5	13,049.37	1,535.22	20.0	30,704.40	11.6	17,808.55	0.420801	646.02	99.34	1,525.10
1993	20	9.5	311,819.74	32,823.13	20.0	656,462.60	10.7	351,207.49	0.467120	15,332.34	98.69	32,391.67
1992	20	10.5	166,689.81	15,875.22	20.0	317,504.40	9.8	155,577.16	0.511508	8,120.30	97.61	15,495.33
1991	20	11.5	1,087,544.77	94,569.11	20.0	1,891,382.20	8.9	841,665.08	0.553568	52,350.43	95.96	90,751.36
1990	20	12.5	2,453,028.88	196,242.31	20.0	3,924,846.20	8.1	1,589,562.71	0.592993	116,370.32	93.61	183,710.28
1989	20	13.5	49,434.03	3,661.78	20.0	73,235.60	7.4	27,097.17	0.629600	2,305.46	90.44	3,311.82
1988	20	14.5	314,199.92	21,668.96	20.0	433,379.20	6.7	145,182.03	0.663316	14,373.37	86.37	18,715.70
1987	20	15.5	1,736,394.32	112,025.44	20.0	2,240,508.80	6.1	683,355.18	0.694172	77,764.92	81.37	91,158.46
1986	20	16.5	903,759.29	54,773.29	20.0	1,095,465.80	5.6	306,730.42	0.722284	39,561.87	75.49	41,347.81
1985	20	17.5	2,707,324.55	154,704.26	20.0	3,094,085.20	5.0	773,521.30	0.747821	115,691.09	68.83	106,477.53
1984	20	18.5	615,209.92	33,254.59	20.0	665,091.80	4.6	152,971.11	0.770983	25,638.72	61.55	20,469.70
1983	20	19.5	6,403,181.46	328,368.28	20.0	6,567,365.60	4.2	1,379,146.78	0.791987	260,063.41	53.89	176,972.44
1982	20	20.5	583,422.42	28,459.63	20.0	569,192.60	3.8	108,146.59	0.811056	23,082.35	46.10	13,120.60
1981	20	21.5	725,499.66	33,744.17	20.0	674,883.40	3.4	114,730.18	0.828390	27,953.33	38.44	12,972.10
1980	20	22.5	1,262,451.38	56,108.95	20.0	1,122,179.00	3.1	173,937.75	0.844188	47,366.50	31.17	17,489.44
1979	20	23.5	239,226.95	10,179.87	20.0	203,597.40	2.8	28,503.64	0.858629	8,740.73	24.51	2,494.88
1978	20	24.5	215,147.73	8,781.54	20.0	175,630.80	2.6	22,832.00	0.871866	7,656.33	18.62	1,635.47
1977	20	25.5	801,516.26	31,432.01	20.0	628,640.20	2.3	72,293.62	0.884041	27,787.19	13.63	4,282.93
1976	20	26.5	2,152,420.37	81,223.41	20.0	1,624,468.20	2.1	170,569.16	0.895279	72,717.61	9.55	7,760.08
1975	20	27.5	776,832.38	28,248.45	20.0	564,969.00	1.9	53,672.06	0.905684	25,584.17	6.38	1,803.10
1974	20	28.5	512,101.68	17,968.48	20.0	359,369.60	1.7	30,546.42	0.915336	16,447.20	4.03	724.85
1973	20	29.5	704,377.70	23,877.21	20.0	477,544.20	1.5	35,815.82	0.924321	22,070.21	2.39	570.67
1972	20	30.5	136,813.55	4,485.69	20.0	89,713.80	1.3	5,831.40	0.932692	4,183.77	1.31	58.83
1971	20	31.5	47,648.16	1,512.64	20.0	30,252.80	1.2	1,815.17	0.940513	1,422.66	0.66	9.92
1970	20	32.5	3,255,070.00	100,156.00	20.0	2,003,120.00	1.0	100,156.00	0.947743	94,922.15	0.29	292.46
		17.5	28,486,068.13	1,627,191.15	20.0	32,543,823.00	6.2	10,061,001.09	0.690606	1,123,747.67	61.27	996,943.67

Net Salvage: -5%

55,079.61
0.724455 1,178,827.28

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 2002

Big Bend Unit No. 1

Life Category	Age At 12/31/2002	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio	Future Estimated Net Salvage	Future Net Salvage Rate
311 - Structures and Improvements											
50 Year Life	28.6	191,526,007.82	6,698,146.84	45.2	148,189.09	17.3	2,563,671.25	4,014,218.82	0.599303	17,080.28	
35 Year Life	15.1	8,650,159.71	572,380.74	29.5	19,402.74	14.9	289,100.78	285,759.05	0.499246	32,795.55	
20 Year Life					0.00		0.00		0.000000		
	27.5	200,176,167.53	7,270,527.58	43.4	167,591.83	17.0	2,852,772.03	4,299,977.87	0.591426	49,875.82	-1%
312 - Boiler Plant Equipment											
50 Year Life	22.9	561,558,429.00	24,511,883.43	38.0	645,049.56	17.0	10,965,842.59	12,162,293.69	0.496179	200,885.34	
35 Year Life	10.7	355,848,660.31	33,388,906.98	26.0	1,284,188.73	15.7	20,161,763.06	12,186,430.32	0.364984	1,362,117.79	
20 Year Life	8.0	59,312,452.46	7,393,525.95	19.0	389,132.94	11.8	4,591,768.75	2,856,513.32	0.386353	387,581.89	
	15.0	976,719,541.77	65,294,316.36	28.2	2,318,371.24	15.4	35,719,374.40	27,205,237.33	0.416656	1,950,585.02	-3%
314 - Turbogenerator Units											
50 Year Life	26.4	349,404,302.53	13,215,861.43	41.0	322,338.08	16.9	5,447,513.61	7,413,328.35	0.560942	117,333.15	
35 Year Life	18.2	201,580,109.53	11,094,161.45	29.8	372,287.30	12.8	4,765,277.40	6,290,524.86	0.567012	775,826.55	
20 Year Life											
	22.7	550,984,412.06	24,310,022.88	35.0	694,625.38	14.7	10,212,791.02	13,703,853.21	0.563712	893,159.70	-4%
315 - Accessory Electric Equipment											
50 Year Life	26.3	92,958,566.00	3,537,890.67	40.9	86,500.99	16.9	1,461,866.80	1,999,376.72	0.565132	31,475.51	
35 Year Life	20.0	88,226,067.65	4,415,030.02	30.8	143,345.13	12.1	1,734,476.08	2,700,046.54	0.611558	413,829.23	
20 Year Life	14.6	10,127,077.06	693,020.33	19.8	35,001.03	8.3	290,508.52	422,015.04	0.608950	37,246.78	
	22.1	191,311,710.71	8,645,941.02	32.6	264,847.15	13.2	3,486,851.41	5,121,438.30	0.592352	482,551.52	-6%
316 - Misc. Power Plant Equipment											
50 Year Life	31.9	20,587,768.56	645,753.77	44.8	14,414.15	16.7	240,716.25	408,895.79	0.633207	7,409.53	
35 Year Life											
20 Year Life											
	31.9	20,587,768.56	645,753.77	44.8	14,414.15	16.7	240,716.25	408,895.79	0.633207	7,409.53	-1%

106,166,561.61

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year			Average Age		Average	Average	Average	Average	Depreciatio	Calculated	Estimated	Estimated
Installed	Life	Age	Weighted	Original	Service	Service	emainin	Remaining Life	Reserve	Depreciation	Future	Future
		(yrs)	Dollars	Cost	Life	Weighted	Life	Weighted	Ratio	Reserve	Retirements	Retirements
			(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit No. 1: Structures & Improvements												
2002	50	0.5	0.00	0.00	17.9	0.00	17.4	0.00	0.027919	0.00	1.30	0.00
2001	50	1.5	0.00	0.00	18.9	0.00	17.4	0.00	0.079386	0.00	1.40	0.00
2000	50	2.5	0.00	0.00	19.9	0.00	17.4	0.00	0.125755	0.00	1.50	0.00
1999	50	3.5	0.00	0.00	20.9	0.00	17.4	0.00	0.167753	0.00	1.60	0.00
1998	50	4.5	0.00	0.00	21.8	0.00	17.3	0.00	0.205978	0.00	1.70	0.00
1997	50	5.5	903,915.87	164,348.34	22.8	3,747,142.15	17.3	2,843,226.28	0.240140	39,466.61	1.70	2,793.92
1996	50	6.5	0.00	0.00	23.8	0.00	17.3	0.00	0.271453	0.00	1.70	0.00
1995	50	7.5	0.00	0.00	24.8	0.00	17.3	0.00	0.300261	0.00	1.70	0.00
1994	50	8.5	0.00	0.00	25.8	0.00	17.3	0.00	0.326851	0.00	1.70	0.00
1993	50	9.5	6,319,320.30	665,191.61	26.7	17,760,615.99	17.3	11,507,814.85	0.351470	233,794.90	1.70	11,308.26
1992	50	10.5	0.00	0.00	27.7	0.00	17.3	0.00	0.374330	0.00	1.70	0.00
1991	50	11.5	0.00	0.00	28.7	0.00	17.3	0.00	0.395612	0.00	1.70	0.00
1990	50	12.5	638,290.63	51,063.25	29.7	1,516,578.53	17.3	883,394.23	0.415475	21,215.50	1.70	868.08
1989	50	13.5	0.00	0.00	30.6	0.00	17.3	0.00	0.434056	0.00	1.70	0.00
1988	50	14.5	0.00	0.00	31.6	0.00	17.3	0.00	0.451475	0.00	1.70	0.00
1987	50	15.5	573,372.75	36,991.79	32.6	1,205,932.35	17.3	639,957.97	0.467838	17,306.17	1.70	628.86
1986	50	16.5	0.00	0.00	33.6	0.00	17.3	0.00	0.483237	0.00	1.70	0.00
1985	50	17.5	0.00	0.00	34.5	0.00	17.3	0.00	0.497756	0.00	1.70	0.00
1984	50	18.5	515,079.59	27,842.14	35.5	988,395.97	17.3	481,669.02	0.511468	14,240.36	1.70	473.32
1983	50	19.5	1,189,831.89	61,017.02	36.5	2,227,121.23	17.3	1,055,594.45	0.524439	31,999.70	1.70	1,037.29
1982	50	20.5	127,828.16	6,235.52	37.4	233,208.45	17.3	107,874.50	0.536726	3,346.77	1.70	106.00
1981	50	21.5	561,649.23	26,123.22	38.4	1,003,131.65	17.3	451,931.71	0.548383	14,325.53	1.70	444.09
1980	50	22.5	2,542,291.88	112,990.75	39.4	4,451,835.55	17.3	1,954,739.98	0.559457	63,213.47	1.70	1,920.84
1979	50	23.5	203,025.43	8,639.38	40.3	348,167.01	17.3	149,461.27	0.569990	4,924.36	1.70	146.87
1978	50	24.5	14,846.02	605.96	41.3	25,026.15	17.3	10,483.11	0.580021	351.47	1.70	10.30
1977	50	25.5	5,527,129.08	216,750.16	42.3	9,168,531.77	17.3	3,749,777.77	0.589585	127,792.64	1.70	3,684.75
1976	50	26.5	2,216,606.81	83,645.54	43.2	3,613,487.33	17.3	1,447,067.84	0.598715	50,079.84	1.70	1,421.97
1975	50	27.5	0.00	0.00	44.2	0.00	17.3	0.00	0.607438	0.00	1.70	0.00
1974	50	28.5	0.00	0.00	45.1	0.00	17.3	0.00	0.615782	0.00	1.70	0.00
1973	50	29.5	0.00	0.00	46.1	0.00	17.3	0.00	0.623770	0.00	1.70	0.00
1972	50	30.5	0.00	0.00	47.1	0.00	17.3	0.00	0.631425	0.00	1.70	0.00
1971	50	31.5	0.00	0.00	48.0	0.00	17.3	0.00	0.638768	0.00	1.70	0.00
1970	50	32.5	170,192,820.20	5,236,702.16	49.0	256,598,405.84	17.3	90,594,947.37	0.645817	3,381,951.28	1.70	89,023.94
		28.6	191,526,007.82	6,698,146.84	45.2	302,887,579.96	17.3	115,877,940.33	0.597779	4,004,008.60	1.70	113,868.50
Net Salvage:					0%							
							10,210.22					
							0.599303 4,014,218.82					

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciatio Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 1: Structures & Improvements												
2002	35	0.5	0.00	0.00	18.0	0.00	17.5	0.00	0.027781	0.00	0.11	0.00
2001	35	1.5	0.00	0.00	19.0	0.00	17.5	0.00	0.078965	0.00	0.22	0.00
2000	35	2.5	15,332.83	6,133.13	20.0	122,662.60	17.5	107,329.78	0.125051	766.95	0.40	24.51
1999	35	3.5	0.00	0.00	21.0	0.00	17.5	0.00	0.166787	0.00	0.70	0.00
1998	35	4.5	0.00	0.00	22.0	0.00	17.5	0.00	0.204795	0.00	1.16	0.00
1997	35	5.5	553,761.51	100,683.91	23.0	2,315,729.93	17.5	1,761,968.43	0.239602	24,124.07	1.85	1,866.28
1996	35	6.5	0.00	0.00	23.9	0.00	17.4	0.00	0.271667	0.00	2.84	0.00
1995	35	7.5	0.00	0.00	24.9	0.00	17.4	0.00	0.301393	0.00	4.19	0.00
1994	35	8.5	0.00	0.00	25.8	0.00	17.3	0.00	0.329144	0.00	5.99	0.00
1993	35	9.5	0.00	0.00	26.7	0.00	17.2	0.00	0.355253	0.00	8.30	0.00
1992	35	10.5	0.00	0.00	27.6	0.00	17.1	0.00	0.380027	0.00	11.19	0.00
1991	35	11.5	15,065.23	1,310.02	28.5	37,335.57	17.0	22,270.34	0.403751	528.92	14.67	192.22
1990	35	12.5	1,833,137.13	146,650.97	29.3	4,296,873.42	16.8	2,463,736.30	0.426686	62,573.92	18.77	27,531.37
1989	35	13.5	2,635,465.68	195,219.68	30.1	5,876,112.37	16.6	3,240,646.69	0.449075	87,668.28	23.47	45,818.64
1988	35	14.5	0.00	0.00	30.8	0.00	16.3	0.00	0.471137	0.00	28.71	0.00
1987	35	15.5	123,665.67	7,978.43	31.4	250,522.70	15.9	126,857.04	0.493054	3,933.80	34.42	2,746.14
1986	35	16.5	0.00	0.00	32.0	0.00	15.5	0.00	0.514972	0.00	40.47	0.00
1985	35	17.5	0.00	0.00	32.6	0.00	15.1	0.00	0.536991	0.00	46.70	0.00
1984	35	18.5	0.00	0.00	33.0	0.00	14.6	0.00	0.559159	0.00	52.97	0.00
1983	35	19.5	0.00	0.00	33.4	0.00	14.0	0.00	0.581473	0.00	59.08	0.00
1982	35	20.5	0.00	0.00	33.8	0.00	13.4	0.00	0.603878	0.00	64.86	0.00
1981	35	21.5	0.00	0.00	34.1	0.00	12.7	0.00	0.626267	0.00	70.11	0.00
1980	35	22.5	384,145.88	17,073.15	34.3	585,609.05	12.1	206,585.12	0.648503	11,071.99	74.67	12,748.95
1979	35	23.5	0.00	0.00	34.5	0.00	11.4	0.00	0.670421	0.00	78.39	0.00
1978	35	24.5	47,298.23	1,930.54	34.6	66,796.68	10.7	20,656.78	0.691849	1,335.64	81.14	1,566.43
1977	35	25.5	0.00	0.00	34.7	0.00	10.0	0.00	0.712588	0.00	82.82	0.00
1976	35	26.5	257,235.50	9,707.00	34.8	337,803.60	9.3	90,275.10	0.732514	7,110.51	83.39	8,094.78
1975	35	27.5	0.00	0.00	34.9	0.00	8.7	0.00	0.751505	0.00	82.82	0.00
1974	35	28.5	0.00	0.00	34.9	0.00	8.1	0.00	0.769474	0.00	81.14	0.00
1973	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.786361	0.00	78.39	0.00
1972	35	30.5	0.00	0.00	35.0	0.00	6.9	0.00	0.802141	0.00	74.67	0.00
1971	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816813	0.00	70.11	0.00
1970	35	32.5	2,785,052.08	85,693.91	35.0	2,999,286.85	5.9	505,594.07	0.830388	71,159.19	64.86	55,579.96
		15.1	8,650,159.71	572,380.74	29.5	16,888,732.77	14.9	8,545,919.62	0.472191	270,273.27	27.28	156,169.28

Net Salvage: -6%

15,485.78
0.499246 285,759.05

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TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciatio Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 1: Boiler Plant Equipment												
2002	50	0.5	641,314.32	1,282,628.63	17.7	22,702,526.75	17.2	22,061,212.44	0.028249	36,232.98	4.29	55,024.77
2001	50	1.5	2,535,053.67	1,690,035.78	18.7	31,603,669.09	17.2	29,068,615.42	0.080414	135,902.54	4.62	78,079.65
2000	50	2.5	840,522.88	336,209.15	19.6	6,589,699.34	17.1	5,749,176.47	0.127525	42,875.07	4.95	16,642.35
1999	50	3.5	0.00	0.00	20.6	0.00	17.1	0.00	0.170306	0.00	5.28	0.00
1998	50	4.5	0.00	0.00	21.5	0.00	17.0	0.00	0.209350	0.00	5.61	0.00
1997	50	5.5	5,381,296.80	978,417.60	22.4	21,916,554.24	17.0	16,633,099.20	0.242572	237,336.71	5.61	54,889.23
1996	50	6.5	2,563,062.26	394,317.27	23.4	9,227,024.12	17.0	6,703,393.59	0.273018	107,655.71	5.61	22,121.20
1995	50	7.5	0.00	0.00	24.3	0.00	17.0	0.00	0.301022	0.00	5.61	0.00
1994	50	8.5	17,450,225.11	2,052,967.66	25.2	51,734,785.03	17.0	34,900,450.22	0.326866	671,045.33	5.61	115,171.49
1993	50	9.5	5,960,705.46	627,442.68	26.2	16,438,998.22	17.0	10,666,525.56	0.350791	220,101.25	5.61	35,199.53
1992	50	10.5	0.00	0.00	27.1	0.00	17.0	0.00	0.373001	0.00	5.61	0.00
1991	50	11.5	378,238.11	32,890.27	28.0	920,927.56	17.0	559,134.59	0.393675	12,948.08	5.61	1,845.14
1990	50	12.5	4,266,287.88	341,303.03	28.9	9,863,657.57	17.0	5,802,151.51	0.412967	140,946.89	5.61	19,147.10
1989	50	13.5	4,538,652.21	336,196.46	29.8	10,018,654.51	17.0	5,715,339.82	0.431009	144,903.70	5.61	18,860.62
1988	50	14.5	76,977.75	5,308.81	30.8	163,511.35	17.0	90,249.77	0.447921	2,377.93	5.61	297.82
1987	50	15.5	3,598,781.32	232,179.44	31.7	7,360,088.25	17.0	3,947,050.48	0.463804	107,685.75	5.61	13,025.27
1986	50	16.5	110,027.61	6,668.34	32.6	217,387.88	17.0	113,361.78	0.478749	3,192.46	5.61	374.09
1985	50	17.5	99,688.40	5,696.48	33.5	190,832.08	17.0	96,840.16	0.492837	2,807.44	5.61	319.57
1984	50	18.5	326,733.50	17,661.27	34.4	607,547.69	17.0	300,241.59	0.506139	8,939.06	5.61	990.80
1983	50	19.5	205,811.19	10,554.42	35.3	372,571.03	17.0	179,425.14	0.518719	5,474.78	5.61	592.10
1982	50	20.5	3,562,007.84	173,756.48	36.1	6,272,608.93	17.0	2,953,860.16	0.530634	92,201.10	5.61	9,747.74
1981	50	21.5	172,550.83	8,025.62	37.0	296,947.94	17.0	136,435.54	0.541936	4,349.37	5.61	450.24
1980	50	22.5	300,875.18	13,372.23	37.9	506,807.52	17.0	227,327.91	0.552670	7,390.43	5.61	750.18
1979	50	23.5	4,096,509.66	174,319.56	38.8	6,763,598.93	17.0	2,963,432.52	0.562877	98,120.47	5.61	9,779.33
1978	50	24.5	1,258,799.71	51,379.58	39.7	2,039,769.33	17.0	873,452.86	0.572596	29,419.74	5.61	2,882.39
1977	50	25.5	6,521,027.54	255,726.57	40.6	10,382,498.74	17.0	4,347,351.69	0.581861	148,797.32	5.61	14,346.26
1976	50	26.5	27,765,414.49	1,047,751.49	41.4	43,376,911.69	17.0	17,811,775.33	0.590702	618,908.90	5.61	58,778.86
1975	50	27.5	1,633,827.25	59,411.90	42.3	2,513,123.37	17.0	1,010,002.30	0.599148	35,596.52	5.61	3,333.01
1974	50	28.5	0.00	0.00	43.2	0.00	17.0	0.00	0.607225	0.00	5.61	0.00
1973	50	29.5	0.00	0.00	44.0	0.00	16.9	0.00	0.614955	0.00	5.61	0.00
1972	50	30.5	0.00	0.00	44.9	0.00	16.9	0.00	0.622362	0.00	5.61	0.00
1971	50	31.5	0.00	0.00	45.7	0.00	16.9	0.00	0.629464	0.00	5.61	0.00
1970	50	32.5	467,274,038.08	14,377,662.71	46.6	669,999,082.29	16.9	242,982,499.80	0.636280	9,148,219.23	5.61	806,586.88
		22.9	561,558,429.00	24,511,883.43	38.0	932,079,783.42	17.0	415,892,405.84	0.492146	12,063,428.74	5.46	1,339,235.63
Net Salvage: -1%										98,864.95		
										0.496179	12,162,293.69	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year			Average Age		Average	Average	Average	Average	Depreciatio	Calculated	Estimated	Estimated
Installed	Life	Age	Weighted	Original	Service	Service Life	emainin	Remaining Life	Reserve	Depreciation	Future	Future
			Dollars	Cost	Life	Weighted	Life	Weighted	Ratio	Reserve	Retirements	Retirements
		(yrs)	(\$)	(\$)	(yrs)	Dollars	(yrs)	Dollars		(\$)		
Big Bend Unit No. 1: Boiler Plant Equipment												
2002	35	0.5	313,940.63	627,881.25	18.0	11,301,862.50	17.5	10,987,921.88	0.027781	17,443.17	0.11	690.67
2001	35	1.5	9,698,570.01	6,465,713.34	19.0	122,848,553.46	17.5	113,149,983.45	0.078965	510,565.05	0.22	13,991.80
2000	35	2.5	1,730,501.90	692,200.76	20.0	13,844,015.20	17.5	12,113,513.30	0.125051	86,560.40	0.40	2,766.73
1999	35	3.5	213,844.58	61,098.45	21.0	1,283,067.45	17.5	1,069,222.88	0.166787	10,190.43	0.70	426.89
1998	35	4.5	8,294,973.03	1,843,327.34	22.0	40,553,201.48	17.5	32,258,228.45	0.204795	377,504.22	1.16	21,450.80
1997	35	5.5	21,267,253.04	3,866,773.28	23.0	88,935,785.44	17.5	67,668,532.40	0.239602	926,486.61	1.85	71,674.51
1996	35	6.5	1,089,410.53	167,601.62	23.9	4,005,678.72	17.4	2,916,268.19	0.271667	45,531.83	2.84	4,755.03
1995	35	7.5	1,582,558.80	211,007.84	24.9	5,254,095.22	17.4	3,671,536.42	0.301393	63,596.29	4.19	8,837.01
1994	35	8.5	32,805,980.35	3,859,527.10	25.8	99,575,799.18	17.3	66,769,818.83	0.329144	1,270,340.19	5.99	231,185.67
1993	35	9.5	14,684,528.29	1,545,739.82	26.7	41,271,253.19	17.2	26,586,724.90	0.355253	549,128.71	8.30	128,364.42
1992	35	10.5	53,169,910.82	5,063,801.03	27.6	139,760,908.43	17.1	86,590,997.61	0.380027	1,924,381.11	11.19	566,467.17
1991	35	11.5	9,007,049.78	783,221.72	28.5	22,321,819.02	17.0	13,314,769.24	0.403751	316,226.55	14.67	114,919.77
1990	35	12.5	3,482,795.00	278,623.60	29.3	8,163,671.48	16.8	4,680,876.48	0.426686	118,884.79	18.77	52,307.12
1989	35	13.5	13,859,815.91	1,026,653.03	30.1	30,902,256.20	16.6	17,042,440.30	0.449075	461,044.21	23.47	240,958.55
1988	35	14.5	1,430,651.64	98,665.63	30.8	3,038,901.40	16.3	1,608,249.77	0.471137	46,485.03	28.71	28,329.57
1987	35	15.5	981,749.23	63,338.66	31.4	1,988,833.92	15.9	1,007,084.69	0.493054	31,229.38	34.42	21,800.91
1986	35	16.5	0.00	0.00	32.0	0.00	15.5	0.00	0.514972	0.00	40.47	0.00
1985	35	17.5	0.00	0.00	32.6	0.00	15.1	0.00	0.536991	0.00	46.70	0.00
1984	35	18.5	14,060,320.79	760,017.34	33.0	25,080,572.22	14.6	11,096,253.16	0.559159	424,970.54	52.97	402,578.14
1983	35	19.5	839,581.86	43,055.48	33.4	1,438,053.03	14.0	602,776.72	0.581473	25,035.60	59.08	25,438.21
1982	35	20.5	1,144,170.81	55,813.21	33.8	1,886,486.50	13.4	747,897.01	0.603878	33,704.37	64.86	36,199.72
1981	35	21.5	2,984,030.58	138,792.12	34.1	4,732,811.29	12.7	1,762,659.92	0.626267	86,920.92	70.11	97,313.12
1980	35	22.5	894,277.58	39,745.67	34.3	1,363,276.48	12.1	480,922.61	0.648503	25,775.19	74.67	29,679.09
1979	35	23.5	29,381.58	1,250.28	34.5	43,134.66	11.4	14,253.19	0.670421	838.21	78.39	980.08
1978	35	24.5	153,976.13	6,284.74	34.6	217,452.00	10.7	67,246.72	0.691849	4,348.09	81.14	5,099.39
1977	35	25.5	16,007,006.12	627,725.73	34.7	21,782,082.83	10.0	6,277,257.30	0.712588	447,309.82	82.82	519,903.79
1976	35	26.5	75,902,186.69	2,864,233.46	34.8	99,675,324.41	9.3	26,637,371.18	0.732514	2,098,091.11	83.39	2,388,518.65
1975	35	27.5	1,225,323.28	44,557.21	34.9	1,555,046.63	8.7	387,647.73	0.751505	33,484.97	82.82	36,903.80
1974	35	28.5	6,793,615.40	238,372.47	34.9	8,319,199.20	8.1	1,930,817.01	0.769474	183,421.42	81.14	193,413.75
1973	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.786361	0.00	78.39	0.00
1972	35	30.5	0.00	0.00	35.0	0.00	6.9	0.00	0.802141	0.00	74.67	0.00
1971	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816813	0.00	70.11	0.00
1970	35	32.5	62,201,256.00	1,913,884.80	35.0	66,985,968.00	5.9	11,291,920.32	0.830388	1,589,266.97	64.86	1,241,320.80
		10.7	355,848,660.31	33,388,906.98	26.0	868,129,109.56	15.7	522,733,191.65	0.350678	11,708,765.17	19.43	6,486,275.17
Net Salvage:					-4%		477,665.15					
							0.364984 12,186,430.32					

TAMPA ELECTRIC COMPANY
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and Average Service Life at
December 31, 2002

			Average Age		Average	Average	Average	Average	Depreciatio	Calculated	Estimated	Estimated
Year			Weighted	Original	Service	Service Life	emainin	Remaining Life	Reserve	Depreciation	Future	Future
Installed	Life	Age	Dollars	Cost	Life	Weighted	Life	Weighted	Ratio	Reserve	Retirements	Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 1: Boiler Plant Equipment												
2002	20	0.5	519,385.74	1,038,771.48	16.9	17,555,238.01	16.4	17,035,852.27	0.029634	30,782.95	31.17	323,805.85
2001	20	1.5	1,506,225.18	1,004,150.12	17.5	17,572,627.10	16.0	16,066,401.92	0.085772	86,127.96	38.44	386,035.47
2000	20	2.5	0.00	0.00	18.0	0.00	15.5	0.00	0.138679	0.00	46.10	0.00
1999	20	3.5	80,177.83	22,907.95	18.5	423,797.08	15.0	343,619.25	0.189296	4,336.38	53.89	12,346.13
1998	20	4.5	1,997,312.72	443,847.27	18.9	8,388,713.40	14.4	6,391,400.69	0.238371	105,800.32	61.55	273,176.90
1997	20	5.5	0.00	0.00	19.2	0.00	13.7	0.00	0.286415	0.00	68.79	0.00
1996	20	6.5	847,383.42	130,366.68	19.4	2,529,113.59	12.9	1,681,730.17	0.333732	43,507.53	75.38	98,266.49
1995	20	7.5	297,706.20	39,694.16	19.6	778,005.54	12.2	484,268.75	0.380370	15,098.47	81.08	32,184.42
1994	20	8.5	16,301,958.67	1,917,877.49	19.8	37,973,974.30	11.3	21,672,015.64	0.426165	817,332.26	85.72	1,643,908.69
1993	20	9.5	18,200,350.33	1,915,826.35	19.8	37,933,361.73	10.5	20,116,176.68	0.470807	901,984.46	89.13	1,707,604.76
1992	20	10.5	89,378.52	8,512.24	19.9	169,393.58	9.7	82,568.73	0.513890	4,374.36	91.22	7,765.21
1991	20	11.5	0.00	0.00	20.0	0.00	8.9	0.00	0.555005	0.00	91.93	0.00
1990	20	12.5	0.00	0.00	20.0	0.00	8.1	0.00	0.593795	0.00	91.22	0.00
1989	20	13.5	2,267,631.32	167,972.69	20.0	3,359,453.80	7.4	1,242,997.91	0.630008	105,824.14	89.13	149,716.58
1988	20	14.5	0.00	0.00	20.0	0.00	6.7	0.00	0.663502	0.00	85.72	0.00
1987	20	15.5	0.00	0.00	20.0	0.00	6.1	0.00	0.694246	0.00	81.08	0.00
1986	20	16.5	0.00	0.00	20.0	0.00	5.6	0.00	0.722308	0.00	75.38	0.00
1985	20	17.5	4,641,979.83	265,255.99	20.0	5,305,119.80	5.0	1,326,279.95	0.747827	198,365.59	68.79	182,473.57
1984	20	18.5	0.00	0.00	20.0	0.00	4.6	0.00	0.770984	0.00	61.55	0.00
1983	20	19.5	0.00	0.00	20.0	0.00	4.2	0.00	0.791987	0.00	53.89	0.00
1982	20	20.5	0.00	0.00	20.0	0.00	3.8	0.00	0.811056	0.00	46.10	0.00
1981	20	21.5	0.00	0.00	20.0	0.00	3.4	0.00	0.828390	0.00	38.44	0.00
1980	20	22.5	114,620.85	5,094.26	20.0	101,885.20	3.1	15,792.21	0.844188	4,300.51	31.17	1,587.91
1979	20	23.5	0.00	0.00	20.0	0.00	2.8	0.00	0.858629	0.00	24.51	0.00
1978	20	24.5	758.03	30.94	20.0	618.80	2.6	80.44	0.871866	26.98	18.62	5.76
1977	20	25.5	33,409.59	1,310.18	20.0	26,203.60	2.3	3,013.41	0.884041	1,158.25	13.63	178.53
1976	20	26.5	6,361,586.56	240,059.87	20.0	4,801,197.40	2.1	504,125.73	0.895279	214,920.56	9.55	22,934.12
1975	20	27.5	1,003,647.70	36,496.28	20.0	729,925.60	1.9	69,342.93	0.905684	33,054.10	6.38	2,329.56
1974	20	28.5	0.00	0.00	20.0	0.00	1.7	0.00	0.915336	0.00	4.03	0.00
1973	20	29.5	0.00	0.00	20.0	0.00	1.5	0.00	0.924321	0.00	2.39	0.00
1972	20	30.5	0.00	0.00	20.0	0.00	1.3	0.00	0.932692	0.00	1.31	0.00
1971	20	31.5	0.00	0.00	20.0	0.00	1.2	0.00	0.940513	0.00	0.66	0.00
1970	20	32.5	5,048,940.00	155,352.00	20.0	3,107,040.00	1.0	155,352.00	0.947743	147,233.77	0.29	453.63
		8.0	59,312,452.46	7,393,525.95	19.0	140,755,668.53	11.8	87,191,018.67	0.367109	2,714,228.59	65.53	4,844,773.57
Net Salvage:					-5%		142,284.73					
							0.386353 2,856,513.32					

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year			Average Age		Average	Average	Average	Average	Depreciatio	Calculated	Estimated	Estimated
Installed	Life	Age	Weighted	Original	Service	Service Life	emainin	Remaining Life	Reserve	Depreciation	Future	Future
		(yrs)	Dollars	Cost	Life	Weighted	Life	Weighted	Ratio	Reserve	Retirements	Retirements
			(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 1: Turbogenerator Units												
2002	50	0.5	95,178.98	190,357.95	17.7	3,369,335.72	17.2	3,274,156.74	0.028278	5,382.94	4.55	8,661.29
2001	50	1.5	189,951.48	126,634.32	18.6	2,355,398.35	17.1	2,165,446.87	0.080504	10,194.57	4.90	6,205.08
2000	50	2.5	45,739.48	18,295.79	19.6	358,597.48	17.1	312,858.01	0.127681	2,336.02	5.25	960.53
1999	50	3.5	0.00	0.00	20.5	0.00	17.0	0.00	0.170532	0.00	5.60	0.00
1998	50	4.5	0.00	0.00	21.5	0.00	17.0	0.00	0.209648	0.00	5.95	0.00
1997	50	5.5	392,091.92	71,289.44	22.4	1,596,883.46	17.0	1,211,920.48	0.242791	17,308.43	5.95	4,241.72
1996	50	6.5	0.00	0.00	23.3	0.00	17.0	0.00	0.273164	0.00	5.95	0.00
1995	50	7.5	182,482.50	24,331.00	24.3	591,243.30	17.0	413,627.00	0.301100	7,326.06	5.95	1,447.69
1994	50	8.5	889,828.28	104,685.68	25.2	2,638,079.14	17.0	1,779,656.56	0.326880	34,219.66	5.95	6,228.80
1993	50	9.5	21,692,743.27	2,283,446.66	26.1	59,597,957.83	17.0	38,818,593.22	0.350745	800,907.50	5.95	135,865.08
1992	50	10.5	3,774,561.74	359,482.07	27.0	9,706,015.89	17.0	6,111,195.19	0.372900	134,050.86	5.95	21,389.18
1991	50	11.5	0.00	0.00	28.0	0.00	17.0	0.00	0.393522	0.00	5.95	0.00
1990	50	12.5	1,493,346.00	119,467.68	28.9	3,452,615.95	16.9	2,019,003.79	0.412765	49,312.08	5.95	7,108.33
1989	50	13.5	0.00	0.00	29.8	0.00	16.9	0.00	0.430762	0.00	5.95	0.00
1988	50	14.5	0.00	0.00	30.7	0.00	16.9	0.00	0.447629	0.00	5.95	0.00
1987	50	15.5	864,121.59	55,749.78	31.6	1,761,693.05	16.9	942,171.28	0.463471	25,838.41	5.95	3,317.11
1986	50	16.5	0.00	0.00	32.5	0.00	16.9	0.00	0.478377	0.00	5.95	0.00
1985	50	17.5	0.00	0.00	33.4	0.00	16.9	0.00	0.492427	0.00	5.95	0.00
1984	50	18.5	0.00	0.00	34.3	0.00	16.9	0.00	0.505694	0.00	5.95	0.00
1983	50	19.5	0.00	0.00	35.2	0.00	16.9	0.00	0.518240	0.00	5.95	0.00
1982	50	20.5	0.00	0.00	36.0	0.00	16.9	0.00	0.530123	0.00	5.95	0.00
1981	50	21.5	0.00	0.00	36.9	0.00	16.9	0.00	0.541393	0.00	5.95	0.00
1980	50	22.5	586,037.48	26,046.11	37.8	984,542.96	16.9	440,179.26	0.552097	14,379.98	5.95	1,549.74
1979	50	23.5	0.00	0.00	38.7	0.00	16.9	0.00	0.562276	0.00	5.95	0.00
1978	50	24.5	0.00	0.00	39.5	0.00	16.9	0.00	0.571967	0.00	5.95	0.00
1977	50	25.5	1,355,947.71	53,174.42	40.4	2,148,246.57	16.9	898,647.70	0.581206	30,905.29	5.95	3,163.88
1976	50	26.5	51,008.53	1,924.85	41.3	79,496.31	16.9	32,529.97	0.590021	1,135.70	5.95	114.53
1975	50	27.5	5,576.18	202.77	42.1	8,536.62	16.9	3,426.81	0.598442	121.35	5.95	12.06
1974	50	28.5	637,204.14	22,358.04	43.0	961,395.72	16.9	377,850.88	0.606495	13,560.04	5.95	1,330.30
1973	50	29.5	0.00	0.00	43.8	0.00	16.9	0.00	0.614203	0.00	5.95	0.00
1972	50	30.5	0.00	0.00	44.7	0.00	16.9	0.00	0.621587	0.00	5.95	0.00
1971	50	31.5	0.00	0.00	45.5	0.00	16.9	0.00	0.628668	0.00	5.95	0.00
1970	50	32.5	317,148,483.28	9,758,414.87	46.4	452,790,449.97	16.9	164,917,211.30	0.635463	6,201,111.59	5.95	580,625.68
		26.4	349,404,302.53	13,215,861.43	41.0	542,400,488.30	16.9	223,718,475.06	0.556005	7,348,090.48	5.92	782,221.01
Net Salvage:					-1%							
									65,237.87			
									0.560942	7,413,328.35		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average emainin Life	Average Remaining Life Weighted Dollars	Depreciatio Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 1: Turbogenerator Units												
2002	35	0.5	28,488.22	56,976.43	18.0	1,025,575.74	17.5	997,087.53	0.027781	1,582.86	0.11	62.67
2001	35	1.5	750,395.54	500,263.69	19.0	9,505,010.11	17.5	8,754,614.58	0.078965	39,503.32	0.22	1,082.57
2000	35	2.5	279,883.23	111,953.29	20.0	2,239,065.80	17.5	1,959,182.58	0.125051	13,999.87	0.40	447.48
1999	35	3.5	233,613.63	66,746.75	21.0	1,401,681.75	17.5	1,168,068.13	0.166787	11,132.49	0.70	466.36
1998	35	4.5	0.00	0.00	22.0	0.00	17.5	0.00	0.204795	0.00	1.16	0.00
1997	35	5.5	0.00	0.00	23.0	0.00	17.5	0.00	0.239602	0.00	1.85	0.00
1996	35	6.5	256,426.43	39,450.22	23.9	942,860.26	17.4	686,433.83	0.271667	10,717.32	2.84	1,119.24
1995	35	7.5	0.00	0.00	24.9	0.00	17.4	0.00	0.301393	0.00	4.19	0.00
1994	35	8.5	264,134.44	31,074.64	25.8	801,725.71	17.3	537,591.27	0.329144	10,228.03	5.99	1,861.37
1993	35	9.5	43,625,054.79	4,592,111.03	26.7	122,609,364.50	17.2	78,984,309.72	0.355253	1,631,361.22	8.30	381,347.27
1992	35	10.5	7,768,440.44	739,851.47	27.6	20,419,900.57	17.1	12,651,460.14	0.380027	281,163.53	11.19	82,764.22
1991	35	11.5	0.00	0.00	28.5	0.00	17.0	0.00	0.403751	0.00	14.67	0.00
1990	35	12.5	2,675,453.13	214,036.25	29.3	6,271,262.13	16.8	3,595,809.00	0.426686	91,326.27	18.77	40,181.88
1989	35	13.5	0.00	0.00	30.1	0.00	16.6	0.00	0.449075	0.00	23.47	0.00
1988	35	14.5	0.00	0.00	30.8	0.00	16.3	0.00	0.471137	0.00	28.71	0.00
1987	35	15.5	0.00	0.00	31.4	0.00	15.9	0.00	0.493054	0.00	34.42	0.00
1986	35	16.5	104,157.57	6,312.58	32.0	202,002.56	15.5	97,844.99	0.514972	3,250.80	40.47	2,554.42
1985	35	17.5	0.00	0.00	32.6	0.00	15.1	0.00	0.536991	0.00	46.70	0.00
1984	35	18.5	3,614,992.87	195,405.02	33.0	6,448,365.66	14.6	2,852,913.29	0.559159	109,262.48	52.97	103,505.26
1983	35	19.5	0.00	0.00	33.4	0.00	14.0	0.00	0.581473	0.00	59.08	0.00
1982	35	20.5	0.00	0.00	33.8	0.00	13.4	0.00	0.603878	0.00	64.86	0.00
1981	35	21.5	2,747,572.94	127,794.09	34.1	4,357,778.47	12.7	1,622,984.94	0.626267	80,033.22	70.11	89,601.93
1980	35	22.5	96,250.28	4,277.79	34.3	146,728.20	12.1	51,761.26	0.648503	2,774.16	74.67	3,194.33
1979	35	23.5	0.00	0.00	34.5	0.00	11.4	0.00	0.670421	0.00	78.39	0.00
1978	35	24.5	0.00	0.00	34.6	0.00	10.7	0.00	0.691849	0.00	81.14	0.00
1977	35	25.5	0.00	0.00	34.7	0.00	10.0	0.00	0.712588	0.00	82.82	0.00
1976	35	26.5	18,204,486.11	686,961.74	34.8	23,906,268.55	9.3	6,388,744.18	0.732514	503,209.09	83.39	572,865.64
1975	35	27.5	0.00	0.00	34.9	0.00	8.7	0.00	0.751505	0.00	82.82	0.00
1974	35	28.5	0.00	0.00	34.9	0.00	8.1	0.00	0.769474	0.00	81.14	0.00
1973	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.786361	0.00	78.39	0.00
1972	35	30.5	0.00	0.00	35.0	0.00	6.9	0.00	0.802141	0.00	74.67	0.00
1971	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816813	0.00	70.11	0.00
1970	35	32.5	120,930,759.95	3,720,946.46	35.0	130,233,126.10	5.9	21,953,584.11	0.830388	3,089,829.29	64.86	2,413,357.50
		18.2	201,580,109.53	11,094,161.45	29.8	330,510,716.11	12.8	142,302,389.53	0.529952	5,879,373.97	33.30	3,694,412.15
Net Salvage: -7%										411,150.90		
									0.567012	6,290,524.86		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average emainin Life	Average Remaining Life Weighted Dollars	Depreciatio Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 1: Accessory Electric Equipment												
2002	50	0.5	0.00	0.00	17.7	0.00	17.2	0.00	0.028278	0.00	4.55	0.00
2001	50	1.5	55,572.48	37,048.32	18.6	689,098.75	17.1	633,526.27	0.080504	2,982.54	4.90	1,815.37
2000	50	2.5	99,556.08	39,822.43	19.6	780,519.63	17.1	680,963.55	0.127681	5,084.57	5.25	2,090.68
1999	50	3.5	0.00	0.00	20.5	0.00	17.0	0.00	0.170532	0.00	5.60	0.00
1998	50	4.5	0.00	0.00	21.5	0.00	17.0	0.00	0.209648	0.00	5.95	0.00
1997	50	5.5	0.00	0.00	22.4	0.00	17.0	0.00	0.242791	0.00	5.95	0.00
1996	50	6.5	0.00	0.00	23.3	0.00	17.0	0.00	0.273164	0.00	5.95	0.00
1995	50	7.5	0.00	0.00	24.3	0.00	17.0	0.00	0.301100	0.00	5.95	0.00
1994	50	8.5	1,105,284.58	130,033.48	25.2	3,276,843.70	17.0	2,210,569.16	0.326880	42,505.34	5.95	7,736.99
1993	50	9.5	3,315,793.08	349,030.85	26.1	9,109,705.19	17.0	5,933,524.45	0.350745	122,420.83	5.95	20,767.34
1992	50	10.5	1,440,716.66	137,211.11	27.0	3,704,699.97	17.0	2,332,588.87	0.372900	51,166.02	5.95	8,164.06
1991	50	11.5	0.00	0.00	28.0	0.00	17.0	0.00	0.393522	0.00	5.95	0.00
1990	50	12.5	871,654.63	69,732.37	28.9	2,015,265.49	16.9	1,178,477.05	0.412765	28,783.08	5.95	4,149.08
1989	50	13.5	37,670.94	2,790.44	29.8	83,155.11	16.9	47,158.44	0.430762	1,202.02	5.95	166.03
1988	50	14.5	64,005.90	4,414.20	30.7	135,515.94	16.9	74,599.98	0.447629	1,975.92	5.95	262.64
1987	50	15.5	378,921.99	24,446.58	31.6	772,511.93	16.9	413,147.20	0.463471	11,330.28	5.95	1,454.57
1986	50	16.5	81,180.66	4,920.04	32.5	159,901.30	16.9	83,148.68	0.478377	2,353.63	5.95	292.74
1985	50	17.5	0.00	0.00	33.4	0.00	16.9	0.00	0.492427	0.00	5.95	0.00
1984	50	18.5	0.00	0.00	34.3	0.00	16.9	0.00	0.505694	0.00	5.95	0.00
1983	50	19.5	886,051.14	45,438.52	35.2	1,599,435.90	16.9	767,910.99	0.518240	23,548.06	5.95	2,703.59
1982	50	20.5	16,743.79	816.77	36.0	29,403.72	16.9	13,803.41	0.530123	432.99	5.95	48.60
1981	50	21.5	137,349.96	6,388.37	36.9	235,730.85	16.9	107,963.45	0.541393	3,458.62	5.95	380.11
1980	50	22.5	1,601,635.50	71,183.80	37.8	2,690,747.64	16.9	1,203,006.22	0.552097	39,300.36	5.95	4,235.44
1979	50	23.5	837,262.70	35,628.20	38.7	1,378,811.34	16.9	602,116.58	0.562276	20,032.88	5.95	2,119.88
1978	50	24.5	154,957.36	6,324.79	39.5	249,829.21	16.9	106,888.95	0.571967	3,617.57	5.95	376.33
1977	50	25.5	2,507,733.24	98,342.48	40.4	3,973,036.19	16.9	1,661,987.91	0.581206	57,157.24	5.95	5,851.38
1976	50	26.5	4,632,452.02	174,809.51	41.3	7,219,632.76	16.9	2,954,280.72	0.590021	103,141.28	5.95	10,401.17
1975	50	27.5	0.00	0.00	42.1	0.00	16.9	0.00	0.598442	0.00	5.95	0.00
1974	50	28.5	0.00	0.00	43.0	0.00	16.9	0.00	0.606495	0.00	5.95	0.00
1973	50	29.5	0.00	0.00	43.8	0.00	16.9	0.00	0.614203	0.00	5.95	0.00
1972	50	30.5	0.00	0.00	44.7	0.00	16.9	0.00	0.621587	0.00	5.95	0.00
1971	50	31.5	0.00	0.00	45.5	0.00	16.9	0.00	0.628668	0.00	5.95	0.00
1970	50	32.5	74,734,023.33	2,299,508.41	46.4	106,697,190.22	16.9	38,861,692.13	0.635463	1,461,252.51	5.95	136,820.75
		26.3	92,958,566.00	3,537,890.67	40.9	144,801,034.85	16.9	59,867,354.02	0.560149	1,981,745.75	5.93	209,836.73
Net Salvage:					-1%					17,630.97		
									0.565132	1,999,376.72		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

			Average Age		Average	Average	Average	Depreciatio	Calculated	Estimated	Estimated	
Year	Life	Age	Weighted	Original	Service	Service Life	emainin	Remaining Life	Reserve	Depreciation	Future	Future
Installed			Dollars	Cost	Life	Weighted	Life	Weighted	Ratio	Reserve	Retirements	Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 1: Accessory Electric Equipment												
2002	35	0.5	174,605.18	349,210.35	18.0	6,285,786.30	17.5	6,111,181.13	0.027781	9,701.41	0.11	384.13
2001	35	1.5	446,161.56	297,441.04	19.0	5,651,379.76	17.5	5,205,218.20	0.078965	23,487.43	0.22	643.66
2000	35	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125051	0.00	0.40	0.00
1999	35	3.5	0.00	0.00	21.0	0.00	17.5	0.00	0.166787	0.00	0.70	0.00
1998	35	4.5	769,896.59	171,088.13	22.0	3,763,938.86	17.5	2,994,042.28	0.204795	35,037.99	1.16	1,990.95
1997	35	5.5	0.00	0.00	23.0	0.00	17.5	0.00	0.239602	0.00	1.85	0.00
1996	35	6.5	47,732.69	7,343.49	23.9	175,509.41	17.4	127,776.73	0.271667	1,994.98	2.84	208.34
1995	35	7.5	0.00	0.00	24.9	0.00	17.4	0.00	0.301393	0.00	4.19	0.00
1994	35	8.5	0.00	0.00	25.8	0.00	17.3	0.00	0.329144	0.00	5.99	0.00
1993	35	9.5	0.00	0.00	26.7	0.00	17.2	0.00	0.355253	0.00	8.30	0.00
1992	35	10.5	0.00	0.00	27.6	0.00	17.1	0.00	0.380027	0.00	11.19	0.00
1991	35	11.5	0.00	0.00	28.5	0.00	17.0	0.00	0.403751	0.00	14.67	0.00
1990	35	12.5	814,528.38	65,162.27	29.3	1,909,254.51	16.8	1,094,726.14	0.426686	27,803.83	18.77	12,233.17
1989	35	13.5	126,762.44	9,389.81	30.1	282,633.28	16.6	155,870.85	0.449075	4,216.73	23.47	2,203.82
1988	35	14.5	546,369.57	37,680.66	30.8	1,160,564.33	16.3	614,194.76	0.471137	17,752.75	28.71	10,819.13
1987	35	15.5	18,954,122.30	1,222,846.60	31.4	38,397,383.24	15.9	19,443,260.94	0.493054	602,929.41	34.42	420,898.91
1986	35	16.5	0.00	0.00	32.0	0.00	15.5	0.00	0.514972	0.00	40.47	0.00
1985	35	17.5	361,599.70	20,662.84	32.6	673,608.58	15.1	312,008.88	0.536991	11,095.76	46.70	9,650.37
1984	35	18.5	0.00	0.00	33.0	0.00	14.6	0.00	0.559159	0.00	52.97	0.00
1983	35	19.5	494,715.98	25,370.05	33.4	847,359.67	14.0	355,180.70	0.581473	14,752.00	59.08	14,989.23
1982	35	20.5	373,292.70	18,209.40	33.8	615,477.72	13.4	244,005.96	0.603878	10,996.26	64.86	11,810.38
1981	35	21.5	168,089.58	7,818.12	34.1	266,597.89	12.7	99,290.12	0.626267	4,896.23	70.11	5,481.62
1980	35	22.5	12,922,676.10	574,341.16	34.3	19,699,901.79	12.1	6,949,528.04	0.648503	372,461.97	74.67	428,874.90
1979	35	23.5	0.00	0.00	34.5	0.00	11.4	0.00	0.670421	0.00	78.39	0.00
1978	35	24.5	0.00	0.00	34.6	0.00	10.7	0.00	0.691849	0.00	81.14	0.00
1977	35	25.5	358,469.31	14,057.62	34.7	487,799.41	10.0	140,576.20	0.712588	10,017.29	82.82	11,643.00
1976	35	26.5	667,932.50	25,205.00	34.8	877,134.00	9.3	234,406.50	0.732514	18,463.02	83.39	21,018.75
1975	35	27.5	0.00	0.00	34.9	0.00	8.7	0.00	0.751505	0.00	82.82	0.00
1974	35	28.5	0.00	0.00	34.9	0.00	8.1	0.00	0.769474	0.00	81.14	0.00
1973	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.786361	0.00	78.39	0.00
1972	35	30.5	0.00	0.00	35.0	0.00	6.9	0.00	0.802141	0.00	74.67	0.00
1971	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816813	0.00	70.11	0.00
1970	35	32.5	50,999,113.10	1,569,203.48	35.0	54,922,121.80	5.9	9,258,300.53	0.830388	1,303,047.74	64.86	1,017,764.98
		20.0	88,226,067.65	4,415,030.02	30.8	136,016,450.56	12.1	53,339,567.94	0.559148	2,468,654.80	44.63	1,970,615.36
Net Salvage:					-9%		231,391.75					
							0.611558 2,700,046.54					

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciatio Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Unit No. 1: Accessory Electric Equipment												
2002	20	0.5	0.00	0.00	16.9	0.00	16.4	0.00	0.029634	0.00	31.17	0.00
2001	20	1.5	0.00	0.00	17.5	0.00	16.0	0.00	0.085772	0.00	38.44	0.00
2000	20	2.5	0.00	0.00	18.0	0.00	15.5	0.00	0.138679	0.00	46.10	0.00
1999	20	3.5	45,777.06	13,079.16	18.5	241,964.46	15.0	196,187.40	0.189296	2,475.83	53.89	7,048.95
1998	20	4.5	0.00	0.00	18.9	0.00	14.4	0.00	0.238371	0.00	61.55	0.00
1997	20	5.5	142,954.08	25,991.65	19.2	499,039.68	13.7	356,085.61	0.286415	7,444.40	68.79	17,880.05
1996	20	6.5	0.00	0.00	19.4	0.00	12.9	0.00	0.333732	0.00	75.38	0.00
1995	20	7.5	174,234.30	23,231.24	19.6	455,332.30	12.2	283,421.13	0.380370	8,836.47	81.08	18,836.12
1994	20	8.5	113,318.77	13,331.62	19.8	263,966.08	11.3	150,647.31	0.426165	5,681.47	85.72	11,427.20
1993	20	9.5	3,237,818.88	340,823.04	19.8	6,748,296.19	10.5	3,578,641.92	0.470807	160,461.87	89.13	303,780.69
1992	20	10.5	867,079.08	82,578.96	19.9	1,643,321.30	9.7	801,015.91	0.513890	42,436.50	91.22	75,331.83
1991	20	11.5	76,129.89	6,619.99	20.0	132,399.80	8.9	58,917.91	0.555005	3,674.13	91.93	6,085.69
1990	20	12.5	41,732.50	3,338.60	20.0	66,772.00	8.1	27,042.66	0.593795	1,982.44	91.22	3,045.60
1989	20	13.5	87,098.22	6,451.72	20.0	129,034.40	7.4	47,742.73	0.630008	4,064.64	89.13	5,750.51
1988	20	14.5	0.00	0.00	20.0	0.00	6.7	0.00	0.663502	0.00	85.72	0.00
1987	20	15.5	0.00	0.00	20.0	0.00	6.1	0.00	0.694246	0.00	81.08	0.00
1986	20	16.5	0.00	0.00	20.0	0.00	5.6	0.00	0.722308	0.00	75.38	0.00
1985	20	17.5	0.00	0.00	20.0	0.00	5.0	0.00	0.747827	0.00	68.79	0.00
1984	20	18.5	0.00	0.00	20.0	0.00	4.6	0.00	0.770984	0.00	61.55	0.00
1983	20	19.5	370,896.44	19,020.33	20.0	380,406.60	4.2	79,885.39	0.791987	15,063.85	53.89	10,250.91
1982	20	20.5	8,072.90	393.80	20.0	7,876.00	3.8	1,496.44	0.811056	319.39	46.10	181.55
1981	20	21.5	0.00	0.00	20.0	0.00	3.4	0.00	0.828390	0.00	38.44	0.00
1980	20	22.5	401,044.95	17,824.22	20.0	356,484.40	3.1	55,255.08	0.844188	15,046.99	31.17	5,555.90
1979	20	23.5	0.00	0.00	20.0	0.00	2.8	0.00	0.858629	0.00	24.51	0.00
1978	20	24.5	0.00	0.00	20.0	0.00	2.6	0.00	0.871866	0.00	18.62	0.00
1977	20	25.5	0.00	0.00	20.0	0.00	2.3	0.00	0.884041	0.00	13.63	0.00
1976	20	26.5	0.00	0.00	20.0	0.00	2.1	0.00	0.895279	0.00	9.55	0.00
1975	20	27.5	0.00	0.00	20.0	0.00	1.9	0.00	0.905684	0.00	6.38	0.00
1974	20	28.5	0.00	0.00	20.0	0.00	1.7	0.00	0.915336	0.00	4.03	0.00
1973	20	29.5	0.00	0.00	20.0	0.00	1.5	0.00	0.924321	0.00	2.39	0.00
1972	20	30.5	0.00	0.00	20.0	0.00	1.3	0.00	0.932692	0.00	1.31	0.00
1971	20	31.5	0.00	0.00	20.0	0.00	1.2	0.00	0.940513	0.00	0.66	0.00
1970	20	32.5	4,560,920.00	140,336.00	20.0	2,806,720.00	1.0	140,336.00	0.947743	133,002.46	0.29	409.78
		14.6	10,127,077.06	693,020.33	19.8	13,731,613.22	8.3	5,776,675.48	0.577891	400,490.45	67.18	465,584.78

Net Salvage: -5%

21,524.59
0.608950 422,015.04

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 1: Misc. Power Plant Equipment												
2002	50	0.5	0.00	0.00	17.6	0.00	17.1	0.00	0.028424	0.00	5.85	0.00
2001	50	1.5	363.21	242.14	18.5	4,479.59	17.0	4,116.38	0.080961	19.60	6.30	15.25
2000	50	2.5	0.00	0.00	19.5	0.00	17.0	0.00	0.128469	0.00	6.75	0.00
1999	50	3.5	0.00	0.00	20.4	0.00	16.9	0.00	0.171670	0.00	7.20	0.00
1998	50	4.5	0.00	0.00	21.3	0.00	16.8	0.00	0.211154	0.00	7.65	0.00
1997	50	5.5	0.00	0.00	22.2	0.00	16.8	0.00	0.243904	0.00	7.65	0.00
1996	50	6.5	0.00	0.00	23.1	0.00	16.8	0.00	0.273915	0.00	7.65	0.00
1995	50	7.5	0.00	0.00	24.1	0.00	16.8	0.00	0.301514	0.00	7.65	0.00
1994	50	8.5	0.00	0.00	25.0	0.00	16.8	0.00	0.326981	0.00	7.65	0.00
1993	50	9.5	0.00	0.00	25.9	0.00	16.8	0.00	0.350554	0.00	7.65	0.00
1992	50	10.5	0.00	0.00	26.8	0.00	16.8	0.00	0.372435	0.00	7.65	0.00
1991	50	11.5	0.00	0.00	27.7	0.00	16.8	0.00	0.392799	0.00	7.65	0.00
1990	50	12.5	0.00	0.00	28.5	0.00	16.8	0.00	0.411799	0.00	7.65	0.00
1989	50	13.5	0.00	0.00	29.4	0.00	16.8	0.00	0.429567	0.00	7.65	0.00
1988	50	14.5	0.00	0.00	30.3	0.00	16.8	0.00	0.446217	0.00	7.65	0.00
1987	50	15.5	0.00	0.00	31.2	0.00	16.8	0.00	0.461853	0.00	7.65	0.00
1986	50	16.5	0.00	0.00	32.0	0.00	16.8	0.00	0.476564	0.00	7.65	0.00
1985	50	17.5	0.00	0.00	32.9	0.00	16.8	0.00	0.490429	0.00	7.65	0.00
1984	50	18.5	0.00	0.00	33.8	0.00	16.8	0.00	0.503518	0.00	7.65	0.00
1983	50	19.5	422,311.89	21,657.02	34.6	749,332.89	16.8	363,837.94	0.515895	11,172.75	7.65	1,656.76
1982	50	20.5	0.00	0.00	35.5	0.00	16.8	0.00	0.527615	0.00	7.65	0.00
1981	50	21.5	0.00	0.00	36.3	0.00	16.8	0.00	0.538730	0.00	7.65	0.00
1980	50	22.5	107,615.70	4,782.92	37.2	177,924.62	16.8	80,353.06	0.549285	2,627.19	7.65	365.89
1979	50	23.5	0.00	0.00	38.0	0.00	16.7	0.00	0.559321	0.00	7.65	0.00
1978	50	24.5	0.00	0.00	38.8	0.00	16.7	0.00	0.568874	0.00	7.65	0.00
1977	50	25.5	0.00	0.00	39.7	0.00	16.7	0.00	0.577980	0.00	7.65	0.00
1976	50	26.5	167,771.50	6,331.00	40.5	256,405.50	16.7	105,727.70	0.586667	3,714.19	7.65	484.32
1975	50	27.5	23,382.98	850.29	41.3	35,116.98	16.7	14,199.84	0.594965	505.89	7.65	65.05
1974	50	28.5	143,317.38	5,028.68	42.1	211,707.43	16.7	83,978.96	0.602898	3,031.78	7.65	384.69
1973	50	29.5	0.00	0.00	42.9	0.00	16.7	0.00	0.610489	0.00	7.65	0.00
1972	50	30.5	0.00	0.00	43.7	0.00	16.7	0.00	0.617761	0.00	7.65	0.00
1971	50	31.5	0.00	0.00	44.5	0.00	16.7	0.00	0.624733	0.00	7.65	0.00
1970	50	32.5	19,723,005.90	606,861.72	45.3	27,490,835.92	16.7	10,134,590.72	0.631422	383,185.84	7.65	46,424.92
		31.9	20,587,768.56	645,753.77	44.8	28,925,802.93	16.7	10,786,804.60	0.626024	404,257.24	7.65	49,396.89
					Net Salvage:		-1%					
											4,638.54	
											0.633207	
											408,895.79	

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 2002

Big Bend Unit No. 2

Life Category	Age At 12/31/2002	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio	Future Estimated Net Salvage	Future Net Salvage Rate
311 - Structures and Improvements											
50 Year Life	24.7	168,652,335.75	6,819,918.32	44.4	153,601.76	20.3	3,118,115.81	3,637,835.12	0.533413	20,413.56	
35 Year Life	13.2	5,181,855.41	393,680.75	28.9	13,622.17	16.2	220,679.17	160,050.30	0.406548	32,603.04	
20 Year Life					0.00		0.00		0.000000		
	24.1	173,834,191.16	7,213,599.07	43.1	167,223.94	20.0	3,338,794.98	3,797,885.42	0.526490	53,016.60	-1%
312 - Boiler Plant Equipment											
50 Year Life	21.5	494,214,152.39	22,999,874.93	39.5	582,275.31	19.8	11,529,051.23	10,484,339.00	0.455843	222,662.43	
35 Year Life	11.9	385,784,798.27	32,320,090.04	28.7	1,126,135.54	17.1	19,256,917.76	12,412,493.63	0.384049	2,487,631.63	
20 Year Life	5.1	22,547,829.57	4,397,503.20	19.2	229,036.63	14.8	3,389,742.05	1,048,470.13	0.238424	239,149.04	
	15.1	902,546,780.23	59,717,468.17	30.8	1,937,447.48	17.6	34,175,711.04	23,945,302.76	0.400977	2,949,443.09	-5%
314 - Turbogenerator Units											
50 Year Life	24.9	335,480,284.93	13,465,064.34	42.4	317,572.27	19.7	6,256,173.76	7,003,119.63	0.520096	141,049.89	
35 Year Life	15.4	214,642,762.04	13,926,997.49	30.4	458,124.92	15.6	7,146,748.71	6,788,012.47	0.487400	1,212,331.05	
20 Year Life											
	20.1	550,123,046.97	27,392,061.83	35.3	775,697.19	17.3	13,402,922.47	13,791,132.10	0.503472	1,353,380.95	-5%
315 - Accessory Electric Equipment											
50 Year Life	20.1	85,259,041.86	4,243,188.95	38.1	111,369.79	19.7	2,193,984.84	1,912,050.09	0.450616	44,281.68	
35 Year Life	19.7	64,914,738.96	3,290,819.25	32.8	100,329.86	13.8	1,384,552.00	2,069,085.29	0.628745	398,163.06	
20 Year Life	4.3	5,132,859.33	1,194,177.37	19.1	62,522.38	15.2	950,340.11	250,417.30	0.209699	63,211.55	
	17.8	155,306,640.15	8,728,185.57	31.8	274,222.02	16.5	4,528,876.95	4,231,552.68	0.484815	505,656.28	-6%
316 - Misc. Power Plant Equipment											
50 Year Life	29.5	5,302,448.00	179,744.00	45.3	3,967.86	19.4	76,976.46	104,086.60	0.579082	2,426.54	
35 Year Life	12.6	4,527,077.97	360,198.26	31.0	11,619.30	18.6	216,118.96	152,820.01	0.424266	23,860.84	
20 Year Life					0.00		0.00		0.000000		
	18.2	9,829,525.97	539,942.26	34.6	15,587.16	18.8	293,095.42	256,906.61	0.475804	26,287.39	-5%

103,591,256.90

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 2: Structures & Improvements												
2002	50	0.5	0.00	0.00	20.9	0.00	20.4	0.00	0.023965	0.00	1.60	0.00
2001	50	1.5	153,966.39	102,644.26	21.8	2,237,644.87	20.3	2,083,678.48	0.068659	7,047.45	1.70	1,744.95
2000	50	2.5	0.00	0.00	22.8	0.00	20.3	0.00	0.109510	0.00	1.80	0.00
1999	50	3.5	0.00	0.00	23.8	0.00	20.3	0.00	0.146997	0.00	1.90	0.00
1998	50	4.5	0.00	0.00	24.8	0.00	20.3	0.00	0.181525	0.00	2.00	0.00
1997	50	5.5	545,305.15	99,146.39	25.8	2,557,976.86	20.3	2,012,671.72	0.212628	21,081.30	2.00	1,982.93
1996	50	6.5	0.00	0.00	26.7	0.00	20.3	0.00	0.241426	0.00	2.00	0.00
1995	50	7.5	0.00	0.00	27.7	0.00	20.3	0.00	0.268166	0.00	2.00	0.00
1994	50	8.5	0.00	0.00	28.7	0.00	20.3	0.00	0.293061	0.00	2.00	0.00
1993	50	9.5	2,897,351.23	304,984.34	29.7	9,058,034.90	20.3	6,191,182.10	0.316295	96,465.02	2.00	6,099.69
1992	50	10.5	0.00	0.00	30.6	0.00	20.3	0.00	0.338030	0.00	2.00	0.00
1991	50	11.5	0.00	0.00	31.6	0.00	20.3	0.00	0.358405	0.00	2.00	0.00
1990	50	12.5	120,467.00	9,637.36	32.6	314,177.94	20.3	195,638.41	0.377545	3,638.54	2.00	192.75
1989	50	13.5	0.00	0.00	33.6	0.00	20.3	0.00	0.395558	0.00	2.00	0.00
1988	50	14.5	0.00	0.00	34.5	0.00	20.3	0.00	0.412542	0.00	2.00	0.00
1987	50	15.5	0.00	0.00	35.5	0.00	20.3	0.00	0.428581	0.00	2.00	0.00
1986	50	16.5	0.00	0.00	36.5	0.00	20.3	0.00	0.443753	0.00	2.00	0.00
1985	50	17.5	403,982.60	23,084.72	37.4	863,368.53	20.3	468,619.82	0.458126	10,575.71	2.00	461.69
1984	50	18.5	2,208,032.17	119,353.09	38.4	4,583,158.66	20.3	2,422,867.73	0.471761	56,306.13	2.00	2,387.06
1983	50	19.5	0.00	0.00	39.4	0.00	20.3	0.00	0.484714	0.00	2.00	0.00
1982	50	20.5	2,938,969.79	143,364.38	40.3	5,777,584.51	20.3	2,910,296.91	0.497035	71,257.11	2.00	2,867.29
1981	50	21.5	530,483.48	24,673.65	41.3	1,019,021.75	20.3	500,875.10	0.508769	12,553.19	2.00	493.47
1980	50	22.5	305,441.33	13,575.17	42.3	574,229.69	20.3	275,575.95	0.519957	7,058.50	2.00	271.50
1979	50	23.5	53,153,232.95	2,261,839.70	43.2	97,711,475.04	20.3	45,915,345.91	0.530636	1,200,213.57	2.00	45,236.79
1978	50	24.5	0.00	0.00	44.2	0.00	20.3	0.00	0.540839	0.00	2.00	0.00
1977	50	25.5	0.00	0.00	45.1	0.00	20.3	0.00	0.550599	0.00	2.00	0.00
1976	50	26.5	37,758,494.00	1,424,848.83	46.1	65,685,531.06	20.3	28,924,431.25	0.559944	797,835.55	2.00	28,496.98
1975	50	27.5	0.00	0.00	47.1	0.00	20.3	0.00	0.568898	0.00	2.00	0.00
1974	50	28.5	0.00	0.00	48.0	0.00	20.3	0.00	0.577487	0.00	2.00	0.00
1973	50	29.5	67,636,609.69	2,292,766.43	49.0	112,345,555.07	20.3	46,543,158.53	0.585732	1,342,946.67	2.00	45,855.33
		24.7	168,652,335.75	6,819,918.32	44.4	302,727,758.87	20.3	138,444,341.90	0.531821	3,626,978.75	2.00	136,090.43
Net Salvage: 0%										10,856.37		
										0.533413	3,637,835.12	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Unit No. 2: Structures & Improvements												
2002	35	0.5	75,441.24	150,882.48	21.0	3,168,532.08	20.5	3,093,090.84	0.023827	3,595.08	0.70	1,054.22
2001	35	1.5	0.00	0.00	22.0	0.00	20.5	0.00	0.068265	0.00	1.16	0.00
2000	35	2.5	0.00	0.00	23.0	0.00	20.5	0.00	0.108910	0.00	1.85	0.00
1999	35	3.5	0.00	0.00	23.9	0.00	20.4	0.00	0.146282	0.00	2.84	0.00
1998	35	4.5	0.00	0.00	24.9	0.00	20.4	0.00	0.180836	0.00	4.19	0.00
1997	35	5.5	0.00	0.00	25.8	0.00	20.3	0.00	0.212976	0.00	5.99	0.00
1996	35	6.5	0.00	0.00	26.7	0.00	20.2	0.00	0.243068	0.00	8.30	0.00
1995	35	7.5	0.00	0.00	27.6	0.00	20.1	0.00	0.271448	0.00	11.19	0.00
1994	35	8.5	0.00	0.00	28.5	0.00	20.0	0.00	0.298425	0.00	14.67	0.00
1993	35	9.5	0.00	0.00	29.3	0.00	19.8	0.00	0.324286	0.00	18.77	0.00
1992	35	10.5	0.00	0.00	30.1	0.00	19.6	0.00	0.349297	0.00	23.47	0.00
1991	35	11.5	0.00	0.00	30.8	0.00	19.3	0.00	0.373702	0.00	28.72	0.00
1990	35	12.5	69,290.13	5,543.21	31.4	174,056.79	18.9	104,766.67	0.397719	2,204.64	34.44	1,909.17
1989	35	13.5	0.00	0.00	32.0	0.00	18.5	0.00	0.421543	0.00	40.51	0.00
1988	35	14.5	137,751.89	9,500.13	32.6	309,704.24	18.1	171,952.35	0.445339	4,230.78	46.80	4,446.51
1987	35	15.5	2,014,333.81	129,957.02	33.0	4,288,581.66	17.5	2,274,247.85	0.469232	60,979.99	53.16	69,089.05
1986	35	16.5	0.00	0.00	33.4	0.00	16.9	0.00	0.493303	0.00	59.43	0.00
1985	35	17.5	0.00	0.00	33.8	0.00	16.3	0.00	0.517589	0.00	65.45	0.00
1984	35	18.5	0.00	0.00	34.1	0.00	15.6	0.00	0.542071	0.00	71.06	0.00
1983	35	19.5	0.00	0.00	34.3	0.00	14.9	0.00	0.566682	0.00	76.13	0.00
1982	35	20.5	0.00	0.00	34.5	0.00	14.1	0.00	0.591304	0.00	80.53	0.00
1981	35	21.5	0.00	0.00	34.6	0.00	13.3	0.00	0.615779	0.00	84.16	0.00
1980	35	22.5	0.00	0.00	34.7	0.00	12.5	0.00	0.639929	0.00	86.96	0.00
1979	35	23.5	0.00	0.00	34.8	0.00	11.7	0.00	0.663558	0.00	88.86	0.00
1978	35	24.5	0.00	0.00	34.9	0.00	10.9	0.00	0.686476	0.00	89.82	0.00
1977	35	25.5	0.00	0.00	34.9	0.00	10.2	0.00	0.708480	0.00	89.82	0.00
1976	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.729449	0.00	88.86	0.00
1975	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.749278	0.00	86.96	0.00
1974	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767899	0.00	84.16	0.00
1973	35	29.5	2,885,038.35	97,797.91	35.0	3,422,926.85	7.5	733,484.33	0.785281	76,798.84	80.53	78,753.63
		13.2	5,181,855.41	393,680.75	28.9	11,363,801.62	16.2	6,377,542.04	0.375455	147,809.33	39.44	155,252.57
Net Salvage:					-8%					12,240.97		
									0.406548	160,050.30		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Unit No. 2: Boiler Plant Equipment												
2002	50	0.5	1,268,770.57	2,537,541.14	20.6	52,273,347.48	20.1	51,004,576.91	0.024329	61,735.84	5.28	133,982.17
2001	50	1.5	5,992.26	3,994.84	21.5	85,889.06	20.0	79,896.80	0.069783	278.77	5.61	224.11
2000	50	2.5	0.00	0.00	22.4	0.00	19.9	0.00	0.111430	0.00	5.94	0.00
1999	50	3.5	42,922.95	12,263.70	23.4	286,970.58	19.9	244,047.63	0.149745	1,836.43	6.27	768.93
1998	50	4.5	6,181,974.50	1,373,772.11	24.3	33,382,662.27	19.8	27,200,687.78	0.185132	254,329.18	6.60	90,668.96
1997	50	5.5	133,137.29	24,206.78	25.2	610,010.86	19.8	479,294.24	0.215273	5,211.07	6.60	1,597.65
1996	50	6.5	2,814,192.36	432,952.67	26.2	11,343,359.95	19.8	8,572,462.87	0.243175	105,283.27	6.60	28,574.88
1995	50	7.5	97,720.65	13,029.42	27.1	353,097.28	19.8	257,982.52	0.269079	3,505.94	6.60	859.94
1994	50	8.5	5,540,369.79	651,808.21	28.0	18,250,629.88	19.8	12,905,802.56	0.293191	191,104.30	6.60	43,019.34
1993	50	9.5	5,832,482.82	613,945.56	28.9	17,743,026.68	19.8	12,156,122.09	0.315690	193,816.47	6.60	40,520.41
1992	50	10.5	1,344,847.67	128,080.73	29.8	3,816,805.75	19.8	2,535,998.45	0.336733	43,129.01	6.60	8,453.33
1991	50	11.5	6,117,453.64	531,952.49	30.8	16,384,136.69	19.8	10,532,659.30	0.356457	189,618.19	6.60	35,108.86
1990	50	12.5	2,094,685.38	167,574.83	31.7	5,312,122.11	19.8	3,317,981.63	0.374982	62,837.54	6.60	11,059.94
1989	50	13.5	5,179,856.85	383,693.10	32.6	12,508,395.06	19.8	7,597,123.38	0.392412	150,565.78	6.60	25,323.74
1988	50	14.5	147,822.86	10,194.68	33.5	341,521.78	19.8	201,854.66	0.408843	4,168.02	6.60	672.85
1987	50	15.5	0.00	0.00	34.4	0.00	19.8	0.00	0.424358	0.00	6.60	0.00
1986	50	16.5	101,213.81	6,134.17	35.3	216,536.20	19.8	121,456.57	0.439031	2,693.09	6.60	404.86
1985	50	17.5	900,733.05	51,470.46	36.1	1,858,083.61	19.8	1,019,115.11	0.452928	23,312.41	6.60	3,397.05
1984	50	18.5	259,749.62	14,040.52	37.0	519,499.24	19.8	278,002.30	0.466110	6,544.43	6.60	926.67
1983	50	19.5	51,464.40	2,639.20	37.9	100,025.68	19.8	52,256.16	0.478629	1,263.20	6.60	174.19
1982	50	20.5	31,079,950.99	1,516,095.17	38.8	58,824,492.60	19.8	30,018,684.37	0.490535	743,697.74	6.60	100,062.28
1981	50	21.5	60,251.17	2,802.38	39.7	111,254.49	19.8	55,487.12	0.501871	1,406.43	6.60	184.96
1980	50	22.5	0.00	0.00	40.6	0.00	19.8	0.00	0.512677	0.00	6.60	0.00
1979	50	23.5	1,653,226.88	70,350.08	41.4	2,912,493.31	19.8	1,392,931.58	0.522989	36,792.32	6.60	4,643.11
1978	50	24.5	0.00	0.00	42.3	0.00	19.8	0.00	0.532841	0.00	6.60	0.00
1977	50	25.5	19,182,256.68	752,245.36	43.2	32,496,999.55	19.8	14,894,458.13	0.542261	407,913.32	6.60	49,648.19
1976	50	26.5	0.00	0.00	44.0	0.00	19.8	0.00	0.551279	0.00	6.60	0.00
1975	50	27.5	0.00	0.00	44.9	0.00	19.8	0.00	0.559918	0.00	6.60	0.00
1974	50	28.5	0.00	0.00	45.7	0.00	19.7	0.00	0.568203	0.00	6.60	0.00
1973	50	29.5	404,123,076.24	13,699,087.33	46.6	638,377,469.58	19.7	269,872,020.40	0.576153	7,892,770.26	6.60	904,139.76
		21.5	494,214,152.39	22,999,874.93	39.5	908,108,829.70	19.8	454,790,902.56	0.451473	10,383,813.02	6.45	1,484,416.18
Net Salvage: -1%										100,525.98		
									0.455843	10,484,339.00		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 2: Boiler Plant Equipment												
2002	35	0.5	2,856,528.39	5,713,056.77	21.0	119,974,192.17	20.5	117,117,663.79	0.023827	136,125.00	0.70	39,917.13
2001	35	1.5	200,075.43	133,383.62	22.0	2,934,439.64	20.5	2,734,364.21	0.068265	9,105.43	1.16	1,552.19
2000	35	2.5	92,642.05	37,056.82	23.0	852,306.86	20.5	759,664.81	0.108910	4,035.86	1.85	686.89
1999	35	3.5	2,135,272.65	610,077.90	23.9	14,580,861.81	20.4	12,445,589.16	0.146282	89,243.42	2.84	17,308.52
1998	35	4.5	22,239,894.24	4,942,198.72	24.9	123,060,748.13	20.4	100,820,853.89	0.180836	893,727.45	4.19	206,979.28
1997	35	5.5	1,148,548.39	208,826.98	25.8	5,387,736.08	20.3	4,239,187.69	0.212976	44,475.13	5.99	12,508.74
1996	35	6.5	774,538.38	119,159.75	26.7	3,181,565.33	20.2	2,407,026.95	0.243068	28,963.92	8.30	9,895.50
1995	35	7.5	725,298.00	96,706.40	27.6	2,669,096.64	20.1	1,943,798.64	0.271448	26,250.76	11.19	10,818.16
1994	35	8.5	53,913,955.64	6,342,818.31	28.5	180,770,321.84	20.0	126,856,366.20	0.298425	1,892,855.55	14.67	930,662.70
1993	35	9.5	15,736,940.38	1,656,520.04	29.3	48,536,037.17	19.8	32,799,096.79	0.324286	537,186.26	18.77	311,001.70
1992	35	10.5	0.00	0.00	30.1	0.00	19.6	0.00	0.349297	0.00	23.47	0.00
1991	35	11.5	3,393,291.66	295,068.84	30.8	9,088,120.27	19.3	5,694,828.61	0.373702	110,267.82	28.72	84,749.67
1990	35	12.5	3,921,523.63	313,721.89	31.4	9,850,867.35	18.9	5,929,343.72	0.397719	124,773.16	34.44	108,050.84
1989	35	13.5	20,097,796.41	1,488,725.66	32.0	47,639,221.12	18.5	27,541,424.71	0.421543	627,561.88	40.51	603,146.78
1988	35	14.5	1,100,011.47	75,862.86	32.6	2,473,129.24	18.1	1,373,117.77	0.445339	33,784.69	46.80	35,507.38
1987	35	15.5	4,247,037.05	274,002.39	33.0	9,042,078.87	17.5	4,795,041.83	0.469232	128,570.69	53.16	145,667.89
1986	35	16.5	535,753.35	32,469.90	33.4	1,084,494.66	16.9	548,741.31	0.493303	16,017.50	59.43	19,296.80
1985	35	17.5	28,793,402.93	1,645,337.31	33.8	55,612,401.08	16.3	26,818,998.15	0.517589	851,608.49	65.45	1,076,830.49
1984	35	18.5	376,241.72	20,337.39	34.1	693,505.00	15.6	317,263.28	0.542071	11,024.31	71.06	14,452.07
1983	35	19.5	4,597,237.71	235,755.78	34.3	8,086,423.25	14.9	3,512,761.12	0.566682	133,598.56	76.13	179,472.39
1982	35	20.5	35,617,408.48	1,737,434.56	34.5	59,941,492.32	14.1	24,497,827.30	0.591304	1,027,352.01	80.53	1,399,102.19
1981	35	21.5	0.00	0.00	34.6	0.00	13.3	0.00	0.615779	0.00	84.16	0.00
1980	35	22.5	2,060,778.83	91,590.17	34.7	3,178,178.90	12.5	1,144,877.13	0.639929	58,611.21	86.96	79,646.63
1979	35	23.5	12,031,070.58	511,960.45	34.8	17,816,223.66	11.7	5,989,937.27	0.663558	339,715.45	88.86	454,920.38
1978	35	24.5	0.00	0.00	34.9	0.00	10.9	0.00	0.686476	0.00	89.82	0.00
1977	35	25.5	0.00	0.00	34.9	0.00	10.2	0.00	0.708480	0.00	89.82	0.00
1976	35	26.5	656,723.80	24,782.03	35.0	867,371.05	9.5	235,429.29	0.729449	18,077.23	88.86	22,020.94
1975	35	27.5	104,776.38	3,810.05	35.0	133,351.75	8.8	33,528.44	0.749278	2,854.79	86.96	3,313.21
1974	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767899	0.00	84.16	0.00
1973	35	29.5	168,428,050.78	5,709,425.45	35.0	199,829,890.75	7.5	42,820,690.88	0.785281	4,483,503.33	80.53	4,597,623.32
		11.9	385,784,798.27	32,320,090.04	28.7	927,284,054.93	17.1	553,377,422.92	0.359816	11,629,289.88	32.07	10,365,131.78
Net Salvage: -7%										783,203.75		
										0.384049	12,412,493.63	

TAMPA ELECTRIC COMPANY
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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 2: Boiler Plant Equipment												
2002	20	0.5	663,959.17	1,327,918.33	18.5	24,566,489.11	18.0	23,902,529.94	0.027044	35,912.22	53.90	715,694.86
2001	20	1.5	1,061,495.61	707,663.74	18.9	13,374,844.69	17.4	12,313,349.08	0.079480	56,245.11	61.56	435,609.49
2000	20	2.5	239,109.10	95,643.64	19.2	1,836,357.89	16.7	1,597,248.79	0.130314	12,463.71	68.83	65,829.60
1999	20	3.5	821,167.13	234,619.18	19.4	4,551,612.09	15.9	3,730,444.96	0.180125	42,260.78	75.49	177,111.67
1998	20	4.5	3,465,697.10	770,154.91	19.6	15,095,036.24	15.1	11,629,339.14	0.229338	176,625.79	81.37	626,644.24
1997	20	5.5	0.00	0.00	19.8	0.00	14.3	0.00	0.278174	0.00	86.34	0.00
1996	20	6.5	112,806.33	17,354.82	19.8	343,625.44	13.4	232,554.59	0.326679	5,669.46	90.33	15,676.78
1995	20	7.5	0.00	0.00	19.9	0.00	12.5	0.00	0.374678	0.00	93.32	0.00
1994	20	8.5	6,167,353.84	725,571.04	20.0	14,511,420.80	11.5	8,344,066.96	0.421832	306,069.08	95.31	691,519.99
1993	20	9.5	2,338,263.79	246,133.03	20.0	4,922,660.60	10.6	2,609,010.12	0.467703	115,117.16	96.30	237,015.03
1992	20	10.5	198,469.64	18,901.87	20.0	378,037.40	9.8	185,238.33	0.511806	9,674.09	96.30	18,201.65
1991	20	11.5	0.00	0.00	20.0	0.00	8.9	0.00	0.553703	0.00	95.31	0.00
1990	20	12.5	0.00	0.00	20.0	0.00	8.1	0.00	0.593046	0.00	93.32	0.00
1989	20	13.5	0.00	0.00	20.0	0.00	7.4	0.00	0.629617	0.00	90.33	0.00
1988	20	14.5	0.00	0.00	20.0	0.00	6.7	0.00	0.663320	0.00	86.34	0.00
1987	20	15.5	0.00	0.00	20.0	0.00	6.1	0.00	0.694173	0.00	81.37	0.00
1986	20	16.5	0.00	0.00	20.0	0.00	5.6	0.00	0.722284	0.00	75.49	0.00
1985	20	17.5	0.00	0.00	20.0	0.00	5.0	0.00	0.747821	0.00	68.83	0.00
1984	20	18.5	0.00	0.00	20.0	0.00	4.6	0.00	0.770983	0.00	61.55	0.00
1983	20	19.5	0.00	0.00	20.0	0.00	4.2	0.00	0.791987	0.00	53.89	0.00
1982	20	20.5	0.00	0.00	20.0	0.00	3.8	0.00	0.811056	0.00	46.10	0.00
1981	20	21.5	0.00	0.00	20.0	0.00	3.4	0.00	0.828390	0.00	38.44	0.00
1980	20	22.5	0.00	0.00	20.0	0.00	3.1	0.00	0.844188	0.00	31.17	0.00
1979	20	23.5	0.00	0.00	20.0	0.00	2.8	0.00	0.858629	0.00	24.51	0.00
1978	20	24.5	0.00	0.00	20.0	0.00	2.6	0.00	0.871866	0.00	18.62	0.00
1977	20	25.5	0.00	0.00	20.0	0.00	2.3	0.00	0.884041	0.00	13.63	0.00
1976	20	26.5	0.00	0.00	20.0	0.00	2.1	0.00	0.895279	0.00	9.55	0.00
1975	20	27.5	0.00	0.00	20.0	0.00	1.9	0.00	0.905684	0.00	6.38	0.00
1974	20	28.5	0.00	0.00	20.0	0.00	1.7	0.00	0.915336	0.00	4.03	0.00
1973	20	29.5	7,479,507.88	253,542.64	20.0	5,070,852.80	1.5	380,313.96	0.924321	234,354.79	2.39	6,059.67
		5.1	22,547,829.57	4,397,503.20	19.2	84,650,937.04	14.8	64,924,095.86	0.226127	994,392.18	67.98	2,989,363.00
Net Salvage:					-5%		54,077.94					
							0.238424 1,048,470.13					

TAMPA ELECTRIC COMPANY
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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 2: Turbogenerator Units												
2002	50	0.5	0.00	0.00	20.5	0.00	20.0	0.00	0.024362	0.00	5.60	0.00
2001	50	1.5	300,200.43	200,133.62	21.5	4,302,872.83	20.0	4,002,672.40	0.069883	13,985.94	5.95	11,907.95
2000	50	2.5	43,033.90	17,213.56	22.4	385,583.74	19.9	342,549.84	0.111600	1,921.03	6.30	1,084.45
1999	50	3.5	0.00	0.00	23.3	0.00	19.8	0.00	0.149989	0.00	6.65	0.00
1998	50	4.5	0.00	0.00	24.3	0.00	19.8	0.00	0.185452	0.00	7.00	0.00
1997	50	5.5	0.00	0.00	25.2	0.00	19.8	0.00	0.215512	0.00	7.00	0.00
1996	50	6.5	0.00	0.00	26.1	0.00	19.8	0.00	0.243339	0.00	7.00	0.00
1995	50	7.5	0.00	0.00	27.0	0.00	19.8	0.00	0.269172	0.00	7.00	0.00
1994	50	8.5	0.00	0.00	28.0	0.00	19.8	0.00	0.293218	0.00	7.00	0.00
1993	50	9.5	20,663,942.86	2,175,151.88	28.9	62,861,889.33	19.8	43,068,007.22	0.315655	686,597.57	7.00	152,260.63
1992	50	10.5	1,086,090.81	103,437.22	29.8	3,082,429.16	19.7	2,037,713.23	0.336640	34,821.11	7.00	7,240.61
1991	50	11.5	2,360,567.40	205,266.73	30.7	6,301,688.61	19.7	4,043,754.58	0.356308	73,138.18	7.00	14,368.67
1990	50	12.5	0.00	0.00	31.6	0.00	19.7	0.00	0.374780	0.00	7.00	0.00
1989	50	13.5	1,380,359.88	102,248.88	32.5	3,323,088.60	19.7	2,014,302.94	0.392161	40,098.02	7.00	7,157.42
1988	50	14.5	4,692,282.07	323,605.66	33.4	10,808,429.04	19.7	6,375,031.50	0.408545	132,207.47	7.00	22,652.40
1987	50	15.5	0.00	0.00	34.3	0.00	19.7	0.00	0.424014	0.00	7.00	0.00
1986	50	16.5	0.00	0.00	35.2	0.00	19.7	0.00	0.438644	0.00	7.00	0.00
1985	50	17.5	0.00	0.00	36.0	0.00	19.7	0.00	0.452501	0.00	7.00	0.00
1984	50	18.5	0.00	0.00	36.9	0.00	19.7	0.00	0.465643	0.00	7.00	0.00
1983	50	19.5	0.00	0.00	37.8	0.00	19.7	0.00	0.478125	0.00	7.00	0.00
1982	50	20.5	0.00	0.00	38.7	0.00	19.7	0.00	0.489995	0.00	7.00	0.00
1981	50	21.5	0.00	0.00	39.5	0.00	19.7	0.00	0.501296	0.00	7.00	0.00
1980	50	22.5	0.00	0.00	40.4	0.00	19.7	0.00	0.512069	0.00	7.00	0.00
1979	50	23.5	17,292.95	735.87	41.3	30,391.43	19.7	14,496.64	0.522349	384.38	7.00	51.51
1978	50	24.5	25,344.76	1,034.48	42.1	43,551.61	19.7	20,379.26	0.532170	550.52	7.00	72.41
1977	50	25.5	29,495.34	1,156.68	43.0	49,737.24	19.7	22,786.60	0.541561	626.41	7.00	80.97
1976	50	26.5	0.00	0.00	43.8	0.00	19.7	0.00	0.550550	0.00	7.00	0.00
1975	50	27.5	43,702.73	1,589.19	44.7	71,036.79	19.7	31,307.04	0.559161	888.61	7.00	111.24
1974	50	28.5	0.00	0.00	45.5	0.00	19.7	0.00	0.567419	0.00	7.00	0.00
1973	50	29.5	304,837,971.82	10,333,490.57	46.4	479,473,962.45	19.7	203,569,764.23	0.575343	5,945,301.47	7.00	723,344.34
		24.9	335,480,284.93	13,465,064.34	42.4	570,734,660.84	19.7	265,542,765.48	0.514704	6,930,520.71	6.98	940,332.61
Net Salvage: -1%										72,598.92		
										0.520096	7,003,119.63	

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 2: Turbogenerator Units												
2002	35	0.5	765,175.13	1,530,350.26	21.0	32,137,355.46	20.5	31,372,180.33	0.023827	36,463.66	0.70	10,692.56
2001	35	1.5	553,483.26	368,988.84	22.0	8,117,754.48	20.5	7,564,271.22	0.068265	25,189.02	1.16	4,293.92
2000	35	2.5	459,328.65	183,731.46	23.0	4,225,823.58	20.5	3,766,494.93	0.108910	20,010.19	1.85	3,405.65
1999	35	3.5	496,301.93	141,800.55	23.9	3,389,033.15	20.4	2,892,731.22	0.146282	20,742.87	2.84	4,023.02
1998	35	4.5	233,051.90	51,789.31	24.9	1,289,553.82	20.4	1,056,501.92	0.180836	9,365.37	4.19	2,168.94
1997	35	5.5	505,562.92	91,920.53	25.8	2,371,549.67	20.3	1,865,986.76	0.212976	19,576.87	5.99	5,506.04
1996	35	6.5	1,036,663.42	159,486.68	26.7	4,258,294.36	20.2	3,221,630.94	0.243068	38,766.11	8.30	13,244.41
1995	35	7.5	0.00	0.00	27.6	0.00	20.1	0.00	0.271448	0.00	11.19	0.00
1994	35	8.5	2,428,607.08	285,718.48	28.5	8,142,976.68	20.0	5,714,369.60	0.298425	85,265.54	14.67	41,922.62
1993	35	9.5	42,528,542.94	4,476,688.73	29.3	131,166,979.79	19.8	88,638,436.85	0.324286	1,451,727.48	18.77	840,471.45
1992	35	10.5	0.00	0.00	30.1	0.00	19.6	0.00	0.349297	0.00	23.47	0.00
1991	35	11.5	4,662,679.72	405,450.41	30.8	12,487,872.63	19.3	7,825,192.91	0.373702	151,517.63	28.72	116,453.47
1990	35	12.5	0.00	0.00	31.4	0.00	18.9	0.00	0.397719	0.00	34.44	0.00
1989	35	13.5	3,469,694.27	257,014.39	32.0	8,224,460.48	18.5	4,754,766.22	0.421543	108,342.62	40.51	104,127.58
1988	35	14.5	5,702,293.49	393,261.62	32.6	12,820,328.81	18.1	7,118,035.32	0.445339	175,134.74	46.80	184,064.92
1987	35	15.5	0.00	0.00	33.0	0.00	17.5	0.00	0.469232	0.00	53.16	0.00
1986	35	16.5	0.00	0.00	33.4	0.00	16.9	0.00	0.493303	0.00	59.43	0.00
1985	35	17.5	0.00	0.00	33.8	0.00	16.3	0.00	0.517589	0.00	65.45	0.00
1984	35	18.5	0.00	0.00	34.1	0.00	15.6	0.00	0.542071	0.00	71.06	0.00
1983	35	19.5	22,809,291.38	1,169,707.25	34.3	40,120,958.68	14.9	17,428,638.03	0.566682	662,852.04	76.13	890,456.02
1982	35	20.5	2,570,194.68	125,375.35	34.5	4,325,449.58	14.1	1,767,792.44	0.591304	74,134.95	80.53	100,960.88
1981	35	21.5	0.00	0.00	34.6	0.00	13.3	0.00	0.615779	0.00	84.16	0.00
1980	35	22.5	21,409.65	951.54	34.7	33,018.44	12.5	11,894.25	0.639929	608.92	86.96	827.46
1979	35	23.5	0.00	0.00	34.8	0.00	11.7	0.00	0.663558	0.00	88.86	0.00
1978	35	24.5	0.00	0.00	34.9	0.00	10.9	0.00	0.686476	0.00	89.82	0.00
1977	35	25.5	0.00	0.00	34.9	0.00	10.2	0.00	0.708480	0.00	89.82	0.00
1976	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.729449	0.00	88.86	0.00
1975	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.749278	0.00	86.96	0.00
1974	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767899	0.00	84.16	0.00
1973	35	29.5	126,400,481.66	4,284,762.09	35.0	149,966,673.15	7.5	32,135,715.68	0.785281	3,364,742.26	80.53	3,450,386.08
		15.4	214,642,762.04	13,926,997.49	30.4	423,078,082.74	15.6	217,134,638.61	0.448369	6,244,440.26	41.45	5,773,005.02
Net Salvage:					-9%					543,572.21		
										0.487400	6,788,012.47	

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 2: Accessory Electric Equipment												
2002	50	0.5	0.00	0.00	20.5	0.00	20.0	0.00	0.024362	0.00	5.60	0.00
2001	50	1.5	295.13	196.75	21.5	4,230.13	20.0	3,935.00	0.069883	13.75	5.95	11.71
2000	50	2.5	0.00	0.00	22.4	0.00	19.9	0.00	0.111600	0.00	6.30	0.00
1999	50	3.5	1,809,985.56	517,138.73	23.3	12,049,332.41	19.8	10,239,346.85	0.149989	77,565.12	6.65	34,389.73
1998	50	4.5	726,859.13	161,524.25	24.3	3,925,039.28	19.8	3,198,180.15	0.185452	29,955.00	7.00	11,306.70
1997	50	5.5	849,344.60	154,426.29	25.2	3,891,542.51	19.8	3,057,640.54	0.215512	33,280.72	7.00	10,809.84
1996	50	6.5	207,711.01	31,955.54	26.1	834,039.59	19.8	632,719.69	0.243339	7,776.03	7.00	2,236.89
1995	50	7.5	0.00	0.00	27.0	0.00	19.8	0.00	0.269172	0.00	7.00	0.00
1994	50	8.5	907,462.81	106,760.33	28.0	2,989,289.24	19.8	2,113,854.53	0.293218	31,304.05	7.00	7,473.22
1993	50	9.5	388,747.70	40,920.81	28.9	1,182,611.41	19.8	810,232.04	0.315655	12,916.86	7.00	2,864.46
1992	50	10.5	95,048.21	9,052.21	29.8	269,755.86	19.7	178,328.54	0.336640	3,047.34	7.00	633.65
1991	50	11.5	180,600.60	15,704.40	30.7	482,125.08	19.7	309,376.68	0.356308	5,595.60	7.00	1,099.31
1990	50	12.5	1,689,638.25	135,171.06	31.6	4,271,405.50	19.7	2,662,869.88	0.374780	50,659.41	7.00	9,461.97
1989	50	13.5	1,420,666.16	105,234.53	32.5	3,420,122.23	19.7	2,073,120.24	0.392161	41,268.88	7.00	7,366.42
1988	50	14.5	492,327.49	33,953.62	33.4	1,134,050.91	19.7	668,886.31	0.408545	13,871.58	7.00	2,376.75
1987	50	15.5	75,240.10	4,854.20	34.3	166,499.06	19.7	95,627.74	0.424014	2,058.25	7.00	339.79
1986	50	16.5	0.00	0.00	35.2	0.00	19.7	0.00	0.438644	0.00	7.00	0.00
1985	50	17.5	13,251,367.68	757,221.01	36.0	27,259,956.36	19.7	14,917,253.90	0.452501	342,643.26	7.00	53,005.47
1984	50	18.5	0.00	0.00	36.9	0.00	19.7	0.00	0.465643	0.00	7.00	0.00
1983	50	19.5	928,039.71	47,591.78	37.8	1,798,969.28	19.7	937,558.07	0.478125	22,754.82	7.00	3,331.42
1982	50	20.5	5,806.42	283.24	38.7	10,961.39	19.7	5,579.83	0.489995	138.79	7.00	19.83
1981	50	21.5	0.00	0.00	39.5	0.00	19.7	0.00	0.501296	0.00	7.00	0.00
1980	50	22.5	0.00	0.00	40.4	0.00	19.7	0.00	0.512069	0.00	7.00	0.00
1979	50	23.5	322,945.23	13,742.35	41.3	567,559.06	19.7	270,724.30	0.522349	7,178.30	7.00	961.96
1978	50	24.5	392,477.75	16,019.50	42.1	674,420.95	19.7	315,584.15	0.532170	8,525.10	7.00	1,121.37
1977	50	25.5	1,166,325.12	45,738.24	43.0	1,966,744.32	19.7	901,043.33	0.541561	24,770.05	7.00	3,201.68
1976	50	26.5	0.00	0.00	43.8	0.00	19.7	0.00	0.550550	0.00	7.00	0.00
1975	50	27.5	0.00	0.00	44.7	0.00	19.7	0.00	0.559161	0.00	7.00	0.00
1974	50	28.5	0.00	0.00	45.5	0.00	19.7	0.00	0.567419	0.00	7.00	0.00
1973	50	29.5	60,348,153.25	2,045,700.11	46.4	94,920,485.10	19.7	40,300,292.17	0.575343	1,176,979.24	7.00	143,199.01
		20.1	85,259,041.86	4,243,188.95	38.1	161,819,139.65	19.7	83,692,153.94	0.445962	1,892,302.14	6.96	295,211.18
Net Salvage: -1%										19,747.96		
										0.450616	1,912,050.09	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 2: Accessory Electric Equipment												
2002	35	0.5	0.00	0.00	21.0	0.00	20.5	0.00	0.023827	0.00	0.70	0.00
2001	35	1.5	0.00	0.00	22.0	0.00	20.5	0.00	0.068265	0.00	1.16	0.00
2000	35	2.5	0.00	0.00	23.0	0.00	20.5	0.00	0.108910	0.00	1.85	0.00
1999	35	3.5	0.00	0.00	23.9	0.00	20.4	0.00	0.146282	0.00	2.84	0.00
1998	35	4.5	746,566.70	165,903.71	24.9	4,131,002.38	20.4	3,384,435.68	0.180836	30,001.36	4.19	6,948.05
1997	35	5.5	45,857.74	8,337.77	25.8	215,114.47	20.3	169,256.73	0.212976	1,775.74	5.99	499.43
1996	35	6.5	1,337,381.76	205,751.04	26.7	5,493,552.77	20.2	4,156,171.01	0.243068	50,011.49	8.30	17,086.39
1995	35	7.5	0.00	0.00	27.6	0.00	20.1	0.00	0.271448	0.00	11.19	0.00
1994	35	8.5	1,567,284.15	184,386.37	28.5	5,255,011.55	20.0	3,687,727.40	0.298425	55,025.50	14.67	27,054.46
1993	35	9.5	0.00	0.00	29.3	0.00	19.8	0.00	0.324286	0.00	18.77	0.00
1992	35	10.5	59,863.02	5,701.24	30.1	171,607.32	19.6	111,744.30	0.349297	1,991.43	23.47	1,338.30
1991	35	11.5	0.00	0.00	30.8	0.00	19.3	0.00	0.373702	0.00	28.72	0.00
1990	35	12.5	0.00	0.00	31.4	0.00	18.9	0.00	0.397719	0.00	34.44	0.00
1989	35	13.5	21,589.07	1,599.19	32.0	51,174.08	18.5	29,585.02	0.421543	674.13	40.51	647.90
1988	35	14.5	0.00	0.00	32.6	0.00	18.1	0.00	0.445339	0.00	46.80	0.00
1987	35	15.5	19,872,646.26	1,282,106.21	33.0	42,309,504.93	17.5	22,436,858.68	0.469232	601,605.26	53.16	681,606.12
1986	35	16.5	245,332.56	14,868.64	33.4	496,612.58	16.9	251,280.02	0.493303	7,334.74	59.43	8,836.40
1985	35	17.5	0.00	0.00	33.8	0.00	16.3	0.00	0.517589	0.00	65.45	0.00
1984	35	18.5	0.00	0.00	34.1	0.00	15.6	0.00	0.542071	0.00	71.06	0.00
1983	35	19.5	529,683.77	27,163.27	34.3	931,700.16	14.9	404,732.72	0.566682	15,392.94	76.13	20,678.42
1982	35	20.5	495,833.30	24,186.99	34.5	834,451.16	14.1	341,036.56	0.591304	14,301.86	80.53	19,477.03
1981	35	21.5	147,022.59	6,838.26	34.6	236,603.80	13.3	90,948.86	0.615779	4,210.86	84.16	5,755.33
1980	35	22.5	337,647.15	15,006.54	34.7	520,726.94	12.5	187,581.75	0.639929	9,603.12	86.96	13,049.66
1979	35	23.5	30,836.94	1,312.21	34.8	45,664.91	11.7	15,352.86	0.663558	870.73	88.86	1,166.01
1978	35	24.5	329,861.39	13,463.73	34.9	469,884.18	10.9	146,754.66	0.686476	9,242.53	89.82	12,093.39
1977	35	25.5	672,132.32	26,358.13	34.9	919,898.74	10.2	268,852.93	0.708480	18,674.21	89.82	23,675.19
1976	35	26.5	935,982.12	35,320.08	35.0	1,236,202.80	9.5	335,540.76	0.729449	25,764.20	88.86	31,384.89
1975	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.749278	0.00	86.96	0.00
1974	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767899	0.00	84.16	0.00
1973	35	29.5	37,539,218.17	1,272,515.87	35.0	44,538,055.45	7.5	9,543,869.03	0.785281	999,282.53	80.53	1,024,717.58
		19.7	64,914,738.96	3,290,819.25	32.8	107,856,768.19	13.8	45,561,728.95	0.560882	1,845,762.64	57.62	1,896,014.56
Net Salvage: -12%										223,322.66		
										0.628745	2,069,085.29	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 2: Accessory Electric Equipment												
2002	20	0.5	73,832.78	147,665.55	18.5	2,731,812.68	18.0	2,657,979.90	0.027044	3,993.47	53.90	79,585.82
2001	20	1.5	1,066,366.64	710,911.09	18.9	13,436,219.60	17.4	12,369,852.97	0.079480	56,503.21	61.56	437,608.43
2000	20	2.5	0.00	0.00	19.2	0.00	16.7	0.00	0.130314	0.00	68.83	0.00
1999	20	3.5	57,596.56	16,456.16	19.4	319,249.50	15.9	261,652.94	0.180125	2,964.17	75.49	12,422.59
1998	20	4.5	0.00	0.00	19.6	0.00	15.1	0.00	0.229338	0.00	81.37	0.00
1997	20	5.5	14,317.38	2,603.16	19.8	51,542.57	14.3	37,225.19	0.278174	724.13	86.34	2,247.46
1996	20	6.5	125,547.63	19,315.02	19.8	382,437.40	13.4	258,821.27	0.326679	6,309.81	90.33	17,447.45
1995	20	7.5	924,328.43	123,243.79	19.9	2,452,551.42	12.5	1,540,547.38	0.374678	46,176.74	93.32	115,013.57
1994	20	8.5	0.00	0.00	20.0	0.00	11.5	0.00	0.421832	0.00	95.31	0.00
1993	20	9.5	0.00	0.00	20.0	0.00	10.6	0.00	0.467703	0.00	96.30	0.00
1992	20	10.5	190,796.55	18,171.10	20.0	363,422.00	9.8	178,076.78	0.511806	9,300.08	96.30	17,497.95
1991	20	11.5	25,271.48	2,197.52	20.0	43,950.40	8.9	19,557.93	0.553703	1,216.77	95.31	2,094.39
1990	20	12.5	0.00	0.00	20.0	0.00	8.1	0.00	0.593046	0.00	93.32	0.00
1989	20	13.5	903,260.43	66,908.18	20.0	1,338,163.60	7.4	495,120.53	0.629617	42,126.53	90.33	60,438.83
1988	20	14.5	0.00	0.00	20.0	0.00	6.7	0.00	0.663320	0.00	86.34	0.00
1987	20	15.5	0.00	0.00	20.0	0.00	6.1	0.00	0.694173	0.00	81.37	0.00
1986	20	16.5	0.00	0.00	20.0	0.00	5.6	0.00	0.722284	0.00	75.49	0.00
1985	20	17.5	1,062,055.93	60,688.91	20.0	1,213,778.20	5.0	303,444.55	0.747821	45,384.44	68.83	41,770.05
1984	20	18.5	0.00	0.00	20.0	0.00	4.6	0.00	0.770983	0.00	61.55	0.00
1983	20	19.5	0.00	0.00	20.0	0.00	4.2	0.00	0.791987	0.00	53.89	0.00
1982	20	20.5	0.00	0.00	20.0	0.00	3.8	0.00	0.811056	0.00	46.10	0.00
1981	20	21.5	128,229.66	5,964.17	20.0	119,283.40	3.4	20,278.18	0.828390	4,940.66	38.44	2,292.78
1980	20	22.5	97,390.80	4,328.48	20.0	86,569.60	3.1	13,418.29	0.844188	3,654.05	31.17	1,349.21
1979	20	23.5	0.00	0.00	20.0	0.00	2.8	0.00	0.858629	0.00	24.51	0.00
1978	20	24.5	0.00	0.00	20.0	0.00	2.6	0.00	0.871866	0.00	18.62	0.00
1977	20	25.5	0.00	0.00	20.0	0.00	2.3	0.00	0.884041	0.00	13.63	0.00
1976	20	26.5	0.00	0.00	20.0	0.00	2.1	0.00	0.895279	0.00	9.55	0.00
1975	20	27.5	0.00	0.00	20.0	0.00	1.9	0.00	0.905684	0.00	6.38	0.00
1974	20	28.5	0.00	0.00	20.0	0.00	1.7	0.00	0.915336	0.00	4.03	0.00
1973	20	29.5	463,865.08	15,724.24	20.0	314,484.80	1.5	23,586.36	0.924321	14,534.25	2.39	375.81
		4.3	5,132,859.33	1,194,177.37	19.1	22,853,465.17	15.2	18,179,562.26	0.199157	237,828.30	66.17	790,144.35
Net Salvage: -5%										12,589.00		
										0.209699	250,417.30	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Unit No. 2: Misc. Power Plant Equipment												
2002	50	0.5	0.00	0.00	20.4	0.00	19.9	0.00	0.024524	0.00	7.20	0.00
2001	50	1.5	0.00	0.00	21.3	0.00	19.8	0.00	0.070385	0.00	7.65	0.00
2000	50	2.5	0.00	0.00	22.2	0.00	19.7	0.00	0.112458	0.00	8.10	0.00
1999	50	3.5	0.00	0.00	23.1	0.00	19.6	0.00	0.151221	0.00	8.55	0.00
1998	50	4.5	0.00	0.00	24.1	0.00	19.6	0.00	0.187071	0.00	9.00	0.00
1997	50	5.5	0.00	0.00	25.0	0.00	19.6	0.00	0.216733	0.00	9.00	0.00
1996	50	6.5	0.00	0.00	25.9	0.00	19.5	0.00	0.244189	0.00	9.00	0.00
1995	50	7.5	0.00	0.00	26.8	0.00	19.5	0.00	0.269674	0.00	9.00	0.00
1994	50	8.5	0.00	0.00	27.7	0.00	19.5	0.00	0.293393	0.00	9.00	0.00
1993	50	9.5	0.00	0.00	28.5	0.00	19.5	0.00	0.315524	0.00	9.00	0.00
1992	50	10.5	0.00	0.00	29.4	0.00	19.5	0.00	0.336219	0.00	9.00	0.00
1991	50	11.5	0.00	0.00	30.3	0.00	19.5	0.00	0.355614	0.00	9.00	0.00
1990	50	12.5	0.00	0.00	31.2	0.00	19.5	0.00	0.373826	0.00	9.00	0.00
1989	50	13.5	0.00	0.00	32.0	0.00	19.5	0.00	0.390962	0.00	9.00	0.00
1988	50	14.5	0.00	0.00	32.9	0.00	19.5	0.00	0.407112	0.00	9.00	0.00
1987	50	15.5	0.00	0.00	33.8	0.00	19.5	0.00	0.422359	0.00	9.00	0.00
1986	50	16.5	0.00	0.00	34.6	0.00	19.5	0.00	0.436776	0.00	9.00	0.00
1985	50	17.5	0.00	0.00	35.5	0.00	19.5	0.00	0.450430	0.00	9.00	0.00
1984	50	18.5	0.00	0.00	36.3	0.00	19.5	0.00	0.463378	0.00	9.00	0.00
1983	50	19.5	0.00	0.00	37.2	0.00	19.5	0.00	0.475673	0.00	9.00	0.00
1982	50	20.5	0.00	0.00	38.0	0.00	19.5	0.00	0.487365	0.00	9.00	0.00
1981	50	21.5	0.00	0.00	38.8	0.00	19.5	0.00	0.498494	0.00	9.00	0.00
1980	50	22.5	0.00	0.00	39.7	0.00	19.5	0.00	0.509102	0.00	9.00	0.00
1979	50	23.5	0.00	0.00	40.5	0.00	19.5	0.00	0.519223	0.00	9.00	0.00
1978	50	24.5	0.00	0.00	41.3	0.00	19.5	0.00	0.528890	0.00	9.00	0.00
1977	50	25.5	0.00	0.00	42.1	0.00	19.5	0.00	0.538133	0.00	9.00	0.00
1976	50	26.5	0.00	0.00	42.9	0.00	19.5	0.00	0.546978	0.00	9.00	0.00
1975	50	27.5	0.00	0.00	43.7	0.00	19.4	0.00	0.555451	0.00	9.00	0.00
1974	50	28.5	0.00	0.00	44.5	0.00	19.4	0.00	0.563574	0.00	9.00	0.00
1973	50	29.5	5,302,448.00	179,744.00	45.3	8,142,403.20	19.4	3,487,033.60	0.571369	102,700.15	9.00	16,176.96
		29.5	5,302,448.00	179,744.00	45.3	8,142,403.20	19.4	3,487,033.60	0.571369	102,700.15	9.00	16,176.96
Net Salvage:						-1%						
										1,386.45		
										0.579082	104,086.60	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 2: Misc. Power Plant Equipment												
2002	35	0.5	0.00	0.00	21.0	0.00	20.5	0.00	0.023827	0.00	0.70	0.00
2001	35	1.5	0.00	0.00	22.0	0.00	20.5	0.00	0.068265	0.00	1.16	0.00
2000	35	2.5	0.00	0.00	23.0	0.00	20.5	0.00	0.108910	0.00	1.85	0.00
1999	35	3.5	0.00	0.00	23.9	0.00	20.4	0.00	0.146282	0.00	2.84	0.00
1998	35	4.5	0.00	0.00	24.9	0.00	20.4	0.00	0.180836	0.00	4.19	0.00
1997	35	5.5	0.00	0.00	25.8	0.00	20.3	0.00	0.212976	0.00	5.99	0.00
1996	35	6.5	0.00	0.00	26.7	0.00	20.2	0.00	0.243068	0.00	8.30	0.00
1995	35	7.5	0.00	0.00	27.6	0.00	20.1	0.00	0.271448	0.00	11.19	0.00
1994	35	8.5	0.00	0.00	28.5	0.00	20.0	0.00	0.298425	0.00	14.67	0.00
1993	35	9.5	205,741.60	21,657.01	29.3	634,550.39	19.8	428,808.80	0.324286	7,023.07	18.77	4,065.97
1992	35	10.5	0.00	0.00	30.1	0.00	19.6	0.00	0.349297	0.00	23.47	0.00
1991	35	11.5	3,619,708.38	314,757.25	30.8	9,694,523.30	19.3	6,074,814.93	0.373702	117,625.41	28.72	90,404.58
1990	35	12.5	0.00	0.00	31.4	0.00	18.9	0.00	0.397719	0.00	34.44	0.00
1989	35	13.5	0.00	0.00	32.0	0.00	18.5	0.00	0.421543	0.00	40.51	0.00
1988	35	14.5	0.00	0.00	32.6	0.00	18.1	0.00	0.445339	0.00	46.80	0.00
1987	35	15.5	0.00	0.00	33.0	0.00	17.5	0.00	0.469232	0.00	53.16	0.00
1986	35	16.5	0.00	0.00	33.4	0.00	16.9	0.00	0.493303	0.00	59.43	0.00
1985	35	17.5	0.00	0.00	33.8	0.00	16.3	0.00	0.517589	0.00	65.45	0.00
1984	35	18.5	0.00	0.00	34.1	0.00	15.6	0.00	0.542071	0.00	71.06	0.00
1983	35	19.5	0.00	0.00	34.3	0.00	14.9	0.00	0.566682	0.00	76.13	0.00
1982	35	20.5	0.00	0.00	34.5	0.00	14.1	0.00	0.591304	0.00	80.53	0.00
1981	35	21.5	0.00	0.00	34.6	0.00	13.3	0.00	0.615779	0.00	84.16	0.00
1980	35	22.5	0.00	0.00	34.7	0.00	12.5	0.00	0.639929	0.00	86.96	0.00
1979	35	23.5	0.00	0.00	34.8	0.00	11.7	0.00	0.663558	0.00	88.86	0.00
1978	35	24.5	0.00	0.00	34.9	0.00	10.9	0.00	0.686476	0.00	89.82	0.00
1977	35	25.5	0.00	0.00	34.9	0.00	10.2	0.00	0.708480	0.00	89.82	0.00
1976	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.729449	0.00	88.86	0.00
1975	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.749278	0.00	86.96	0.00
1974	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767899	0.00	84.16	0.00
1973	35	29.5	701,628.00	23,784.00	35.0	832,440.00	7.5	178,380.00	0.785281	18,677.12	80.53	19,152.52
		12.6	4,527,077.97	360,198.26	31.0	11,161,513.69	18.6	6,682,003.72	0.397908	143,325.60	31.54	113,623.07
Net Salvage:					-7%							
									0.424266	9,494.41		
										152,820.01		

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 2002

Big Bend Unit No. 3

Life Category	Age At 12/31/2002	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio	Future Estimated Net Salvage	Future Net Salvage Rate
311 - Structures and Improvements											
50 Year Life	25.8	368,094,053.78	14,277,569.92	48.3	295,601.86	23.2	6,857,963.19	7,393,543.15	0.517843	49,256.95	
35 Year Life	19.8	16,684,020.96	844,064.15	33.6	25,120.96	14.4	361,741.78	542,060.27	0.642203	125,418.24	
20 Year Life											
	25.4	384,778,074.74	15,121,634.07	47.1	320,722.82	22.5	7,219,704.97	7,935,603.42	0.524785	174,675.19	-1%
312 - Boiler Plant Equipment											
50 Year Life	23.8	1,194,331,775.94	50,103,583.69	44.3	1,131,006.40	22.5	25,447,644.09	24,217,218.03	0.483343	568,811.47	
35 Year Life	14.5	612,834,003.67	42,359,084.46	30.9	1,370,844.16	16.9	23,167,266.26	19,384,823.36	0.457631	4,410,534.53	
20 Year Life	9.7	43,116,401.12	4,434,260.60	19.9	222,827.17	11.9	2,651,643.27	1,881,891.58	0.424398	270,329.28	
	19.1	1,850,282,180.73	96,896,928.75	35.6	2,724,677.73	18.8	51,266,553.62	45,483,932.97	0.469405	5,249,675.27	-5%
314 - Turbogenerator Units											
50 Year Life	24.6	391,788,990.89	15,950,101.61	44.7	356,825.54	22.5	8,028,574.64	7,810,222.08	0.489666	191,588.79	
35 Year Life	24.6	350,576,354.35	14,227,457.15	34.5	412,390.06	10.7	4,412,573.67	11,446,672.33	0.804548	2,582,154.48	
20 Year Life											
	24.6	742,365,345.24	30,177,558.76	39.2	769,215.60	16.2	12,441,148.30	19,256,894.41	0.638120	2,773,743.28	-9%
315 - Accessory Electric Equipment											
50 Year Life	25.2	233,922,791.75	9,270,420.94	45.3	204,645.05	22.5	4,604,513.71	4,688,791.19	0.505780	111,940.33	
35 Year Life	24.0	126,140,092.88	5,265,538.79	34.4	153,067.99	11.2	1,714,361.47	4,119,136.54	0.782282	928,198.45	
20 Year Life	12.0	50,353,028.91	4,208,951.91	20.0	210,447.60	9.5	1,999,252.16	2,357,456.16	0.560105	283,255.51	
	21.9	410,415,913.54	18,744,911.64	33.0	568,160.64	14.6	8,318,127.34	11,165,383.89	0.595649	1,323,394.29	-7%
316 - Misc. Power Plant Equipment											
50 Year Life	22.0	17,603,076.48	800,680.08	41.6	19,247.12	22.1	425,361.29	370,939.58	0.463281	12,430.56	
35 Year Life	4.7	1,263,270.70	267,144.02	27.0	9,894.22	22.3	220,641.17	42,519.56	0.159163	8,577.46	
20 Year Life											
	17.7	18,866,347.18	1,067,824.10	36.6	29,141.34	22.2	646,002.46	413,459.14	0.387198	21,008.02	-2%

162,008,857.32

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 3: Structures & Improvements												
2002	50	0.5	0.00	0.00	23.8	0.00	23.3	0.00	0.021000	0.00	1.90	0.00
2001	50	1.5	0.00	0.00	24.8	0.00	23.3	0.00	0.060508	0.00	2.00	0.00
2000	50	2.5	0.00	0.00	25.8	0.00	23.3	0.00	0.097016	0.00	2.10	0.00
1999	50	3.5	15,542.45	4,440.70	26.7	118,566.69	23.2	103,024.24	0.130856	581.09	2.20	97.70
1998	50	4.5	0.00	0.00	27.7	0.00	23.2	0.00	0.162314	0.00	2.30	0.00
1997	50	5.5	0.00	0.00	28.7	0.00	23.2	0.00	0.190811	0.00	2.30	0.00
1996	50	6.5	0.00	0.00	29.7	0.00	23.2	0.00	0.217407	0.00	2.30	0.00
1995	50	7.5	0.00	0.00	30.6	0.00	23.2	0.00	0.242286	0.00	2.30	0.00
1994	50	8.5	0.00	0.00	31.6	0.00	23.2	0.00	0.265610	0.00	2.30	0.00
1993	50	9.5	4,906,362.78	516,459.24	32.6	16,836,571.22	23.2	11,981,854.37	0.287519	148,491.84	2.30	11,878.56
1992	50	10.5	0.00	0.00	33.6	0.00	23.2	0.00	0.308138	0.00	2.30	0.00
1991	50	11.5	0.00	0.00	34.5	0.00	23.2	0.00	0.327579	0.00	2.30	0.00
1990	50	12.5	0.00	0.00	35.5	0.00	23.2	0.00	0.345939	0.00	2.30	0.00
1989	50	13.5	148,638.38	11,010.25	36.5	401,874.13	23.2	255,437.80	0.363306	4,000.09	2.30	253.24
1988	50	14.5	0.00	0.00	37.4	0.00	23.2	0.00	0.379759	0.00	2.30	0.00
1987	50	15.5	0.00	0.00	38.4	0.00	23.2	0.00	0.395367	0.00	2.30	0.00
1986	50	16.5	0.00	0.00	39.4	0.00	23.2	0.00	0.410194	0.00	2.30	0.00
1985	50	17.5	527,687.13	30,153.55	40.3	1,215,188.07	23.2	699,562.36	0.424298	12,794.09	2.30	693.53
1984	50	18.5	0.00	0.00	41.3	0.00	23.2	0.00	0.437730	0.00	2.30	0.00
1983	50	19.5	140,128.17	7,186.06	42.3	303,970.34	23.2	166,716.59	0.450536	3,237.58	2.30	165.28
1982	50	20.5	0.00	0.00	43.2	0.00	23.2	0.00	0.462760	0.00	2.30	0.00
1981	50	21.5	595,992.69	27,720.59	44.2	1,225,250.08	23.2	643,117.69	0.474440	13,151.76	2.30	637.57
1980	50	22.5	3,982,209.53	176,987.09	45.1	7,982,117.76	23.2	4,106,100.49	0.485612	85,947.05	2.30	4,070.70
1979	50	23.5	519,929.28	22,124.65	46.1	1,019,946.37	23.2	513,291.88	0.496309	10,980.66	2.30	508.87
1978	50	24.5	22,822.24	931.52	47.1	43,874.59	23.2	21,611.26	0.506559	471.87	2.30	21.42
1977	50	25.5	0.00	0.00	48.0	0.00	23.2	0.00	0.516391	0.00	2.30	0.00
1976	50	26.5	357,234,741.16	13,480,556.27	49.0	660,547,257.23	23.2	312,748,905.46	0.525829	7,088,467.42	2.30	310,052.79
		25.8	368,094,053.78	14,277,569.92	48.3	689,694,616.47	23.2	331,239,622.14	0.516063	7,368,123.46	2.30	328,379.67
Net Salvage:										25,419.68		
										0.517843	7,393,543.15	

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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Unit No. 3: Structures & Improvements												
2002	35	0.5	0.00	0.00	23.9	0.00	23.4	0.00	0.020897	0.00	2.84	0.00
2001	35	1.5	0.00	0.00	24.9	0.00	23.4	0.00	0.060279	0.00	4.19	0.00
2000	35	2.5	0.00	0.00	25.8	0.00	23.3	0.00	0.096807	0.00	5.99	0.00
1999	35	3.5	16,377.94	4,679.41	26.7	124,940.25	23.2	108,562.31	0.130883	612.46	8.30	388.60
1998	35	4.5	250,910.24	55,757.83	27.6	1,538,916.11	23.1	1,288,005.87	0.162869	9,081.22	11.19	6,237.41
1997	35	5.5	0.00	0.00	28.5	0.00	23.0	0.00	0.193098	0.00	14.67	0.00
1996	35	6.5	0.00	0.00	29.3	0.00	22.8	0.00	0.221880	0.00	18.77	0.00
1995	35	7.5	0.00	0.00	30.1	0.00	22.6	0.00	0.249498	0.00	23.47	0.00
1994	35	8.5	0.00	0.00	30.8	0.00	22.3	0.00	0.276214	0.00	28.72	0.00
1993	35	9.5	1,671,392.76	175,936.08	31.4	5,524,392.91	21.9	3,853,000.15	0.302271	53,180.37	34.44	60,596.96
1992	35	10.5	0.00	0.00	32.0	0.00	21.5	0.00	0.327883	0.00	40.52	0.00
1991	35	11.5	0.00	0.00	32.6	0.00	21.1	0.00	0.353243	0.00	46.81	0.00
1990	35	12.5	260,439.63	20,835.17	33.0	687,560.61	20.5	427,120.99	0.378511	7,886.34	53.19	11,081.19
1989	35	13.5	0.00	0.00	33.4	0.00	19.9	0.00	0.403821	0.00	59.48	0.00
1988	35	14.5	0.00	0.00	33.8	0.00	19.3	0.00	0.429279	0.00	65.55	0.00
1987	35	15.5	0.00	0.00	34.1	0.00	18.6	0.00	0.454941	0.00	71.26	0.00
1986	35	16.5	1,734,545.84	105,123.99	34.3	3,605,752.86	17.8	1,871,207.02	0.480828	50,546.56	76.47	80,392.31
1985	35	17.5	0.00	0.00	34.5	0.00	17.0	0.00	0.506914	0.00	81.12	0.00
1984	35	18.5	0.00	0.00	34.6	0.00	16.2	0.00	0.533126	0.00	85.11	0.00
1983	35	19.5	0.00	0.00	34.7	0.00	15.3	0.00	0.559350	0.00	88.41	0.00
1982	35	20.5	0.00	0.00	34.8	0.00	14.4	0.00	0.585434	0.00	91.00	0.00
1981	35	21.5	0.00	0.00	34.9	0.00	13.6	0.00	0.611195	0.00	92.85	0.00
1980	35	22.5	0.00	0.00	34.9	0.00	12.7	0.00	0.636442	0.00	93.96	0.00
1979	35	23.5	121,688.41	5,178.23	35.0	181,238.05	11.9	61,620.94	0.660978	3,422.70	94.33	4,884.41
1978	35	24.5	0.00	0.00	35.0	0.00	11.0	0.00	0.684622	0.00	93.96	0.00
1977	35	25.5	0.00	0.00	35.0	0.00	10.2	0.00	0.707188	0.00	92.85	0.00
1976	35	26.5	12,628,666.16	476,553.44	35.0	16,679,370.40	9.5	4,527,257.68	0.728578	347,206.35	91.00	433,648.86
		19.8	16,684,020.96	844,064.15	33.6	28,342,171.18	14.4	12,136,774.96	0.559123	471,936.00	70.76	597,229.72
Net Salvage: -15%										70,124.27		
										0.642203	542,060.27	

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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Unit No. 3: Boiler Plant Equipment												
2002	50	0.5	285,331.50	570,663.00	23.4	13,353,514.20	22.9	13,068,182.70	0.021392	12,207.62	6.27	35,780.57
2001	50	1.5	313,857.05	209,238.03	24.3	5,084,484.13	22.8	4,770,627.08	0.061711	12,912.29	6.60	13,809.71
2000	50	2.5	0.00	0.00	25.2	0.00	22.7	0.00	0.099058	0.00	6.93	0.00
1999	50	3.5	1,252,952.96	357,986.56	26.2	9,379,247.87	22.7	8,126,294.91	0.133766	47,886.43	7.26	25,989.82
1998	50	4.5	231,498.63	51,444.14	27.1	1,394,136.19	22.6	1,162,637.56	0.166118	8,545.80	7.59	3,904.61
1997	50	5.5	363,133.98	66,024.36	28.0	1,848,682.08	22.6	1,492,150.54	0.193639	12,784.89	7.59	5,011.25
1996	50	6.5	5,411,963.51	832,609.77	28.9	24,062,422.35	22.6	18,816,980.80	0.219319	182,607.14	7.59	63,195.08
1995	50	7.5	9,311,706.08	1,241,560.81	29.8	36,998,512.14	22.6	28,059,274.31	0.243338	302,118.92	7.59	94,234.47
1994	50	8.5	57,193.87	6,728.69	30.8	207,243.65	22.6	152,068.39	0.265850	1,788.82	7.59	510.71
1993	50	9.5	24,016,278.35	2,528,029.30	31.7	80,138,528.81	22.6	57,133,462.18	0.286994	725,529.24	7.59	191,877.42
1992	50	10.5	662,404.79	63,086.17	32.6	2,056,609.14	22.6	1,425,747.44	0.306889	19,360.45	7.59	4,788.24
1991	50	11.5	2,931,468.45	254,910.30	33.5	8,539,495.05	22.6	5,760,972.78	0.325644	83,010.01	7.59	19,347.69
1990	50	12.5	3,771,338.13	301,707.05	34.4	10,378,722.52	22.6	6,818,579.33	0.343353	103,592.02	7.59	22,899.57
1989	50	13.5	365,720.27	27,090.39	35.3	956,290.77	22.6	612,242.81	0.360100	9,755.25	7.59	2,056.16
1988	50	14.5	515,647.84	35,561.92	36.1	1,283,785.31	22.6	803,699.39	0.375963	13,369.97	7.59	2,699.15
1987	50	15.5	721,857.32	46,571.44	37.0	1,723,143.28	22.6	1,052,514.54	0.391009	18,209.85	7.59	3,534.77
1986	50	16.5	0.00	0.00	37.9	0.00	22.6	0.00	0.405299	0.00	7.59	0.00
1985	50	17.5	0.00	0.00	38.8	0.00	22.5	0.00	0.418889	0.00	7.59	0.00
1984	50	18.5	0.00	0.00	39.7	0.00	22.5	0.00	0.431829	0.00	7.59	0.00
1983	50	19.5	7,168,530.14	367,616.93	40.6	14,925,247.36	22.5	8,271,380.93	0.444164	163,282.21	7.59	27,902.12
1982	50	20.5	1,683,581.36	82,125.92	41.4	3,400,013.09	22.5	1,847,833.20	0.455935	37,444.08	7.59	6,233.36
1981	50	21.5	2,029,544.75	94,397.43	42.3	3,993,011.29	22.5	2,123,942.18	0.467181	44,100.69	7.59	7,164.76
1980	50	22.5	8,509,506.75	378,200.30	43.2	16,338,252.96	22.5	8,509,506.75	0.477934	180,754.78	7.59	28,705.40
1979	50	23.5	3,543,882.49	150,803.51	44.0	6,635,354.44	22.5	3,393,078.98	0.488228	73,626.50	7.59	11,445.99
1978	50	24.5	41,346,110.82	1,687,596.36	44.9	75,773,076.56	22.5	37,970,918.10	0.498090	840,574.87	7.59	128,088.56
1977	50	25.5	687,550.64	26,962.77	45.7	1,232,198.59	22.5	606,662.33	0.507546	13,684.85	7.59	2,046.47
1976	50	26.5	1,079,150,716.31	40,722,668.54	46.6	1,897,676,353.96	22.5	916,260,042.15	0.516622	21,038,226.47	7.59	3,090,850.54
		23.8	1,194,331,775.94	50,103,583.69	44.3	2,217,378,325.75	22.5	1,128,238,799.38	0.477917	23,945,373.14	7.57	3,792,076.44
Net Salvage:					-1%					271,844.88		
									0.483343	24,217,218.03		

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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Unit No. 3: Boiler Plant Equipment												
2002	35	0.5	3,227,224.29	6,454,448.57	23.9	154,261,320.82	23.4	151,034,096.54	0.020897	134,878.61	2.84	183,119.16
2001	35	1.5	12,489.54	8,326.36	24.9	207,326.36	23.4	194,836.82	0.060279	501.90	4.19	348.71
2000	35	2.5	3,993,719.90	1,597,487.96	25.8	41,215,189.37	23.3	37,221,469.47	0.096807	154,648.02	5.99	95,689.53
1999	35	3.5	16,477,836.20	4,707,953.20	26.7	125,702,350.44	23.2	109,224,514.24	0.130883	616,191.04	8.30	390,967.27
1998	35	4.5	1,249,201.76	277,600.39	27.6	7,661,770.76	23.1	6,412,569.01	0.162869	45,212.50	11.19	31,054.05
1997	35	5.5	1,050,748.66	191,045.21	28.5	5,444,788.49	23.0	4,394,039.83	0.193098	36,890.45	14.67	28,031.49
1996	35	6.5	949,185.97	146,028.61	29.3	4,278,638.27	22.8	3,329,452.31	0.221880	32,400.83	18.77	27,416.00
1995	35	7.5	47,674,596.83	6,356,612.91	30.1	191,334,048.59	22.6	143,659,451.77	0.249498	1,585,962.21	23.47	1,492,144.96
1994	35	8.5	1,699,132.07	199,897.89	30.8	6,156,855.01	22.3	4,457,722.95	0.276214	55,214.60	28.72	57,414.67
1993	35	9.5	20,715,830.72	2,180,613.76	31.4	68,471,272.06	21.9	47,755,441.34	0.302271	659,136.30	34.44	751,060.07
1992	35	10.5	0.00	0.00	32.0	0.00	21.5	0.00	0.327883	0.00	40.52	0.00
1991	35	11.5	9,748,736.42	847,716.21	32.6	27,635,548.45	21.1	17,886,812.03	0.353243	299,449.82	46.81	396,849.87
1990	35	12.5	999,519.00	79,961.52	33.0	2,638,730.16	20.5	1,639,211.16	0.378511	30,266.31	53.19	42,527.53
1989	35	13.5	600,524.15	44,483.27	33.4	1,485,741.22	19.9	885,217.07	0.403821	17,963.28	59.48	26,457.98
1988	35	14.5	312,622.76	21,560.19	33.8	728,734.42	19.3	416,111.67	0.429279	9,255.34	65.55	14,132.29
1987	35	15.5	0.00	0.00	34.1	0.00	18.6	0.00	0.454941	0.00	71.26	0.00
1986	35	16.5	2,615,991.68	158,544.95	34.3	5,438,091.79	17.8	2,822,100.11	0.480828	76,232.85	76.47	121,245.35
1985	35	17.5	5,138,198.80	293,611.36	34.5	10,129,591.92	17.0	4,991,393.12	0.506914	148,835.71	81.12	238,164.62
1984	35	18.5	1,356,964.83	73,349.45	34.6	2,537,890.97	16.2	1,188,261.09	0.533126	39,104.50	85.11	62,428.38
1983	35	19.5	467,235.60	23,960.80	34.7	831,439.76	15.3	366,600.24	0.559350	13,402.47	88.41	21,184.63
1982	35	20.5	611,963.54	29,851.88	34.8	1,038,845.42	14.4	429,867.07	0.585434	17,476.31	91.00	27,164.29
1981	35	21.5	0.00	0.00	34.9	0.00	13.6	0.00	0.611195	0.00	92.85	0.00
1980	35	22.5	439,245.90	19,522.04	34.9	681,319.20	12.7	247,929.91	0.636442	12,424.65	93.96	18,342.60
1979	35	23.5	866,477.43	36,871.38	35.0	1,290,498.30	11.9	438,769.42	0.660978	24,371.17	94.33	34,779.22
1978	35	24.5	6,477,933.53	264,405.45	35.0	9,254,190.75	11.0	2,908,459.95	0.684622	181,017.79	93.96	248,431.13
1977	35	25.5	0.00	0.00	35.0	0.00	10.2	0.00	0.707188	0.00	92.85	0.00
1976	35	26.5	486,148,624.15	18,345,231.10	35.0	642,083,088.50	9.5	174,279,695.45	0.728578	13,365,931.78	91.00	16,693,591.60
		14.5	612,834,003.67	42,359,084.46	30.9	1,310,507,271.04	16.9	716,184,022.57	0.414475	17,556,768.43	49.58	21,002,545.38
Net Salvage: -10%										1,828,054.93		
										0.457631	19,384,823.36	

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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Unit No. 3: Boiler Plant Equipment												
2002	20	0.5	102,015.16	204,030.31	19.4	3,958,188.01	18.9	3,856,172.86	0.025734	5,250.52	75.49	154,023.50
2001	20	1.5	157,776.24	105,184.16	19.6	2,061,609.54	18.1	1,903,833.30	0.076469	8,043.33	81.37	85,593.08
2000	20	2.5	1,541,827.00	616,730.80	19.8	12,211,269.84	17.3	10,669,442.84	0.126569	78,059.00	86.37	532,685.81
1999	20	3.5	2,529,705.43	722,772.98	19.8	14,310,905.00	16.3	11,781,199.57	0.176331	127,447.28	90.44	653,697.57
1998	20	4.5	468,699.17	104,155.37	19.9	2,072,691.86	15.4	1,603,992.70	0.225931	23,531.93	93.61	97,496.72
1997	20	5.5	0.00	0.00	20.0	0.00	14.5	0.00	0.275385	0.00	95.93	0.00
1996	20	6.5	0.00	0.00	20.0	0.00	13.5	0.00	0.324576	0.00	97.50	0.00
1995	20	7.5	7,545,194.48	1,006,025.93	20.0	20,120,518.60	12.5	12,575,324.13	0.373215	375,463.97	98.39	989,864.12
1994	20	8.5	3,368,690.51	396,316.53	20.0	7,926,330.60	11.6	4,597,271.75	0.420898	166,808.83	98.69	391,104.97
1993	20	9.5	3,081,894.34	324,409.93	20.0	6,488,198.60	10.7	3,471,186.25	0.467158	151,550.69	98.39	319,198.28
1992	20	10.5	0.00	0.00	20.0	0.00	9.8	0.00	0.511520	0.00	97.50	0.00
1991	20	11.5	0.00	0.00	20.0	0.00	8.9	0.00	0.553571	0.00	95.93	0.00
1990	20	12.5	0.00	0.00	20.0	0.00	8.1	0.00	0.592994	0.00	93.61	0.00
1989	20	13.5	52,232.04	3,869.04	20.0	77,380.80	7.4	28,630.90	0.629600	2,435.95	90.44	3,499.28
1988	20	14.5	0.00	0.00	20.0	0.00	6.7	0.00	0.663316	0.00	86.37	0.00
1987	20	15.5	0.00	0.00	20.0	0.00	6.1	0.00	0.694172	0.00	81.37	0.00
1986	20	16.5	1,529,418.50	92,692.03	20.0	1,853,840.60	5.6	519,075.37	0.722284	66,949.97	75.49	69,972.29
1985	20	17.5	0.00	0.00	20.0	0.00	5.0	0.00	0.747821	0.00	68.83	0.00
1984	20	18.5	0.00	0.00	20.0	0.00	4.6	0.00	0.770983	0.00	61.55	0.00
1983	20	19.5	0.00	0.00	20.0	0.00	4.2	0.00	0.791987	0.00	53.89	0.00
1982	20	20.5	0.00	0.00	20.0	0.00	3.8	0.00	0.811056	0.00	46.10	0.00
1981	20	21.5	0.00	0.00	20.0	0.00	3.4	0.00	0.828390	0.00	38.44	0.00
1980	20	22.5	0.00	0.00	20.0	0.00	3.1	0.00	0.844188	0.00	31.17	0.00
1979	20	23.5	0.00	0.00	20.0	0.00	2.8	0.00	0.858629	0.00	24.51	0.00
1978	20	24.5	0.00	0.00	20.0	0.00	2.6	0.00	0.871866	0.00	18.62	0.00
1977	20	25.5	0.00	0.00	20.0	0.00	2.3	0.00	0.884041	0.00	13.63	0.00
1976	20	26.5	22,738,948.28	858,073.52	20.0	17,161,470.40	2.1	1,801,954.39	0.895279	768,215.20	9.55	81,980.34
		9.7	43,116,401.12	4,434,260.60	19.9	88,242,403.86	11.9	52,808,084.05	0.400012	1,773,756.67	76.20	3,379,115.96
Net Salvage: -6%										108,134.91		
										0.424398	1,881,891.58	

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Big Bend Unit No. 3: Turbogenerator Units												
2002	50	0.5	65,887.55	131,775.09	23.3	3,070,359.60	22.8	3,004,472.05	0.021427	2,823.54	6.65	8,763.04
2001	50	1.5	0.00	0.00	24.3	0.00	22.8	0.00	0.061817	0.00	7.00	0.00
2000	50	2.5	1,050,275.00	420,110.00	25.2	10,586,772.00	22.7	9,536,497.00	0.099240	41,691.72	7.35	30,878.09
1999	50	3.5	1,938,928.04	553,979.44	26.1	14,458,863.38	22.6	12,519,935.34	0.134025	74,247.09	7.70	42,656.42
1998	50	4.5	0.00	0.00	27.0	0.00	22.5	0.00	0.166457	0.00	8.05	0.00
1997	50	5.5	0.00	0.00	28.0	0.00	22.5	0.00	0.193896	0.00	8.05	0.00
1996	50	6.5	0.00	0.00	28.9	0.00	22.5	0.00	0.219500	0.00	8.05	0.00
1995	50	7.5	0.00	0.00	29.8	0.00	22.5	0.00	0.243446	0.00	8.05	0.00
1994	50	8.5	0.00	0.00	30.7	0.00	22.5	0.00	0.265890	0.00	8.05	0.00
1993	50	9.5	455,546.76	47,952.29	31.6	1,515,292.36	22.5	1,078,926.53	0.286969	13,760.82	8.05	3,860.16
1992	50	10.5	1,143,401.60	108,895.39	32.5	3,539,100.18	22.5	2,450,146.28	0.306804	33,409.54	8.05	8,766.08
1991	50	11.5	1,075,308.65	93,505.10	33.4	3,123,070.34	22.5	2,103,864.75	0.325500	30,435.91	8.05	7,527.16
1990	50	12.5	0.00	0.00	34.3	0.00	22.5	0.00	0.343154	0.00	8.05	0.00
1989	50	13.5	319,769.24	23,686.61	35.2	833,768.67	22.5	532,948.73	0.359849	8,523.60	8.05	1,906.77
1988	50	14.5	0.00	0.00	36.0	0.00	22.5	0.00	0.375662	0.00	8.05	0.00
1987	50	15.5	0.00	0.00	36.9	0.00	22.5	0.00	0.390660	0.00	8.05	0.00
1986	50	16.5	0.00	0.00	37.8	0.00	22.5	0.00	0.404904	0.00	8.05	0.00
1985	50	17.5	0.00	0.00	38.7	0.00	22.5	0.00	0.418450	0.00	8.05	0.00
1984	50	18.5	0.00	0.00	39.5	0.00	22.5	0.00	0.431348	0.00	8.05	0.00
1983	50	19.5	0.00	0.00	40.4	0.00	22.5	0.00	0.443642	0.00	8.05	0.00
1982	50	20.5	0.00	0.00	41.3	0.00	22.5	0.00	0.455374	0.00	8.05	0.00
1981	50	21.5	398,195.91	18,520.74	42.1	779,723.15	22.5	416,716.65	0.466582	8,641.44	8.05	1,490.92
1980	50	22.5	46,059.08	2,047.07	43.0	88,024.01	22.5	46,059.08	0.477300	977.07	8.05	164.79
1979	50	23.5	0.00	0.00	43.8	0.00	22.5	0.00	0.487558	0.00	8.05	0.00
1978	50	24.5	3,286,862.18	134,157.64	44.7	5,996,846.51	22.5	3,018,546.90	0.497387	66,728.27	8.05	10,799.69
1977	50	25.5	32,065.23	1,257.46	45.5	57,214.43	22.5	28,292.85	0.506811	637.29	8.05	101.23
1976	50	26.5	381,976,691.67	14,414,214.78	46.4	668,819,565.79	22.5	324,319,832.55	0.515855	7,435,644.77	8.05	1,160,344.29
		24.6	391,788,990.89	15,950,101.61	44.7	712,868,600.43	22.5	359,056,238.70	0.483854	7,717,521.07	8.01	1,277,258.63
					Net Salvage:	-1%						
										92,701.01		
										0.489666	7,810,222.08	

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Big Bend Unit No. 3: Turbogenerator Units												
2002	35	0.5	56,725.45	113,450.89	23.9	2,711,476.27	23.4	2,654,750.83	0.020897	2,370.78	2.84	3,218.72
2001	35	1.5	163,485.78	108,990.52	24.9	2,713,863.95	23.4	2,550,378.17	0.060279	6,569.84	4.19	4,564.52
2000	35	2.5	507,371.65	202,948.66	25.8	5,236,075.43	23.3	4,728,703.78	0.096807	19,646.85	5.99	12,156.62
1999	35	3.5	778,443.23	222,412.35	26.7	5,938,409.75	23.2	5,159,966.52	0.130883	29,110.00	8.30	18,470.01
1998	35	4.5	0.00	0.00	27.6	0.00	23.1	0.00	0.162869	0.00	11.19	0.00
1997	35	5.5	0.00	0.00	28.5	0.00	23.0	0.00	0.193098	0.00	14.67	0.00
1996	35	6.5	42,094.65	6,476.10	29.3	189,749.73	22.8	147,655.08	0.221880	1,436.92	18.77	1,215.85
1995	35	7.5	337,838.63	45,045.15	30.1	1,355,859.02	22.6	1,018,020.39	0.249498	11,238.67	23.47	10,573.85
1994	35	8.5	0.00	0.00	30.8	0.00	22.3	0.00	0.276214	0.00	28.72	0.00
1993	35	9.5	0.00	0.00	31.4	0.00	21.9	0.00	0.302271	0.00	34.44	0.00
1992	35	10.5	0.00	0.00	32.0	0.00	21.5	0.00	0.327883	0.00	40.52	0.00
1991	35	11.5	0.00	0.00	32.6	0.00	21.1	0.00	0.353243	0.00	46.81	0.00
1990	35	12.5	0.00	0.00	33.0	0.00	20.5	0.00	0.378511	0.00	53.19	0.00
1989	35	13.5	995,638.77	73,751.02	33.4	2,463,284.07	19.9	1,467,645.30	0.403821	29,782.21	59.48	43,866.00
1988	35	14.5	0.00	0.00	33.8	0.00	19.3	0.00	0.429279	0.00	65.55	0.00
1987	35	15.5	0.00	0.00	34.1	0.00	18.6	0.00	0.454941	0.00	71.26	0.00
1986	35	16.5	0.00	0.00	34.3	0.00	17.8	0.00	0.480828	0.00	76.47	0.00
1985	35	17.5	2,278,799.60	130,217.12	34.5	4,492,490.64	17.0	2,213,691.04	0.506914	66,008.88	81.12	105,626.40
1984	35	18.5	0.00	0.00	34.6	0.00	16.2	0.00	0.533126	0.00	85.11	0.00
1983	35	19.5	21,375,595.22	1,096,184.37	34.7	38,037,597.64	15.3	16,771,620.86	0.559350	613,150.73	88.41	969,177.16
1982	35	20.5	0.00	0.00	34.8	0.00	14.4	0.00	0.585434	0.00	91.00	0.00
1981	35	21.5	0.00	0.00	34.9	0.00	13.6	0.00	0.611195	0.00	92.85	0.00
1980	35	22.5	0.00	0.00	34.9	0.00	12.7	0.00	0.636442	0.00	93.96	0.00
1979	35	23.5	0.00	0.00	35.0	0.00	11.9	0.00	0.660978	0.00	94.33	0.00
1978	35	24.5	0.00	0.00	35.0	0.00	11.0	0.00	0.684622	0.00	93.96	0.00
1977	35	25.5	28,925.16	1,134.32	35.0	39,701.20	10.2	11,570.06	0.707188	802.18	92.85	1,053.17
1976	35	26.5	324,011,436.23	12,226,846.65	35.0	427,939,632.75	9.5	116,155,043.18	0.728578	8,908,211.48	91.00	11,126,051.42
		24.6	350,576,354.35	14,227,457.15	34.5	491,118,140.43	10.7	152,879,045.20	0.680960	9,688,328.54	86.42	12,295,973.73
Net Salvage: -18%										1,758,343.79		
										0.804548	11,446,672.33	

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 3: Accessory Electric Equipment												
2002	50	0.5	0.00	0.00	23.3	0.00	22.8	0.00	0.021427	0.00	6.65	0.00
2001	50	1.5	0.00	0.00	24.3	0.00	22.8	0.00	0.061817	0.00	7.00	0.00
2000	50	2.5	0.00	0.00	25.2	0.00	22.7	0.00	0.099240	0.00	7.35	0.00
1999	50	3.5	0.00	0.00	26.1	0.00	22.6	0.00	0.134025	0.00	7.70	0.00
1998	50	4.5	79,193.07	17,598.46	27.0	475,158.42	22.5	395,965.35	0.166457	2,929.39	8.05	1,416.68
1997	50	5.5	0.00	0.00	28.0	0.00	22.5	0.00	0.193896	0.00	8.05	0.00
1996	50	6.5	0.00	0.00	28.9	0.00	22.5	0.00	0.219500	0.00	8.05	0.00
1995	50	7.5	1,208,654.25	161,153.90	29.8	4,802,386.22	22.5	3,625,962.75	0.243446	39,232.27	8.05	12,972.89
1994	50	8.5	0.00	0.00	30.7	0.00	22.5	0.00	0.265890	0.00	8.05	0.00
1993	50	9.5	1,741,368.24	183,301.92	31.6	5,792,340.67	22.5	4,124,293.20	0.286969	52,601.97	8.05	14,755.80
1992	50	10.5	401,023.14	38,192.68	32.5	1,241,262.10	22.5	859,335.30	0.306804	11,717.67	8.05	3,074.51
1991	50	11.5	1,317,074.88	114,528.25	33.4	3,825,243.55	22.5	2,576,885.63	0.325500	37,278.95	8.05	9,219.52
1990	50	12.5	0.00	0.00	34.3	0.00	22.5	0.00	0.343154	0.00	8.05	0.00
1989	50	13.5	0.00	0.00	35.2	0.00	22.5	0.00	0.359849	0.00	8.05	0.00
1988	50	14.5	0.00	0.00	36.0	0.00	22.5	0.00	0.375662	0.00	8.05	0.00
1987	50	15.5	212,089.91	13,683.22	36.9	504,910.82	22.5	307,872.45	0.390660	5,345.49	8.05	1,101.50
1986	50	16.5	137,491.86	8,332.84	37.8	314,981.35	22.5	187,488.90	0.404904	3,374.00	8.05	670.79
1985	50	17.5	116,474.05	6,655.66	38.7	257,574.04	22.5	149,752.35	0.418450	2,785.06	8.05	535.78
1984	50	18.5	0.00	0.00	39.5	0.00	22.5	0.00	0.431348	0.00	8.05	0.00
1983	50	19.5	845,545.94	43,361.33	40.4	1,751,797.73	22.5	975,629.93	0.443642	19,236.91	8.05	3,490.59
1982	50	20.5	17,533.65	855.30	41.3	35,323.89	22.5	19,244.25	0.455374	389.48	8.05	68.85
1981	50	21.5	0.00	0.00	42.1	0.00	22.5	0.00	0.466582	0.00	8.05	0.00
1980	50	22.5	382,227.30	16,987.88	43.0	730,478.84	22.5	382,227.30	0.477300	8,108.32	8.05	1,367.52
1979	50	23.5	12,309,488.94	523,808.04	43.8	22,942,792.15	22.5	11,785,680.90	0.487558	255,386.80	8.05	42,166.55
1978	50	24.5	7,440,063.96	303,676.08	44.7	13,574,320.78	22.5	6,832,711.80	0.497387	151,044.53	8.05	24,445.92
1977	50	25.5	0.00	0.00	45.5	0.00	22.5	0.00	0.506811	0.00	8.05	0.00
1976	50	26.5	207,714,562.57	7,838,285.38	46.4	363,696,441.63	22.5	176,361,421.05	0.515855	4,043,418.70	8.05	630,981.97
		25.2	233,922,791.75	9,270,420.94	45.3	419,945,012.20	22.5	208,584,471.15	0.499745	4,632,849.53	8.05	746,268.89
Net Salvage:					-1%	55,941.66						
						0.505780 4,688,791.19						

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 3: Accessory Electric Equipment												
2002	35	0.5	0.00	0.00	23.9	0.00	23.4	0.00	0.020897	0.00	2.84	0.00
2001	35	1.5	0.00	0.00	24.9	0.00	23.4	0.00	0.060279	0.00	4.19	0.00
2000	35	2.5	0.00	0.00	25.8	0.00	23.3	0.00	0.096807	0.00	5.99	0.00
1999	35	3.5	417,610.73	119,317.35	26.7	3,185,773.25	23.2	2,768,162.52	0.130883	15,616.61	8.30	9,908.59
1998	35	4.5	202,639.86	45,031.08	27.6	1,242,857.81	23.1	1,040,217.95	0.162869	7,334.17	11.19	5,037.45
1997	35	5.5	368,408.32	66,983.33	28.5	1,909,024.91	23.0	1,540,616.59	0.193098	12,934.35	14.67	9,828.26
1996	35	6.5	0.00	0.00	29.3	0.00	22.8	0.00	0.221880	0.00	18.77	0.00
1995	35	7.5	1,372,181.48	182,957.53	30.1	5,507,021.65	22.6	4,134,840.18	0.249498	45,647.54	23.47	42,947.27
1994	35	8.5	0.00	0.00	30.8	0.00	22.3	0.00	0.276214	0.00	28.72	0.00
1993	35	9.5	201,683.67	21,229.86	31.4	666,617.60	21.9	464,933.93	0.302271	6,417.17	34.44	7,312.12
1992	35	10.5	1,385,718.50	131,973.19	32.0	4,223,142.08	21.5	2,837,423.59	0.327883	43,271.77	40.52	53,472.77
1991	35	11.5	209,039.76	18,177.37	32.6	592,582.26	21.1	383,542.51	0.353243	6,421.03	46.81	8,509.55
1990	35	12.5	0.00	0.00	33.0	0.00	20.5	0.00	0.378511	0.00	53.19	0.00
1989	35	13.5	0.00	0.00	33.4	0.00	19.9	0.00	0.403821	0.00	59.48	0.00
1988	35	14.5	0.00	0.00	33.8	0.00	19.3	0.00	0.429279	0.00	65.55	0.00
1987	35	15.5	0.00	0.00	34.1	0.00	18.6	0.00	0.454941	0.00	71.26	0.00
1986	35	16.5	0.00	0.00	34.3	0.00	17.8	0.00	0.480828	0.00	76.47	0.00
1985	35	17.5	0.00	0.00	34.5	0.00	17.0	0.00	0.506914	0.00	81.12	0.00
1984	35	18.5	0.00	0.00	34.6	0.00	16.2	0.00	0.533126	0.00	85.11	0.00
1983	35	19.5	0.00	0.00	34.7	0.00	15.3	0.00	0.559350	0.00	88.41	0.00
1982	35	20.5	832,563.43	40,612.85	34.8	1,413,327.18	14.4	584,825.04	0.585434	23,776.14	91.00	36,956.43
1981	35	21.5	0.00	0.00	34.9	0.00	13.6	0.00	0.611195	0.00	92.85	0.00
1980	35	22.5	1,217,081.03	54,092.49	34.9	1,887,827.90	12.7	686,974.62	0.636442	34,426.73	93.96	50,824.44
1979	35	23.5	977,859.44	41,611.04	35.0	1,456,386.40	11.9	495,171.38	0.660978	27,503.98	94.33	39,249.95
1978	35	24.5	17,748,288.29	724,419.93	35.0	25,354,697.55	11.0	7,968,619.23	0.684622	495,953.82	93.96	680,653.38
1977	35	25.5	0.00	0.00	35.0	0.00	10.2	0.00	0.707188	0.00	92.85	0.00
1976	35	26.5	101,207,018.41	3,819,132.77	35.0	133,669,646.95	9.5	36,281,761.32	0.728578	2,782,536.12	91.00	3,475,292.43
		24.0	126,140,092.88	5,265,538.79	34.4	181,108,905.54	11.2	59,187,088.85	0.665049	3,501,839.42	83.94	4,419,992.62
Net Salvage: -18%										617,297.12		
										0.782282	4,119,136.54	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Unit No. 3: Accessory Electric Equipment												
2002	20	0.5	0.00	0.00	19.4	0.00	18.9	0.00	0.025734	0.00	75.49	0.00
2001	20	1.5	0.00	0.00	19.6	0.00	18.1	0.00	0.076469	0.00	81.37	0.00
2000	20	2.5	0.00	0.00	19.8	0.00	17.3	0.00	0.126569	0.00	86.37	0.00
1999	20	3.5	343,433.69	98,123.91	19.8	1,942,853.42	16.3	1,599,419.73	0.176331	17,302.29	90.44	88,746.21
1998	20	4.5	0.00	0.00	19.9	0.00	15.4	0.00	0.225931	0.00	93.61	0.00
1997	20	5.5	12,893.54	2,344.28	20.0	46,885.60	14.5	33,992.06	0.275385	645.58	95.93	2,248.82
1996	20	6.5	0.00	0.00	20.0	0.00	13.5	0.00	0.324576	0.00	97.50	0.00
1995	20	7.5	2,619,919.43	349,322.59	20.0	6,986,451.80	12.5	4,366,532.38	0.373215	130,372.43	98.39	343,710.72
1994	20	8.5	0.00	0.00	20.0	0.00	11.6	0.00	0.420898	0.00	98.69	0.00
1993	20	9.5	27,849,785.71	2,931,556.39	20.0	58,631,127.80	10.7	31,367,653.37	0.467158	1,369,500.02	98.39	2,884,460.94
1992	20	10.5	100,920.12	9,611.44	20.0	192,228.80	9.8	94,192.11	0.511520	4,916.44	97.50	9,370.67
1991	20	11.5	656,449.67	57,082.58	20.0	1,141,651.60	8.9	508,034.96	0.553571	31,599.26	95.93	54,758.18
1990	20	12.5	818,115.13	65,449.21	20.0	1,308,984.20	8.1	530,138.60	0.592994	38,810.99	93.61	61,265.04
1989	20	13.5	0.00	0.00	20.0	0.00	7.4	0.00	0.629600	0.00	90.44	0.00
1988	20	14.5	0.00	0.00	20.0	0.00	6.7	0.00	0.663316	0.00	86.37	0.00
1987	20	15.5	0.00	0.00	20.0	0.00	6.1	0.00	0.694172	0.00	81.37	0.00
1986	20	16.5	46,278.21	2,804.74	20.0	56,094.80	5.6	15,706.54	0.722284	2,025.82	75.49	2,117.27
1985	20	17.5	93,637.95	5,350.74	20.0	107,014.80	5.0	26,753.70	0.747821	4,001.40	68.83	3,682.73
1984	20	18.5	11,765.45	635.97	20.0	12,719.40	4.6	2,925.46	0.770983	490.32	61.55	391.47
1983	20	19.5	182,213.07	9,344.26	20.0	186,885.20	4.2	39,245.89	0.791987	7,400.53	53.89	5,036.04
1982	20	20.5	1,132,682.20	55,252.79	20.0	1,105,055.80	3.8	209,960.60	0.811056	44,813.11	46.10	25,472.92
1981	20	21.5	0.00	0.00	20.0	0.00	3.4	0.00	0.828390	0.00	38.44	0.00
1980	20	22.5	0.00	0.00	20.0	0.00	3.1	0.00	0.844188	0.00	31.17	0.00
1979	20	23.5	0.00	0.00	20.0	0.00	2.8	0.00	0.858629	0.00	24.51	0.00
1978	20	24.5	0.00	0.00	20.0	0.00	2.6	0.00	0.871866	0.00	18.62	0.00
1977	20	25.5	0.00	0.00	20.0	0.00	2.3	0.00	0.884041	0.00	13.63	0.00
1976	20	26.5	16,484,934.77	622,073.01	20.0	12,441,460.20	2.1	1,306,353.32	0.895279	556,928.90	9.55	59,432.86
		12.0	50,353,028.91	4,208,951.91	20.0	84,159,413.42	9.5	40,100,908.74	0.524788	2,208,807.09	84.12	3,540,693.86
Net Salvage: -7%										148,649.07		
										0.560105	2,357,456.16	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Unit No. 3: Misc. Power Plant Equipment												
2002	50	0.5	0.00	0.00	23.1	0.00	22.6	0.00	0.021603	0.00	8.55	0.00
2001	50	1.5	0.00	0.00	24.1	0.00	22.6	0.00	0.062357	0.00	9.00	0.00
2000	50	2.5	0.00	0.00	25.0	0.00	22.5	0.00	0.100158	0.00	9.45	0.00
1999	50	3.5	0.00	0.00	25.9	0.00	22.4	0.00	0.135336	0.00	9.90	0.00
1998	50	4.5	0.00	0.00	26.8	0.00	22.3	0.00	0.168174	0.00	10.35	0.00
1997	50	5.5	0.00	0.00	27.7	0.00	22.3	0.00	0.195212	0.00	10.35	0.00
1996	50	6.5	0.00	0.00	28.5	0.00	22.2	0.00	0.220439	0.00	10.35	0.00
1995	50	7.5	918,854.55	122,513.94	29.4	3,601,909.84	22.2	2,719,809.47	0.244030	29,897.08	10.35	12,680.19
1994	50	8.5	0.00	0.00	30.3	0.00	22.2	0.00	0.266140	0.00	10.35	0.00
1993	50	9.5	0.00	0.00	31.2	0.00	22.2	0.00	0.286902	0.00	10.35	0.00
1992	50	10.5	0.00	0.00	32.0	0.00	22.2	0.00	0.306436	0.00	10.35	0.00
1991	50	11.5	0.00	0.00	32.9	0.00	22.2	0.00	0.324847	0.00	10.35	0.00
1990	50	12.5	0.00	0.00	33.8	0.00	22.2	0.00	0.342229	0.00	10.35	0.00
1989	50	13.5	0.00	0.00	34.6	0.00	22.2	0.00	0.358665	0.00	10.35	0.00
1988	50	14.5	0.00	0.00	35.5	0.00	22.2	0.00	0.374231	0.00	10.35	0.00
1987	50	15.5	0.00	0.00	36.3	0.00	22.2	0.00	0.388993	0.00	10.35	0.00
1986	50	16.5	0.00	0.00	37.2	0.00	22.2	0.00	0.403011	0.00	10.35	0.00
1985	50	17.5	0.00	0.00	38.0	0.00	22.2	0.00	0.416340	0.00	10.35	0.00
1984	50	18.5	0.00	0.00	38.8	0.00	22.2	0.00	0.429030	0.00	10.35	0.00
1983	50	19.5	0.00	0.00	39.7	0.00	22.2	0.00	0.441124	0.00	10.35	0.00
1982	50	20.5	0.00	0.00	40.5	0.00	22.2	0.00	0.452664	0.00	10.35	0.00
1981	50	21.5	0.00	0.00	41.3	0.00	22.2	0.00	0.463686	0.00	10.35	0.00
1980	50	22.5	0.00	0.00	42.1	0.00	22.1	0.00	0.474225	0.00	10.35	0.00
1979	50	23.5	10,082,916.11	429,060.26	42.9	18,406,685.15	22.1	9,482,231.75	0.484311	207,798.60	10.35	44,407.74
1978	50	24.5	0.00	0.00	43.7	0.00	22.1	0.00	0.493972	0.00	10.35	0.00
1977	50	25.5	0.00	0.00	44.5	0.00	22.1	0.00	0.503235	0.00	10.35	0.00
1976	50	26.5	6,601,305.82	249,105.88	45.3	11,284,496.36	22.1	5,505,239.95	0.512124	127,573.10	10.35	25,782.46
		22.0	17,603,076.48	800,680.08	41.6	33,293,091.35	22.1	17,707,281.16	0.456198	365,268.78	10.35	82,870.39
Net Salvage:					-2%							
										5,670.80		
										0.463281	370,939.58	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Unit No. 3: Misc. Power Plant Equipment												
2002	35	0.5	0.00	0.00	23.9	0.00	23.4	0.00	0.020897	0.00	2.84	0.00
2001	35	1.5	271,126.88	180,751.25	24.9	4,500,706.13	23.4	4,229,579.25	0.060279	10,895.50	4.19	7,569.86
2000	35	2.5	0.00	0.00	25.8	0.00	23.3	0.00	0.096807	0.00	5.99	0.00
1999	35	3.5	0.00	0.00	26.7	0.00	23.2	0.00	0.130883	0.00	8.30	0.00
1998	35	4.5	0.00	0.00	27.6	0.00	23.1	0.00	0.162869	0.00	11.19	0.00
1997	35	5.5	0.00	0.00	28.5	0.00	23.0	0.00	0.193098	0.00	14.67	0.00
1996	35	6.5	0.00	0.00	29.3	0.00	22.8	0.00	0.221880	0.00	18.77	0.00
1995	35	7.5	192,024.60	25,603.28	30.1	770,658.73	22.6	578,634.13	0.249498	6,387.97	23.47	6,010.09
1994	35	8.5	382,878.85	45,044.57	30.8	1,387,372.76	22.3	1,004,493.91	0.276214	12,441.94	28.72	12,937.70
1993	35	9.5	0.00	0.00	31.4	0.00	21.9	0.00	0.302271	0.00	34.44	0.00
1992	35	10.5	0.00	0.00	32.0	0.00	21.5	0.00	0.327883	0.00	40.52	0.00
1991	35	11.5	0.00	0.00	32.6	0.00	21.1	0.00	0.353243	0.00	46.81	0.00
1990	35	12.5	0.00	0.00	33.0	0.00	20.5	0.00	0.378511	0.00	53.19	0.00
1989	35	13.5	0.00	0.00	33.4	0.00	19.9	0.00	0.403821	0.00	59.48	0.00
1988	35	14.5	0.00	0.00	33.8	0.00	19.3	0.00	0.429279	0.00	65.55	0.00
1987	35	15.5	0.00	0.00	34.1	0.00	18.6	0.00	0.454941	0.00	71.26	0.00
1986	35	16.5	0.00	0.00	34.3	0.00	17.8	0.00	0.480828	0.00	76.47	0.00
1985	35	17.5	0.00	0.00	34.5	0.00	17.0	0.00	0.506914	0.00	81.12	0.00
1984	35	18.5	0.00	0.00	34.6	0.00	16.2	0.00	0.533126	0.00	85.11	0.00
1983	35	19.5	0.00	0.00	34.7	0.00	15.3	0.00	0.559350	0.00	88.41	0.00
1982	35	20.5	0.00	0.00	34.8	0.00	14.4	0.00	0.585434	0.00	91.00	0.00
1981	35	21.5	0.00	0.00	34.9	0.00	13.6	0.00	0.611195	0.00	92.85	0.00
1980	35	22.5	0.00	0.00	34.9	0.00	12.7	0.00	0.636442	0.00	93.96	0.00
1979	35	23.5	0.00	0.00	35.0	0.00	11.9	0.00	0.660978	0.00	94.33	0.00
1978	35	24.5	0.00	0.00	35.0	0.00	11.0	0.00	0.684622	0.00	93.96	0.00
1977	35	25.5	0.00	0.00	35.0	0.00	10.2	0.00	0.707188	0.00	92.85	0.00
1976	35	26.5	417,240.38	15,744.92	35.0	551,072.20	9.5	149,576.74	0.728578	11,471.40	91.00	14,327.39
		4.7	1,263,270.70	267,144.02	27.0	7,209,809.81	22.3	5,962,284.03	0.154212	41,196.81	15.29	40,845.04
Net Salvage:					-3%					1,322.75		
									0.159163	42,519.56		

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Life Category	Age At 12/31/2002	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio	Future Estimated Net Salvage	Future Net Salvage Rate
311 - Structures and Improvements											
50 Year Life	17.4	1,028,659,030.11	59,160,781.97	48.9	1,209,831.94	32.0	38,714,622.15	20,519,482.84	0.346843	283,836.16	
35 Year Life	17.5	19,147,662.28	1,094,152.13	35.0	31,261.49	17.5	547,076.07	660,404.97	0.603577	227,913.78	
20 Year Life	17.5	10,452,213.63	597,269.35	20.0	29,863.47	5.0	149,317.34	471,243.68	0.788997	32,886.37	
	17.4	1,058,258,906.02	60,852,203.45	47.9	1,270,956.90	31.0	39,411,015.55	21,651,131.49	0.355799	544,636.30	-1%
312 - Boiler Plant Equipment											
50 Year Life	17.3	1,915,890,087.28	110,539,700.93	46.5	2,377,197.87	30.7	72,979,974.59	38,028,754.61	0.344028	1,750,381.45	
35 Year Life	16.6	1,340,298,193.84	80,964,908.11	34.9	2,319,911.41	18.3	42,454,378.75	46,016,109.84	0.568346	16,345,890.93	
20 Year Life	11.0	60,890,626.40	5,511,072.38	20.0	275,553.62	10.2	2,810,646.91	2,863,493.71	0.519589	370,133.89	
	16.8	3,317,078,907.52	197,015,681.42	39.6	4,972,662.90	23.8	118,245,000.26	86,908,358.16	0.441124	18,466,406.27	-9%
314 - Turbogenerator Units											
50 Year Life	17.4	938,697,018.73	54,006,241.85	46.3	1,166,441.51	30.6	35,693,110.16	18,613,923.51	0.344662	906,874.05	
35 Year Life	16.3	452,562,404.34	27,777,197.56	34.8	798,195.33	18.5	14,766,613.65	15,517,864.89	0.558655	5,557,275.05	
20 Year Life											
	17.0	1,391,259,423.07	81,783,439.41	41.6	1,964,636.84	25.7	50,459,723.81	34,131,788.40	0.417344	6,464,149.09	-8%
315 - Accessory Electric Equipment											
50 Year Life	17.1	409,611,800.83	23,906,338.51	46.1	518,575.67	30.6	15,868,415.58	8,143,471.08	0.340641	401,428.10	
35 Year Life	17.2	118,557,407.32	6,879,945.08	35.0	196,569.86	17.7	3,479,286.51	4,083,572.44	0.593547	1,420,425.49	
20 Year Life	16.5	86,503,177.50	5,256,983.57	20.0	262,849.18	5.8	1,524,525.24	3,943,549.56	0.750154	303,725.01	
	17.1	614,672,385.65	36,043,267.16	36.9	977,994.71	21.3	20,872,227.33	16,170,593.08	0.448644	2,125,578.60	-6%
316 - Misc. Power Plant Equipment											
50 Year Life	17.5	70,174,807.25	4,010,582.70	45.3	88,533.83	30.0	2,656,015.03	1,388,375.45	0.346178	86,628.59	
35 Year Life	16.1	8,112,705.44	503,735.71	34.8	14,475.16	18.7	270,685.57	278,067.66	0.552011	100,590.15	
20 Year Life	16.7	13,941,918.83	834,635.85	20.0	41,731.79	5.6	233,698.04	634,357.04	0.760040	47,757.65	
	17.2	92,229,431.52	5,348,954.26	37.0	144,740.79	21.8	3,160,398.64	2,300,800.15	0.430140	234,976.39	-4%
			381,043,545.70								

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 4: Structures & Improvements												
2002	50	0.5	11,532.72	23,065.43	32.6	751,933.02	32.1	740,400.30	0.015340	353.82	2.80	645.83
2001	50	1.5	393,856.26	262,570.84	33.6	8,822,380.22	32.1	8,428,523.96	0.044689	11,734.03	2.90	7,614.55
2000	50	2.5	30,014.40	12,005.76	34.5	414,198.72	32.0	384,184.32	0.072390	869.10	3.00	360.17
1999	50	3.5	0.00	0.00	35.5	0.00	32.0	0.00	0.098580	0.00	3.10	0.00
1998	50	4.5	0.00	0.00	36.5	0.00	32.0	0.00	0.123382	0.00	3.20	0.00
1997	50	5.5	0.00	0.00	37.4	0.00	32.0	0.00	0.146038	0.00	3.20	0.00
1996	50	6.5	0.00	0.00	38.4	0.00	32.0	0.00	0.167532	0.00	3.20	0.00
1995	50	7.5	325,377.90	43,383.72	39.4	1,709,318.57	32.0	1,388,279.04	0.187950	8,153.97	3.20	1,388.28
1994	50	8.5	0.00	0.00	40.3	0.00	32.0	0.00	0.207371	0.00	3.20	0.00
1993	50	9.5	0.00	0.00	41.3	0.00	32.0	0.00	0.225868	0.00	3.20	0.00
1992	50	10.5	1,170,517.01	111,477.81	42.3	4,715,511.36	32.0	3,567,289.92	0.243503	27,145.18	3.20	3,567.29
1991	50	11.5	0.00	0.00	43.2	0.00	32.0	0.00	0.260336	0.00	3.20	0.00
1990	50	12.5	1,667,850.88	133,428.07	44.2	5,897,520.69	32.0	4,269,698.24	0.276421	36,882.32	3.20	4,269.70
1989	50	13.5	0.00	0.00	45.1	0.00	32.0	0.00	0.291805	0.00	3.20	0.00
1988	50	14.5	0.00	0.00	46.1	0.00	32.0	0.00	0.306535	0.00	3.20	0.00
1987	50	15.5	0.00	0.00	47.1	0.00	32.0	0.00	0.320650	0.00	3.20	0.00
1986	50	16.5	0.00	0.00	48.0	0.00	32.0	0.00	0.334189	0.00	3.20	0.00
1985	50	17.5	1,025,059,880.95	58,574,850.34	49.0	2,870,167,666.66	32.0	1,874,395,210.88	0.347186	20,336,367.99	3.20	1,874,395.21
		17.4	1,028,659,030.11	59,160,781.97	48.9	2,892,478,529.25	32.0	1,893,173,586.67	0.345187	20,421,506.41	3.20	1,892,241.04
					Net Salvage:	0%						
										97,976.42		
										0.346843	20,519,482.84	

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 4: Structures & Improvements												
2002	35	0.5	0.00	0.00	31.4	0.00	30.9	0.00	0.015909	0.00	34.44	0.00
2001	35	1.5	0.00	0.00	32.0	0.00	30.5	0.00	0.046840	0.00	40.52	0.00
2000	35	2.5	0.00	0.00	32.6	0.00	30.1	0.00	0.076792	0.00	46.81	0.00
1999	35	3.5	0.00	0.00	33.0	0.00	29.5	0.00	0.105985	0.00	53.19	0.00
1998	35	4.5	0.00	0.00	33.4	0.00	28.9	0.00	0.134615	0.00	59.48	0.00
1997	35	5.5	0.00	0.00	33.8	0.00	28.3	0.00	0.162851	0.00	65.56	0.00
1996	35	6.5	0.00	0.00	34.1	0.00	27.6	0.00	0.190837	0.00	71.28	0.00
1995	35	7.5	0.00	0.00	34.3	0.00	26.8	0.00	0.218690	0.00	76.53	0.00
1994	35	8.5	0.00	0.00	34.5	0.00	26.0	0.00	0.246499	0.00	81.23	0.00
1993	35	9.5	0.00	0.00	34.6	0.00	25.1	0.00	0.274332	0.00	85.33	0.00
1992	35	10.5	0.00	0.00	34.7	0.00	24.2	0.00	0.302232	0.00	88.81	0.00
1991	35	11.5	0.00	0.00	34.8	0.00	23.3	0.00	0.330227	0.00	91.70	0.00
1990	35	12.5	0.00	0.00	34.9	0.00	22.4	0.00	0.358319	0.00	94.01	0.00
1989	35	13.5	0.00	0.00	34.9	0.00	21.4	0.00	0.386505	0.00	95.81	0.00
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414766	0.00	97.15	0.00
1987	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.443061	0.00	98.12	0.00
1986	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471338	0.00	98.78	0.00
1985	35	17.5	19,147,662.28	1,094,152.13	35.0	38,295,324.55	17.5	19,147,662.28	0.499525	546,556.34	99.19	1,085,303.72
		17.5	19,147,662.28	1,094,152.13	35.0	38,295,324.55	17.5	19,147,662.28	0.499525	546,556.34	99.19	1,085,303.72
			Net Salvage:		-21%					113,848.63		
										0.603577	660,404.97	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Unit No. 4: Structures & Improvements												
2002	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025002	0.00	99.71	0.00
2001	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075002	0.00	99.89	0.00
2000	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125001	0.00	99.96	0.00
1999	20	3.5	0.00	0.00	20.0	0.00	16.5	0.00	0.174987	0.00	99.99	0.00
1998	20	4.5	0.00	0.00	20.0	0.00	15.5	0.00	0.224931	0.00	99.99	0.00
1997	20	5.5	0.00	0.00	20.0	0.00	14.5	0.00	0.274721	0.00	99.96	0.00
1996	20	6.5	0.00	0.00	20.0	0.00	13.5	0.00	0.324181	0.00	99.89	0.00
1995	20	7.5	0.00	0.00	20.0	0.00	12.5	0.00	0.373006	0.00	99.71	0.00
1994	20	8.5	0.00	0.00	20.0	0.00	11.6	0.00	0.420801	0.00	99.34	0.00
1993	20	9.5	0.00	0.00	20.0	0.00	10.7	0.00	0.467120	0.00	98.69	0.00
1992	20	10.5	0.00	0.00	20.0	0.00	9.8	0.00	0.511508	0.00	97.61	0.00
1991	20	11.5	0.00	0.00	20.0	0.00	8.9	0.00	0.553568	0.00	95.96	0.00
1990	20	12.5	0.00	0.00	20.0	0.00	8.1	0.00	0.592993	0.00	93.61	0.00
1989	20	13.5	0.00	0.00	20.0	0.00	7.4	0.00	0.629600	0.00	90.44	0.00
1988	20	14.5	0.00	0.00	20.0	0.00	6.7	0.00	0.663316	0.00	86.37	0.00
1987	20	15.5	0.00	0.00	20.0	0.00	6.1	0.00	0.694172	0.00	81.37	0.00
1986	20	16.5	0.00	0.00	20.0	0.00	5.6	0.00	0.722284	0.00	75.49	0.00
1985	20	17.5	10,452,213.63	597,269.35	20.0	11,945,387.00	5.0	2,986,346.75	0.747821	446,650.56	68.83	411,079.59
		17.5	10,452,213.63	597,269.35	20.0	11,945,387.00	5.0	2,986,346.75	0.747821	446,650.56	68.83	411,079.59
Net Salvage:					-6%							
										24,593.12		
										0.788997	471,243.68	

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 4: Boiler Plant Equipment												
2002	50	0.5	398.05	796.10	31.7	25,236.37	31.2	24,838.32	0.015793	12.57	9.24	73.56
2001	50	1.5	281,847.30	187,898.20	32.6	6,125,481.32	31.1	5,843,634.02	0.046062	8,654.97	9.57	17,981.86
2000	50	2.5	138,191.38	55,276.55	33.5	1,851,764.43	31.0	1,713,573.05	0.074704	4,129.38	9.90	5,472.38
1999	50	3.5	1,640,968.91	468,848.26	34.4	16,128,380.14	30.9	14,487,411.23	0.101853	47,753.60	10.23	47,963.18
1998	50	4.5	547,413.84	121,647.52	35.3	4,294,157.46	30.8	3,746,743.62	0.127632	15,526.12	10.56	12,845.98
1997	50	5.5	844,673.50	153,577.00	36.1	5,544,129.70	30.8	4,730,171.60	0.149296	22,928.43	10.56	16,217.73
1996	50	6.5	0.00	0.00	37.0	0.00	30.7	0.00	0.169845	0.00	10.56	0.00
1995	50	7.5	820,122.90	109,349.72	37.9	4,144,354.39	30.7	3,357,036.40	0.189363	20,706.79	10.56	11,547.33
1994	50	8.5	183,311.51	21,566.06	38.8	836,763.13	30.7	662,078.04	0.207924	4,484.10	10.56	2,277.38
1993	50	9.5	0.00	0.00	39.7	0.00	30.7	0.00	0.225598	0.00	10.56	0.00
1992	50	10.5	1,598,286.38	152,217.75	40.6	6,180,040.65	30.7	4,673,084.93	0.242445	36,904.43	10.56	16,074.19
1991	50	11.5	2,865,108.97	249,139.91	41.4	10,314,392.27	30.7	7,648,595.24	0.258524	64,408.65	10.56	26,309.17
1990	50	12.5	0.00	0.00	42.3	0.00	30.7	0.00	0.273884	0.00	10.56	0.00
1989	50	13.5	372,954.65	27,626.27	43.2	1,193,454.86	30.7	848,126.49	0.288573	7,972.20	10.56	2,917.33
1988	50	14.5	3,668,248.28	252,982.64	44.0	11,131,236.16	30.7	7,766,567.05	0.302634	76,561.15	10.56	26,714.97
1987	50	15.5	0.00	0.00	44.9	0.00	30.7	0.00	0.316105	0.00	10.56	0.00
1986	50	16.5	0.00	0.00	45.7	0.00	30.7	0.00	0.329024	0.00	10.56	0.00
1985	50	17.5	1,902,928,561.63	108,738,774.95	46.6	5,067,226,912.67	30.7	3,338,280,390.97	0.341423	37,125,918.76	10.56	11,482,814.63
		17.3	1,915,890,087.28	110,539,700.93	46.5	5,134,996,303.55	30.7	3,393,782,250.95	0.338665	37,435,961.14	10.56	11,669,209.69
			Net Salvage:		-2%					592,793.46		
										0.344028	38,028,754.61	

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 4: Boiler Plant Equipment												
2002	35	0.5	55,973.39	111,946.78	31.4	3,515,128.89	30.9	3,459,155.50	0.015909	1,780.96	34.44	38,557.38
2001	35	1.5	2,115,369.41	1,410,246.27	32.0	45,127,880.64	30.5	43,012,511.24	0.046840	66,055.94	40.52	571,402.17
2000	35	2.5	93,677.80	37,471.12	32.6	1,221,558.51	30.1	1,127,880.71	0.076792	2,877.48	46.81	17,541.73
1999	35	3.5	8,857,492.95	2,530,712.27	33.0	83,513,504.91	29.5	74,656,011.97	0.105985	268,217.54	53.19	1,345,984.63
1998	35	4.5	1,505,804.13	334,623.14	33.4	11,176,412.88	28.9	9,670,608.75	0.134615	45,045.29	59.48	199,040.87
1997	35	5.5	1,773,061.73	322,374.86	33.8	10,896,270.27	28.3	9,123,208.54	0.162851	52,499.07	65.56	211,340.58
1996	35	6.5	314,355.99	48,362.46	34.1	1,649,159.89	27.6	1,334,803.90	0.190837	9,229.35	71.28	34,471.79
1995	35	7.5	0.00	0.00	34.3	0.00	26.8	0.00	0.218690	0.00	76.53	0.00
1994	35	8.5	4,596,255.41	540,735.93	34.5	18,655,389.59	26.0	14,059,134.18	0.246499	133,290.87	81.23	439,216.00
1993	35	9.5	184,957.59	19,469.22	34.6	673,635.01	25.1	488,677.42	0.274332	5,341.03	85.33	16,612.56
1992	35	10.5	3,150,265.13	300,025.25	34.7	10,410,876.18	24.2	7,260,611.05	0.302232	90,677.23	88.81	266,462.63
1991	35	11.5	291,698.08	25,365.05	34.8	882,703.74	23.3	591,005.67	0.330227	8,376.22	91.70	23,258.63
1990	35	12.5	258,233.88	20,658.71	34.9	720,988.98	22.4	462,755.10	0.358319	7,402.41	94.01	19,421.05
1989	35	13.5	0.00	0.00	34.9	0.00	21.4	0.00	0.386505	0.00	95.81	0.00
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414766	0.00	97.15	0.00
1987	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.443061	0.00	98.12	0.00
1986	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471338	0.00	98.78	0.00
1985	35	17.5	1,317,101,048.38	75,262,917.05	35.0	2,634,202,096.75	17.5	1,317,101,048.38	0.499525	37,595,708.64	99.19	74,654,265.84
		16.6	1,340,298,193.84	80,964,908.11	34.9	2,822,645,606.23	18.3	1,482,347,412.39	0.472878	38,286,502.03	96.14	77,837,575.86
			Net Salvage:		-20%					7,729,607.81		
										0.568346	46,016,109.84	

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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Unit No. 4: Boiler Plant Equipment												
2002	20	0.5	68,119.42	136,238.83	20.0	2,724,776.60	19.5	2,656,657.19	0.025002	3,406.24	99.71	135,838.97
2001	20	1.5	259,406.87	172,937.91	20.0	3,458,758.20	18.5	3,199,351.34	0.075002	12,970.69	99.89	172,741.63
2000	20	2.5	1,439,006.65	575,602.66	20.0	11,512,053.20	17.5	10,073,046.55	0.125001	71,950.91	99.96	575,392.57
1999	20	3.5	1,098,137.18	313,753.48	20.0	6,275,069.60	16.5	5,176,932.42	0.174987	54,902.78	99.99	313,722.10
1998	20	4.5	3,361,973.81	747,105.29	20.0	14,942,105.80	15.5	11,580,132.00	0.224931	168,047.14	99.99	747,030.58
1997	20	5.5	1,166,434.89	212,079.07	20.0	4,241,581.40	14.5	3,075,146.52	0.274721	58,262.57	99.96	211,998.48
1996	20	6.5	1,311,009.12	201,693.71	20.0	4,033,874.20	13.5	2,722,865.09	0.324181	65,385.27	99.89	201,461.76
1995	20	7.5	1,682,386.05	224,318.14	20.0	4,486,362.80	12.5	2,803,976.75	0.373006	83,672.01	99.71	223,656.40
1994	20	8.5	349,439.00	41,110.47	20.0	822,209.40	11.6	476,881.45	0.420801	17,299.33	99.34	40,839.55
1993	20	9.5	0.00	0.00	20.0	0.00	10.7	0.00	0.467120	0.00	98.69	0.00
1992	20	10.5	0.00	0.00	20.0	0.00	9.8	0.00	0.511508	0.00	97.61	0.00
1991	20	11.5	446,804.21	38,852.54	20.0	777,050.80	8.9	345,787.61	0.553568	21,507.52	95.96	37,284.06
1990	20	12.5	142,282.00	11,382.56	20.0	227,651.20	8.1	92,198.74	0.592993	6,749.78	93.61	10,655.67
1989	20	13.5	0.00	0.00	20.0	0.00	7.4	0.00	0.629600	0.00	90.44	0.00
1988	20	14.5	0.00	0.00	20.0	0.00	6.7	0.00	0.663316	0.00	86.37	0.00
1987	20	15.5	303,243.55	19,564.10	20.0	391,282.00	6.1	119,341.01	0.694172	13,580.85	81.37	15,919.90
1986	20	16.5	415,877.06	25,204.67	20.0	504,093.40	5.6	141,146.15	0.722284	18,204.93	75.49	19,026.75
1985	20	17.5	48,846,506.63	2,791,228.95	20.0	55,824,579.00	5.0	13,956,144.75	0.747821	2,087,339.62	68.83	1,921,105.19
		11.0	60,890,626.40	5,511,072.38	20.0	110,221,447.60	10.2	56,419,607.54	0.486889	2,683,279.65	83.95	4,626,673.61
Net Salvage: -7%										180,214.06		
										0.519589	2,863,493.71	

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 4: Turbogenerator Units												
2002	50	0.5	0.00	0.00	31.6	0.00	31.1	0.00	0.015833	0.00	9.80	0.00
2001	50	1.5	395,196.53	263,464.35	32.5	8,562,591.38	31.0	8,167,394.85	0.046186	12,168.36	10.15	26,741.63
2000	50	2.5	0.00	0.00	33.4	0.00	30.9	0.00	0.074912	0.00	10.50	0.00
1999	50	3.5	105,745.33	30,212.95	34.3	1,036,304.19	30.8	930,558.86	0.102148	3,086.19	10.85	3,278.11
1998	50	4.5	0.00	0.00	35.2	0.00	30.7	0.00	0.128015	0.00	11.20	0.00
1997	50	5.5	0.00	0.00	36.0	0.00	30.6	0.00	0.149598	0.00	11.20	0.00
1996	50	6.5	0.00	0.00	36.9	0.00	30.6	0.00	0.170069	0.00	11.20	0.00
1995	50	7.5	0.00	0.00	37.8	0.00	30.6	0.00	0.189512	0.00	11.20	0.00
1994	50	8.5	39,889.48	4,692.88	38.7	181,614.46	30.6	143,602.13	0.208002	976.13	11.20	525.60
1993	50	9.5	0.00	0.00	39.5	0.00	30.6	0.00	0.225608	0.00	11.20	0.00
1992	50	10.5	990,365.99	94,320.57	40.4	3,810,551.03	30.6	2,886,209.44	0.242390	22,862.36	11.20	10,563.90
1991	50	11.5	0.00	0.00	41.3	0.00	30.6	0.00	0.258406	0.00	11.20	0.00
1990	50	12.5	0.00	0.00	42.1	0.00	30.6	0.00	0.273706	0.00	11.20	0.00
1989	50	13.5	0.00	0.00	43.0	0.00	30.6	0.00	0.288337	0.00	11.20	0.00
1988	50	14.5	0.00	0.00	43.8	0.00	30.6	0.00	0.302342	0.00	11.20	0.00
1987	50	15.5	8,302,752.01	535,661.42	44.7	23,944,065.47	30.6	16,391,239.45	0.315760	169,140.45	11.20	59,994.08
1986	50	16.5	0.00	0.00	45.5	0.00	30.6	0.00	0.328627	0.00	11.20	0.00
1985	50	17.5	928,863,069.40	53,077,889.68	46.4	2,462,814,081.15	30.6	1,624,183,424.21	0.340976	18,098,286.51	11.20	5,944,723.64
		17.4	938,697,018.73	54,006,241.85	46.3	2,500,349,207.67	30.6	1,652,702,428.94	0.338970	18,306,520.01	11.19	6,045,826.97
			Net Salvage:		-2%					307,403.50		
										0.344662	18,613,923.51	

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 4: Turbogenerator Units												
2002	35	0.5	0.00	0.00	31.4	0.00	30.9	0.00	0.015909	0.00	34.44	0.00
2001	35	1.5	902,281.86	601,521.24	32.0	19,248,679.68	30.5	18,346,397.82	0.046840	28,175.25	40.52	243,723.77
2000	35	2.5	0.00	0.00	32.6	0.00	30.1	0.00	0.076792	0.00	46.81	0.00
1999	35	3.5	4,825,813.65	1,378,803.90	33.0	45,500,528.70	29.5	40,674,715.05	0.105985	146,132.53	53.19	733,330.64
1998	35	4.5	191,030.94	42,451.32	33.4	1,417,874.09	28.9	1,226,843.15	0.134615	5,714.58	59.48	25,250.94
1997	35	5.5	786,634.86	143,024.52	33.8	4,834,228.78	28.3	4,047,593.92	0.162851	23,291.69	65.56	93,763.16
1996	35	6.5	284,040.38	43,698.52	34.1	1,490,119.53	27.6	1,206,079.15	0.190837	8,339.29	71.28	31,147.43
1995	35	7.5	182,448.30	24,326.44	34.3	834,396.89	26.8	651,948.59	0.218690	5,319.95	76.53	18,616.08
1994	35	8.5	94,602.54	11,129.71	34.5	383,975.00	26.0	289,372.46	0.246499	2,743.46	81.23	9,040.17
1993	35	9.5	69,499.53	7,315.74	34.6	253,124.60	25.1	183,625.07	0.274332	2,006.94	85.33	6,242.32
1992	35	10.5	427,766.54	40,739.67	34.7	1,413,666.55	24.2	985,900.01	0.302232	12,312.83	88.81	36,182.29
1991	35	11.5	0.00	0.00	34.8	0.00	23.3	0.00	0.330227	0.00	91.70	0.00
1990	35	12.5	2,937,445.00	234,995.60	34.9	8,201,346.44	22.4	5,263,901.44	0.358319	84,203.39	94.01	220,917.01
1989	35	13.5	0.00	0.00	34.9	0.00	21.4	0.00	0.386505	0.00	95.81	0.00
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414766	0.00	97.15	0.00
1987	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.443061	0.00	98.12	0.00
1986	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471338	0.00	98.78	0.00
1985	35	17.5	441,860,840.75	25,249,190.90	35.0	883,721,681.50	17.5	441,860,840.75	0.499525	12,612,602.08	99.19	25,045,000.69
		16.3	452,562,404.34	27,777,197.56	34.8	967,299,621.76	18.5	514,737,217.42	0.465520	12,930,842.01	95.27	26,463,214.51
Net Salvage: -20%										2,587,022.88		
										0.558655	15,517,864.89	

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		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 4: Accessory Electric Equipment												
2002	50	0.5	0.00	0.00	31.6	0.00	31.1	0.00	0.015833	0.00	9.80	0.00
2001	50	1.5	188,944.77	125,963.18	32.5	4,093,803.35	31.0	3,904,858.58	0.046186	5,817.74	10.15	12,785.26
2000	50	2.5	0.00	0.00	33.4	0.00	30.9	0.00	0.074912	0.00	10.50	0.00
1999	50	3.5	0.00	0.00	34.3	0.00	30.8	0.00	0.102148	0.00	10.85	0.00
1998	50	4.5	766,607.76	170,357.28	35.2	5,996,576.26	30.7	5,229,968.50	0.128015	21,808.29	11.20	19,080.02
1997	50	5.5	1,306,671.69	237,576.67	36.0	8,552,760.12	30.6	7,269,846.10	0.149598	35,540.99	11.20	26,608.59
1996	50	6.5	0.00	0.00	36.9	0.00	30.6	0.00	0.170069	0.00	11.20	0.00
1995	50	7.5	26,086.20	3,478.16	37.8	131,474.45	30.6	106,431.70	0.189512	659.15	11.20	389.55
1994	50	8.5	956,056.71	112,477.26	38.7	4,352,869.96	30.6	3,441,804.16	0.208002	23,395.50	11.20	12,597.45
1993	50	9.5	0.00	0.00	39.5	0.00	30.6	0.00	0.225608	0.00	11.20	0.00
1992	50	10.5	0.00	0.00	40.4	0.00	30.6	0.00	0.242390	0.00	11.20	0.00
1991	50	11.5	119,886.81	10,424.94	41.3	430,550.02	30.6	319,003.16	0.258406	2,693.87	11.20	1,167.59
1990	50	12.5	398,546.88	31,883.75	42.1	1,342,305.88	30.6	975,642.75	0.273706	8,726.77	11.20	3,570.98
1989	50	13.5	0.00	0.00	43.0	0.00	30.6	0.00	0.288337	0.00	11.20	0.00
1988	50	14.5	1,868,732.02	128,878.07	43.8	5,644,859.47	30.6	3,943,668.94	0.302342	38,965.25	11.20	14,434.34
1987	50	15.5	0.00	0.00	44.7	0.00	30.6	0.00	0.315760	0.00	11.20	0.00
1986	50	16.5	205,722.00	12,468.00	45.5	567,294.00	30.6	381,520.80	0.328627	4,097.32	11.20	1,396.42
1985	50	17.5	403,774,546.00	23,072,831.20	46.4	1,070,579,367.68	30.6	706,028,634.72	0.340976	7,867,281.69	11.20	2,584,157.09
		17.1	409,611,800.83	23,906,338.51	46.1	1,101,691,861.18	30.6	731,601,379.41	0.335015	8,008,986.57	11.19	2,676,187.30
			Net Salvage:		-2%					134,484.51		
										0.340641	8,143,471.08	

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		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 4: Accessory Electric Equipment												
2002	35	0.5	0.00	0.00	31.4	0.00	30.9	0.00	0.015909	0.00	34.44	0.00
2001	35	1.5	97,353.39	64,902.26	32.0	2,076,872.32	30.5	1,979,518.93	0.046840	3,040.02	40.52	26,297.03
2000	35	2.5	0.00	0.00	32.6	0.00	30.1	0.00	0.076792	0.00	46.81	0.00
1999	35	3.5	23,745.12	6,784.32	33.0	223,882.56	29.5	200,137.44	0.105985	719.04	53.19	3,608.31
1998	35	4.5	185,335.29	41,185.62	33.4	1,375,599.71	28.9	1,190,264.42	0.134615	5,544.20	59.48	24,498.07
1997	35	5.5	0.00	0.00	33.8	0.00	28.3	0.00	0.162851	0.00	65.56	0.00
1996	35	6.5	0.00	0.00	34.1	0.00	27.6	0.00	0.190837	0.00	71.28	0.00
1995	35	7.5	0.00	0.00	34.3	0.00	26.8	0.00	0.218690	0.00	76.53	0.00
1994	35	8.5	0.00	0.00	34.5	0.00	26.0	0.00	0.246499	0.00	81.23	0.00
1993	35	9.5	135,135.60	14,224.80	34.6	492,178.08	25.1	357,042.48	0.274332	3,902.32	85.33	12,137.64
1992	35	10.5	84,764.82	8,072.84	34.7	280,127.55	24.2	195,362.73	0.302232	2,439.87	88.81	7,169.76
1991	35	11.5	0.00	0.00	34.8	0.00	23.3	0.00	0.330227	0.00	91.70	0.00
1990	35	12.5	0.00	0.00	34.9	0.00	22.4	0.00	0.358319	0.00	94.01	0.00
1989	35	13.5	0.00	0.00	34.9	0.00	21.4	0.00	0.386505	0.00	95.81	0.00
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414766	0.00	97.15	0.00
1987	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.443061	0.00	98.12	0.00
1986	35	16.5	41,144.40	2,493.60	35.0	87,276.00	18.5	46,131.60	0.471338	1,175.33	98.78	2,463.28
1985	35	17.5	117,989,928.70	6,742,281.64	35.0	235,979,857.40	17.5	117,989,928.70	0.499525	3,367,938.24	99.19	6,687,756.81
		17.2	118,557,407.32	6,879,945.08	35.0	240,515,793.62	17.7	121,958,386.30	0.491975	3,384,759.01	98.31	6,763,930.90
Net Salvage: -21%										698,813.42		
										0.593547	4,083,572.44	

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		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 4: Accessory Electric Equipment												
2002	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025002	0.00	99.71	0.00
2001	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075002	0.00	99.89	0.00
2000	20	2.5	151,618.93	60,647.57	20.0	1,212,951.40	17.5	1,061,332.48	0.125001	7,581.01	99.96	60,625.43
1999	20	3.5	0.00	0.00	20.0	0.00	16.5	0.00	0.174987	0.00	99.99	0.00
1998	20	4.5	0.00	0.00	20.0	0.00	15.5	0.00	0.224931	0.00	99.99	0.00
1997	20	5.5	160,875.00	29,250.00	20.0	585,000.00	14.5	424,125.00	0.274721	8,035.59	99.96	29,238.89
1996	20	6.5	194,137.52	29,867.31	20.0	597,346.20	13.5	403,208.69	0.324181	9,682.41	99.89	29,832.96
1995	20	7.5	0.00	0.00	20.0	0.00	12.5	0.00	0.373006	0.00	99.71	0.00
1994	20	8.5	2,626,749.90	309,029.40	20.0	6,180,588.00	11.6	3,584,741.04	0.420801	130,039.88	99.34	306,992.90
1993	20	9.5	959,234.86	100,972.09	20.0	2,019,441.80	10.7	1,080,401.36	0.467120	47,166.08	98.69	99,644.81
1992	20	10.5	0.00	0.00	20.0	0.00	9.8	0.00	0.511508	0.00	97.61	0.00
1991	20	11.5	74,413.17	6,470.71	20.0	129,414.20	8.9	57,589.32	0.553568	3,581.98	95.96	6,209.49
1990	20	12.5	39,877.50	3,190.20	20.0	63,804.00	8.1	25,840.62	0.592993	1,891.77	93.61	2,986.47
1989	20	13.5	880,754.99	65,241.11	20.0	1,304,822.20	7.4	482,784.21	0.629600	41,075.80	90.44	59,006.02
1988	20	14.5	0.00	0.00	20.0	0.00	6.7	0.00	0.663316	0.00	86.37	0.00
1987	20	15.5	0.00	0.00	20.0	0.00	6.1	0.00	0.694172	0.00	81.37	0.00
1986	20	16.5	0.00	0.00	20.0	0.00	5.6	0.00	0.722284	0.00	75.49	0.00
1985	20	17.5	81,415,515.65	4,652,315.18	20.0	93,046,303.60	5.0	23,261,575.90	0.747821	3,479,098.99	68.83	3,202,025.71
		16.5	86,503,177.50	5,256,983.57	20.0	105,139,671.40	5.8	30,381,598.62	0.709181	3,728,153.51	72.22	3,796,562.68
			Net Salvage:		-6%							
									215,396.05			
									0.750154		3,943,549.56	

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		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 4: Misc. Power Plant Equipment												
2002	50	0.5	0.00	0.00	31.2	0.00	30.7	0.00	0.016040	0.00	12.60	0.00
2001	50	1.5	0.00	0.00	32.0	0.00	30.5	0.00	0.046813	0.00	13.05	0.00
2000	50	2.5	0.00	0.00	32.9	0.00	30.4	0.00	0.075971	0.00	13.50	0.00
1999	50	3.5	0.00	0.00	33.8	0.00	30.3	0.00	0.103648	0.00	13.95	0.00
1998	50	4.5	0.00	0.00	34.6	0.00	30.1	0.00	0.129968	0.00	14.40	0.00
1997	50	5.5	0.00	0.00	35.5	0.00	30.1	0.00	0.151153	0.00	14.40	0.00
1996	50	6.5	0.00	0.00	36.3	0.00	30.1	0.00	0.171246	0.00	14.40	0.00
1995	50	7.5	0.00	0.00	37.2	0.00	30.1	0.00	0.190327	0.00	14.40	0.00
1994	50	8.5	0.00	0.00	38.0	0.00	30.1	0.00	0.208472	0.00	14.40	0.00
1993	50	9.5	0.00	0.00	38.8	0.00	30.1	0.00	0.225746	0.00	14.40	0.00
1992	50	10.5	0.00	0.00	39.7	0.00	30.1	0.00	0.242211	0.00	14.40	0.00
1991	50	11.5	0.00	0.00	40.5	0.00	30.0	0.00	0.257922	0.00	14.40	0.00
1990	50	12.5	0.00	0.00	41.3	0.00	30.0	0.00	0.272930	0.00	14.40	0.00
1989	50	13.5	0.00	0.00	42.1	0.00	30.0	0.00	0.287279	0.00	14.40	0.00
1988	50	14.5	0.00	0.00	42.9	0.00	30.0	0.00	0.301013	0.00	14.40	0.00
1987	50	15.5	0.00	0.00	43.7	0.00	30.0	0.00	0.314170	0.00	14.40	0.00
1986	50	16.5	171,435.00	10,390.00	44.5	462,355.00	30.0	311,700.00	0.326785	3,395.30	14.40	1,496.16
1985	50	17.5	70,003,372.25	4,000,192.70	45.3	181,208,729.31	30.0	120,005,781.00	0.338890	1,355,625.30	14.40	576,027.75
		17.5	70,174,807.25	4,010,582.70	45.3	181,671,084.31	30.0	120,317,481.00	0.338859	1,359,020.60	14.40	577,523.91
Net Salvage:					-2%							
									29,354.84			
									0.346178	1,388,375.45		

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 4: Misc. Power Plant Equipment												
2002	35	0.5	9,030.34	18,060.67	31.4	567,105.04	30.9	558,074.70	0.015909	287.33	34.44	6,220.56
2001	35	1.5	0.00	0.00	32.0	0.00	30.5	0.00	0.046840	0.00	40.52	0.00
2000	35	2.5	0.00	0.00	32.6	0.00	30.1	0.00	0.076792	0.00	46.81	0.00
1999	35	3.5	0.00	0.00	33.0	0.00	29.5	0.00	0.105985	0.00	53.19	0.00
1998	35	4.5	0.00	0.00	33.4	0.00	28.9	0.00	0.134615	0.00	59.48	0.00
1997	35	5.5	0.00	0.00	33.8	0.00	28.3	0.00	0.162851	0.00	65.56	0.00
1996	35	6.5	0.00	0.00	34.1	0.00	27.6	0.00	0.190837	0.00	71.28	0.00
1995	35	7.5	296,728.58	39,563.81	34.3	1,357,038.68	26.8	1,060,310.11	0.218690	8,652.21	76.53	30,276.64
1994	35	8.5	0.00	0.00	34.5	0.00	26.0	0.00	0.246499	0.00	81.23	0.00
1993	35	9.5	0.00	0.00	34.6	0.00	25.1	0.00	0.274332	0.00	85.33	0.00
1992	35	10.5	0.00	0.00	34.7	0.00	24.2	0.00	0.302232	0.00	88.81	0.00
1991	35	11.5	0.00	0.00	34.8	0.00	23.3	0.00	0.330227	0.00	91.70	0.00
1990	35	12.5	0.00	0.00	34.9	0.00	22.4	0.00	0.358319	0.00	94.01	0.00
1989	35	13.5	0.00	0.00	34.9	0.00	21.4	0.00	0.386505	0.00	95.81	0.00
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414766	0.00	97.15	0.00
1987	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.443061	0.00	98.12	0.00
1986	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471338	0.00	98.78	0.00
1985	35	17.5	7,806,946.53	446,111.23	35.0	15,613,893.05	17.5	7,806,946.53	0.499525	222,843.71	99.19	442,503.53
		16.1	8,112,705.44	503,735.71	34.8	17,538,036.77	18.7	9,425,331.34	0.460129	231,783.25	95.09	479,000.73
			Net Salvage:		-20%					46,284.42		
										0.552011	278,067.66	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 4: Misc. Power Plant Equipment												
2002	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025002	0.00	99.71	0.00
2001	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075002	0.00	99.89	0.00
2000	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125001	0.00	99.96	0.00
1999	20	3.5	0.00	0.00	20.0	0.00	16.5	0.00	0.174987	0.00	99.99	0.00
1998	20	4.5	0.00	0.00	20.0	0.00	15.5	0.00	0.224931	0.00	99.99	0.00
1997	20	5.5	0.00	0.00	20.0	0.00	14.5	0.00	0.274721	0.00	99.96	0.00
1996	20	6.5	0.00	0.00	20.0	0.00	13.5	0.00	0.324181	0.00	99.89	0.00
1995	20	7.5	0.00	0.00	20.0	0.00	12.5	0.00	0.373006	0.00	99.71	0.00
1994	20	8.5	627,308.08	73,800.95	20.0	1,476,019.00	11.6	856,091.02	0.420801	31,055.51	99.34	73,314.60
1993	20	9.5	0.00	0.00	20.0	0.00	10.7	0.00	0.467120	0.00	98.69	0.00
1992	20	10.5	0.00	0.00	20.0	0.00	9.8	0.00	0.511508	0.00	97.61	0.00
1991	20	11.5	0.00	0.00	20.0	0.00	8.9	0.00	0.553568	0.00	95.96	0.00
1990	20	12.5	0.00	0.00	20.0	0.00	8.1	0.00	0.592993	0.00	93.61	0.00
1989	20	13.5	0.00	0.00	20.0	0.00	7.4	0.00	0.629600	0.00	90.44	0.00
1988	20	14.5	0.00	0.00	20.0	0.00	6.7	0.00	0.663316	0.00	86.37	0.00
1987	20	15.5	0.00	0.00	20.0	0.00	6.1	0.00	0.694172	0.00	81.37	0.00
1986	20	16.5	0.00	0.00	20.0	0.00	5.6	0.00	0.722284	0.00	75.49	0.00
1985	20	17.5	13,314,610.75	760,834.90	20.0	15,216,698.00	5.0	3,804,174.50	0.747821	568,968.32	68.83	523,656.03
		16.7	13,941,918.83	834,635.85	20.0	16,692,717.00	5.6	4,660,265.52	0.718905	600,023.83	71.52	596,970.63
			Net Salvage:		-6%					34,333.21		
										0.760040	634,357.04	

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 2002

Big Bend Unit No. 4 FGD System

Life Category	Age At 12/31/2002	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio	Future Estimated Net Salvage	Future Net Salvage Rate
311 - Structures and Improvements											
50 Year Life	17.4	346,932,531.77	19,935,902.65	48.9	407,687.17	32.0	13,045,989.46	6,925,574.96	0.347392	95,690.21	
35 Year Life	15.2	12,074,207.13	794,551.22	34.6	22,963.91	19.5	447,796.21	411,703.95	0.518159	152,929.35	
20 Year Life	11.8	9,995,564.49	848,055.27	20.0	42,402.76	9.3	394,345.70	481,671.80	0.567972	58,333.69	
	17.1	369,002,303.39	21,578,509.14	45.6	473,053.84	29.4	13,888,131.37	7,818,950.71	0.362349	306,953.25	-1%
312 - Boiler Plant Equipment											
50 Year Life	17.0	1,609,808,717.89	94,802,619.20	46.1	2,056,455.95	30.7	63,133,197.60	31,948,074.56	0.336996	1,496,784.12	
35 Year Life	13.2	690,041,926.08	52,237,200.08	34.1	1,531,882.70	20.9	32,016,348.44	23,174,218.32	0.443634	9,135,245.19	
20 Year Life	5.4	44,569,582.32	8,273,050.11	20.0	413,652.51	15.3	6,328,883.33	2,098,165.66	0.253615	607,161.88	
	15.1	2,344,420,226.29	155,312,869.39	38.8	4,001,991.15	25.4	101,478,429.37	57,220,458.54	0.368421	11,239,191.19	-7%
315 - Accessory Electric Equipment											
50 Year Life	16.9	214,267,532.43	12,656,729.87	45.9	275,745.75	30.6	8,437,819.91	4,255,127.33	0.336195	212,031.91	
35 Year Life	17.4	74,586,346.52	4,277,351.52	35.0	122,210.04	17.6	2,150,896.76	2,571,848.16	0.601271	889,419.51	
20 Year Life	15.6	29,535,759.41	1,896,533.78	20.0	94,826.69	6.4	606,890.81	1,363,579.39	0.718985	114,450.48	
	16.9	318,389,638.36	18,830,615.17	38.2	492,782.48	22.7	11,195,607.49	8,190,554.88	0.434959	1,215,901.89	-6%
316 - Misc. Power Plant Equipment											
50 Year Life	17.5	10,717,106.98	612,799.59	45.3	13,527.58	30.0	405,827.54	212,106.96	0.346128	13,236.47	
35 Year Life	14.4	1,945,831.16	134,951.36	34.8	3,877.91	20.4	79,109.42	66,608.39	0.493573	26,367.50	
	16.9	12,662,938.14	747,750.95	43.0	17,405.50	27.9	484,936.96	278,715.35	0.372738	39,603.97	-5%
			196,469,744.65								

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 4 FGD: Structures & Improvements												
2002	50	0.5	0.00	0.00	32.6	0.00	32.1	0.00	0.015340	0.00	2.80	0.00
2001	50	1.5	0.00	0.00	33.6	0.00	32.1	0.00	0.044689	0.00	2.90	0.00
2000	50	2.5	0.00	0.00	34.5	0.00	32.0	0.00	0.072390	0.00	3.00	0.00
1999	50	3.5	49,456.89	14,130.54	35.5	501,634.17	32.0	452,177.28	0.098580	1,392.99	3.10	438.05
1998	50	4.5	0.00	0.00	36.5	0.00	32.0	0.00	0.123382	0.00	3.20	0.00
1997	50	5.5	0.00	0.00	37.4	0.00	32.0	0.00	0.146038	0.00	3.20	0.00
1996	50	6.5	194,645.36	29,945.44	38.4	1,149,904.90	32.0	958,254.08	0.167532	5,016.82	3.20	958.25
1995	50	7.5	188,601.23	25,146.83	39.4	990,785.10	32.0	804,698.56	0.187950	4,726.35	3.20	804.70
1994	50	8.5	0.00	0.00	40.3	0.00	32.0	0.00	0.207371	0.00	3.20	0.00
1993	50	9.5	0.00	0.00	41.3	0.00	32.0	0.00	0.225868	0.00	3.20	0.00
1992	50	10.5	0.00	0.00	42.3	0.00	32.0	0.00	0.243503	0.00	3.20	0.00
1991	50	11.5	0.00	0.00	43.2	0.00	32.0	0.00	0.260336	0.00	3.20	0.00
1990	50	12.5	1,280,530.88	102,442.47	44.2	4,527,957.17	32.0	3,278,159.04	0.276421	28,317.25	3.20	3,278.16
1989	50	13.5	1,009,423.49	74,772.11	45.1	3,372,222.16	32.0	2,392,707.52	0.291805	21,818.88	3.20	2,392.71
1988	50	14.5	502,966.58	34,687.35	46.1	1,599,086.84	32.0	1,109,995.20	0.306535	10,632.89	3.20	1,110.00
1987	50	15.5	163,869.57	10,572.23	47.1	497,952.03	32.0	338,311.36	0.320650	3,389.99	3.20	338.31
1986	50	16.5	3,804,266.57	230,561.61	48.0	11,066,957.28	32.0	7,377,971.52	0.334189	77,051.15	3.20	7,377.97
1985	50	17.5	339,738,771.23	19,413,644.07	49.0	951,268,559.43	32.0	621,236,610.24	0.347186	6,740,145.43	3.20	621,236.61
		17.4	346,932,531.77	19,935,902.65	48.9	974,975,059.08	32.0	637,948,884.80	0.345733	6,892,491.74	3.20	637,934.75
					Net Salvage:		0%			33,083.23		
										0.347392	6,925,574.96	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Unit No. 4 FGD: Structures & Improvements												
2002	35	0.5	3,002.25	6,004.50	31.4	188,541.30	30.9	185,539.05	0.015909	95.53	34.44	2,068.11
2001	35	1.5	96,177.30	64,118.20	32.0	2,051,782.40	30.5	1,955,605.10	0.046840	3,003.30	40.52	25,979.35
2000	35	2.5	0.00	0.00	32.6	0.00	30.1	0.00	0.076792	0.00	46.81	0.00
1999	35	3.5	0.00	0.00	33.0	0.00	29.5	0.00	0.105985	0.00	53.19	0.00
1998	35	4.5	0.00	0.00	33.4	0.00	28.9	0.00	0.134615	0.00	59.48	0.00
1997	35	5.5	290,701.18	52,854.76	33.8	1,786,490.89	28.3	1,495,789.71	0.162851	8,607.45	65.56	34,650.21
1996	35	6.5	0.00	0.00	34.1	0.00	27.6	0.00	0.190837	0.00	71.28	0.00
1995	35	7.5	0.00	0.00	34.3	0.00	26.8	0.00	0.218690	0.00	76.53	0.00
1994	35	8.5	0.00	0.00	34.5	0.00	26.0	0.00	0.246499	0.00	81.23	0.00
1993	35	9.5	29,340.75	3,088.50	34.6	106,862.10	25.1	77,521.35	0.274332	847.27	85.33	2,635.33
1992	35	10.5	0.00	0.00	34.7	0.00	24.2	0.00	0.302232	0.00	88.81	0.00
1991	35	11.5	0.00	0.00	34.8	0.00	23.3	0.00	0.330227	0.00	91.70	0.00
1990	35	12.5	0.00	0.00	34.9	0.00	22.4	0.00	0.358319	0.00	94.01	0.00
1989	35	13.5	0.00	0.00	34.9	0.00	21.4	0.00	0.386505	0.00	95.81	0.00
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414766	0.00	97.15	0.00
1987	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.443061	0.00	98.12	0.00
1986	35	16.5	717,855.60	43,506.40	35.0	1,522,724.00	18.5	804,868.40	0.471338	20,506.22	98.78	42,977.36
1985	35	17.5	10,937,130.05	624,978.86	35.0	21,874,260.10	17.5	10,937,130.05	0.499525	312,192.57	99.19	619,924.66
		15.2	12,074,207.13	794,551.22	34.6	27,530,660.79	19.5	15,456,453.66	0.434525	345,252.33	91.65	728,235.01
Net Salvage: -19%										66,451.62		
										411,703.95		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Unit No. 4 FGD: Structures & Improvements												
2002	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025002	0.00	99.71	0.00
2001	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075002	0.00	99.89	0.00
2000	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125001	0.00	99.96	0.00
1999	20	3.5	0.00	0.00	20.0	0.00	16.5	0.00	0.174987	0.00	99.99	0.00
1998	20	4.5	0.00	0.00	20.0	0.00	15.5	0.00	0.224931	0.00	99.99	0.00
1997	20	5.5	0.00	0.00	20.0	0.00	14.5	0.00	0.274721	0.00	99.96	0.00
1996	20	6.5	2,484,276.47	382,196.38	20.0	7,643,927.60	13.5	5,159,651.13	0.324181	123,900.80	99.89	381,756.85
1995	20	7.5	0.00	0.00	20.0	0.00	12.5	0.00	0.373006	0.00	99.71	0.00
1994	20	8.5	368,971.40	43,408.40	20.0	868,168.00	11.6	503,537.44	0.420801	18,266.30	99.34	43,122.34
1993	20	9.5	0.00	0.00	20.0	0.00	10.7	0.00	0.467120	0.00	98.69	0.00
1992	20	10.5	56,101.29	5,342.98	20.0	106,859.60	9.8	52,361.20	0.511508	2,732.98	97.61	5,215.12
1991	20	11.5	0.00	0.00	20.0	0.00	8.9	0.00	0.553568	0.00	95.96	0.00
1990	20	12.5	0.00	0.00	20.0	0.00	8.1	0.00	0.592993	0.00	93.61	0.00
1989	20	13.5	553,828.05	41,024.30	20.0	820,486.00	7.4	303,579.82	0.629600	25,828.90	90.44	37,103.61
1988	20	14.5	0.00	0.00	20.0	0.00	6.7	0.00	0.663316	0.00	86.37	0.00
1987	20	15.5	280,679.74	18,108.37	20.0	362,167.40	6.1	110,461.06	0.694172	12,570.32	81.37	14,735.32
1986	20	16.5	212,060.64	12,852.16	20.0	257,043.20	5.6	71,972.10	0.722284	9,282.91	75.49	9,701.97
1985	20	17.5	6,039,646.90	345,122.68	20.0	6,902,453.60	5.0	1,725,613.40	0.747821	258,089.99	68.83	237,535.86
		11.8	9,995,564.49	848,055.27	20.0	16,961,105.40	9.3	7,927,176.15	0.531418	450,672.20	85.98	729,171.08
Net Salvage: -7%										30,999.60		
										0.567972	481,671.80	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 4 FGD: Boiler Plant Equipment												
2002	50	0.5	1,162,487.57	2,324,975.13	31.7	73,701,711.62	31.2	72,539,224.06	0.015793	36,718.33	9.24	214,827.70
2001	50	1.5	114,765.11	76,510.07	32.6	2,494,228.28	31.1	2,379,463.18	0.046062	3,524.21	9.57	7,322.01
2000	50	2.5	0.00	0.00	33.5	0.00	31.0	0.00	0.074704	0.00	9.90	0.00
1999	50	3.5	1,218,296.87	348,084.82	34.4	11,974,117.81	30.9	10,755,820.94	0.101853	35,453.48	10.23	35,609.08
1998	50	4.5	52,442.42	11,653.87	35.3	411,381.61	30.8	358,939.20	0.127632	1,487.41	10.56	1,230.65
1997	50	5.5	425,849.60	77,427.20	36.1	2,795,121.92	30.8	2,384,757.76	0.149296	11,559.57	10.56	8,176.31
1996	50	6.5	183,606.67	28,247.18	37.0	1,045,145.66	30.7	867,188.43	0.169845	4,797.64	10.56	2,982.90
1995	50	7.5	304,597.65	40,613.02	37.9	1,539,233.46	30.7	1,246,819.71	0.189363	7,690.60	10.56	4,288.73
1994	50	8.5	206,491.61	24,293.13	38.8	942,573.44	30.7	745,799.09	0.207924	5,051.12	10.56	2,565.35
1993	50	9.5	267,479.06	28,155.69	39.7	1,117,780.89	30.7	864,379.68	0.225598	6,351.87	10.56	2,973.24
1992	50	10.5	0.00	0.00	40.6	0.00	30.7	0.00	0.242445	0.00	10.56	0.00
1991	50	11.5	605,301.01	52,634.87	41.4	2,179,083.62	30.7	1,615,890.51	0.258524	13,607.38	10.56	5,558.24
1990	50	12.5	0.00	0.00	42.3	0.00	30.7	0.00	0.273884	0.00	10.56	0.00
1989	50	13.5	3,369,320.96	249,579.33	43.2	10,781,827.06	30.7	7,662,085.43	0.288573	72,021.86	10.56	26,355.58
1988	50	14.5	288,579.87	19,902.06	44.0	875,690.64	30.7	610,993.24	0.302634	6,023.04	10.56	2,101.66
1987	50	15.5	0.00	0.00	44.9	0.00	30.7	0.00	0.316105	0.00	10.56	0.00
1986	50	16.5	0.00	0.00	45.7	0.00	30.7	0.00	0.329024	0.00	10.56	0.00
1985	50	17.5	1,601,609,499.53	91,520,542.83	46.6	4,264,857,295.88	30.7	2,809,680,664.88	0.341423	31,247,218.29	10.56	9,664,569.32
		17.0	1,609,808,717.89	94,802,619.20	46.1	4,374,715,191.89	30.7	2,911,712,026.10	0.331758	31,451,504.81	10.53	9,978,560.79
Net Salvage:					-2%		496,569.75					
							0.336996 31,948,074.56					

TAMPA ELECTRIC COMPANY
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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Unit No. 4 FGD: Boiler Plant Equipment												
2002	35	0.5	5,904,499.51	11,808,999.01	31.4	370,802,568.91	30.9	364,898,069.41	0.015909	187,869.37	34.44	4,067,326.29
2001	35	1.5	710,742.42	473,828.28	32.0	15,162,504.96	30.5	14,451,762.54	0.046840	22,194.12	40.52	191,985.27
2000	35	2.5	0.00	0.00	32.6	0.00	30.1	0.00	0.076792	0.00	46.81	0.00
1999	35	3.5	1,032,711.93	295,060.55	33.0	9,736,998.15	29.5	8,704,286.23	0.105985	31,271.99	53.19	156,930.90
1998	35	4.5	1,557,956.39	346,212.53	33.4	11,563,498.50	28.9	10,005,542.12	0.134615	46,605.40	59.48	205,934.48
1997	35	5.5	1,325,491.92	240,998.53	33.8	8,145,750.31	28.3	6,820,258.40	0.162851	39,246.85	65.56	157,992.37
1996	35	6.5	0.00	0.00	34.1	0.00	27.6	0.00	0.190837	0.00	71.28	0.00
1995	35	7.5	170,014.95	22,668.66	34.3	777,535.04	26.8	607,520.09	0.218690	4,957.41	76.53	17,347.44
1994	35	8.5	482,172.28	56,726.15	34.5	1,957,052.18	26.0	1,474,879.90	0.246499	13,982.94	81.23	46,076.16
1993	35	9.5	0.00	0.00	34.6	0.00	25.1	0.00	0.274332	0.00	85.33	0.00
1992	35	10.5	92,296.58	8,790.15	34.7	305,018.21	24.2	212,721.63	0.302232	2,656.66	88.81	7,806.83
1991	35	11.5	0.00	0.00	34.8	0.00	23.3	0.00	0.330227	0.00	91.70	0.00
1990	35	12.5	81,977.75	6,558.22	34.9	228,881.88	22.4	146,904.13	0.358319	2,349.93	94.01	6,165.32
1989	35	13.5	309,717.27	22,942.02	34.9	800,676.50	21.4	490,959.23	0.386505	8,867.21	95.81	21,980.38
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414766	0.00	97.15	0.00
1987	35	15.5	25,791,492.69	1,663,967.27	35.0	58,238,854.45	19.5	32,447,361.77	0.443061	737,239.00	98.12	1,632,741.26
1986	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471338	0.00	98.78	0.00
1985	35	17.5	652,582,852.43	37,290,448.71	35.0	1,305,165,704.85	17.5	652,582,852.43	0.499525	18,627,511.39	99.19	36,988,880.85
		13.2	690,041,926.08	52,237,200.08	34.1	1,782,885,043.93	20.9	1,092,843,117.85	0.377600	19,724,752.27	83.28	43,501,167.56
Net Salvage: -17%										3,449,466.05		
										0.443634	23,174,218.32	

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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Unit No. 4 FGD: Boiler Plant Equipment												
2002	20	0.5	2,718,227.92	5,436,455.84	20.0	108,729,116.80	19.5	106,010,888.88	0.025002	135,922.27	99.71	5,420,499.84
2001	20	1.5	285,977.04	190,651.36	20.0	3,813,027.20	18.5	3,527,050.16	0.075002	14,299.23	99.89	190,434.97
2000	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125001	0.00	99.96	0.00
1999	20	3.5	238,936.74	68,267.64	20.0	1,365,352.80	16.5	1,126,416.06	0.174987	11,945.95	99.99	68,260.81
1998	20	4.5	0.00	0.00	20.0	0.00	15.5	0.00	0.224931	0.00	99.99	0.00
1997	20	5.5	536,717.78	97,585.05	20.0	1,951,701.00	14.5	1,414,983.23	0.274721	26,808.66	99.96	97,547.97
1996	20	6.5	137,954.44	21,223.76	20.0	424,475.20	13.5	286,520.76	0.324181	6,880.34	99.89	21,199.35
1995	20	7.5	269,601.75	35,946.90	20.0	718,938.00	12.5	449,336.25	0.373006	13,408.41	99.71	35,840.86
1994	20	8.5	0.00	0.00	20.0	0.00	11.6	0.00	0.420801	0.00	99.34	0.00
1993	20	9.5	0.00	0.00	20.0	0.00	10.7	0.00	0.467120	0.00	98.69	0.00
1992	20	10.5	2,120,438.25	201,946.50	20.0	4,038,930.00	9.8	1,979,075.70	0.511508	103,297.25	97.61	197,113.92
1991	20	11.5	0.00	0.00	20.0	0.00	8.9	0.00	0.553568	0.00	95.96	0.00
1990	20	12.5	1,513,250.38	121,060.03	20.0	2,421,200.60	8.1	980,586.24	0.592993	71,787.75	93.61	113,329.14
1989	20	13.5	0.00	0.00	20.0	0.00	7.4	0.00	0.629600	0.00	90.44	0.00
1988	20	14.5	0.00	0.00	20.0	0.00	6.7	0.00	0.663316	0.00	86.37	0.00
1987	20	15.5	0.00	0.00	20.0	0.00	6.1	0.00	0.694172	0.00	81.37	0.00
1986	20	16.5	0.00	0.00	20.0	0.00	5.6	0.00	0.722284	0.00	75.49	0.00
1985	20	17.5	36,748,478.03	2,099,913.03	20.0	41,998,260.60	5.0	10,499,565.15	0.747821	1,570,359.06	68.83	1,445,296.64
		5.4	44,569,582.32	8,273,050.11	20.0	165,461,002.20	15.3	126,274,422.43	0.236274	1,954,708.93	91.74	7,589,523.50
Net Salvage: -7%										143,456.73		
										0.253615	2,098,165.66	

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 4 FGD: Accessory Electric Equipment												
2002	50	0.5	139,354.12	278,708.23	31.6	8,807,180.07	31.1	8,667,825.95	0.015833	4,412.79	9.80	27,313.41
2001	50	1.5	0.00	0.00	32.5	0.00	31.0	0.00	0.046186	0.00	10.15	0.00
2000	50	2.5	0.00	0.00	33.4	0.00	30.9	0.00	0.074912	0.00	10.50	0.00
1999	50	3.5	105,786.77	30,224.79	34.3	1,036,710.30	30.8	930,923.53	0.102148	3,087.40	10.85	3,279.39
1998	50	4.5	545,166.81	121,148.18	35.2	4,264,415.94	30.7	3,719,249.13	0.128015	15,508.78	11.20	13,568.60
1997	50	5.5	0.00	0.00	36.0	0.00	30.6	0.00	0.149598	0.00	11.20	0.00
1996	50	6.5	0.00	0.00	36.9	0.00	30.6	0.00	0.170069	0.00	11.20	0.00
1995	50	7.5	0.00	0.00	37.8	0.00	30.6	0.00	0.189512	0.00	11.20	0.00
1994	50	8.5	0.00	0.00	38.7	0.00	30.6	0.00	0.208002	0.00	11.20	0.00
1993	50	9.5	479,766.15	50,501.70	39.5	1,994,817.15	30.6	1,545,352.02	0.225608	11,393.59	11.20	5,656.19
1992	50	10.5	50,260.56	4,786.72	40.4	193,383.49	30.6	146,473.63	0.242390	1,160.25	11.20	536.11
1991	50	11.5	0.00	0.00	41.3	0.00	30.6	0.00	0.258406	0.00	11.20	0.00
1990	50	12.5	111,878.38	8,950.27	42.1	376,806.37	30.6	273,878.26	0.273706	2,449.74	11.20	1,002.43
1989	50	13.5	0.00	0.00	43.0	0.00	30.6	0.00	0.288337	0.00	11.20	0.00
1988	50	14.5	0.00	0.00	43.8	0.00	30.6	0.00	0.302342	0.00	11.20	0.00
1987	50	15.5	0.00	0.00	44.7	0.00	30.6	0.00	0.315760	0.00	11.20	0.00
1986	50	16.5	113,107.50	6,855.00	45.5	311,902.50	30.6	209,763.00	0.328627	2,252.74	11.20	767.76
1985	50	17.5	212,722,212.15	12,155,554.98	46.4	564,017,751.07	30.6	371,959,982.39	0.340976	4,144,752.51	11.20	1,361,422.16
		16.9	214,267,532.43	12,656,729.87	45.9	581,002,966.88	30.6	387,453,447.91	0.330656	4,185,017.81	11.17	1,413,546.04
Net Salvage:					-2%		70,109.52					
							0.336195 4,255,127.33					

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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Unit No. 4 FGD: Accessory Electric Equipment												
2002	35	0.5	0.00	0.00	31.4	0.00	30.9	0.00	0.015909	0.00	34.44	0.00
2001	35	1.5	0.00	0.00	32.0	0.00	30.5	0.00	0.046840	0.00	40.52	0.00
2000	35	2.5	97.18	38.87	32.6	1,267.16	30.1	1,169.99	0.076792	2.98	46.81	18.20
1999	35	3.5	48,095.25	13,741.50	33.0	453,469.50	29.5	405,374.25	0.105985	1,456.39	53.19	7,308.55
1998	35	4.5	0.00	0.00	33.4	0.00	28.9	0.00	0.134615	0.00	59.48	0.00
1997	35	5.5	0.00	0.00	33.8	0.00	28.3	0.00	0.162851	0.00	65.56	0.00
1996	35	6.5	0.00	0.00	34.1	0.00	27.6	0.00	0.190837	0.00	71.28	0.00
1995	35	7.5	0.00	0.00	34.3	0.00	26.8	0.00	0.218690	0.00	76.53	0.00
1994	35	8.5	0.00	0.00	34.5	0.00	26.0	0.00	0.246499	0.00	81.23	0.00
1993	35	9.5	0.00	0.00	34.6	0.00	25.1	0.00	0.274332	0.00	85.33	0.00
1992	35	10.5	109,455.05	10,424.29	34.7	361,722.86	24.2	252,267.82	0.302232	3,150.55	88.81	9,258.17
1991	35	11.5	0.00	0.00	34.8	0.00	23.3	0.00	0.330227	0.00	91.70	0.00
1990	35	12.5	0.00	0.00	34.9	0.00	22.4	0.00	0.358319	0.00	94.01	0.00
1989	35	13.5	0.00	0.00	34.9	0.00	21.4	0.00	0.386505	0.00	95.81	0.00
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414766	0.00	97.15	0.00
1987	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.443061	0.00	98.12	0.00
1986	35	16.5	22,621.50	1,371.00	35.0	47,985.00	18.5	25,363.50	0.471338	646.20	98.78	1,354.33
1985	35	17.5	74,406,077.55	4,251,775.86	35.0	148,812,155.10	17.5	74,406,077.55	0.499525	2,123,868.34	99.19	4,217,391.75
		17.4	74,586,346.52	4,277,351.52	35.0	149,676,599.63	17.6	75,090,253.11	0.497767	2,129,124.47	99.02	4,235,330.99
Net Salvage: -21%										442,723.69		
										0.601271	2,571,848.16	

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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Unit No. 4 FGD: Accessory Electric Equipment												
2002	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025002	0.00	99.71	0.00
2001	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075002	0.00	99.89	0.00
2000	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125001	0.00	99.96	0.00
1999	20	3.5	0.00	0.00	20.0	0.00	16.5	0.00	0.174987	0.00	99.99	0.00
1998	20	4.5	0.00	0.00	20.0	0.00	15.5	0.00	0.224931	0.00	99.99	0.00
1997	20	5.5	0.00	0.00	20.0	0.00	14.5	0.00	0.274721	0.00	99.96	0.00
1996	20	6.5	116,257.12	17,885.71	20.0	357,714.20	13.5	241,457.09	0.324181	5,798.21	99.89	17,865.14
1995	20	7.5	0.00	0.00	20.0	0.00	12.5	0.00	0.373006	0.00	99.71	0.00
1994	20	8.5	3,014,355.68	354,630.08	20.0	7,092,601.60	11.6	4,113,708.93	0.420801	149,228.69	99.34	352,293.07
1993	20	9.5	0.00	0.00	20.0	0.00	10.7	0.00	0.467120	0.00	98.69	0.00
1992	20	10.5	342,292.34	32,599.27	20.0	651,985.40	9.8	319,472.85	0.511508	16,674.79	97.61	31,819.17
1991	20	11.5	0.00	0.00	20.0	0.00	8.9	0.00	0.553568	0.00	95.96	0.00
1990	20	12.5	0.00	0.00	20.0	0.00	8.1	0.00	0.592993	0.00	93.61	0.00
1989	20	13.5	0.00	0.00	20.0	0.00	7.4	0.00	0.629600	0.00	90.44	0.00
1988	20	14.5	178,704.38	12,324.44	20.0	246,488.80	6.7	82,573.75	0.663316	8,175.00	86.37	10,644.74
1987	20	15.5	0.00	0.00	20.0	0.00	6.1	0.00	0.694172	0.00	81.37	0.00
1986	20	16.5	0.00	0.00	20.0	0.00	5.6	0.00	0.722284	0.00	75.49	0.00
1985	20	17.5	25,884,149.90	1,479,094.28	20.0	29,581,885.60	5.0	7,395,471.40	0.747821	1,106,097.76	68.83	1,018,008.82
		15.6	29,535,759.41	1,896,533.78	20.0	37,930,675.60	6.4	12,152,684.01	0.678066	1,285,974.45	75.43	1,430,630.95
			Net Salvage:		-6%					77,604.94		
										0.718985	1,363,579.39	

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 4 FGD: Misc. Power Plant Equipment												
2002	50	0.5	0.00	0.00	31.2	0.00	30.7	0.00	0.016040	0.00	12.60	0.00
2001	50	1.5	0.00	0.00	32.0	0.00	30.5	0.00	0.046813	0.00	13.05	0.00
2000	50	2.5	0.00	0.00	32.9	0.00	30.4	0.00	0.075971	0.00	13.50	0.00
1999	50	3.5	0.00	0.00	33.8	0.00	30.3	0.00	0.103648	0.00	13.95	0.00
1998	50	4.5	0.00	0.00	34.6	0.00	30.1	0.00	0.129968	0.00	14.40	0.00
1997	50	5.5	0.00	0.00	35.5	0.00	30.1	0.00	0.151153	0.00	14.40	0.00
1996	50	6.5	0.00	0.00	36.3	0.00	30.1	0.00	0.171246	0.00	14.40	0.00
1995	50	7.5	0.00	0.00	37.2	0.00	30.1	0.00	0.190327	0.00	14.40	0.00
1994	50	8.5	0.00	0.00	38.0	0.00	30.1	0.00	0.208472	0.00	14.40	0.00
1993	50	9.5	0.00	0.00	38.8	0.00	30.1	0.00	0.225746	0.00	14.40	0.00
1992	50	10.5	0.00	0.00	39.7	0.00	30.1	0.00	0.242211	0.00	14.40	0.00
1991	50	11.5	0.00	0.00	40.5	0.00	30.0	0.00	0.257922	0.00	14.40	0.00
1990	50	12.5	0.00	0.00	41.3	0.00	30.0	0.00	0.272930	0.00	14.40	0.00
1989	50	13.5	0.00	0.00	42.1	0.00	30.0	0.00	0.287279	0.00	14.40	0.00
1988	50	14.5	0.00	0.00	42.9	0.00	30.0	0.00	0.301013	0.00	14.40	0.00
1987	50	15.5	0.00	0.00	43.7	0.00	30.0	0.00	0.314170	2,163.33	14.40	0.00
1986	50	16.5	113,616.53	6,885.85	44.5	306,420.33	30.0	206,575.50	0.326785	198,003.52	14.40	991.56
1985	50	17.5	10,603,490.45	605,913.74	45.3	27,447,892.42	30.0	18,177,412.20	0.338890	207,671.65	14.40	87,251.58
		17.5	10,717,106.98	612,799.59	45.3	27,754,312.75	30.0	18,383,987.70	0.665533	407,838.50	14.40	88,243.14
			Net Salvage:		-2%					4,435.30		
										0.346128	212,106.96	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 4 FGD: Misc. Power Plant Equipment												
2002	35	0.5	0.00	0.00	31.4	0.00	30.9	0.00	0.015909	0.00	34.44	0.00
2001	35	1.5	0.00	0.00	32.0	0.00	30.5	0.00	0.046840	0.00	40.52	0.00
2000	35	2.5	0.00	0.00	32.6	0.00	30.1	0.00	0.076792	0.00	46.81	0.00
1999	35	3.5	0.00	0.00	33.0	0.00	29.5	0.00	0.105985	0.00	53.19	0.00
1998	35	4.5	0.00	0.00	33.4	0.00	28.9	0.00	0.134615	0.00	59.48	0.00
1997	35	5.5	0.00	0.00	33.8	0.00	28.3	0.00	0.162851	0.00	65.56	0.00
1996	35	6.5	0.00	0.00	34.1	0.00	27.6	0.00	0.190837	0.00	71.28	0.00
1995	35	7.5	0.00	0.00	34.3	0.00	26.8	0.00	0.218690	0.00	76.53	0.00
1994	35	8.5	392,716.66	46,201.96	34.5	1,593,967.62	26.0	1,201,250.96	0.246499	11,388.74	81.23	37,527.82
1993	35	9.5	0.00	0.00	34.6	0.00	25.1	0.00	0.274332	0.00	85.33	0.00
1992	35	10.5	0.00	0.00	34.7	0.00	24.2	0.00	0.302232	0.00	88.81	0.00
1991	35	11.5	0.00	0.00	34.8	0.00	23.3	0.00	0.330227	0.00	91.70	0.00
1990	35	12.5	0.00	0.00	34.9	0.00	22.4	0.00	0.358319	0.00	94.01	0.00
1989	35	13.5	0.00	0.00	34.9	0.00	21.4	0.00	0.386505	0.00	95.81	0.00
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414766	0.00	97.15	0.00
1987	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.443061	0.00	98.12	0.00
1986	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471338	0.00	98.78	0.00
1985	35	17.5	1,553,114.50	88,749.40	35.0	3,106,229.00	17.5	1,553,114.50	0.499525	44,332.54	99.19	88,031.68
		14.4	1,945,831.16	134,951.36	34.8	4,700,196.62	20.4	2,754,365.46	0.412899	55,721.28	93.04	125,559.50
			Net Salvage:		-20%					10,887.11		
										0.493573	66,608.39	

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 2002

Big Bend Unit No. 1 & 2 FGD System

Life Category	Age At 12/31/2002	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio	Future Estimated Net Salvage	Future Net Salvage Rate
311 - Structures and Improvements											
Unit 1 & 2 50 Year Life	3.5	20,231,316.42	5,780,376.12	23.8	242,872.95	20.3	4,930,320.81	852,119.59	0.147416	16,474.07	
Unit 4 50 Year Life	3.5	14,007,088.31	4,002,025.23	35.5	112,733.11	32.0	3,607,459.36	396,354.16	0.099038	18,609.42	
Unit 1 & 2 35 Year Life	3.5	686,682.43	196,194.98	23.9	8,208.99	20.4	167,463.50	28,870.78	0.147154	1,168.91	
Unit 4 35 Year Life	3.5	7,272,490.61	2,077,854.46	33.0	62,965.29	29.5	1,857,475.96	244,818.07	0.117823	232,076.81	
Unit 1 & 2 20 Year Life	3.5	195,057.52	55,730.72	19.4	2,872.72	15.9	45,676.21	10,644.73	0.191003	3,365.64	
Unit 4 20 Year Life	3.5	2,058,684.08	588,195.45	20.0	29,409.77	16.5	485,261.25	111,159.86	0.188985	47,050.93	
	3.5	44,451,319.37	12,700,376.96	27.7	459,062.82	24.2	11,093,657.08	1,643,967.19	0.129442	318,745.79	-3%
312 - Boiler Plant Equipment											
Unit 1 & 2 50 Year Life	3.5	115,579,537.30	33,041,838.16	23.4	1,412,044.37	19.9	28,099,682.88	4,991,679.90	0.151071	310,725.37	
Unit 4 50 Year Life	3.5	18,280,450.13	5,222,985.75	34.4	151,830.98	30.9	4,691,577.32	540,139.95	0.103416	80,146.72	
Unit 1 & 2 35 Year Life	3.5	42,577,948.13	12,197,823.71	23.9	510,369.19	20.4	10,411,531.53	1,790,436.08	0.146783	72,471.80	
Unit 4 35 Year Life	3.5	19,684,210.49	5,624,060.14	33.0	170,426.06	29.5	5,027,568.91	662,640.98	0.117823	628,154.65	
Unit 1 & 2 20 Year Life	3.5	11,422,749.14	3,407,909.50	19.4	175,665.44	16.0	2,810,647.01	623,194.94	0.182867	202,923.34	
Unit 4 20 Year Life	3.5	3,148,759.78	899,645.65	20.0	44,982.28	16.5	742,207.66	170,019.14	0.188985	71,964.46	
	3.5	210,693,654.97	60,394,262.91	24.5	2,465,318.33	21.0	51,783,215.32	8,778,110.99	0.145347	1,366,386.34	-2%
315 - Accessory Electric Equipment											
Unit 1 & 2 50 Year Life	3.5	15,144,493.84	4,326,998.24	23.3	185,708.08	19.8	3,677,019.96	655,475.94	0.151485	43,161.81	
Unit 4 50 Year Life	3.5	1,028,736.56	293,924.73	34.3	8,569.23	30.8	263,932.41	30,512.46	0.103810	4,783.62	
Unit 1 & 2 35 Year Life	3.5	5,321,995.63	1,520,570.18	23.9	63,622.18	20.4	1,297,892.54	223,757.28	0.147154	9,059.42	
Unit 4 35 Year Life	3.5	344,669.12	98,476.89	33.0	2,984.15	29.5	88,032.37	11,602.80	0.117823	10,998.94	
Unit 1 & 2 20 Year Life	3.5	7,926,198.67	2,264,628.19	19.4	116,733.41	15.9	1,856,061.25	432,550.70	0.191003	136,763.61	
Unit 4 20 Year Life	3.5	110,826.31	31,664.66	20.0	1,583.23	16.5	26,123.34	5,984.13	0.188985	2,532.92	
	3.5	29,876,920.13	8,536,262.89	22.5	379,200.29	19.0	7,209,061.88	1,359,883.31	0.159307	207,300.33	-2%
316 - Misc. Power Plant Equipment											
Unit 1 & 2 50 Year Life	3.5	4,992,475.32	1,426,421.52	23.1	61,749.85	19.6	1,210,297.05	218,471.30	0.153160	18,293.86	
Unit 4 50 Year Life											
Unit 1 & 2 35 Year Life	3.5	1,237,189.98	353,482.85	23.9	14,790.08	20.4	301,717.58	52,016.25	0.147154	2,106.02	
Unit 4 35 Year Life											
Unit 1 & 2 20 Year Life											
Unit 4 20 Year Life											
	3.5	6,229,665.30	1,779,904.37	23.3	76,539.93	19.8	1,512,014.63	270,487.55	0.151967	20,399.87	-1%

83,410,807.13

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements	
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)			
Big Bend Unit No. 1 & 2: Structures & Improvements													
2002	50	0.5	0.00	0.00	20.9	0.00	20.4	0.00	0.023965	0.00	1.60	0.00	
2001	50	1.5	0.00	0.00	21.8	0.00	20.3	0.00	0.068659	0.00	1.70	0.00	
2000	50	2.5	0.00	0.00	22.8	0.00	20.3	0.00	0.109510	0.00	1.80	0.00	
1999	50	3.5	20,231,316.42	5,780,376.12	23.8	137,572,951.66	20.3	117,341,635.24	0.146997	849,697.95	1.90	109,827.15	
		3.5	20,231,316.42	5,780,376.12	23.8	137,572,951.66	20.3	117,341,635.24	0.146997	849,697.95	1.90	109,827.15	
Net Salvage:					0%								
										2,421.64			
										0.147416	852,119.59		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Unit No. 1 & 2: Structures & Improvements												
2002	50	0.5	0.00	0.00	32.6	0.00	32.1	0.00	0.015340	0.00	2.80	0.00
2001	50	1.5	0.00	0.00	33.6	0.00	32.1	0.00	0.044689	0.00	2.90	0.00
2000	50	2.5	0.00	0.00	34.5	0.00	32.0	0.00	0.072390	0.00	3.00	0.00
1999	50	3.5	14,007,088.31	4,002,025.23	35.5	142,071,895.67	32.0	128,064,807.36	0.098580	394,519.65	3.10	124,062.78
		3.5	14,007,088.31	4,002,025.23	35.5	142,071,895.67	32.0	128,064,807.36	0.098580	394,519.65	3.10	124,062.78
Net Salvage: 0%										1,834.52		
										0.099038	396,354.16	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Unit No. 1 & 2: Structures & Improvements												
2002	35	0.5	0.00	0.00	21.0	0.00	20.5	0.00	0.023827	0.00	0.70	0.00
2001	35	1.5	0.00	0.00	22.0	0.00	20.5	0.00	0.068265	0.00	1.16	0.00
2000	35	2.5	0.00	0.00	23.0	0.00	20.5	0.00	0.108910	0.00	1.85	0.00
1999	35	3.5	686,682.43	196,194.98	23.9	4,689,060.02	20.4	4,002,377.59	0.146282	28,699.79	2.84	5,566.25
		3.5	686,682.43	196,194.98	23.9	4,689,060.02	20.4	4,002,377.59	0.146282	28,699.79	2.84	5,566.25
Net Salvage: -1%										170.99		
										0.147154	28,870.78	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 1 & 2: Structures & Improvements												
2002	35	0.5	0.00	0.00	31.4	0.00	30.9	0.00	0.015909	0.00	34.44	0.00
2001	35	1.5	0.00	0.00	32.0	0.00	30.5	0.00	0.046840	0.00	40.52	0.00
2000	35	2.5	0.00	0.00	32.6	0.00	30.1	0.00	0.076792	0.00	46.81	0.00
1999	35	3.5	7,272,490.61	2,077,854.46	33.0	68,569,197.18	29.5	61,296,706.57	0.105985	220,221.40	53.19	1,105,127.67
		3.5	7,272,490.61	2,077,854.46	33.0	68,569,197.18	29.5	61,296,706.57	0.105985	220,221.40	53.19	1,105,127.67
Net Salvage: -11%										24,596.66		
									0.117823	244,818.07		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 1 & 2: Structures & Improvements												
2002	20	0.5	0.00	0.00	18.5	0.00	18.0	0.00	0.027044	0.00	53.90	0.00
2001	20	1.5	0.00	0.00	18.9	0.00	17.4	0.00	0.079480	0.00	61.56	0.00
2000	20	2.5	0.00	0.00	19.2	0.00	16.7	0.00	0.130314	0.00	68.83	0.00
1999	20	3.5	195,057.52	55,730.72	19.4	1,081,175.97	15.9	886,118.45	0.180125	10,038.50	75.49	42,070.56
		3.5	195,057.52	55,730.72	19.4	1,081,175.97	15.9	886,118.45	0.180125	10,038.50	75.49	42,070.56
Net Salvage: -6%										606.24		
										0.191003	10,644.73	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 1 & 2: Structures & Improvements												
2002	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025002	0.00	99.71	0.00
2001	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075002	0.00	99.89	0.00
2000	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125001	0.00	99.96	0.00
1999	20	3.5	2,058,684.08	588,195.45	20.0	11,763,909.00	16.5	9,705,224.93	0.174987	102,926.56	99.99	588,136.63
		3.5	2,058,684.08	588,195.45	20.0	11,763,909.00	16.5	9,705,224.93	0.174987	102,926.56	99.99	588,136.63
Net Salvage: -8%										8,233.30		
										0.188985	111,159.86	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 1 & 2: Boiler Plant Equipment												
2002	50	0.5	0.00	0.00	20.6	0.00	20.1	0.00	0.024329	0.00	5.28	0.00
2001	50	1.5	50,172.20	33,448.13	21.5	719,134.80	20.0	668,962.60	0.069783	2,334.11	5.61	1,876.44
2000	50	2.5	0.00	0.00	22.4	0.00	19.9	0.00	0.111430	0.00	5.94	0.00
1999	50	3.5	115,529,365.11	33,008,390.03	23.4	772,396,326.70	19.9	656,866,961.60	0.149745	4,942,841.37	6.27	2,069,626.05
		3.5	115,579,537.30	33,041,838.16	23.4	773,115,461.50	19.9	657,535,924.20	0.149664	4,945,175.48	6.27	2,071,502.49
Net Salvage: -1%										46,504.42		
										0.151071	4,991,679.90	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Unit No. 1 & 2: Boiler Plant Equipment												
2002	50	0.5	0.00	0.00	31.7	0.00	31.2	0.00	0.015793	0.00	9.24	0.00
2001	50	1.5	0.00	0.00	32.6	0.00	31.1	0.00	0.046062	0.00	9.57	0.00
2000	50	2.5	0.00	0.00	33.5	0.00	31.0	0.00	0.074704	0.00	9.90	0.00
1999	50	3.5	18,280,450.13	5,222,985.75	34.4	179,670,709.80	30.9	161,390,259.68	0.101853	531,976.77	10.23	534,311.44
		3.5	18,280,450.13	5,222,985.75	34.4	179,670,709.80	30.9	161,390,259.68	0.101853	531,976.77	10.23	534,311.44
Net Salvage: -2%										8,163.18		
										0.103416	540,139.95	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 1 & 2: Boiler Plant Equipment												
2002	35	0.5	150.62	301.24	21.0	6,326.04	20.5	6,175.42	0.023827	7.18	0.70	2.10
2001	35	1.5	82,954.61	55,303.07	22.0	1,216,667.54	20.5	1,133,712.94	0.068265	3,775.26	1.16	643.56
2000	35	2.5	7,312.50	2,925.00	23.0	67,275.00	20.5	59,962.50	0.108910	318.56	1.85	54.22
1999	35	3.5	42,487,530.40	12,139,294.40	23.9	290,129,136.16	20.4	247,641,605.76	0.146282	1,775,760.26	2.84	344,403.92
		3.5	42,577,948.13	12,197,823.71	23.9	291,419,404.74	20.4	248,841,456.62	0.145916	1,779,861.27	2.83	345,103.81
Net Salvage: -1%										10,574.82		
										0.146783	1,790,436.08	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 1 & 2: Boiler Plant Equipment												
2002	35	0.5	0.00	0.00	31.4	0.00	30.9	0.00	0.015909	0.00	34.44	0.00
2001	35	1.5	0.00	0.00	32.0	0.00	30.5	0.00	0.046840	0.00	40.52	0.00
2000	35	2.5	0.00	0.00	32.6	0.00	30.1	0.00	0.076792	0.00	46.81	0.00
1999	35	3.5	19,684,210.49	5,624,060.14	33.0	185,593,984.62	29.5	165,909,774.13	0.105985	596,066.01	53.19	2,991,212.63
		3.5	19,684,210.49	5,624,060.14	33.0	185,593,984.62	29.5	165,909,774.13	0.105985	596,066.01	53.19	2,991,212.63
Net Salvage: -11%										66,574.97		
										0.117823	662,640.98	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Unit No. 1 & 2: Boiler Plant Equipment												
2002	20	0.5	63,359.79	126,719.57	18.5	2,344,312.05	18.0	2,280,952.26	0.027044	3,427.00	53.90	68,296.78
2001	20	1.5	93,581.55	62,387.70	18.9	1,179,127.53	17.4	1,085,545.98	0.079480	4,958.57	61.56	38,403.37
2000	20	2.5	0.00	0.00	19.2	0.00	16.7	0.00	0.130314	0.00	68.83	0.00
1999	20	3.5	11,265,807.81	3,218,802.23	19.4	62,444,763.26	15.9	51,178,955.46	0.180125	579,786.75	75.49	2,429,841.62
		3.4	11,422,749.14	3,407,909.50	19.4	65,968,202.84	16.0	54,545,453.70	0.172590	588,172.33	74.43	2,536,541.77
Net Salvage: -6%										35,022.61		
										0.182867	623,194.94	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 1 & 2: Boiler Plant Equipment												
2002	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025002	0.00	99.71	0.00
2001	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075002	0.00	99.89	0.00
2000	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125001	0.00	99.96	0.00
1999	20	3.5	3,148,759.78	899,645.65	20.0	17,992,913.00	16.5	14,844,153.23	0.174987	157,426.29	99.99	899,555.69
		3.5	3,148,759.78	899,645.65	20.0	17,992,913.00	16.5	14,844,153.23	0.174987	157,426.29	99.99	899,555.69
Net Salvage: -8%										12,592.84		
										0.188985	170,019.14	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 1 & 2: Accessory Electric Equipment												
2002	50	0.5	0.00	0.00	20.5	0.00	20.0	0.00	0.024362	0.00	5.60	0.00
2001	50	1.5	0.00	0.00	21.5	0.00	20.0	0.00	0.069883	0.00	5.95	0.00
2000	50	2.5	0.00	0.00	22.4	0.00	19.9	0.00	0.111600	0.00	6.30	0.00
1999	50	3.5	15,144,493.84	4,326,998.24	23.3	100,819,058.99	19.8	85,674,565.15	0.149989	649,002.14	6.65	287,745.38
		3.5	15,144,493.84	4,326,998.24	23.3	100,819,058.99	19.8	85,674,565.15	0.149989	649,002.14	6.65	287,745.38
Net Salvage: -1%										6,473.80		
										0.151485	655,475.94	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 1 & 2: Accessory Electric Equipment												
2002	50	0.5	0.00	0.00	31.6	0.00	31.1	0.00	0.015833	0.00	9.80	0.00
2001	50	1.5	0.00	0.00	32.5	0.00	31.0	0.00	0.046186	0.00	10.15	0.00
2000	50	2.5	0.00	0.00	33.4	0.00	30.9	0.00	0.074912	0.00	10.50	0.00
1999	50	3.5	1,028,736.56	293,924.73	34.3	10,081,618.24	30.8	9,052,881.68	0.102148	30,023.82	10.85	31,890.83
		3.5	1,028,736.56	293,924.73	34.3	10,081,618.24	30.8	9,052,881.68	0.102148	30,023.82	10.85	31,890.83
Net Salvage: -2%										488.64		
										0.103810	30,512.46	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 1 & 2: Accessory Electric Equipment												
2002	35	0.5	0.00	0.00	21.0	0.00	20.5	0.00	0.023827	0.00	0.70	0.00
2001	35	1.5	0.00	0.00	22.0	0.00	20.5	0.00	0.068265	0.00	1.16	0.00
2000	35	2.5	0.00	0.00	23.0	0.00	20.5	0.00	0.108910	0.00	1.85	0.00
1999	35	3.5	5,321,995.63	1,520,570.18	23.9	36,341,627.30	20.4	31,019,631.67	0.146282	222,432.05	2.84	43,140.10
		3.5	5,321,995.63	1,520,570.18	23.9	36,341,627.30	20.4	31,019,631.67	0.146282	222,432.05	2.84	43,140.10
Net Salvage: -1%										1,325.23		
									0.147154	223,757.28		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 1 & 2: Accessory Electric Equipment												
2002	35	0.5	0.00	0.00	31.4	0.00	30.9	0.00	0.015909	0.00	34.44	0.00
2001	35	1.5	0.00	0.00	32.0	0.00	30.5	0.00	0.046840	0.00	40.52	0.00
2000	35	2.5	0.00	0.00	32.6	0.00	30.1	0.00	0.076792	0.00	46.81	0.00
1999	35	3.5	344,669.12	98,476.89	33.0	3,249,737.37	29.5	2,905,068.26	0.105985	10,437.07	53.19	52,375.92
		3.5	344,669.12	98,476.89	33.0	3,249,737.37	29.5	2,905,068.26	0.105985	10,437.07	53.19	52,375.92
Net Salvage: -11%										1,165.72		
										0.117823	11,602.80	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 1 & 2: Accessory Electric Equipment												
2002	20	0.5	0.00	0.00	18.5	0.00	18.0	0.00	0.027044	0.00	53.90	0.00
2001	20	1.5	0.00	0.00	18.9	0.00	17.4	0.00	0.079480	0.00	61.56	0.00
2000	20	2.5	0.00	0.00	19.2	0.00	16.7	0.00	0.130314	0.00	68.83	0.00
1999	20	3.5	7,926,198.67	2,264,628.19	19.4	43,933,786.89	15.9	36,007,588.22	0.180125	407,916.15	75.49	1,709,545.17
		3.5	7,926,198.67	2,264,628.19	19.4	43,933,786.89	15.9	36,007,588.22	0.180125	407,916.15	75.49	1,709,545.17
Net Salvage: -6%										24,634.55		
										0.191003	432,550.70	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 1 & 2: Accessory Electric Equipment												
2002	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025002	0.00	99.71	0.00
2001	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075002	0.00	99.89	0.00
2000	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125001	0.00	99.96	0.00
1999	20	3.5	110,826.31	31,664.66	20.0	633,293.20	16.5	522,466.89	0.174987	5,540.90	99.99	31,661.49
		3.5	110,826.31	31,664.66	20.0	633,293.20	16.5	522,466.89	0.174987	5,540.90	99.99	31,661.49
Net Salvage: -8%										443.23		
										0.188985	5,984.13	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 1 & 2: Misc. Power Plant Equipment												
2002	50	0.5	0.00	0.00	20.4	0.00	19.9	0.00	0.024524	0.00	7.20	0.00
2001	50	1.5	0.00	0.00	21.3	0.00	19.8	0.00	0.070385	0.00	7.65	0.00
2000	50	2.5	0.00	0.00	22.2	0.00	19.7	0.00	0.112458	0.00	8.10	0.00
1999	50	3.5	4,992,475.32	1,426,421.52	23.1	32,950,337.11	19.6	27,957,861.79	0.151221	215,704.89	8.55	121,959.04
		3.5	4,992,475.32	1,426,421.52	23.1	32,950,337.11	19.6	27,957,861.79	0.151221	215,704.89	8.55	121,959.04
Net Salvage: -1%										2,766.42		
									0.153160	218,471.30		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Unit No. 1 & 2: Misc. Power Plant Equipment												
2002	35	0.5	0.00	0.00	21.0	0.00	20.5	0.00	0.023827	0.00	0.70	0.00
2001	35	1.5	0.00	0.00	22.0	0.00	20.5	0.00	0.068265	0.00	1.16	0.00
2000	35	2.5	0.00	0.00	23.0	0.00	20.5	0.00	0.108910	0.00	1.85	0.00
1999	35	3.5	1,237,189.98	353,482.85	23.9	8,448,240.12	20.4	7,211,050.14	0.146282	51,708.18	2.84	10,028.66
		3.5	1,237,189.98	353,482.85	23.9	8,448,240.12	20.4	7,211,050.14	0.146282	51,708.18	2.84	10,028.66
Net Salvage: -1%										308.07		
										0.147154	52,016.25	

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
1999							
1		GANNON COMMON	103,575,643.46	7,588,068.60	(493,722.16)	0.00	110,669,989.90
2		GANNON UNIT 1	41,876,202.90	98,112.52	(177,539.03)	0.00	41,796,776.39
3		GANNON UNIT 2	45,049,417.66	54,087.70	(20,000.00)	0.00	45,083,505.36
4		GANNON UNIT 3	60,801,409.41	6,543.17	(10,669.29)	0.00	60,797,283.29
5		GANNON UNIT 4	64,385,496.01	287,553.92	(84,150.36)	0.00	64,588,899.57
6		GANNON UNIT 5	54,689,345.47	223,394.52	(505,348.00)	0.00	54,407,391.99
7		GANNON UNIT 6	82,799,160.13	5,932,839.42	(1,656,329.34)	0.00	87,075,670.21
8		GANNON TOOLS AMORTIZATION	2,677,098.45	58,642.78	(1,210,752.24)	0.00	1,524,988.99
9		TOTAL GANNON STATION	455,853,773.49	14,249,242.63	(4,158,510.42)	0.00	465,944,505.70
2000							
10		GANNON COMMON - DEPRECIABLE PLANT	0.00	24,212.35	(180,106.38)	35,584,210.92	35,428,316.89
11		GANNON UNIT 1 - DEPRECIABLE PLANT	0.00	149,249.75	0.00	10,897,161.30	11,048,411.05
12		GANNON UNIT 2 - DEPRECIABLE PLANT	0.00	0.00	(96,342.04)	13,466,046.70	13,369,704.66
13		GANNON UNIT 3 - DEPRECIABLE PLANT	0.00	255,807.69	(55,320.00)	14,087,570.31	14,288,058.00
14		GANNON UNIT 4 - DEPRECIABLE PLANT	0.00	308,698.99	(37,747.74)	10,574,205.48	10,845,156.73
15		GANNON UNIT 5 - DEPRECIABLE PLANT	0.00	492,029.75	(159,282.88)	17,519,316.30	17,852,063.17
16		GANNON UNIT 6 - DEPRECIABLE PLANT	0.00	439,544.01	(1,811,803.11)	72,230,632.36	70,858,373.26
17		TOTAL GANNON STATION - DEPRECIABLE	0.00	1,689,542.54	(2,340,602.15)	174,359,143.37	173,688,083.76
18		GANNON COMMON - AMORTIZABLE PLANT	110,669,989.90	1,136,751.38	(179,832.43)	(36,789,747.60)	74,837,161.25
19		GANNON UNIT 1 - AMORTIZABLE PLANT	41,796,776.39	7,919.94	0.00	(10,897,161.30)	30,907,535.03
20		GANNON UNIT 2 - AMORTIZABLE PLANT	45,083,505.36	253,440.81	(318,785.57)	(13,380,715.78)	31,637,444.82
21		GANNON UNIT 3 - AMORTIZABLE PLANT	60,797,283.29	801,674.35	(182,497.22)	(14,087,570.31)	47,328,890.11
22		GANNON UNIT 4 - AMORTIZABLE PLANT	64,588,899.57	417,268.28	(225,718.56)	(10,574,205.48)	54,206,243.81
23		GANNON UNIT 5 - AMORTIZABLE PLANT	54,407,391.99	321,249.10	(124,371.92)	(17,519,316.30)	37,084,952.87
24		GANNON UNIT 6 - AMORTIZABLE PLANT	87,075,670.21	1,413,205.70	(220,432.70)	(72,230,632.36)	16,037,810.85
25		GANNON TOOLS AMORTIZATION	1,524,988.99	156,360.06	(575,422.67)	0.00	1,105,926.38
26		TOTAL GANNON STATION - AMORTIZABLE	465,944,505.70	4,507,869.62	(1,827,061.07)	(175,479,349.13)	293,145,965.12
2001							
27		GANNON COMMON - DEPRECIABLE PLANT	35,428,316.89	3,511,470.35	(276,279.59)	1,304,746.07	39,968,253.72
28		GANNON UNIT 1 - DEPRECIABLE PLANT	11,048,411.05	(3,887.74)	0.00	0.00	11,042,523.31
29		GANNON UNIT 2 - DEPRECIABLE PLANT	13,369,704.66	76,934.21	0.00	16,915.51	13,463,554.38
30		GANNON UNIT 3 - DEPRECIABLE PLANT	14,288,058.00	21,119.24	0.00	0.00	14,309,177.24
31		GANNON UNIT 4 - DEPRECIABLE PLANT	10,845,156.73	205,318.00	0.00	0.00	11,050,474.73
32		GANNON UNIT 5 - DEPRECIABLE PLANT	17,852,063.17	955,376.52	(27,508.91)	0.00	18,779,930.78
33		GANNON UNIT 6 - DEPRECIABLE PLANT	70,858,373.26	104,270.80	0.00	(43,482,192.86)	27,480,451.30
34		TOTAL GANNON STATION - DEPRECIABLE	173,688,083.76	4,870,601.48	(303,788.50)	(42,160,531.28)	136,094,365.46
35		GANNON COMMON - AMORTIZABLE PLANT	74,837,161.25	1,233,619.94	(3,586,738.36)	(348,749.94)	72,135,292.89
36		GANNON UNIT 1 - AMORTIZABLE PLANT	30,907,535.03	237,980.09	(110,452.74)	0.00	31,035,062.38
37		GANNON UNIT 2 - AMORTIZABLE PLANT	31,637,444.82	287,538.09	0.00	(16,915.51)	31,908,067.40
38		GANNON UNIT 3 - AMORTIZABLE PLANT	47,328,890.11	272,079.08	0.00	0.00	47,600,969.19
39		GANNON UNIT 4 - AMORTIZABLE PLANT	54,206,243.81	(2,657.51)	(9,214.70)	0.00	54,194,371.60
40		GANNON UNIT 5 - AMORTIZABLE PLANT	37,084,952.87	1,382,878.49	(518,889.49)	384.14	37,949,326.01
41		GANNON UNIT 6 - AMORTIZABLE PLANT	16,037,810.85	563,912.04	(357,896.02)	43,482,192.86	59,726,019.73
42		GANNON TOOLS AMORTIZATION	1,105,926.38	374,287.31	(213,316.22)	10,155.07	1,277,052.54
43		TOTAL GANNON STATION - AMORTIZABLE	293,145,965.12	4,349,637.53	(4,796,507.53)	43,127,066.62	335,826,161.74
2002							
44		GANNON COMMON - DEPRECIABLE PLANT	39,968,253.72	511,142.51	(55,000.00)	0.00	40,424,396.23
45		GANNON UNIT 1 - DEPRECIABLE PLANT	11,042,523.31	25,870.00	(20,112.00)	0.00	11,048,281.31
46		GANNON UNIT 2 - DEPRECIABLE PLANT	13,463,554.38	(3.14)	0.00	0.00	13,463,551.24
47		GANNON UNIT 3 - DEPRECIABLE PLANT	14,309,177.24	59,250.14	0.00	0.00	14,368,427.38
48		GANNON UNIT 4 - DEPRECIABLE PLANT	11,050,474.73	16,124.63	0.00	0.00	11,066,599.36
49		GANNON UNIT 5 - DEPRECIABLE PLANT	18,779,930.78	10,963,624.54	(7,288.00)	0.00	29,736,267.32
50		GANNON UNIT 6 - DEPRECIABLE PLANT	27,480,451.30	5,017,729.71	0.00	0.00	32,498,181.01
51		TOTAL GANNON STATION - DEPRECIABLE	136,094,365.46	16,593,738.39	(82,400.00)	0.00	152,605,703.85
52		GANNON COMMON - AMORTIZABLE PLANT	72,135,292.89	968,843.85	(56,304.19)	6,628.85	73,054,461.40
53		GANNON UNIT 1 - AMORTIZABLE PLANT	31,035,062.38	22,393.47	(117,152.73)	0.00	30,940,303.12
54		GANNON UNIT 2 - AMORTIZABLE PLANT	31,908,067.40	73,436.71	(131,732.57)	0.00	31,849,771.54
55		GANNON UNIT 3 - AMORTIZABLE PLANT	47,600,969.19	299,751.80	(59,762.14)	0.00	47,840,958.85
56		GANNON UNIT 4 - AMORTIZABLE PLANT	54,194,371.60	343,035.80	(77,307.42)	0.00	54,460,099.98
57		GANNON UNIT 5 - AMORTIZABLE PLANT	37,949,326.01	43,050.43	(196,489.78)	0.00	37,795,886.66
58		GANNON UNIT 6 - AMORTIZABLE PLANT	59,726,019.73	2,853,319.73	(685,114.60)	0.00	61,894,224.86
59		GANNON TOOLS AMORTIZATION	1,277,052.54	150,211.76	(172,485.80)	0.00	1,254,778.50
60		TOTAL GANNON STATION - AMORTIZABLE	335,826,161.74	4,754,043.55	(1,496,349.23)	6,628.85	339,090,484.91

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
1999									
1		GANNON COMMON	61,169,741.90	3,507,387.61	(493,722.16)	(158,244.51)	0.00	0.00	64,025,162.84
2		GANNON UNIT 1	34,903,962.30	1,481,457.49	(177,539.03)	(31,515.11)	2,245.00	0.00	36,178,610.65
3		GANNON UNIT 2	37,152,775.57	1,638,344.73	(20,000.00)	48,658.36	0.00	0.00	38,819,778.66
4		GANNON UNIT 3	46,909,467.61	2,169,152.16	(10,669.29)	(201.52)	0.00	0.00	49,067,748.96
5		GANNON UNIT 4	47,080,222.96	2,197,992.47	(84,150.36)	(26,968.71)	0.00	0.00	49,167,096.36
6		GANNON UNIT 5	25,293,694.58	2,217,345.25	(505,348.00)	(16,360.63)	0.00	0.00	26,989,331.20
7		GANNON UNIT 6	37,117,750.13	3,191,975.22	(1,656,329.34)	(1,101,842.44)	4,751.55	0.00	37,556,305.12
8		GANNON TOOLS AMORTIZATION	1,989,007.13	220,938.15	(1,210,752.24)	(116.68)	0.00	0.00	999,076.36
9		TOTAL GANNON STATION	291,616,622.18	16,624,593.08	(4,158,510.42)	(1,286,591.24)	6,996.55	0.00	302,803,110.15
2000									
10		GANNON COMMON - DEPRECIABLE PLANT	0.00	823,536.29	(180,106.38)	0.00	0.00	10,885,095.00	11,528,524.91
11		GANNON UNIT 1 - DEPRECIABLE PLANT	0.00	479,280.10	0.00	0.00	0.00	7,930,620.00	8,409,900.10
12		GANNON UNIT 2 - DEPRECIABLE PLANT	0.00	525,761.60	(96,342.04)	0.00	0.00	9,472,669.00	9,902,088.56
13		GANNON UNIT 3 - DEPRECIABLE PLANT	0.00	686,034.24	(55,320.00)	(4,424.58)	0.00	7,400,266.00	8,026,555.66
14		GANNON UNIT 4 - DEPRECIABLE PLANT	0.00	415,425.50	(37,747.74)	0.00	0.00	5,811,166.00	6,188,843.76
15		GANNON UNIT 5 - DEPRECIABLE PLANT	0.00	427,862.56	(159,282.88)	0.00	0.00	6,633,061.00	6,901,640.68
16		GANNON UNIT 6 - DEPRECIABLE PLANT	0.00	739,126.96	(1,811,803.11)	0.00	0.00	10,263,592.97	9,190,916.83
17		TOTAL GANNON STATION - DEPRECIABLE	0.00	4,097,027.25	(2,340,602.15)	(4,424.58)	0.00	58,396,469.97	60,148,470.50
18		GANNON COMMON - AMORTIZABLE PLANT	64,025,162.84	3,761,696.58	(179,832.43)	(58,006.04)	0.00	(10,885,095.00)	56,663,925.95
19		GANNON UNIT 1 - AMORTIZABLE PLANT	36,178,610.65	422,181.53	0.00	(2,790.39)	0.00	(7,930,620.00)	28,667,381.79
20		GANNON UNIT 2 - AMORTIZABLE PLANT	38,819,778.66	429,514.57	(318,785.57)	(126,791.08)	0.00	(9,472,669.00)	29,331,047.58
21		GANNON UNIT 3 - AMORTIZABLE PLANT	49,067,748.96	898,713.82	(182,497.22)	(56,768.71)	0.00	(7,400,266.00)	42,326,930.85
22		GANNON UNIT 4 - AMORTIZABLE PLANT	49,167,096.36	1,952,550.32	(225,718.56)	(98,176.91)	(69.56)	(5,911,166.00)	44,884,515.65
23		GANNON UNIT 5 - AMORTIZABLE PLANT	26,989,331.20	3,314,075.65	(124,371.92)	(52,714.75)	0.00	(6,633,061.00)	23,493,259.18
24		GANNON UNIT 6 - AMORTIZABLE PLANT	37,556,305.12	6,186,992.98	(220,432.70)	(341,279.25)	8,030.04	(10,263,592.97)	32,926,023.23
25		GANNON TOOLS AMORTIZATION	999,076.36	165,908.25	(575,422.67)	0.00	630.00	0.00	590,191.94
26		TOTAL GANNON STATION - AMORTIZABLE	302,803,110.15	17,131,633.70	(1,827,061.07)	(736,527.13)	8,590.48	(58,496,469.97)	258,883,276.17
2001									
27		GANNON COMMON - DEPRECIABLE PLANT	11,528,524.91	844,947.39	(276,279.59)	0.00	0.00	435,643.06	12,532,835.77
28		GANNON UNIT 1 - DEPRECIABLE PLANT	8,409,900.10	483,054.88	0.00	0.00	0.00	0	8,892,954.98
29		GANNON UNIT 2 - DEPRECIABLE PLANT	9,902,088.56	529,041.88	0.00	0.00	0.00	0	10,431,130.44
30		GANNON UNIT 3 - DEPRECIABLE PLANT	8,026,555.66	817,053.42	0.00	0.00	0.00	0	8,843,609.08
31		GANNON UNIT 4 - DEPRECIABLE PLANT	6,188,843.76	489,178.63	0.00	0.00	0.00	0	6,678,022.39
32		GANNON UNIT 5 - DEPRECIABLE PLANT	6,901,640.68	440,065.23	(27,508.91)	22,612.22	0.00	0	7,336,809.22
33		GANNON UNIT 6 - DEPRECIABLE PLANT	9,190,916.83	692,293.90	0.00	0.00	0.00	0	9,883,210.73
34		TOTAL GANNON STATION - DEPRECIABLE	60,148,470.50	4,295,635.33	(303,788.50)	22,612.22	0.00	435,643.06	64,598,572.61
35		GANNON COMMON - AMORTIZABLE PLANT	56,663,925.95	3,601,316.96	(3,586,738.36)	(15,573.60)	174,378.00	180792.39	57,018,101.34
36		GANNON UNIT 1 - AMORTIZABLE PLANT	28,667,381.79	609,886.14	(110,452.74)	(16,507.13)	0.00	0.00	29,150,308.06
37		GANNON UNIT 2 - AMORTIZABLE PLANT	29,331,047.58	592,466.01	0.00	(23,016.17)	0.00	0.00	29,900,517.42
38		GANNON UNIT 3 - AMORTIZABLE PLANT	42,326,930.85	1,297,604.04	0.00	(62,551.77)	0.00	0.00	43,561,983.12
39		GANNON UNIT 4 - AMORTIZABLE PLANT	44,884,515.65	2,296,929.56	(9,214.70)	(5,288.73)	0.00	0.00	47,166,941.78
40		GANNON UNIT 5 - AMORTIZABLE PLANT	23,493,259.18	3,732,972.20	(518,889.49)	(399,803.38)	0.00	0.00	26,307,538.51
41		GANNON UNIT 6 - AMORTIZABLE PLANT	32,926,023.23	6,667,197.32	(357,896.02)	(198,722.97)	0.00	0.00	39,036,601.56
42		GANNON TOOLS AMORTIZATION	590,191.94	147,952.49	(213,316.22)	0.00	0.00	9224.18	534,052.39
43		TOTAL GANNON STATION - AMORTIZABLE	258,883,276.17	18,946,344.72	(4,796,507.53)	(721,463.75)	174,378.00	190,016.57	272,676,044.18
2002									
44		GANNON COMMON - DEPRECIABLE PLANT	12,532,835.77	878,509.38	(55,000.00)	0.00	0.00	0.00	13,356,345.15
45		GANNON UNIT 1 - DEPRECIABLE PLANT	8,892,954.98	836,738.59	(20,112.00)	0.00	0.00	0.00	9,709,581.57
46		GANNON UNIT 2 - DEPRECIABLE PLANT	10,431,130.44	1,136,911.46	0.00	0.00	0.00	0.00	11,568,041.90
47		GANNON UNIT 3 - DEPRECIABLE PLANT	8,843,609.08	819,215.19	0.00	0.00	0.00	0.00	9,662,824.27
48		GANNON UNIT 4 - DEPRECIABLE PLANT	6,678,022.39	504,856.75	0.00	0.00	0.00	0.00	7,182,879.14
49		GANNON UNIT 5 - DEPRECIABLE PLANT	7,336,809.22	658,298.78	(7,288.00)	(1,264,461.09)	0.00	0.00	6,723,358.91
50		GANNON UNIT 6 - DEPRECIABLE PLANT	9,883,210.73	697,130.60	0.00	(86,747.74)	0.00	0.00	10,493,593.59
51		TOTAL GANNON STATION - DEPRECIABLE	64,598,572.61	5,531,660.75	(82,400.00)	(1,351,208.83)	0.00	0.00	68,696,624.53
52		GANNON COMMON - AMORTIZABLE PLANT	57,018,101.34	5,126,760.74	(56,304.19)	(221,899.14)	30,866.62	0.00	61,897,525.37
53		GANNON UNIT 1 - AMORTIZABLE PLANT	29,150,308.06	671,819.30	(117,152.73)	(97,329.23)	0.00	0.00	29,607,645.40
54		GANNON UNIT 2 - AMORTIZABLE PLANT	29,900,517.42	703,389.00	(131,732.57)	(42,748.59)	0.00	0.00	30,429,425.26
55		GANNON UNIT 3 - AMORTIZABLE PLANT	43,561,983.12	1,359,366.07	(59,762.14)	(14,164.54)	0.00	0.00	44,847,422.51
56		GANNON UNIT 4 - AMORTIZABLE PLANT	47,166,941.78	2,410,108.01	(77,307.42)	(48,799.61)	0.00	0.00	49,450,942.76
57		GANNON UNIT 5 - AMORTIZABLE PLANT	26,307,538.51	3,914,416.80	(196,489.78)	(22,329.52)	0.00	0.00	30,003,136.01
58		GANNON UNIT 6 - AMORTIZABLE PLANT	39,036,601.56	7,377,706.78	(685,114.60)	(82,706.93)	0.00	0.00	45,646,486.81
59		GANNON TOOLS AMORTIZATION	534,052.39	183,328.64	(172,485.80)	(20,447.60)	33,085.00	0.00	557,532.63
60		TOTAL GANNON STATION - AMORTIZABLE	272,676,044.18	21,746,895.34	(1,496,349.23)	(550,425.16)	63,951.62	0.00	292,440,116.75

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 2002

Bayside Common Facilities

Life Category	Age At 12/31/2002	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio	Future Estimated Net Salvage	Future Net Salvage Rate
311 - Structures and Improvements											
88 Year Life	19.6	471,247,707.62	24,019,441.22	60.4	397,672.87	41.6	16,543,191.30	7,069,061.74	0.294306	151,039.59	
35 Year Life	6.3	37,754,142.84	5,991,911.95	34.8	172,181.38	28.6	4,924,387.41	1,273,825.02	0.212591	1,171,685.84	
20 Year Life	22.8	10,919,439.91	478,015.99	20.0	23,900.80	3.4	81,262.72	404,853.10	0.846945	11,394.70	
	17.1	519,921,290.37	30,489,369.16	51.4	593,755.05	36.3	21,548,841.43	8,747,739.86	0.286911	1,334,120.14	-4%
312 - Boiler Plant Equipment											
88 Year Life	23.8	71,261,561.70	2,996,110.29	60.0	49,935.17	39.3	1,962,452.24	1,048,847.74	0.350070	62,289.13	
35 Year Life	1.3	116,831.32	87,986.24	34.7	2,535.63	33.4	84,689.93	3,974.05	0.045167	16,208.72	
20 Year Life	0.0	0.00	0.00	0.0	0.00	0.0	0.00	0.00	0.000000		
	23.1	71,378,393.02	3,084,096.53	58.8	52,470.80	39.0	2,047,142.17	1,052,821.79	0.341371	78,497.86	-3%
314 - Turbogenerator Units											
88 Year Life	13.8	23,476,089.88	1,703,134.04	51.4	33,134.90	39.3	1,302,201.71	376,204.04	0.220889	36,969.19	
35 Year Life	5.1	911,070.46	177,352.56	34.9	5,081.74	29.7	150,927.54	31,210.82	0.175982	34,979.31	
20 Year Life	0.0	0.00	0.00	0.0	0.00	0.0	0.00	0.00	0.000000		
	13.0	24,387,160.34	1,880,486.60	49.2	38,216.64	38.0	1,453,129.24	407,414.86	0.216654	71,948.50	-4%
315 - Accessory Electric Equipment											
88 Year Life	18.1	10,012,274.72	552,807.71	54.8	10,087.73	39.2	395,439.09	149,966.86	0.271282	12,184.13	
35 Year Life	20.3	25,139,602.25	1,237,241.53	35.0	35,349.76	15.2	537,316.32	839,767.07	0.678741	247,874.42	
20 Year Life	13.7	1,794,521.52	131,311.96	20.0	6,565.60	9.2	60,403.50	74,856.83	0.570069	6,921.62	
	19.2	36,946,398.49	1,921,361.20	36.9	52,003.09	19.1	993,158.92	1,064,590.76	0.554082	266,980.17	-14%
316 - Misc. Power Plant Equipment											
88 Year Life	17.9	7,070,940.55	394,480.66	53.1	7,429.01	38.2	283,788.35	106,176.70	0.269156	11,119.25	
35 Year Life	12.2	14,043,403.95	1,149,632.27	35.0	32,846.64	22.8	748,903.31	483,281.10	0.420379	237,562.50	
20 Year Life	21.3	32,056,032.62	1,504,969.81	20.0	75,248.49	4.2	316,043.66	1,236,259.78	0.821452	56,633.53	
	17.4	53,170,377.12	3,049,082.74	26.4	115,524.14	11.7	1,348,735.31	1,825,717.58	0.598776	305,315.28	-10%

40,424,396.23

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars (yrs) (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Gannon Common Facilities: Structures & Improvements												
2002	88	0.5	111,518.47	223,036.94	42.3	9,434,462.56	41.8	9,322,944.09	0.011832	2,638.97	3.80	8,475.40
2001	88	1.5	397,831.86	265,221.24	43.2	11,457,557.57	41.7	11,059,725.71	0.034706	9,204.77	3.90	10,343.63
2000	88	2.5	0.00	0.00	44.2	0.00	41.7	0.00	0.056587	0.00	4.00	0.00
1999	88	3.5	693,337.23	198,096.35	45.1	8,934,145.39	41.6	8,240,808.16	0.077538	15,359.99	4.10	8,121.95
1998	88	4.5	100,266.35	22,281.41	46.1	1,027,173.00	41.6	926,906.66	0.097620	2,175.11	4.20	935.82
1997	88	5.5	1,844,118.05	335,294.19	47.1	15,792,356.35	41.6	13,948,238.30	0.115992	38,891.44	4.20	14,082.36
1996	88	6.5	5,607,874.35	862,749.90	48.0	41,411,995.20	41.6	35,890,395.84	0.133614	115,275.47	4.20	36,235.50
1995	88	7.5	2,207,387.70	294,318.36	49.0	14,421,599.64	41.6	12,243,643.78	0.150530	44,303.74	4.20	12,361.37
1994	88	8.5	38,505,376.89	4,530,044.34	49.9	226,049,212.57	41.6	188,449,844.54	0.166783	755,534.39	4.20	190,261.86
1993	88	9.5	639,330.43	67,297.94	50.9	3,425,465.15	41.6	2,799,594.30	0.182410	12,275.82	4.20	2,826.51
1992	88	10.5	1,354,206.21	128,972.02	51.8	6,680,750.64	41.6	5,365,236.03	0.197446	25,465.01	4.20	5,416.82
1991	88	11.5	7,636,004.60	664,000.40	52.8	35,059,221.12	41.6	27,622,416.64	0.211925	140,718.28	4.20	27,888.02
1990	88	12.5	24,646,726.25	1,971,738.10	53.7	105,882,335.97	41.6	82,024,304.96	0.225878	445,372.26	4.20	82,813.00
1989	88	13.5	3,416,292.86	253,058.73	54.7	13,842,312.53	41.6	10,527,243.17	0.239331	60,564.80	4.20	10,628.47
1988	88	14.5	2,033,681.12	140,253.87	55.6	7,798,115.17	41.6	5,834,560.99	0.252312	35,387.73	4.20	5,890.66
1987	88	15.5	1,153,594.32	74,425.44	56.6	4,212,479.90	41.6	3,096,098.30	0.264845	19,711.21	4.20	3,125.87
1986	88	16.5	427,941.20	25,935.83	57.5	1,491,310.23	41.6	1,078,930.53	0.276953	7,183.01	4.20	1,089.30
1985	88	17.5	113,083.95	6,461.94	58.5	378,023.49	41.6	268,816.70	0.288657	1,865.28	4.20	271.40
1984	88	18.5	12,629,093.64	682,653.71	59.4	40,549,630.37	41.6	28,398,394.34	0.299977	204,780.41	4.20	28,671.46
1983	88	19.5	28,681,431.09	1,470,842.62	60.3	88,691,809.99	41.6	61,187,052.99	0.310931	457,330.57	4.20	61,775.39
1982	88	20.5	1,402,514.47	68,415.34	61.3	4,193,860.34	41.6	2,846,078.14	0.321537	21,998.06	4.20	2,873.44
1981	88	21.5	7,709,940.42	358,601.88	62.2	22,305,036.94	41.6	14,917,838.21	0.331811	118,988.05	4.20	15,061.28
1980	88	22.5	7,735,745.25	343,810.90	63.2	21,728,848.88	41.6	14,302,533.44	0.341769	117,503.91	4.20	14,440.06
1979	88	23.5	25,573,054.38	1,088,215.08	64.1	69,754,586.63	41.6	45,269,747.33	0.351425	382,425.98	4.20	45,705.03
1978	88	24.5	21,362,698.32	871,946.87	65.0	56,676,546.55	41.6	36,272,989.79	0.360792	314,591.46	4.20	36,621.77
1977	88	25.5	112,950,243.15	4,429,421.30	66.0	292,341,805.80	41.6	184,263,926.08	0.369883	1,638,367.64	4.20	186,035.69
1976	88	26.5	42,790,280.08	1,614,727.55	66.9	108,025,273.10	41.6	67,172,666.08	0.378711	611,515.09	4.20	67,818.56
1975	88	27.5	3,124,490.88	113,617.85	67.9	7,714,652.02	41.6	4,726,502.56	0.387286	44,002.60	4.20	4,771.95
1974	88	28.5	543,440.28	19,068.08	68.8	1,311,883.90	41.6	793,232.13	0.395619	7,543.69	4.20	800.86
1973	88	29.5	488,652.46	16,564.49	69.7	1,154,544.95	41.6	689,082.78	0.403720	6,687.42	4.20	695.71
1972	88	30.5	113,826.61	3,732.02	70.7	263,853.81	41.6	155,252.03	0.411599	1,536.10	4.20	156.74
1971	88	31.5	2,894,003.60	91,873.13	71.6	6,578,116.11	41.6	3,821,922.21	0.419264	38,519.10	4.20	3,858.67
1970	88	32.5	14,004,169.73	430,897.53	72.5	31,240,070.93	41.6	17,925,337.25	0.426726	183,875.18	4.20	18,097.70
1969	88	33.5	7,363,973.02	219,820.09	73.4	16,134,794.61	41.6	9,144,515.74	0.433990	95,399.72	4.20	9,232.44
1968	88	34.5	0.00	0.00	74.4	0.00	41.6	0.00	0.441066	0.00	4.20	0.00
1967	88	35.5	14,545,546.35	409,733.70	75.3	30,852,947.61	41.6	17,044,921.92	0.447959	183,543.90	4.20	17,208.82
1966	88	36.5	0.00	0.00	76.2	0.00	41.6	0.00	0.454678	0.00	4.20	0.00
1965	88	37.5	4,452,450.00	118,732.00	77.2	9,166,110.40	41.6	4,939,251.20	0.461229	54,762.64	4.20	4,986.74
1964	88	38.5	0.00	0.00	78.1	0.00	41.6	0.00	0.467618	0.00	4.20	0.00
1963	88	39.5	4,021,183.35	101,802.11	79.0	8,042,366.69	41.6	4,234,967.78	0.473850	48,238.93	4.20	4,275.69
1962	88	40.5	29,886.98	737.95	79.9	58,962.21	41.6	30,698.72	0.479932	354.17	4.20	30.99
1961	88	41.5	0.00	0.00	80.8	0.00	41.6	0.00	0.485870	0.00	4.20	0.00
1960	88	42.5	1,265,055.00	29,766.00	81.8	2,434,858.80	41.6	1,238,265.60	0.491667	14,634.96	4.20	1,250.17
1959	88	43.5	825,442.08	18,975.68	82.7	1,569,288.74	41.6	789,388.29	0.497329	9,437.16	4.20	796.98
1958	88	44.5	10,126,408.88	227,559.75	83.6	19,023,995.10	41.6	9,466,485.60	0.502860	114,430.70	4.20	9,557.51
1957	88	45.5	55,725,605.85	1,224,738.59	84.5	103,490,410.86	41.6	50,949,125.34	0.508266	622,492.98	4.20	51,439.02
19.6			471,247,707.62	24,019,441.22	60.4	1,450,602,771.78	41.6	999,279,884.26	0.292467	7,024,887.68	4.19	1,006,930.62
Net Salvage: -1%										44,174.06		
										0.294306	7,069,061.74	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Average Age Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Common Facilities: Structures & Improvements												
2002	35	0.5	0.00	0.00	34.6	0.00	34.1	0.00	0.014439	0.00	85.33	0.00
2001	35	1.5	4,732,979.60	3,155,319.73	34.7	109,489,594.63	33.2	104,756,615.04	0.043176	136,234.08	88.81	2,802,346.73
2000	35	2.5	0.00	0.00	34.8	0.00	32.3	0.00	0.071788	0.00	91.70	0.00
1999	35	3.5	15,143.70	4,326.77	34.9	151,004.27	31.4	135,860.58	0.100331	434.11	94.01	4,067.60
1998	35	4.5	78,721.38	17,493.64	34.9	610,528.04	30.4	531,806.66	0.128843	2,253.93	95.81	16,761.01
1997	35	5.5	1,508,406.35	274,255.70	35.0	9,598,949.50	29.5	8,090,543.15	0.157347	43,153.31	97.16	266,474.79
1996	35	6.5	958,668.75	147,487.50	35.0	5,162,062.50	28.5	4,203,393.75	0.185856	27,411.44	98.15	144,753.67
1995	35	7.5	1,010,895.15	134,786.02	35.0	4,717,510.70	27.5	3,706,615.55	0.214378	28,895.16	98.84	133,217.52
1994	35	8.5	4,339,801.06	510,564.83	35.0	17,869,769.05	26.5	13,529,968.00	0.242914	124,023.35	99.30	506,997.51
1993	35	9.5	1,194,427.12	125,729.17	35.0	4,400,520.95	25.5	3,206,093.84	0.271461	34,130.57	99.60	125,226.63
1992	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300017	0.00	99.78	0.00
1991	35	11.5	0.00	0.00	35.0	0.00	23.5	0.00	0.328580	0.00	99.89	0.00
1990	35	12.5	16,539,427.63	1,323,154.21	35.0	46,310,397.35	22.5	29,770,969.73	0.357140	472,551.29	99.95	1,322,448.97
1989	35	13.5	227,229.57	16,831.82	35.0	589,113.70	21.5	361,884.13	0.385693	6,491.92	99.97	16,827.34
1988	35	14.5	80,567.51	5,556.38	35.0	194,473.30	20.5	113,905.79	0.414229	2,301.61	99.98	5,555.35
1987	35	15.5	174,667.33	11,268.86	35.0	394,410.10	19.5	219,742.77	0.442722	4,988.97	99.97	11,265.86
1986	35	16.5	443,275.64	26,865.19	35.0	940,281.65	18.5	497,006.02	0.471134	12,657.10	99.95	26,850.87
1985	35	17.5	387,100.53	22,120.03	35.0	774,201.05	17.5	387,100.53	0.499408	11,046.92	99.89	22,095.48
1984	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00	99.78	0.00
1983	35	19.5	169,860.99	8,710.82	35.0	304,878.70	15.6	135,888.79	0.555189	4,836.15	99.60	8,675.92
1982	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582464	0.00	99.30	0.00
1981	35	21.5	370,108.53	17,214.35	35.0	602,502.25	13.7	235,836.60	0.609138	10,485.91	98.84	17,013.85
1980	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635063	0.00	98.15	0.00
1979	35	23.5	802,538.87	34,150.59	35.0	1,195,270.65	11.9	406,392.02	0.660085	22,542.29	97.16	33,181.36
1978	35	24.5	37,020.48	1,511.04	35.0	52,886.40	11.1	16,772.54	0.684065	1,033.65	95.81	1,447.74
1977	35	25.5	1,141,033.97	44,746.43	35.0	1,566,125.05	10.3	460,888.23	0.706854	31,629.19	94.01	42,065.67
1976	35	26.5	1,027,806.21	38,785.14	35.0	1,357,479.90	9.5	368,458.83	0.728387	28,250.59	91.69	35,563.88
1975	35	27.5	187,779.08	6,828.33	35.0	238,991.55	8.8	60,089.30	0.748608	5,111.74	88.81	6,064.40
1974	35	28.5	167,993.25	5,894.50	35.0	206,307.50	8.1	47,745.45	0.767492	4,523.98	85.33	5,029.56
1973	35	29.5	58,121.49	1,970.22	35.0	68,957.70	7.5	14,776.65	0.785044	1,546.71	81.22	1,600.30
1972	35	30.5	162,955.10	5,342.79	35.0	186,997.65	7.0	37,399.53	0.801292	4,281.13	76.53	4,088.58
1971	35	31.5	147,983.54	4,697.89	35.0	164,426.15	6.4	30,066.50	0.816285	3,834.82	71.28	3,348.52
1970	35	32.5	611,010.08	18,800.31	35.0	658,010.85	5.9	110,921.83	0.830072	15,605.61	65.56	12,324.81
1969	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00	59.48	0.00
1968	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00	53.19	0.00
1967	35	35.5	243,217.25	6,851.19	35.0	239,791.65	4.7	32,200.59	0.865090	5,926.90	46.81	3,207.25
1966	35	36.5	0.00	0.00	35.0	0.00	4.4	0.00	0.874918	0.00	40.52	0.00
1965	35	37.5	0.00	0.00	35.0	0.00	4.1	0.00	0.883946	0.00	34.44	0.00
1964	35	38.5	0.00	0.00	35.0	0.00	3.8	0.00	0.892248	0.00	28.72	0.00
1963	35	39.5	0.00	0.00	35.0	0.00	3.5	0.00	0.899924	0.00	23.47	0.00
1962	35	40.5	0.00	0.00	35.0	0.00	3.3	0.00	0.907020	0.00	18.77	0.00
1961	35	41.5	0.00	0.00	35.0	0.00	3.0	0.00	0.913593	0.00	14.67	0.00
1960	35	42.5	44,625.00	1,050.00	35.0	36,750.00	2.8	2,940.00	0.919689	965.67	11.19	117.45
1959	35	43.5	0.00	0.00	35.0	0.00	2.6	0.00	0.925346	0.00	8.30	0.00
1958	35	44.5	42,453.00	954.00	35.0	33,390.00	2.4	2,289.60	0.930592	887.78	5.99	57.14
1957	35	45.5	848,324.75	18,644.50	35.0	652,557.50	2.3	42,882.35	0.935445	17,440.90	4.19	780.65
		6.3	37,754,142.84	5,991,911.95	34.8	208,768,140.29	28.6	171,517,054.32	0.177819	1,065,476.81	93.12	5,579,456.39
Net Salvage										208,348.20		
										0.212591	1,273,825.02	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Common Facilities: Structures & Improvements												
2002	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025000	0.00	100.00	0.00
2001	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075000	0.00	100.00	0.00
2000	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125000	0.00	100.00	0.00
1999	20	3.5	0.00	0.00	20.0	0.00	16.5	0.00	0.174987	0.00	100.00	0.00
1998	20	4.5	0.00	0.00	20.0	0.00	15.5	0.00	0.224931	0.00	99.99	0.00
1997	20	5.5	0.00	0.00	20.0	0.00	14.5	0.00	0.274721	0.00	99.96	0.00
1996	20	6.5	0.00	0.00	20.0	0.00	13.5	0.00	0.324181	0.00	99.89	0.00
1995	20	7.5	54,933.75	7,324.50	20.0	146,490.00	12.5	91,556.25	0.373006	2,732.08	99.71	7,302.89
1994	20	8.5	233,995.48	27,528.88	20.0	550,577.60	11.6	319,335.01	0.420801	11,584.18	99.34	27,347.46
1993	20	9.5	0.00	0.00	20.0	0.00	10.7	0.00	0.467120	0.00	98.69	0.00
1992	20	10.5	0.00	0.00	20.0	0.00	9.8	0.00	0.511508	0.00	97.61	0.00
1991	20	11.5	0.00	0.00	20.0	0.00	8.9	0.00	0.553568	0.00	95.96	0.00
1990	20	12.5	32,910.88	2,632.87	20.0	52,657.40	8.1	21,326.25	0.592993	1,561.27	93.61	2,464.73
1989	20	13.5	0.00	0.00	20.0	0.00	7.4	0.00	0.629600	0.00	90.44	0.00
1988	20	14.5	0.00	0.00	20.0	0.00	6.7	0.00	0.663316	0.00	86.37	0.00
1987	20	15.5	67,530.56	4,356.81	20.0	87,136.20	6.1	26,576.54	0.694172	3,024.38	81.37	3,545.27
1986	20	16.5	35,739.17	2,166.01	20.0	43,320.20	5.6	12,129.66	0.722284	1,564.47	75.49	1,635.10
1985	20	17.5	0.00	0.00	20.0	0.00	5.0	0.00	0.747821	0.00	68.83	0.00
1984	20	18.5	23,076.90	1,247.40	20.0	24,948.00	4.6	5,738.04	0.770983	961.72	61.55	767.83
1983	20	19.5	0.00	0.00	20.0	0.00	4.2	0.00	0.791987	0.00	53.89	0.00
1982	20	20.5	0.00	0.00	20.0	0.00	3.8	0.00	0.811056	0.00	46.10	0.00
1981	20	21.5	2,772,233.44	128,941.09	20.0	2,578,821.80	3.4	438,399.71	0.828390	106,813.51	38.44	49,568.18
1980	20	22.5	1,205,905.95	53,595.82	20.0	1,071,916.40	3.1	166,147.04	0.844188	45,244.95	31.17	16,706.09
1979	20	23.5	16,260.83	691.95	20.0	13,839.00	2.8	1,937.46	0.858629	594.13	24.51	169.58
1978	20	24.5	26,964.21	1,100.58	20.0	22,011.60	2.6	2,861.51	0.871866	959.56	18.62	204.97
1977	20	25.5	6,122,014.50	240,079.00	20.0	4,801,580.00	2.3	552,181.70	0.884041	212,239.68	13.63	32,713.16
1976	20	26.5	0.00	0.00	20.0	0.00	2.1	0.00	0.895279	0.00	9.55	0.00
1975	20	27.5	0.00	0.00	20.0	0.00	1.9	0.00	0.905684	0.00	6.38	0.00
1974	20	28.5	0.00	0.00	20.0	0.00	1.7	0.00	0.915336	0.00	4.03	0.00
1973	20	29.5	0.00	0.00	20.0	0.00	1.5	0.00	0.924321	0.00	2.39	0.00
1972	20	30.5	0.00	0.00	20.0	0.00	1.3	0.00	0.932692	0.00	1.31	0.00
1971	20	31.5	0.00	0.00	20.0	0.00	1.2	0.00	0.940513	0.00	0.66	0.00
1970	20	32.5	70,034.90	2,154.92	20.0	43,098.40	1.0	2,154.92	0.947743	2,042.31	0.29	6.29
1969	20	33.5	67,239.86	2,007.16	20.0	40,143.20	0.9	1,806.44	0.954515	1,915.86	0.11	2.25
1968	20	34.5	0.00	0.00	20.0	0.00	0.8	0.00	0.961301	0.00	0.04	0.00
1967	20	35.5	0.00	0.00	20.0	0.00	0.7	0.00	0.966176	0.00	0.01	0.00
1966	20	36.5	0.00	0.00	20.0	0.00	0.5	0.00	0.975000	0.00	0.00	0.00
1965	20	37.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.00	0.00
1964	20	38.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.00	0.00
1963	20	39.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.00	0.00
1962	20	40.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.00	0.00
1961	20	41.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.00	0.00
1960	20	42.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.00	0.00
1959	20	43.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.00	0.00
1958	20	44.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.00	0.00
1957	20	45.5	190,599.50	4,189.00	20.0	83,780.00	0.0	0.00	1.000000	4,189.00	0.00	0.00
	22.8		10,919,439.91	478,015.99	20.0	9,560,319.80	3.4	1,642,150.52	0.827226	395,427.11	29.80	142,433.81

Net Salvage: -2%

9,425.99
0.846945 404,853.10

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Gannon Common Facilities: Boiler Plant Equipment												
2002	88	0.5	0.00	0.00	40.6	0.00	40.1	0.00	0.012329	0.00	12.54	0.00
2001	88	1.5	0.00	0.00	41.4	0.00	39.9	0.00	0.036209	0.00	12.87	0.00
2000	88	2.5	0.00	0.00	42.3	0.00	39.8	0.00	0.059110	0.00	13.20	0.00
1999	88	3.5	0.00	0.00	43.2	0.00	39.7	0.00	0.081096	0.00	13.53	0.00
1998	88	4.5	53,360.82	11,857.96	44.0	521,750.24	39.5	468,389.42	0.102226	1,212.19	13.86	1,643.51
1997	88	5.5	0.00	0.00	44.9	0.00	39.5	0.00	0.119612	0.00	13.86	0.00
1996	88	6.5	0.00	0.00	45.7	0.00	39.5	0.00	0.136284	0.00	13.86	0.00
1995	88	7.5	0.00	0.00	46.6	0.00	39.5	0.00	0.152287	0.00	13.86	0.00
1994	88	8.5	0.00	0.00	47.4	0.00	39.5	0.00	0.167658	0.00	13.86	0.00
1993	88	9.5	0.00	0.00	48.3	0.00	39.5	0.00	0.182434	0.00	13.86	0.00
1992	88	10.5	0.00	0.00	49.1	0.00	39.5	0.00	0.196650	0.00	13.86	0.00
1991	88	11.5	144,290.62	12,547.01	50.0	627,350.50	39.4	494,352.19	0.210336	2,639.09	13.86	1,739.02
1990	88	12.5	0.00	0.00	50.8	0.00	39.4	0.00	0.223521	0.00	13.86	0.00
1989	88	13.5	0.00	0.00	51.6	0.00	39.4	0.00	0.236232	0.00	13.86	0.00
1988	88	14.5	0.00	0.00	52.5	0.00	39.4	0.00	0.248495	0.00	13.86	0.00
1987	88	15.5	0.00	0.00	53.3	0.00	39.4	0.00	0.260331	0.00	13.86	0.00
1986	88	16.5	0.00	0.00	54.1	0.00	39.4	0.00	0.271764	0.00	13.86	0.00
1985	88	17.5	0.00	0.00	54.9	0.00	39.4	0.00	0.282812	0.00	13.86	0.00
1984	88	18.5	10,881,872.42	588,209.32	55.7	32,763,259.12	39.4	23,175,447.21	0.293495	172,636.49	13.86	81,525.81
1983	88	19.5	0.00	0.00	56.5	0.00	39.4	0.00	0.303832	0.00	13.86	0.00
1982	88	20.5	0.00	0.00	57.4	0.00	39.4	0.00	0.313837	0.00	13.86	0.00
1981	88	21.5	0.00	0.00	58.2	0.00	39.3	0.00	0.323527	0.00	13.86	0.00
1980	88	22.5	0.00	0.00	59.0	0.00	39.3	0.00	0.332916	0.00	13.86	0.00
1979	88	23.5	17,456,325.46	742,822.36	59.8	44,420,777.13	39.3	29,192,918.75	0.342019	254,059.36	13.86	102,955.18
1978	88	24.5	10,052,192.47	410,293.57	60.6	24,863,790.34	39.3	16,124,537.30	0.350847	143,950.27	13.86	56,866.69
1977	88	25.5	56,874.18	2,230.36	61.3	136,721.07	39.3	87,653.15	0.359413	801.62	13.86	309.13
1976	88	26.5	31,622,348.24	1,193,296.16	62.1	74,103,691.54	39.3	46,896,539.09	0.367728	438,808.41	13.86	165,390.85
1975	88	27.5	0.00	0.00	62.9	0.00	39.3	0.00	0.375804	0.00	13.86	0.00
1974	88	28.5	979,484.87	34,367.89	63.7	2,189,234.59	39.3	1,350,658.08	0.383650	13,185.24	13.86	4,763.39
1973	88	29.5	0.00	0.00	64.5	0.00	39.3	0.00	0.391275	0.00	13.86	0.00
1972	88	30.5	14,812.63	485.66	65.3	31,713.60	39.2	19,037.87	0.398690	193.63	13.86	67.31
1971	88	31.5	0.00	0.00	66.0	0.00	39.2	0.00	0.405902	0.00	13.86	0.00
1970	88	32.5	0.00	0.00	66.8	0.00	39.2	0.00	0.412919	0.00	13.86	0.00
1969	88	33.5	0.00	0.00	67.6	0.00	39.2	0.00	0.419749	0.00	13.86	0.00
1968	88	34.5	0.00	0.00	68.3	0.00	39.2	0.00	0.426401	0.00	13.86	0.00
1967	88	35.5	0.00	0.00	69.1	0.00	39.2	0.00	0.432879	0.00	13.86	0.00
1966	88	36.5	0.00	0.00	69.8	0.00	39.2	0.00	0.439191	0.00	13.86	0.00
1965	88	37.5	0.00	0.00	70.6	0.00	39.2	0.00	0.445344	0.00	13.86	0.00
1964	88	38.5	0.00	0.00	71.3	0.00	39.1	0.00	0.451343	0.00	13.86	0.00
1963	88	39.5	0.00	0.00	72.1	0.00	39.1	0.00	0.457193	0.00	13.86	0.00
1962	88	40.5	0.00	0.00	72.8	0.00	39.1	0.00	0.462901	0.00	13.86	0.00
1961	88	41.5	0.00	0.00	73.6	0.00	39.1	0.00	0.468471	0.00	13.86	0.00
1960	88	42.5	0.00	0.00	74.3	0.00	39.1	0.00	0.473908	0.00	13.86	0.00
1959	88	43.5	0.00	0.00	75.0	0.00	39.1	0.00	0.479217	0.00	13.86	0.00
1958	88	44.5	0.00	0.00	75.8	0.00	39.1	0.00	0.484402	0.00	13.86	0.00
1957	88	45.5	0.00	0.00	76.5	0.00	39.1	0.00	0.489467	0.00	13.86	0.00
23.8			71,261,561.70	2,996,110.29	60.0	179,658,288.13	39.3	117,809,533.06	0.342940	1,027,486.30	13.86	415,260.89
Net Salvage:					-2%					21,361.44		
									0.350070	1,048,847.74		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Common Facilities: Boiler Plant Equipment												
2002	35	0.5	31,853.42	63,706.84	34.6	2,204,256.66	34.1	2,172,403.24	0.014439	919.86	85.33	54,359.33
2001	35	1.5	0.00	0.00	34.7	0.00	33.2	0.00	0.043176	0.00	88.81	0.00
2000	35	2.5	0.00	0.00	34.8	0.00	32.3	0.00	0.071788	0.00	91.70	0.00
1999	35	3.5	84,977.90	24,279.40	34.9	847,351.06	31.4	762,373.16	0.100331	2,435.98	94.01	22,825.06
1998	35	4.5	0.00	0.00	34.9	0.00	30.4	0.00	0.128843	0.00	95.81	0.00
1997	35	5.5	0.00	0.00	35.0	0.00	29.5	0.00	0.157347	0.00	97.16	0.00
1996	35	6.5	0.00	0.00	35.0	0.00	28.5	0.00	0.185856	0.00	98.15	0.00
1995	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214378	0.00	98.84	0.00
1994	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242914	0.00	99.30	0.00
1993	35	9.5	0.00	0.00	35.0	0.00	25.5	0.00	0.271461	0.00	99.60	0.00
1992	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300017	0.00	99.78	0.00
1991	35	11.5	0.00	0.00	35.0	0.00	23.5	0.00	0.328580	0.00	99.89	0.00
1990	35	12.5	0.00	0.00	35.0	0.00	22.5	0.00	0.357140	0.00	99.95	0.00
1989	35	13.5	0.00	0.00	35.0	0.00	21.5	0.00	0.385693	0.00	99.97	0.00
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00	99.98	0.00
1987	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00	99.97	0.00
1986	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471134	0.00	99.95	0.00
1985	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00	99.89	0.00
1984	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00	99.78	0.00
1983	35	19.5	0.00	0.00	35.0	0.00	15.6	0.00	0.555189	0.00	99.60	0.00
1982	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582464	0.00	99.30	0.00
1981	35	21.5	0.00	0.00	35.0	0.00	13.7	0.00	0.609138	0.00	98.84	0.00
1980	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635063	0.00	98.15	0.00
1979	35	23.5	0.00	0.00	35.0	0.00	11.9	0.00	0.660085	0.00	97.16	0.00
1978	35	24.5	0.00	0.00	35.0	0.00	11.1	0.00	0.684065	0.00	95.81	0.00
1977	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00	94.01	0.00
1976	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.728387	0.00	91.69	0.00
1975	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748608	0.00	88.81	0.00
1974	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00	85.33	0.00
1973	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00	81.22	0.00
1972	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00	76.53	0.00
1971	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00	71.28	0.00
1970	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00	65.56	0.00
1969	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00	59.48	0.00
1968	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00	53.19	0.00
1967	35	35.5	0.00	0.00	35.0	0.00	4.7	0.00	0.865090	0.00	46.81	0.00
1966	35	36.5	0.00	0.00	35.0	0.00	4.4	0.00	0.874918	0.00	40.52	0.00
1965	35	37.5	0.00	0.00	35.0	0.00	4.1	0.00	0.883946	0.00	34.44	0.00
1964	35	38.5	0.00	0.00	35.0	0.00	3.8	0.00	0.892248	0.00	28.72	0.00
1963	35	39.5	0.00	0.00	35.0	0.00	3.5	0.00	0.899924	0.00	23.47	0.00
1962	35	40.5	0.00	0.00	35.0	0.00	3.3	0.00	0.907020	0.00	18.77	0.00
1961	35	41.5	0.00	0.00	35.0	0.00	3.0	0.00	0.913593	0.00	14.67	0.00
1960	35	42.5	0.00	0.00	35.0	0.00	2.8	0.00	0.919689	0.00	11.19	0.00
1959	35	43.5	0.00	0.00	35.0	0.00	2.6	0.00	0.925346	0.00	8.30	0.00
1958	35	44.5	0.00	0.00	35.0	0.00	2.4	0.00	0.930592	0.00	5.99	0.00
1957	35	45.5	0.00	0.00	35.0	0.00	2.3	0.00	0.935445	0.00	4.19	0.00
13			116,831.32	87,986.24	34.7	3,051,607.72	33.4	2,934,776.40	0.038141	3,355.84	87.72	77,184.39
			Net Salvage		-18%					618.21		
										0.045167	3,974.05	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Gannon Common Facilities: Turbogenerator Units												
2002	88	0.5	69,902.18	139,804.35	40.4	5,648,095.74	39.9	5,578,193.57	0.012374	1,729.94	13.30	18,593.98
2001	88	1.5	52,315.82	34,877.21	41.3	1,440,428.77	39.8	1,388,112.96	0.036346	1,267.65	13.65	4,760.74
2000	88	2.5	188,528.18	75,411.27	42.1	3,174,814.47	39.6	2,986,286.29	0.059340	4,474.90	14.00	10,557.58
1999	88	3.5	1,048,099.47	299,456.99	43.0	12,876,650.57	39.5	11,828,551.11	0.081421	24,382.09	14.35	42,972.08
1998	88	4.5	0.00	0.00	43.8	0.00	39.3	0.00	0.102647	0.00	14.70	0.00
1997	88	5.5	235,144.91	42,753.62	44.7	1,911,086.81	39.3	1,680,217.27	0.119953	5,128.42	14.70	6,284.78
1996	88	6.5	141,424.66	21,757.64	45.5	989,972.62	39.3	855,075.25	0.136549	2,970.98	14.70	3,198.37
1995	88	7.5	0.00	0.00	46.4	0.00	39.3	0.00	0.152478	0.00	14.70	0.00
1994	88	8.5	0.00	0.00	47.2	0.00	39.3	0.00	0.167778	0.00	14.70	0.00
1993	88	9.5	2,328,509.85	245,106.30	48.1	11,789,613.03	39.3	9,632,677.59	0.182486	44,728.47	14.70	36,030.63
1992	88	10.5	0.00	0.00	48.9	0.00	39.3	0.00	0.196635	0.00	14.70	0.00
1991	88	11.5	359,405.02	31,252.61	49.7	1,553,254.72	39.3	1,228,227.57	0.210257	6,571.08	14.70	4,594.13
1990	88	12.5	0.00	0.00	50.5	0.00	39.2	0.00	0.223380	0.00	14.70	0.00
1989	88	13.5	0.00	0.00	51.4	0.00	39.2	0.00	0.236031	0.00	14.70	0.00
1988	88	14.5	0.00	0.00	52.2	0.00	39.2	0.00	0.248234	0.00	14.70	0.00
1987	88	15.5	0.00	0.00	53.0	0.00	39.2	0.00	0.260014	0.00	14.70	0.00
1986	88	16.5	0.00	0.00	53.8	0.00	39.2	0.00	0.271392	0.00	14.70	0.00
1985	88	17.5	0.00	0.00	54.6	0.00	39.2	0.00	0.282387	0.00	14.70	0.00
1984	88	18.5	0.00	0.00	55.4	0.00	39.2	0.00	0.293019	0.00	14.70	0.00
1983	88	19.5	0.00	0.00	56.2	0.00	39.2	0.00	0.303305	0.00	14.70	0.00
1982	88	20.5	0.00	0.00	57.0	0.00	39.2	0.00	0.313261	0.00	14.70	0.00
1981	88	21.5	527,411.99	24,530.79	57.8	1,417,879.66	39.1	959,153.89	0.322904	7,921.09	14.70	3,606.03
1980	88	22.5	0.00	0.00	58.6	0.00	39.1	0.00	0.332247	0.00	14.70	0.00
1979	88	23.5	18,450,837.94	785,142.04	59.4	46,637,437.18	39.1	30,699,053.76	0.341304	267,972.12	14.70	115,415.88
1978	88	24.5	74,509.89	3,041.22	60.2	183,081.44	39.1	118,911.70	0.350088	1,064.69	14.70	447.06
1977	88	25.5	0.00	0.00	60.9	0.00	39.1	0.00	0.358612	0.00	14.70	0.00
1976	88	26.5	0.00	0.00	61.7	0.00	39.1	0.00	0.366885	0.00	14.70	0.00
1975	88	27.5	0.00	0.00	62.5	0.00	39.1	0.00	0.374920	0.00	14.70	0.00
1974	88	28.5	0.00	0.00	63.3	0.00	39.0	0.00	0.382726	0.00	14.70	0.00
1973	88	29.5	0.00	0.00	64.0	0.00	39.0	0.00	0.390313	0.00	14.70	0.00
1972	88	30.5	0.00	0.00	64.8	0.00	39.0	0.00	0.397689	0.00	14.70	0.00
1971	88	31.5	0.00	0.00	65.5	0.00	39.0	0.00	0.404864	0.00	14.70	0.00
1970	88	32.5	0.00	0.00	66.3	0.00	39.0	0.00	0.411845	0.00	14.70	0.00
1969	88	33.5	0.00	0.00	67.1	0.00	39.0	0.00	0.418641	0.00	14.70	0.00
1968	88	34.5	0.00	0.00	67.8	0.00	39.0	0.00	0.425257	0.00	14.70	0.00
1967	88	35.5	0.00	0.00	68.5	0.00	39.0	0.00	0.431702	0.00	14.70	0.00
1966	88	36.5	0.00	0.00	69.3	0.00	38.9	0.00	0.437981	0.00	14.70	0.00
1965	88	37.5	0.00	0.00	70.0	0.00	38.9	0.00	0.444101	0.00	14.70	0.00
1964	88	38.5	0.00	0.00	70.8	0.00	38.9	0.00	0.450069	0.00	14.70	0.00
1963	88	39.5	0.00	0.00	71.5	0.00	38.9	0.00	0.455888	0.00	14.70	0.00
1962	88	40.5	0.00	0.00	72.2	0.00	38.9	0.00	0.461565	0.00	14.70	0.00
1961	88	41.5	0.00	0.00	72.9	0.00	38.9	0.00	0.467105	0.00	14.70	0.00
1960	88	42.5	0.00	0.00	73.7	0.00	38.9	0.00	0.472513	0.00	14.70	0.00
1959	88	43.5	0.00	0.00	74.4	0.00	38.8	0.00	0.477793	0.00	14.70	0.00
1958	88	44.5	0.00	0.00	75.1	0.00	38.8	0.00	0.482950	0.00	14.70	0.00
1957	88	45.5	0.00	0.00	75.8	0.00	38.8	0.00	0.487988	0.00	14.70	0.00
13.8			23,476,089.88	1,703,134.04	51.4	87,622,315.01	39.3	66,954,460.96	0.216196	368,211.44	14.47	246,461.25
					Net Salvage	-2%						
										7,992.61		
										0.220889	376,204.04	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Common Facilities: Turbogenerator Units												
2002	35	0.5	0.00	0.00	34.6	0.00	34.1	0.00	0.014439	0.00	85.33	0.00
2001	35	1.5	106,681.41	71,120.94	34.7	2,467,896.62	33.2	2,361,215.21	0.043176	3,070.72	88.81	63,164.92
2000	35	2.5	0.00	0.00	34.8	0.00	32.3	0.00	0.071788	0.00	91.70	0.00
1999	35	3.5	157,820.78	45,091.65	34.9	1,573,698.59	31.4	1,415,877.81	0.100331	4,524.09	94.01	42,390.66
1998	35	4.5	0.00	0.00	34.9	0.00	30.4	0.00	0.128843	0.00	95.81	0.00
1997	35	5.5	0.00	0.00	35.0	0.00	29.5	0.00	0.157347	0.00	97.16	0.00
1996	35	6.5	0.00	0.00	35.0	0.00	28.5	0.00	0.185856	0.00	98.15	0.00
1995	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214378	0.00	98.84	0.00
1994	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242914	0.00	99.30	0.00
1993	35	9.5	0.00	0.00	35.0	0.00	25.5	0.00	0.271461	0.00	99.60	0.00
1992	35	10.5	593,684.49	56,541.38	35.0	1,978,948.30	24.5	1,385,263.81	0.300017	16,963.38	99.78	56,419.02
1991	35	11.5	52,883.79	4,598.59	35.0	160,950.65	23.5	108,066.87	0.328580	1,511.00	99.89	4,593.53
1990	35	12.5	0.00	0.00	35.0	0.00	22.5	0.00	0.357140	0.00	99.95	0.00
1989	35	13.5	0.00	0.00	35.0	0.00	21.5	0.00	0.385693	0.00	99.97	0.00
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00	99.98	0.00
1987	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00	99.97	0.00
1986	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471134	0.00	99.95	0.00
1985	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00	99.89	0.00
1984	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00	99.78	0.00
1983	35	19.5	0.00	0.00	35.0	0.00	15.6	0.00	0.555189	0.00	99.60	0.00
1982	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582464	0.00	99.30	0.00
1981	35	21.5	0.00	0.00	35.0	0.00	13.7	0.00	0.609138	0.00	98.84	0.00
1980	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635063	0.00	98.15	0.00
1979	35	23.5	0.00	0.00	35.0	0.00	11.9	0.00	0.660085	0.00	97.16	0.00
1978	35	24.5	0.00	0.00	35.0	0.00	11.1	0.00	0.684065	0.00	95.81	0.00
1977	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00	94.01	0.00
1976	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.728387	0.00	91.69	0.00
1975	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748608	0.00	88.81	0.00
1974	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00	85.33	0.00
1973	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00	81.22	0.00
1972	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00	76.53	0.00
1971	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00	71.28	0.00
1970	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00	65.56	0.00
1969	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00	59.48	0.00
1968	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00	53.19	0.00
1967	35	35.5	0.00	0.00	35.0	0.00	4.7	0.00	0.865090	0.00	46.81	0.00
1966	35	36.5	0.00	0.00	35.0	0.00	4.4	0.00	0.874918	0.00	40.52	0.00
1965	35	37.5	0.00	0.00	35.0	0.00	4.1	0.00	0.883946	0.00	34.44	0.00
1964	35	38.5	0.00	0.00	35.0	0.00	3.8	0.00	0.892248	0.00	28.72	0.00
1963	35	39.5	0.00	0.00	35.0	0.00	3.5	0.00	0.899924	0.00	23.47	0.00
1962	35	40.5	0.00	0.00	35.0	0.00	3.3	0.00	0.907020	0.00	18.77	0.00
1961	35	41.5	0.00	0.00	35.0	0.00	3.0	0.00	0.913593	0.00	14.67	0.00
1960	35	42.5	0.00	0.00	35.0	0.00	2.8	0.00	0.919689	0.00	11.19	0.00
1959	35	43.5	0.00	0.00	35.0	0.00	2.6	0.00	0.925346	0.00	8.30	0.00
1958	35	44.5	0.00	0.00	35.0	0.00	2.4	0.00	0.930592	0.00	5.99	0.00
1957	35	45.5	0.00	0.00	35.0	0.00	2.3	0.00	0.935445	0.00	4.19	0.00
		5.1	911,070.46	177,352.56	34.9	6,181,494.15	29.7	5,270,423.69	0.146991	26,069.19	93.92	166,568.14
Net Salvage:					-20%					5,141.64		
									0.175982	31,210.82		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Average Age Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Gannon Common Facilities: Accessory Electric Equipment												
2002	88	0.5	0.00	0.00	40.4	0.00	39.9	0.00	0.012374	0.00	13.30	0.00
2001	88	1.5	0.00	0.00	41.3	0.00	39.8	0.00	0.036346	0.00	13.65	0.00
2000	88	2.5	0.00	0.00	42.1	0.00	39.6	0.00	0.059340	0.00	14.00	0.00
1999	88	3.5	35,196.21	10,056.06	43.0	432,410.58	39.5	397,214.37	0.081421	818.77	14.35	1,443.04
1998	88	4.5	90,920.88	20,204.64	43.8	884,963.23	39.3	794,042.35	0.102647	2,073.95	14.70	2,970.08
1997	88	5.5	231,573.82	42,104.33	44.7	1,882,063.55	39.3	1,654,700.17	0.119953	5,050.54	14.70	6,189.34
1996	88	6.5	302,020.36	46,464.67	45.5	2,114,142.49	39.3	1,826,061.53	0.136549	6,344.70	14.70	6,830.31
1995	88	7.5	0.00	0.00	46.4	0.00	39.3	0.00	0.152478	0.00	14.70	0.00
1994	88	8.5	1,028,463.54	120,995.71	47.2	5,710,997.51	39.3	4,755,131.40	0.167778	20,300.42	14.70	17,786.37
1993	88	9.5	0.00	0.00	48.1	0.00	39.3	0.00	0.182486	0.00	14.70	0.00
1992	88	10.5	0.00	0.00	48.9	0.00	39.3	0.00	0.196635	0.00	14.70	0.00
1991	88	11.5	0.00	0.00	49.7	0.00	39.3	0.00	0.210257	0.00	14.70	0.00
1990	88	12.5	0.00	0.00	50.5	0.00	39.2	0.00	0.223380	0.00	14.70	0.00
1989	88	13.5	0.00	0.00	51.4	0.00	39.2	0.00	0.236031	0.00	14.70	0.00
1988	88	14.5	0.00	0.00	52.2	0.00	39.2	0.00	0.248234	0.00	14.70	0.00
1987	88	15.5	860,168.63	55,494.75	53.0	2,941,221.75	39.2	2,175,394.20	0.260014	14,429.41	14.70	8,157.73
1986	88	16.5	0.00	0.00	53.8	0.00	39.2	0.00	0.271392	0.00	14.70	0.00
1985	88	17.5	123,826.85	7,075.82	54.6	386,339.77	39.2	277,372.14	0.282387	1,998.12	14.70	1,040.15
1984	88	18.5	0.00	0.00	55.4	0.00	39.2	0.00	0.293019	0.00	14.70	0.00
1983	88	19.5	0.00	0.00	56.2	0.00	39.2	0.00	0.303305	0.00	14.70	0.00
1982	88	20.5	0.00	0.00	57.0	0.00	39.2	0.00	0.313261	0.00	14.70	0.00
1981	88	21.5	748,891.44	34,832.16	57.8	2,013,298.85	39.1	1,361,937.46	0.322904	11,247.44	14.70	5,120.33
1980	88	22.5	31,277.48	1,390.11	58.6	81,460.45	39.1	54,353.30	0.332247	461.86	14.70	204.35
1979	88	23.5	1,147,611.69	48,834.54	59.4	2,900,771.68	39.1	1,909,430.51	0.341304	16,667.42	14.70	7,178.68
1978	88	24.5	369,556.04	15,083.92	60.2	908,051.98	39.1	589,781.27	0.350088	5,280.70	14.70	2,217.34
1977	88	25.5	1,713,998.31	67,215.62	60.9	4,093,431.26	39.1	2,628,130.74	0.358612	24,104.33	14.70	9,880.70
1976	88	26.5	84,593.83	3,192.22	61.7	196,959.97	39.1	124,815.80	0.366885	1,171.18	14.70	469.26
1975	88	27.5	139,425.00	5,070.00	62.5	316,875.00	39.1	198,237.00	0.374920	1,900.84	14.70	745.29
1974	88	28.5	0.00	0.00	63.3	0.00	39.0	0.00	0.382726	0.00	14.70	0.00
1973	88	29.5	0.00	0.00	64.0	0.00	39.0	0.00	0.390313	0.00	14.70	0.00
1972	88	30.5	0.00	0.00	64.8	0.00	39.0	0.00	0.397689	0.00	14.70	0.00
1971	88	31.5	0.00	0.00	65.5	0.00	39.0	0.00	0.404864	0.00	14.70	0.00
1970	88	32.5	0.00	0.00	66.3	0.00	39.0	0.00	0.411845	0.00	14.70	0.00
1969	88	33.5	0.00	0.00	67.1	0.00	39.0	0.00	0.418641	0.00	14.70	0.00
1968	88	34.5	0.00	0.00	67.8	0.00	39.0	0.00	0.425257	0.00	14.70	0.00
1967	88	35.5	89,531.00	2,522.00	68.5	172,757.00	39.0	98,358.00	0.431702	1,088.75	14.70	370.73
1966	88	36.5	0.00	0.00	69.3	0.00	38.9	0.00	0.437981	0.00	14.70	0.00
1965	88	37.5	855,187.50	22,805.00	70.0	1,596,350.00	38.9	887,114.50	0.444101	10,127.72	14.70	3,352.34
1964	88	38.5	10,247.16	266.16	70.8	18,844.13	38.9	10,353.62	0.450069	119.79	14.70	39.13
1963	88	39.5	138,447.50	3,505.00	71.5	250,607.50	38.9	136,344.50	0.455888	1,597.89	14.70	515.24
1962	88	40.5	0.00	0.00	72.2	0.00	38.9	0.00	0.461565	0.00	14.70	0.00
1961	88	41.5	0.00	0.00	72.9	0.00	38.9	0.00	0.467105	0.00	14.70	0.00
1960	88	42.5	960,287.50	22,595.00	73.7	1,665,251.50	38.9	878,945.50	0.472513	10,676.43	14.70	3,321.47
1959	88	43.5	0.00	0.00	74.4	0.00	38.8	0.00	0.477793	0.00	14.70	0.00
1958	88	44.5	0.00	0.00	75.1	0.00	38.8	0.00	0.482950	0.00	14.70	0.00
1957	88	45.5	1,051,050.00	23,100.00	75.8	1,750,980.00	38.8	896,280.00	0.487988	11,272.52	14.70	3,395.70
		18.1	10,012,274.72	552,807.71	54.8	30,317,778.20	39.2	21,653,998.38	0.265432	146,732.80	14.69	81,227.54
Net Salvage										3,234.06		
										0.271282	149,966.86	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Common Facilities: Accessory Electric Equipment												
2002	35	0.5	0.00	0.00	34.6	0.00	34.1	0.00	0.014439	0.00	85.33	0.00
2001	35	1.5	0.00	0.00	34.7	0.00	33.2	0.00	0.043176	0.00	88.81	0.00
2000	35	2.5	0.00	0.00	34.8	0.00	32.3	0.00	0.071788	0.00	91.70	0.00
1999	35	3.5	0.00	0.00	34.9	0.00	31.4	0.00	0.100331	0.00	94.01	0.00
1998	35	4.5	0.00	0.00	34.9	0.00	30.4	0.00	0.128843	0.00	95.81	0.00
1997	35	5.5	79,939.92	14,534.53	35.0	508,708.55	29.5	428,768.64	0.157347	2,286.96	97.16	14,122.17
1996	35	6.5	0.00	0.00	35.0	0.00	28.5	0.00	0.185856	0.00	98.15	0.00
1995	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214378	0.00	98.84	0.00
1994	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242914	0.00	99.30	0.00
1993	35	9.5	0.00	0.00	35.0	0.00	25.5	0.00	0.271461	0.00	99.60	0.00
1992	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300017	0.00	99.78	0.00
1991	35	11.5	0.00	0.00	35.0	0.00	23.5	0.00	0.328580	0.00	99.89	0.00
1990	35	12.5	4,303,801.13	344,304.09	35.0	12,050,643.15	22.5	7,746,842.03	0.357140	122,964.76	99.95	344,120.58
1989	35	13.5	0.00	0.00	35.0	0.00	21.5	0.00	0.385693	0.00	99.97	0.00
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00	99.98	0.00
1987	35	15.5	462,058.88	29,810.25	35.0	1,043,358.75	19.5	581,299.88	0.442722	13,197.65	99.97	29,802.32
1986	35	16.5	1,473,368.82	89,295.08	35.0	3,125,327.80	18.5	1,651,958.98	0.471134	42,069.95	99.95	89,247.49
1985	35	17.5	49,294.18	2,816.81	35.0	98,588.35	17.5	49,294.18	0.499408	1,406.74	99.89	2,813.68
1984	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00	99.78	0.00
1983	35	19.5	0.00	0.00	35.0	0.00	15.6	0.00	0.555189	0.00	99.60	0.00
1982	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582464	0.00	99.30	0.00
1981	35	21.5	3,245,724.71	150,963.94	35.0	5,283,737.90	13.7	2,068,205.98	0.609138	91,957.87	98.84	149,205.66
1980	35	22.5	89,604.68	3,982.43	35.0	139,385.05	12.8	50,975.10	0.635063	2,529.09	98.15	3,908.57
1979	35	23.5	5,861,258.85	249,415.27	35.0	8,729,534.45	11.9	2,968,041.71	0.660085	164,635.28	97.16	242,336.62
1978	35	24.5	1,570,790.06	64,113.88	35.0	2,243,985.80	11.1	711,664.07	0.684065	43,858.06	95.81	61,428.15
1977	35	25.5	4,136,451.14	162,213.77	35.0	5,677,481.95	10.3	1,670,801.83	0.706854	114,661.45	94.01	152,495.54
1976	35	26.5	750,482.12	28,320.08	35.0	991,202.80	9.5	269,040.76	0.728387	20,627.98	91.69	25,967.98
1975	35	27.5	474,130.25	17,241.10	35.0	603,438.50	8.8	151,721.68	0.748608	12,906.83	88.81	15,312.23
1974	35	28.5	6,139.47	215.42	35.0	7,539.70	8.1	1,744.90	0.767492	165.33	85.33	183.81
1973	35	29.5	401,287.32	13,602.96	35.0	476,103.60	7.5	102,022.20	0.785044	10,678.92	81.22	11,048.95
1972	35	30.5	1,048,349.36	34,372.11	35.0	1,203,023.85	7.0	240,604.77	0.801292	27,542.10	76.53	26,303.29
1971	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00	71.28	0.00
1970	35	32.5	189,928.70	5,843.96	35.0	204,538.60	5.9	34,479.36	0.830072	4,850.91	65.56	3,831.09
1969	35	33.5	25,009.09	746.54	35.0	26,128.90	5.5	4,105.97	0.842746	629.14	59.48	444.05
1968	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00	53.19	0.00
1967	35	35.5	94,892.92	2,673.04	35.0	93,556.40	4.7	12,563.29	0.865090	2,312.42	46.81	1,251.33
1966	35	36.5	0.00	0.00	35.0	0.00	4.4	0.00	0.874918	0.00	40.52	0.00
1965	35	37.5	0.00	0.00	35.0	0.00	4.1	0.00	0.883946	0.00	34.44	0.00
1964	35	38.5	869,021.23	22,571.98	35.0	790,019.30	3.8	85,773.52	0.892248	20,139.80	28.72	6,482.90
1963	35	39.5	8,069.46	204.29	35.0	7,150.15	3.5	715.02	0.899924	183.85	23.47	47.95
1962	35	40.5	0.00	0.00	35.0	0.00	3.3	0.00	0.907020	0.00	18.77	0.00
1961	35	41.5	0.00	0.00	35.0	0.00	3.0	0.00	0.913593	0.00	14.67	0.00
1960	35	42.5	0.00	0.00	35.0	0.00	2.8	0.00	0.919689	0.00	11.19	0.00
1959	35	43.5	0.00	0.00	35.0	0.00	2.6	0.00	0.925346	0.00	8.30	0.00
1958	35	44.5	0.00	0.00	35.0	0.00	2.4	0.00	0.930592	0.00	5.99	0.00
1957	35	45.5	0.00	0.00	35.0	0.00	2.3	0.00	0.935445	0.00	4.19	0.00
20.3			25,139,602.25	1,237,241.53	35.0	43,303,453.55	15.2	18,830,623.86	0.565456	699,605.10	95.40	1,180,354.37

Net Salvage: -20%

140,161.97

0.678741 839,767.07

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Gannon Common Facilities: Accessory Electric Equipment												
2002	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025000	0.00	100.00	0.00
2001	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075000	0.00	100.00	0.00
2000	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125000	0.00	100.00	0.00
1999	20	3.5	0.00	0.00	20.0	0.00	16.5	0.00	0.174987	0.00	100.00	0.00
1998	20	4.5	205,681.23	45,706.94	20.0	914,138.80	15.5	708,457.57	0.224931	10,280.91	99.99	45,702.37
1997	20	5.5	54,868.88	9,976.16	20.0	199,523.20	14.5	144,654.32	0.274721	2,740.66	99.96	9,972.37
1996	20	6.5	73,705.91	11,339.37	20.0	226,787.40	13.5	153,081.50	0.324181	3,676.01	99.89	11,326.33
1995	20	7.5	0.00	0.00	20.0	0.00	12.5	0.00	0.373006	0.00	99.71	0.00
1994	20	8.5	0.00	0.00	20.0	0.00	11.6	0.00	0.420801	0.00	99.34	0.00
1993	20	9.5	0.00	0.00	20.0	0.00	10.7	0.00	0.467120	0.00	98.69	0.00
1992	20	10.5	0.00	0.00	20.0	0.00	9.8	0.00	0.511508	0.00	97.61	0.00
1991	20	11.5	0.00	0.00	20.0	0.00	8.9	0.00	0.553568	0.00	95.96	0.00
1990	20	12.5	0.00	0.00	20.0	0.00	8.1	0.00	0.592993	0.00	93.61	0.00
1989	20	13.5	0.00	0.00	20.0	0.00	7.4	0.00	0.629600	0.00	90.44	0.00
1988	20	14.5	0.00	0.00	20.0	0.00	6.7	0.00	0.663316	0.00	86.37	0.00
1987	20	15.5	0.00	0.00	20.0	0.00	6.1	0.00	0.694172	0.00	81.37	0.00
1986	20	16.5	0.00	0.00	20.0	0.00	5.6	0.00	0.722284	0.00	75.49	0.00
1985	20	17.5	0.00	0.00	20.0	0.00	5.0	0.00	0.747821	0.00	68.83	0.00
1984	20	18.5	0.00	0.00	20.0	0.00	4.6	0.00	0.770983	0.00	61.55	0.00
1983	20	19.5	0.00	0.00	20.0	0.00	4.2	0.00	0.791987	0.00	53.89	0.00
1982	20	20.5	84,482.35	4,121.09	20.0	82,421.80	3.8	15,660.14	0.811056	3,342.43	46.10	1,899.93
1981	20	21.5	120,245.85	5,592.83	20.0	111,856.60	3.4	19,015.62	0.828390	4,633.04	38.44	2,150.02
1980	20	22.5	840,592.80	37,359.68	20.0	747,193.60	3.1	115,815.01	0.844188	31,538.59	31.17	11,645.20
1979	20	23.5	352,477.44	14,999.04	20.0	299,980.80	2.8	41,997.31	0.858629	12,878.61	24.51	3,675.96
1978	20	24.5	14,357.00	586.00	20.0	11,720.00	2.6	1,523.60	0.871866	510.91	18.62	109.14
1977	20	25.5	0.00	0.00	20.0	0.00	2.3	0.00	0.884041	0.00	13.63	0.00
1976	20	26.5	0.00	0.00	20.0	0.00	2.1	0.00	0.895279	0.00	9.55	0.00
1975	20	27.5	0.00	0.00	20.0	0.00	1.9	0.00	0.905684	0.00	6.38	0.00
1974	20	28.5	0.00	0.00	20.0	0.00	1.7	0.00	0.915336	0.00	4.03	0.00
1973	20	29.5	48,110.08	1,630.85	20.0	32,617.00	1.5	2,446.28	0.924321	1,507.43	2.39	38.98
1972	20	30.5	0.00	0.00	20.0	0.00	1.3	0.00	0.932692	0.00	1.31	0.00
1971	20	31.5	0.00	0.00	20.0	0.00	1.2	0.00	0.940513	0.00	0.66	0.00
1970	20	32.5	0.00	0.00	20.0	0.00	1.0	0.00	0.947743	0.00	0.29	0.00
1969	20	33.5	0.00	0.00	20.0	0.00	0.9	0.00	0.954515	0.00	0.11	0.00
1968	20	34.5	0.00	0.00	20.0	0.00	0.8	0.00	0.961301	0.00	0.04	0.00
1967	20	35.5	0.00	0.00	20.0	0.00	0.7	0.00	0.966176	0.00	0.01	0.00
1966	20	36.5	0.00	0.00	20.0	0.00	0.5	0.00	0.975000	0.00	0.00	0.00
1965	20	37.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.00	0.00
1964	20	38.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.00	0.00
1963	20	39.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.00	0.00
1962	20	40.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.00	0.00
1961	20	41.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.00	0.00
1960	20	42.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.00	0.00
1959	20	43.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.00	0.00
1958	20	44.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.00	0.00
1957	20	45.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.00	0.00
		13.7	1,794,521.52	131,311.96	20.0	2,626,239.20	9.2	1,202,651.34	0.541524	71,108.60	65.89	86,520.30

Net Salvage: -5%

3,748.23
0.570069 74,856.83

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Common Facilities: Misc. Power Plant Equipment												
2002	35	0.5	17,087.98	34,175.96	34.6	1,182,488.22	34.1	1,165,400.24	0.014439	493.47	85.33	29,161.42
2001	35	1.5	53,024.48	35,349.65	34.7	1,226,632.86	33.2	1,173,608.38	0.043176	1,526.26	88.81	31,395.23
2000	35	2.5	60,530.88	24,212.35	34.8	842,589.78	32.3	782,058.91	0.071788	1,738.16	91.70	22,201.66
1999	35	3.5	0.00	0.00	34.9	0.00	31.4	0.00	0.100331	0.00	94.01	0.00
1998	35	4.5	286,539.39	63,675.42	34.9	2,222,272.16	30.4	1,935,732.77	0.128843	8,204.13	95.81	61,008.69
1997	35	5.5	0.00	0.00	35.0	0.00	29.5	0.00	0.157347	0.00	97.16	0.00
1996	35	6.5	837,892.97	128,906.61	35.0	4,511,731.35	28.5	3,673,838.39	0.185856	23,958.07	98.15	126,517.20
1995	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214378	0.00	98.84	0.00
1994	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242914	0.00	99.30	0.00
1993	35	9.5	0.00	0.00	35.0	0.00	25.5	0.00	0.271461	0.00	99.60	0.00
1992	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300017	0.00	99.78	0.00
1991	35	11.5	1,759,525.65	153,002.23	35.0	5,355,078.05	23.5	3,595,552.41	0.328580	50,273.47	99.89	152,833.93
1990	35	12.5	1,036,326.25	82,906.10	35.0	2,901,713.50	22.5	1,865,387.25	0.357140	29,609.08	99.95	82,861.91
1989	35	13.5	3,990,531.69	295,594.94	35.0	10,345,822.90	21.5	6,355,291.21	0.385693	114,008.90	99.97	295,516.31
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00	99.98	0.00
1987	35	15.5	7,802.24	503.37	35.0	17,617.95	19.5	9,815.72	0.442722	222.85	99.97	503.24
1986	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471134	0.00	99.95	0.00
1985	35	17.5	5,349,520.05	305,686.86	35.0	10,699,040.10	17.5	5,349,520.05	0.499408	152,662.46	99.89	305,347.55
1984	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00	99.78	0.00
1983	35	19.5	81,115.13	4,159.75	35.0	145,591.25	15.6	64,892.10	0.555189	2,309.45	99.60	4,143.08
1982	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582464	0.00	99.30	0.00
1981	35	21.5	0.00	0.00	35.0	0.00	13.7	0.00	0.609138	0.00	98.84	0.00
1980	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635063	0.00	98.15	0.00
1979	35	23.5	0.00	0.00	35.0	0.00	11.9	0.00	0.660085	0.00	97.16	0.00
1978	35	24.5	0.00	0.00	35.0	0.00	11.1	0.00	0.684065	0.00	95.81	0.00
1977	35	25.5	294,717.02	11,557.53	35.0	404,513.55	10.3	119,042.56	0.706854	8,169.49	94.01	10,865.12
1976	35	26.5	92,776.50	3,501.00	35.0	122,535.00	9.5	33,259.50	0.728387	2,550.08	91.69	3,210.23
1975	35	27.5	176,013.75	6,400.50	35.0	224,017.50	8.8	56,324.40	0.748608	4,791.47	88.81	5,684.44
1974	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00	85.33	0.00
1973	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00	81.22	0.00
1972	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00	76.53	0.00
1971	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00	71.28	0.00
1970	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00	65.56	0.00
1969	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00	59.48	0.00
1968	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00	53.19	0.00
1967	35	35.5	0.00	0.00	35.0	0.00	4.7	0.00	0.865090	0.00	46.81	0.00
1966	35	36.5	0.00	0.00	35.0	0.00	4.4	0.00	0.874918	0.00	40.52	0.00
1965	35	37.5	0.00	0.00	35.0	0.00	4.1	0.00	0.883946	0.00	34.44	0.00
1964	35	38.5	0.00	0.00	35.0	0.00	3.8	0.00	0.892248	0.00	28.72	0.00
1963	35	39.5	0.00	0.00	35.0	0.00	3.5	0.00	0.899924	0.00	23.47	0.00
1962	35	40.5	0.00	0.00	35.0	0.00	3.3	0.00	0.907020	0.00	18.77	0.00
1961	35	41.5	0.00	0.00	35.0	0.00	3.0	0.00	0.913593	0.00	14.67	0.00
1960	35	42.5	0.00	0.00	35.0	0.00	2.8	0.00	0.919689	0.00	11.19	0.00
1959	35	43.5	0.00	0.00	35.0	0.00	2.6	0.00	0.925346	0.00	8.30	0.00
1958	35	44.5	0.00	0.00	35.0	0.00	2.4	0.00	0.930592	0.00	5.99	0.00
1957	35	45.5	0.00	0.00	35.0	0.00	2.3	0.00	0.935445	0.00	4.19	0.00
12.2			14,043,403.95	1,149,632.27	35.0	40,201,644.16	22.8	26,179,723.86	0.348387	400,517.33	98.40	1,131,250.00
			Net Salvage		-21%							
									82,763.77			
									0.420379		483,281.10	

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 2002

Bayside Unit No. 3

Life Category	Age At 12/31/2002	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio	Future Estimated Net Salvage	Future Net Salvage Rate
311 - Structures and Improvements											
50 Year Life	33.7	32,992,775.56	977,988.17	40.5	24,147.86	7.5	181,108.92	782,218.84	0.799824	1,026.89	
35 Year Life	32.1	2,542,651.35	79,152.86	34.4	2,300.96	6.5	14,956.21	70,043.34	0.884912	7,266.32	
20 Year Life					0.00		0.00		0.000000		
	33.6	35,535,426.91	1,057,141.03	40.0	26,448.81	7.4	196,065.13	852,262.18	0.806195	8,293.20	-1%
312 - Boiler Plant Equipment											
50 Year Life					0.00		0.00		0.000000		
35 Year Life					0.00		0.00		0.000000		
20 Year Life					0.00		0.00		0.000000		
		0.00	0.00				0.00	0.00	0.000000	0.00	0%
314 - Turbogenerator Units											
50 Year Life	34.1	224,162,493.39	6,572,981.44	38.9	168,971.25	7.4	1,250,387.21	5,145,741.09	0.782863	23,869.50	
35 Year Life	28.5	158,497,764.52	5,558,242.02	30.9	179,878.38	7.3	1,313,112.19	4,172,312.45	0.750653	187,295.37	
20 Year Life					0.00		0.00		0.000000		
	31.5	382,660,257.91	12,131,223.46	34.8	348,849.63	7.3	2,563,499.41	9,318,053.54	0.768105	211,164.87	-2%
315 - Accessory Electric Equipment											
50 Year Life	34.7	11,784,331.57	339,320.27	39.6	8,568.69	7.4	63,408.33	273,587.63	0.806281	1,247.00	
35 Year Life	28.5	21,655,373.59	758,734.14	32.5	23,345.67	7.8	182,096.19	596,277.30	0.785884	43,320.56	
20 Year Life	29.0	1,192,229.65	41,125.28	19.4	2,119.86	2.5	5,299.65	36,078.02	0.877271	598.41	
	30.4	34,631,934.81	1,139,179.69	33.5	34,034.22	7.4	250,804.18	905,942.95	0.795259	45,165.98	-4%
316 - Misc. Power Plant Equipment											
50 Year Life	42.5	1,120,406.25	26,362.50	45.3	581.95	7.3	4,248.26	22,194.68	0.841903	124.56	
35 Year Life	38.2	555,413.43	14,520.70	34.6	419.67	4.3	1,804.60	13,252.64	0.912672	646.01	
20 Year Life											
	41.0	1,675,819.68	40,883.20	40.8	1,001.63	6.0	6,052.86	35,447.32	0.867039	770.57	-2%

14,368,427.38

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 3: Structures & Improvements												
2002	50	0.5	0.00	0.00	8.0	0.00	7.5	0.00	0.062547	0.00	0.30	0.00
2001	50	1.5	0.00	0.00	9.0	0.00	7.5	0.00	0.166852	0.00	0.40	0.00
2000	50	2.5	0.00	0.00	10.0	0.00	7.5	0.00	0.250376	0.00	0.50	0.00
1999	50	3.5	0.00	0.00	11.0	0.00	7.5	0.00	0.318790	0.00	0.60	0.00
1998	50	4.5	0.00	0.00	12.0	0.00	7.5	0.00	0.375877	0.00	0.70	0.00
1997	50	5.5	0.00	0.00	13.0	0.00	7.5	0.00	0.423637	0.00	0.70	0.00
1996	50	6.5	0.00	0.00	14.0	0.00	7.5	0.00	0.464569	0.00	0.70	0.00
1995	50	7.5	0.00	0.00	14.9	0.00	7.5	0.00	0.500039	0.00	0.70	0.00
1994	50	8.5	0.00	0.00	15.9	0.00	7.5	0.00	0.531073	0.00	0.70	0.00
1993	50	9.5	0.00	0.00	16.9	0.00	7.5	0.00	0.558453	0.00	0.70	0.00
1992	50	10.5	0.00	0.00	17.9	0.00	7.5	0.00	0.582789	0.00	0.70	0.00
1991	50	11.5	0.00	0.00	18.9	0.00	7.5	0.00	0.604562	0.00	0.70	0.00
1990	50	12.5	0.00	0.00	19.9	0.00	7.5	0.00	0.624156	0.00	0.70	0.00
1989	50	13.5	0.00	0.00	20.9	0.00	7.5	0.00	0.641883	0.00	0.70	0.00
1988	50	14.5	0.00	0.00	21.8	0.00	7.5	0.00	0.657998	0.00	0.70	0.00
1987	50	15.5	0.00	0.00	22.8	0.00	7.5	0.00	0.672711	0.00	0.70	0.00
1986	50	16.5	0.00	0.00	23.8	0.00	7.5	0.00	0.686197	0.00	0.70	0.00
1985	50	17.5	0.00	0.00	24.8	0.00	7.5	0.00	0.698603	0.00	0.70	0.00
1984	50	18.5	5,177,158.22	279,846.39	25.8	7,220,036.86	7.5	2,098,847.93	0.710055	198,706.33	0.70	1,958.92
1983	50	19.5	0.00	0.00	26.7	0.00	7.5	0.00	0.720658	0.00	0.70	0.00
1982	50	20.5	0.00	0.00	27.7	0.00	7.5	0.00	0.730503	0.00	0.70	0.00
1981	50	21.5	1,154,946.46	53,718.44	28.7	1,541,719.23	7.5	402,888.30	0.739668	39,733.81	0.70	376.03
1980	50	22.5	0.00	0.00	29.7	0.00	7.5	0.00	0.748223	0.00	0.70	0.00
1979	50	23.5	7,696.72	327.52	30.6	10,022.11	7.5	2,456.40	0.756225	247.68	0.70	2.29
1978	50	24.5	0.00	0.00	31.6	0.00	7.5	0.00	0.763727	0.00	0.70	0.00
1977	50	25.5	0.00	0.00	32.6	0.00	7.5	0.00	0.770774	0.00	0.70	0.00
1976	50	26.5	997,091.12	37,626.08	33.6	1,264,236.29	7.5	282,195.60	0.777406	29,250.74	0.70	263.38
1975	50	27.5	0.00	0.00	34.5	0.00	7.5	0.00	0.783659	0.00	0.70	0.00
1974	50	28.5	0.00	0.00	35.5	0.00	7.5	0.00	0.789564	0.00	0.70	0.00
1973	50	29.5	266,211.84	9,024.13	36.5	329,380.75	7.5	67,680.98	0.795150	7,175.54	0.70	63.17
1972	50	30.5	0.00	0.00	37.4	0.00	7.5	0.00	0.800442	0.00	0.70	0.00
1971	50	31.5	0.00	0.00	38.4	0.00	7.5	0.00	0.805462	0.00	0.70	0.00
1970	50	32.5	0.00	0.00	39.4	0.00	7.5	0.00	0.810231	0.00	0.70	0.00
1969	50	33.5	0.00	0.00	40.3	0.00	7.5	0.00	0.814768	0.00	0.70	0.00
1968	50	34.5	0.00	0.00	41.3	0.00	7.5	0.00	0.819088	0.00	0.70	0.00
1967	50	35.5	0.00	0.00	42.3	0.00	7.5	0.00	0.823207	0.00	0.70	0.00
1966	50	36.5	0.00	0.00	43.2	0.00	7.5	0.00	0.827138	0.00	0.70	0.00
1965	50	37.5	0.00	0.00	44.2	0.00	7.5	0.00	0.830895	0.00	0.70	0.00
1964	50	38.5	0.00	0.00	45.1	0.00	7.5	0.00	0.834489	0.00	0.70	0.00
1963	50	39.5	0.00	0.00	46.1	0.00	7.5	0.00	0.837929	0.00	0.70	0.00
1962	50	40.5	35,786.21	883.61	47.1	41,618.03	7.5	6,627.08	0.841226	743.32	0.70	6.19
1961	50	41.5	0.00	0.00	48.0	0.00	7.5	0.00	0.844388	0.00	0.70	0.00
1960	50	42.5	25,353,885.00	596,562.00	49.0	29,231,538.00	7.5	4,474,215.00	0.847424	505,540.96	0.70	4,175.93
		33.7	32,992,775.56	977,988.17	40.5	39,638,551.27	7.5	7,334,911.28	0.798986	781,398.37	0.70	6,845.92

Net Salvage: 0%

820.47
0.799824 782,218.84

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age	Original	Average	Average	Average	Average	Depreciation	Calculated	Estimated	Estimated
			Weighted		Service	Service	Remaining	Reserve	Depreciation	Future	Future	
			Dollars		Life	Life	Life	Ratio	Reserve	Retirements	Retirements	
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 3: Structures & Improvements												
2002	35	0.5	0.00	0.00	13.0	0.00	12.5	0.00	0.038462	0.00	0.00	0.00
2001	35	1.5	0.00	0.00	14.0	0.00	12.5	0.00	0.107143	0.00	0.00	0.00
2000	35	2.5	0.00	0.00	15.0	0.00	12.5	0.00	0.166668	0.00	0.01	0.00
1999	35	3.5	0.00	0.00	16.0	0.00	12.5	0.00	0.218755	0.00	0.02	0.00
1998	35	4.5	0.00	0.00	17.0	0.00	12.5	0.00	0.264720	0.00	0.05	0.00
1997	35	5.5	0.00	0.00	18.0	0.00	12.5	0.00	0.305589	0.00	0.11	0.00
1996	35	6.5	0.00	0.00	19.0	0.00	12.5	0.00	0.342180	0.00	0.22	0.00
1995	35	7.5	0.00	0.00	20.0	0.00	12.5	0.00	0.375153	0.00	0.40	0.00
1994	35	8.5	0.00	0.00	21.0	0.00	12.5	0.00	0.405054	0.00	0.70	0.00
1993	35	9.5	0.00	0.00	22.0	0.00	12.5	0.00	0.432344	0.00	1.16	0.00
1992	35	10.5	0.00	0.00	23.0	0.00	12.5	0.00	0.457423	0.00	1.85	0.00
1991	35	11.5	0.00	0.00	23.9	0.00	12.4	0.00	0.480642	0.00	2.84	0.00
1990	35	12.5	0.00	0.00	24.9	0.00	12.4	0.00	0.502317	0.00	4.19	0.00
1989	35	13.5	0.00	0.00	25.8	0.00	12.3	0.00	0.522740	0.00	5.99	0.00
1988	35	14.5	0.00	0.00	26.7	0.00	12.2	0.00	0.542182	0.00	8.30	0.00
1987	35	15.5	0.00	0.00	27.6	0.00	12.1	0.00	0.560882	0.00	11.16	0.00
1986	35	16.5	0.00	0.00	28.5	0.00	12.0	0.00	0.579053	0.00	14.62	0.00
1985	35	17.5	0.00	0.00	29.3	0.00	11.8	0.00	0.596876	0.00	18.66	0.00
1984	35	18.5	0.00	0.00	30.1	0.00	11.6	0.00	0.614491	0.00	23.26	0.00
1983	35	19.5	0.00	0.00	30.8	0.00	11.3	0.00	0.631997	0.00	28.32	0.00
1982	35	20.5	0.00	0.00	31.4	0.00	11.0	0.00	0.649449	0.00	33.74	0.00
1981	35	21.5	0.00	0.00	32.0	0.00	10.7	0.00	0.666849	0.00	39.35	0.00
1980	35	22.5	78,004.80	3,466.88	32.6	113,020.29	10.3	35,708.86	0.684167	2,371.92	44.96	1,558.72
1979	35	23.5	0.00	0.00	33.0	0.00	9.9	0.00	0.701337	0.00	50.35	0.00
1978	35	24.5	0.00	0.00	33.4	0.00	9.4	0.00	0.718272	0.00	55.29	0.00
1977	35	25.5	0.00	0.00	33.8	0.00	9.0	0.00	0.734845	0.00	59.57	0.00
1976	35	26.5	1,189,512.39	44,887.26	34.1	1,530,655.57	8.5	381,541.71	0.750979	33,709.39	62.97	28,267.12
1975	35	27.5	0.00	0.00	34.3	0.00	8.0	0.00	0.766582	0.00	65.34	0.00
1974	35	28.5	0.00	0.00	34.5	0.00	7.5	0.00	0.781580	0.00	66.55	0.00
1973	35	29.5	0.00	0.00	34.6	0.00	7.1	0.00	0.795912	0.00	66.55	0.00
1972	35	30.5	85,937.41	2,817.62	34.7	97,771.41	6.6	18,596.29	0.809537	2,280.97	65.34	1,841.02
1971	35	31.5	0.00	0.00	34.8	0.00	6.2	0.00	0.822428	0.00	62.97	0.00
1970	35	32.5	0.00	0.00	34.9	0.00	5.8	0.00	0.834562	0.00	59.57	0.00
1969	35	33.5	0.00	0.00	34.9	0.00	5.4	0.00	0.845961	0.00	55.29	0.00
1968	35	34.5	0.00	0.00	35.0	0.00	5.0	0.00	0.856642	0.00	50.35	0.00
1967	35	35.5	0.00	0.00	35.0	0.00	4.7	0.00	0.866623	0.00	44.96	0.00
1966	35	36.5	0.00	0.00	35.0	0.00	4.4	0.00	0.874918	0.00	40.52	0.00
1965	35	37.5	0.00	0.00	35.0	0.00	4.1	0.00	0.883946	0.00	34.44	0.00
1964	35	38.5	0.00	0.00	35.0	0.00	3.8	0.00	0.892248	0.00	28.72	0.00
1963	35	39.5	0.00	0.00	35.0	0.00	3.5	0.00	0.899924	0.00	23.47	0.00
1962	35	40.5	0.00	0.00	35.0	0.00	3.3	0.00	0.907020	0.00	18.77	0.00
1961	35	41.5	0.00	0.00	35.0	0.00	2.9	0.00	0.916505	0.00	13.51	0.00
1960	35	42.5	1,189,196.75	27,981.10	35.0	979,338.50	2.7	75,548.97	0.921753	25,791.66	10.49	2,934.63
		32.1	2,542,651.35	79,152.86	34.4	2,720,785.77	6.5	511,395.84	0.810507	64,153.95	43.71	34,601.50
				Net Salvage:	-9%					5,889.40		
									0.884912	70,043.34		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 3: Turbogenerator Units												
2002	50	0.5	673.51	1,347.01	8.0	10,776.08	7.5	10,102.58	0.062664	84.41	1.05	14.14
2001	50	1.5	0.00	0.00	9.0	0.00	7.5	0.00	0.167317	0.00	1.40	0.00
2000	50	2.5	674,720.13	269,888.05	9.9	2,671,891.70	7.4	1,997,171.57	0.251319	67,827.99	1.75	4,723.04
1999	50	3.5	0.00	0.00	10.9	0.00	7.4	0.00	0.320322	0.00	2.10	0.00
1998	50	4.5	0.00	0.00	11.9	0.00	7.4	0.00	0.378088	0.00	2.45	0.00
1997	50	5.5	0.00	0.00	12.9	0.00	7.4	0.00	0.425069	0.00	2.45	0.00
1996	50	6.5	313,605.37	48,246.98	13.8	665,808.32	7.4	357,027.65	0.465320	22,450.28	2.45	1,182.05
1995	50	7.5	0.00	0.00	14.8	0.00	7.4	0.00	0.500188	0.00	2.45	0.00
1994	50	8.5	181,013.20	21,295.67	15.8	336,471.59	7.4	157,587.96	0.530686	11,301.31	2.45	521.74
1993	50	9.5	0.00	0.00	16.7	0.00	7.4	0.00	0.557586	0.00	2.45	0.00
1992	50	10.5	0.00	0.00	17.7	0.00	7.4	0.00	0.581489	0.00	2.45	0.00
1991	50	11.5	0.00	0.00	18.6	0.00	7.4	0.00	0.602869	0.00	2.45	0.00
1990	50	12.5	0.00	0.00	19.6	0.00	7.4	0.00	0.622105	0.00	2.45	0.00
1989	50	13.5	0.00	0.00	20.5	0.00	7.4	0.00	0.639504	0.00	2.45	0.00
1988	50	14.5	403,346.65	27,817.01	21.5	598,065.72	7.4	205,845.87	0.655317	18,228.96	2.45	681.52
1987	50	15.5	0.00	0.00	22.4	0.00	7.4	0.00	0.669751	0.00	2.45	0.00
1986	50	16.5	0.00	0.00	23.3	0.00	7.4	0.00	0.682978	0.00	2.45	0.00
1985	50	17.5	0.00	0.00	24.3	0.00	7.4	0.00	0.695144	0.00	2.45	0.00
1984	50	18.5	2,042,638.65	110,412.90	25.2	2,782,405.08	7.4	817,055.46	0.706371	77,992.47	2.45	2,705.12
1983	50	19.5	0.00	0.00	26.1	0.00	7.4	0.00	0.716764	0.00	2.45	0.00
1982	50	20.5	30,237,500.00	1,475,000.00	27.0	39,825,000.00	7.4	10,915,000.00	0.726412	1,071,457.70	2.45	36,137.50
1981	50	21.5	0.00	0.00	28.0	0.00	7.4	0.00	0.735392	0.00	2.45	0.00
1980	50	22.5	22,822.20	1,014.32	28.9	29,313.85	7.4	7,505.97	0.743771	754.42	2.45	24.85
1979	50	23.5	1,044,832.33	44,460.95	29.8	1,324,936.31	7.4	329,011.03	0.751607	33,417.16	2.45	1,089.29
1978	50	24.5	262,795.82	10,726.36	30.7	329,299.25	7.4	79,375.06	0.758952	8,140.79	2.45	262.80
1977	50	25.5	422,190.24	16,556.48	31.6	523,184.77	7.4	122,517.95	0.765850	12,679.78	2.45	405.63
1976	50	26.5	116,543.29	4,397.86	32.5	142,930.45	7.4	32,544.16	0.772340	3,396.64	2.45	107.75
1975	50	27.5	8,290,273.75	301,464.50	33.4	10,068,914.30	7.4	2,230,837.30	0.778458	234,677.45	2.45	7,385.88
1974	50	28.5	0.00	0.00	34.3	0.00	7.4	0.00	0.784234	0.00	2.45	0.00
1973	50	29.5	105,717.38	3,583.64	35.2	126,144.13	7.4	26,518.94	0.789696	2,829.99	2.45	87.80
1972	50	30.5	0.00	0.00	36.0	0.00	7.4	0.00	0.794869	0.00	2.45	0.00
1971	50	31.5	9,733.50	309.00	36.9	11,402.10	7.4	2,286.60	0.799776	247.13	2.45	7.57
1970	50	32.5	0.00	0.00	37.8	0.00	7.4	0.00	0.804436	0.00	2.45	0.00
1969	50	33.5	0.00	0.00	38.7	0.00	7.4	0.00	0.808867	0.00	2.45	0.00
1968	50	34.5	0.00	0.00	39.5	0.00	7.4	0.00	0.813086	0.00	2.45	0.00
1967	50	35.5	0.00	0.00	40.4	0.00	7.4	0.00	0.817107	0.00	2.45	0.00
1966	50	36.5	0.00	0.00	41.3	0.00	7.4	0.00	0.820944	0.00	2.45	0.00
1965	50	37.5	0.00	0.00	42.1	0.00	7.4	0.00	0.824609	0.00	2.45	0.00
1964	50	38.5	0.00	0.00	43.0	0.00	7.4	0.00	0.828114	0.00	2.45	0.00
1963	50	39.5	0.00	0.00	43.8	0.00	7.4	0.00	0.831469	0.00	2.45	0.00
1962	50	40.5	0.00	0.00	44.7	0.00	7.4	0.00	0.834683	0.00	2.45	0.00
1961	50	41.5	642,950.37	15,492.78	45.5	704,921.49	7.4	114,646.57	0.837764	12,979.29	2.45	379.57
1960	50	42.5	179,391,137.03	4,220,967.93	46.4	195,852,911.95	7.4	31,235,162.68	0.840721	3,548,656.38	2.45	103,413.71
		34.1	224,162,493.39	6,572,981.44	38.9	256,004,377.08	7.4	48,640,197.36	0.780030	5,127,122.17	2.42	159,129.97

Net Salvage: 0%

18,618.92
0.782863 5,145,741.09

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 3: Turbogenerator Units												
2002	35	0.5	0.00	0.00	13.0	0.00	12.5	0.00	0.038462	0.00	0.00	0.00
2001	35	1.5	95,521.56	63,681.04	14.0	891,534.56	12.5	796,013.00	0.107143	6,822.98	0.00	2.29
2000	35	2.5	0.00	0.00	15.0	0.00	12.5	0.00	0.166668	0.00	0.01	0.00
1999	35	3.5	0.00	0.00	16.0	0.00	12.5	0.00	0.218755	0.00	0.02	0.00
1998	35	4.5	0.00	0.00	17.0	0.00	12.5	0.00	0.264720	0.00	0.05	0.00
1997	35	5.5	140,725.26	25,586.41	18.0	460,555.38	12.5	319,830.13	0.305589	7,818.93	0.11	28.15
1996	35	6.5	1,054,933.43	162,297.45	19.0	3,083,651.55	12.5	2,028,718.13	0.342180	55,534.94	0.22	351.21
1995	35	7.5	3,481,314.38	464,175.25	20.0	9,283,505.00	12.5	5,802,190.63	0.375153	174,136.74	0.40	1,855.31
1994	35	8.5	302,962.70	35,642.67	21.0	748,496.07	12.5	445,533.38	0.405054	14,437.21	0.70	249.04
1993	35	9.5	0.00	0.00	22.0	0.00	12.5	0.00	0.432344	0.00	1.16	0.00
1992	35	10.5	0.00	0.00	23.0	0.00	12.5	0.00	0.457423	0.00	1.85	0.00
1991	35	11.5	4,854,712.24	422,148.89	23.9	10,089,358.47	12.4	5,234,646.24	0.480642	202,902.49	2.84	11,976.79
1990	35	12.5	103,640.75	8,291.26	24.9	206,452.37	12.4	102,811.62	0.502317	4,164.84	4.19	347.16
1989	35	13.5	0.00	0.00	25.8	0.00	12.3	0.00	0.522740	0.00	5.99	0.00
1988	35	14.5	816,188.33	56,288.85	26.7	1,502,912.30	12.2	686,723.97	0.542182	30,518.80	8.30	4,669.22
1987	35	15.5	275,103.92	17,748.64	27.6	489,862.46	12.1	214,758.54	0.560882	9,954.89	11.16	1,981.39
1986	35	16.5	0.00	0.00	28.5	0.00	12.0	0.00	0.579053	0.00	14.62	0.00
1985	35	17.5	0.00	0.00	29.3	0.00	11.8	0.00	0.596876	0.00	18.66	0.00
1984	35	18.5	0.00	0.00	30.1	0.00	11.6	0.00	0.614491	0.00	23.26	0.00
1983	35	19.5	0.00	0.00	30.8	0.00	11.3	0.00	0.631997	0.00	28.32	0.00
1982	35	20.5	30,237,500.00	1,475,000.00	31.4	46,315,000.00	11.0	16,225,000.00	0.649449	957,937.28	33.74	497,722.53
1981	35	21.5	20,675.26	961.64	32.0	30,772.48	10.7	10,289.55	0.666849	641.27	39.35	378.45
1980	35	22.5	69,540.53	3,090.69	32.6	100,756.49	10.3	31,834.11	0.684167	2,114.55	44.96	1,389.59
1979	35	23.5	65,831.73	2,801.35	33.0	92,444.55	9.9	27,733.37	0.701337	1,964.69	50.35	1,410.45
1978	35	24.5	3,411,182.04	139,231.92	33.4	4,650,346.13	9.4	1,308,780.05	0.718272	100,006.39	55.29	76,987.04
1977	35	25.5	548,130.41	21,495.31	33.8	726,541.48	9.0	193,457.79	0.734845	15,795.72	59.57	12,804.20
1976	35	26.5	0.00	0.00	34.1	0.00	8.5	0.00	0.750979	0.00	62.97	0.00
1975	35	27.5	0.00	0.00	34.3	0.00	8.0	0.00	0.766582	0.00	65.34	0.00
1974	35	28.5	0.00	0.00	34.5	0.00	7.5	0.00	0.781580	0.00	66.55	0.00
1973	35	29.5	0.00	0.00	34.6	0.00	7.1	0.00	0.795912	0.00	66.55	0.00
1972	35	30.5	0.00	0.00	34.7	0.00	6.6	0.00	0.809537	0.00	65.34	0.00
1971	35	31.5	0.00	0.00	34.8	0.00	6.2	0.00	0.822428	0.00	62.97	0.00
1970	35	32.5	0.00	0.00	34.9	0.00	5.8	0.00	0.834562	0.00	59.57	0.00
1969	35	33.5	0.00	0.00	34.9	0.00	5.4	0.00	0.845961	0.00	55.29	0.00
1968	35	34.5	0.00	0.00	35.0	0.00	5.0	0.00	0.856642	0.00	50.35	0.00
1967	35	35.5	0.00	0.00	35.0	0.00	4.7	0.00	0.866623	0.00	44.96	0.00
1966	35	36.5	0.00	0.00	35.0	0.00	4.4	0.00	0.874918	0.00	40.52	0.00
1965	35	37.5	49,317.00	1,315.12	35.0	46,029.20	4.1	5,391.99	0.883946	1,162.50	34.44	452.95
1964	35	38.5	0.00	0.00	35.0	0.00	3.8	0.00	0.892248	0.00	28.72	0.00
1963	35	39.5	0.00	0.00	35.0	0.00	3.5	0.00	0.899924	0.00	23.47	0.00
1962	35	40.5	0.00	0.00	35.0	0.00	3.3	0.00	0.907020	0.00	18.77	0.00
1961	35	41.5	628,725.00	15,150.00	35.0	530,250.00	2.9	43,935.00	0.916505	13,885.05	13.51	2,046.61
1960	35	42.5	112,341,760.03	2,643,335.53	35.0	92,516,743.55	2.7	7,137,005.93	0.921753	2,436,502.45	10.49	277,230.39
		28.5	158,497,764.52	5,558,242.02	30.9	171,765,212.04	7.3	40,614,653.41	0.726183	4,036,301.70	16.05	891,882.73
Net Salvage: -3%										136,010.74		
									0.750653	4,172,312.45		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 3: Accessory Electric Equipment												
2002	50	0.5	0.00	0.00	8.0	0.00	7.5	0.00	0.062664	0.00	1.05	0.00
2001	50	1.5	0.00	0.00	9.0	0.00	7.5	0.00	0.167317	0.00	1.40	0.00
2000	50	2.5	0.00	0.00	9.9	0.00	7.4	0.00	0.251319	0.00	1.75	0.00
1999	50	3.5	0.00	0.00	10.9	0.00	7.4	0.00	0.320322	0.00	2.10	0.00
1998	50	4.5	0.00	0.00	11.9	0.00	7.4	0.00	0.378088	0.00	2.45	0.00
1997	50	5.5	0.00	0.00	12.9	0.00	7.4	0.00	0.425069	0.00	2.45	0.00
1996	50	6.5	0.00	0.00	13.8	0.00	7.4	0.00	0.465320	0.00	2.45	0.00
1995	50	7.5	0.00	0.00	14.8	0.00	7.4	0.00	0.500188	0.00	2.45	0.00
1994	50	8.5	0.00	0.00	15.8	0.00	7.4	0.00	0.530686	0.00	2.45	0.00
1993	50	9.5	0.00	0.00	16.7	0.00	7.4	0.00	0.557586	0.00	2.45	0.00
1992	50	10.5	0.00	0.00	17.7	0.00	7.4	0.00	0.581489	0.00	2.45	0.00
1991	50	11.5	0.00	0.00	18.6	0.00	7.4	0.00	0.602869	0.00	2.45	0.00
1990	50	12.5	0.00	0.00	19.6	0.00	7.4	0.00	0.622105	0.00	2.45	0.00
1989	50	13.5	0.00	0.00	20.5	0.00	7.4	0.00	0.639504	0.00	2.45	0.00
1988	50	14.5	0.00	0.00	21.5	0.00	7.4	0.00	0.655317	0.00	2.45	0.00
1987	50	15.5	0.00	0.00	22.4	0.00	7.4	0.00	0.669751	0.00	2.45	0.00
1986	50	16.5	0.00	0.00	23.3	0.00	7.4	0.00	0.682978	0.00	2.45	0.00
1985	50	17.5	0.00	0.00	24.3	0.00	7.4	0.00	0.695144	0.00	2.45	0.00
1984	50	18.5	0.00	0.00	25.2	0.00	7.4	0.00	0.706371	0.00	2.45	0.00
1983	50	19.5	39,739.44	2,037.92	26.1	53,189.71	7.4	15,080.61	0.716764	1,460.71	2.45	49.93
1982	50	20.5	81,846.66	3,992.52	27.0	107,798.04	7.4	29,544.65	0.726412	2,900.21	2.45	97.82
1981	50	21.5	1,607,063.94	74,747.16	28.0	2,092,920.48	7.4	553,128.98	0.735392	54,968.46	2.45	1,831.31
1980	50	22.5	0.00	0.00	28.9	0.00	7.4	0.00	0.743771	0.00	2.45	0.00
1979	50	23.5	69,214.55	2,945.30	29.8	87,769.94	7.4	21,795.22	0.751607	2,213.71	2.45	72.16
1978	50	24.5	623,530.15	25,450.21	30.7	781,321.45	7.4	188,331.55	0.758952	19,315.49	2.45	623.53
1977	50	25.5	246,266.25	9,657.50	31.6	305,177.00	7.4	71,465.50	0.765850	7,396.20	2.45	236.61
1976	50	26.5	0.00	0.00	32.5	0.00	7.4	0.00	0.772340	0.00	2.45	0.00
1975	50	27.5	400,290.00	14,556.00	33.4	486,170.40	7.4	107,714.40	0.778458	11,331.23	2.45	356.62
1974	50	28.5	24,795.57	870.02	34.3	29,841.69	7.4	6,438.15	0.784234	682.30	2.45	21.32
1973	50	29.5	0.00	0.00	35.2	0.00	7.4	0.00	0.789696	0.00	2.45	0.00
1972	50	30.5	0.00	0.00	36.0	0.00	7.4	0.00	0.794869	0.00	2.45	0.00
1971	50	31.5	0.00	0.00	36.9	0.00	7.4	0.00	0.799776	0.00	2.45	0.00
1970	50	32.5	51,726.03	1,591.57	37.8	60,161.35	7.4	11,777.62	0.804436	1,280.32	2.45	38.99
1969	50	33.5	0.00	0.00	38.7	0.00	7.4	0.00	0.808867	0.00	2.45	0.00
1968	50	34.5	0.00	0.00	39.5	0.00	7.4	0.00	0.813086	0.00	2.45	0.00
1967	50	35.5	39,070.24	1,100.57	40.4	44,463.03	7.4	8,144.22	0.817107	899.28	2.45	26.96
1966	50	36.5	0.00	0.00	41.3	0.00	7.4	0.00	0.820944	0.00	2.45	0.00
1965	50	37.5	0.00	0.00	42.1	0.00	7.4	0.00	0.824609	0.00	2.45	0.00
1964	50	38.5	0.00	0.00	43.0	0.00	7.4	0.00	0.828114	0.00	2.45	0.00
1963	50	39.5	0.00	0.00	43.8	0.00	7.4	0.00	0.831469	0.00	2.45	0.00
1962	50	40.5	0.00	0.00	44.7	0.00	7.4	0.00	0.834683	0.00	2.45	0.00
1961	50	41.5	0.00	0.00	45.5	0.00	7.4	0.00	0.837764	0.00	2.45	0.00
1960	50	42.5	8,600,788.75	202,371.50	46.4	9,390,037.60	7.4	1,497,549.10	0.840721	170,137.97	2.45	4,958.10
		34.7	11,784,331.57	339,320.27	39.6	13,438,850.68	7.4	2,510,970.00	0.803329	272,585.88	2.45	8,313.35
Net Salvage:									0%	1,001.75		
									0.806281	273,587.63		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 3: Accessory Electric Equipment												
2002	35	0.5	7,670.67	15,341.33	13.0	199,437.29	12.5	191,766.63	0.038462	590.06	0.00	0.15
2001	35	1.5	0.00	0.00	14.0	0.00	12.5	0.00	0.107143	0.00	0.00	0.00
2000	35	2.5	0.00	0.00	15.0	0.00	12.5	0.00	0.166668	0.00	0.01	0.00
1999	35	3.5	0.00	0.00	16.0	0.00	12.5	0.00	0.218755	0.00	0.02	0.00
1998	35	4.5	0.00	0.00	17.0	0.00	12.5	0.00	0.264720	0.00	0.05	0.00
1997	35	5.5	0.00	0.00	18.0	0.00	12.5	0.00	0.305589	0.00	0.11	0.00
1996	35	6.5	0.00	0.00	19.0	0.00	12.5	0.00	0.342180	0.00	0.22	0.00
1995	35	7.5	0.00	0.00	20.0	0.00	12.5	0.00	0.375153	0.00	0.40	0.00
1994	35	8.5	27,694.28	3,258.15	21.0	68,421.15	12.5	40,726.88	0.405054	1,319.73	0.70	22.76
1993	35	9.5	0.00	0.00	22.0	0.00	12.5	0.00	0.432344	0.00	1.16	0.00
1992	35	10.5	30,599.52	2,914.24	23.0	67,027.52	12.5	36,428.00	0.457423	1,333.04	1.85	54.02
1991	35	11.5	0.00	0.00	23.9	0.00	12.4	0.00	0.480642	0.00	2.84	0.00
1990	35	12.5	0.00	0.00	24.9	0.00	12.4	0.00	0.502317	0.00	4.19	0.00
1989	35	13.5	0.00	0.00	25.8	0.00	12.3	0.00	0.522740	0.00	5.99	0.00
1988	35	14.5	0.00	0.00	26.7	0.00	12.2	0.00	0.542182	0.00	8.30	0.00
1987	35	15.5	209,766.62	13,533.33	27.6	373,519.91	12.1	163,753.29	0.560882	7,590.60	11.16	1,510.81
1986	35	16.5	141,563.07	8,579.58	28.5	244,518.03	12.0	102,954.96	0.579053	4,968.03	14.62	1,254.37
1985	35	17.5	0.00	0.00	29.3	0.00	11.8	0.00	0.596876	0.00	18.66	0.00
1984	35	18.5	0.00	0.00	30.1	0.00	11.6	0.00	0.614491	0.00	23.26	0.00
1983	35	19.5	0.00	0.00	30.8	0.00	11.3	0.00	0.631997	0.00	28.32	0.00
1982	35	20.5	0.00	0.00	31.4	0.00	11.0	0.00	0.649449	0.00	33.74	0.00
1981	35	21.5	9,283,341.60	431,783.33	32.0	13,817,066.56	10.7	4,620,081.63	0.666849	287,934.28	39.35	169,924.88
1980	35	22.5	0.00	0.00	32.6	0.00	10.3	0.00	0.684167	0.00	44.96	0.00
1979	35	23.5	0.00	0.00	33.0	0.00	9.9	0.00	0.701337	0.00	50.35	0.00
1978	35	24.5	0.00	0.00	33.4	0.00	9.4	0.00	0.718272	0.00	55.29	0.00
1977	35	25.5	0.00	0.00	33.8	0.00	9.0	0.00	0.734845	0.00	59.57	0.00
1976	35	26.5	0.00	0.00	34.1	0.00	8.5	0.00	0.750979	0.00	62.97	0.00
1975	35	27.5	53,047.50	1,929.00	34.3	66,164.70	8.0	15,432.00	0.766582	1,478.74	65.34	1,260.40
1974	35	28.5	0.00	0.00	34.5	0.00	7.5	0.00	0.781580	0.00	66.55	0.00
1973	35	29.5	0.00	0.00	34.6	0.00	7.1	0.00	0.795912	0.00	66.55	0.00
1972	35	30.5	0.00	0.00	34.7	0.00	6.6	0.00	0.809537	0.00	65.34	0.00
1971	35	31.5	164,959.20	5,236.80	34.8	182,240.64	6.2	32,468.16	0.822428	4,306.89	62.97	3,297.80
1970	35	32.5	0.00	0.00	34.9	0.00	5.8	0.00	0.834562	0.00	59.57	0.00
1969	35	33.5	0.00	0.00	34.9	0.00	5.4	0.00	0.845961	0.00	55.29	0.00
1968	35	34.5	0.00	0.00	35.0	0.00	5.0	0.00	0.856642	0.00	50.35	0.00
1967	35	35.5	0.00	0.00	35.0	0.00	4.7	0.00	0.866623	0.00	44.96	0.00
1966	35	36.5	0.00	0.00	35.0	0.00	4.4	0.00	0.874918	0.00	40.52	0.00
1965	35	37.5	0.00	0.00	35.0	0.00	4.1	0.00	0.883946	0.00	34.44	0.00
1964	35	38.5	0.00	0.00	35.0	0.00	3.8	0.00	0.892248	0.00	28.72	0.00
1963	35	39.5	0.00	0.00	35.0	0.00	3.5	0.00	0.899924	0.00	23.47	0.00
1962	35	40.5	0.00	0.00	35.0	0.00	3.3	0.00	0.907020	0.00	18.77	0.00
1961	35	41.5	0.00	0.00	35.0	0.00	2.9	0.00	0.916505	0.00	13.51	0.00
1960	35	42.5	11,736,731.15	276,158.38	35.0	9,665,543.30	2.7	745,627.63	0.921753	254,549.82	10.49	28,963.21
		28.5	21,655,373.59	758,734.14	32.5	24,683,939.10	7.8	5,949,239.17	0.743437	564,071.18	27.19	206,288.40
Net Salvage:					-6%					32,206.12		
										0.785884	596,277.30	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
(yrs)		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 3: Accessory Electric Equipment												
2002	20	0.5	0.00	0.00	8.0	0.00	7.5	0.00	0.065254	0.00	0.29	0.00
2001	20	1.5	0.00	0.00	9.0	0.00	7.5	0.00	0.166873	0.00	0.66	0.00
2000	20	2.5	0.00	0.00	10.0	0.00	7.5	0.00	0.250607	0.00	1.31	0.00
1999	20	3.5	0.00	0.00	11.0	0.00	7.5	0.00	0.319570	0.00	2.39	0.00
1998	20	4.5	0.00	0.00	11.9	0.00	7.4	0.00	0.377729	0.00	4.03	0.00
1997	20	5.5	0.00	0.00	12.8	0.00	7.4	0.00	0.427863	0.00	6.35	0.00
1996	20	6.5	0.00	0.00	13.8	0.00	7.3	0.00	0.471981	0.00	9.44	0.00
1995	20	7.5	0.00	0.00	14.6	0.00	7.1	0.00	0.511499	0.00	13.33	0.00
1994	20	8.5	0.00	0.00	15.4	0.00	7.0	0.00	0.547408	0.00	17.97	0.00
1993	20	9.5	0.00	0.00	16.2	0.00	6.8	0.00	0.580381	0.00	23.20	0.00
1992	20	10.5	0.00	0.00	16.9	0.00	6.6	0.00	0.610854	0.00	28.78	0.00
1991	20	11.5	0.00	0.00	17.5	0.00	6.3	0.00	0.639111	0.00	34.41	0.00
1990	20	12.5	157,654.25	12,612.34	18.0	227,022.12	6.0	75,674.04	0.665346	8,391.57	39.72	5,009.56
1989	20	13.5	0.00	0.00	18.5	0.00	5.7	0.00	0.689717	0.00	44.34	0.00
1988	20	14.5	0.00	0.00	18.9	0.00	5.4	0.00	0.712359	0.00	47.93	0.00
1987	20	15.5	0.00	0.00	19.2	0.00	5.1	0.00	0.733412	0.00	50.20	0.00
1986	20	16.5	0.00	0.00	19.4	0.00	4.8	0.00	0.753022	0.00	50.98	0.00
1985	20	17.5	0.00	0.00	19.6	0.00	4.5	0.00	0.771338	0.00	50.20	0.00
1984	20	18.5	0.00	0.00	19.8	0.00	4.2	0.00	0.788498	0.00	47.93	0.00
1983	20	19.5	7,666.23	393.14	19.8	7,784.17	3.9	1,533.25	0.804633	316.33	44.34	174.32
1982	20	20.5	27,949.70	1,363.40	19.9	27,131.66	3.6	4,908.24	0.819858	1,117.79	39.72	541.54
1981	20	21.5	0.00	0.00	20.0	0.00	3.3	0.00	0.834254	0.00	34.41	0.00
1980	20	22.5	84,647.48	3,762.11	20.0	75,242.20	3.0	11,286.33	0.847892	3,189.86	28.78	1,082.75
1979	20	23.5	24,264.46	1,032.53	20.0	20,650.60	2.8	2,891.08	0.860818	888.82	23.20	239.51
1978	20	24.5	58,973.22	2,407.07	20.0	48,141.40	2.5	6,017.68	0.873054	2,101.50	17.97	432.50
1977	20	25.5	0.00	0.00	20.0	0.00	2.3	0.00	0.884618	0.00	13.33	0.00
1976	20	26.5	0.00	0.00	20.0	0.00	2.1	0.00	0.895520	0.00	9.44	0.00
1975	20	27.5	0.00	0.00	20.0	0.00	1.9	0.00	0.905762	0.00	6.35	0.00
1974	20	28.5	0.00	0.00	20.0	0.00	1.7	0.00	0.915354	0.00	4.03	0.00
1973	20	29.5	0.00	0.00	20.0	0.00	1.5	0.00	0.924321	0.00	2.39	0.00
1972	20	30.5	0.00	0.00	20.0	0.00	1.3	0.00	0.932692	0.00	1.31	0.00
1971	20	31.5	0.00	0.00	20.0	0.00	1.2	0.00	0.940513	0.00	0.66	0.00
1970	20	32.5	0.00	0.00	20.0	0.00	1.0	0.00	0.947743	0.00	0.29	0.00
1969	20	33.5	0.00	0.00	20.0	0.00	0.9	0.00	0.954515	0.00	0.11	0.00
1968	20	34.5	0.00	0.00	20.0	0.00	0.8	0.00	0.961301	0.00	0.04	0.00
1967	20	35.5	0.00	0.00	20.0	0.00	0.7	0.00	0.966176	0.00	0.01	0.00
1966	20	36.5	0.00	0.00	20.0	0.00	0.5	0.00	0.975000	0.00	0.00	0.00
1965	20	37.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.00	0.00
1964	20	38.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.00	0.00
1963	20	39.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.00	0.00
1962	20	40.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.00	0.00
1961	20	41.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.00	0.00
1960	20	42.5	831,074.33	19,554.69	20.0	391,093.80	0.0	0.00	1.000000	19,554.69	0.00	0.00
		29.0	1,192,229.65	41,125.28	19.4	797,065.95	2.5	102,310.62	0.864689	35,560.57	18.19	7,480.18

Net Salvage: -1%

517.44
0.877271 36,078.02

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Gannon Unit No. 3: Misc. Power Plant Equipment												
2002	50	0.5	0.00	0.00	8.0	0.00	7.5	0.00	0.062712	0.00	1.35	0.00
2001	50	1.5	0.00	0.00	9.0	0.00	7.5	0.00	0.167504	0.00	1.80	0.00
2000	50	2.5	0.00	0.00	9.9	0.00	7.4	0.00	0.251699	0.00	2.25	0.00
1999	50	3.5	0.00	0.00	10.9	0.00	7.4	0.00	0.320939	0.00	2.70	0.00
1998	50	4.5	0.00	0.00	11.9	0.00	7.4	0.00	0.378979	0.00	3.15	0.00
1997	50	5.5	0.00	0.00	12.8	0.00	7.4	0.00	0.425656	0.00	3.15	0.00
1996	50	6.5	0.00	0.00	13.8	0.00	7.4	0.00	0.465638	0.00	3.15	0.00
1995	50	7.5	0.00	0.00	14.8	0.00	7.4	0.00	0.500269	0.00	3.15	0.00
1994	50	8.5	0.00	0.00	15.7	0.00	7.4	0.00	0.530555	0.00	3.15	0.00
1993	50	9.5	0.00	0.00	16.6	0.00	7.4	0.00	0.557265	0.00	3.15	0.00
1992	50	10.5	0.00	0.00	17.6	0.00	7.4	0.00	0.580995	0.00	3.15	0.00
1991	50	11.5	0.00	0.00	18.5	0.00	7.4	0.00	0.602218	0.00	3.15	0.00
1990	50	12.5	0.00	0.00	19.5	0.00	7.4	0.00	0.621311	0.00	3.15	0.00
1989	50	13.5	0.00	0.00	20.4	0.00	7.4	0.00	0.638578	0.00	3.15	0.00
1988	50	14.5	0.00	0.00	21.3	0.00	7.4	0.00	0.654268	0.00	3.15	0.00
1987	50	15.5	0.00	0.00	22.2	0.00	7.4	0.00	0.668589	0.00	3.15	0.00
1986	50	16.5	0.00	0.00	23.1	0.00	7.4	0.00	0.681711	0.00	3.15	0.00
1985	50	17.5	0.00	0.00	24.1	0.00	7.4	0.00	0.693778	0.00	3.15	0.00
1984	50	18.5	0.00	0.00	25.0	0.00	7.4	0.00	0.704913	0.00	3.15	0.00
1983	50	19.5	0.00	0.00	25.9	0.00	7.4	0.00	0.715218	0.00	3.15	0.00
1982	50	20.5	0.00	0.00	26.8	0.00	7.4	0.00	0.724784	0.00	3.15	0.00
1981	50	21.5	0.00	0.00	27.7	0.00	7.4	0.00	0.733687	0.00	3.15	0.00
1980	50	22.5	0.00	0.00	28.5	0.00	7.4	0.00	0.741992	0.00	3.15	0.00
1979	50	23.5	0.00	0.00	29.4	0.00	7.4	0.00	0.749759	0.00	3.15	0.00
1978	50	24.5	0.00	0.00	30.3	0.00	7.4	0.00	0.757037	0.00	3.15	0.00
1977	50	25.5	0.00	0.00	31.2	0.00	7.4	0.00	0.763871	0.00	3.15	0.00
1976	50	26.5	0.00	0.00	32.0	0.00	7.4	0.00	0.770300	0.00	3.15	0.00
1975	50	27.5	0.00	0.00	32.9	0.00	7.4	0.00	0.776359	0.00	3.15	0.00
1974	50	28.5	0.00	0.00	33.8	0.00	7.4	0.00	0.782079	0.00	3.15	0.00
1973	50	29.5	0.00	0.00	34.6	0.00	7.4	0.00	0.787488	0.00	3.15	0.00
1972	50	30.5	0.00	0.00	35.5	0.00	7.4	0.00	0.792609	0.00	3.15	0.00
1971	50	31.5	0.00	0.00	36.3	0.00	7.4	0.00	0.797465	0.00	3.15	0.00
1970	50	32.5	0.00	0.00	37.2	0.00	7.4	0.00	0.802076	0.00	3.15	0.00
1969	50	33.5	0.00	0.00	38.0	0.00	7.4	0.00	0.806460	0.00	3.15	0.00
1968	50	34.5	0.00	0.00	38.8	0.00	7.4	0.00	0.810633	0.00	3.15	0.00
1967	50	35.5	0.00	0.00	39.7	0.00	7.4	0.00	0.814610	0.00	3.15	0.00
1966	50	36.5	0.00	0.00	40.5	0.00	7.4	0.00	0.818404	0.00	3.15	0.00
1965	50	37.5	0.00	0.00	41.3	0.00	7.4	0.00	0.822028	0.00	3.15	0.00
1964	50	38.5	0.00	0.00	42.1	0.00	7.4	0.00	0.825492	0.00	3.15	0.00
1963	50	39.5	0.00	0.00	42.9	0.00	7.4	0.00	0.828807	0.00	3.15	0.00
1962	50	40.5	0.00	0.00	43.7	0.00	7.3	0.00	0.831981	0.00	3.15	0.00
1961	50	41.5	0.00	0.00	44.5	0.00	7.3	0.00	0.835025	0.00	3.15	0.00
1960	50	42.5	1,120,406.25	26,362.50	45.3	1,194,221.25	7.3	192,446.25	0.837944	22,090.30	3.15	830.42
		42.5	1,120,406.25	26,362.50	45.3	1,194,221.25	7.3	192,446.25	0.837944	22,090.30	3.15	830.42

Net Salvage: 0%

104.38
0.841903 22,194.68

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Gannon Unit No. 3: Misc. Power Plant Equipment												
2002	35	0.5	0.00	0.00	13.0	0.00	12.5	0.00	0.038462	0.00	0.00	0.00
2001	35	1.5	0.00	0.00	14.0	0.00	12.5	0.00	0.107143	0.00	0.00	0.00
2000	35	2.5	0.00	0.00	15.0	0.00	12.5	0.00	0.166668	0.00	0.01	0.00
1999	35	3.5	0.00	0.00	16.0	0.00	12.5	0.00	0.218755	0.00	0.02	0.00
1998	35	4.5	0.00	0.00	17.0	0.00	12.5	0.00	0.264720	0.00	0.05	0.00
1997	35	5.5	0.00	0.00	18.0	0.00	12.5	0.00	0.305589	0.00	0.11	0.00
1996	35	6.5	0.00	0.00	19.0	0.00	12.5	0.00	0.342180	0.00	0.22	0.00
1995	35	7.5	0.00	0.00	20.0	0.00	12.5	0.00	0.375153	0.00	0.40	0.00
1994	35	8.5	0.00	0.00	21.0	0.00	12.5	0.00	0.405054	0.00	0.70	0.00
1993	35	9.5	0.00	0.00	22.0	0.00	12.5	0.00	0.432344	0.00	1.16	0.00
1992	35	10.5	0.00	0.00	23.0	0.00	12.5	0.00	0.457423	0.00	1.85	0.00
1991	35	11.5	0.00	0.00	23.9	0.00	12.4	0.00	0.480642	0.00	2.84	0.00
1990	35	12.5	0.00	0.00	24.9	0.00	12.4	0.00	0.502317	0.00	4.19	0.00
1989	35	13.5	0.00	0.00	25.8	0.00	12.3	0.00	0.522740	0.00	5.99	0.00
1988	35	14.5	0.00	0.00	26.7	0.00	12.2	0.00	0.542182	0.00	8.30	0.00
1987	35	15.5	0.00	0.00	27.6	0.00	12.1	0.00	0.560882	0.00	11.16	0.00
1986	35	16.5	0.00	0.00	28.5	0.00	12.0	0.00	0.579053	0.00	14.62	0.00
1985	35	17.5	0.00	0.00	29.3	0.00	11.8	0.00	0.596876	0.00	18.66	0.00
1984	35	18.5	0.00	0.00	30.1	0.00	11.6	0.00	0.614491	0.00	23.26	0.00
1983	35	19.5	0.00	0.00	30.8	0.00	11.3	0.00	0.631997	0.00	28.32	0.00
1982	35	20.5	0.00	0.00	31.4	0.00	11.0	0.00	0.649449	0.00	33.74	0.00
1981	35	21.5	0.00	0.00	32.0	0.00	10.7	0.00	0.666849	0.00	39.35	0.00
1980	35	22.5	0.00	0.00	32.6	0.00	10.3	0.00	0.684167	0.00	44.96	0.00
1979	35	23.5	0.00	0.00	33.0	0.00	9.9	0.00	0.701337	0.00	50.35	0.00
1978	35	24.5	78,165.29	3,190.42	33.4	106,560.03	9.4	29,989.95	0.718272	2,291.59	55.29	1,764.11
1977	35	25.5	6,433.14	252.28	33.8	8,527.06	9.0	2,270.52	0.734845	185.39	59.57	150.28
1976	35	26.5	0.00	0.00	34.1	0.00	8.5	0.00	0.750979	0.00	62.97	0.00
1975	35	27.5	0.00	0.00	34.3	0.00	8.0	0.00	0.766582	0.00	65.34	0.00
1974	35	28.5	0.00	0.00	34.5	0.00	7.5	0.00	0.781580	0.00	66.55	0.00
1973	35	29.5	0.00	0.00	34.6	0.00	7.1	0.00	0.795912	0.00	66.55	0.00
1972	35	30.5	0.00	0.00	34.7	0.00	6.6	0.00	0.809537	0.00	65.34	0.00
1971	35	31.5	0.00	0.00	34.8	0.00	6.2	0.00	0.822428	0.00	62.97	0.00
1970	35	32.5	0.00	0.00	34.9	0.00	5.8	0.00	0.834562	0.00	59.57	0.00
1969	35	33.5	0.00	0.00	34.9	0.00	5.4	0.00	0.845961	0.00	55.29	0.00
1968	35	34.5	0.00	0.00	35.0	0.00	5.0	0.00	0.856642	0.00	50.35	0.00
1967	35	35.5	0.00	0.00	35.0	0.00	4.7	0.00	0.866623	0.00	44.96	0.00
1966	35	36.5	0.00	0.00	35.0	0.00	4.4	0.00	0.874918	0.00	40.52	0.00
1965	35	37.5	0.00	0.00	35.0	0.00	4.1	0.00	0.883946	0.00	34.44	0.00
1964	35	38.5	0.00	0.00	35.0	0.00	3.8	0.00	0.892248	0.00	28.72	0.00
1963	35	39.5	0.00	0.00	35.0	0.00	3.5	0.00	0.899924	0.00	23.47	0.00
1962	35	40.5	0.00	0.00	35.0	0.00	3.3	0.00	0.907020	0.00	18.77	0.00
1961	35	41.5	0.00	0.00	35.0	0.00	2.9	0.00	0.916505	0.00	13.51	0.00
1960	35	42.5	470,815.00	11,078.00	35.0	387,730.00	2.7	29,910.60	0.921753	10,211.18	10.49	1,161.85
		38.2	555,413.43	14,520.70	34.6	502,817.09	4.3	62,171.07	0.873798	12,688.16	21.19	3,076.24
Net Salvage: -4%										564.48		
									0.912672	13,252.64		

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 2002

Bayside Unit No. 4

Life Category	Age At 12/31/2002	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio	Future Estimated Net Salvage	Future Net Salvage Rate
311 - Structures and Improvements											
50 Year Life	28.9	21,315,188.73	737,474.24	38.8	19,007.07	10.4	197,673.51	527,524.90	0.715313	1,106.21	
35 Year Life	20.8	2,644,109.01	127,086.38	28.8	4,412.72	8.9	39,273.22	89,864.87	0.707116	6,080.55	
20 Year Life					0.00		0.00		0.000000		
	27.7	23,959,297.74	864,560.62	36.9	23,419.79	10.1	236,946.73	617,389.77	0.714108	7,186.76	-1%
312 - Boiler Plant Equipment											
50 Year Life					0.00		0.00		0.000000		
35 Year Life					0.00		0.00		0.000000		
20 Year Life					0.00		0.00		0.000000		
		0.00	0.00				0.00	0.00	0.000000	0.00	0%
314 - Turbogenerator Units											
50 Year Life	35.3	174,790,593.34	4,953,982.71	42.6	116,290.67	10.3	1,197,793.94	3,612,505.45	0.729212	25,648.26	
35 Year Life	29.1	121,927,830.89	4,191,518.64	30.9	135,647.85	6.3	854,581.47	3,298,385.67	0.786919	158,362.83	
20 Year Life					0.00		0.00		0.000000		
	32.4	296,718,424.23	9,145,501.35	36.3	251,938.53	8.1	2,052,375.41	6,910,891.12	0.755660	184,011.09	-2%
315 - Accessory Electric Equipment											
50 Year Life	31.3	15,979,542.24	509,893.26	39.1	13,040.75	10.3	134,319.71	356,835.69	0.699824	2,676.94	
35 Year Life	30.8	4,702,979.23	152,522.24	30.9	4,935.99	5.6	27,641.57	119,651.82	0.784488	5,832.67	
20 Year Life	24.7	8,388,419.62	339,877.04	19.8	17,165.51	3.2	54,929.62	290,903.87	0.855909	7,984.98	
	29.0	29,070,941.09	1,002,292.54	28.5	35,142.25	6.2	216,890.90	767,391.38	0.765636	16,494.60	-2%
316 - Misc. Power Plant Equipment											
50 Year Life	19.7	1,066,817.46	54,244.85	28.1	1,930.42	10.2	19,690.30	30,276.75	0.558150	366.15	
35 Year Life											
20 Year Life											
	19.7	1,066,817.46	54,244.85	28.1	1,930.42	10.2	19,690.30	30,276.75	0.558150	366.15	-1%
			11,066,599.36								

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 4: Structures & Improvements												
2002	50	0.5	0.00	0.00	11.0	0.00	10.5	0.00	0.045541	0.00	0.60	0.00
2001	50	1.5	0.00	0.00	12.0	0.00	10.5	0.00	0.125292	0.00	0.70	0.00
2000	50	2.5	0.00	0.00	13.0	0.00	10.5	0.00	0.192842	0.00	0.80	0.00
1999	50	3.5	0.00	0.00	14.0	0.00	10.5	0.00	0.250806	0.00	0.90	0.00
1998	50	4.5	0.00	0.00	14.9	0.00	10.4	0.00	0.301104	0.00	1.00	0.00
1997	50	5.5	0.00	0.00	15.9	0.00	10.4	0.00	0.344870	0.00	1.00	0.00
1996	50	6.5	0.00	0.00	16.9	0.00	10.4	0.00	0.382763	0.00	1.00	0.00
1995	50	7.5	0.00	0.00	17.9	0.00	10.4	0.00	0.416783	0.00	1.00	0.00
1994	50	8.5	0.00	0.00	18.9	0.00	10.4	0.00	0.447220	0.00	1.00	0.00
1993	50	9.5	0.00	0.00	19.9	0.00	10.4	0.00	0.474611	0.00	1.00	0.00
1992	50	10.5	0.00	0.00	20.9	0.00	10.4	0.00	0.499393	0.00	1.00	0.00
1991	50	11.5	0.00	0.00	21.8	0.00	10.4	0.00	0.521920	0.00	1.00	0.00
1990	50	12.5	0.00	0.00	22.8	0.00	10.4	0.00	0.542487	0.00	1.00	0.00
1989	50	13.5	0.00	0.00	23.8	0.00	10.4	0.00	0.561340	0.00	1.00	0.00
1988	50	14.5	0.00	0.00	24.8	0.00	10.4	0.00	0.578683	0.00	1.00	0.00
1987	50	15.5	0.00	0.00	25.8	0.00	10.4	0.00	0.594692	0.00	1.00	0.00
1986	50	16.5	0.00	0.00	26.7	0.00	10.4	0.00	0.609514	0.00	1.00	0.00
1985	50	17.5	0.00	0.00	27.7	0.00	10.4	0.00	0.623277	0.00	1.00	0.00
1984	50	18.5	0.00	0.00	28.7	0.00	10.4	0.00	0.636090	0.00	1.00	0.00
1983	50	19.5	7,087,551.51	363,464.18	29.7	10,794,886.15	10.4	3,780,027.47	0.648048	235,542.23	1.00	3,634.64
1982	50	20.5	0.00	0.00	30.6	0.00	10.4	0.00	0.659235	0.00	1.00	0.00
1981	50	21.5	0.00	0.00	31.6	0.00	10.4	0.00	0.669722	0.00	1.00	0.00
1980	50	22.5	0.00	0.00	32.6	0.00	10.4	0.00	0.679573	0.00	1.00	0.00
1979	50	23.5	0.00	0.00	33.6	0.00	10.4	0.00	0.688844	0.00	1.00	0.00
1978	50	24.5	0.00	0.00	34.5	0.00	10.4	0.00	0.697586	0.00	1.00	0.00
1977	50	25.5	0.00	0.00	35.5	0.00	10.4	0.00	0.705841	0.00	1.00	0.00
1976	50	26.5	997,091.12	37,626.08	36.5	1,373,351.92	10.4	391,311.23	0.713650	26,851.85	1.00	376.26
1975	50	27.5	0.00	0.00	37.4	0.00	10.4	0.00	0.721047	0.00	1.00	0.00
1974	50	28.5	141,645.00	4,970.00	38.4	190,848.00	10.4	51,688.00	0.728065	3,618.48	1.00	49.70
1973	50	29.5	0.00	0.00	39.4	0.00	10.4	0.00	0.734732	0.00	1.00	0.00
1972	50	30.5	0.00	0.00	40.3	0.00	10.4	0.00	0.741074	0.00	1.00	0.00
1971	50	31.5	0.00	0.00	41.3	0.00	10.4	0.00	0.747113	0.00	1.00	0.00
1970	50	32.5	9,058.73	278.73	42.3	11,790.28	10.4	2,898.79	0.752871	209.85	1.00	2.79
1969	50	33.5	0.00	0.00	43.2	0.00	10.4	0.00	0.758367	0.00	1.00	0.00
1968	50	34.5	0.00	0.00	44.2	0.00	10.4	0.00	0.763619	0.00	1.00	0.00
1967	50	35.5	0.00	0.00	45.1	0.00	10.4	0.00	0.868643	0.00	1.00	0.00
1966	50	36.5	0.00	0.00	46.1	0.00	10.4	0.00	0.773452	0.00	1.00	0.00
1965	50	37.5	0.00	0.00	47.1	0.00	10.4	0.00	0.778061	0.00	1.00	0.00
1964	50	38.5	0.00	0.00	48.0	0.00	10.4	0.00	0.782481	0.00	1.00	0.00
1963	50	39.5	13,079,842.38	331,135.25	49.0	16,225,627.25	10.4	3,443,806.60	0.786725	260,512.38	1.00	3,311.35
		28.9	21,315,188.73	737,474.24	38.8	28,596,503.60	10.4	7,669,732.10	0.714242	526,734.80	1.00	7,374.74

Net Salvage: 0%

790.10
0.715313 527,524.90

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 4: Structures & Improvements												
2002	35	0.5	0.00	0.00	11.0	0.00	10.5	0.00	0.045455	0.00	0.00	0.00
2001	35	1.5	0.00	0.00	12.0	0.00	10.5	0.00	0.125000	0.00	0.00	0.00
2000	35	2.5	0.00	0.00	13.0	0.00	10.5	0.00	0.192308	0.00	0.00	0.00
1999	35	3.5	0.00	0.00	14.0	0.00	10.5	0.00	0.250001	0.00	0.00	0.00
1998	35	4.5	0.00	0.00	15.0	0.00	10.5	0.00	0.300003	0.00	0.01	0.00
1997	35	5.5	0.00	0.00	16.0	0.00	10.5	0.00	0.343758	0.00	0.02	0.00
1996	35	6.5	0.00	0.00	17.0	0.00	10.5	0.00	0.382373	0.00	0.05	0.00
1995	35	7.5	0.00	0.00	18.0	0.00	10.5	0.00	0.416713	0.00	0.11	0.00
1994	35	8.5	0.00	0.00	19.0	0.00	10.5	0.00	0.447466	0.00	0.22	0.00
1993	35	9.5	0.00	0.00	20.0	0.00	10.5	0.00	0.475194	0.00	0.40	0.00
1992	35	10.5	0.00	0.00	21.0	0.00	10.5	0.00	0.500361	0.00	0.70	0.00
1991	35	11.5	0.00	0.00	22.0	0.00	10.5	0.00	0.523364	0.00	1.16	0.00
1990	35	12.5	0.00	0.00	23.0	0.00	10.5	0.00	0.544546	0.00	1.85	0.00
1989	35	13.5	0.00	0.00	23.9	0.00	10.4	0.00	0.564215	0.00	2.83	0.00
1988	35	14.5	973,779.84	67,157.23	24.9	1,672,215.03	10.4	698,435.19	0.582651	39,129.23	4.18	2,806.30
1987	35	15.5	0.00	0.00	25.8	0.00	10.3	0.00	0.600103	0.00	5.97	0.00
1986	35	16.5	0.00	0.00	26.7	0.00	10.2	0.00	0.616795	0.00	8.25	0.00
1985	35	17.5	0.00	0.00	27.6	0.00	10.1	0.00	0.632922	0.00	11.08	0.00
1984	35	18.5	0.00	0.00	28.5	0.00	10.0	0.00	0.648644	0.00	14.46	0.00
1983	35	19.5	110,504.55	5,666.90	29.3	166,040.17	9.8	55,535.62	0.664086	3,763.31	18.37	1,041.28
1982	35	20.5	0.00	0.00	30.1	0.00	9.6	0.00	0.679332	0.00	22.78	0.00
1981	35	21.5	0.00	0.00	30.8	0.00	9.4	0.00	0.694423	0.00	27.56	0.00
1980	35	22.5	0.00	0.00	31.4	0.00	9.1	0.00	0.709371	0.00	32.59	0.00
1979	35	23.5	0.00	0.00	32.0	0.00	8.8	0.00	0.724150	0.00	37.68	0.00
1978	35	24.5	0.00	0.00	32.6	0.00	8.5	0.00	0.738713	0.00	42.63	0.00
1977	35	25.5	0.00	0.00	33.0	0.00	8.2	0.00	0.752972	0.00	47.20	0.00
1976	35	26.5	1,189,512.13	44,887.25	33.4	1,499,234.15	7.8	350,120.55	0.766880	34,423.13	51.18	22,972.26
1975	35	27.5	0.00	0.00	33.8	0.00	7.4	0.00	0.780376	0.00	54.37	0.00
1974	35	28.5	0.00	0.00	34.1	0.00	7.0	0.00	0.793408	0.00	56.61	0.00
1973	35	29.5	0.00	0.00	34.3	0.00	6.7	0.00	0.805929	0.00	57.75	0.00
1972	35	30.5	0.00	0.00	34.5	0.00	6.3	0.00	0.817908	0.00	57.75	0.00
1971	35	31.5	0.00	0.00	34.6	0.00	5.9	0.00	0.829325	0.00	56.61	0.00
1970	35	32.5	0.00	0.00	34.7	0.00	5.6	0.00	0.840158	0.00	54.37	0.00
1969	35	33.5	0.00	0.00	34.8	0.00	5.2	0.00	0.850425	0.00	51.18	0.00
1968	35	34.5	0.00	0.00	34.9	0.00	4.9	0.00	0.860140	0.00	47.20	0.00
1967	35	35.5	0.00	0.00	34.9	0.00	4.6	0.00	0.869312	0.00	42.63	0.00
1966	35	36.5	0.00	0.00	35.0	0.00	4.3	0.00	0.877955	0.00	37.68	0.00
1965	35	37.5	0.00	0.00	35.0	0.00	4.0	0.00	0.886080	0.00	32.59	0.00
1964	35	38.5	0.00	0.00	35.0	0.00	3.7	0.00	0.893709	0.00	27.56	0.00
1963	35	39.5	370,312.50	9,375.00	35.0	328,125.00	3.5	32,812.50	0.900893	8,445.87	22.78	2,135.18
		20.8	2,644,109.01	127,086.38	28.8	3,665,614.35	8.9	1,136,903.86	0.674829	85,761.54	22.78	28,955.01

Net Salvage: -5%

4,103.33
0.707116 89,864.87

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 4: Turbogenerator Units												
2002	50	0.5	8,574.91	17,149.82	10.9	186,933.04	10.4	178,358.13	0.045760	784.78	2.10	360.15
2001	50	1.5	0.00	0.00	11.9	0.00	10.4	0.00	0.126029	0.00	2.45	0.00
2000	50	2.5	771,747.48	308,698.99	12.9	3,982,216.97	10.4	3,210,469.50	0.194190	59,946.26	2.80	8,643.57
1999	50	3.5	0.00	0.00	13.8	0.00	10.3	0.00	0.252845	0.00	3.15	0.00
1998	50	4.5	0.00	0.00	14.8	0.00	10.3	0.00	0.303900	0.00	3.50	0.00
1997	50	5.5	251,022.04	45,640.37	15.8	721,117.85	10.3	470,095.81	0.346387	15,809.23	3.50	1,597.41
1996	50	6.5	0.00	0.00	16.7	0.00	10.3	0.00	0.383862	0.00	3.50	0.00
1995	50	7.5	0.00	0.00	17.7	0.00	10.3	0.00	0.417162	0.00	3.50	0.00
1994	50	8.5	242,021.52	28,473.12	18.6	529,600.03	10.3	293,273.14	0.446947	12,725.98	3.50	996.56
1993	50	9.5	0.00	0.00	19.6	0.00	10.3	0.00	0.473745	0.00	3.50	0.00
1992	50	10.5	0.00	0.00	20.5	0.00	10.3	0.00	0.497984	0.00	3.50	0.00
1991	50	11.5	133,613.90	11,618.60	21.5	249,799.90	10.3	119,671.58	0.520014	6,041.83	3.50	406.65
1990	50	12.5	0.00	0.00	22.4	0.00	10.3	0.00	0.540122	0.00	3.50	0.00
1989	50	13.5	0.00	0.00	23.3	0.00	10.3	0.00	0.558550	0.00	3.50	0.00
1988	50	14.5	1,044,614.95	72,042.41	24.3	1,750,630.56	10.3	742,036.82	0.575499	41,460.33	3.50	2,521.48
1987	50	15.5	0.00	0.00	25.2	0.00	10.3	0.00	0.591140	0.00	3.50	0.00
1986	50	16.5	0.00	0.00	26.1	0.00	10.3	0.00	0.605619	0.00	3.50	0.00
1985	50	17.5	0.00	0.00	27.0	0.00	10.3	0.00	0.619060	0.00	3.50	0.00
1984	50	18.5	0.00	0.00	28.0	0.00	10.3	0.00	0.631571	0.00	3.50	0.00
1983	50	19.5	0.00	0.00	28.9	0.00	10.3	0.00	0.643245	0.00	3.50	0.00
1982	50	20.5	0.00	0.00	29.8	0.00	10.3	0.00	0.654163	0.00	3.50	0.00
1981	50	21.5	18,495.81	860.27	30.7	26,410.29	10.3	8,860.78	0.664396	571.56	3.50	30.11
1980	50	22.5	0.00	0.00	31.6	0.00	10.3	0.00	0.674006	0.00	3.50	0.00
1979	50	23.5	0.00	0.00	32.5	0.00	10.3	0.00	0.683049	0.00	3.50	0.00
1978	50	24.5	0.00	0.00	33.4	0.00	10.3	0.00	0.691572	0.00	3.50	0.00
1977	50	25.5	44,636.99	1,750.47	34.3	60,041.12	10.3	18,029.84	0.699620	1,224.66	3.50	61.27
1976	50	26.5	71,494.09	2,697.89	35.2	94,965.73	10.3	27,788.27	0.707230	1,908.03	3.50	94.43
1975	50	27.5	8,073,777.53	293,591.91	36.0	10,569,308.76	10.3	3,023,996.67	0.714438	209,753.22	3.50	10,275.72
1974	50	28.5	0.00	0.00	36.9	0.00	10.3	0.00	0.721275	0.00	3.50	0.00
1973	50	29.5	0.00	0.00	37.8	0.00	10.3	0.00	0.727767	0.00	3.50	0.00
1972	50	30.5	61,814.66	2,026.71	38.7	78,433.68	10.3	20,875.11	0.733941	1,487.49	3.50	70.93
1971	50	31.5	2,341,922.63	74,346.75	39.5	2,936,696.63	10.3	765,771.53	0.739819	55,003.14	3.50	2,602.14
1970	50	32.5	51,953.85	1,598.58	40.4	64,582.63	10.3	16,465.37	0.745423	1,191.62	3.50	55.95
1969	50	33.5	85,455.49	2,550.91	41.3	105,352.58	10.3	26,274.37	0.750769	1,915.14	3.50	89.28
1968	50	34.5	0.00	0.00	42.1	0.00	10.3	0.00	0.755877	0.00	3.50	0.00
1967	50	35.5	0.00	0.00	43.0	0.00	10.3	0.00	0.760760	0.00	3.50	0.00
1966	50	36.5	0.00	0.00	43.8	0.00	10.3	0.00	0.765435	0.00	3.50	0.00
1965	50	37.5	0.00	0.00	44.7	0.00	10.3	0.00	0.769913	0.00	3.50	0.00
1964	50	38.5	97,055.04	2,520.91	45.5	114,701.41	10.3	25,965.37	0.774207	1,951.71	3.50	88.23
1963	50	39.5	161,492,392.50	4,088,415.00	46.4	189,702,456.00	10.3	42,110,674.50	0.778327	3,182,123.78	3.50	143,094.53
		35.3	174,790,593.34	4,953,982.71	42.6	211,173,247.17	10.3	51,058,606.79	0.725456	3,593,898.75	3.45	170,988.40

Net Salvage: -1%

18,606.70
0.729212 3,612,505.45

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 4: Turbogenerator Units												
2002	35	0.5	0.00	0.00	11.0	0.00	10.5	0.00	0.045455	0.00	0.00	0.00
2001	35	1.5	282,871.26	188,580.84	12.0	2,262,970.08	10.5	1,980,098.82	0.125000	23,572.61	0.00	0.00
2000	35	2.5	0.00	0.00	13.0	0.00	10.5	0.00	0.192308	0.00	0.00	0.00
1999	35	3.5	0.00	0.00	14.0	0.00	10.5	0.00	0.250001	0.00	0.00	0.00
1998	35	4.5	0.00	0.00	15.0	0.00	10.5	0.00	0.300003	0.00	0.01	0.00
1997	35	5.5	54,350.73	9,881.95	16.0	158,111.20	10.5	103,760.48	0.343758	3,397.00	0.02	2.27
1996	35	6.5	0.00	0.00	17.0	0.00	10.5	0.00	0.382373	0.00	0.05	0.00
1995	35	7.5	0.00	0.00	18.0	0.00	10.5	0.00	0.416713	0.00	0.11	0.00
1994	35	8.5	0.00	0.00	19.0	0.00	10.5	0.00	0.447466	0.00	0.22	0.00
1993	35	9.5	0.00	0.00	20.0	0.00	10.5	0.00	0.475194	0.00	0.40	0.00
1992	35	10.5	0.00	0.00	21.0	0.00	10.5	0.00	0.500361	0.00	0.70	0.00
1991	35	11.5	0.00	0.00	22.0	0.00	10.5	0.00	0.523364	0.00	1.16	0.00
1990	35	12.5	0.00	0.00	23.0	0.00	10.5	0.00	0.544546	0.00	1.85	0.00
1989	35	13.5	5,873,410.44	435,067.44	23.9	10,398,111.82	10.4	4,524,701.38	0.564215	245,471.58	2.83	12,327.64
1988	35	14.5	4,834,680.92	333,426.27	24.9	8,302,314.12	10.4	3,467,633.21	0.582651	194,271.15	4.18	13,932.88
1987	35	15.5	710,508.69	45,839.27	25.8	1,182,653.17	10.3	472,144.48	0.600103	27,508.28	5.97	2,735.23
1986	35	16.5	0.00	0.00	26.7	0.00	10.2	0.00	0.616795	0.00	8.25	0.00
1985	35	17.5	0.00	0.00	27.6	0.00	10.1	0.00	0.632922	0.00	11.08	0.00
1984	35	18.5	0.00	0.00	28.5	0.00	10.0	0.00	0.648644	0.00	14.46	0.00
1983	35	19.5	7,604,560.86	389,977.48	29.3	11,426,340.16	9.8	3,821,779.30	0.664086	258,978.58	18.37	71,657.19
1982	35	20.5	5,474,889.90	267,067.80	30.1	8,038,740.78	9.6	2,563,850.88	0.679332	181,427.70	22.78	60,825.23
1981	35	21.5	23,263.65	1,082.03	30.8	33,326.52	9.4	10,171.08	0.694423	751.39	27.56	298.19
1980	35	22.5	2,900,108.48	128,893.71	31.4	4,047,262.49	9.1	1,172,932.76	0.709371	91,433.46	32.59	42,005.17
1979	35	23.5	63,820.36	2,715.76	32.0	86,904.32	8.8	23,898.69	0.724150	1,966.62	37.68	1,023.32
1978	35	24.5	123,324.43	5,033.65	32.6	164,096.99	8.5	42,786.03	0.738713	3,718.42	42.63	2,145.64
1977	35	25.5	246,144.11	9,652.71	33.0	318,539.43	8.2	79,152.22	0.752972	7,268.22	47.20	4,555.69
1976	35	26.5	9,544.77	360.18	33.4	12,030.01	7.8	2,809.40	0.766880	276.21	51.18	184.33
1975	35	27.5	0.00	0.00	33.8	0.00	7.4	0.00	0.780376	0.00	54.37	0.00
1974	35	28.5	0.00	0.00	34.1	0.00	7.0	0.00	0.793408	0.00	56.61	0.00
1973	35	29.5	83,220.09	2,821.02	34.3	96,760.99	6.7	18,900.83	0.805929	2,273.54	57.75	1,629.19
1972	35	30.5	0.00	0.00	34.5	0.00	6.3	0.00	0.817908	0.00	57.75	0.00
1971	35	31.5	0.00	0.00	34.6	0.00	5.9	0.00	0.829325	0.00	56.61	0.00
1970	35	32.5	0.00	0.00	34.7	0.00	5.6	0.00	0.840158	0.00	54.37	0.00
1969	35	33.5	89,610.83	2,674.95	34.8	93,088.26	5.2	13,909.74	0.850425	2,274.84	51.18	1,368.98
1968	35	34.5	0.00	0.00	34.9	0.00	4.9	0.00	0.860140	0.00	47.20	0.00
1967	35	35.5	0.00	0.00	34.9	0.00	4.6	0.00	0.869312	0.00	42.63	0.00
1966	35	36.5	0.00	0.00	35.0	0.00	4.3	0.00	0.877955	0.00	37.68	0.00
1965	35	37.5	0.00	0.00	35.0	0.00	4.0	0.00	0.886080	0.00	32.59	0.00
1964	35	38.5	0.00	0.00	35.0	0.00	3.7	0.00	0.893709	0.00	27.56	0.00
1963	35	39.5	93,553,521.41	2,368,443.58	35.0	82,895,525.30	3.5	8,289,552.53	0.900893	2,133,714.24	22.78	539,417.76
		29.1	121,927,830.89	4,191,518.64	30.9	129,516,775.65	6.3	26,588,081.83	0.758270	3,178,303.85	17.99	754,108.72

Net Salvage: -4%

120,081.82
0.786919 3,298,385.67

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 4: Accessory Electric Equipment												
2002	50	0.5	0.00	0.00	10.9	0.00	10.4	0.00	0.045760	0.00	2.10	0.00
2001	50	1.5	0.00	0.00	11.9	0.00	10.4	0.00	0.126029	0.00	2.45	0.00
2000	50	2.5	0.00	0.00	12.9	0.00	10.4	0.00	0.194190	0.00	2.80	0.00
1999	50	3.5	0.00	0.00	13.8	0.00	10.3	0.00	0.252845	0.00	3.15	0.00
1998	50	4.5	0.00	0.00	14.8	0.00	10.3	0.00	0.303900	0.00	3.50	0.00
1997	50	5.5	31,894.34	5,798.97	15.8	91,623.73	10.3	59,729.39	0.346387	2,008.69	3.50	202.96
1996	50	6.5	0.00	0.00	16.7	0.00	10.3	0.00	0.383862	0.00	3.50	0.00
1995	50	7.5	630,560.48	84,074.73	17.7	1,488,122.72	10.3	865,969.72	0.417162	35,072.78	3.50	2,942.62
1994	50	8.5	0.00	0.00	18.6	0.00	10.3	0.00	0.446947	0.00	3.50	0.00
1993	50	9.5	0.00	0.00	19.6	0.00	10.3	0.00	0.473745	0.00	3.50	0.00
1992	50	10.5	98,423.33	9,373.65	20.5	192,159.83	10.3	96,548.60	0.497984	4,667.93	3.50	328.08
1991	50	11.5	0.00	0.00	21.5	0.00	10.3	0.00	0.520014	0.00	3.50	0.00
1990	50	12.5	0.00	0.00	22.4	0.00	10.3	0.00	0.540122	0.00	3.50	0.00
1989	50	13.5	144,891.86	10,732.73	23.3	250,072.61	10.3	110,547.12	0.558550	5,994.77	3.50	375.65
1988	50	14.5	0.00	0.00	24.3	0.00	10.3	0.00	0.575499	0.00	3.50	0.00
1987	50	15.5	0.00	0.00	25.2	0.00	10.3	0.00	0.591140	0.00	3.50	0.00
1986	50	16.5	0.00	0.00	26.1	0.00	10.3	0.00	0.605619	0.00	3.50	0.00
1985	50	17.5	0.00	0.00	27.0	0.00	10.3	0.00	0.619060	0.00	3.50	0.00
1984	50	18.5	0.00	0.00	28.0	0.00	10.3	0.00	0.631571	0.00	3.50	0.00
1983	50	19.5	0.00	0.00	28.9	0.00	10.3	0.00	0.643245	0.00	3.50	0.00
1982	50	20.5	0.00	0.00	29.8	0.00	10.3	0.00	0.654163	0.00	3.50	0.00
1981	50	21.5	0.00	0.00	30.7	0.00	10.3	0.00	0.664396	0.00	3.50	0.00
1980	50	22.5	63,982.13	2,843.65	31.6	89,859.34	10.3	29,289.60	0.674006	1,916.64	3.50	99.53
1979	50	23.5	340,988.29	14,510.14	32.5	471,579.55	10.3	149,454.44	0.683049	9,911.14	3.50	507.85
1978	50	24.5	73,993.92	3,020.16	33.4	100,873.34	10.3	31,107.65	0.691572	2,088.66	3.50	105.71
1977	50	25.5	0.00	0.00	34.3	0.00	10.3	0.00	0.699620	0.00	3.50	0.00
1976	50	26.5	0.00	0.00	35.2	0.00	10.3	0.00	0.707230	0.00	3.50	0.00
1975	50	27.5	808,634.20	29,404.88	36.0	1,058,575.68	10.3	302,870.26	0.714438	21,007.96	3.50	1,029.17
1974	50	28.5	18,077.84	634.31	36.9	23,406.04	10.3	6,533.39	0.721275	457.51	3.50	22.20
1973	50	29.5	15,976.91	541.59	37.8	20,472.10	10.3	5,578.38	0.727767	394.15	3.50	18.96
1972	50	30.5	10,244.65	335.89	38.7	12,998.94	10.3	3,459.67	0.733941	246.52	3.50	11.76
1971	50	31.5	70,658.91	2,243.14	39.5	88,604.03	10.3	23,104.34	0.739819	1,659.52	3.50	78.51
1970	50	32.5	50,011.33	1,538.81	40.4	62,167.92	10.3	15,849.74	0.745423	1,147.06	3.50	53.86
1969	50	33.5	0.00	0.00	41.3	0.00	10.3	0.00	0.750769	0.00	3.50	0.00
1968	50	34.5	0.00	0.00	42.1	0.00	10.3	0.00	0.755877	0.00	3.50	0.00
1967	50	35.5	0.00	0.00	43.0	0.00	10.3	0.00	0.760760	0.00	3.50	0.00
1966	50	36.5	0.00	0.00	43.8	0.00	10.3	0.00	0.765435	0.00	3.50	0.00
1965	50	37.5	0.00	0.00	44.7	0.00	10.3	0.00	0.769913	0.00	3.50	0.00
1964	50	38.5	0.00	0.00	45.5	0.00	10.3	0.00	0.774207	0.00	3.50	0.00
1963	50	39.5	13,621,204.10	344,840.61	46.4	16,000,604.30	10.3	3,551,858.28	0.778327	268,398.76	3.50	12,069.42
		31.3	15,979,542.24	509,893.26	39.1	19,951,120.14	10.3	5,251,900.58	0.696169	354,972.09	3.50	17,846.26

Net Salvage: -1%

1,863.60
0.699824 356,835.69

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 4: Accessory Electric Equipment												
2002	35	0.5	7,855.99	15,711.97	11.0	172,831.67	10.5	164,975.69	0.045455	714.19	0.00	0.00
2001	35	1.5	0.00	0.00	12.0	0.00	10.5	0.00	0.125000	0.00	0.00	0.00
2000	35	2.5	0.00	0.00	13.0	0.00	10.5	0.00	0.192308	0.00	0.00	0.00
1999	35	3.5	0.00	0.00	14.0	0.00	10.5	0.00	0.250001	0.00	0.00	0.00
1998	35	4.5	0.00	0.00	15.0	0.00	10.5	0.00	0.300003	0.00	0.01	0.00
1997	35	5.5	0.00	0.00	16.0	0.00	10.5	0.00	0.343758	0.00	0.02	0.00
1996	35	6.5	0.00	0.00	17.0	0.00	10.5	0.00	0.382373	0.00	0.05	0.00
1995	35	7.5	0.00	0.00	18.0	0.00	10.5	0.00	0.416713	0.00	0.11	0.00
1994	35	8.5	0.00	0.00	19.0	0.00	10.5	0.00	0.447466	0.00	0.22	0.00
1993	35	9.5	0.00	0.00	20.0	0.00	10.5	0.00	0.475194	0.00	0.40	0.00
1992	35	10.5	0.00	0.00	21.0	0.00	10.5	0.00	0.500361	0.00	0.70	0.00
1991	35	11.5	0.00	0.00	22.0	0.00	10.5	0.00	0.523364	0.00	1.16	0.00
1990	35	12.5	0.00	0.00	23.0	0.00	10.5	0.00	0.544546	0.00	1.85	0.00
1989	35	13.5	0.00	0.00	23.9	0.00	10.4	0.00	0.564215	0.00	2.83	0.00
1988	35	14.5	0.00	0.00	24.9	0.00	10.4	0.00	0.582651	0.00	4.18	0.00
1987	35	15.5	216,999.38	13,999.96	25.8	361,198.97	10.3	144,199.59	0.600103	8,401.42	5.97	835.38
1986	35	16.5	233,789.49	14,169.06	26.7	378,313.90	10.2	144,524.41	0.616795	8,739.41	8.25	1,169.25
1985	35	17.5	0.00	0.00	27.6	0.00	10.1	0.00	0.632922	0.00	11.08	0.00
1984	35	18.5	0.00	0.00	28.5	0.00	10.0	0.00	0.648644	0.00	14.46	0.00
1983	35	19.5	0.00	0.00	29.3	0.00	9.8	0.00	0.664086	0.00	18.37	0.00
1982	35	20.5	0.00	0.00	30.1	0.00	9.6	0.00	0.679332	0.00	22.78	0.00
1981	35	21.5	0.00	0.00	30.8	0.00	9.4	0.00	0.694423	0.00	27.56	0.00
1980	35	22.5	0.00	0.00	31.4	0.00	9.1	0.00	0.709371	0.00	32.59	0.00
1979	35	23.5	0.00	0.00	32.0	0.00	8.8	0.00	0.724150	0.00	37.68	0.00
1978	35	24.5	0.00	0.00	32.6	0.00	8.5	0.00	0.738713	0.00	42.63	0.00
1977	35	25.5	0.00	0.00	33.0	0.00	8.2	0.00	0.752972	0.00	47.20	0.00
1976	35	26.5	95,797.50	3,615.00	33.4	120,741.00	7.8	28,197.00	0.766880	2,772.27	51.18	1,850.07
1975	35	27.5	0.00	0.00	33.8	0.00	7.4	0.00	0.780376	0.00	54.37	0.00
1974	35	28.5	0.00	0.00	34.1	0.00	7.0	0.00	0.793408	0.00	56.61	0.00
1973	35	29.5	0.00	0.00	34.3	0.00	6.7	0.00	0.805929	0.00	57.75	0.00
1972	35	30.5	0.00	0.00	34.5	0.00	6.3	0.00	0.817908	0.00	57.75	0.00
1971	35	31.5	0.00	0.00	34.6	0.00	5.9	0.00	0.829325	0.00	56.61	0.00
1970	35	32.5	0.00	0.00	34.7	0.00	5.6	0.00	0.840158	0.00	54.37	0.00
1969	35	33.5	0.00	0.00	34.8	0.00	5.2	0.00	0.850425	0.00	51.18	0.00
1968	35	34.5	0.00	0.00	34.9	0.00	4.9	0.00	0.860140	0.00	47.20	0.00
1967	35	35.5	0.00	0.00	34.9	0.00	4.6	0.00	0.869312	0.00	42.63	0.00
1966	35	36.5	0.00	0.00	35.0	0.00	4.3	0.00	0.877955	0.00	37.68	0.00
1965	35	37.5	0.00	0.00	35.0	0.00	4.0	0.00	0.886080	0.00	32.59	0.00
1964	35	38.5	0.00	0.00	35.0	0.00	3.7	0.00	0.893709	0.00	27.56	0.00
1963	35	39.5	4,148,536.88	105,026.25	35.0	3,675,918.75	3.5	367,591.88	0.900893	94,617.41	22.78	23,919.94
		30.8	4,702,979.23	152,522.24	30.9	4,709,004.29	5.6	849,488.56	0.755593	115,244.70	18.21	27,774.63

Net Salvage: -4%

4,407.13
0.784488 119,651.82

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 4: Accessory Electric Equipment												
2002	20	0.5	0.00	0.00	11.0	0.00	10.5	0.00	0.045654	0.00	2.4	0.00
2001	20	1.5	0.00	0.00	11.9	0.00	10.4	0.00	0.125929	0.00	4.0	0.00
2000	20	2.5	0.00	0.00	12.8	0.00	10.3	0.00	0.194588	0.00	6.4	0.00
1999	20	3.5	0.00	0.00	13.8	0.00	10.3	0.00	0.254495	0.00	9.6	0.00
1998	20	4.5	0.00	0.00	14.6	0.00	10.1	0.00	0.307823	0.00	13.6	0.00
1997	20	5.5	15,565.94	2,830.17	15.4	43,584.62	9.9	28,018.68	0.356205	1,008.12	18.6	526.10
1996	20	6.5	0.00	0.00	16.2	0.00	9.7	0.00	0.400876	0.00	24.4	0.00
1995	20	7.5	54,104.85	7,213.98	16.9	121,916.26	9.4	67,811.41	0.442686	3,193.53	30.9	2,227.57
1994	20	8.5	0.00	0.00	17.5	0.00	9.1	0.00	0.482187	0.00	37.8	0.00
1993	20	9.5	0.00	0.00	18.0	0.00	8.7	0.00	0.519693	0.00	44.8	0.00
1992	20	10.5	0.00	0.00	18.5	0.00	8.2	0.00	0.555335	0.00	51.5	0.00
1991	20	11.5	411,797.64	35,808.49	18.9	676,780.46	7.8	279,306.22	0.589144	21,096.36	57.5	20,597.22
1990	20	12.5	0.00	0.00	19.2	0.00	7.3	0.00	0.621100	0.00	62.4	0.00
1989	20	13.5	0.00	0.00	19.4	0.00	6.8	0.00	0.651186	0.00	65.9	0.00
1988	20	14.5	0.00	0.00	19.6	0.00	6.3	0.00	0.673397	0.00	67.7	0.00
1987	20	15.5	0.00	0.00	19.8	0.00	5.8	0.00	0.705758	0.00	67.7	0.00
1986	20	16.5	0.00	0.00	19.8	0.00	5.4	0.00	0.730320	0.00	65.9	0.00
1985	20	17.5	0.00	0.00	19.9	0.00	4.9	0.00	0.753158	0.00	62.4	0.00
1984	20	18.5	0.00	0.00	20.0	0.00	4.5	0.00	0.774351	0.00	57.5	0.00
1983	20	19.5	116,050.35	5,951.30	20.0	119,026.00	4.1	24,400.33	0.793986	4,725.25	51.5	3,065.19
1982	20	20.5	106,905.25	5,214.89	20.0	104,297.80	3.8	19,816.58	0.812157	4,235.31	44.8	2,335.80
1981	20	21.5	3,419,891.48	159,064.72	20.0	3,181,294.40	3.4	540,820.05	0.828941	131,855.27	37.8	60,104.99
1980	20	22.5	641,945.03	28,530.89	20.0	570,617.80	3.1	88,445.76	0.844432	24,092.40	30.9	8,809.91
1979	20	23.5	206,673.10	8,794.60	20.0	175,892.00	2.8	24,624.88	0.858720	7,552.10	24.4	2,145.53
1978	20	24.5	0.00	0.00	20.0	0.00	2.6	0.00	0.871892	0.00	18.6	0.00
1977	20	25.5	0.00	0.00	20.0	0.00	2.3	0.00	0.884046	0.00	13.6	0.00
1976	20	26.5	0.00	0.00	20.0	0.00	2.1	0.00	0.895279	0.00	9.6	0.00
1975	20	27.5	0.00	0.00	20.0	0.00	1.9	0.00	0.905684	0.00	6.4	0.00
1974	20	28.5	0.00	0.00	20.0	0.00	1.7	0.00	0.915336	0.00	4.0	0.00
1973	20	29.5	0.00	0.00	20.0	0.00	1.5	0.00	0.924321	0.00	2.4	0.00
1972	20	30.5	0.00	0.00	20.0	0.00	1.3	0.00	0.932692	0.00	1.3	0.00
1971	20	31.5	0.00	0.00	20.0	0.00	1.2	0.00	0.940513	0.00	0.7	0.00
1970	20	32.5	0.00	0.00	20.0	0.00	1.0	0.00	0.947743	0.00	0.3	0.00
1969	20	33.5	0.00	0.00	20.0	0.00	0.9	0.00	0.954515	0.00	0.1	0.00
1968	20	34.5	0.00	0.00	20.0	0.00	0.8	0.00	0.961301	0.00	0.0	0.00
1967	20	35.5	0.00	0.00	20.0	0.00	0.7	0.00	0.966176	0.00	0.0	0.00
1966	20	36.5	0.00	0.00	20.0	0.00	0.5	0.00	0.975000	0.00	0.0	0.00
1965	20	37.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.0	0.00
1964	20	38.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.0	0.00
1963	20	39.5	3,415,486.00	86,468.00	20.0	1,729,360.00	0.0	0.00	1.000000	86,468.00	0.0	0.00
		24.7	8,388,419.62	339,877.04	19.8	6,722,769.34	3.2	1,073,243.92	0.836262	284,226.33	29.37	99,812.31
Net Salvage: -2%										6,677.54		
									0.855909	290,903.87		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Average Age Weighted Dollars (yrs) (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Gannon Unit No. 4: Misc. Power Plant Equipment											
2002	50	0.5	0.00	10.9	0.00	10.4	0.00	0.045848	0.00	2.70	0.00
2001	50	1.5	0.00	11.9	0.00	10.4	0.00	0.126326	0.00	3.15	0.00
2000	50	2.5	0.00	12.8	0.00	10.3	0.00	0.194734	0.00	3.60	0.00
1999	50	3.5	0.00	13.8	0.00	10.3	0.00	0.253669	0.00	4.05	0.00
1998	50	4.5	0.00	14.8	0.00	10.3	0.00	0.305033	0.00	4.50	0.00
1997	50	5.5	0.00	15.7	0.00	10.3	0.00	0.347171	0.00	4.50	0.00
1996	50	6.5	0.00	16.6	0.00	10.3	0.00	0.384332	0.00	4.50	0.00
1995	50	7.5	249,854.85	17.6	586,326.05	10.2	339,802.60	0.417350	13,903.59	4.50	1,499.13
1994	50	8.5	0.00	18.5	0.00	10.2	0.00	0.446878	0.00	4.50	0.00
1993	50	9.5	0.00	19.5	0.00	10.2	0.00	0.473443	0.00	4.50	0.00
1992	50	10.5	0.00	20.4	0.00	10.2	0.00	0.497468	0.00	4.50	0.00
1991	50	11.5	0.00	21.3	0.00	10.2	0.00	0.519299	0.00	4.50	0.00
1990	50	12.5	0.00	22.2	0.00	10.2	0.00	0.539225	0.00	4.50	0.00
1989	50	13.5	0.00	23.1	0.00	10.2	0.00	0.557483	0.00	4.50	0.00
1988	50	14.5	0.00	24.1	0.00	10.2	0.00	0.574274	0.00	4.50	0.00
1987	50	15.5	0.00	25.0	0.00	10.2	0.00	0.589767	0.00	4.50	0.00
1986	50	16.5	0.00	25.9	0.00	10.2	0.00	0.604108	0.00	4.50	0.00
1985	50	17.5	0.00	26.8	0.00	10.2	0.00	0.617418	0.00	4.50	0.00
1984	50	18.5	0.00	27.7	0.00	10.2	0.00	0.629806	0.00	4.50	0.00
1983	50	19.5	0.00	28.5	0.00	10.2	0.00	0.641364	0.00	4.50	0.00
1982	50	20.5	0.00	29.4	0.00	10.2	0.00	0.652171	0.00	4.50	0.00
1981	50	21.5	0.00	30.3	0.00	10.2	0.00	0.662299	0.00	4.50	0.00
1980	50	22.5	0.00	31.2	0.00	10.2	0.00	0.671809	0.00	4.50	0.00
1979	50	23.5	0.00	32.0	0.00	10.2	0.00	0.680756	0.00	4.50	0.00
1978	50	24.5	0.00	32.9	0.00	10.2	0.00	0.689189	0.00	4.50	0.00
1977	50	25.5	0.00	33.8	0.00	10.2	0.00	0.697149	0.00	4.50	0.00
1976	50	26.5	0.00	34.6	0.00	10.2	0.00	0.704676	0.00	4.50	0.00
1975	50	27.5	0.00	35.5	0.00	10.2	0.00	0.711803	0.00	4.50	0.00
1974	50	28.5	7,500.06	36.3	9,552.71	10.2	2,684.23	0.718562	189.10	4.50	11.84
1973	50	29.5	20,390.40	37.2	25,712.64	10.2	7,050.24	0.724980	501.11	4.50	31.10
1972	50	30.5	0.00	38.0	0.00	10.2	0.00	0.731082	0.00	4.50	0.00
1971	50	31.5	0.00	38.8	0.00	10.2	0.00	0.736890	0.00	4.50	0.00
1970	50	32.5	0.00	39.7	0.00	10.2	0.00	0.742426	0.00	4.50	0.00
1969	50	33.5	0.00	40.5	0.00	10.2	0.00	0.747707	0.00	4.50	0.00
1968	50	34.5	0.00	41.3	0.00	10.2	0.00	0.752751	0.00	4.50	0.00
1967	50	35.5	0.00	42.1	0.00	10.2	0.00	0.757573	0.00	4.50	0.00
1966	50	36.5	0.00	42.9	0.00	10.2	0.00	0.762187	0.00	4.50	0.00
1965	50	37.5	0.00	43.7	0.00	10.2	0.00	0.766606	0.00	4.50	0.00
1964	50	38.5	0.00	44.5	0.00	10.2	0.00	0.770843	0.00	4.50	0.00
1963	50	39.5	789,072.15	45.3	904,935.90	10.2	203,760.40	0.774908	15,479.96	4.50	898.94
		19.7	1,066,817.46	28.1	1,526,527.30	10.2	553,297.47	0.554407	30,073.75	4.50	2,441.02
Net Salvage: -1%									203.00		
								0.558150	30,276.75		

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 2002

Bayside Unit No. 5

Life Category	Age At 12/31/2002	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio	Future Estimated Net Salvage	Future Net Salvage Rate
311 - Structures and Improvements											
80 Year Life	16.7	34,588,590.85	2,071,137.42	57.6	35,957.25	41.6	1,495,821.47	529,186.40	0.255505	13,048.17	
35 Year Life	6.9	5,958,385.14	861,222.70	34.8	24,747.78	28.0	692,937.80	200,461.97	0.232764	166,010.91	
20 Year Life					0.00		0.00		0.000000		
	13.8	40,546,975.99	2,932,360.12	48.3	60,705.03	36.1	2,188,759.27	729,648.37	0.248826	179,059.07	-6%
312 - Boiler Plant Equipment											
80 Year Life					0.00		0.00		0.000000		
35 Year Life	27.5	739,365.00	26,886.00	35.0	768.17	8.8	6,759.91	23,880.90	0.888228	5,014.40	
20 Year Life					0.00		0.00		0.000000		
	27.5	739,365.00	26,886.00	35.0	768.17	8.8	6,759.91	23,880.90	0.888228	5,014.40	-19%
314 - Turbogenerator Units											
80 Year Life	20.1	174,750,726.10	8,711,740.74	56.2	155,013.18	39.3	6,092,017.99	2,290,089.78	0.262874	186,891.07	
35 Year Life	8.7	128,001,557.71	14,771,909.91	34.8	424,480.17	27.0	11,460,964.59	3,886,731.85	0.263116	2,592,432.25	
20 Year Life					0.00		0.00		0.000000		
	12.9	302,752,283.81	23,483,650.65	40.5	579,493.35	30.3	17,552,982.58	6,176,821.63	0.263026	2,779,323.32	-12%
315 - Accessory Electric Equipment											
80 Year Life	23.3	25,375,531.14	1,089,395.41	59.0	18,464.33	39.1	721,955.26	356,173.53	0.326946	24,021.17	
35 Year Life	7.7	10,700,096.96	1,388,055.99	34.7	40,001.61	27.9	1,116,045.02	318,192.31	0.229236	236,036.46	
20 Year Life	13.1	8,304,742.74	633,106.90	20.0	31,655.35	8.4	265,904.90	392,413.68	0.619822	41,920.61	
	14.3	44,380,370.84	3,110,558.30	34.5	90,121.29	23.3	2,103,905.18	1,066,779.52	0.342954	301,978.23	-10%
316 - Misc. Power Plant Equipment											
80 Year Life	21.6	2,309,488.35	106,734.14	55.8	1,912.80	38.1	72,877.61	33,051.30	0.309660	3,025.91	
35 Year Life	17.4	1,321,235.53	76,078.11	35.0	2,173.66	17.8	38,691.15	45,215.22	0.594326	15,802.93	
20 Year Life											
	19.9	3,630,723.88	182,812.25	44.7	4,086.46	27.3	111,568.76	78,266.52	0.428125	18,828.84	-10%

29,736,267.32

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 5: Structures & Improvements												
2002	80	0.5	0.00	0.00	42.3	0.00	41.8	0.00	0.011832	0.00	3.80	0.00
2001	80	1.5	0.00	0.00	43.2	0.00	41.7	0.00	0.034706	0.00	3.90	0.00
2000	80	2.5	0.00	0.00	44.2	0.00	41.7	0.00	0.056587	0.00	4.00	0.00
1999	80	3.5	0.00	0.00	45.1	0.00	41.6	0.00	0.077538	0.00	4.10	0.00
1998	80	4.5	0.00	0.00	46.1	0.00	41.6	0.00	0.097620	0.00	4.20	0.00
1997	80	5.5	0.00	0.00	47.1	0.00	41.6	0.00	0.115992	0.00	4.20	0.00
1996	80	6.5	5,257,924.10	808,911.40	48.0	38,827,747.20	41.6	33,650,714.24	0.133614	108,081.89	4.20	33,974.28
1995	80	7.5	0.00	0.00	49.0	0.00	41.6	0.00	0.150530	0.00	4.20	0.00
1994	80	8.5	0.00	0.00	49.9	0.00	41.6	0.00	0.166783	0.00	4.20	0.00
1993	80	9.5	0.00	0.00	50.9	0.00	41.6	0.00	0.182410	0.00	4.20	0.00
1992	80	10.5	0.00	0.00	51.8	0.00	41.6	0.00	0.197446	0.00	4.20	0.00
1991	80	11.5	0.00	0.00	52.8	0.00	41.6	0.00	0.211925	0.00	4.20	0.00
1990	80	12.5	0.00	0.00	53.7	0.00	41.6	0.00	0.225878	0.00	4.20	0.00
1989	80	13.5	8,202,944.79	607,625.54	54.7	33,237,117.04	41.6	25,277,222.46	0.239331	145,423.63	4.20	25,520.27
1988	80	14.5	1,543,093.05	106,420.21	55.6	5,916,963.68	41.6	4,427,080.74	0.252312	26,851.10	4.20	4,469.65
1987	80	15.5	0.00	0.00	56.6	0.00	41.6	0.00	0.264845	0.00	4.20	0.00
1986	80	16.5	0.00	0.00	57.5	0.00	41.6	0.00	0.276953	0.00	4.20	0.00
1985	80	17.5	0.00	0.00	58.5	0.00	41.6	0.00	0.288657	0.00	4.20	0.00
1984	80	18.5	0.00	0.00	59.4	0.00	41.6	0.00	0.299977	0.00	4.20	0.00
1983	80	19.5	0.00	0.00	60.3	0.00	41.6	0.00	0.310931	0.00	4.20	0.00
1982	80	20.5	0.00	0.00	61.3	0.00	41.6	0.00	0.321537	0.00	4.20	0.00
1981	80	21.5	0.00	0.00	62.2	0.00	41.6	0.00	0.331811	0.00	4.20	0.00
1980	80	22.5	501,480.00	22,288.00	63.2	1,408,601.60	41.6	927,180.80	0.341769	7,617.35	4.20	936.10
1979	80	23.5	0.00	0.00	64.1	0.00	41.6	0.00	0.351425	0.00	4.20	0.00
1978	80	24.5	0.00	0.00	65.0	0.00	41.6	0.00	0.360792	0.00	4.20	0.00
1977	80	25.5	0.00	0.00	66.0	0.00	41.6	0.00	0.369883	0.00	4.20	0.00
1976	80	26.5	997,091.12	37,626.08	66.9	2,517,184.75	41.6	1,565,244.93	0.378711	14,249.41	4.20	1,580.30
1975	80	27.5	0.00	0.00	67.9	0.00	41.6	0.00	0.387286	0.00	4.20	0.00
1974	80	28.5	0.00	0.00	68.8	0.00	41.6	0.00	0.395619	0.00	4.20	0.00
1973	80	29.5	0.00	0.00	69.7	0.00	41.6	0.00	0.403720	0.00	4.20	0.00
1972	80	30.5	167,725.30	5,499.19	70.7	388,792.73	41.6	228,766.30	0.411599	2,263.46	4.20	230.97
1971	80	31.5	0.00	0.00	71.6	0.00	41.6	0.00	0.419265	0.00	4.20	0.00
1970	80	32.5	1,205,295.00	37,086.00	72.5	2,688,735.00	41.6	1,542,777.60	0.426726	15,825.56	4.20	1,557.61
1969	80	33.5	0.00	0.00	73.4	0.00	41.6	0.00	0.433990	0.00	4.20	0.00
1968	80	34.5	0.00	0.00	74.4	0.00	41.6	0.00	0.441066	0.00	4.20	0.00
1967	80	35.5	0.00	0.00	75.3	0.00	41.6	0.00	0.447959	0.00	4.20	0.00
1966	80	36.5	0.00	0.00	76.2	0.00	41.6	0.00	0.454678	0.00	4.20	0.00
1965	80	37.5	16,713,037.50	445,681.00	77.2	34,406,573.20	41.6	18,540,329.60	0.461229	205,561.00	4.20	18,718.60
		16.7	34,588,590.85	2,071,137.42	57.6	119,391,715.20	41.6	86,159,316.67	0.253906	525,873.39	4.20	86,987.77

Net Salvage: -1%

3,313.00

0.255505 529,186.40

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 5: Structures & Improvements												
2002	35	0.5	206,046.97	412,093.93	34.6	14,258,449.98	34.1	14,052,403.01	0.014439	5,950.22	85.33	351,628.62
2001	35	1.5	0.00	0.00	34.7	0.00	33.2	0.00	0.043176	0.00	88.81	0.00
2000	35	2.5	0.00	0.00	34.8	0.00	32.3	0.00	0.071788	0.00	91.70	0.00
1999	35	3.5	0.00	0.00	34.9	0.00	31.4	0.00	0.100331	0.00	94.01	0.00
1998	35	4.5	0.00	0.00	34.9	0.00	30.4	0.00	0.128843	0.00	95.81	0.00
1997	35	5.5	0.00	0.00	35.0	0.00	29.5	0.00	0.157347	0.00	97.16	0.00
1996	35	6.5	1,096,140.11	168,636.94	35.0	5,902,292.90	28.5	4,806,152.79	0.185856	31,342.19	98.15	165,511.09
1995	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214378	0.00	98.84	0.00
1994	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242914	0.00	99.30	0.00
1993	35	9.5	0.00	0.00	35.0	0.00	25.5	0.00	0.271461	0.00	99.60	0.00
1992	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300017	0.00	99.78	0.00
1991	35	11.5	0.00	0.00	35.0	0.00	23.5	0.00	0.328580	0.00	99.89	0.00
1990	35	12.5	0.00	0.00	35.0	0.00	22.5	0.00	0.357140	0.00	99.95	0.00
1989	35	13.5	1,234,998.77	91,481.39	35.0	3,201,848.65	21.5	1,966,849.89	0.385693	35,283.73	99.97	91,457.06
1988	35	14.5	1,985,986.27	136,964.57	35.0	4,793,759.95	20.5	2,807,773.69	0.414229	56,734.70	99.98	136,939.09
1987	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00	99.97	0.00
1986	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471134	0.00	99.95	0.00
1985	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00	99.89	0.00
1984	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00	99.78	0.00
1983	35	19.5	0.00	0.00	35.0	0.00	15.6	0.00	0.555189	0.00	99.60	0.00
1982	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582464	0.00	99.30	0.00
1981	35	21.5	0.00	0.00	35.0	0.00	13.7	0.00	0.609138	0.00	98.84	0.00
1980	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635063	0.00	98.15	0.00
1979	35	23.5	0.00	0.00	35.0	0.00	11.9	0.00	0.660085	0.00	97.16	0.00
1978	35	24.5	0.00	0.00	35.0	0.00	11.1	0.00	0.684065	0.00	95.81	0.00
1977	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00	94.01	0.00
1976	35	26.5	1,189,512.13	44,887.25	35.0	1,571,053.75	9.5	426,428.88	0.728387	32,695.29	91.69	41,159.18
1975	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748608	0.00	88.81	0.00
1974	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00	85.33	0.00
1973	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00	81.22	0.00
1972	35	30.5	99,113.41	3,249.62	35.0	113,736.70	7.0	22,747.34	0.801292	2,603.89	76.53	2,486.77
1971	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00	71.28	0.00
1970	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00	65.56	0.00
1969	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00	59.48	0.00
1968	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00	53.19	0.00
1967	35	35.5	0.00	0.00	35.0	0.00	4.7	0.00	0.865090	0.00	46.81	0.00
1966	35	36.5	0.00	0.00	35.0	0.00	4.4	0.00	0.874918	0.00	40.52	0.00
1965	35	37.5	146,587.50	3,909.00	35.0	136,815.00	4.1	16,026.90	0.883946	3,455.34	34.44	1,346.32
		6.9	5,958,385.14	861,222.70	34.8	29,977,956.93	28.0	24,098,382.49	0.195147	168,065.37	91.79	790,528.14

Net Salvage: -19%

	32,396.60
0.232764	200,461.97

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 5: Boiler Plant Equipment												
2002	35	0.5	0.00	0.00	34.6	0.00	34.1	0.00	0.014439	0.00	85.33	0.00
2001	35	1.5	0.00	0.00	34.7	0.00	33.2	0.00	0.043176	0.00	88.81	0.00
2000	35	2.5	0.00	0.00	34.8	0.00	32.3	0.00	0.071788	0.00	91.70	0.00
1999	35	3.5	0.00	0.00	34.9	0.00	31.4	0.00	0.100331	0.00	94.01	0.00
1998	35	4.5	0.00	0.00	34.9	0.00	30.4	0.00	0.128843	0.00	95.81	0.00
1997	35	5.5	0.00	0.00	35.0	0.00	29.5	0.00	0.157347	0.00	97.16	0.00
1996	35	6.5	0.00	0.00	35.0	0.00	28.5	0.00	0.185856	0.00	98.15	0.00
1995	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214378	0.00	98.84	0.00
1994	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242914	0.00	99.30	0.00
1993	35	9.5	0.00	0.00	35.0	0.00	25.5	0.00	0.271461	0.00	99.60	0.00
1992	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300017	0.00	99.78	0.00
1991	35	11.5	0.00	0.00	35.0	0.00	23.5	0.00	0.328580	0.00	99.89	0.00
1990	35	12.5	0.00	0.00	35.0	0.00	22.5	0.00	0.357140	0.00	99.95	0.00
1989	35	13.5	0.00	0.00	35.0	0.00	21.5	0.00	0.385693	0.00	99.97	0.00
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00	99.98	0.00
1987	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00	99.97	0.00
1986	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471134	0.00	99.95	0.00
1985	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00	99.89	0.00
1984	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00	99.78	0.00
1983	35	19.5	0.00	0.00	35.0	0.00	15.6	0.00	0.555189	0.00	99.60	0.00
1982	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582464	0.00	99.30	0.00
1981	35	21.5	0.00	0.00	35.0	0.00	13.7	0.00	0.609138	0.00	98.84	0.00
1980	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635063	0.00	98.15	0.00
1979	35	23.5	0.00	0.00	35.0	0.00	11.9	0.00	0.660085	0.00	97.16	0.00
1978	35	24.5	0.00	0.00	35.0	0.00	11.1	0.00	0.684065	0.00	95.81	0.00
1977	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00	94.01	0.00
1976	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.728387	0.00	91.69	0.00
1975	35	27.5	739,365.00	26,886.00	35.0	941,010.00	8.8	236,596.80	0.748608	20,127.07	88.81	23,878.10
1974	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00	85.33	0.00
1973	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00	81.22	0.00
1972	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00	76.53	0.00
1971	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00	71.28	0.00
1970	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00	65.56	0.00
1969	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00	59.48	0.00
1968	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00	53.19	0.00
1967	35	35.5	0.00	0.00	35.0	0.00	4.7	0.00	0.865090	0.00	46.81	0.00
1966	35	36.5	0.00	0.00	35.0	0.00	4.4	0.00	0.874918	0.00	40.52	0.00
1965	35	37.5	0.00	0.00	35.0	0.00	4.1	0.00	0.883946	0.00	34.44	0.00
		27.5	739,365.00	26,886.00	35.0	941,010.00	8.8	236,596.80	0.748608	20,127.07	88.81	23,878.10
Net Salvage: -19%										3,753.82		
									0.888228	23,880.90		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 5: Turbogenerator Units												
2002	80	0.5	1,117,886.70	2,235,773.40	40.4	90,325,245.36	39.9	89,207,358.66	0.012374	27,665.46	13.30	297,357.86
2001	80	1.5	16,229.97	10,819.98	41.3	446,865.17	39.8	430,635.20	0.036346	393.26	13.65	1,476.93
2000	80	2.5	1,168,205.78	467,282.31	42.1	19,672,585.25	39.6	18,504,379.48	0.059340	27,728.53	14.00	65,419.52
1999	80	3.5	0.00	0.00	43.0	0.00	39.5	0.00	0.081421	0.00	14.35	0.00
1998	80	4.5	321,390.81	71,420.18	43.8	3,128,203.88	39.3	2,806,813.07	0.102647	7,331.07	14.70	10,498.77
1997	80	5.5	0.00	0.00	44.7	0.00	39.3	0.00	0.119953	0.00	14.70	0.00
1996	80	6.5	0.00	0.00	45.5	0.00	39.3	0.00	0.136549	0.00	14.70	0.00
1995	80	7.5	1,749,777.45	233,303.66	46.4	10,825,289.82	39.3	9,168,833.84	0.152478	35,573.68	14.70	34,295.64
1994	80	8.5	0.00	0.00	47.2	0.00	39.3	0.00	0.167778	0.00	14.70	0.00
1993	80	9.5	11,322,207.92	1,191,811.36	48.1	57,326,126.42	39.3	46,838,186.45	0.182486	217,488.89	14.70	175,196.27
1992	80	10.5	0.00	0.00	48.9	0.00	39.3	0.00	0.196635	0.00	14.70	0.00
1991	80	11.5	42,509.87	3,696.51	49.7	183,716.55	39.3	145,272.84	0.210257	777.22	14.70	543.39
1990	80	12.5	0.00	0.00	50.5	0.00	39.2	0.00	0.223380	0.00	14.70	0.00
1989	80	13.5	0.00	0.00	51.4	0.00	39.2	0.00	0.236031	0.00	14.70	0.00
1988	80	14.5	0.00	0.00	52.2	0.00	39.2	0.00	0.248234	0.00	14.70	0.00
1987	80	15.5	2,612,601.88	168,554.96	53.0	8,933,412.88	39.2	6,607,354.43	0.260014	43,826.65	14.70	24,777.58
1986	80	16.5	0.00	0.00	53.8	0.00	39.2	0.00	0.271392	0.00	14.70	0.00
1985	80	17.5	0.00	0.00	54.6	0.00	39.2	0.00	0.282387	0.00	14.70	0.00
1984	80	18.5	0.00	0.00	55.4	0.00	39.2	0.00	0.293019	0.00	14.70	0.00
1983	80	19.5	0.00	0.00	56.2	0.00	39.2	0.00	0.303305	0.00	14.70	0.00
1982	80	20.5	162,696.61	7,936.42	57.0	452,375.94	39.2	311,107.66	0.313261	2,486.17	14.70	1,166.65
1981	80	21.5	91,209.88	4,242.32	57.8	245,206.10	39.1	165,874.71	0.322904	1,369.86	14.70	623.62
1980	80	22.5	58,631.40	2,605.84	58.6	152,702.22	39.1	101,888.34	0.332247	865.78	14.70	383.06
1979	80	23.5	0.00	0.00	59.4	0.00	39.1	0.00	0.341304	0.00	14.70	0.00
1978	80	24.5	551,874.26	22,525.48	60.2	1,356,033.90	39.1	880,746.27	0.350088	7,885.90	14.70	3,311.25
1977	80	25.5	69,821.81	2,738.11	60.9	166,750.90	39.1	107,060.10	0.358612	981.92	14.70	402.50
1976	80	26.5	4,077,333.20	153,861.63	61.7	9,493,262.57	39.1	6,015,989.73	0.366885	56,449.52	14.70	22,617.66
1975	80	27.5	8,262,457.50	300,453.00	62.5	18,778,312.50	39.1	11,747,712.30	0.374920	112,645.84	14.70	44,166.59
1974	80	28.5	38,486.40	1,350.40	63.3	85,480.32	39.0	52,665.60	0.382726	516.83	14.70	198.51
1973	80	29.5	32,184.21	1,090.99	64.0	69,823.36	39.0	42,548.61	0.390313	425.83	14.70	160.38
1972	80	30.5	2,713,807.65	88,977.30	64.8	5,765,729.04	39.0	3,470,114.70	0.397689	35,385.29	14.70	13,079.66
1971	80	31.5	40,198.41	1,276.14	65.5	83,587.17	39.0	49,769.46	0.404864	516.66	14.70	187.59
1970	80	32.5	28,753.08	884.71	66.3	58,656.27	39.0	34,503.69	0.411845	364.36	14.70	130.05
1969	80	33.5	168,673.84	5,035.04	67.1	337,851.18	39.0	196,366.56	0.418641	2,107.87	14.70	740.15
1968	80	34.5	0.00	0.00	67.8	0.00	39.0	0.00	0.425257	0.00	14.70	0.00
1967	80	35.5	0.00	0.00	68.5	0.00	39.0	0.00	0.431702	0.00	14.70	0.00
1966	80	36.5	0.00	0.00	69.3	0.00	38.9	0.00	0.437981	0.00	14.70	0.00
1965	80	37.5	140,103,787.50	3,736,101.00	70.0	261,527,070.00	38.9	145,334,328.90	0.444101	1,659,206.19	14.70	549,206.85
		20.1	174,750,726.10	8,711,740.74	56.2	489,414,286.81	39.3	342,219,510.62	0.257353	2,241,992.80	14.30	1,245,940.48
Net Salvage: -2%										48,096.98		
										0.262874	2,290,089.78	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 5: Turbogenerator Units												
2002	35	0.5	3,668,519.54	7,337,039.07	34.6	253,861,551.82	34.1	250,193,032.29	0.014439	105,939.51	85.33	6,260,497.34
2001	35	1.5	1,430,956.11	953,970.74	34.7	33,102,784.68	33.2	31,671,828.57	0.043176	41,188.64	88.81	847,253.85
2000	35	2.5	61,868.60	24,747.44	34.8	861,210.91	32.3	799,342.31	0.071788	1,776.57	91.70	22,692.31
1999	35	3.5	0.00	0.00	34.9	0.00	31.4	0.00	0.100331	0.00	94.01	0.00
1998	35	4.5	72,329.31	16,073.18	34.9	560,953.98	30.4	488,624.67	0.128843	2,070.92	95.81	15,400.04
1997	35	5.5	0.00	0.00	35.0	0.00	29.5	0.00	0.157347	0.00	97.16	0.00
1996	35	6.5	96,254.99	14,808.46	35.0	518,296.10	28.5	422,041.11	0.185856	2,752.24	98.15	14,533.97
1995	35	7.5	1,321,382.03	176,184.27	35.0	6,166,449.45	27.5	4,845,067.43	0.214378	37,770.03	98.84	174,134.01
1994	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242914	0.00	99.30	0.00
1993	35	9.5	23,302,281.25	2,452,871.71	35.0	85,850,509.85	25.5	62,548,228.61	0.271461	665,859.01	99.60	2,443,067.58
1992	35	10.5	359,367.23	34,225.45	35.0	1,197,890.75	24.5	838,523.53	0.300017	10,268.22	99.78	34,151.39
1991	35	11.5	14,077,854.61	1,224,161.27	35.0	42,845,644.45	23.5	28,767,789.85	0.328580	402,234.91	99.89	1,222,814.69
1990	35	12.5	0.00	0.00	35.0	0.00	22.5	0.00	0.357140	0.00	99.95	0.00
1989	35	13.5	0.00	0.00	35.0	0.00	21.5	0.00	0.385693	0.00	99.97	0.00
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00	99.98	0.00
1987	35	15.5	2,581,240.42	166,531.64	35.0	5,828,607.40	19.5	3,247,366.98	0.442722	73,727.22	99.97	166,487.34
1986	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471134	0.00	99.95	0.00
1985	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00	99.89	0.00
1984	35	18.5	24,261.83	1,311.45	35.0	45,900.75	16.5	21,638.93	0.527461	691.74	99.78	1,308.60
1983	35	19.5	3,129,605.90	160,492.61	35.0	5,617,241.35	15.6	2,503,684.72	0.555189	89,103.73	99.60	159,849.52
1982	35	20.5	457,487.43	22,316.46	35.0	781,076.10	14.6	325,820.32	0.582464	12,998.53	99.30	22,160.31
1981	35	21.5	0.00	0.00	35.0	0.00	13.7	0.00	0.609138	0.00	98.84	0.00
1980	35	22.5	4,885,441.43	217,130.73	35.0	7,599,575.55	12.8	2,779,273.34	0.635063	137,891.69	98.15	213,103.82
1979	35	23.5	0.00	0.00	35.0	0.00	11.9	0.00	0.660085	0.00	97.16	0.00
1978	35	24.5	81,043.55	3,307.90	35.0	115,776.50	11.1	36,717.69	0.684065	2,262.82	95.81	3,169.33
1977	35	25.5	2,010,242.27	78,833.03	35.0	2,759,156.05	10.3	811,980.21	0.706854	55,723.44	94.01	74,110.14
1976	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.728387	0.00	91.69	0.00
1975	35	27.5	662,805.00	24,102.00	35.0	843,570.00	8.8	212,097.60	0.748608	18,042.95	88.81	21,405.56
1974	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00	85.33	0.00
1973	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00	81.22	0.00
1972	35	30.5	496,616.25	16,282.50	35.0	569,887.50	7.0	113,977.50	0.801292	13,047.04	76.53	12,460.20
1971	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00	71.28	0.00
1970	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00	65.56	0.00
1969	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00	59.48	0.00
1968	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00	53.19	0.00
1967	35	35.5	0.00	0.00	35.0	0.00	4.7	0.00	0.865090	0.00	46.81	0.00
1966	35	36.5	0.00	0.00	35.0	0.00	4.4	0.00	0.874918	0.00	40.52	0.00
1965	35	37.5	69,282,000.00	1,847,520.00	35.0	64,663,200.00	4.1	7,574,832.00	0.883946	1,633,107.91	34.44	636,315.45
8.7			128,001,557.71	14,771,909.91	34.8	513,789,283.19	27.0	398,201,867.63	0.223834	3,306,457.12	83.57	12,344,915.46

Net Salvage: -18%

580,274.73
0.263116 3,886,731.85

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 5: Accessory Electric Equipment												
2002	80	0.5	0.00	0.00	40.4	0.00	39.9	0.00	0.012374	0.00	13.30	0.00
2001	80	1.5	0.00	0.00	41.3	0.00	39.8	0.00	0.036346	0.00	13.65	0.00
2000	80	2.5	0.00	0.00	42.1	0.00	39.6	0.00	0.059340	0.00	14.00	0.00
1999	80	3.5	0.00	0.00	43.0	0.00	39.5	0.00	0.081421	0.00	14.35	0.00
1998	80	4.5	0.00	0.00	43.8	0.00	39.3	0.00	0.102647	0.00	14.70	0.00
1997	80	5.5	125,967.49	22,903.18	44.7	1,023,772.15	39.3	900,094.97	0.119953	2,747.31	14.70	3,366.77
1996	80	6.5	0.00	0.00	45.5	0.00	39.3	0.00	0.136549	0.00	14.70	0.00
1995	80	7.5	0.00	0.00	46.4	0.00	39.3	0.00	0.152478	0.00	14.70	0.00
1994	80	8.5	0.00	0.00	47.2	0.00	39.3	0.00	0.167778	0.00	14.70	0.00
1993	80	9.5	0.00	0.00	48.1	0.00	39.3	0.00	0.182486	0.00	14.70	0.00
1992	80	10.5	0.00	0.00	48.9	0.00	39.3	0.00	0.196635	0.00	14.70	0.00
1991	80	11.5	5,059,477.56	439,954.57	49.7	21,865,742.13	39.3	17,290,214.60	0.210257	92,503.53	14.70	64,673.32
1990	80	12.5	0.00	0.00	50.5	0.00	39.2	0.00	0.223380	0.00	14.70	0.00
1989	80	13.5	477,256.19	35,352.31	51.4	1,817,108.73	39.2	1,385,810.55	0.236031	8,344.24	14.70	5,196.79
1988	80	14.5	0.00	0.00	52.2	0.00	39.2	0.00	0.248234	0.00	14.70	0.00
1987	80	15.5	61,998.76	3,999.92	53.0	211,995.76	39.2	156,796.86	0.260014	1,040.04	14.70	587.99
1986	80	16.5	0.00	0.00	53.8	0.00	39.2	0.00	0.271392	0.00	14.70	0.00
1985	80	17.5	11,671.63	666.95	54.6	36,415.47	39.2	26,144.44	0.282387	188.34	14.70	98.04
1984	80	18.5	0.00	0.00	55.4	0.00	39.2	0.00	0.293019	0.00	14.70	0.00
1983	80	19.5	0.00	0.00	56.2	0.00	39.2	0.00	0.303305	0.00	14.70	0.00
1982	80	20.5	0.00	0.00	57.0	0.00	39.2	0.00	0.313261	0.00	14.70	0.00
1981	80	21.5	0.00	0.00	57.8	0.00	39.1	0.00	0.322904	0.00	14.70	0.00
1980	80	22.5	1,126,973.93	50,087.73	58.6	2,935,140.98	39.1	1,958,430.24	0.332247	16,641.50	14.70	7,362.90
1979	80	23.5	578,530.29	24,618.31	59.4	1,462,327.61	39.1	962,575.92	0.341304	8,402.33	14.70	3,618.89
1978	80	24.5	861.67	35.17	60.2	2,117.23	39.1	1,375.15	0.350088	12.31	14.70	5.17
1977	80	25.5	126,237.75	4,950.50	60.9	301,485.45	39.1	193,564.55	0.358612	1,775.31	14.70	727.72
1976	80	26.5	0.00	0.00	61.7	0.00	39.1	0.00	0.366885	0.00	14.70	0.00
1975	80	27.5	3,003,728.75	109,226.50	62.5	6,826,656.25	39.1	4,270,756.15	0.374920	40,951.20	14.70	16,056.30
1974	80	28.5	0.00	0.00	63.3	0.00	39.0	0.00	0.382726	0.00	14.70	0.00
1973	80	29.5	0.00	0.00	64.0	0.00	39.0	0.00	0.390313	0.00	14.70	0.00
1972	80	30.5	0.00	0.00	64.8	0.00	39.0	0.00	0.397689	0.00	14.70	0.00
1971	80	31.5	9,473.94	300.76	65.5	19,699.78	39.0	11,729.64	0.404864	121.77	14.70	44.21
1970	80	32.5	673,742.88	20,730.55	66.3	1,374,435.47	39.0	808,491.45	0.411845	8,537.77	14.70	3,047.39
1969	80	33.5	13,050.60	389.57	67.1	26,140.15	39.0	15,193.23	0.418641	163.09	14.70	57.27
1968	80	34.5	0.00	0.00	67.8	0.00	39.0	0.00	0.425257	0.00	14.70	0.00
1967	80	35.5	0.00	0.00	68.5	0.00	39.0	0.00	0.431702	0.00	14.70	0.00
1966	80	36.5	6,109.74	167.39	69.3	11,600.13	38.9	6,511.47	0.437981	73.31	14.70	24.61
1965	80	37.5	14,100,450.00	376,012.00	70.0	26,320,840.00	38.9	14,626,866.80	0.444101	166,987.31	14.70	55,273.76
		23.3	25,375,531.14	1,089,395.41	59.0	64,235,477.28	39.1	42,614,556.03	0.319892	348,489.34	14.70	160,141.13

Net Salvage: -2%

7,684.19
0.326946 356,173.53

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 5: Accessory Electric Equipment												
2002	35	0.5	484,651.97	969,303.94	34.6	33,537,916.32	34.1	33,053,264.35	0.014439	13,995.78	85.33	827,080.88
2001	35	1.5	0.00	0.00	34.7	0.00	33.2	0.00	0.043176	0.00	88.81	0.00
2000	35	2.5	0.00	0.00	34.8	0.00	32.3	0.00	0.071788	0.00	91.70	0.00
1999	35	3.5	200,540.66	57,297.33	34.9	1,999,676.82	31.4	1,799,136.16	0.100331	5,748.70	94.01	53,865.22
1998	35	4.5	0.00	0.00	34.9	0.00	30.4	0.00	0.128843	0.00	95.81	0.00
1997	35	5.5	201,937.18	36,715.85	35.0	1,285,054.75	29.5	1,083,117.58	0.157347	5,777.13	97.16	35,674.22
1996	35	6.5	0.00	0.00	35.0	0.00	28.5	0.00	0.185856	0.00	98.15	0.00
1995	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214378	0.00	98.84	0.00
1994	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242914	0.00	99.30	0.00
1993	35	9.5	176,094.09	18,536.22	35.0	648,767.70	25.5	472,673.61	0.271461	5,031.86	99.60	18,462.13
1992	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300017	0.00	99.78	0.00
1991	35	11.5	0.00	0.00	35.0	0.00	23.5	0.00	0.328580	0.00	99.89	0.00
1990	35	12.5	0.00	0.00	35.0	0.00	22.5	0.00	0.357140	0.00	99.95	0.00
1989	35	13.5	62,957.52	4,663.52	35.0	163,223.20	21.5	100,265.68	0.385693	1,798.69	99.97	4,662.28
1988	35	14.5	142,809.20	9,848.91	35.0	344,711.85	20.5	201,902.66	0.414229	4,079.70	99.98	9,847.08
1987	35	15.5	90,496.44	5,838.48	35.0	204,346.80	19.5	113,850.36	0.442722	2,584.82	99.97	5,836.93
1986	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471134	0.00	99.95	0.00
1985	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00	99.89	0.00
1984	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00	99.78	0.00
1983	35	19.5	0.00	0.00	35.0	0.00	15.6	0.00	0.555189	0.00	99.60	0.00
1982	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582464	0.00	99.30	0.00
1981	35	21.5	0.00	0.00	35.0	0.00	13.7	0.00	0.609138	0.00	98.84	0.00
1980	35	22.5	136,742.40	6,077.44	35.0	212,710.40	12.8	77,791.23	0.635063	3,859.56	98.15	5,964.73
1979	35	23.5	0.00	0.00	35.0	0.00	11.9	0.00	0.660085	0.00	97.16	0.00
1978	35	24.5	1,293,486.81	52,795.38	35.0	1,847,838.30	11.1	586,028.72	0.684065	36,115.47	95.81	50,583.78
1977	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00	94.01	0.00
1976	35	26.5	365,912.00	13,808.00	35.0	483,280.00	9.5	131,176.00	0.728387	10,057.57	91.69	12,661.19
1975	35	27.5	711,425.00	25,870.00	35.0	905,450.00	8.8	227,656.00	0.748608	19,366.49	88.81	22,975.77
1974	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00	85.33	0.00
1973	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00	81.22	0.00
1972	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00	76.53	0.00
1971	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00	71.28	0.00
1970	35	32.5	1,123,390.45	34,565.86	35.0	1,209,805.10	5.9	203,938.57	0.830072	28,692.15	65.56	22,660.13
1969	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00	59.48	0.00
1968	35	34.5	108,007.77	3,130.66	35.0	109,573.10	5.1	15,966.37	0.854394	2,674.82	53.19	1,665.04
1967	35	35.5	0.00	0.00	35.0	0.00	4.7	0.00	0.865090	0.00	46.81	0.00
1966	35	36.5	310,962.48	8,519.52	35.0	298,183.20	4.4	37,485.89	0.874918	7,453.88	40.52	3,451.85
1965	35	37.5	5,290,683.00	141,084.88	35.0	4,937,970.80	4.1	578,448.01	0.883946	124,711.42	34.44	48,591.89
		7.7	10,700,096.96	1,388,055.99	34.7	48,188,508.34	27.9	38,682,701.18	0.195920	271,948.03	80.98	1,123,983.12

Net Salvage: -17%

46,244.28

0.229236 318,192.31

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 5: Accessory Electric Equipment												
2002	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025000	0.00	100.00	0.00
2001	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075000	0.00	100.00	0.00
2000	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125000	0.00	100.00	0.00
1999	20	3.5	0.00	0.00	20.0	0.00	16.5	0.00	0.174987	0.00	100.00	0.00
1998	20	4.5	345,469.19	76,770.93	20.0	1,535,418.60	15.5	1,189,949.42	0.224931	17,268.16	99.99	76,763.25
1997	20	5.5	98,785.89	17,961.07	20.0	359,221.40	14.5	260,435.52	0.274721	4,934.28	99.96	17,954.24
1996	20	6.5	0.00	0.00	20.0	0.00	13.5	0.00	0.324181	0.00	99.89	0.00
1995	20	7.5	0.00	0.00	20.0	0.00	12.5	0.00	0.373006	0.00	99.71	0.00
1994	20	8.5	0.00	0.00	20.0	0.00	11.6	0.00	0.420801	0.00	99.34	0.00
1993	20	9.5	364,826.98	38,402.84	20.0	768,056.80	10.7	410,910.39	0.467120	17,938.73	98.69	37,898.03
1992	20	10.5	0.00	0.00	20.0	0.00	9.8	0.00	0.511508	0.00	97.61	0.00
1991	20	11.5	3,012,976.43	261,997.95	20.0	5,239,959.00	8.9	2,331,781.76	0.553568	145,033.68	95.96	251,421.09
1990	20	12.5	0.00	0.00	20.0	0.00	8.1	0.00	0.592993	0.00	93.61	0.00
1989	20	13.5	0.00	0.00	20.0	0.00	7.4	0.00	0.629600	0.00	90.44	0.00
1988	20	14.5	832,733.41	57,429.89	20.0	1,148,597.80	6.7	384,780.26	0.663316	38,094.16	86.37	49,602.77
1987	20	15.5	0.00	0.00	20.0	0.00	6.1	0.00	0.694172	0.00	81.37	0.00
1986	20	16.5	0.00	0.00	20.0	0.00	5.6	0.00	0.722284	0.00	75.49	0.00
1985	20	17.5	0.00	0.00	20.0	0.00	5.0	0.00	0.747821	0.00	68.83	0.00
1984	20	18.5	0.00	0.00	20.0	0.00	4.6	0.00	0.770983	0.00	61.55	0.00
1983	20	19.5	3,125,108.81	160,261.99	20.0	3,205,239.80	4.2	673,100.36	0.791987	126,925.41	53.89	86,372.40
1982	20	20.5	35,226.38	1,718.36	20.0	34,367.20	3.8	6,529.77	0.811056	1,393.69	46.10	792.21
1981	20	21.5	0.00	0.00	20.0	0.00	3.4	0.00	0.828390	0.00	38.44	0.00
1980	20	22.5	188,723.70	8,387.72	20.0	167,754.40	3.1	26,001.93	0.844188	7,080.81	31.17	2,614.49
1979	20	23.5	42,698.80	1,816.97	20.0	36,339.40	2.8	5,087.52	0.858629	1,560.10	24.51	445.30
1978	20	24.5	0.00	0.00	20.0	0.00	2.6	0.00	0.871866	0.00	18.62	0.00
1977	20	25.5	0.00	0.00	20.0	0.00	2.3	0.00	0.884041	0.00	13.63	0.00
1976	20	26.5	0.00	0.00	20.0	0.00	2.1	0.00	0.895279	0.00	9.55	0.00
1975	20	27.5	41,267.05	1,500.62	20.0	30,012.40	1.9	2,851.18	0.905684	1,359.09	6.38	95.78
1974	20	28.5	0.00	0.00	20.0	0.00	1.7	0.00	0.915336	0.00	4.03	0.00
1973	20	29.5	16,725.03	566.95	20.0	11,339.00	1.5	850.43	0.924321	524.04	2.39	13.55
1972	20	30.5	5,716.92	187.44	20.0	3,748.80	1.3	243.67	0.932692	174.82	1.31	2.46
1971	20	31.5	122,892.21	3,901.34	20.0	78,026.80	1.2	4,681.61	0.940513	3,669.26	0.66	25.59
1970	20	32.5	71,591.98	2,202.83	20.0	44,056.60	1.0	2,202.83	0.947743	2,087.72	0.29	6.43
1969	20	33.5	0.00	0.00	20.0	0.00	0.9	0.00	0.954515	0.00	0.11	0.00
1968	20	34.5	0.00	0.00	20.0	0.00	0.8	0.00	0.961301	0.00	0.04	0.00
1967	20	35.5	0.00	0.00	20.0	0.00	0.7	0.00	0.966176	0.00	0.01	0.00
1966	20	36.5	0.00	0.00	20.0	0.00	0.5	0.00	0.975000	0.00	0.00	0.00
1965	20	37.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	0.00	0.00
		13.1	8,304,742.74	633,106.90	20.0	12,662,138.00	8.4	5,299,406.62	0.581330	368,043.97	82.77	524,007.62

Net Salvage: -7%

24,369.70
0.619822 392,413.68

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 5: Misc. Power Plant Equipment												
2002	80	0.5	0.00	0.00	39.7	0.00	39.2	0.00	0.012605	0.00	17.10	0.00
2001	80	1.5	0.00	0.00	40.5	0.00	39.0	0.00	0.037046	0.00	17.55	0.00
2000	80	2.5	0.00	0.00	41.3	0.00	38.8	0.00	0.060518	0.00	18.00	0.00
1999	80	3.5	0.00	0.00	42.1	0.00	38.6	0.00	0.083085	0.00	18.45	0.00
1998	80	4.5	0.00	0.00	42.9	0.00	38.4	0.00	0.104806	0.00	18.90	0.00
1997	80	5.5	0.00	0.00	43.7	0.00	38.4	0.00	0.121731	0.00	18.90	0.00
1996	80	6.5	0.00	0.00	44.5	0.00	38.4	0.00	0.137959	0.00	18.90	0.00
1995	80	7.5	0.00	0.00	45.3	0.00	38.4	0.00	0.153534	0.00	18.90	0.00
1994	80	8.5	0.00	0.00	46.1	0.00	38.4	0.00	0.168492	0.00	18.90	0.00
1993	80	9.5	462,224.97	48,655.26	46.9	2,281,931.69	38.3	1,863,496.46	0.182871	8,897.64	18.90	9,195.84
1992	80	10.5	0.00	0.00	47.7	0.00	38.3	0.00	0.196702	0.00	18.90	0.00
1991	80	11.5	28,129.23	2,446.02	48.5	118,631.97	38.3	93,682.57	0.210016	513.70	18.90	462.30
1990	80	12.5	0.00	0.00	49.3	0.00	38.3	0.00	0.222842	0.00	18.90	0.00
1989	80	13.5	0.00	0.00	50.0	0.00	38.3	0.00	0.235205	0.00	18.90	0.00
1988	80	14.5	0.00	0.00	50.8	0.00	38.2	0.00	0.247130	0.00	18.90	0.00
1987	80	15.5	0.00	0.00	51.6	0.00	38.2	0.00	0.258640	0.00	18.90	0.00
1986	80	16.5	0.00	0.00	52.3	0.00	38.2	0.00	0.269756	0.00	18.90	0.00
1985	80	17.5	0.00	0.00	53.1	0.00	38.2	0.00	0.280497	0.00	18.90	0.00
1984	80	18.5	0.00	0.00	53.8	0.00	38.2	0.00	0.290882	0.00	18.90	0.00
1983	80	19.5	0.00	0.00	54.6	0.00	38.1	0.00	0.300929	0.00	18.90	0.00
1982	80	20.5	0.00	0.00	55.3	0.00	38.1	0.00	0.310653	0.00	18.90	0.00
1981	80	21.5	0.00	0.00	56.0	0.00	38.1	0.00	0.320070	0.00	18.90	0.00
1980	80	22.5	0.00	0.00	56.8	0.00	38.1	0.00	0.329193	0.00	18.90	0.00
1979	80	23.5	78,378.85	3,335.27	57.5	191,778.03	38.1	127,073.79	0.380370	1,268.64	18.90	630.37
1978	80	24.5	0.00	0.00	58.2	0.00	38.0	0.00	0.346613	0.00	18.90	0.00
1977	80	25.5	0.00	0.00	58.9	0.00	38.0	0.00	0.354934	0.00	18.90	0.00
1976	80	26.5	0.00	0.00	59.6	0.00	38.0	0.00	0.363011	0.00	18.90	0.00
1975	80	27.5	458,128.83	16,659.23	60.3	1,004,551.57	38.0	633,050.74	0.370854	6,178.14	18.90	3,148.59
1974	80	28.5	0.00	0.00	61.1	0.00	37.9	0.00	0.378473	0.00	18.90	0.00
1973	80	29.5	0.00	0.00	61.7	0.00	37.9	0.00	0.385878	0.00	18.90	0.00
1972	80	30.5	46,630.23	1,528.86	62.4	95,400.86	37.9	57,943.79	0.393077	600.96	18.90	288.95
1971	80	31.5	0.00	0.00	63.1	0.00	37.9	0.00	0.400079	0.00	18.90	0.00
1970	80	32.5	280,215.00	8,622.00	63.8	550,083.60	37.9	326,773.80	0.406892	3,508.22	18.90	1,629.56
1969	80	33.5	0.00	0.00	64.5	0.00	37.8	0.00	0.413523	0.00	18.90	0.00
1968	80	34.5	0.00	0.00	65.2	0.00	37.8	0.00	0.419979	0.00	18.90	0.00
1967	80	35.5	0.00	0.00	65.8	0.00	37.8	0.00	0.426267	0.00	18.90	0.00
1966	80	36.5	0.00	0.00	66.5	0.00	37.8	0.00	0.432394	0.00	18.90	0.00
1965	80	37.5	955,781.25	25,487.50	67.2	1,712,760.00	37.7	960,878.75	0.438365	11,172.83	18.90	4,817.14
		21.6	2,309,488.35	106,734.14	55.8	5,955,137.72	38.1	4,062,899.90	0.301123	32,140.13	18.90	20,172.75
Net Salvage:						-3%				911.17		
									0.309660	33,051.30		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 5: Misc. Power Plant Equipment												
2002	35	0.5	0.00	0.00	34.6	0.00	34.1	0.00	0.014439	0.00	85.33	0.00
2001	35	1.5	0.00	0.00	34.7	0.00	33.2	0.00	0.043176	0.00	88.81	0.00
2000	35	2.5	0.00	0.00	34.8	0.00	32.3	0.00	0.071788	0.00	91.70	0.00
1999	35	3.5	0.00	0.00	34.9	0.00	31.4	0.00	0.100331	0.00	94.01	0.00
1998	35	4.5	0.00	0.00	34.9	0.00	30.4	0.00	0.128843	0.00	95.81	0.00
1997	35	5.5	0.00	0.00	35.0	0.00	29.5	0.00	0.157347	0.00	97.16	0.00
1996	35	6.5	0.00	0.00	35.0	0.00	28.5	0.00	0.185856	0.00	98.15	0.00
1995	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214378	0.00	98.84	0.00
1994	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242914	0.00	99.30	0.00
1993	35	9.5	117,407.18	12,358.65	35.0	432,552.75	25.5	315,145.58	0.271461	3,354.89	99.60	12,309.25
1992	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300017	0.00	99.78	0.00
1991	35	11.5	0.00	0.00	35.0	0.00	23.5	0.00	0.328580	0.00	99.89	0.00
1990	35	12.5	0.00	0.00	35.0	0.00	22.5	0.00	0.357140	0.00	99.95	0.00
1989	35	13.5	0.00	0.00	35.0	0.00	21.5	0.00	0.385693	0.00	99.97	0.00
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00	99.98	0.00
1987	35	15.5	568,809.24	36,697.37	35.0	1,284,407.95	19.5	715,598.72	0.442722	16,246.73	99.97	36,687.61
1986	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471134	0.00	99.95	0.00
1985	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00	99.89	0.00
1984	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00	99.78	0.00
1983	35	19.5	0.00	0.00	35.0	0.00	15.6	0.00	0.555189	0.00	99.60	0.00
1982	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582464	0.00	99.30	0.00
1981	35	21.5	0.00	0.00	35.0	0.00	13.7	0.00	0.609138	0.00	98.84	0.00
1980	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635063	0.00	98.15	0.00
1979	35	23.5	635,019.12	27,022.09	35.0	945,773.15	11.9	321,562.87	0.660085	17,836.88	97.16	26,255.18
1978	35	24.5	0.00	0.00	35.0	0.00	11.1	0.00	0.684065	0.00	95.81	0.00
1977	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00	94.01	0.00
1976	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.728387	0.00	91.69	0.00
1975	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748608	0.00	88.81	0.00
1974	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00	85.33	0.00
1973	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00	81.22	0.00
1972	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00	76.53	0.00
1971	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00	71.28	0.00
1970	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00	65.56	0.00
1969	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00	59.48	0.00
1968	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00	53.19	0.00
1967	35	35.5	0.00	0.00	35.0	0.00	4.7	0.00	0.865090	0.00	46.81	0.00
1966	35	36.5	0.00	0.00	35.0	0.00	4.4	0.00	0.874918	0.00	40.52	0.00
1965	35	37.5	0.00	0.00	35.0	0.00	4.1	0.00	0.883946	0.00	34.44	0.00
		17.4	1,321,235.53	76,078.11	35.0	2,662,733.85	17.8	1,352,307.16	0.492106	37,438.50	98.91	75,252.04

Net Salvage: -21%

7,776.72
0.594326 45,215.22

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 2002

Bayside Unit No. 6

Life Category	Age At 12/31/2002	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio	Future Estimated Net Salvage	Future Net Salvage Rate
311 - Structures and Improvements											
78 Year Life	28.0	35,222,385.01	1,256,647.23	68.3	18,398.93	41.6	765,395.68	479,845.84	0.381846	7,916.88	
35 Year Life	25.9	2,201,771.96	85,084.32	35.0	2,430.98	10.6	25,768.39	69,840.69	0.820841	15,290.63	
20 Year Life					0.00		0.00		0.000000		
	27.9	37,424,156.97	1,341,731.55	64.4	20,829.92	38.0	791,164.07	549,686.53	0.409684	23,207.50	-2%
312 - Boiler Plant Equipment											
78 Year Life	35.4	16,072,298.92	454,594.13	69.0	6,588.32	39.2	258,262.17	200,234.10	0.440468	9,451.01	
35 Year Life	6.4	306,873.87	48,153.43	35.0	1,375.81	28.8	39,623.39	10,290.29	0.213698	9,677.19	
20 Year Life					0.00		0.00		0.000000		
	32.6	16,379,172.79	502,747.56	63.1	7,964.13	37.4	297,885.57	210,524.39	0.418748	19,128.21	-4%
314 - Turbogenerator Units											
78 Year Life	19.6	276,885,962.07	14,093,135.29	55.9	252,113.33	39.3	9,908,053.97	3,736,482.59	0.265128	303,361.86	
35 Year Life	11.4	162,499,952.20	14,259,769.18	34.9	408,589.37	23.8	9,724,427.12	5,454,758.88	0.382528	2,857,407.03	
20 Year Life					0.00		0.00		0.000000		
	15.5	439,385,914.27	28,352,904.47	42.9	660,702.71	29.7	19,632,481.09	9,191,241.47	0.324173	3,160,768.89	-11%
315 - Accessory Electric Equipment											
78 Year Life	23.6	40,275,587.02	1,707,984.57	59.2	28,851.09	39.1	1,128,077.65	570,224.93	0.333858	37,661.06	
35 Year Life	18.6	7,898,350.32	425,668.79	35.0	12,161.97	17.0	206,753.41	261,821.18	0.615082	84,308.95	
20 Year Life					0.00		0.00		0.000000	0.00	
	22.6	48,173,937.34	2,133,653.36	52.0	41,013.06	32.5	1,334,831.06	832,046.11	0.389963	121,970.01	-6%
316 - Misc. Power Plant Equipment											
78 Year Life	28.7	2,496,283.10	87,043.15	61.1	1,424.60	37.9	53,992.40	33,473.08	0.384557	2,467.67	
35 Year Life	20.4	1,637,056.78	80,100.92	35.0	2,288.60	15.0	34,328.97	54,941.57	0.685904	16,161.19	
20 Year Life					0.00		0.00		0.000000		
	24.7	4,133,339.88	167,144.07	45.0	3,713.20	23.8	88,321.36	88,414.65	0.528973	18,628.87	-11%

32,498,181.01

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 6: Structures & Improvements												
2002	78	0.5	0.00	0.00	42.3	0.00	41.8	0.00	0.011832	0.00	3.80	0.00
2001	78	1.5	0.00	0.00	43.2	0.00	41.7	0.00	0.034706	0.00	3.90	0.00
2000	78	2.5	0.00	0.00	44.2	0.00	41.7	0.00	0.056587	0.00	4.00	0.00
1999	78	3.5	0.00	0.00	45.1	0.00	41.6	0.00	0.077538	0.00	4.10	0.00
1998	78	4.5	0.00	0.00	46.1	0.00	41.6	0.00	0.097620	0.00	4.20	0.00
1997	78	5.5	0.00	0.00	47.1	0.00	41.6	0.00	0.115992	0.00	4.20	0.00
1996	78	6.5	0.00	0.00	48.0	0.00	41.6	0.00	0.133614	0.00	4.20	0.00
1995	78	7.5	0.00	0.00	49.0	0.00	41.6	0.00	0.150530	0.00	4.20	0.00
1994	78	8.5	0.00	0.00	49.9	0.00	41.6	0.00	0.166783	0.00	4.20	0.00
1993	78	9.5	0.00	0.00	50.9	0.00	41.6	0.00	0.182410	0.00	4.20	0.00
1992	78	10.5	0.00	0.00	51.8	0.00	41.6	0.00	0.197446	0.00	4.20	0.00
1991	78	11.5	0.00	0.00	52.8	0.00	41.6	0.00	0.211925	0.00	4.20	0.00
1990	78	12.5	0.00	0.00	53.7	0.00	41.6	0.00	0.225878	0.00	4.20	0.00
1989	78	13.5	0.00	0.00	54.7	0.00	41.6	0.00	0.239331	0.00	4.20	0.00
1988	78	14.5	5,807,933.39	400,547.13	55.6	22,270,420.43	41.6	16,662,760.61	0.252312	101,062.85	4.20	16,822.98
1987	78	15.5	0.00	0.00	56.6	0.00	41.6	0.00	0.264845	0.00	4.20	0.00
1986	78	16.5	0.00	0.00	57.5	0.00	41.6	0.00	0.276953	0.00	4.20	0.00
1985	78	17.5	0.00	0.00	58.5	0.00	41.6	0.00	0.288657	0.00	4.20	0.00
1984	78	18.5	0.00	0.00	59.4	0.00	41.6	0.00	0.299977	0.00	4.20	0.00
1983	78	19.5	0.00	0.00	60.3	0.00	41.6	0.00	0.310931	0.00	4.20	0.00
1982	78	20.5	0.00	0.00	61.3	0.00	41.6	0.00	0.321537	0.00	4.20	0.00
1981	78	21.5	578,077.38	26,887.32	62.2	1,672,391.30	41.6	1,118,512.51	0.331811	8,921.51	4.20	1,129.27
1980	78	22.5	0.00	0.00	63.2	0.00	41.6	0.00	0.341769	0.00	4.20	0.00
1979	78	23.5	0.00	0.00	64.1	0.00	41.6	0.00	0.351425	0.00	4.20	0.00
1978	78	24.5	0.00	0.00	65.0	0.00	41.6	0.00	0.360792	0.00	4.20	0.00
1977	78	25.5	441,387.15	17,309.30	66.0	1,142,413.80	41.6	720,066.88	0.369883	6,402.42	4.20	726.99
1976	78	26.5	997,090.86	37,626.07	66.9	2,517,184.08	41.6	1,565,244.51	0.378711	14,249.41	4.20	1,580.29
1975	78	27.5	0.00	0.00	67.9	0.00	41.6	0.00	0.387286	0.00	4.20	0.00
1974	78	28.5	84,914.61	2,979.46	68.8	204,986.85	41.6	123,945.54	0.395619	1,178.73	4.20	125.14
1973	78	29.5	13,283.85	450.30	69.7	31,385.91	41.6	18,732.48	0.403720	181.80	4.20	18.91
1972	78	30.5	8,471.68	277.76	70.7	19,637.63	41.6	11,554.82	0.411599	114.33	4.20	11.67
1971	78	31.5	0.00	0.00	71.6	0.00	41.6	0.00	0.419265	0.00	4.20	0.00
1970	78	32.5	693,387.50	21,335.00	72.5	1,546,787.50	41.6	887,536.00	0.426726	9,104.20	4.20	896.07
1969	78	33.5	0.00	0.00	73.4	0.00	41.6	0.00	0.433990	0.00	4.20	0.00
1968	78	34.5	0.00	0.00	74.4	0.00	41.6	0.00	0.441066	0.00	4.20	0.00
1967	78	35.5	26,597,838.60	749,234.89	75.3	56,417,387.22	41.6	31,168,171.42	0.447959	335,626.51	4.20	31,467.87
		28.0	35,222,385.01	1,256,647.23	68.3	85,822,594.72	41.6	52,276,524.77	0.379456	476,841.74	4.20	52,779.18

Net Salvage: -1%

3,004.10
0.381846 479,845.84

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 6: Structures & Improvements												
2002	35	0.5	0.00	0.00	34.6	0.00	34.1	0.00	0.014439	0.00	85.33	0.00
2001	35	1.5	0.00	0.00	34.7	0.00	33.2	0.00	0.043176	0.00	88.81	0.00
2000	35	2.5	0.00	0.00	34.8	0.00	32.3	0.00	0.071788	0.00	91.70	0.00
1999	35	3.5	0.00	0.00	34.9	0.00	31.4	0.00	0.100331	0.00	94.01	0.00
1998	35	4.5	0.00	0.00	34.9	0.00	30.4	0.00	0.128843	0.00	95.81	0.00
1997	35	5.5	12,601.16	2,291.12	35.0	80,189.20	29.5	67,588.04	0.157347	360.50	97.16	2,226.12
1996	35	6.5	0.00	0.00	35.0	0.00	28.5	0.00	0.185856	0.00	98.15	0.00
1995	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214378	0.00	98.84	0.00
1994	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242914	0.00	99.30	0.00
1993	35	9.5	0.00	0.00	35.0	0.00	25.5	0.00	0.271461	0.00	99.60	0.00
1992	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300017	0.00	99.78	0.00
1991	35	11.5	0.00	0.00	35.0	0.00	23.5	0.00	0.328580	0.00	99.89	0.00
1990	35	12.5	0.00	0.00	35.0	0.00	22.5	0.00	0.357140	0.00	99.95	0.00
1989	35	13.5	0.00	0.00	35.0	0.00	21.5	0.00	0.385693	0.00	99.97	0.00
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00	99.98	0.00
1987	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00	99.97	0.00
1986	35	16.5	251,642.33	15,251.05	35.0	533,786.75	18.5	282,144.43	0.471134	7,185.29	99.95	15,242.92
1985	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00	99.89	0.00
1984	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00	99.78	0.00
1983	35	19.5	0.00	0.00	35.0	0.00	15.6	0.00	0.555189	0.00	99.60	0.00
1982	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582464	0.00	99.30	0.00
1981	35	21.5	0.00	0.00	35.0	0.00	13.7	0.00	0.609138	0.00	98.84	0.00
1980	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635063	0.00	98.15	0.00
1979	35	23.5	0.00	0.00	35.0	0.00	11.9	0.00	0.660085	0.00	97.16	0.00
1978	35	24.5	0.00	0.00	35.0	0.00	11.1	0.00	0.684065	0.00	95.81	0.00
1977	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00	94.01	0.00
1976	35	26.5	1,174,205.73	44,309.65	35.0	1,550,837.75	9.5	420,941.68	0.728387	32,274.57	91.69	40,629.56
1975	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748608	0.00	88.81	0.00
1974	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00	85.33	0.00
1973	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00	81.22	0.00
1972	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00	76.53	0.00
1971	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00	71.28	0.00
1970	35	32.5	665,502.50	20,477.00	35.0	716,695.00	5.9	120,814.30	0.830072	16,997.38	65.56	13,423.98
1969	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00	59.48	0.00
1968	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00	53.19	0.00
1967	35	35.5	97,820.25	2,755.50	35.0	96,442.50	4.7	12,950.85	0.865090	2,383.76	46.81	1,289.93
		25.9	2,201,771.96	85,084.32	35.0	2,977,951.20	10.6	904,439.29	0.695798	59,201.50	85.58	72,812.51

Net Salvage: -18%

10,639.19
0.820841 69,840.69

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year			Average Age		Average	Average	Average	Average	Depreciation	Calculated	Estimated	Estimated
Installed	Life	Age	Weighted	Original	Service	Service	Remaining	Remaining	Reserve	Depreciation	Future	Future
		(yrs)	Dollars	Cost	Life	Life	Life	Life	Ratio	Reserve	Retirements	Retirements
			(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 6: Boiler Plant Equipment												
2002	78	0.5	0.00	0.00	40.6	0.00	40.1	0.00	0.012329	0.00	12.54	0.00
2001	78	1.5	0.00	0.00	41.4	0.00	39.9	0.00	0.036209	0.00	12.87	0.00
2000	78	2.5	0.00	0.00	42.3	0.00	39.8	0.00	0.059110	0.00	13.20	0.00
1999	78	3.5	0.00	0.00	43.2	0.00	39.7	0.00	0.081096	0.00	13.53	0.00
1998	78	4.5	0.00	0.00	44.0	0.00	39.5	0.00	0.102226	0.00	13.86	0.00
1997	78	5.5	0.00	0.00	44.9	0.00	39.5	0.00	0.119612	0.00	13.86	0.00
1996	78	6.5	0.00	0.00	45.7	0.00	39.5	0.00	0.136284	0.00	13.86	0.00
1995	78	7.5	0.00	0.00	46.6	0.00	39.5	0.00	0.152287	0.00	13.86	0.00
1994	78	8.5	18,513.43	2,178.05	47.4	103,239.57	39.5	86,032.98	0.167658	365.17	13.86	301.88
1993	78	9.5	0.00	0.00	48.3	0.00	39.5	0.00	0.182434	0.00	13.86	0.00
1992	78	10.5	0.00	0.00	49.1	0.00	39.5	0.00	0.196650	0.00	13.86	0.00
1991	78	11.5	0.00	0.00	50.0	0.00	39.4	0.00	0.210336	0.00	13.86	0.00
1990	78	12.5	0.00	0.00	50.8	0.00	39.4	0.00	0.223521	0.00	13.86	0.00
1989	78	13.5	0.00	0.00	51.6	0.00	39.4	0.00	0.236232	0.00	13.86	0.00
1988	78	14.5	0.00	0.00	52.5	0.00	39.4	0.00	0.248495	0.00	13.86	0.00
1987	78	15.5	0.00	0.00	53.3	0.00	39.4	0.00	0.260331	0.00	13.86	0.00
1986	78	16.5	0.00	0.00	54.1	0.00	39.4	0.00	0.271764	0.00	13.86	0.00
1985	78	17.5	0.00	0.00	54.9	0.00	39.4	0.00	0.282812	0.00	13.86	0.00
1984	78	18.5	0.00	0.00	55.7	0.00	39.4	0.00	0.293495	0.00	13.86	0.00
1983	78	19.5	0.00	0.00	56.5	0.00	39.4	0.00	0.303832	0.00	13.86	0.00
1982	78	20.5	0.00	0.00	57.4	0.00	39.4	0.00	0.313837	0.00	13.86	0.00
1981	78	21.5	0.00	0.00	58.2	0.00	39.3	0.00	0.323527	0.00	13.86	0.00
1980	78	22.5	0.00	0.00	59.0	0.00	39.3	0.00	0.332916	0.00	13.86	0.00
1979	78	23.5	0.00	0.00	59.8	0.00	39.3	0.00	0.342019	0.00	13.86	0.00
1978	78	24.5	0.00	0.00	60.6	0.00	39.3	0.00	0.350847	0.00	13.86	0.00
1977	78	25.5	0.00	0.00	61.3	0.00	39.3	0.00	0.359413	0.00	13.86	0.00
1976	78	26.5	20,567.98	776.15	62.1	48,198.92	39.3	30,502.70	0.367728	285.41	13.86	107.57
1975	78	27.5	0.00	0.00	62.9	0.00	39.3	0.00	0.375804	0.00	13.86	0.00
1974	78	28.5	0.00	0.00	63.7	0.00	39.3	0.00	0.383650	0.00	13.86	0.00
1973	78	29.5	0.00	0.00	64.5	0.00	39.3	0.00	0.391275	0.00	13.86	0.00
1972	78	30.5	0.00	0.00	65.3	0.00	39.2	0.00	0.398690	0.00	13.86	0.00
1971	78	31.5	0.00	0.00	66.0	0.00	39.2	0.00	0.405902	0.00	13.86	0.00
1970	78	32.5	0.00	0.00	66.8	0.00	39.2	0.00	0.412919	0.00	13.86	0.00
1969	78	33.5	0.00	0.00	67.6	0.00	39.2	0.00	0.419749	0.00	13.86	0.00
1968	78	34.5	0.00	0.00	68.3	0.00	39.2	0.00	0.426401	0.00	13.86	0.00
1967	78	35.5	16,033,217.52	451,639.93	69.1	31,208,319.16	39.2	17,704,285.26	0.432879	195,505.44	13.86	62,597.29
		35.4	16,072,298.92	454,594.13	69.0	31,359,757.65	39.2	17,820,820.93	0.431497	196,156.02	13.86	63,006.75
Net Salvage:					-2%							
									4,078.08			
									0.440468	200,234.10		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements	
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)			
Gannon Unit No. 6: Boiler Plant Equipment													
2002	35	0.5	0.00	0.00	34.6	0.00	34.1	0.00	0.014439	0.00	85.33	0.00	
2001	35	1.5	0.00	0.00	34.7	0.00	33.2	0.00	0.043176	0.00	88.81	0.00	
2000	35	2.5	0.00	0.00	34.8	0.00	32.3	0.00	0.071788	0.00	91.70	0.00	
1999	35	3.5	0.00	0.00	34.9	0.00	31.4	0.00	0.100331	0.00	94.01	0.00	
1998	35	4.5	0.00	0.00	34.9	0.00	30.4	0.00	0.128843	0.00	95.81	0.00	
1997	35	5.5	257,138.37	46,752.43	35.0	1,636,335.05	29.5	1,379,196.69	0.157347	7,356.35	97.16	45,426.02	
1996	35	6.5	0.00	0.00	35.0	0.00	28.5	0.00	0.185856	0.00	98.15	0.00	
1995	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214378	0.00	98.84	0.00	
1994	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242914	0.00	99.30	0.00	
1993	35	9.5	0.00	0.00	35.0	0.00	25.5	0.00	0.271461	0.00	99.60	0.00	
1992	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300017	0.00	99.78	0.00	
1991	35	11.5	0.00	0.00	35.0	0.00	23.5	0.00	0.328580	0.00	99.89	0.00	
1990	35	12.5	0.00	0.00	35.0	0.00	22.5	0.00	0.357140	0.00	99.95	0.00	
1989	35	13.5	0.00	0.00	35.0	0.00	21.5	0.00	0.385693	0.00	99.97	0.00	
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00	99.98	0.00	
1987	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00	99.97	0.00	
1986	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471134	0.00	99.95	0.00	
1985	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00	99.89	0.00	
1984	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00	99.78	0.00	
1983	35	19.5	0.00	0.00	35.0	0.00	15.6	0.00	0.555189	0.00	99.60	0.00	
1982	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582464	0.00	99.30	0.00	
1981	35	21.5	0.00	0.00	35.0	0.00	13.7	0.00	0.609138	0.00	98.84	0.00	
1980	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635063	0.00	98.15	0.00	
1979	35	23.5	0.00	0.00	35.0	0.00	11.9	0.00	0.660085	0.00	97.16	0.00	
1978	35	24.5	0.00	0.00	35.0	0.00	11.1	0.00	0.684065	0.00	95.81	0.00	
1977	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00	94.01	0.00	
1976	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.728387	0.00	91.69	0.00	
1975	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748608	0.00	88.81	0.00	
1974	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00	85.33	0.00	
1973	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00	81.22	0.00	
1972	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00	76.53	0.00	
1971	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00	71.28	0.00	
1970	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00	65.56	0.00	
1969	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00	59.48	0.00	
1968	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00	53.19	0.00	
1967	35	35.5	49,735.50	1,401.00	35.0	49,035.00	4.7	6,584.70	0.865090	1,211.99	46.81	655.85	
		6.4	306,873.87	48,153.43	35.0	1,685,370.05	28.8	1,385,781.39	0.177938	8,568.35	95.70	46,081.87	
Net Salvage:					-20%								
										1,721.94			
										0.213698	10,290.29		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements		
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)				
Gannon Unit No. 6: Turbogenerator Units														
2002	78	0.5	1,571,710.93	3,143,421.85	40.4	126,994,242.74	39.9	125,422,531.82	0.012374	38,896.70	13.30	418,075.11		
2001	78	1.5	156,406.35	104,270.90	41.3	4,306,388.17	39.8	4,149,981.82	0.036346	3,789.83	13.65	14,232.98		
2000	78	2.5	1,098,860.03	439,544.01	42.1	18,504,802.82	39.6	17,405,942.80	0.059340	26,082.54	14.00	61,536.16		
1999	78	3.5	1,098,927.55	313,979.30	43.0	13,501,109.90	39.5	12,402,182.35	0.081421	25,564.51	14.35	45,056.03		
1998	78	4.5	595,600.92	132,355.76	43.8	5,797,182.29	39.3	5,201,581.37	0.102647	13,585.92	14.70	19,456.30		
1997	78	5.5	0.00	0.00	44.7	0.00	39.3	0.00	0.119953	0.00	14.70	0.00		
1996	78	6.5	112,449.42	17,299.91	45.5	787,145.91	39.3	679,886.46	0.136549	2,362.29	14.70	2,543.09		
1995	78	7.5	0.00	0.00	46.4	0.00	39.3	0.00	0.152478	0.00	14.70	0.00		
1994	78	8.5	0.00	0.00	47.2	0.00	39.3	0.00	0.167778	0.00	14.70	0.00		
1993	78	9.5	22,961,782.15	2,417,029.70	48.1	116,259,128.57	39.3	94,989,267.21	0.182486	441,074.08	14.70	355,303.37		
1992	78	10.5	0.00	0.00	48.9	0.00	39.3	0.00	0.196635	0.00	14.70	0.00		
1991	78	11.5	0.00	0.00	49.7	0.00	39.3	0.00	0.210257	0.00	14.70	0.00		
1990	78	12.5	2,307,045.75	184,563.66	50.5	9,320,464.83	39.2	7,234,895.47	0.223380	41,227.83	14.70	27,130.86		
1989	78	13.5	0.00	0.00	51.4	0.00	39.2	0.00	0.236031	0.00	14.70	0.00		
1988	78	14.5	721,063.83	49,728.54	52.2	2,595,829.79	39.2	1,949,358.77	0.248234	12,344.31	14.70	7,310.10		
1987	78	15.5	0.00	0.00	53.0	0.00	39.2	0.00	0.260014	0.00	14.70	0.00		
1986	78	16.5	0.00	0.00	53.8	0.00	39.2	0.00	0.271392	0.00	14.70	0.00		
1985	78	17.5	0.00	0.00	54.6	0.00	39.2	0.00	0.282387	0.00	14.70	0.00		
1984	78	18.5	0.00	0.00	55.4	0.00	39.2	0.00	0.293019	0.00	14.70	0.00		
1983	78	19.5	0.00	0.00	56.2	0.00	39.2	0.00	0.303305	0.00	14.70	0.00		
1982	78	20.5	0.00	0.00	57.0	0.00	39.2	0.00	0.313261	0.00	14.70	0.00		
1981	78	21.5	380,822.41	17,712.67	57.8	1,023,792.33	39.1	692,565.40	0.322904	5,719.49	14.70	2,603.76		
1980	78	22.5	14,156,120.48	629,160.91	58.6	36,868,829.33	39.1	24,600,191.58	0.332247	209,036.82	14.70	92,486.65		
1979	78	23.5	1,350,266.76	57,458.16	59.4	3,413,014.70	39.1	2,246,614.06	0.341304	19,610.70	14.70	8,446.35		
1978	78	24.5	1,717,913.05	70,118.90	60.2	4,221,157.78	39.1	2,741,648.99	0.350088	24,547.79	14.70	10,307.48		
1977	78	25.5	4,229,922.66	165,879.32	60.9	10,102,050.59	39.1	6,485,881.41	0.358612	59,486.31	14.70	24,384.26		
1976	78	26.5	24,986.32	942.88	61.7	58,175.70	39.1	36,866.61	0.366885	345.93	14.70	138.60		
1975	78	27.5	2,844,772.70	103,446.28	62.5	6,465,392.50	39.1	4,044,749.55	0.374920	38,784.08	14.70	15,206.60		
1974	78	28.5	0.00	0.00	63.3	0.00	39.0	0.00	0.382726	0.00	14.70	0.00		
1973	78	29.5	11,426.24	387.33	64.0	24,789.12	39.0	15,105.87	0.390313	151.18	14.70	56.94		
1972	78	30.5	78,120.57	2,561.33	64.8	165,974.18	39.0	99,891.87	0.397689	1,018.61	14.70	376.52		
1971	78	31.5	0.00	0.00	65.5	0.00	39.0	0.00	0.404864	0.00	14.70	0.00		
1970	78	32.5	1,824,969.90	56,152.92	66.3	3,722,938.60	39.0	2,189,963.88	0.411845	23,126.30	14.70	8,254.48		
1969	78	33.5	0.00	0.00	67.1	0.00	39.0	0.00	0.418641	0.00	14.70	0.00		
1968	78	34.5	0.00	0.00	67.8	0.00	39.0	0.00	0.425257	0.00	14.70	0.00		
1967	78	35.5	219,642,794.08	6,187,120.96	68.5	423,817,785.76	39.0	241,297,717.44	0.431702	2,670,992.49	14.70	909,506.78		
		19.6	276,885,962.07	14,093,135.29	55.9	787,950,195.59	39.3	553,886,824.71	0.259541	3,657,747.73	14.35	2,022,412.40		
Net Salvage:					-2%									
									78,734.87					
									0.265128		3,736,482.59			

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 6: Turbogenerator Unit												
2002	35	0.5	933,904.16	1,867,808.31	34.6	64,626,167.53	34.1	63,692,263.37	0.014439	26,969.28	85.33	1,593,750.40
2001	35	1.5	0.00	0.00	34.7	0.00	33.2	0.00	0.043176	0.00	88.81	0.00
2000	35	2.5	0.00	0.00	34.8	0.00	32.3	0.00	0.071788	0.00	91.70	0.00
1999	35	3.5	568,771.60	162,506.17	34.9	5,671,465.33	31.4	5,102,693.74	0.100331	16,304.41	94.01	152,772.05
1998	35	4.5	309,566.12	68,792.47	34.9	2,400,857.20	30.4	2,091,291.09	0.128843	8,863.43	95.81	65,911.44
1997	35	5.5	35,323.97	6,422.54	35.0	224,788.90	29.5	189,464.93	0.157347	1,010.57	97.16	6,240.33
1996	35	6.5	70,795.92	10,891.68	35.0	381,208.80	28.5	310,412.88	0.185856	2,024.28	98.15	10,689.79
1995	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214378	0.00	98.84	0.00
1994	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242914	0.00	99.30	0.00
1993	35	9.5	49,610,438.21	5,222,151.39	35.0	182,775,298.65	25.5	133,164,860.45	0.271461	1,417,610.44	99.60	5,201,278.45
1992	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300017	0.00	99.78	0.00
1991	35	11.5	0.00	0.00	35.0	0.00	23.5	0.00	0.328580	0.00	99.89	0.00
1990	35	12.5	66,407,932.25	5,312,634.58	35.0	185,942,210.30	22.5	119,534,278.05	0.357140	1,897,354.31	99.95	5,309,802.95
1989	35	13.5	0.00	0.00	35.0	0.00	21.5	0.00	0.385693	0.00	99.97	0.00
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00	99.98	0.00
1987	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00	99.97	0.00
1986	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471134	0.00	99.95	0.00
1985	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00	99.89	0.00
1984	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00	99.78	0.00
1983	35	19.5	0.00	0.00	35.0	0.00	15.6	0.00	0.555189	0.00	99.60	0.00
1982	35	20.5	1,590,431.62	77,582.03	35.0	2,715,371.05	14.6	1,132,697.64	0.582464	45,188.74	99.30	77,039.19
1981	35	21.5	2,290,448.54	106,532.49	35.0	3,728,637.15	13.7	1,459,495.11	0.609138	64,892.99	98.84	105,291.71
1980	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635063	0.00	98.15	0.00
1979	35	23.5	19,004,159.54	808,687.64	35.0	28,304,067.40	11.9	9,623,382.92	0.660085	533,802.58	97.16	785,736.28
1978	35	24.5	39,809.81	1,624.89	35.0	56,871.15	11.1	18,036.28	0.684065	1,111.53	95.81	1,556.82
1977	35	25.5	65,788.47	2,579.94	35.0	90,297.90	10.3	26,573.38	0.706854	1,823.64	94.01	2,425.38
1976	35	26.5	80,109.50	3,023.00	35.0	105,805.00	9.5	28,718.50	0.728387	2,201.91	91.69	2,771.93
1975	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748608	0.00	88.81	0.00
1974	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00	85.33	0.00
1973	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00	81.22	0.00
1972	35	30.5	673,533.03	22,083.05	35.0	772,906.75	7.0	154,581.35	0.801292	17,694.97	76.53	16,899.08
1971	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00	71.28	0.00
1970	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00	65.56	0.00
1969	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00	59.48	0.00
1968	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00	53.19	0.00
1967	35	35.5	20,818,939.50	586,449.00	35.0	20,525,715.00	4.7	2,756,310.30	0.865090	507,331.17	46.81	274,534.37
		11.4	162,499,952.20	14,259,769.18	34.9	498,321,668.11	23.8	339,285,059.98	0.318672	4,544,184.25	95.42	13,606,700.15
Net Salvage:					-20%					910,574.63		
										0.382528 5,454,758.88		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 6: Accessory Electric Equipment												
2002	78	0.5	0.00	0.00	40.4	0.00	39.9	0.00	0.012374	0.00	13.30	0.00
2001	78	1.5	0.00	0.00	41.3	0.00	39.8	0.00	0.036346	0.00	13.65	0.00
2000	78	2.5	0.00	0.00	42.1	0.00	39.6	0.00	0.059340	0.00	14.00	0.00
1999	78	3.5	0.00	0.00	43.0	0.00	39.5	0.00	0.081421	0.00	14.35	0.00
1998	78	4.5	0.00	0.00	43.8	0.00	39.3	0.00	0.102647	0.00	14.70	0.00
1997	78	5.5	0.00	0.00	44.7	0.00	39.3	0.00	0.119953	0.00	14.70	0.00
1996	78	6.5	0.00	0.00	45.5	0.00	39.3	0.00	0.136549	0.00	14.70	0.00
1995	78	7.5	0.00	0.00	46.4	0.00	39.3	0.00	0.152478	0.00	14.70	0.00
1994	78	8.5	0.00	0.00	47.2	0.00	39.3	0.00	0.167778	0.00	14.70	0.00
1993	78	9.5	0.00	0.00	48.1	0.00	39.3	0.00	0.182486	0.00	14.70	0.00
1992	78	10.5	0.00	0.00	48.9	0.00	39.3	0.00	0.196635	0.00	14.70	0.00
1991	78	11.5	0.00	0.00	49.7	0.00	39.3	0.00	0.210257	0.00	14.70	0.00
1990	78	12.5	9,716,764.00	777,341.12	50.5	39,255,726.56	39.2	30,471,771.90	0.223380	173,642.46	14.70	114,269.14
1989	78	13.5	0.00	0.00	51.4	0.00	39.2	0.00	0.236031	0.00	14.70	0.00
1988	78	14.5	0.00	0.00	52.2	0.00	39.2	0.00	0.248234	0.00	14.70	0.00
1987	78	15.5	0.00	0.00	53.0	0.00	39.2	0.00	0.260014	0.00	14.70	0.00
1986	78	16.5	0.00	0.00	53.8	0.00	39.2	0.00	0.271392	0.00	14.70	0.00
1985	78	17.5	0.00	0.00	54.6	0.00	39.2	0.00	0.282387	0.00	14.70	0.00
1984	78	18.5	9,968.36	538.83	55.4	29,851.18	39.2	21,122.14	0.293019	157.89	14.70	79.21
1983	78	19.5	0.00	0.00	56.2	0.00	39.2	0.00	0.303305	0.00	14.70	0.00
1982	78	20.5	0.00	0.00	57.0	0.00	39.2	0.00	0.313261	0.00	14.70	0.00
1981	78	21.5	0.00	0.00	57.8	0.00	39.1	0.00	0.322904	0.00	14.70	0.00
1980	78	22.5	156,083.18	6,937.03	58.6	406,509.96	39.1	271,237.87	0.332247	2,304.81	14.70	1,019.74
1979	78	23.5	198,370.08	8,441.28	59.4	501,412.03	39.1	330,054.05	0.341304	2,881.04	14.70	1,240.87
1978	78	24.5	25,280.33	1,031.85	60.2	62,117.37	39.1	40,345.34	0.350088	361.24	14.70	151.68
1977	78	25.5	679,013.75	26,627.99	60.9	1,621,644.59	39.1	1,041,154.41	0.358612	9,549.12	14.70	3,914.31
1976	78	26.5	0.00	0.00	61.7	0.00	39.1	0.00	0.366885	0.00	14.70	0.00
1975	78	27.5	0.00	0.00	62.5	0.00	39.1	0.00	0.374920	0.00	14.70	0.00
1974	78	28.5	7,311,138.92	256,531.19	63.3	16,238,424.33	39.0	10,004,716.41	0.382726	98,181.16	14.70	37,710.08
1973	78	29.5	0.00	0.00	64.0	0.00	39.0	0.00	0.390313	0.00	14.70	0.00
1972	78	30.5	14,179.15	464.89	64.8	30,124.87	39.0	18,130.71	0.397689	184.88	14.70	68.34
1971	78	31.5	67,091.85	2,129.90	65.5	139,508.45	39.0	83,066.10	0.404864	862.32	14.70	313.10
1970	78	32.5	2,103,724.68	64,729.99	66.3	4,291,598.34	39.0	2,524,469.61	0.411845	26,658.72	14.70	9,515.31
1969	78	33.5	0.00	0.00	67.1	0.00	39.0	0.00	0.418641	0.00	14.70	0.00
1968	78	34.5	0.00	0.00	67.8	0.00	39.0	0.00	0.425257	0.00	14.70	0.00
1967	78	35.5	19,993,972.75	563,210.50	68.5	38,579,919.25	39.0	21,965,209.50	0.431702	243,139.10	14.70	82,791.94
		23.6	40,275,587.02	1,707,984.57	59.2	101,156,836.93	39.1	66,771,278.04	0.326656	557,922.73	14.70	251,073.73

Net Salvage: -2%

12,302.20
0.333858 570,224.93

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Gannon Unit No. 6: Accessory Electric Equipment												
2002	35	0.5	3,249.78	6,499.55	34.6	224,884.43	34.1	221,634.66	0.014439	93.85	85.33	5,545.89
2001	35	1.5	0.00	0.00	34.7	0.00	33.2	0.00	0.043176	0.00	88.81	0.00
2000	35	2.5	0.00	0.00	34.8	0.00	32.3	0.00	0.071788	0.00	91.70	0.00
1999	35	3.5	0.00	0.00	34.9	0.00	31.4	0.00	0.100331	0.00	94.01	0.00
1998	35	4.5	0.00	0.00	34.9	0.00	30.4	0.00	0.128843	0.00	95.81	0.00
1997	35	5.5	0.00	0.00	35.0	0.00	29.5	0.00	0.157347	0.00	97.16	0.00
1996	35	6.5	0.00	0.00	35.0	0.00	28.5	0.00	0.185856	0.00	98.15	0.00
1995	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214378	0.00	98.84	0.00
1994	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242914	0.00	99.30	0.00
1993	35	9.5	0.00	0.00	35.0	0.00	25.5	0.00	0.271461	0.00	99.60	0.00
1992	35	10.5	76,629.63	7,298.06	35.0	255,432.10	24.5	178,802.47	0.300017	2,189.54	99.78	7,282.27
1991	35	11.5	0.00	0.00	35.0	0.00	23.5	0.00	0.328580	0.00	99.89	0.00
1990	35	12.5	1,984,499.25	158,759.94	35.0	5,556,597.90	22.5	3,572,098.65	0.357140	56,699.52	99.95	158,675.32
1989	35	13.5	0.00	0.00	35.0	0.00	21.5	0.00	0.385693	0.00	99.97	0.00
1988	35	14.5	140,561.55	9,693.90	35.0	339,286.50	20.5	198,724.95	0.414229	4,015.49	99.98	9,692.10
1987	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00	99.97	0.00
1986	35	16.5	1,596,128.66	96,735.07	35.0	3,385,727.45	18.5	1,789,598.80	0.471134	45,575.18	99.95	96,683.51
1985	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00	99.89	0.00
1984	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00	99.78	0.00
1983	35	19.5	0.00	0.00	35.0	0.00	15.6	0.00	0.555189	0.00	99.60	0.00
1982	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582464	0.00	99.30	0.00
1981	35	21.5	0.00	0.00	35.0	0.00	13.7	0.00	0.609138	0.00	98.84	0.00
1980	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635063	0.00	98.15	0.00
1979	35	23.5	0.00	0.00	35.0	0.00	11.9	0.00	0.660085	0.00	97.16	0.00
1978	35	24.5	1,234,240.67	50,377.17	35.0	1,763,200.95	11.1	559,186.59	0.684065	34,461.26	95.81	48,266.87
1977	35	25.5	11,398.50	447.00	35.0	15,645.00	10.3	4,604.10	0.706854	315.96	94.01	420.22
1976	35	26.5	218,078.57	8,229.38	35.0	288,028.30	9.5	78,179.11	0.728387	5,994.17	91.69	7,545.90
1975	35	27.5	357,272.58	12,991.73	35.0	454,710.55	8.8	114,327.22	0.748608	9,725.71	88.81	11,538.27
1974	35	28.5	1,333,686.00	46,796.00	35.0	1,637,860.00	8.1	379,047.60	0.767492	35,915.56	85.33	39,929.30
1973	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00	81.22	0.00
1972	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00	76.53	0.00
1971	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00	71.28	0.00
1970	35	32.5	495,625.00	15,250.00	35.0	533,750.00	5.9	89,975.00	0.830072	12,658.60	65.56	9,997.35
1969	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00	59.48	0.00
1968	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00	53.19	0.00
1967	35	35.5	446,980.15	12,590.99	35.0	440,684.65	4.7	59,177.65	0.865090	10,892.34	46.81	5,894.22
		18.6	7,898,350.32	425,668.79	35.0	14,895,807.83	17.0	7,245,356.79	0.513397	218,537.19	94.32	401,471.21

Net Salvage: -20%

43,283.99
0.615082 261,821.18

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 6: Misc. Power Plant Equipment												
2002	78	0.5	0.00	0.00	39.7	0.00	39.2	0.00	0.012605	0.00	17.10	0.00
2001	78	1.5	0.00	0.00	40.5	0.00	39.0	0.00	0.037046	0.00	17.55	0.00
2000	78	2.5	0.00	0.00	41.3	0.00	38.8	0.00	0.060518	0.00	18.00	0.00
1999	78	3.5	0.00	0.00	42.1	0.00	38.6	0.00	0.083085	0.00	18.45	0.00
1998	78	4.5	0.00	0.00	42.9	0.00	38.4	0.00	0.104806	0.00	18.90	0.00
1997	78	5.5	0.00	0.00	43.7	0.00	38.4	0.00	0.121731	0.00	18.90	0.00
1996	78	6.5	0.00	0.00	44.5	0.00	38.4	0.00	0.137959	0.00	18.90	0.00
1995	78	7.5	0.00	0.00	45.3	0.00	38.4	0.00	0.153534	0.00	18.90	0.00
1994	78	8.5	0.00	0.00	46.1	0.00	38.4	0.00	0.168492	0.00	18.90	0.00
1993	78	9.5	0.00	0.00	46.9	0.00	38.3	0.00	0.182871	0.00	18.90	0.00
1992	78	10.5	0.00	0.00	47.7	0.00	38.3	0.00	0.196702	0.00	18.90	0.00
1991	78	11.5	0.00	0.00	48.5	0.00	38.3	0.00	0.210016	0.00	18.90	0.00
1990	78	12.5	123,251.63	9,860.13	49.3	486,104.41	38.3	377,642.98	0.222842	2,197.25	18.90	1,863.56
1989	78	13.5	0.00	0.00	50.0	0.00	38.3	0.00	0.235205	0.00	18.90	0.00
1988	78	14.5	0.00	0.00	50.8	0.00	38.2	0.00	0.247130	0.00	18.90	0.00
1987	78	15.5	0.00	0.00	51.6	0.00	38.2	0.00	0.258640	0.00	18.90	0.00
1986	78	16.5	0.00	0.00	52.3	0.00	38.2	0.00	0.269756	0.00	18.90	0.00
1985	78	17.5	0.00	0.00	53.1	0.00	38.2	0.00	0.280497	0.00	18.90	0.00
1984	78	18.5	0.00	0.00	53.8	0.00	38.2	0.00	0.290882	0.00	18.90	0.00
1983	78	19.5	0.00	0.00	54.6	0.00	38.1	0.00	0.300929	0.00	18.90	0.00
1982	78	20.5	0.00	0.00	55.3	0.00	38.1	0.00	0.310653	0.00	18.90	0.00
1981	78	21.5	0.00	0.00	56.0	0.00	38.1	0.00	0.320070	0.00	18.90	0.00
1980	78	22.5	0.00	0.00	56.8	0.00	38.1	0.00	0.329193	0.00	18.90	0.00
1979	78	23.5	156,757.22	6,670.52	57.5	383,554.90	38.1	254,146.81	0.338037	2,254.88	18.90	1,260.73
1978	78	24.5	0.00	0.00	58.2	0.00	38.0	0.00	0.346613	0.00	18.90	0.00
1977	78	25.5	0.00	0.00	58.9	0.00	38.0	0.00	0.354934	0.00	18.90	0.00
1976	78	26.5	0.00	0.00	59.6	0.00	38.0	0.00	0.363011	0.00	18.90	0.00
1975	78	27.5	0.00	0.00	60.3	0.00	38.0	0.00	0.370854	0.00	18.90	0.00
1974	78	28.5	1,168,172.25	40,988.50	61.1	2,504,397.35	37.9	1,553,464.15	0.378473	15,513.04	18.90	7,746.83
1973	78	29.5	0.00	0.00	61.7	0.00	37.9	0.00	0.385878	0.00	18.90	0.00
1972	78	30.5	0.00	0.00	62.4	0.00	37.9	0.00	0.393077	0.00	18.90	0.00
1971	78	31.5	0.00	0.00	63.1	0.00	37.9	0.00	0.400079	0.00	18.90	0.00
1970	78	32.5	0.00	0.00	63.8	0.00	37.9	0.00	0.406892	0.00	18.90	0.00
1969	78	33.5	0.00	0.00	64.5	0.00	37.8	0.00	0.413523	0.00	18.90	0.00
1968	78	34.5	0.00	0.00	65.2	0.00	37.8	0.00	0.419979	0.00	18.90	0.00
1967	78	35.5	1,048,102.00	29,524.00	65.8	1,942,679.20	37.8	1,116,007.20	0.426267	12,585.11	18.90	5,580.04
		28.7	2,496,283.10	87,043.15	61.1	5,316,735.86	37.9	3,301,261.14	0.373956	32,550.28	18.90	16,451.16

Net Salvage: -3%

922.80
0.384557 33,473.08

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Gannon Unit No. 6: Misc. Power Plant Equipment												
2002	35	0.5	0.00	0.00	34.6	0.00	34.1	0.00	0.014439	0.00	85.33	0.00
2001	35	1.5	0.00	0.00	34.7	0.00	33.2	0.00	0.043176	0.00	88.81	0.00
2000	35	2.5	0.00	0.00	34.8	0.00	32.3	0.00	0.071788	0.00	91.70	0.00
1999	35	3.5	0.00	0.00	34.9	0.00	31.4	0.00	0.100331	0.00	94.01	0.00
1998	35	4.5	0.00	0.00	34.9	0.00	30.4	0.00	0.128843	0.00	95.81	0.00
1997	35	5.5	0.00	0.00	35.0	0.00	29.5	0.00	0.157347	0.00	97.16	0.00
1996	35	6.5	0.00	0.00	35.0	0.00	28.5	0.00	0.185856	0.00	98.15	0.00
1995	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214378	0.00	98.84	0.00
1994	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242914	0.00	99.30	0.00
1993	35	9.5	18,247.03	1,920.74	35.0	67,225.90	25.5	48,978.87	0.271461	521.41	99.60	1,913.06
1992	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300017	0.00	99.78	0.00
1991	35	11.5	243,443.96	21,169.04	35.0	740,916.40	23.5	497,472.44	0.328580	6,955.72	99.89	21,145.75
1990	35	12.5	0.00	0.00	35.0	0.00	22.5	0.00	0.357140	0.00	99.95	0.00
1989	35	13.5	0.00	0.00	35.0	0.00	21.5	0.00	0.385693	0.00	99.97	0.00
1988	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00	99.98	0.00
1987	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00	99.97	0.00
1986	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471134	0.00	99.95	0.00
1985	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00	99.89	0.00
1984	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00	99.78	0.00
1983	35	19.5	0.00	0.00	35.0	0.00	15.6	0.00	0.555189	0.00	99.60	0.00
1982	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582464	0.00	99.30	0.00
1981	35	21.5	0.00	0.00	35.0	0.00	13.7	0.00	0.609138	0.00	98.84	0.00
1980	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635063	0.00	98.15	0.00
1979	35	23.5	1,270,037.29	54,044.14	35.0	1,891,544.90	11.9	643,125.27	0.660085	35,673.73	97.16	52,510.31
1978	35	24.5	0.00	0.00	35.0	0.00	11.1	0.00	0.684065	0.00	95.81	0.00
1977	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00	94.01	0.00
1976	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.728387	0.00	91.69	0.00
1975	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748608	0.00	88.81	0.00
1974	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00	85.33	0.00
1973	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00	81.22	0.00
1972	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00	76.53	0.00
1971	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00	71.28	0.00
1970	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00	65.56	0.00
1969	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00	59.48	0.00
1968	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00	53.19	0.00
1967	35	35.5	105,328.50	2,967.00	35.0	103,845.00	4.7	13,944.90	0.865090	2,566.72	46.81	1,388.94
		20.4	1,637,056.78	80,100.92	35.0	2,803,532.20	15.0	1,203,521.48	0.570750	45,717.58	96.08	76,958.07

Net Salvage: -20%

9,224.00
0.685904 54,941.57

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
1		1999 HOOKERS POINT STATION	53,249,820.49	590,694.14	(381,952.87)	0.00	53,458,561.76
2		2000 HOOKERS POINT COMMON	13,058,100.65	18,622.73	(5,735.00)	0.00	13,070,988.38
3		HOOKERS POINT UNIT 1	7,545,240.56	6,034.20	(10,315.64)	0.00	7,540,959.12
4		HOOKERS POINT UNIT 2 & 3	12,278,606.26	66,546.48	(49,033.71)	0.00	12,296,119.03
5		HOOKERS POINT UNIT 4	7,805,627.62	45,657.89	(45,577.75)	0.00	7,805,707.76
6		HOOKERS POINT UNIT 5	12,770,986.67	224,681.55	(38,660.67)	0.00	12,957,007.55
7		TOTAL HOOKERS POINT STATION	53,458,561.76	361,542.85	(149,322.77)	0.00	53,670,781.84
8		2001 HOOKERS POINT COMMON	13,070,988.38	29,707.85	0.00	0.00	13,100,696.23
9		HOOKERS POINT UNIT 1	7,540,959.12	0.00	0.00	0.00	7,540,959.12
10		HOOKERS POINT UNIT 2 & 3	12,296,119.03	0.00	0.00	0.00	12,296,119.03
11		HOOKERS POINT UNIT 4	7,805,707.76	0.00	0.00	0.00	7,805,707.76
12		HOOKERS POINT UNIT 5	12,957,007.55	13,955.61	(45,000.00)	0.00	12,925,963.16
13		TOTAL HOOKERS POINT STATION	53,670,781.84	43,663.46	(45,000.00)	0.00	53,669,445.30
14		2002 HOOKERS POINT COMMON	13,100,696.23	(30,000.00)	0.00	0.00	13,070,696.23
15		HOOKERS POINT UNIT 1	7,540,959.12	0.00	0.00	0.00	7,540,959.12
16		HOOKERS POINT UNIT 2 & 3	12,296,119.03	0.00	0.00	0.00	12,296,119.03
17		HOOKERS POINT UNIT 4	7,805,707.76	0.00	0.00	0.00	7,805,707.76
18		HOOKERS POINT UNIT 5	12,925,963.16	0.00	0.00	0.00	12,925,963.16
19		TOTAL HOOKERS POINT STATION	53,669,445.30	(30,000.00)	0.00	0.00	53,639,445.30

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
1999									
1		HOOKERS POINT STATION	48,881,738.54	1,301,366.23	(381,952.87)	(107,314.07)	0.00	0.00	49,693,837.83
2000									
2		HOOKERS POINT COMMON	5,659,289.06	247,756.10	(5,735.00)	(13,056.05)	0.00	6,437,501.00	12,325,755.11
3		HOOKERS POINT UNIT 1	8,628,266.32	56,025.47	(10,315.64)	(1,146.13)	0.00	(1,473,794.00)	7,199,036.02
4		HOOKERS POINT UNIT 2 & 3	16,863,934.83	214,291.47	(49,033.71)	(2,580.18)	0.00	(5,356,285.00)	11,670,327.41
5		HOOKERS POINT UNIT 4	8,209,333.58	107,338.35	(45,577.75)	(2,216.45)	0.00	(1,220,651.00)	7,048,226.73
6		HOOKERS POINT UNIT 5	10,333,014.04	223,834.85	(38,660.67)	(37,391.36)	0.00	1,613,229.00	12,094,025.86
7		TOTAL HOOKERS POINT STATION	49,693,837.83	849,246.24	(149,322.77)	(56,390.17)	0.00	0.00	50,337,371.13
2001									
8		HOOKERS POINT COMMON	12,325,755.11	372,540.10	0.00	(121.48)	0.00	0.00	12,698,173.73
9		HOOKERS POINT UNIT 1	7,199,036.02	170,961.54	0.00	0.00	0.00	0.00	7,369,997.56
10		HOOKERS POINT UNIT 2 & 3	11,670,327.41	312,895.81	0.00	0.00	0.00	0.00	11,983,223.22
11		HOOKERS POINT UNIT 4	7,048,226.73	378,740.51	0.00	0.00	0.00	0.00	7,426,967.24
12		HOOKERS POINT UNIT 5	12,094,025.86	447,553.07	(45,000.00)	(23,016.22)	0.00	0.00	12,473,562.71
13		TOTAL HOOKERS POINT STATION	50,337,371.13	1,682,691.03	(45,000.00)	(23,137.70)	0.00	0.00	51,951,924.46
2002									
14		HOOKERS POINT COMMON	12,698,173.73	913,296.65	0.00	(543,866.15)	3,485.50	0.00	13,071,089.73
15		HOOKERS POINT UNIT 1	7,369,997.56	170,961.56	0.00	0.00	0.00	0.00	7,540,959.12
16		HOOKERS POINT UNIT 2 & 3	11,983,223.22	312,895.81	0.00	0.00	0.00	0.00	12,296,119.03
17		HOOKERS POINT UNIT 4	7,426,967.24	378,740.52	0.00	0.00	0.00	0.00	7,805,707.76
18		HOOKERS POINT UNIT 5	12,473,562.71	452,400.45	0.00	0.00	0.00	0.00	12,925,963.16
19		TOTAL HOOKERS POINT STATION	51,951,924.46	2,228,294.99	0.00	(543,866.15)	3,485.50	0.00	53,639,838.80

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
1	1999	DINNER LAKE STATION	3,621,250.93	0.00	0.00	0.00	3,621,250.93
2	2000	DINNER LAKE STATION	3,621,250.93	0.00	0.00	0.00	3,621,250.93
3	2001	DINNER LAKE STATION	3,621,250.93	0.00	0.00	0.00	3,621,250.93
4	2002	DINNER LAKE STATION	3,621,250.93	0.00	0.00	0.00	3,621,250.93

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
1		1999 DINNER LAKE STATION	3,440,665.45	24,536.15	0.00	0.00	0.00	0.00	3,465,201.60
2		2000 DINNER LAKE STATION	3,465,201.60	51,486.81	0.00	0.00	0.00	0.00	3,516,688.41
3		2001 DINNER LAKE STATION	3,516,688.41	52,281.25	0.00	0.00	0.00	0.00	3,568,969.66
4		2002 DINNER LAKE STATION	3,568,969.66	122,281.27	0.00	0.00	0.00	0.00	3,691,250.93

**Tampa Electric Company
Overview of Depreciation Study for
Energy Supply – Miscellaneous Production**

The company has completed the following depreciation study for Energy Supply – Miscellaneous Production.

The company has continued to use the FERC account format for the depreciation study as previously requested by the Florida Public Service Commission (FPSC) Staff. The company has completed the depreciation study at the FERC account level for each account including allowance for future net salvage. The company has not included any proposed reserve adjustments in this depreciation study. The company agrees with Staff's opinion in our last depreciation study. Staff stated that reserve adjustments need not be made since the remaining life rates would facilitate correction over time.

The company has used "home grown" formats for this portion of the depreciation study. In order to continue using the method prescribed by the FPSC Staff for calculation of remaining life, the company had to abandon the use of purchased software. The method prescribed by the Staff utilizes average service life in its calculations, and the software does not provide this detail. The company has prepared tables in house that provide the necessary details to complete the study. The company used truncation in its calculation of average service lives in the same manner that has been utilized in the calculation of remaining lives. The interim retirement rate, average service lives and curve types assigned are consistent with our last depreciation studies for Energy Supply – Miscellaneous Production. Complete details are provided for all units that will be depreciated and not for those units that are being amortized.

The company has presented all information in this detailed manner, and an overview by generating station is presented below:

Structures and Improvements

The company prepared the depreciation study at the FERC account level. A complete review of all assets was completed and Account 106 – CWIPIS was added at the asset level to bring the analysis in balance with Electric Plant In-Service as of December 31, 2002. Assets that had outlived shorter life categories were reassigned to the next longer life category as required. No reassignments of specific segments of plant were warranted.

Future net salvage was calculated for each FERC account. At the request of the FPSC Staff, the company has calculated future net salvage at the FERC account level. Future retirements were calculated the future net salvage rates were applied for each life category. This method is consistent within Energy Supply --Miscellaneous Production.

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
1999							
		COMMON					
1		STRUCTURES & IMPROVEMENTS	6,938,922.29	16,559.54	0.00	(262.50)	6,955,219.33
2		MISC POWER PLANT EQUIPMENT	3,020,583.50	0.00	(3,020,583.50)	0.00	0.00
3		MISC POWER PLANT EQUIP AMORT	2,776,461.22	91,671.40	(1,378,207.65)	0.00	1,489,924.97
4		TOTAL COMMON	12,735,967.01	108,230.94	(4,398,791.15)	(262.50)	8,445,144.30
2000							
		COMMON					
5		STRUCTURES & IMPROVEMENTS	6,955,219.33	0.00	(3,089.16)	0.00	6,952,130.17
6		MISC POWER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00
7		MISC POWER PLANT EQUIP AMORT	1,489,924.97	52,668.40	(320,480.09)	0.00	1,222,113.28
8		TOTAL COMMON	8,445,144.30	52,668.40	(323,569.25)	0.00	8,174,243.45
2001							
		COMMON					
9		STRUCTURES & IMPROVEMENTS	6,952,130.17	0.00	0.00	0.00	6,952,130.17
10		MISC POWER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00
11		MISC POWER PLANT EQUIP AMORT	1,222,113.28	205,724.51	(299,264.81)	0.00	1,128,572.98
12		TOTAL COMMON	8,174,243.45	205,724.51	(299,264.81)	0.00	8,080,703.15
2002							
		COMMON					
13		STRUCTURES & IMPROVEMENTS	6,952,130.17	0.00	0.00	0.00	6,952,130.17
14		MISC POWER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00
15		MISC POWER PLANT EQUIP AMORT	1,128,572.98	144,174.96	(343,134.01)	0.00	929,613.93
16		TOTAL COMMON	8,080,703.15	144,174.96	(343,134.01)	0.00	7,881,744.10

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
1999									
		COMMON							
1		STRUCTURES & IMPROVEMENTS	2,980,627.85	256,834.14	0.00	(1,562.51)	0.00	0.00	3,235,899.48
2		MISC POWER PLANT EQUIPMENT	3,125,063.98	22,627.41	(3,020,583.50)	0.00	0.00	0.00	127,107.89
3		MISC POWER PLANT EQUIP AMORT	2,131,261.40	208,708.14	(1,378,207.65)	0.00	1,500.00	0.00	963,261.89
4		TOTAL COMMON	8,236,953.23	488,169.69	(4,398,791.15)	(1,562.51)	1,500.00	0.00	4,326,269.26
2000									
		COMMON							
5		STRUCTURES & IMPROVEMENTS	3,235,899.48	312,820.32	(3,089.16)	0.00	0.00	0.00	3,545,630.64
6		MISC POWER PLANT EQUIPMENT	127,107.89	(126,651.35)	0.00	0.00	0.00	0.00	456.54
7		MISC POWER PLANT EQUIP AMORT	963,261.89	179,167.03	(320,480.09)	0.00	0.00	0.00	821,948.83
8		TOTAL COMMON	4,326,269.26	365,336.00	(323,569.25)	0.00	0.00	0.00	4,368,036.01
2001									
		COMMON							
9		STRUCTURES & IMPROVEMENTS	3,545,630.64	285,036.72	0.00	0.00	0.00	0.00	3,830,667.36
10		MISC POWER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11		MISC POWER PLANT EQUIP AMORT	822,405.37	160,135.41	(299,264.81)	0.00	0.00	0.00	683,275.97
12		TOTAL COMMON	4,368,036.01	445,172.13	(299,264.81)	0.00	0.00	0.00	4,513,943.33
2002									
		COMMON							
13		STRUCTURES & IMPROVEMENTS	3,830,667.36	285,036.72	0.00	(252,648.32)	0.00	0.00	3,863,055.76
14		MISC POWER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15		MISC POWER PLANT EQUIP AMORT	683,275.97	158,098.28	(343,134.01)	0.00	0.00	0.00	498,240.24
16		TOTAL COMMON	4,513,943.33	443,135.00	(343,134.01)	(252,648.32)	0.00	0.00	4,361,296.00

TAMPA ELECTRIC COMPANY
2003 Depreciation Rate Review
Comparison of Rates and Components

Current Rates - Effective 1/1/99
and 1/1/00

-----Company Proposed - Effective 1/1/03 -----
-----Remaining Life-----
-----Total Plant-----

Account Number	Account Title	Average	Future	Composite	Actual				
		Remaining	Net		Average	A/D	Future	Depre-	
		Life	Salvage	Rate	Average	Remaining	Ratio	Net	ciation
		(yrs)	(%)	(%)	Age	Life	12/02	Salvage	Rate
<u>MISC. PRODUCTION</u>									
311010	Structures & Improvements	15.2	(5)	4.1	18.1	11.4	59.20	(3)	3.8
316170	Misc. Production Plant			14.3					14.3

TAMPA ELECTRIC COMPANY
2003 Depreciation Rate Review - Change in Annual Accruals

		----- Current Rates ----- Effective 1/1/99 and 1/1/01			----- Company Proposed ----- Effective 1/1/03 ----- ----- Remaining Life -----			
Account Number	Account Title	Total Plant 12/02 (\$)	Accumulated Depreciation 12/02 (\$)	Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)
MISC. PRODUCTION								
311010	Structures & Improvements	6,952,130.17	4,115,704.08	4.1	285,037	3.8	264,181	(20,856)
316170	Misc. Production Plant	929,613.93	498,240.24	14.3	132,935	14.3	132,935	0
TOTAL MISCELLANEOUS PRODUCTION		7,881,744.10	4,613,944.32	5.3	417,972.00	5.0	397,116.00	(20,856.00)

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/02 (\$)	Actual Accumulated Depreciation 12/02 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/02 (\$)	Theo- retical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
<u>MISC. PRODUCTION</u>								
311010	Structures & Improvements	6,952,130.17	4,115,704.08	59.20	4,268,878.10	61.40	(153,174.02)	96
316170	Misc. Production Plant	929,613.93	498,240.24	53.60	498,240.24	53.60	0.00	100
TOTAL MISCELLANEOUS PRODUCTION		7,881,744.10	4,613,944.32	112.80	4,767,118.34	60.48	(153,174.02)	97

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 2002

Miscellaneous Production

Life Category	Age At 12/31/2002	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio	Future Estimated Net Salvage	Future Net Salvage Rate
311 - Structures and Improvements											
40 Year Life	18.2	104,728,318.89	5,738,631.62	30.4	188,770.78	12.4	2,340,757.63	3,318,217.76	0.578225	10,327.02	
25 Year Life	17.5	21,238,204.65	1,213,498.55	24.2	50,144.57	7.4	371,069.80	950,660.34	0.783405	174,416.35	
20 Year Life					0.00		0.00		0.000000		
	18.1	125,966,523.54	6,952,130.17	29.1	238,915.35	11.4	2,711,827.44	4,268,878.10	0.614039	184,743.38	-3%

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars (yrs) (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Miscellaneous Production: Structures & Improvements												
2002	40	0.5	0.00	0.00	13.0	0.00	12.5	0.00	0.038568	0.00	0.80	0.00
2001	40	1.5	0.00	0.00	14.0	0.00	12.5	0.00	0.107488	0.00	0.90	0.00
2000	40	2.5	0.00	0.00	14.9	0.00	12.4	0.00	0.167280	0.00	1.00	0.00
1999	40	3.5	58,699.87	16,771.39	15.9	266,665.10	12.4	207,965.24	0.219656	3,683.94	1.10	184.49
1998	40	4.5	1,202,537.97	267,230.66	16.9	4,516,198.15	12.4	3,313,660.18	0.265926	71,063.58	1.20	3,206.77
1997	40	5.5	174,504.17	31,728.03	17.9	567,931.74	12.4	393,427.57	0.306387	9,721.06	1.20	380.74
1996	40	6.5	313,089.21	48,167.57	18.9	910,367.07	12.4	597,277.87	0.342586	16,501.54	1.20	578.01
1995	40	7.5	513,736.73	68,498.23	19.9	1,363,114.78	12.4	849,378.05	0.375163	25,698.00	1.20	821.98
1994	40	8.5	1,051,835.14	123,745.31	20.9	2,586,276.98	12.4	1,534,441.84	0.404635	50,071.68	1.20	1,484.94
1993	40	9.5	90,985.49	9,577.42	21.8	208,787.76	12.4	118,760.01	0.431427	4,131.96	1.20	114.93
1992	40	10.5	943,512.57	89,858.34	22.8	2,048,770.15	12.4	1,114,243.42	0.455888	40,965.34	1.20	1,078.30
1991	40	11.5	404,475.82	35,171.81	23.8	837,089.08	12.4	436,130.44	0.478310	16,823.03	1.20	422.06
1990	40	12.5	1,474,274.38	117,941.95	24.8	2,924,960.36	12.4	1,462,480.18	0.498936	58,845.48	1.20	1,415.30
1989	40	13.5	569,349.68	42,174.05	25.8	1,088,090.49	12.4	522,958.22	0.517975	21,845.10	1.20	506.09
1988	40	14.5	0.00	0.00	26.7	0.00	12.4	0.00	0.535604	0.00	1.20	0.00
1987	40	15.5	70,725.26	4,562.92	27.7	126,392.88	12.4	56,580.21	0.551972	2,518.60	1.20	54.76
1986	40	16.5	9,273,852.39	562,051.66	28.7	16,130,882.64	12.4	6,969,440.58	0.567211	318,801.88	1.20	6,744.62
1985	40	17.5	0.00	0.00	29.7	0.00	12.4	0.00	0.581433	0.00	1.20	0.00
1984	40	18.5	562,578.90	30,409.67	30.6	930,535.90	12.4	377,079.91	0.594737	18,085.76	1.20	364.92
1983	40	19.5	31,338,288.74	1,607,091.73	31.6	50,784,098.67	12.4	19,927,937.45	0.607210	975,842.17	1.20	19,285.10
1982	40	20.5	46,827,109.63	2,284,249.25	32.6	74,466,525.55	12.4	28,324,690.70	0.618926	1,413,781.25	1.20	27,410.99
1981	40	21.5	647,044.87	30,095.11	33.6	1,011,195.70	12.4	373,179.36	0.629952	18,958.47	1.20	361.14
1980	40	22.5	72,152.55	3,206.78	34.5	110,633.91	12.4	39,764.07	0.640348	2,053.46	1.20	38.48
1979	40	23.5	352,338.56	14,993.13	35.5	532,256.12	12.4	185,914.81	0.650166	9,748.02	1.20	179.92
1978	40	24.5	6,472,139.28	264,168.95	36.5	9,642,166.68	12.4	3,275,694.98	0.659454	174,207.27	1.20	3,170.03
1977	40	25.5	86,536.80	3,393.60	37.4	126,920.64	12.4	42,080.64	0.668252	2,267.78	1.20	40.72
1976	40	26.5	1,826,133.55	68,910.70	38.4	2,646,170.88	12.4	854,492.68	0.676598	46,624.84	1.20	826.93
1975	40	27.5	402,417.40	14,633.36	39.4	576,554.38	12.4	181,453.66	0.684527	10,016.93	1.20	175.60
		18.2	104,728,318.89	5,738,631.62	30.4	174,402,585.60	12.4	71,159,032.09	0.577186	3,312,257.15	1.20	68,846.81
Net Salvage: 0%										5,960.61		
										0.578225	3,318,217.76	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Miscellaneous Production: Structures & Improvements												
2002	25	0.5	0.00	0.00	13.0	0.00	12.5	0.00	0.038466	0.00	0.11	0.00
2001	25	1.5	0.00	0.00	14.0	0.00	12.5	0.00	0.107177	0.00	0.28	0.00
2000	25	2.5	0.00	0.00	15.0	0.00	12.5	0.00	0.166785	0.00	0.63	0.00
1999	25	3.5	29,207.33	8,344.95	16.0	133,519.20	12.5	104,311.88	0.219071	1,828.14	1.28	106.65
1998	25	4.5	0.00	0.00	17.0	0.00	12.5	0.00	0.265446	0.00	2.40	0.00
1997	25	5.5	0.00	0.00	17.9	0.00	12.4	0.00	0.307079	0.00	4.19	0.00
1996	25	6.5	0.00	0.00	18.8	0.00	12.3	0.00	0.344970	0.00	6.85	0.00
1995	25	7.5	0.00	0.00	19.7	0.00	12.2	0.00	0.380003	0.00	10.55	0.00
1994	25	8.5	626,232.40	73,674.40	20.6	1,517,692.64	12.1	891,460.24	0.412975	30,425.69	15.44	11,371.64
1993	25	9.5	302,648.34	31,857.72	21.4	681,755.21	11.9	379,106.87	0.444591	14,163.66	21.52	6,854.83
1992	25	10.5	1,368,619.04	130,344.67	22.1	2,880,617.21	11.6	1,511,998.17	0.475484	61,976.81	28.71	37,423.26
1991	25	11.5	0.00	0.00	22.7	0.00	11.2	0.00	0.506147	0.00	36.80	0.00
1990	25	12.5	0.00	0.00	23.3	0.00	10.8	0.00	0.536937	0.00	45.43	0.00
1989	25	13.5	580,464.90	42,997.40	23.7	1,019,038.38	10.2	438,573.48	0.568014	24,423.13	54.18	23,295.99
1988	25	14.5	8,569.65	591.01	24.1	14,243.34	9.6	5,673.70	0.599345	354.22	62.54	369.62
1987	25	15.5	64,494.73	4,160.95	24.4	101,527.18	9.0	37,448.55	0.630683	2,624.24	70.00	2,912.67
1986	25	16.5	0.00	0.00	24.6	0.00	8.3	0.00	0.661652	0.00	76.08	0.00
1985	25	17.5	0.00	0.00	24.7	0.00	7.6	0.00	0.691779	0.00	80.38	0.00
1984	25	18.5	0.00	0.00	24.8	0.00	6.9	0.00	0.720599	0.00	82.60	0.00
1983	25	19.5	15,168,633.09	777,878.62	24.9	19,369,177.64	6.3	4,900,635.31	0.747719	581,634.62	82.60	642,527.74
1982	25	20.5	2,276,625.86	111,054.92	25.0	2,776,373.00	5.7	633,013.04	0.772853	85,829.13	80.38	89,262.61
1981	25	21.5	0.00	0.00	25.0	0.00	5.1	0.00	0.795842	0.00	76.08	0.00
1980	25	22.5	50,775.75	2,256.70	25.0	56,417.50	4.6	10,380.82	0.816650	1,842.93	70.00	1,579.69
1979	25	23.5	39,148.18	1,665.88	25.0	41,647.00	4.1	6,830.11	0.835335	1,391.57	62.54	1,041.86
1978	25	24.5	536,355.47	21,892.06	25.0	547,301.50	3.7	81,000.62	0.852022	18,652.52	54.18	11,861.12
1977	25	25.5	0.00	0.00	25.0	0.00	3.3	0.00	0.866880	0.00	45.43	0.00
1976	25	26.5	0.00	0.00	25.0	0.00	3.0	0.00	0.880098	0.00	36.80	0.00
1975	25	27.5	186,429.93	6,779.27	25.0	169,481.75	2.7	18,304.03	0.891868	6,046.21	28.71	1,946.40
		17.5	21,238,204.65	1,213,498.55	24.2	29,308,791.54	7.4	9,018,736.81	0.684956	831,192.85	68.44	830,554.07

Net Salvage: -14%

	119,467.49
0.783405	950,660.34

**Tampa Electric Company
Overview of Depreciation Study for
Energy Supply – Other Production**

The company has completed the following depreciation study for Energy Supply – Other Production.

The company has continued to use the FERC account format for the depreciation study as previously requested by the Florida Public Service Commission (FPSC) Staff. The company has completed the depreciation study at the FERC account level for each account including allowance for future net salvage. The company has not included any proposed reserve adjustments in this depreciation study. The company agrees with Staff's opinion in our last depreciation study. Staff stated that reserve adjustments need not be made since the remaining life rates would facilitate correction over time.

The company has used “home grown” formats for this portion of the depreciation study. In order to continue using the method prescribed by the FPSC Staff for calculation of remaining life, the company had to abandon the use of purchased software. The method prescribed by the Staff utilizes average service life in its calculations, and the software does not provide this detail. The company has prepared tables in house that provide the necessary details to complete the study. The company used truncation in its calculation of average service lives in the same manner that has been utilized in the calculation of remaining lives. The interim retirement rate, average service lives and curve types assigned are consistent with our last depreciation studies for Energy Supply – Other Production. Complete details are provided for all units that will depreciated and not for those units that are being amortized.

The company has presented all information in this detailed manner, and an overview by generating station is presented below:

Big Bend Combustion Turbines

The company prepared the depreciation study at the FERC account level. A complete review of all assets was completed and Account 106 – CWIPIS was added at the asset level to bring the analysis in balance with Electric Plant In-Service as of December 31, 2002. Assets that had outlived shorter life categories were reassigned to the next longer life category as required. No reassignments of specific segments of plant were warranted.

Future net salvage was calculated for each FERC account. At the request of the FPSC Staff, the company has calculated future net salvage at the FERC account level. Future retirements were calculated the future net salvage rates were applied for each life category. This method is consistent within Energy Supply – Other Production.

Big Bend CT 1 will continue to be depreciated through rates and its intended retirement year of 2009 has not changed.

Big Bend CT 2 and 3 are currently scheduled to be retired at the end of 2004 when new generation is placed in-service to replace them. With the remaining life of two years the company requests a two-year recovery schedule that includes 2003 and 2004. The company will maintain the same methodology that Staff approved for the amortization of the Gannon coal related assets in a previous depreciation study.

Phillips Station

The company prepared the depreciation study at the FERC account level. A complete review of all assets was completed and Account 106 – CWIPIS was added at the asset level to bring the analysis in balance with Electric Plant In-Service as of December 31, 2002. Assets that had outlived shorter life categories were reassigned to the next longer life category as required. No reassignments of specific segments of plant were warranted.

Future net salvage was calculated for each FERC account. At the request of the FPSC Staff, the company has calculated future net salvage at the FERC account level. Future retirements were calculated the future net salvage rates were applied for each life category.

Polk Power Station

The company prepared the depreciation study at the FERC account level. A complete review of all assets was completed and Account 106 – CWIPIS was added at the asset level to bring the analysis in balance with Electric Plant In-Service as of December 31, 2002. Assets that had outlived shorter life categories were reassigned to the next longer life category as required. No reassignments of specific segments of plant were warranted.

Future net salvage was calculated for each FERC account. At the request of the FPSC Staff, the company has calculated future net salvage at the FERC account level. Future retirements were calculated the future net salvage rates were applied for each life category.

The company has segregated the assets that are common to all of the units at the Polk Power Station and has transferred them to separate FERC accounts, and proposes separate depreciation rates for the common facilities.

Polk Unit 1 assets are identifies separately and new depreciation rates have been calculated.

Polk Unit 2 and 3 have been assigned the 4.3% depreciation rate for newly installed plant as approved by Staff in a previous depreciation study. When completed

property records are completed, the company will file a new depreciation study for these units consistent with our other power plants.

Bayside Power Station

Currently, Bayside Unit 1 and corresponding common facilities is scheduled to go into service during the second quarter of 2003. Currently, Bayside Unit 2 and corresponding common facilities is scheduled to go into service during the fourth quarter of 2003 or the first quarter of 2004. We have included them on the summary sheets to indicate that the company will use a 4.3% annual depreciation rate when the assets are placed in-service. The depreciation rate was submitted for new construction in a previous depreciation study and approved by Staff. Upon completion of the detailed property records, a new depreciation study will be prepared that incorporates the newly installed assets at Bayside Power Station and the Gannon assets that became part of the Bayside Power Station. The company will also continue to use the 4.3% rate for future new construction.

City of Tampa

The company currently has two partnership station units located at the Howard F. Curren Waste Water Treatment Plant in the Port of Tampa. Each unit is a Waukesha Engine that has a maximum rating of 4,000 hp, 900 rpm and an output of 2,910 kw. Natural gas is the fuel source. The exhaust is used to dry sludge as part of the city's Heat Drying process. The company proposes to apply the 4.3% depreciation rate until detailed property records are completed.

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
1999							
		OTHER PRODUCTION					
		BIG BEND STATION					
1	341-346	COMBUSTION TURBINE #1	1,758,259.74	0.00	0.00	0.00	1,758,259.74
2	341-346	COMBUSTION TURBINE #2 & #3	20,814,469.00	38,907.56	(61,198.00)	0.00	20,792,178.56
3		TOTAL BIG BEND STATION	22,572,728.74	38,907.56	(61,198.00)	0.00	22,550,438.30
4	341-346	GANNON STATION	1,859,855.90	5,338.25	0.00	0.00	1,865,194.15
5	341-346	PHILLIPS STATION	59,668,278.48	376,254.78	(125,020.18)	0.00	59,919,513.08
6	341-346	POLK STATION	505,003,599.18	9,828,321.21	(2,761,317.48)	0.00	512,070,602.91
7		TOTAL OTHER PRODUCTION	589,104,462.30	10,248,821.80	(2,947,535.66)	0.00	596,405,748.44
2000							
		OTHER PRODUCTION					
		BIG BEND STATION					
8	341-346	COMBUSTION TURBINE #1	1,758,259.74	12,907.15	(34,619.00)	0.00	1,736,547.89
9	341-346	COMBUSTION TURBINE #2 & #3	20,792,178.56	2,341,409.26	(868,087.55)	0.00	22,265,500.27
10		TOTAL BIG BEND STATION	22,550,438.30	2,354,316.41	(902,706.55)	0.00	24,002,048.16
11	341-346	GANNON STATION	1,865,194.15	0.00	0.00	0.00	1,865,194.15
12	341-346	PHILLIPS STATION	59,919,513.08	1,986,660.90	(167,764.50)	0.00	61,738,409.48
13	341-346	POLK STATION	512,070,602.91	69,862,039.06	(3,142,602.90)	0.00	578,790,039.07
14		CITY OF TAMPA PRIME MOVERS	0.00	4,499,938.24	0.00	0.00	4,499,938.24
15		TOTAL OTHER PRODUCTION	596,405,748.44	78,702,954.61	(4,213,073.95)	0.00	670,895,629.10
2001							
		OTHER PRODUCTION					
		BIG BEND STATION					
16	341-346	COMBUSTION TURBINE #1	1,736,547.89	18,289.65	0.00	0.00	1,754,837.54
17	341-346	COMBUSTION TURBINE #2 & #3	22,265,500.27	4,909.34	0.00	0.00	22,270,409.61
18		TOTAL BIG BEND STATION	24,002,048.16	23,198.99	0.00	0.00	24,025,247.15
19	341-346	GANNON STATION	1,865,194.15	0.00	0.00	0.00	1,865,194.15
20	341-346	PHILLIPS STATION	61,738,409.48	572,188.47	(1,115,709.72)	0.00	61,194,888.23
21	341-346	POLK STATION	578,790,039.07	6,805,599.63	(16,685,024.43)	0.00	568,910,614.27
22		CITY OF TAMPA PRIME MOVERS	4,499,938.24	1,912,116.63	0.00	0.00	6,412,054.87
23		TOTAL OTHER PRODUCTION	670,895,629.10	9,313,103.72	(17,800,734.15)	0.00	662,407,998.67
2002							
		OTHER PRODUCTION					
		BIG BEND STATION					
24	341-346	COMBUSTION TURBINE #1	1,754,837.54	0.00	0.00	0.00	1,754,837.54
25	341-346	COMBUSTION TURBINE #2 & #3	22,270,409.61	217,213.45	(49,518.94)	0.00	22,438,104.12
26		TOTAL BIG BEND STATION	24,025,247.15	217,213.45	(49,518.94)	0.00	24,192,941.66
27	341-346	GANNON STATION	1,865,194.15	0.00	(1,865,194.15)	0.00	0.00
28	341-346	PHILLIPS STATION	61,194,888.23	445,672.37	(93,370.00)	(10,634.51)	61,536,556.09
29	341-346	POLK STATION	568,910,614.27	57,295,414.36	(3,194,802.86)	10,634.51	623,021,860.28
30		CITY OF TAMPA PRIME MOVERS	6,412,054.87	34,314.74	0.00	0.00	6,446,369.61
31		TOTAL OTHER PRODUCTION	662,407,998.67	57,992,614.92	(5,202,885.95)	0.00	715,197,727.64

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
1999									
		OTHER PRODUCTION BIG BEND STATION							
1	341-346	COMBUSTION TURBINE #1	1,592,732.13	39,478.92	0.00	0.00	0.00	0.00	1,632,211.05
2	341-346	COMBUSTION TURBINE #2 & #3	17,163,637.69	834,049.12	(61,198.00)	0.00	0.00	0.00	17,936,488.81
3		TOTAL BIG BEND STATION	18,756,369.82	873,528.04	(61,198.00)	0.00	0.00	0.00	19,568,699.86
4	341-346	GANNON STATION	1,700,901.37	33,285.45	0.00	0.00	0.00	0.00	1,734,186.82
5	341-346	PHILLIPS STATION	38,478,336.67	2,151,917.33	(125,020.18)	(111,471.70)	0.00	0.00	40,393,762.12
6	341-346	POLK STATION	47,067,677.45	22,605,939.88	(2,761,317.48)	(29,131.81)	0.00	0.00	66,883,168.04
7		OTHER DISMANTLING ACCRUAL	1,129,941.50	1,524,861.00	0.00	0.00	0.00	2,655,660.13	5,310,462.63
8		TOTAL OTHER PRODUCTION	107,133,226.81	27,189,531.70	(2,947,535.66)	(140,603.51)	0.00	2,655,660.13	133,890,279.47
2000									
		OTHER PRODUCTION BIG BEND STATION							
8	341-346	COMBUSTION TURBINE #1	1,632,211.05	(666.70)	(34,619.00)	(20,054.14)	0.00	0.00	1,576,871.21
9	341-346	COMBUSTION TURBINE #2 & #3	17,936,488.81	725,949.99	(868,087.55)	(88,724.68)	0.00	0.00	17,705,626.57
10		TOTAL BIG BEND STATION	19,568,699.86	725,283.29	(902,706.55)	(108,778.82)	0.00	0.00	19,282,497.78
11	341-346	GANNON STATION	1,734,186.82	21,805.51	0.00	0.00	0.00	0.00	1,755,992.33
12	341-346	PHILLIPS STATION	40,393,762.12	2,327,629.67	(167,764.50)	(20,870.18)	0.00	0.00	42,532,757.11
13	341-346	POLK STATION	66,883,168.04	25,064,037.69	(3,142,602.90)	(461,920.19)	0.00	0.00	88,342,682.64
14		CITY OF TAMPA PRIME MOVERS	0.00	40,034.51	0.00	0.00	0.00	0.00	40,034.51
		OTHER DISMANTLING ACCRUAL	5,310,462.63	1,410,377.00	0.00	0.00	0.00	0.00	6,720,839.63
15		TOTAL OTHER PRODUCTION	133,890,279.47	29,589,167.67	(4,213,073.95)	(591,569.19)	0.00	0.00	158,674,804.00
2001									
		OTHER PRODUCTION BIG BEND STATION							
16	341-346	COMBUSTION TURBINE #1	1,576,871.21	19,628.00	0.00	0.00	0.00	0.00	1,596,499.21
17	341-346	COMBUSTION TURBINE #2 & #3	17,705,626.57	820,112.45	0.00	(108,848.74)	0.00	0.00	18,416,890.28
18		TOTAL BIG BEND STATION	19,282,497.78	839,740.45	0.00	(108,848.74)	0.00	0.00	20,013,389.49
19	341-346	GANNON STATION	1,755,992.33	110,027.26	0.00	(5,912.29)	0.00	0.00	1,860,107.30
20	341-346	PHILLIPS STATION	42,532,757.11	2,337,391.59	(1,115,709.72)	(38,823.03)	0.00	0.00	43,715,615.95
21	341-346	POLK STATION	88,342,682.64	26,745,437.42	(16,685,024.43)	(506,860.43)	10,000.00	0.00	97,906,235.20
22		CITY OF TAMPA PRIME MOVERS	40,034.51	188,823.07	0.00	0.00	0.00	0.00	228,857.58
		OTHER DISMANTLING ACCRUAL	6,720,839.63	1,597,479.75		(3,034,708.94)	(27,641.39)	(1,287,252.97)	3,968,716.08
23		TOTAL OTHER PRODUCTION	158,674,804.00	31,818,899.54	(17,800,734.15)	(3,695,153.43)	(17,641.39)	(1,287,252.97)	167,692,921.60
2002									
		OTHER PRODUCTION BIG BEND STATION							
24	341-346	COMBUSTION TURBINE #1	1,596,499.21	19,708.20	0.00	0.00	0.00	0.00	1,616,207.41
25	341-346	COMBUSTION TURBINE #2 & #3	18,416,890.28	825,831.11	(49,518.94)	(118.64)	0.00	0.00	19,193,083.81
26		TOTAL BIG BEND STATION	20,013,389.49	845,539.31	(49,518.94)	(118.64)	0.00	0.00	20,809,291.22
27	341-346	GANNON STATION	1,860,107.30	(5,086.85)	(1,865,194.15)	(2,524.88)	0.00	12,698.58	0.00
28	341-346	PHILLIPS STATION	43,715,615.95	2,341,794.82	(93,370.00)	(15,718.71)	288.24	0.00	45,948,610.30
29	341-346	POLK STATION	97,906,235.20	28,154,654.27	(3,194,802.86)	(236,089.81)	12,083.42	0.00	122,642,080.22
30		CITY OF TAMPA PRIME MOVERS	228,857.58	276,895.01	0.00	0.00	0.00	0.00	505,752.59
		OTHER DISMANTLING ACCRUAL	3,968,716.08	1,615,421.66	0.00	(1,660,350.26)	0.00	(12,698.58)	3,911,088.90
31		TOTAL OTHER PRODUCTION	167,692,921.60	33,229,218.22	(5,202,885.95)	(1,914,802.30)	12,371.66	0.00	193,816,823.23

TAMPA ELECTRIC COMPANY
2003 Depreciation Rate Review
Comparison of Rates and Components

Current Rates - Effective 1/1/99
and 1/1/00

-----Company Proposed - Effective 1/1/03 -----
-----Remaining Life-----
-----Total Plant-----

Account Number	Account Title	Average Remaining Life (yrs)	Future Net Salvage (%)	Composite Rate (%)	Average Age (yrs)	Average Remaining Life (yrs)	Actual A/D Ratio 12/02 (%)	Future Net Salvage (%)	Depreciation Rate (%)					
OTHER PRODUCTION														
BIG BEND STATION														
341410	COMBUSTION TURBINE No. 1	10.4	(1)	1.7	24.1	6.5	66.21	0	5.2					
342410	COMBUSTION TURBINE No. 1	10.3	(2)	1.5	32.7	6.4	92.28	0	1.2					
344410	COMBUSTION TURBINE No. 1	10.3	(2)	1.0	32.0	3.1	94.93	(1)	2.0					
345410	COMBUSTION TURBINE No. 1	10.3	(1)	1.3	31.6	2.7	89.44	(2)	4.7					
346410	COMBUSTION TURBINE No. 1	10.2	(1)	2.7	26.7	6.4	85.79	0	2.2					
341420	COMBUSTION TURBINE No. 2 & 3	5.4	(1)	2.4	2 Year Recovery Schedule									
342420	COMBUSTION TURBINE No. 2 & 3	5.4	(2)	2.2	2 Year Recovery Schedule									
344420	COMBUSTION TURBINE No. 2 & 3	4.9	(1)	3.8	2 Year Recovery Schedule									
345420	COMBUSTION TURBINE No. 2 & 3	4.8	(1)	4.8	2 Year Recovery Schedule									
346420	COMBUSTION TURBINE No. 2 & 3	5.4	(8)	2.3	2 Year Recovery Schedule									
GANNON STATION														
341510	COMBUSTION TURBINE No. 1	2 Year Recovery Schedule			Fully Depreciated and Retired									
342510	COMBUSTION TURBINE No. 1	2 Year Recovery Schedule			Fully Depreciated and Retired									
344510	COMBUSTION TURBINE No. 1	2 Year Recovery Schedule			Fully Depreciated and Retired									
345510	COMBUSTION TURBINE No. 1	2 Year Recovery Schedule			Fully Depreciated and Retired									
346510	COMBUSTION TURBINE No. 1	2 Year Recovery Schedule			Fully Depreciated and Retired									
PHILLIPS STATION														
341280	PHILLIPS STATION	11.6	(13)	4.2	18.1	8.2	72.50	(7)	4.2					
342280	PHILLIPS STATION	11.8	(13)	4.2	19.5	8.2	76.17	(7)	3.8					
343280	PHILLIPS STATION	12.2	(5)	3.1	16.8	9.0	74.68	(5)	3.4					
345280	PHILLIPS STATION	11.1	(4)	4.0	19.4	7.7	71.85	(7)	4.6					
346280	PHILLIPS STATION	11.6	(12)	4.3	18.3	8.2	72.06	(7)	4.3					
POLK POWER STATION														
341800	COMMON	32.0	(4)	3.0	6.5	39.0	18.29	(2)	2.1					
342800	COMMON	19.6	(16)	5.3	5.2	29.0	28.14	(3)	2.6					
343800	COMMON	22.0	(10)	4.7	6.3	31.0	24.83	(2)	2.5					
345800	COMMON	24.0	(4)	4.0	6.5	31.0	23.93	(5)	2.6					
346800	COMMON	22.0	(9)	4.5	6.5	33.0	28.01	(3)	2.3					
341810	UNIT No. 1	32.0	(4)	3.0	6.4	32.0	11.52	(1)	2.8					
342810	UNIT No. 1	19.6	(16)	5.3	5.9	25.0	24.36	(9)	3.4					
343810	UNIT No. 1	22.0	(10)	4.7	6.5	14.6	21.81	(13)	6.2					
345810	UNIT No. 1	24.0	(4)	4.0	6.4	24.0	23.15	(7)	3.5					
346810	UNIT No. 1	22.0	(9)	4.5	6.2	28.0	15.73	(4)	3.2					
341820	UNIT No. 2	26.0	(11)	4.3	2.5	23.5	10.45	(11)	4.3					
342820	UNIT No. 2													
343820	UNIT No. 2													
345820	UNIT No. 2													
346820	UNIT No. 2	26.0	(11)	4.3	0.8	25.2	2.97	(11)	4.3					
341830	UNIT No. 3													
342830	UNIT No. 3													
343830	UNIT No. 3													
345830	UNIT No. 3	26.0	(11)	4.3	0.8	25.2	2.97	(11)	4.3					
346830	UNIT No. 3													
346870	Polk Amortizable Tools				14.3			14.3						
343900	City of Tampa				3.1			4.3						

TAMPA ELECTRIC COMPANY
2003 Depreciation Rate Review - Change in Annual Accruals

		----- Current Rates ----- Effective 1/1/99 and 1/1/01			----- Company Proposed ----- Effective 1/1/03 ----- ----- Remaining Life -----			
Account Number	Account Title	Total Plant 12/02 (\$)	Accumulated Depreciation 12/02 (\$)	Depreciation Rate (%)	Accrual on Total Plant (\$)	Depreciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)
OTHER PRODUCTION								
BIG BEND STATION								
341410	COMBUSTION TURBINE No. 1	114,025.60	75,500.33	1.7	1,938	5.2	5,929	3,991
342410	COMBUSTION TURBINE No. 1	113,662.91	104,887.38	1.5	1,705	1.2	1,364	(341)
344410	COMBUSTION TURBINE No. 1	1,274,923.64	1,210,332.97	1.0	12,749	2.0	25,498	12,749
345410	COMBUSTION TURBINE No. 1	249,583.05	223,219.75	1.3	3,245	4.7	11,730	8,485
346410	COMBUSTION TURBINE No. 1	2,642.34	2,266.98	2.7	71	2.2	58	(13)
341420	COMBUSTION TURBINE No. 2 & 3	1,611,600.88	1,573,092.36	2.4	38,678	0.0	19,254	(19,424)
342420	COMBUSTION TURBINE No. 2 & 3	1,814,488.41	712,004.61	2.2	39,919	0.0	551,242	511,323
344420	COMBUSTION TURBINE No. 2 & 3	16,399,383.40	14,436,598.92	3.8	623,177	0.0	981,392	358,215
345420	COMBUSTION TURBINE No. 2 & 3	2,584,913.63	2,442,306.69	4.8	124,076	0.0	71,303	(52,773)
346420	COMBUSTION TURBINE No. 2 & 3	27,718.00	29,081.23	2.3	638	0.0	(682)	(1,320)
GANNON STATION								
341510	COMBUSTION TURBINE No. 1	0.00	0.00	0.0	0	0.0	0	0
342510	COMBUSTION TURBINE No. 1	0.00	0.00	0.0	0	0.0	0	0
344510	COMBUSTION TURBINE No. 1	0.00	0.00	0.0	0	0.0	0	0
345510	COMBUSTION TURBINE No. 1	0.00	0.00	0.0	0	0.0	0	0
346510	COMBUSTION TURBINE No. 1	0.00	0.00	0.0	0	0.0	0	0
PHILLIPS STATION								
341280	PHILLIPS STATION	9,367,463.14	6,791,780.90	4.2	393,433	4.2	393,433	0
342280	PHILLIPS STATION	25,340,099.97	19,301,341.29	4.2	1,064,284	3.8	962,924	(101,360)
343280	PHILLIPS STATION	20,390,945.77	15,228,484.61	3.1	632,119	3.4	693,292	61,173
345280	PHILLIPS STATION	5,855,134.04	4,206,930.43	4.0	234,205	4.6	269,336	35,131
346280	PHILLIPS STATION	582,913.17	420,073.07	4.3	25,065	4.3	25,065	0
POLK POWER STATION								
341800	COMMON	63,016,147.44	11,526,308.00	3.0	1,890,484	2.1	1,323,339	(567,145)
342800	COMMON	1,811,685.47	509,760.86	5.3	96,019	2.6	47,104	(48,915)
343800	COMMON	2,505,212.79	621,931.85	4.7	117,745	2.5	62,630	(55,115)
345800	COMMON	1,649,540.71	394,734.92	4.0	65,982	2.6	42,888	(23,094)
346800	COMMON	804,766.96	225,415.11	4.5	36,215	2.3	18,510	(17,705)
341810	UNIT No. 1	46,543,408.49	5,360,494.50	3.0	1,396,302	2.8	1,303,215	(93,087)
342810	UNIT No. 1	216,063,160.71	52,635,342.74	5.3	11,451,348	3.4	7,346,147	(4,105,201)
343810	UNIT No. 1	120,968,459.59	26,381,538.21	4.7	5,685,518	6.2	7,500,044	1,814,526
345810	UNIT No. 1	57,373,094.99	13,281,347.29	4.0	2,294,924	3.5	2,008,058	(286,866)
346810	UNIT No. 1	4,674,098.70	735,282.05	4.5	210,334	3.2	149,571	(60,763)
341820	UNIT No. 2							
342820	UNIT No. 2							
343820	UNIT No. 2	49,889,937.36	5,213,166.36	4.3	2,145,267	4.3	2,145,267	0
345820	UNIT No. 2							
346820	UNIT No. 2							
341830	UNIT No. 3							
342830	UNIT No. 3							
343830	UNIT No. 3	52,725,561.04	1,568,569.41	4.3	2,267,199	4.3	2,267,199	0
345830	UNIT No. 3							
346830	UNIT No. 3							
346870	Polk Amortizable Tools	4,996,786.03	4,188,188.92	14.3	714,540	14.3	714,540	0
343900	City of Tampa	6,446,369.61	505,752.59	3.1	199,837	4.3	277,194	77,357
TOTAL OTHER PRODUCTION		715,197,727.64	189,905,734.33	4.4	31,767,016.00	4.1	29,216,845.16	(2,550,170.85)
TOTAL PRODUCTION PLANT		3,153,989,129.27	1,113,152,953.49	3.0	95,499,068.31	4.7	147,507,639.64	52,008,571.33

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/02 (\$)	Actual Accumulated Depreciation 12/02 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/02 (\$)	Theoretical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
OTHER PRODUCTION								
BIG BEND STATION								
341410	COMBUSTION TURBINE No. 1	114,025.60	75,500.33	66.21	77,334.04	67.82	(1,833.71)	98
342410	COMBUSTION TURBINE No. 1	113,662.91	104,887.38	92.28	94,161.98	82.84	10,725.40	111
344410	COMBUSTION TURBINE No. 1	1,274,923.64	1,210,332.97	94.93	1,133,830.10	88.93	76,502.87	107
345410	COMBUSTION TURBINE No. 1	249,583.05	223,219.75	89.44	227,774.35	91.26	(4,554.60)	98
346410	COMBUSTION TURBINE No. 1	2,642.34	2,266.98	85.79	2,111.21	79.90	155.77	107
341420	COMBUSTION TURBINE No. 2 & 3	1,611,600.68	1,573,092.36	97.61	1,573,092.36	97.61	0.00	100
342420	COMBUSTION TURBINE No. 2 & 3	1,814,488.41	712,004.61	39.24	712,004.61	39.24	0.00	100
344420	COMBUSTION TURBINE No. 2 & 3	16,399,383.40	14,436,598.92	88.03	14,436,598.92	88.03	0.00	100
345420	COMBUSTION TURBINE No. 2 & 3	2,584,913.63	2,442,306.69	94.48	2,442,306.69	94.48	0.00	100
346420	COMBUSTION TURBINE No. 2 & 3	27,718.00	29,081.23	104.92	29,081.23	104.92	0.00	100
GANNON STATION								
341510	COMBUSTION TURBINE No. 1	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0
342510	COMBUSTION TURBINE No. 1	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0
344510	COMBUSTION TURBINE No. 1	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0
345510	COMBUSTION TURBINE No. 1	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0
346510	COMBUSTION TURBINE No. 1	0.00	0.00	0.00	0.00	0.00	0.00	0
PHILLIPS STATION								
341280	PHILLIPS STATION	9,367,463.14	6,791,780.90	72.50	6,681,955.11	71.33	109,825.79	102
342280	PHILLIPS STATION	25,340,099.97	19,301,341.29	76.17	18,838,610.40	74.34	462,730.89	102
343280	PHILLIPS STATION	20,390,945.77	15,228,484.61	74.68	13,033,322.20	63.92	2,195,162.41	117
345280	PHILLIPS STATION	5,855,134.04	4,206,930.43	71.85	4,437,685.40	75.79	(230,754.97)	95
346280	PHILLIPS STATION	582,913.17	420,073.07	72.06	419,924.31	72.04	148.76	100
POLK POWER STATION								
341800	COMMON	63,016,147.44	11,526,308.00	18.29	9,096,414.26	14.44	2,429,893.74	127
342800	COMMON	1,811,685.47	509,760.86	28.14	269,419.06	14.87	240,341.80	189
343800	COMMON	2,505,212.79	621,931.85	24.83	409,414.18	16.34	212,517.67	152
345800	COMMON	1,649,540.71	394,734.92	23.93	294,913.59	17.88	99,821.33	134
346800	COMMON	804,766.96	225,415.11	28.01	132,806.64	16.50	92,608.47	170
341810	UNIT No. 1	46,543,408.49	5,360,494.50	11.52	7,686,205.43	16.51	(2,325,710.93)	70
342810	UNIT No. 1	216,063,160.71	52,635,342.74	24.36	44,561,078.21	20.62	8,074,264.53	118
343810	UNIT No. 1	120,968,459.59	26,381,538.21	21.81	39,404,489.11	32.57	(13,022,950.90)	67
345810	UNIT No. 1	57,373,094.99	13,281,347.29	23.15	13,181,849.04	22.98	99,498.25	101
346810	UNIT No. 1	4,674,098.70	735,282.05	15.73	846,404.95	18.11	(111,122.90)	87
341820	UNIT No. 2							
342820	UNIT No. 2							
343820	UNIT No. 2	49,889,937.36	5,213,166.36	10.45	5,273,782.13	10.57	(60,615.77)	99
345820	UNIT No. 2							
346820	UNIT No. 2							
341830	UNIT No. 3							
342830	UNIT No. 3							
343830	UNIT No. 3	52,725,561.04	1,568,569.41	2.97	1,605,932.71	3.05	(37,363.30)	98
345830	UNIT No. 3							
346830	UNIT No. 3							
346870	Polk Amortizable Tools	4,996,786.03	4,188,188.92	83.82	2,946,979.43	58.98	1,241,209.49	142
343900	City of Tampa	6,446,369.61	505,752.59	7.85	505,752.59	7.85	0.00	100
TOTAL OTHER PRODUCTION		715,197,727.64	189,905,734.33	26.55	190,355,234.24	26.62	(449,499.91)	100
TOTAL PRODUCTION PLANT		3,153,989,129.27	1,113,152,953.49	35.29	1,100,028,361.26	34.88	13,124,592.23	101

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 2002

Big Bend Combustion Turbine No. 1

Life Category	Age At 12/31/2002	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio	Future Estimated Net Salvage	Future Net Salvage Rate
341 - Structures and Improvements											
40 Year Life	32.2	2,665,743.88	82,828.80	38.1	2,173.98	6.5	14,130.90	68,668.26	0.829038	74.55	
25 Year Life	2.5	77,992.00	31,196.80	9.0	3,466.31	6.5	22,531.02	8,665.78	0.277778	0.00	
20 Year Life											
	24.1	2,743,735.88	114,025.60	20.2	5,640.30	6.5	36,661.92	77,334.04	0.678216	74.55	0%
342 - Boiler Plant Equipment											
40 Year Life	32.7	3,711,154.76	113,662.91	37.1	3,063.69	6.4	19,607.62	94,161.98	0.828432	472.61	
25 Year Life											
20 Year Life											
	32.7	3,711,154.76	113,662.91	37.1	3,063.69	6.4	19,607.62	94,161.98	0.828432	472.61	0%
343 - Turbogenerator Units											
40 Year Life	33.5	14,360,378.00	428,668.00	37.8	11,340.42	6.4	72,578.71	356,994.32	0.832799	1,350.30	
25 Year Life	31.3	26,495,578.00	846,255.64	24.5	34,541.05	2.0	69,082.09	776,835.78	0.917968	5,347.52	
20 Year Life											
	32.0	40,855,956.00	1,274,923.64	27.8	45,881.47	3.1	141,660.80	1,133,830.10	0.889332	6,697.82	-1%
345 - Accessory Electric Equipment											
40 Year Life	33.5	1,701,297.50	50,785.00	37.8	1,343.52	6.4	8,598.52	42,293.70	0.832799	159.97	
25 Year Life	31.1	6,179,894.80	198,798.05	24.7	8,048.50	2.1	16,901.86	185,480.65	0.933010	3,907.93	
20 Year Life											
	31.6	7,881,192.30	249,583.05	26.6	9,392.02	2.7	25,500.38	227,774.35	0.912619	4,067.90	-2%
346 - Misc. Power Plant Equipment											
40 Year Life	26.7	70,457.59	2,642.34	31.3	84.42	6.4	540.29	2,111.21	0.798993	10.70	
25 Year Life											
20 Year Life											
	26.7	70,457.59	2,642.34	31.3	84.42	6.4	540.29	2,111.21	0.798993	10.70	0%
			1,754,837.54								

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Combustion Turbine No. 1: Structures & Improvements												
2002	40	0.5	0.00	0.00	7.0	0.00	6.5	0.00	0.071459	0.00	0.20	0.00
2001	40	1.5	0.00	0.00	8.0	0.00	6.5	0.00	0.187641	0.00	0.30	0.00
2000	40	2.5	0.00	0.00	9.0	0.00	6.5	0.00	0.278087	0.00	0.40	0.00
1999	40	3.5	0.00	0.00	10.0	0.00	6.5	0.00	0.350526	0.00	0.50	0.00
1998	40	4.5	0.00	0.00	11.0	0.00	6.5	0.00	0.409873	0.00	0.60	0.00
1997	40	5.5	0.00	0.00	12.0	0.00	6.5	0.00	0.458822	0.00	0.60	0.00
1996	40	6.5	0.00	0.00	13.0	0.00	6.5	0.00	0.500235	0.00	0.60	0.00
1995	40	7.5	0.00	0.00	14.0	0.00	6.5	0.00	0.535726	0.00	0.60	0.00
1994	40	8.5	0.00	0.00	14.9	0.00	6.5	0.00	0.566483	0.00	0.60	0.00
1993	40	9.5	0.00	0.00	15.9	0.00	6.5	0.00	0.593392	0.00	0.60	0.00
1992	40	10.5	0.00	0.00	16.9	0.00	6.5	0.00	0.617133	0.00	0.60	0.00
1991	40	11.5	0.00	0.00	17.9	0.00	6.5	0.00	0.638235	0.00	0.60	0.00
1990	40	12.5	0.00	0.00	18.9	0.00	6.5	0.00	0.657114	0.00	0.60	0.00
1989	40	13.5	0.00	0.00	19.9	0.00	6.5	0.00	0.674104	0.00	0.60	0.00
1988	40	14.5	0.00	0.00	20.9	0.00	6.5	0.00	0.689475	0.00	0.60	0.00
1987	40	15.5	0.00	0.00	21.8	0.00	6.5	0.00	0.703448	0.00	0.60	0.00
1986	40	16.5	0.00	0.00	22.8	0.00	6.5	0.00	0.716205	0.00	0.60	0.00
1985	40	17.5	0.00	0.00	23.8	0.00	6.5	0.00	0.727899	0.00	0.60	0.00
1984	40	18.5	0.00	0.00	24.8	0.00	6.5	0.00	0.738657	0.00	0.60	0.00
1983	40	19.5	0.00	0.00	25.8	0.00	6.5	0.00	0.748586	0.00	0.60	0.00
1982	40	20.5	0.00	0.00	26.7	0.00	6.5	0.00	0.757780	0.00	0.60	0.00
1981	40	21.5	0.00	0.00	27.7	0.00	6.5	0.00	0.766317	0.00	0.60	0.00
1980	40	22.5	184,522.95	8,201.02	28.7	235,369.27	6.5	53,306.63	0.774264	6,349.75	0.60	49.21
1979	40	23.5	0.00	0.00	29.7	0.00	6.5	0.00	0.781682	0.00	0.60	0.00
1978	40	24.5	8,198.68	334.64	30.6	10,239.98	6.5	2,175.16	0.788620	263.90	0.60	2.01
1977	40	25.5	31,846.44	1,248.88	31.6	39,464.61	6.5	8,117.72	0.795125	993.02	0.60	7.49
1976	40	26.5	0.00	0.00	32.6	0.00	6.5	0.00	0.801236	0.00	0.60	0.00
1975	40	27.5	0.00	0.00	33.6	0.00	6.5	0.00	0.806986	0.00	0.60	0.00
1974	40	28.5	0.00	0.00	34.5	0.00	6.5	0.00	0.812408	0.00	0.60	0.00
1973	40	29.5	8,501.61	288.19	35.5	10,230.75	6.5	1,873.24	0.817529	235.60	0.60	1.73
1972	40	30.5	0.00	0.00	36.5	0.00	6.5	0.00	0.822372	0.00	0.60	0.00
1971	40	31.5	73,302.71	2,327.07	37.4	87,032.42	6.5	15,125.96	0.826961	1,924.40	0.60	13.96
1970	40	32.5	0.00	0.00	38.4	0.00	6.5	0.00	0.831314	0.00	0.60	0.00
1969	40	33.5	2,359,371.50	70,429.00	39.4	2,774,902.60	6.5	457,788.50	0.835449	58,839.84	0.60	422.57
		32.2	2,665,743.88	82,828.80	38.1	3,157,239.63	6.5	538,387.20	0.828293	68,606.51	0.60	496.97
Net Salvage: 0%									61.75			
									0.829038	68,668.26		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Combustion Turbine No. 1: Structures & Improvements												
2002	25	0.5	0.00	0.00	7.0	0.00	6.5	0.00	0.071429	0.00	0.00	0.00
2001	25	1.5	0.00	0.00	8.0	0.00	6.5	0.00	0.187500	0.00	0.00	0.00
2000	25	2.5	77,992.00	31,196.80	9.0	280,771.20	6.5	202,779.20	0.277778	8,665.78	0.00	0.00
1999	25	3.5	0.00	0.00	10.0	0.00	6.5	0.00	0.350001	0.00	0.00	0.00
1998	25	4.5	0.00	0.00	11.0	0.00	6.5	0.00	0.409096	0.00	0.01	0.00
1997	25	5.5	0.00	0.00	12.0	0.00	6.5	0.00	0.458353	0.00	0.04	0.00
1996	25	6.5	0.00	0.00	13.0	0.00	6.5	0.00	0.500062	0.00	0.11	0.00
1995	25	7.5	0.00	0.00	14.0	0.00	6.5	0.00	0.535883	0.00	0.28	0.00
1994	25	8.5	0.00	0.00	15.0	0.00	6.5	0.00	0.567069	0.00	0.63	0.00
1993	25	9.5	0.00	0.00	16.0	0.00	6.5	0.00	0.594608	0.00	1.28	0.00
1992	25	10.5	0.00	0.00	17.0	0.00	6.5	0.00	0.619328	0.00	2.39	0.00
1991	25	11.5	0.00	0.00	17.9	0.00	6.4	0.00	0.641920	0.00	4.15	0.00
1990	25	12.5	0.00	0.00	18.8	0.00	6.4	0.00	0.662976	0.00	6.74	0.00
1989	25	13.5	0.00	0.00	19.7	0.00	6.3	0.00	0.682971	0.00	10.28	0.00
1988	25	14.5	0.00	0.00	20.6	0.00	6.1	0.00	0.702261	0.00	14.81	0.00
1987	25	15.5	0.00	0.00	21.4	0.00	6.0	0.00	0.721050	0.00	20.24	0.00
1986	25	16.5	0.00	0.00	22.1	0.00	5.8	0.00	0.739427	0.00	26.32	0.00
1985	25	17.5	0.00	0.00	22.7	0.00	5.5	0.00	0.757360	0.00	32.65	0.00
1984	25	18.5	0.00	0.00	23.3	0.00	5.2	0.00	0.774756	0.00	38.70	0.00
1983	25	19.5	0.00	0.00	23.7	0.00	4.9	0.00	0.791499	0.00	43.90	0.00
1982	25	20.5	0.00	0.00	24.1	0.00	4.6	0.00	0.807476	0.00	47.73	0.00
1981	25	21.5	0.00	0.00	24.4	0.00	4.3	0.00	0.822604	0.00	49.76	0.00
1980	25	22.5	0.00	0.00	24.6	0.00	4.0	0.00	0.836843	0.00	49.76	0.00
1979	25	23.5	0.00	0.00	24.7	0.00	3.7	0.00	0.850182	0.00	47.73	0.00
1978	25	24.5	0.00	0.00	24.8	0.00	3.4	0.00	0.862635	0.00	43.90	0.00
1977	25	25.5	0.00	0.00	24.9	0.00	3.1	0.00	0.874232	0.00	38.70	0.00
1976	25	26.5	0.00	0.00	25.0	0.00	2.9	0.00	0.885016	0.00	32.65	0.00
1975	25	27.5	0.00	0.00	25.0	0.00	2.6	0.00	0.895029	0.00	26.32	0.00
1974	25	28.5	0.00	0.00	25.0	0.00	2.4	0.00	0.904307	0.00	20.24	0.00
1973	25	29.5	0.00	0.00	25.0	0.00	2.2	0.00	0.912888	0.00	14.81	0.00
1972	25	30.5	0.00	0.00	25.0	0.00	2.0	0.00	0.920814	0.00	10.28	0.00
1971	25	31.5	0.00	0.00	25.0	0.00	1.8	0.00	0.928120	0.00	6.74	0.00
1970	25	32.5	0.00	0.00	25.0	0.00	1.6	0.00	0.934832	0.00	4.15	0.00
1969	25	33.5	0.00	0.00	25.0	0.00	1.5	0.00	0.941000	0.00	2.39	0.00
		2.5	77,992.00	31,196.80	9.0	280,771.20	6.5	202,779.20	0.277778	8,665.78	0.00	0.00
Net Salvage: 0%									0.00			
									0.277778	8,665.78		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Combustion Turbine No. 1: Boiler Plant Equipment												
2002	40	0.5	0.00	0.00	7.0	0.00	6.5	0.00	0.071530	0.00	0.66	0.00
2001	40	1.5	0.00	0.00	8.0	0.00	6.5	0.00	0.187965	0.00	0.99	0.00
2000	40	2.5	0.00	0.00	9.0	0.00	6.5	0.00	0.278800	0.00	1.32	0.00
1999	40	3.5	0.00	0.00	10.0	0.00	6.5	0.00	0.351741	0.00	1.65	0.00
1998	40	4.5	0.00	0.00	10.9	0.00	6.4	0.00	0.411685	0.00	1.98	0.00
1997	40	5.5	0.00	0.00	11.9	0.00	6.4	0.00	0.459969	0.00	1.98	0.00
1996	40	6.5	0.00	0.00	12.9	0.00	6.4	0.00	0.500804	0.00	1.98	0.00
1995	40	7.5	0.00	0.00	13.9	0.00	6.4	0.00	0.535790	0.00	1.98	0.00
1994	40	8.5	0.00	0.00	14.9	0.00	6.4	0.00	0.566098	0.00	1.98	0.00
1993	40	9.5	0.00	0.00	15.8	0.00	6.4	0.00	0.592608	0.00	1.98	0.00
1992	40	10.5	0.00	0.00	16.7	0.00	6.4	0.00	0.615992	0.00	1.98	0.00
1991	40	11.5	0.00	0.00	17.7	0.00	6.4	0.00	0.636770	0.00	1.98	0.00
1990	40	12.5	0.00	0.00	18.7	0.00	6.4	0.00	0.655356	0.00	1.98	0.00
1989	40	13.5	0.00	0.00	19.6	0.00	6.4	0.00	0.672078	0.00	1.98	0.00
1988	40	14.5	0.00	0.00	20.6	0.00	6.4	0.00	0.687204	0.00	1.98	0.00
1987	40	15.5	0.00	0.00	21.5	0.00	6.4	0.00	0.700951	0.00	1.98	0.00
1986	40	16.5	0.00	0.00	22.4	0.00	6.4	0.00	0.713499	0.00	1.98	0.00
1985	40	17.5	0.00	0.00	23.4	0.00	6.4	0.00	0.724999	0.00	1.98	0.00
1984	40	18.5	0.00	0.00	24.3	0.00	6.4	0.00	0.735576	0.00	1.98	0.00
1983	40	19.5	0.00	0.00	25.2	0.00	6.4	0.00	0.745338	0.00	1.98	0.00
1982	40	20.5	0.00	0.00	26.2	0.00	6.4	0.00	0.754374	0.00	1.98	0.00
1981	40	21.5	138,949.56	6,462.77	27.1	175,141.07	6.4	41,361.73	0.762762	4,929.56	1.98	127.96
1980	40	22.5	0.00	0.00	28.0	0.00	6.4	0.00	0.770570	0.00	1.98	0.00
1979	40	23.5	0.00	0.00	28.9	0.00	6.4	0.00	0.777856	0.00	1.98	0.00
1978	40	24.5	26,205.45	1,069.61	29.8	31,874.38	6.4	6,845.50	0.784670	839.29	1.98	21.18
1977	40	25.5	0.00	0.00	30.8	0.00	6.4	0.00	0.791057	0.00	1.98	0.00
1976	40	26.5	0.00	0.00	31.7	0.00	6.4	0.00	0.797055	0.00	1.98	0.00
1975	40	27.5	0.00	0.00	32.6	0.00	6.4	0.00	0.802699	0.00	1.98	0.00
1974	40	28.5	0.00	0.00	33.5	0.00	6.4	0.00	0.808019	0.00	1.98	0.00
1973	40	29.5	0.00	0.00	34.4	0.00	6.4	0.00	0.813042	0.00	1.98	0.00
1972	40	30.5	0.00	0.00	35.3	0.00	6.4	0.00	0.817793	0.00	1.98	0.00
1971	40	31.5	147,624.75	4,686.50	36.1	169,182.65	6.4	29,993.60	0.822292	3,853.67	1.98	92.79
1970	40	32.5	0.00	0.00	37.0	0.00	6.4	0.00	0.826559	0.00	1.98	0.00
1969	40	33.5	3,398,375.01	101,444.03	37.9	3,844,728.74	6.4	649,241.79	0.830612	84,260.63	1.98	2,008.59
		32.7	3,711,154.76	113,662.91	37.1	4,220,926.83	6.4	727,442.62	0.825979	93,883.15	1.98	2,250.53
Net Salvage: 0%									278.83			
									0.828432	94,161.98		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Combustion Turbine No. 1: Turbogenerator Units												
2002	40	0.5	0.00	0.00	7.0	0.00	6.5	0.00	0.071536	0.00	0.70	0.00
2001	40	1.5	0.00	0.00	8.0	0.00	6.5	0.00	0.187993	0.00	1.05	0.00
2000	40	2.5	0.00	0.00	9.0	0.00	6.5	0.00	0.278862	0.00	1.40	0.00
1999	40	3.5	0.00	0.00	9.9	0.00	6.4	0.00	0.351847	0.00	1.75	0.00
1998	40	4.5	0.00	0.00	10.9	0.00	6.4	0.00	0.411843	0.00	2.10	0.00
1997	40	5.5	0.00	0.00	11.9	0.00	6.4	0.00	0.460070	0.00	2.10	0.00
1996	40	6.5	0.00	0.00	12.9	0.00	6.4	0.00	0.500856	0.00	2.10	0.00
1995	40	7.5	0.00	0.00	13.8	0.00	6.4	0.00	0.535798	0.00	2.10	0.00
1994	40	8.5	0.00	0.00	14.8	0.00	6.4	0.00	0.566067	0.00	2.10	0.00
1993	40	9.5	0.00	0.00	15.8	0.00	6.4	0.00	0.592543	0.00	2.10	0.00
1992	40	10.5	0.00	0.00	16.7	0.00	6.4	0.00	0.615895	0.00	2.10	0.00
1991	40	11.5	0.00	0.00	17.7	0.00	6.4	0.00	0.636645	0.00	2.10	0.00
1990	40	12.5	0.00	0.00	18.6	0.00	6.4	0.00	0.655206	0.00	2.10	0.00
1989	40	13.5	0.00	0.00	19.6	0.00	6.4	0.00	0.671905	0.00	2.10	0.00
1988	40	14.5	0.00	0.00	20.5	0.00	6.4	0.00	0.687009	0.00	2.10	0.00
1987	40	15.5	0.00	0.00	21.5	0.00	6.4	0.00	0.700736	0.00	2.10	0.00
1986	40	16.5	0.00	0.00	22.4	0.00	6.4	0.00	0.713266	0.00	2.10	0.00
1985	40	17.5	0.00	0.00	23.3	0.00	6.4	0.00	0.724748	0.00	2.10	0.00
1984	40	18.5	0.00	0.00	24.3	0.00	6.4	0.00	0.735310	0.00	2.10	0.00
1983	40	19.5	0.00	0.00	25.2	0.00	6.4	0.00	0.745056	0.00	2.10	0.00
1982	40	20.5	0.00	0.00	26.1	0.00	6.4	0.00	0.754078	0.00	2.10	0.00
1981	40	21.5	0.00	0.00	27.0	0.00	6.4	0.00	0.762453	0.00	2.10	0.00
1980	40	22.5	0.00	0.00	28.0	0.00	6.4	0.00	0.770248	0.00	2.10	0.00
1979	40	23.5	0.00	0.00	28.9	0.00	6.4	0.00	0.777522	0.00	2.10	0.00
1978	40	24.5	0.00	0.00	29.8	0.00	6.4	0.00	0.784325	0.00	2.10	0.00
1977	40	25.5	0.00	0.00	30.7	0.00	6.4	0.00	0.790701	0.00	2.10	0.00
1976	40	26.5	0.00	0.00	31.6	0.00	6.4	0.00	0.796689	0.00	2.10	0.00
1975	40	27.5	0.00	0.00	32.5	0.00	6.4	0.00	0.802323	0.00	2.10	0.00
1974	40	28.5	0.00	0.00	33.4	0.00	6.4	0.00	0.807633	0.00	2.10	0.00
1973	40	29.5	0.00	0.00	34.3	0.00	6.4	0.00	0.812647	0.00	2.10	0.00
1972	40	30.5	0.00	0.00	35.2	0.00	6.4	0.00	0.817389	0.00	2.10	0.00
1971	40	31.5	0.00	0.00	36.0	0.00	6.4	0.00	0.821880	0.00	2.10	0.00
1970	40	32.5	0.00	0.00	36.9	0.00	6.4	0.00	0.826139	0.00	2.10	0.00
1969	40	33.5	14,360,378.00	428,668.00	37.8	16,203,650.40	6.4	2,743,475.20	0.830184	355,873.31	2.10	9,002.03
		33.5	14,360,378.00	428,668.00	37.8	16,203,650.40	6.4	2,743,475.20	0.830184	355,873.31	2.10	9,002.03
Net Salvage: 0%										1,121.00		
									0.832799	356,994.32		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Combustion Turbine No. 1: Turbogenerator Units												
2002	25	0.5	0.00	0.00	7.0	0.00	6.5	0.00	0.071429	0.00	0.00	0.00
2001	25	1.5	0.00	0.00	8.0	0.00	6.5	0.00	0.187500	0.00	0.00	0.00
2000	25	2.5	0.00	0.00	9.0	0.00	6.5	0.00	0.277778	0.00	0.00	0.00
1999	25	3.5	0.00	0.00	10.0	0.00	6.5	0.00	0.350001	0.00	0.00	0.00
1998	25	4.5	0.00	0.00	11.0	0.00	6.5	0.00	0.409096	0.00	0.01	0.00
1997	25	5.5	0.00	0.00	12.0	0.00	6.5	0.00	0.458353	0.00	0.04	0.00
1996	25	6.5	0.00	0.00	13.0	0.00	6.5	0.00	0.500062	0.00	0.11	0.00
1995	25	7.5	0.00	0.00	14.0	0.00	6.5	0.00	0.535883	0.00	0.28	0.00
1994	25	8.5	0.00	0.00	15.0	0.00	6.5	0.00	0.567069	0.00	0.63	0.00
1993	25	9.5	0.00	0.00	16.0	0.00	6.5	0.00	0.594608	0.00	1.28	0.00
1992	25	10.5	0.00	0.00	17.0	0.00	6.5	0.00	0.619328	0.00	2.39	0.00
1991	25	11.5	200,619.34	17,445.16	17.9	312,268.36	6.4	111,649.02	0.641920	11,198.40	4.15	723.97
1990	25	12.5	747,220.50	59,777.64	18.8	1,123,819.63	6.4	382,576.90	0.662976	39,631.14	6.74	4,026.62
1989	25	13.5	0.00	0.00	19.7	0.00	6.3	0.00	0.682971	0.00	10.28	0.00
1988	25	14.5	0.00	0.00	20.6	0.00	6.1	0.00	0.702261	0.00	14.81	0.00
1987	25	15.5	166,625.00	10,750.00	21.4	230,050.00	6.0	64,500.00	0.721050	7,751.29	20.24	2,176.02
1986	25	16.5	5,313.33	322.02	22.1	7,116.64	5.8	1,867.72	0.739427	238.11	26.32	84.76
1985	25	17.5	0.00	0.00	22.7	0.00	5.5	0.00	0.757360	0.00	32.65	0.00
1984	25	18.5	0.00	0.00	23.3	0.00	5.2	0.00	0.774756	0.00	38.70	0.00
1983	25	19.5	0.00	0.00	23.7	0.00	4.9	0.00	0.791499	0.00	43.90	0.00
1982	25	20.5	0.00	0.00	24.1	0.00	4.6	0.00	0.807476	0.00	47.73	0.00
1981	25	21.5	0.00	0.00	24.4	0.00	4.3	0.00	0.822604	0.00	49.76	0.00
1980	25	22.5	0.00	0.00	24.6	0.00	4.0	0.00	0.836843	0.00	49.76	0.00
1979	25	23.5	0.00	0.00	24.7	0.00	3.7	0.00	0.850182	0.00	47.73	0.00
1978	25	24.5	0.00	0.00	24.8	0.00	3.4	0.00	0.862635	0.00	43.90	0.00
1977	25	25.5	0.00	0.00	24.9	0.00	3.1	0.00	0.874232	0.00	38.70	0.00
1976	25	26.5	0.00	0.00	25.0	0.00	2.9	0.00	0.885016	0.00	32.65	0.00
1975	25	27.5	0.00	0.00	25.0	0.00	2.6	0.00	0.895029	0.00	26.32	0.00
1974	25	28.5	0.00	0.00	25.0	0.00	2.4	0.00	0.904307	0.00	20.24	0.00
1973	25	29.5	0.00	0.00	25.0	0.00	2.2	0.00	0.912888	0.00	14.81	0.00
1972	25	30.5	0.00	0.00	25.0	0.00	2.0	0.00	0.920814	0.00	10.28	0.00
1971	25	31.5	250,230.33	7,943.82	25.0	198,595.50	1.8	14,298.88	0.928120	7,372.82	6.74	535.10
1970	25	32.5	0.00	0.00	25.0	0.00	1.6	0.00	0.934832	0.00	4.15	0.00
1969	25	33.5	25,125,569.50	750,017.00	25.0	18,750,425.00	1.5	1,125,025.50	0.941000	705,766.00	2.39	17,917.91
		31.3	26,495,578.00	846,255.64	24.4	20,622,275.14	2.0	1,699,918.01	0.912204	771,957.75	3.01	25,464.37
Net Salvage: -1%										4,878.03		
										0.917968	776,835.78	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Combustion Turbine No. 1: Accessory Electric Equipment												
2002	40	0.5	0.00	0.00	7.0	0.00	6.5	0.00	0.071536	0.00	0.70	0.00
2001	40	1.5	0.00	0.00	8.0	0.00	6.5	0.00	0.187993	0.00	1.05	0.00
2000	40	2.5	0.00	0.00	9.0	0.00	6.5	0.00	0.278862	0.00	1.40	0.00
1999	40	3.5	0.00	0.00	9.9	0.00	6.4	0.00	0.351847	0.00	1.75	0.00
1998	40	4.5	0.00	0.00	10.9	0.00	6.4	0.00	0.411843	0.00	2.10	0.00
1997	40	5.5	0.00	0.00	11.9	0.00	6.4	0.00	0.460070	0.00	2.10	0.00
1996	40	6.5	0.00	0.00	12.9	0.00	6.4	0.00	0.500856	0.00	2.10	0.00
1995	40	7.5	0.00	0.00	13.8	0.00	6.4	0.00	0.535798	0.00	2.10	0.00
1994	40	8.5	0.00	0.00	14.8	0.00	6.4	0.00	0.566067	0.00	2.10	0.00
1993	40	9.5	0.00	0.00	15.8	0.00	6.4	0.00	0.592543	0.00	2.10	0.00
1992	40	10.5	0.00	0.00	16.7	0.00	6.4	0.00	0.615895	0.00	2.10	0.00
1991	40	11.5	0.00	0.00	17.7	0.00	6.4	0.00	0.636645	0.00	2.10	0.00
1990	40	12.5	0.00	0.00	18.6	0.00	6.4	0.00	0.655206	0.00	2.10	0.00
1989	40	13.5	0.00	0.00	19.6	0.00	6.4	0.00	0.671905	0.00	2.10	0.00
1988	40	14.5	0.00	0.00	20.5	0.00	6.4	0.00	0.687009	0.00	2.10	0.00
1987	40	15.5	0.00	0.00	21.5	0.00	6.4	0.00	0.700736	0.00	2.10	0.00
1986	40	16.5	0.00	0.00	22.4	0.00	6.4	0.00	0.713266	0.00	2.10	0.00
1985	40	17.5	0.00	0.00	23.3	0.00	6.4	0.00	0.724748	0.00	2.10	0.00
1984	40	18.5	0.00	0.00	24.3	0.00	6.4	0.00	0.735310	0.00	2.10	0.00
1983	40	19.5	0.00	0.00	25.2	0.00	6.4	0.00	0.745056	0.00	2.10	0.00
1982	40	20.5	0.00	0.00	26.1	0.00	6.4	0.00	0.754078	0.00	2.10	0.00
1981	40	21.5	0.00	0.00	27.0	0.00	6.4	0.00	0.762453	0.00	2.10	0.00
1980	40	22.5	0.00	0.00	28.0	0.00	6.4	0.00	0.770248	0.00	2.10	0.00
1979	40	23.5	0.00	0.00	28.9	0.00	6.4	0.00	0.777522	0.00	2.10	0.00
1978	40	24.5	0.00	0.00	29.8	0.00	6.4	0.00	0.784325	0.00	2.10	0.00
1977	40	25.5	0.00	0.00	30.7	0.00	6.4	0.00	0.790701	0.00	2.10	0.00
1976	40	26.5	0.00	0.00	31.6	0.00	6.4	0.00	0.796689	0.00	2.10	0.00
1975	40	27.5	0.00	0.00	32.5	0.00	6.4	0.00	0.802323	0.00	2.10	0.00
1974	40	28.5	0.00	0.00	33.4	0.00	6.4	0.00	0.807633	0.00	2.10	0.00
1973	40	29.5	0.00	0.00	34.3	0.00	6.4	0.00	0.812647	0.00	2.10	0.00
1972	40	30.5	0.00	0.00	35.2	0.00	6.4	0.00	0.817389	0.00	2.10	0.00
1971	40	31.5	0.00	0.00	36.0	0.00	6.4	0.00	0.821880	0.00	2.10	0.00
1970	40	32.5	0.00	0.00	36.9	0.00	6.4	0.00	0.826139	0.00	2.10	0.00
1969	40	33.5	1,701,297.50	50,785.00	37.8	1,919,673.00	6.4	325,024.00	0.830184	42,160.89	2.10	1,066.49
		33.5	1,701,297.50	50,785.00	37.8	1,919,673.00	6.4	325,024.00	0.830184	42,160.89	2.10	1,066.49
Net Salvage: 0%										132.81		
									0.832799	42,293.70		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Average Age Weighted Dollars (yrs) (\$)	Original Cost (\$)	Average Service Life (yrs) (\$)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs) (\$)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Combustion Turbine No. 1: Accessory Electric Equipment											
2002	25	0.5	0.00	0.00	7.0	0.00	6.5	0.00	0.071429	0.00	0.00
2001	25	1.5	0.00	0.00	8.0	0.00	6.5	0.00	0.187500	0.00	0.00
2000	25	2.5	0.00	0.00	9.0	0.00	6.5	0.00	0.277778	0.00	0.00
1999	25	3.5	0.00	0.00	10.0	0.00	6.5	0.00	0.350001	0.00	0.00
1998	25	4.5	0.00	0.00	11.0	0.00	6.5	0.00	0.409096	0.00	0.01
1997	25	5.5	0.00	0.00	12.0	0.00	6.5	0.00	0.458353	0.00	0.04
1996	25	6.5	0.00	0.00	13.0	0.00	6.5	0.00	0.500062	0.00	0.11
1995	25	7.5	0.00	0.00	14.0	0.00	6.5	0.00	0.535883	0.00	0.28
1994	25	8.5	0.00	0.00	15.0	0.00	6.5	0.00	0.567069	0.00	0.63
1993	25	9.5	0.00	0.00	16.0	0.00	6.5	0.00	0.594608	0.00	1.28
1992	25	10.5	0.00	0.00	17.0	0.00	6.5	0.00	0.619328	0.00	2.39
1991	25	11.5	0.00	0.00	17.9	0.00	6.4	0.00	0.641920	0.00	4.15
1990	25	12.5	0.00	0.00	18.8	0.00	6.4	0.00	0.662976	0.00	6.74
1989	25	13.5	96,250.41	7,129.66	19.7	140,454.30	6.3	44,916.86	0.682971	4,869.35	10.28
1988	25	14.5	0.00	0.00	20.6	0.00	6.1	0.00	0.702261	0.00	14.81
1987	25	15.5	0.00	0.00	21.4	0.00	6.0	0.00	0.721050	0.00	20.24
1986	25	16.5	0.00	0.00	22.1	0.00	5.8	0.00	0.739427	0.00	26.32
1985	25	17.5	0.00	0.00	22.7	0.00	5.5	0.00	0.757360	0.00	32.65
1984	25	18.5	0.00	0.00	23.3	0.00	5.2	0.00	0.774756	0.00	38.70
1983	25	19.5	0.00	0.00	23.7	0.00	4.9	0.00	0.791499	0.00	43.90
1982	25	20.5	0.00	0.00	24.1	0.00	4.6	0.00	0.807476	0.00	47.73
1981	25	21.5	602,722.19	28,033.59	24.4	684,019.60	4.3	120,544.44	0.822604	23,060.54	49.76
1980	25	22.5	0.00	0.00	24.6	0.00	4.0	0.00	0.836843	0.00	49.76
1979	25	23.5	0.00	0.00	24.7	0.00	3.7	0.00	0.850182	0.00	47.73
1978	25	24.5	0.00	0.00	24.8	0.00	3.4	0.00	0.862635	0.00	43.90
1977	25	25.5	0.00	0.00	24.9	0.00	3.1	0.00	0.874232	0.00	38.70
1976	25	26.5	0.00	0.00	25.0	0.00	2.9	0.00	0.885016	0.00	32.65
1975	25	27.5	0.00	0.00	25.0	0.00	2.6	0.00	0.895029	0.00	26.32
1974	25	28.5	0.00	0.00	25.0	0.00	2.4	0.00	0.904307	0.00	20.24
1973	25	29.5	0.00	0.00	25.0	0.00	2.2	0.00	0.912888	0.00	14.81
1972	25	30.5	0.00	0.00	25.0	0.00	2.0	0.00	0.920814	0.00	10.28
1971	25	31.5	13,286.70	421.80	25.0	10,545.00	1.8	759.24	0.928120	391.48	6.74
1970	25	32.5	0.00	0.00	25.0	0.00	1.6	0.00	0.934832	0.00	4.15
1969	25	33.5	5,467,635.50	163,213.00	25.0	4,080,325.00	1.5	244,819.50	0.941000	153,583.43	2.39
	31.1	6,179,894.80	198,798.05	24.7	4,915,343.90	2.1	411,040.04	0.915023	181,904.81	9.36	18,609.17

Net Salvage: -2%

3,575.84
0.933010 185,480.65

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Combustion Turbine No. 1: Misc. Power Plant Equipment												
2002	40	0.5	0.00	0.00	7.0	0.00	6.5	0.00	0.071567	0.00	0.90	0.00
2001	40	1.5	0.00	0.00	8.0	0.00	6.5	0.00	0.188135	0.00	1.35	0.00
2000	40	2.5	0.00	0.00	9.0	0.00	6.5	0.00	0.279174	0.00	1.80	0.00
1999	40	3.5	0.00	0.00	9.9	0.00	6.4	0.00	0.352379	0.00	2.25	0.00
1998	40	4.5	0.00	0.00	10.9	0.00	6.4	0.00	0.412636	0.00	2.70	0.00
1997	40	5.5	0.00	0.00	11.9	0.00	6.4	0.00	0.460580	0.00	2.70	0.00
1996	40	6.5	0.00	0.00	12.8	0.00	6.4	0.00	0.501118	0.00	2.70	0.00
1995	40	7.5	0.00	0.00	13.8	0.00	6.4	0.00	0.535843	0.00	2.70	0.00
1994	40	8.5	0.00	0.00	14.8	0.00	6.4	0.00	0.565920	0.00	2.70	0.00
1993	40	9.5	0.00	0.00	15.7	0.00	6.4	0.00	0.592223	0.00	2.70	0.00
1992	40	10.5	0.00	0.00	16.6	0.00	6.4	0.00	0.615420	0.00	2.70	0.00
1991	40	11.5	0.00	0.00	17.6	0.00	6.4	0.00	0.636029	0.00	2.70	0.00
1990	40	12.5	0.00	0.00	18.5	0.00	6.4	0.00	0.654461	0.00	2.70	0.00
1989	40	13.5	0.00	0.00	19.5	0.00	6.4	0.00	0.671043	0.00	2.70	0.00
1988	40	14.5	0.00	0.00	20.4	0.00	6.4	0.00	0.686038	0.00	2.70	0.00
1987	40	15.5	0.00	0.00	21.3	0.00	6.4	0.00	0.699666	0.00	2.70	0.00
1986	40	16.5	0.00	0.00	22.2	0.00	6.4	0.00	0.712102	0.00	2.70	0.00
1985	40	17.5	0.00	0.00	23.1	0.00	6.4	0.00	0.723498	0.00	2.70	0.00
1984	40	18.5	0.00	0.00	24.1	0.00	6.4	0.00	0.733979	0.00	2.70	0.00
1983	40	19.5	0.00	0.00	25.0	0.00	6.4	0.00	0.743649	0.00	2.70	0.00
1982	40	20.5	0.00	0.00	25.9	0.00	6.4	0.00	0.752599	0.00	2.70	0.00
1981	40	21.5	0.00	0.00	26.8	0.00	6.4	0.00	0.760906	0.00	2.70	0.00
1980	40	22.5	0.00	0.00	27.7	0.00	6.4	0.00	0.768638	0.00	2.70	0.00
1979	40	23.5	0.00	0.00	28.5	0.00	6.4	0.00	0.775851	0.00	2.70	0.00
1978	40	24.5	0.00	0.00	29.4	0.00	6.4	0.00	0.782595	0.00	2.70	0.00
1977	40	25.5	0.00	0.00	30.3	0.00	6.4	0.00	0.788916	0.00	2.70	0.00
1976	40	26.5	58,479.14	2,206.76	31.2	68,850.91	6.4	14,123.26	0.794851	1,754.05	2.70	59.58
1975	40	27.5	11,978.45	435.58	32.0	13,938.56	6.4	2,787.71	0.800434	348.65	2.70	11.76
1974	40	28.5	0.00	0.00	32.9	0.00	6.4	0.00	0.805696	0.00	2.70	0.00
1973	40	29.5	0.00	0.00	33.8	0.00	6.4	0.00	0.810663	0.00	2.70	0.00
1972	40	30.5	0.00	0.00	34.6	0.00	6.4	0.00	0.815360	0.00	2.70	0.00
1971	40	31.5	0.00	0.00	35.5	0.00	6.4	0.00	0.819807	0.00	2.70	0.00
1970	40	32.5	0.00	0.00	36.3	0.00	6.4	0.00	0.824024	0.00	2.70	0.00
1969	40	33.5	0.00	0.00	37.2	0.00	6.4	0.00	0.828029	0.00	2.70	0.00
		26.7	70,457.59	2,642.34	31.3	82,789.47	6.4	16,910.98	0.795771	2,102.70	2.70	71.34
Net Salvage:					0%							
									0.798994	2,111.21		

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 2002

Phillips Station

Life Category	Age At 12/31/2002	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio	Future Estimated Net Salvage	Future Net Salvage Rate
341 - Structures and Improvements											
30 Year Life	18.4	81,548,673.25	4,440,637.83	28.6	155,267.06	10.4	1,614,777.39	2,740,958.49	0.617244	6,541.67	
25 Year Life	17.9	87,739,418.01	4,901,367.70	23.7	206,808.76	6.6	1,364,937.84	3,922,227.74	0.800231	683,129.08	
20 Year Life	17.1	434,240.79	25,457.61	19.1	1,332.86	5.0	6,664.30	18,768.88	0.737260	983.38	
	18.1	169,722,332.05	9,367,463.14	25.8	363,408.68	8.2	2,986,379.53	6,681,955.11	0.713315	690,654.14	-7%
342 - Boiler Plant Equipment											
30 Year Life	19.5	277,706,550.42	14,241,361.56	28.9	492,780.68	10.3	5,075,640.97	9,211,468.51	0.646811	70,494.74	
25 Year Life	19.5	206,335,646.00	10,601,941.85	24.7	429,228.41	6.1	2,618,293.33	9,217,050.83	0.869374	1,643,388.68	
20 Year Life	19.5	9,665,395.71	496,796.56	20.0	24,839.83	4.1	101,843.29	410,091.06	0.825471	20,469.81	
	19.5	493,707,592.13	25,340,099.97	26.8	946,848.92	8.2	7,795,777.60	18,838,610.40	0.743431	1,734,353.23	-7%
343 - Turbogenerator Units											
30 Year Life	17.2	222,708,114.67	12,967,847.32	26.7	485,687.17	10.3	5,002,577.81	7,588,426.29	0.585172	66,275.34	
25 Year Life	17.7	117,354,369.30	6,622,214.93	23.5	281,796.38	6.6	1,859,856.11	5,244,791.43	0.792000	917,791.61	
20 Year Life	3.9	3,099,942.99	800,883.52	13.8	58,035.04	10.0	580,350.38	200,104.48	0.249855	9,566.12	
	16.8	343,162,426.96	20,390,945.77	24.7	825,518.58	9.0	7,442,784.29	13,033,322.20	0.639172	993,633.06	-5%
345 - Accessory Electric Equipment											
30 Year Life	19.5	54,654,114.06	2,802,775.08	28.9	96,981.84	10.3	998,912.92	1,812,336.13	0.646622	14,714.57	
25 Year Life	19.4	50,922,057.38	2,619,270.13	24.7	106,043.33	6.1	646,864.28	2,274,911.57	0.868529	404,982.23	
20 Year Life	18.8	8,159,792.24	433,088.83	19.9	21,763.26	4.4	95,758.33	350,437.70	0.809159	18,385.36	
	19.4	113,735,963.68	5,855,134.04	26.0	224,788.42	7.7	1,741,535.54	4,437,685.40	0.757914	438,082.15	-7%
346 - Misc. Power Plant Equipment											
30 Year Life	19.5	5,353,519.47	274,539.46	28.5	9,632.96	10.2	98,256.23	177,268.26	0.645693	1,853.14	
25 Year Life	19.4	4,955,186.48	255,528.49	24.6	10,387.34	6.1	63,362.76	221,412.51	0.866489	39,377.55	
20 Year Life	6.9	364,870.17	52,845.22	15.9	3,323.60	9.2	30,577.11	21,243.54	0.401995	1,290.30	
	18.3	10,673,576.12	582,913.17	25.0	23,343.90	8.2	192,196.09	419,924.31	0.720389	42,521.00	-7%

61,536,556.09

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Average Age Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements	
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)			
Phillips Station: Structures & Improvements													
2002	30	0.5	8,283.75	16,567.50	11.0	182,242.50	10.5	173,958.75	0.045541	754.50	0.60	99.40	
2001	30	1.5	347,904.38	231,936.25	12.0	2,783,235.00	10.5	2,435,330.63	0.125292	29,059.76	0.70	1,623.55	
2000	30	2.5	0.00	0.00	13.0	0.00	10.5	0.00	0.192842	0.00	0.80	0.00	
1999	30	3.5	0.00	0.00	14.0	0.00	10.5	0.00	0.250806	0.00	0.90	0.00	
1998	30	4.5	0.00	0.00	14.9	0.00	10.4	0.00	0.301104	0.00	1.00	0.00	
1997	30	5.5	0.00	0.00	15.9	0.00	10.4	0.00	0.344487	0.00	1.00	0.00	
1996	30	6.5	0.00	0.00	16.9	0.00	10.4	0.00	0.382763	0.00	1.00	0.00	
1995	30	7.5	0.00	0.00	17.9	0.00	10.4	0.00	0.416783	0.00	1.00	0.00	
1994	30	8.5	0.00	0.00	18.9	0.00	10.4	0.00	0.447220	0.00	1.00	0.00	
1993	30	9.5	504,692.63	53,125.54	19.9	1,057,198.25	10.4	552,505.62	0.474611	25,213.97	1.00	531.26	
1992	30	10.5	26,686.38	2,541.56	20.9	53,118.60	10.4	26,432.22	0.499393	1,269.24	1.00	25.42	
1991	30	11.5	0.00	0.00	21.8	0.00	10.4	0.00	0.521920	0.00	1.00	0.00	
1990	30	12.5	0.00	0.00	22.8	0.00	10.4	0.00	0.542487	0.00	1.00	0.00	
1989	30	13.5	0.00	0.00	23.8	0.00	10.4	0.00	0.561340	0.00	1.00	0.00	
1988	30	14.5	0.00	0.00	24.8	0.00	10.4	0.00	0.578683	0.00	1.00	0.00	
1987	30	15.5	0.00	0.00	25.8	0.00	10.4	0.00	0.594692	0.00	1.00	0.00	
1986	30	16.5	0.00	0.00	26.7	0.00	10.4	0.00	0.609514	0.00	1.00	0.00	
1985	30	17.5	0.00	0.00	27.7	0.00	10.4	0.00	0.623277	0.00	1.00	0.00	
1984	30	18.5	0.00	0.00	28.7	0.00	10.4	0.00	0.636090	0.00	1.00	0.00	
1983	30	19.5	80,661,106.11	4,136,466.98	29.7	122,853,069.31	10.4	43,019,256.59	0.648048	2,680,629.15	1.00	41,364.67	
		18.4	81,548,673.25	4,440,637.83	28.6	126,928,863.66	10.4	46,207,483.81	0.616336	2,736,926.61	0.98	43,644.30	
Net Salvage:					0%		4,034.94						
										0.617245	2,740,961.55		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Phillips Station: Structures & Improvements												
2002	25	0.5	3,067.20	6,134.40	11.0	67,478.40	10.5	64,411.20	0.045455	278.84	0.01	0.67
2001	25	1.5	332,514.29	221,676.19	12.0	2,660,114.28	10.5	2,327,600.00	0.125005	27,710.63	0.04	84.24
2000	25	2.5	0.00	0.00	13.0	0.00	10.5	0.00	0.192332	0.00	0.11	0.00
1999	25	3.5	317,642.92	90,755.12	14.0	1,270,571.68	10.5	952,928.76	0.250079	22,695.95	0.28	252.30
1998	25	4.5	0.00	0.00	15.0	0.00	10.5	0.00	0.300213	0.00	0.63	0.00
1997	25	5.5	0.00	0.00	16.0	0.00	10.5	0.00	0.344254	0.00	1.28	0.00
1996	25	6.5	92,767.94	14,271.99	17.0	242,623.83	10.5	149,855.90	0.383423	5,472.21	2.40	342.53
1995	25	7.5	349,031.78	46,537.57	17.9	833,022.50	10.4	483,990.73	0.418744	19,487.33	4.19	1,948.99
1994	25	8.5	341,918.37	40,225.69	18.8	756,242.97	10.3	414,324.61	0.451114	18,146.37	6.85	2,753.85
1993	25	9.5	984,828.81	103,666.19	19.7	2,042,223.94	10.2	1,057,395.14	0.481321	49,896.71	10.55	10,937.82
1992	25	10.5	64,533.00	6,146.00	20.6	126,607.60	10.1	62,074.60	0.510088	3,135.00	15.42	947.96
1991	25	11.5	0.00	0.00	21.4	0.00	9.9	0.00	0.538019	0.00	21.48	0.00
1990	25	12.5	0.00	0.00	22.1	0.00	9.6	0.00	0.565599	0.00	28.61	0.00
1989	25	13.5	0.00	0.00	22.7	0.00	9.2	0.00	0.593147	0.00	36.56	0.00
1988	25	14.5	0.00	0.00	23.3	0.00	8.8	0.00	0.620797	0.00	44.92	0.00
1987	25	15.5	0.00	0.00	23.7	0.00	8.3	0.00	0.648478	0.00	53.18	0.00
1986	25	16.5	0.00	0.00	24.1	0.00	7.8	0.00	0.675970	0.00	60.77	0.00
1985	25	17.5	0.00	0.00	24.4	0.00	7.2	0.00	0.702933	0.00	67.09	0.00
1984	25	18.5	0.00	0.00	24.6	0.00	6.7	0.00	0.728994	0.00	71.63	0.00
1983	25	19.5	85,253,113.73	4,371,954.55	24.7	107,987,277.39	6.1	26,668,922.76	0.753808	3,295,614.32	74.01	3,235,727.28
		17.9	87,739,418.01	4,901,367.70	23.7	115,986,162.59	6.6	32,181,503.68	0.702342	3,442,437.36	66.37	3,252,995.64
Net Salvage: -14%										479,790.38		
										0.800231	3,922,227.74	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Phillips Station: Structures & Improvements												
2002	20	0.5	0.00	0.00	11.0	0.00	10.5	0.00	0.045654	0.00	2.39	0.00
2001	20	1.5	4,391.85	2,927.90	11.9	34,842.01	10.4	30,450.16	0.125929	368.71	4.04	118.16
2000	20	2.5	0.00	0.00	12.8	0.00	10.3	0.00	0.194588	0.00	6.38	0.00
1999	20	3.5	0.00	0.00	13.8	0.00	10.3	0.00	0.254495	0.00	9.55	0.00
1998	20	4.5	0.00	0.00	14.6	0.00	10.1	0.00	0.307823	0.00	13.62	0.00
1997	20	5.5	0.00	0.00	15.4	0.00	9.9	0.00	0.356205	0.00	18.59	0.00
1996	20	6.5	0.00	0.00	16.2	0.00	9.7	0.00	0.400876	0.00	24.40	0.00
1995	20	7.5	0.00	0.00	16.9	0.00	9.4	0.00	0.442686	0.00	30.88	0.00
1994	20	8.5	0.00	0.00	17.5	0.00	9.1	0.00	0.482187	0.00	37.79	0.00
1993	20	9.5	0.00	0.00	18.0	0.00	8.7	0.00	0.519693	0.00	98.69	0.00
1992	20	10.5	0.00	0.00	18.5	0.00	8.2	0.00	0.555335	0.00	51.50	0.00
1991	20	11.5	0.00	0.00	18.9	0.00	7.8	0.00	0.589144	0.00	57.52	0.00
1990	20	12.5	0.00	0.00	19.2	0.00	7.3	0.00	0.621100	0.00	62.44	0.00
1989	20	13.5	0.00	0.00	19.4	0.00	6.8	0.00	0.651186	0.00	65.94	0.00
1988	20	14.5	0.00	0.00	19.6	0.00	6.3	0.00	0.679397	0.00	67.75	0.00
1987	20	15.5	0.00	0.00	19.8	0.00	5.8	0.00	0.705758	0.00	67.75	0.00
1986	20	16.5	0.00	0.00	19.8	0.00	5.4	0.00	0.730320	0.00	65.94	0.00
1985	20	17.5	0.00	0.00	19.9	0.00	4.9	0.00	0.753158	0.00	62.44	0.00
1984	20	18.5	175,387.59	9,480.41	20.0	189,608.20	4.5	42,661.85	0.774351	7,341.16	57.52	5,453.18
1983	20	19.5	254,461.35	13,049.30	20.0	260,986.00	4.1	53,502.13	0.793986	10,360.96	51.50	6,720.98
		17.1	434,240.79	25,457.61	19.1	485,436.21	5.0	126,614.14	0.709840	18,070.83	48.29	12,292.31
Net Salvage: -4%										698.05		
										0.737260	18,768.88	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Average Age Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		

Phillips Station: Boiler Plant Equipment

2002	30	0.5	0.00	0.00	10.9	0.00	10.4	0.00	0.045743	0.00	1.98	0.00
2001	30	1.5	0.00	0.00	11.9	0.00	10.4	0.00	0.125970	0.00	2.31	0.00
2000	30	2.5	0.00	0.00	12.9	0.00	10.4	0.00	0.194081	0.00	2.64	0.00
1999	30	3.5	0.00	0.00	13.9	0.00	10.4	0.00	0.252680	0.00	2.97	0.00
1998	30	4.5	0.00	0.00	14.8	0.00	10.3	0.00	0.303674	0.00	3.30	0.00
1997	30	5.5	0.00	0.00	15.8	0.00	10.3	0.00	0.346232	0.00	3.30	0.00
1996	30	6.5	0.00	0.00	16.7	0.00	10.3	0.00	0.383770	0.00	3.30	0.00
1995	30	7.5	0.00	0.00	17.7	0.00	10.3	0.00	0.417127	0.00	3.30	0.00
1994	30	8.5	0.00	0.00	18.7	0.00	10.3	0.00	0.446963	0.00	3.30	0.00
1993	30	9.5	0.00	0.00	19.6	0.00	10.3	0.00	0.473809	0.00	3.30	0.00
1992	30	10.5	0.00	0.00	20.6	0.00	10.3	0.00	0.498091	0.00	3.30	0.00
1991	30	11.5	0.00	0.00	21.5	0.00	10.3	0.00	0.520160	0.00	3.30	0.00
1990	30	12.5	0.00	0.00	22.4	0.00	10.3	0.00	0.540305	0.00	3.30	0.00
1989	30	13.5	0.00	0.00	23.4	0.00	10.3	0.00	0.558767	0.00	3.30	0.00
1988	30	14.5	0.00	0.00	24.3	0.00	10.3	0.00	0.575747	0.00	3.30	0.00
1987	30	15.5	0.00	0.00	25.2	0.00	10.3	0.00	0.591418	0.00	3.30	0.00
1986	30	16.5	0.00	0.00	26.2	0.00	10.3	0.00	0.605925	0.00	3.30	0.00
1985	30	17.5	0.00	0.00	27.1	0.00	10.3	0.00	0.619392	0.00	3.30	0.00
1984	30	18.5	0.00	0.00	28.0	0.00	10.3	0.00	0.631928	0.00	3.30	0.00
1983	30	19.5	277,706,550.42	14,241,361.56	28.9	411,575,349.08	10.3	146,686,024.07	0.643625	9,166,096.33	3.30	469,964.93
		19.5	277,706,550.42	14,241,361.56	28.9	411,575,349.08	10.3	146,686,024.07	0.643625	9,166,096.33	3.30	469,964.93

Net Salvage: 0%

45,372.18
0.646811 9,211,468.51

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		

Phillips Station: Boiler Plant Equipment

2002	25	0.5	0.00	0.00	11.0	0.00	10.5	0.00	0.045455	0.00	0.01	0.00
2001	25	1.5	0.00	0.00	12.0	0.00	10.5	0.00	0.125005	0.00	0.04	0.00
2000	25	2.5	0.00	0.00	13.0	0.00	10.5	0.00	0.192332	0.00	0.11	0.00
1999	25	3.5	0.00	0.00	14.0	0.00	10.5	0.00	0.250079	0.00	0.28	0.00
1998	25	4.5	0.00	0.00	15.0	0.00	10.5	0.00	0.300213	0.00	0.63	0.00
1997	25	5.5	152,171.03	27,667.46	16.0	442,679.36	10.5	290,508.33	0.344254	9,524.63	1.28	353.59
1996	25	6.5	7,437.82	1,144.28	17.0	19,452.76	10.5	12,014.94	0.383423	438.74	2.40	27.46
1995	25	7.5	0.00	0.00	17.9	0.00	10.4	0.00	0.418744	0.00	4.19	0.00
1994	25	8.5	0.00	0.00	18.8	0.00	10.3	0.00	0.451114	0.00	6.85	0.00
1993	25	9.5	0.00	0.00	19.7	0.00	10.2	0.00	0.481321	0.00	10.55	0.00
1992	25	10.5	0.00	0.00	20.6	0.00	10.1	0.00	0.510088	0.00	15.42	0.00
1991	25	11.5	0.00	0.00	21.4	0.00	9.9	0.00	0.538019	0.00	21.48	0.00
1990	25	12.5	0.00	0.00	22.1	0.00	9.6	0.00	0.565599	0.00	28.61	0.00
1989	25	13.5	0.00	0.00	22.7	0.00	9.2	0.00	0.593147	0.00	36.56	0.00
1988	25	14.5	0.00	0.00	23.3	0.00	8.8	0.00	0.620797	0.00	44.92	0.00
1987	25	15.5	0.00	0.00	23.7	0.00	8.3	0.00	0.648478	0.00	53.18	0.00
1986	25	16.5	0.00	0.00	24.1	0.00	7.8	0.00	0.675970	0.00	60.77	0.00
1985	25	17.5	0.00	0.00	24.4	0.00	7.2	0.00	0.702933	0.00	67.09	0.00
1984	25	18.5	0.00	0.00	24.6	0.00	6.7	0.00	0.728994	0.00	71.63	0.00
1983	25	19.5	206,176,037.15	10,573,130.11	24.7	261,156,313.72	6.1	64,496,093.67	0.753808	7,970,110.06	74.01	7,825,279.33
		19.5	206,335,646.00	10,601,941.85	24.7	261,618,445.84	6.1	64,798,616.94	0.752699	7,980,073.44	73.81	7,825,660.38

Net Salvage: -16%

1,236,977.39
0.869374 9,217,050.83

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Phillips Station: Boiler Plant Equipment												
2002	20	0.5	0.00	0.00	11.0	0.00	10.5	0.00	0.045654	0.00	2.39	0.00
2001	20	1.5	0.00	0.00	11.9	0.00	10.4	0.00	0.125929	0.00	4.04	0.00
2000	20	2.5	0.00	0.00	12.8	0.00	10.3	0.00	0.194588	0.00	6.38	0.00
1999	20	3.5	0.00	0.00	13.8	0.00	10.3	0.00	0.254495	0.00	9.55	0.00
1998	20	4.5	0.00	0.00	14.6	0.00	10.1	0.00	0.307823	0.00	13.62	0.00
1997	20	5.5	0.00	0.00	15.4	0.00	9.9	0.00	0.356205	0.00	18.59	0.00
1996	20	6.5	0.00	0.00	16.2	0.00	9.7	0.00	0.400876	0.00	24.40	0.00
1995	20	7.5	0.00	0.00	16.9	0.00	9.4	0.00	0.442686	0.00	30.88	0.00
1994	20	8.5	0.00	0.00	17.5	0.00	9.1	0.00	0.482187	0.00	37.79	0.00
1993	20	9.5	0.00	0.00	18.0	0.00	8.7	0.00	0.519693	0.00	98.69	0.00
1992	20	10.5	25,826.75	2,459.69	18.5	45,504.27	8.2	20,169.46	0.555335	1,365.95	51.50	1,266.85
1991	20	11.5	0.00	0.00	18.9	0.00	7.8	0.00	0.589144	0.00	57.52	0.00
1990	20	12.5	0.00	0.00	19.2	0.00	7.3	0.00	0.621100	0.00	62.44	0.00
1989	20	13.5	0.00	0.00	19.4	0.00	6.8	0.00	0.651186	0.00	65.94	0.00
1988	20	14.5	0.00	0.00	19.6	0.00	6.3	0.00	0.679397	0.00	67.75	0.00
1987	20	15.5	0.00	0.00	19.8	0.00	5.8	0.00	0.705758	0.00	67.75	0.00
1986	20	16.5	0.00	0.00	19.8	0.00	5.4	0.00	0.730320	0.00	65.94	0.00
1985	20	17.5	0.00	0.00	19.9	0.00	4.9	0.00	0.753158	0.00	62.44	0.00
1984	20	18.5	0.00	0.00	20.0	0.00	4.5	0.00	0.774351	0.00	57.52	0.00
1983	20	19.5	9,639,568.97	494,336.87	20.0	9,886,737.40	4.1	2,026,781.17	0.793986	392,496.55	51.50	254,605.73
		19.5	9,665,395.71	496,796.56	20.0	9,932,241.67	4.1	2,046,950.63	0.792804	393,862.51	51.50	255,872.58
Net Salvage:					-4%							
									0.825471	410,091.06		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Phillips Station: Turbogenerator Units												
2002	30	0.5	8,721.85	17,443.70	10.9	190,136.33	10.4	181,414.48	0.045760	798.22	2.10	366.32
2001	30	1.5	21,212.42	14,141.61	11.9	168,285.16	10.4	147,072.74	0.126029	1,782.25	2.45	346.47
2000	30	2.5	4,152,972.03	1,661,188.81	12.9	21,429,335.65	10.4	17,276,363.62	0.194190	322,586.26	2.80	46,513.29
1999	30	3.5	18,050.13	5,157.18	13.8	71,169.08	10.3	53,118.95	0.252845	1,303.97	3.15	162.45
1998	30	4.5	274,122.81	60,916.18	14.8	901,559.46	10.3	627,436.65	0.303900	18,512.43	3.50	2,132.07
1997	30	5.5	0.00	0.00	15.8	0.00	10.3	0.00	0.346387	0.00	3.50	0.00
1996	30	6.5	0.00	0.00	16.7	0.00	10.3	0.00	0.383862	0.00	3.50	0.00
1995	30	7.5	0.00	0.00	17.7	0.00	10.3	0.00	0.417162	0.00	3.50	0.00
1994	30	8.5	0.00	0.00	18.6	0.00	10.3	0.00	0.446947	0.00	3.50	0.00
1993	30	9.5	0.00	0.00	19.6	0.00	10.3	0.00	0.473745	0.00	3.50	0.00
1992	30	10.5	0.00	0.00	20.5	0.00	10.3	0.00	0.497984	0.00	3.50	0.00
1991	30	11.5	492,288.32	42,807.68	21.5	920,365.12	10.3	440,919.10	0.520014	22,260.59	3.50	1,498.27
1990	30	12.5	0.00	0.00	22.4	0.00	10.3	0.00	0.540122	0.00	3.50	0.00
1989	30	13.5	0.00	0.00	23.3	0.00	10.3	0.00	0.558550	0.00	3.50	0.00
1988	30	14.5	0.00	0.00	24.3	0.00	10.3	0.00	0.575499	0.00	3.50	0.00
1987	30	15.5	0.00	0.00	25.2	0.00	10.3	0.00	0.591140	0.00	3.50	0.00
1986	30	16.5	0.00	0.00	26.1	0.00	10.3	0.00	0.605619	0.00	3.50	0.00
1985	30	17.5	0.00	0.00	27.0	0.00	10.3	0.00	0.619060	0.00	3.50	0.00
1984	30	18.5	0.00	0.00	28.0	0.00	10.3	0.00	0.631571	0.00	3.50	0.00
1983	30	19.5	217,740,747.12	11,166,192.16	28.9	322,702,953.42	10.3	115,011,779.25	0.643245	7,182,597.28	3.50	390,816.73
		17.2	222,708,114.67	12,967,847.32	26.7	346,383,804.23	10.3	133,738,104.81	0.582197	7,549,840.99	3.41	441,835.59
Net Salvage: -1%										38,585.30		
										0.585172	7,588,426.29	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		

Phillips Station: Turbogenerator Units

2002	25	0.5	33,333.06	66,666.11	11.0	733,327.21	10.5	699,994.16	0.045455	3,030.31	0.01	7.33
2001	25	1.5	227,850.24	151,900.16	12.0	1,822,801.92	10.5	1,594,951.68	0.125005	18,988.28	0.04	57.72
2000	25	2.5	451,365.83	180,546.33	13.0	2,347,102.29	10.5	1,895,736.47	0.192332	34,724.84	0.11	198.60
1999	25	3.5	125,006.60	35,716.17	14.0	500,026.38	10.5	375,019.79	0.250079	8,931.86	0.28	99.29
1998	25	4.5	1,000,371.24	222,304.72	15.0	3,334,570.80	10.5	2,334,199.56	0.300213	66,738.77	0.63	1,389.40
1997	25	5.5	15,478.27	2,814.23	16.0	45,027.68	10.5	29,549.42	0.344254	968.81	1.28	35.97
1996	25	6.5	157,552.46	24,238.84	17.0	412,060.28	10.5	254,507.82	0.383423	9,293.73	2.40	581.73
1995	25	7.5	205,562.25	27,408.30	17.9	490,608.57	10.4	285,046.32	0.418744	11,477.06	4.19	1,147.86
1994	25	8.5	0.00	0.00	18.8	0.00	10.3	0.00	0.451114	0.00	6.85	0.00
1993	25	9.5	103,088.30	10,851.40	19.7	213,772.58	10.2	110,684.28	0.481321	5,223.01	10.55	1,144.93
1992	25	10.5	0.00	0.00	20.6	0.00	10.1	0.00	0.510088	0.00	15.42	0.00
1991	25	11.5	15,421.50	1,341.00	21.4	28,697.40	9.9	13,275.90	0.538019	721.48	21.48	288.07
1990	25	12.5	0.00	0.00	22.1	0.00	9.6	0.00	0.565599	0.00	28.61	0.00
1989	25	13.5	0.00	0.00	22.7	0.00	9.2	0.00	0.593147	0.00	36.56	0.00
1988	25	14.5	0.00	0.00	23.3	0.00	8.8	0.00	0.620797	0.00	44.92	0.00
1987	25	15.5	0.00	0.00	23.7	0.00	8.3	0.00	0.648478	0.00	53.18	0.00
1986	25	16.5	0.00	0.00	24.1	0.00	7.8	0.00	0.675970	0.00	60.77	0.00
1985	25	17.5	0.00	0.00	24.4	0.00	7.2	0.00	0.702933	0.00	67.09	0.00
1984	25	18.5	0.00	0.00	24.6	0.00	6.7	0.00	0.728994	0.00	71.63	0.00
1983	25	19.5	115,019,339.57	5,898,427.67	24.7	145,691,163.45	6.1	35,980,408.79	0.753808	4,446,281.97	74.01	4,365,485.30
		17.7	117,354,369.30	6,622,214.93	23.5	155,619,158.56	6.6	43,573,374.17	0.695595	4,606,380.11	66.00	4,370,436.22

Net Salvage: -14%

	638,411.32
0.792000	5,244,791.43

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Phillips Station: Turbogenerator Units												
2002	20	0.5	99,884.20	199,768.39	11.0	2,197,452.29	10.5	2,097,568.10	0.045654	9,120.23	2.39	4,777.46
2001	20	1.5	86,508.65	57,672.43	11.9	686,301.92	10.4	599,793.27	0.125929	7,262.63	4.04	2,327.37
2000	20	2.5	341,242.48	136,496.99	12.8	1,747,161.47	10.3	1,405,919.00	0.194588	26,560.68	6.38	8,714.65
1999	20	3.5	481,710.78	137,631.65	13.8	1,899,316.77	10.3	1,417,606.00	0.254495	35,026.57	9.55	13,149.33
1998	20	4.5	357,058.85	79,346.41	14.6	1,158,457.59	10.1	801,398.74	0.307823	24,424.65	13.62	10,806.19
1997	20	5.5	102,523.19	18,640.58	15.4	287,064.93	9.9	184,541.74	0.356205	6,639.87	18.59	3,465.10
1996	20	6.5	4,837.24	744.19	16.2	12,055.88	9.7	7,218.64	0.400876	298.33	24.40	181.55
1995	20	7.5	435,531.45	58,070.86	16.9	981,397.53	9.4	545,866.08	0.442686	25,707.16	30.88	17,931.41
1994	20	8.5	142,672.59	16,785.01	17.5	293,737.68	9.1	152,743.59	0.482187	8,093.51	37.79	6,342.47
1993	20	9.5	0.00	0.00	18.0	0.00	8.7	0.00	0.519693	0.00	98.69	0.00
1992	20	10.5	555,313.71	52,887.02	18.5	978,409.87	8.2	433,673.56	0.555335	29,370.01	51.50	27,239.20
1991	20	11.5	492,659.89	42,839.99	18.9	809,675.81	7.8	334,151.92	0.589144	25,238.92	57.52	24,641.78
1990	20	12.5	0.00	0.00	19.2	0.00	7.3	0.00	0.621100	0.00	62.44	0.00
1989	20	13.5	0.00	0.00	19.4	0.00	6.8	0.00	0.651186	0.00	65.94	0.00
1988	20	14.5	0.00	0.00	19.6	0.00	6.3	0.00	0.679397	0.00	67.75	0.00
1987	20	15.5	0.00	0.00	19.8	0.00	5.8	0.00	0.705758	0.00	67.75	0.00
1986	20	16.5	0.00	0.00	19.8	0.00	5.4	0.00	0.730320	0.00	65.94	0.00
1985	20	17.5	0.00	0.00	19.9	0.00	4.9	0.00	0.753158	0.00	62.44	0.00
1984	20	18.5	0.00	0.00	20.0	0.00	4.5	0.00	0.774351	0.00	57.52	0.00
1983	20	19.5	0.00	0.00	20.0	0.00	4.1	0.00	0.793986	0.00	51.50	0.00
		3.9	3,099,942.99	800,883.52	13.8	11,051,031.74	10.0	7,980,480.65	0.246906	197,742.55	14.93	119,576.50
Net Salvage: -1%										2,361.93		
										0.249855	200,104.48	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
	(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		

Phillips Station: Accessory Electric Equipment

2002	30	0.5	0.00	0.00	10.9	0.00	10.4	0.00	0.045760	0.00	2.10	0.00
2001	30	1.5	0.00	0.00	11.9	0.00	10.4	0.00	0.126029	0.00	2.45	0.00
2000	30	2.5	0.00	0.00	12.9	0.00	10.4	0.00	0.194190	0.00	2.80	0.00
1999	30	3.5	0.00	0.00	13.8	0.00	10.3	0.00	0.252845	0.00	3.15	0.00
1998	30	4.5	0.00	0.00	14.8	0.00	10.3	0.00	0.303900	0.00	3.50	0.00
1997	30	5.5	0.00	0.00	15.8	0.00	10.3	0.00	0.346387	0.00	3.50	0.00
1996	30	6.5	0.00	0.00	16.7	0.00	10.3	0.00	0.383862	0.00	3.50	0.00
1995	30	7.5	0.00	0.00	17.7	0.00	10.3	0.00	0.417162	0.00	3.50	0.00
1994	30	8.5	0.00	0.00	18.6	0.00	10.3	0.00	0.446947	0.00	3.50	0.00
1993	30	9.5	0.00	0.00	19.6	0.00	10.3	0.00	0.473745	0.00	3.50	0.00
1992	30	10.5	0.00	0.00	20.5	0.00	10.3	0.00	0.497984	0.00	3.50	0.00
1991	30	11.5	0.00	0.00	21.5	0.00	10.3	0.00	0.520014	0.00	3.50	0.00
1990	30	12.5	0.00	0.00	22.4	0.00	10.3	0.00	0.540122	0.00	3.50	0.00
1989	30	13.5	0.00	0.00	23.3	0.00	10.3	0.00	0.558550	0.00	3.50	0.00
1988	30	14.5	0.00	0.00	24.3	0.00	10.3	0.00	0.575499	0.00	3.50	0.00
1987	30	15.5	0.00	0.00	25.2	0.00	10.3	0.00	0.591140	0.00	3.50	0.00
1986	30	16.5	0.00	0.00	26.1	0.00	10.3	0.00	0.605619	0.00	3.50	0.00
1985	30	17.5	0.00	0.00	27.0	0.00	10.3	0.00	0.619060	0.00	3.50	0.00
1984	30	18.5	0.00	0.00	28.0	0.00	10.3	0.00	0.631571	0.00	3.50	0.00
1983	30	19.5	54,654,114.06	2,802,775.08	28.9	81,000,199.81	10.3	28,868,583.32	0.643245	1,802,871.06	3.50	98,097.13
		19.5	54,654,114.06	2,802,775.08	28.9	81,000,199.81	10.3	28,868,583.32	0.643245	1,802,871.06	3.50	98,097.13

Net Salvage: -1%

9,465.07
0.646622 1,812,336.13

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		

Phillips Station: Accessory Electric Equipment

2002	25	0.5	0.00	0.00	11.0	0.00	10.5	0.00	0.045455	0.00	0.01	0.00
2001	25	1.5	0.00	0.00	12.0	0.00	10.5	0.00	0.125005	0.00	0.04	0.00
2000	25	2.5	0.00	0.00	13.0	0.00	10.5	0.00	0.192332	0.00	0.11	0.00
1999	25	3.5	0.00	0.00	14.0	0.00	10.5	0.00	0.250079	0.00	0.28	0.00
1998	25	4.5	0.00	0.00	15.0	0.00	10.5	0.00	0.300213	0.00	0.63	0.00
1997	25	5.5	0.00	0.00	16.0	0.00	10.5	0.00	0.344254	0.00	1.28	0.00
1996	25	6.5	0.00	0.00	17.0	0.00	10.5	0.00	0.383423	0.00	2.40	0.00
1995	25	7.5	0.00	0.00	17.9	0.00	10.4	0.00	0.418744	0.00	4.19	0.00
1994	25	8.5	0.00	0.00	18.8	0.00	10.3	0.00	0.451114	0.00	6.85	0.00
1993	25	9.5	0.00	0.00	19.7	0.00	10.2	0.00	0.481321	0.00	10.55	0.00
1992	25	10.5	65,499.00	6,238.00	20.6	128,502.80	10.1	63,003.80	0.510088	3,181.93	15.42	962.15
1991	25	11.5	140,254.23	12,196.02	21.4	260,994.83	9.9	120,740.60	0.538019	6,561.69	21.48	2,619.95
1990	25	12.5	0.00	0.00	22.1	0.00	9.6	0.00	0.565599	0.00	28.61	0.00
1989	25	13.5	0.00	0.00	22.7	0.00	9.2	0.00	0.593147	0.00	36.56	0.00
1988	25	14.5	0.00	0.00	23.3	0.00	8.8	0.00	0.620797	0.00	44.92	0.00
1987	25	15.5	0.00	0.00	23.7	0.00	8.3	0.00	0.648478	0.00	53.18	0.00
1986	25	16.5	0.00	0.00	24.1	0.00	7.8	0.00	0.675970	0.00	60.77	0.00
1985	25	17.5	0.00	0.00	24.4	0.00	7.2	0.00	0.702933	0.00	67.09	0.00
1984	25	18.5	0.00	0.00	24.6	0.00	6.7	0.00	0.728994	0.00	71.63	0.00
1983	25	19.5	50,716,304.15	2,600,836.11	24.7	64,240,651.92	6.1	15,865,100.27	0.753808	1,960,531.07	74.01	1,924,904.81
		19.4	50,922,057.38	2,619,270.13	24.7	64,630,149.55	6.1	16,048,844.67	0.752223	1,970,274.69	73.63	1,928,486.91

Net Salvage: -15%

304,636.88
0.868529 2,274,911.57

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements	
	(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)			
Phillips Station: Accessory Electric Equipment												
2002	20	0.5	0.00	0.00	11.0	0.00	10.5	0.00	0.045654	0.00	2.39	0.00
2001	20	1.5	0.00	0.00	11.9	0.00	10.4	0.00	0.125929	0.00	4.04	0.00
2000	20	2.5	0.00	0.00	12.8	0.00	10.3	0.00	0.194588	0.00	6.38	0.00
1999	20	3.5	0.00	0.00	13.8	0.00	10.3	0.00	0.254495	0.00	9.55	0.00
1998	20	4.5	0.00	0.00	14.6	0.00	10.1	0.00	0.307823	0.00	13.62	0.00
1997	20	5.5	0.00	0.00	15.4	0.00	9.9	0.00	0.356205	0.00	18.59	0.00
1996	20	6.5	0.00	0.00	16.2	0.00	9.7	0.00	0.400876	0.00	24.40	0.00
1995	20	7.5	0.00	0.00	16.9	0.00	9.4	0.00	0.442686	0.00	30.88	0.00
1994	20	8.5	0.00	0.00	17.5	0.00	9.1	0.00	0.482187	0.00	37.79	0.00
1993	20	9.5	136,043.33	14,320.35	18.0	257,766.30	8.7	124,587.05	0.519693	7,442.19	98.69	14,132.32
1992	20	10.5	165,942.53	15,804.05	18.5	292,374.93	8.2	129,593.21	0.555335	8,776.54	51.50	8,139.80
1991	20	11.5	0.00	0.00	18.9	0.00	7.8	0.00	0.589144	0.00	57.52	0.00
1990	20	12.5	0.00	0.00	19.2	0.00	7.3	0.00	0.621100	0.00	62.44	0.00
1989	20	13.5	0.00	0.00	19.4	0.00	6.8	0.00	0.651186	0.00	65.94	0.00
1988	20	14.5	0.00	0.00	19.6	0.00	6.3	0.00	0.679397	0.00	67.75	0.00
1987	20	15.5	0.00	0.00	19.8	0.00	5.8	0.00	0.705758	0.00	67.75	0.00
1986	20	16.5	0.00	0.00	19.8	0.00	5.4	0.00	0.730320	0.00	65.94	0.00
1985	20	17.5	0.00	0.00	19.9	0.00	4.9	0.00	0.753158	0.00	62.44	0.00
1984	20	18.5	0.00	0.00	20.0	0.00	4.5	0.00	0.774351	0.00	57.52	0.00
1983	20	19.5	7,857,806.39	402,964.43	20.0	8,059,288.60	4.1	1,652,154.16	0.793986	319,948.12	51.50	207,544.81
		18.8	8,159,792.24	433,088.83	19.9	8,609,429.83	4.4	1,906,334.42	0.776208	336,166.84	53.06	229,816.94
Net Salvage:				-4%								
									14,270.85			
									0.809159	350,437.70		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Phillips Station: Misc. Power Plant Equipment												
2002	30	0.5	0.00	0.00	10.9	0.00	10.4	0.00	0.045848	0.00	2.70	0.00
2001	30	1.5	0.00	0.00	11.9	0.00	10.4	0.00	0.126326	0.00	3.15	0.00
2000	30	2.5	0.00	0.00	12.8	0.00	10.3	0.00	0.194734	0.00	3.60	0.00
1999	30	3.5	0.00	0.00	13.8	0.00	10.3	0.00	0.253669	0.00	4.10	0.00
1998	30	4.5	0.00	0.00	14.8	0.00	10.3	0.00	0.305033	0.00	4.50	0.00
1997	30	5.5	0.00	0.00	15.7	0.00	10.3	0.00	0.347171	0.00	4.50	0.00
1996	30	6.5	0.00	0.00	16.6	0.00	10.3	0.00	0.384332	0.00	4.50	0.00
1995	30	7.5	0.00	0.00	17.6	0.00	10.2	0.00	0.417350	0.00	4.50	0.00
1994	30	8.5	0.00	0.00	18.5	0.00	10.2	0.00	0.446878	0.00	4.50	0.00
1993	30	9.5	0.00	0.00	19.5	0.00	10.2	0.00	0.473443	0.00	4.50	0.00
1992	30	10.5	0.00	0.00	20.4	0.00	10.2	0.00	0.497468	0.00	4.50	0.00
1991	30	11.5	0.00	0.00	21.3	0.00	10.2	0.00	0.519299	0.00	4.50	0.00
1990	30	12.5	0.00	0.00	22.2	0.00	10.2	0.00	0.539225	0.00	4.50	0.00
1989	30	13.5	0.00	0.00	23.1	0.00	10.2	0.00	0.557483	0.00	4.50	0.00
1988	30	14.5	0.00	0.00	24.1	0.00	10.2	0.00	0.574274	0.00	4.50	0.00
1987	30	15.5	0.00	0.00	25.0	0.00	10.2	0.00	0.589767	0.00	4.50	0.00
1986	30	16.5	0.00	0.00	25.9	0.00	10.2	0.00	0.604108	0.00	4.50	0.00
1985	30	17.5	0.00	0.00	26.8	0.00	10.2	0.00	0.617418	0.00	4.50	0.00
1984	30	18.5	0.00	0.00	27.7	0.00	10.2	0.00	0.629806	0.00	4.50	0.00
1983	30	19.5	5,353,519.47	274,539.46	28.5	7,824,374.61	10.2	2,800,302.49	0.641364	176,079.73	4.50	12,354.28
		19.5	5,353,519.47	274,539.46	28.5	7,824,374.61	10.2	2,800,302.49	0.641364	176,079.73	4.50	12,354.28
Net Salvage:					-1%					1,188.54		
										0.645693	177,268.26	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Average Age Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Phillips Station: Misc. Power Plant Equipment												
2002	25	0.5	0.00	0.00	11.0	0.00	10.5	0.00	0.045455	0.00	0.01	0.00
2001	25	1.5	0.00	0.00	12.0	0.00	10.5	0.00	0.125005	0.00	0.04	0.00
2000	25	2.5	0.00	0.00	13.0	0.00	10.5	0.00	0.192332	0.00	0.11	0.00
1999	25	3.5	0.00	0.00	14.0	0.00	10.5	0.00	0.250079	0.00	0.28	0.00
1998	25	4.5	0.00	0.00	15.0	0.00	10.5	0.00	0.300213	0.00	0.63	0.00
1997	25	5.5	0.00	0.00	16.0	0.00	10.5	0.00	0.344254	0.00	1.28	0.00
1996	25	6.5	0.00	0.00	17.0	0.00	10.5	0.00	0.383423	0.00	2.40	0.00
1995	25	7.5	17,261.93	2,301.59	17.9	41,198.46	10.4	23,936.54	0.418744	963.78	4.19	96.39
1994	25	8.5	0.00	0.00	18.8	0.00	10.3	0.00	0.451114	0.00	6.85	0.00
1993	25	9.5	0.00	0.00	19.7	0.00	10.2	0.00	0.481321	0.00	10.55	0.00
1992	25	10.5	0.00	0.00	20.6	0.00	10.1	0.00	0.510088	0.00	15.42	0.00
1991	25	11.5	0.00	0.00	21.4	0.00	9.9	0.00	0.538019	0.00	21.48	0.00
1990	25	12.5	0.00	0.00	22.1	0.00	9.6	0.00	0.565599	0.00	28.61	0.00
1989	25	13.5	0.00	0.00	22.7	0.00	9.2	0.00	0.593147	0.00	36.56	0.00
1988	25	14.5	0.00	0.00	23.3	0.00	8.8	0.00	0.620797	0.00	44.92	0.00
1987	25	15.5	0.00	0.00	23.7	0.00	8.3	0.00	0.648478	0.00	53.18	0.00
1986	25	16.5	0.00	0.00	24.1	0.00	7.8	0.00	0.675970	0.00	60.77	0.00
1985	25	17.5	0.00	0.00	24.4	0.00	7.2	0.00	0.702933	0.00	67.09	0.00
1984	25	18.5	0.00	0.00	24.6	0.00	6.7	0.00	0.728994	0.00	71.63	0.00
1983	25	19.5	4,937,924.55	253,226.90	24.7	6,254,704.43	6.1	1,544,684.09	0.753808	190,884.46	74.01	187,415.76
		19.4	4,955,186.48	255,528.49	24.6	6,295,902.89	6.1	1,568,620.63	0.750790	191,848.24	73.38	187,512.15
Net Salvage: -15%										29,564.27		
										0.866489	221,412.51	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements	
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)			
Phillips Station: Misc. Power Plant Equipment													
2002	20	0.5	0.00	0.00	11.0	0.00	10.5	0.00	0.045654	0.00	2.39	0.00	
2001	20	1.5	16,581.02	11,054.01	11.9	131,542.72	10.4	114,961.70	0.125929	1,392.02	4.04	446.08	
2000	20	2.5	0.00	0.00	12.8	0.00	10.3	0.00	0.194588	0.00	6.38	0.00	
1999	20	3.5	0.00	0.00	13.8	0.00	10.3	0.00	0.254495	0.00	9.55	0.00	
1998	20	4.5	74,532.06	16,562.68	14.6	241,815.13	10.1	167,283.07	0.307823	5,098.37	13.62	2,255.67	
1997	20	5.5	0.00	0.00	15.4	0.00	9.9	0.00	0.356205	0.00	18.59	0.00	
1996	20	6.5	21,282.30	3,274.20	16.2	53,042.04	9.7	31,759.74	0.400876	1,312.55	24.40	798.77	
1995	20	7.5	0.00	0.00	16.9	0.00	9.4	0.00	0.442686	0.00	30.88	0.00	
1994	20	8.5	0.00	0.00	17.5	0.00	9.1	0.00	0.482187	0.00	37.79	0.00	
1993	20	9.5	0.00	0.00	18.0	0.00	8.7	0.00	0.519693	0.00	98.69	0.00	
1992	20	10.5	0.00	0.00	18.5	0.00	8.2	0.00	0.555335	0.00	51.50	0.00	
1991	20	11.5	252,474.80	21,954.33	18.9	414,936.84	7.8	171,243.77	0.589144	12,934.26	57.52	12,628.24	
1990	20	12.5	0.00	0.00	19.2	0.00	7.3	0.00	0.621100	0.00	62.44	0.00	
1989	20	13.5	0.00	0.00	19.4	0.00	6.8	0.00	0.651186	0.00	65.94	0.00	
1988	20	14.5	0.00	0.00	19.6	0.00	6.3	0.00	0.679397	0.00	67.75	0.00	
1987	20	15.5	0.00	0.00	19.8	0.00	5.8	0.00	0.705758	0.00	67.75	0.00	
1986	20	16.5	0.00	0.00	19.8	0.00	5.4	0.00	0.730320	0.00	65.94	0.00	
1985	20	17.5	0.00	0.00	19.9	0.00	4.9	0.00	0.753158	0.00	62.44	0.00	
1984	20	18.5	0.00	0.00	20.0	0.00	4.5	0.00	0.774351	0.00	57.52	0.00	
1983	20	19.5	0.00	0.00	20.0	0.00	4.1	0.00	0.793986	0.00	51.50	0.00	
			6.9	364,870.17	52,845.22	15.9	841,336.72	9.2	485,248.29	0.392414	20,737.20	30.52	16,128.77
					Net Salvage:	-2%							
										506.33			
										0.401995	21,243.54		

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Tampa Electric Company
Determination of Average Remaining Life at
December 31, 2002

Polk Power Station Common Facilities

Life Category	Age At 12/31/2002	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio	Future Estimated Net Salvage	Future Net Salvage Rate
341 - Structures and Improvements											
50 Year Life	6.5	355,855,010.86	55,097,526.95	49.0	1,124,439.33	42.6	47,901,115.27	7,218,712.39	0.131017	355,202.69	
40 Year Life	6.5	26,824,253.87	4,139,091.43	39.4	105,053.08	32.9	3,456,246.40	677,796.89	0.163755	20,485.37	
25 Year Life	6.5	22,173,121.10	3,417,482.77	25.0	136,699.31	18.5	2,528,937.25	1,073,157.77	0.314020	717,589.04	
20 Year Life	6.5	2,353,300.89	362,046.29	20.0	18,102.31	13.5	244,381.25	126,747.21	0.350086	28,930.40	
	6.5	407,205,686.72	63,016,147.44	45.5	1,384,294.03	39.1	54,130,680.16	9,096,414.26	0.144351	1,122,207.49	-2%
342 - Boiler Plant Equipment											
40 Year Life	5.3	8,267,907.85	1,551,288.73	36.9	42,040.34	31.7	1,332,678.94	215,398.43	0.138851	24,769.59	
25 Year Life	4.7	610,666.60	130,902.68	25.0	5,236.11	20.3	106,292.98	29,548.19	0.225726	27,441.65	
20 Year Life	3.5	453,229.21	129,494.06	20.0	6,474.70	16.5	106,832.60	24,472.44	0.188985	10,358.85	
	5.2	9,331,803.66	1,811,685.47	33.7	53,751.16	28.8	1,545,804.51	269,419.06	0.148712	62,570.09	-3%
343 - Turbogenerator Units											
40 Year Life	6.5	15,677,980.65	2,414,642.58	37.8	63,879.43	31.5	2,012,202.15	407,229.44	0.168650	41,827.66	
25 Year Life	0.5	45,285.11	90,570.21	25.0	3,622.81	24.5	88,758.81	2,184.74	0.024122	18,563.27	
20 Year Life											
	6.3	15,723,265.76	2,505,212.79	37.1	67,502.24	31.1	2,100,960.96	409,414.18	0.163425	60,390.93	-2%
345 - Accessory Electric Equipment											
50 Year Life	6.5	4,735,302.91	728,508.14	46.4	15,700.61	40.2	631,164.38	99,779.91	0.136965	16,446.07	
40 Year Life	6.5	4,219,313.15	649,125.10	37.8	17,172.62	31.5	540,937.58	109,593.22	0.168832	11,246.09	
25 Year Life	6.5	1,767,398.56	271,907.47	25.0	10,876.30	18.5	201,211.53	85,540.46	0.314594	57,094.29	
20 Year Life											
	6.5	10,722,014.62	1,649,540.71	37.7	43,749.53	31.4	1,373,313.49	294,913.59	0.178785	84,786.45	-5%
346 - Misc. Power Plant Equipment											
50 Year Life	6.5	2,944,771.25	453,041.73	45.3	10,000.92	39.2	392,036.11	63,109.71	0.139302	13,149.54	
40 Year Life	6.5	1,938,239.49	298,190.69	37.2	8,015.88	31.0	248,492.24	50,955.26	0.170881	6,642.20	
25 Year Life											
20 Year Life	6.5	347,974.51	53,534.54	20.0	2,676.73	13.5	36,135.81	18,741.67	0.350086	4,277.84	
	6.5	5,230,985.25	804,766.96	38.9	20,693.53	32.7	676,664.17	132,806.64	0.165025	24,069.57	-3%

69,787,353.37

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Polk Power Station Common: Structures & Improvements												
2002	50	0.5	142,687.83	285,375.65	43.2	12,328,228.08	42.7	12,185,540.26	0.011569	3,301.51	3.90	11,129.65
2001	50	1.5	0.00	0.00	44.2	0.00	42.7	0.00	0.033952	0.00	4.00	0.00
2000	50	2.5	0.00	0.00	45.1	0.00	42.6	0.00	0.055384	0.00	4.10	0.00
1999	50	3.5	119,842.17	34,240.62	46.1	1,578,492.58	42.6	1,458,650.41	0.075927	2,599.79	4.20	1,438.11
1998	50	4.5	790,596.72	175,688.16	47.1	8,274,912.34	42.6	7,484,315.62	0.095635	16,801.94	4.30	7,554.59
1997	50	5.5	454,092.32	82,562.24	48.0	3,962,987.52	42.6	3,517,151.42	0.113663	9,384.27	4.30	3,550.18
1996	50	6.5	354,377,791.82	54,519,660.28	49.0	2,671,463,353.72	42.6	2,322,537,527.93	0.130969	7,140,385.39	4.30	2,344,345.39
		6.5	355,885,010.86	55,097,526.95	49.0	2,697,607,974.24	42.6	2,347,183,185.64	0.020154	7,172,472.89	4.30	2,368,017.92
Net Salvage: -1%										46,239.49		
										0.131017	7,218,712.39	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Common: Structures & Improvements												
2002	40	0.5	0.00	0.00	33.6	0.00	33.1	0.00	0.014896	0.00	2.90	0.00
2001	40	1.5	0.00	0.00	34.5	0.00	33.0	0.00	0.043434	0.00	3.00	0.00
2000	40	2.5	0.00	0.00	35.5	0.00	33.0	0.00	0.070415	0.00	3.10	0.00
1999	40	3.5	73,062.43	20,874.98	36.5	761,936.77	33.0	688,874.34	0.095964	2,003.25	3.20	668.00
1998	40	4.5	0.00	0.00	37.4	0.00	32.9	0.00	0.120196	0.00	3.30	0.00
1997	40	5.5	94,685.20	17,215.49	38.4	661,074.82	32.9	566,389.62	0.142340	2,450.45	3.30	568.11
1996	40	6.5	26,656,506.24	4,101,000.96	39.4	161,579,437.82	32.9	134,922,931.58	0.163376	670,005.13	3.30	135,333.03
		6.5	26,824,253.87	4,139,091.43	39.4	163,002,449.41	32.9	136,178,195.55	0.025144	674,458.83	3.30	136,569.14
Net Salvage: 0%										3,338.06		
										0.163755	677,796.89	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Common: Structures & Improvements												
2002	25	0.5	0.00	0.00	25.0	0.00	24.5	0.00	0.020019	0.00	97.60	0.00
2001	25	1.5	0.00	0.00	25.0	0.00	23.5	0.00	0.060026	0.00	98.72	0.00
2000	25	2.5	0.00	0.00	25.0	0.00	22.5	0.00	0.100018	0.00	99.38	0.00
1999	25	3.5	0.00	0.00	25.0	0.00	21.5	0.00	0.140009	0.00	99.72	0.00
1998	25	4.5	52,428.20	11,650.71	25.0	291,267.75	20.5	238,839.56	0.180004	2,097.17	99.89	11,637.89
1997	25	5.5	94,685.20	17,215.49	25.0	430,387.25	19.5	335,702.06	0.220001	3,787.43	99.96	17,208.95
1996	25	6.5	22,026,007.71	3,388,616.57	25.0	84,715,414.25	18.5	62,689,406.55	0.260000	881,040.31	99.99	3,388,243.82
		6.5	22,173,121.10	3,417,482.77	25.0	85,437,069.25	18.5	63,263,948.16	0.040000	886,924.91	99.99	3,417,090.66
					Net Salvage:	-21%						
										186,232.86		
										0.314020	1,073,157.77	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Common: Structures & Improvements												
2002	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025001	0.00	99.89	0.00
2001	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075000	0.00	99.96	0.00
2000	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125000	0.00	99.99	0.00
1999	20	3.5	0.00	0.00	20.0	0.00	16.5	0.00	0.174987	0.00	99.99	0.00
1998	20	4.5	0.00	0.00	20.0	0.00	15.5	0.00	0.224931	0.00	99.99	0.00
1997	20	5.5	0.00	0.00	20.0	0.00	14.5	0.00	0.274721	0.00	99.96	0.00
1996	20	6.5	2,353,300.89	362,046.29	20.0	7,240,925.80	13.5	4,887,624.92	0.324181	117,368.53	99.89	361,629.94
		6.5	2,353,300.89	362,046.29	20.0	7,240,925.80	13.5	4,887,624.92	0.049874	117,368.53	99.89	361,629.94
Net Salvage:					-8%							
										9,378.68		
										0.350086	126,747.21	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements	
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)			
Polk Power Station Common: Boiler Plant Equipment													
2002	40	0.5	141,835.12	283,670.24	32.6	9,247,649.82	32.1	9,105,814.70	0.015354	4,355.47	9.57	27,147.24	
2001	40	1.5	0.00	0.00	33.5	0.00	32.0	0.00	0.044822	0.00	9.90	0.00	
2000	40	2.5	0.00	0.00	34.4	0.00	31.9	0.00	0.072752	0.00	10.23	0.00	
1999	40	3.5	63,949.06	18,271.16	35.3	644,971.95	31.8	581,022.89	0.099269	1,813.76	10.56	1,929.43	
1998	40	4.5	131,926.46	29,316.99	36.1	1,058,343.34	31.6	926,416.88	0.124486	3,649.55	10.89	3,192.62	
1997	40	5.5	0.00	0.00	37.0	0.00	31.6	0.00	0.145638	0.00	10.89	0.00	
1996	40	6.5	7,930,197.21	1,220,030.34	37.9	46,239,149.89	31.6	38,552,958.74	0.165729	202,194.41	10.89	132,861.30	
		5.3	8,267,907.85	1,551,288.73	36.9	57,190,115.00	31.7	49,166,213.22	0.025643	212,013.20	10.64	165,130.60	
Net Salvage:					-2%								
										3,385.24			
										0.138851	215,398.43		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Common: Boiler Plant Equipment												
2002	25	0.5	0.00	0.00	25.0	0.00	24.5	0.00	0.020019	0.00	97.60	0.00
2001	25	1.5	0.00	0.00	25.0	0.00	23.5	0.00	0.060026	0.00	98.72	0.00
2000	25	2.5	0.00	0.00	25.0	0.00	22.5	0.00	0.100018	0.00	99.38	0.00
1999	25	3.5	280,234.29	80,066.94	25.0	2,001,673.50	21.5	1,721,439.21	0.140009	11,210.09	99.72	79,844.35
1998	25	4.5	0.00	0.00	25.0	0.00	20.5	0.00	0.180004	0.00	99.89	0.00
1997	25	5.5	0.00	0.00	25.0	0.00	19.5	0.00	0.220001	0.00	99.96	0.00
1996	25	6.5	330,432.31	50,835.74	25.0	1,270,893.50	18.5	940,461.19	0.260000	13,217.29	99.99	50,830.15
		4.7	610,666.60	130,902.68	25.0	3,272,567.00	20.3	2,661,900.40	0.040001	24,427.38	99.83	130,674.50
Net Salvage: -21%										5,120.81		
										0.225726	29,548.19	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Common: Boiler Plant Equipment												
2002	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025001	0.00	99.89	0.00
2001	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075000	0.00	99.96	0.00
2000	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125000	0.00	99.99	0.00
1999	20	3.5	453,229.21	129,494.06	20.0	2,589,881.20	16.5	2,136,651.99	0.174987	22,659.78	99.99	129,485.64
1998	20	4.5	0.00	0.00	20.0	0.00	15.5	0.00	0.224931	0.00	99.99	0.00
1997	20	5.5	0.00	0.00	20.0	0.00	14.5	0.00	0.274721	0.00	99.96	0.00
1996	20	6.5	0.00	0.00	20.0	0.00	13.5	0.00	0.324181	0.00	99.89	0.00
		3.5	453,229.21	129,494.06	20.0	2,589,881.20	16.5	2,136,651.99	0.049996	22,659.78	99.99	129,485.64
Net Salvage:					-8%							
										1,812.66		
										0.188985	24,472.44	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Polk Power Station Common: Turbogenerator Units												
2002	40	0.5	1,433.01	2,866.02	32.5	93,145.65	32.0	91,712.64	0.015395	44.12	10.15	290.90
2001	40	1.5	0.00	0.00	33.4	0.00	31.9	0.00	0.044947	0.00	10.50	0.00
2000	40	2.5	0.00	0.00	34.3	0.00	31.8	0.00	0.072963	0.00	10.85	0.00
1999	40	3.5	0.00	0.00	35.2	0.00	31.7	0.00	0.099568	0.00	11.20	0.00
1998	40	4.5	0.00	0.00	36.0	0.00	31.5	0.00	0.124873	0.00	11.55	0.00
1997	40	5.5	0.00	0.00	36.9	0.00	31.5	0.00	0.145944	0.00	11.55	0.00
1996	40	6.5	15,676,547.64	2,411,776.56	37.8	91,165,153.97	31.5	75,970,961.64	0.165957	400,251.20	11.55	278,560.19
		6.5	15,677,980.65	2,414,642.58	37.8	91,258,299.62	31.5	76,062,674.28	0.025532	400,295.32	11.55	278,851.09
Net Salvage:					-2%					6,934.12		
									0.168650	407,229.44		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Common: Turbogenerator Units												
2002	25	0.5	45,285.11	90,570.21	25.0	2,264,255.25	24.5	2,218,970.15	0.020019	1,813.13	97.60	88,396.52
2001	25	1.5	0.00	0.00	25.0	0.00	23.5	0.00	0.060026	0.00	98.72	0.00
2000	25	2.5	0.00	0.00	25.0	0.00	22.5	0.00	0.100018	0.00	99.38	0.00
1999	25	3.5	0.00	0.00	25.0	0.00	21.5	0.00	0.140009	0.00	99.72	0.00
1998	25	4.5	0.00	0.00	25.0	0.00	20.5	0.00	0.180004	0.00	99.89	0.00
1997	25	5.5	0.00	0.00	25.0	0.00	19.5	0.00	0.220001	0.00	99.96	0.00
1996	25	6.5	0.00	0.00	25.0	0.00	18.5	0.00	0.260000	0.00	99.99	0.00
		0.5	45,285.11	90,570.21	25.0	2,264,255.25	24.5	2,218,970.15	0.040038	1,813.13	97.60	88,396.52
					Net Salvage:	-20%						
										371.62		
										0.024122	2,184.74	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Polk Power Station Common: Accessory Electric Equipment												
2002	50	0.5	0.00	0.00	41.3	0.00	40.8	0.00	0.012115	0.00	13.65	0.00
2001	50	1.5	0.00	0.00	42.1	0.00	40.6	0.00	0.035604	0.00	14.00	0.00
2000	50	2.5	0.00	0.00	43.0	0.00	40.5	0.00	0.058158	0.00	14.35	0.00
1999	50	3.5	0.00	0.00	43.8	0.00	40.3	0.00	0.079837	0.00	14.70	0.00
1998	50	4.5	0.00	0.00	44.7	0.00	40.2	0.00	0.100696	0.00	15.05	0.00
1997	50	5.5	0.00	0.00	45.5	0.00	40.2	0.00	0.117660	0.00	15.05	0.00
1996	50	6.5	4,735,302.91	728,508.14	46.4	33,802,777.70	40.2	29,286,027.23	0.133941	97,577.11	15.05	109,640.48
		6.5	4,735,302.91	728,508.14	46.4	33,802,777.70	40.2	29,286,027.23	0.020606	97,577.11	15.05	109,640.48
Net Salvage: -2%										2,202.80		
										0.136965	99,779.91	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Common: Accessory Electric Equipment												
2002	40	0.5	0.00	0.00	32.5	0.00	32.0	0.00	0.015395	0.00	10.15	0.00
2001	40	1.5	0.00	0.00	33.4	0.00	31.9	0.00	0.044947	0.00	10.50	0.00
2000	40	2.5	0.00	0.00	34.3	0.00	31.8	0.00	0.072963	0.00	10.85	0.00
1999	40	3.5	0.00	0.00	35.2	0.00	31.7	0.00	0.099568	0.00	11.20	0.00
1998	40	4.5	0.00	0.00	36.0	0.00	31.5	0.00	0.124873	0.00	11.55	0.00
1997	40	5.5	0.00	0.00	36.9	0.00	31.5	0.00	0.145944	0.00	11.55	0.00
1996	40	6.5	4,219,313.15	649,125.10	37.8	24,536,928.78	31.5	20,447,440.65	0.165957	107,726.85	11.55	74,973.95
		6.5	4,219,313.15	649,125.10	37.8	24,536,928.78	31.5	20,447,440.65	0.025532	107,726.85	11.55	74,973.95
Net Salvage:					-2%				1,866.37			
									0.168832	109,593.22		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Common: Accessory Electric Equipment												
2002	25	0.5	0.00	0.00	25.0	0.00	24.5	0.00	0.020019	0.00	97.60	0.00
2001	25	1.5	0.00	0.00	25.0	0.00	23.5	0.00	0.060026	0.00	98.72	0.00
2000	25	2.5	0.00	0.00	25.0	0.00	22.5	0.00	0.100018	0.00	99.38	0.00
1999	25	3.5	0.00	0.00	25.0	0.00	21.5	0.00	0.140009	0.00	99.72	0.00
1998	25	4.5	0.00	0.00	25.0	0.00	20.5	0.00	0.180004	0.00	99.89	0.00
1997	25	5.5	0.00	0.00	25.0	0.00	19.5	0.00	0.220001	0.00	99.96	0.00
1996	25	6.5	1,767,398.56	271,907.47	25.0	6,797,686.75	18.5	5,030,288.20	0.260000	70,695.94	99.99	271,877.56
		6.5	1,767,398.56	271,907.47	25.0	6,797,686.75	18.5	5,030,288.20	0.040000	70,695.94	99.99	271,877.56
Net Salvage:					-21%					14,844.51		
									0.314594	85,540.46		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Common: Misc. Power Plant Equipment												
2002	50	0.5	0.00	0.00	40.5	0.00	40.0	0.00	0.012349	0.00	17.55	0.00
2001	50	1.5	0.00	0.00	41.3	0.00	39.8	0.00	0.036311	0.00	18.00	0.00
2000	50	2.5	0.00	0.00	42.1	0.00	39.6	0.00	0.059346	0.00	18.45	0.00
1999	50	3.5	0.00	0.00	42.9	0.00	39.4	0.00	0.081516	0.00	18.90	0.00
1998	50	4.5	0.00	0.00	43.7	0.00	39.2	0.00	0.102874	0.00	19.35	0.00
1997	50	5.5	0.00	0.00	44.5	0.00	39.2	0.00	0.119458	0.00	19.35	0.00
1996	50	6.5	2,944,771.25	453,041.73	45.3	20,522,790.37	39.2	17,759,235.82	0.135373	61,329.62	19.35	87,663.57
		6.5	2,944,771.25	453,041.73	45.3	20,522,790.37	39.2	17,759,235.82	0.020827	61,329.62	19.35	87,663.57
				Net Salvage:	-3%					1,780.09		
									0.139302	63,109.71		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements	
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)			
Polk Power Station Common: Misc. Power Plant Equipment													
2002	40	0.5	0.00	0.00	32.0	0.00	31.5	0.00	0.015604	0.00	13.05	0.00	
2001	40	1.5	0.00	0.00	32.9	0.00	31.4	0.00	0.045582	0.00	13.50	0.00	
2000	40	2.5	0.00	0.00	33.8	0.00	31.3	0.00	0.074035	0.00	13.95	0.00	
1999	40	3.5	0.00	0.00	34.6	0.00	31.1	0.00	0.101086	0.00	14.40	0.00	
1998	40	4.5	0.00	0.00	35.5	0.00	31.0	0.00	0.126848	0.00	14.85	0.00	
1997	40	5.5	0.00	0.00	36.3	0.00	31.0	0.00	0.147523	0.00	14.85	0.00	
1996	40	6.5	1,938,239.49	298,190.69	37.2	11,092,693.67	31.0	9,243,911.39	0.167158	49,844.96	14.85	44,281.32	
		6.5	1,938,239.49	298,190.69	37.2	11,092,693.67	31.0	9,243,911.39	0.025717	49,844.96	14.85	44,281.32	
Net Salvage:					-2%					1,110.30			
										0.170881	50,955.26		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Common: Misc. Power Plant Equipment												
2002	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025001	0.00	99.89	0.00
2001	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075000	0.00	99.96	0.00
2000	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125000	0.00	99.99	0.00
1999	20	3.5	0.00	0.00	20.0	0.00	16.5	0.00	0.174987	0.00	99.99	0.00
1998	20	4.5	0.00	0.00	20.0	0.00	15.5	0.00	0.224931	0.00	99.99	0.00
1997	20	5.5	0.00	0.00	20.0	0.00	14.5	0.00	0.274721	0.00	99.96	0.00
1996	20	6.5	347,974.51	53,534.54	20.0	1,070,690.80	13.5	722,716.29	0.324181	17,354.88	99.89	53,472.98
		6.5	347,974.51	53,534.54	20.0	1,070,690.80	13.5	722,716.29	0.049874	17,354.88	99.89	53,472.98
Net Salvage: -8%										1,386.79		
										0.350086	18,741.67	

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 2002

Polk Power Station Unit No. 1

Life Category	Age At 12/31/2002	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio	Future Estimated Net Salvage	Future Net Salvage Rate
341 - Structures and Improvements											
50 Year Life	6.4	38,786,109.99	6,067,670.33	48.9	124,083.24	42.6	5,285,945.93	787,576.61	0.129799	39,098.96	
40 Year Life	6.4	242,089,214.09	37,626,680.24	39.3	957,421.89	32.9	31,499,180.15	6,118,207.68	0.162603	186,063.52	
25 Year Life	6.1	10,063,657.09	1,658,798.14	25.0	66,351.93	18.9	1,254,051.39	486,978.45	0.293573	347,915.33	
20 Year Life	4.6	5,446,687.15	1,190,259.78	20.0	59,512.99	15.4	916,500.03	293,442.69	0.246537	95,133.17	
	6.4	296,385,668.32	46,543,408.49	38.5	1,207,370.04	32.3	38,955,677.51	7,686,205.43	0.165141	668,210.98	-1%
342 - Boiler Plant Equipment											
40 Year Life	6.0	777,850,216.19	129,566,415.33	37.5	3,455,104.41	31.6	109,181,299.32	20,363,829.77	0.157169	2,106,171.04	
25 Year Life	5.9	487,239,368.97	82,513,270.82	25.0	3,300,530.83	19.1	63,040,138.91	23,577,581.47	0.285743	17,306,459.44	
20 Year Life	2.9	11,489,451.48	3,983,474.56	20.0	199,173.73	17.1	3,405,870.75	619,666.97	0.155559	318,480.88	
	5.9	1,276,579,036.64	216,063,160.71	31.1	6,954,808.97	25.3	175,627,308.97	44,561,078.21	0.206241	19,731,111.35	-9%
343 - Turbogenerator Units											
40 Year Life	6.5	283,280,343.80	43,806,097.17	37.8	1,158,891.46	31.5	36,505,080.98	7,362,614.47	0.168073	758,698.75	
25 Year Life	6.5	434,244,057.51	66,954,070.10	25.0	2,678,162.80	18.5	49,546,011.87	21,016,918.93	0.313901	14,058,434.40	
5 Year Life	6.5	66,353,900.08	10,208,292.32	5.0	2,041,658.46	0.0	0.00	11,024,955.71	1.080000	816,663.39	
	6.5	783,878,301.39	120,968,459.59	20.6	5,878,712.73	14.6	86,051,092.85	39,404,489.11	0.325742	15,633,796.54	-13%
345 - Accessory Electric Equipment											
40 Year Life	6.5	223,887,351.07	34,626,122.34	37.8	916,034.98	31.5	28,855,101.95	5,819,726.76	0.168073	599,766.57	
25 Year Life	6.4	88,397,216.45	13,849,759.85	25.0	553,990.39	18.6	10,304,221.33	4,278,118.54	0.308895	2,907,217.15	
20 Year Life	6.4	57,257,247.07	8,897,212.80	20.0	444,860.64	13.6	6,050,104.70	3,084,003.74	0.346626	710,980.88	
5 Year Life											
	6.4	369,541,814.59	57,373,094.99	30.0	1,914,886.02	23.6	45,209,427.98	13,181,849.04	0.229757	4,217,964.60	-7%
346 - Misc. Power Plant Equipment											
40 Year Life	6.5	25,899,058.13	4,013,982.81	37.2	107,902.76	31.0	3,344,985.68	681,962.72	0.169897	89,411.47	
25 Year Life	6.4	2,573,275.67	401,045.02	25.0	16,041.80	18.6	298,377.49	124,543.35	0.310547	84,206.71	
20 Year Life	2.9	739,429.68	259,070.87	20.0	12,953.54	17.1	221,505.59	39,898.88	0.154008	20,711.94	
5 Year Life											
	6.2	29,211,763.48	4,674,098.70	34.1	136,898.11	28.2	3,864,868.76	846,404.95	0.181084	194,330.11	-4%
			445,622,222.48								

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Unit #1: Structures & Improvements												
2002	50	0.5	0.00	0.00	43.2	0.00	42.7	0.00	0.011569	0.00	3.9	0.00
2001	50	1.5	63,860.22	42,573.48	44.2	1,881,747.82	42.7	1,817,887.60	0.033952	1,445.45	4.0	1,702.94
2000	50	2.5	0.00	0.00	45.1	0.00	42.6	0.00	0.055384	0.00	4.1	0.00
1999	50	3.5	428,415.93	122,404.55	46.1	5,642,849.76	42.6	5,214,433.83	0.075927	9,293.81	4.2	5,140.99
1998	50	4.5	0.00	0.00	47.1	0.00	42.6	0.00	0.095635	0.00	4.3	0.00
1997	50	5.5	405,163.61	73,666.11	48.0	3,535,973.28	42.6	3,138,176.29	0.113663	8,373.11	4.3	3,167.64
1996	50	6.5	37,888,670.24	5,829,026.19	49.0	285,622,283.31	42.6	248,316,515.69	0.130969	763,421.73	4.3	250,648.13
		6.4	38,786,109.99	6,067,670.33	48.9	296,682,854.16	42.6	258,487,013.41	0.020176	782,534.11	4.30	260,659.70
					Net Salvage: -1%					5,042.51		
										0.129799	787,576.61	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Unit #1: Structures & Improvements												
2002	40	0.5	138,882.45	277,764.89	33.6	9,332,900.30	33.1	9,194,017.86	0.014896	4,137.59	2.9	8,055.18
2001	40	1.5	58,918.35	39,278.90	34.5	1,355,122.05	33.0	1,296,203.70	0.043434	1,706.04	3.0	1,178.37
2000	40	2.5	35,115.20	14,046.08	35.5	498,635.84	33.0	463,520.64	0.070415	989.05	3.1	435.43
1999	40	3.5	0.00	0.00	36.5	0.00	33.0	0.00	0.095964	0.00	3.2	0.00
1998	40	4.5	198,191.48	44,042.55	37.4	1,647,191.37	32.9	1,448,999.90	0.120196	5,293.74	3.3	1,453.40
1997	40	5.5	2,623,248.16	476,954.21	38.4	18,315,041.66	32.9	15,691,793.51	0.142340	67,889.66	3.3	15,739.49
1996	40	6.5	239,034,858.47	36,774,593.61	39.4	1,448,918,988.23	32.9	1,209,884,129.77	0.163376	6,008,086.01	3.3	1,213,561.59
		6.4	242,089,214.09	37,626,680.24	39.3	1,480,067,879.46	32.9	1,237,978,665.37	0.025148	6,088,102.09	3.30	1,240,423.46
					Net Salvage:	0%						
										30,105.60		
										0.162603	6,118,207.68	

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Unit #1: Structures & Improvements												
2002	25	0.5	36,336.88	72,673.76	25.0	1,816,844.00	24.5	1,780,507.12	0.020019	1,454.86	97.6	70,929.59
2001	25	1.5	0.00	0.00	25.0	0.00	23.5	0.00	0.060026	0.00	98.7	0.00
2000	25	2.5	0.00	0.00	25.0	0.00	22.5	0.00	0.100018	0.00	99.4	0.00
1999	25	3.5	0.00	0.00	25.0	0.00	21.5	0.00	0.140009	0.00	99.7	0.00
1998	25	4.5	635,598.59	141,244.13	25.0	3,531,103.25	20.5	2,895,504.67	0.180004	25,424.51	99.9	141,088.76
1997	25	5.5	0.00	0.00	25.0	0.00	19.5	0.00	0.220001	0.00	100.0	0.00
1996	25	6.5	9,391,721.63	1,444,880.25	25.0	36,122,006.25	18.5	26,730,284.63	0.260000	375,668.87	100.0	1,444,721.31
		6.1	10,063,657.09	1,658,798.14	25.0	41,469,953.50	18.9	31,406,296.41	0.040000	402,548.23	99.88	1,656,739.66
Net Salvage: -21%										84,430.22		
										0.293573	486,978.45	

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Unit #1: Structures & Improvements												
2002	20	0.5	52,796.64	105,593.28	20.0	2,111,865.60	19.5	2,059,068.96	0.025001	2,639.94	99.9	105,473.43
2001	20	1.5	490,020.84	326,680.56	20.0	6,533,611.20	18.5	6,043,590.36	0.075000	24,501.04	100.0	326,561.32
2000	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125000	0.00	100.0	0.00
1999	20	3.5	0.00	0.00	20.0	0.00	16.5	0.00	0.174987	0.00	100.0	0.00
1998	20	4.5	19,093.91	4,243.09	20.0	84,861.80	15.5	65,767.90	0.224931	954.40	100.0	4,242.67
1997	20	5.5	80,040.18	14,552.76	20.0	291,055.20	14.5	211,015.02	0.274721	3,997.95	100.0	14,547.23
1996	20	6.5	4,804,735.59	739,190.09	20.0	14,783,801.80	13.5	9,979,066.22	0.324181	239,631.38	99.9	738,340.02
		4.6	5,446,687.15	1,190,259.78	20.0	23,805,195.60	15.4	18,358,508.45	0.049888	271,724.71	99.91	1,189,164.67
Net Salvage: -8%										21,717.98		
										0.246537	293,442.69	

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements	
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)			
Polk Power Station Unit #1: Boiler Plant Equipment													
2002	40	0.5	360,108.88	720,217.76	32.6	23,479,098.98	32.1	23,118,990.10	0.015354	11,058.22	9.6	68,924.84	
2001	40	1.5	1,464,729.84	976,486.56	33.5	32,712,299.76	32.0	31,247,569.92	0.044822	43,768.08	9.9	96,672.17	
2000	40	2.5	7,849,100.85	3,139,640.34	34.4	108,003,627.70	31.9	100,154,526.85	0.072752	228,415.11	10.2	321,185.21	
1999	40	3.5	30,488,858.51	8,711,102.43	35.3	307,501,915.78	31.8	277,013,057.27	0.099269	864,742.43	10.6	919,892.42	
1998	40	4.5	31,294,147.95	6,954,255.10	36.1	251,048,609.11	31.6	219,754,461.16	0.124486	865,707.40	10.9	757,318.38	
1997	40	5.5	13,900,508.88	2,527,365.25	37.0	93,512,514.25	31.6	79,864,741.90	0.145638	368,080.42	10.9	275,230.08	
1996	40	6.5	692,492,761.29	106,537,347.89	37.9	4,037,765,485.03	31.6	3,366,580,193.32	0.165729	17,656,328.13	10.9	11,601,917.19	
		6.0	777,850,216.19	129,566,415.33	37.5	4,854,023,550.60	31.6	4,097,733,540.52	0.025761	20,038,099.79	10.84	14,041,140.27	
Net Salvage:					-2%								
										325,729.98			
										0.157169	20,363,829.77		

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements	
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)			
Polk Power Station Unit #1: Boiler Plant Equipment													
2002	25	0.5	522,755.69	1,045,511.37	25.0	26,137,784.25	24.5	25,615,028.57	0.020019	20,930.09	97.6	1,020,419.10	
2001	25	1.5	4,241,364.08	2,827,576.05	25.0	70,689,401.25	23.5	66,448,037.18	0.060026	169,728.08	98.7	2,791,439.63	
2000	25	2.5	7,803,568.95	3,121,427.58	25.0	78,035,689.50	22.5	70,232,120.55	0.100018	312,198.94	99.4	3,101,918.66	
1999	25	3.5	13,741,048.09	3,926,013.74	25.0	98,150,343.50	21.5	84,409,295.41	0.140009	549,677.26	99.7	3,915,099.42	
1998	25	4.5	8,380,956.47	1,862,434.77	25.0	46,560,869.25	20.5	38,179,912.79	0.180004	335,245.71	99.9	1,860,386.09	
1997	25	5.5	3,835,269.96	697,321.81	25.0	17,433,045.25	19.5	13,597,775.30	0.220001	153,411.50	100.0	697,056.83	
1996	25	6.5	448,714,405.75	69,032,985.50	25.0	1,725,824,637.50	18.5	1,277,110,231.75	0.260000	17,948,576.23	100.0	69,025,391.87	
		5.9	487,239,368.97	82,513,270.82	25.0	2,062,831,770.50	19.1	1,575,592,401.53	0.040000	19,489,767.81	99.88	82,411,711.60	
Net Salvage:					-21%								
										4,087,813.66			
										0.285743	23,577,581.47		

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements	
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)			
Polk Power Station Unit #1: Boiler Plant Equipment													
2002	20	0.5	466,827.30	933,654.59	20.0	18,673,091.80	19.5	18,206,264.51	0.025001	23,342.30	99.9	932,594.89	
2001	20	1.5	1,731,529.19	1,154,352.79	20.0	23,087,055.80	18.5	21,355,526.62	0.075000	86,576.46	100.0	1,153,931.45	
2000	20	2.5	597,020.23	238,808.09	20.0	4,776,161.80	17.5	4,179,141.58	0.125000	29,851.01	100.0	238,787.79	
1999	20	3.5	1,170,942.92	334,555.12	20.0	6,691,102.40	16.5	5,520,159.48	0.174987	58,542.80	100.0	334,545.08	
1998	20	4.5	2,352,287.79	522,730.62	20.0	10,454,612.40	15.5	8,102,324.61	0.224931	117,578.32	100.0	522,678.35	
1997	20	5.5	137,954.91	25,082.71	20.0	501,654.20	14.5	363,699.30	0.274721	6,890.75	100.0	25,073.18	
1996	20	6.5	5,032,889.16	774,290.64	20.0	15,485,812.80	13.5	10,452,923.64	0.324181	251,010.31	99.9	773,400.21	
		2.9	11,489,451.48	3,983,474.56	20.0	79,669,491.20	17.1	68,180,039.72	0.049941	573,791.95	99.94	3,981,010.95	
Net Salvage:					-8%								
										45,874.97			
										0.155559	619,666.91		

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Unit #1: Turbogenerator Units												
2002	40	0.5	14,013.22	28,026.44	32.5	910,859.30	32.0	896,846.08	0.015395	431.47	10.2	2,844.68
2001	40	1.5	150,108.03	100,072.02	33.4	3,342,405.47	31.9	3,192,297.44	0.044947	4,497.94	10.5	10,507.56
2000	40	2.5	0.00	0.00	34.3	0.00	31.8	0.00	0.072963	0.00	10.9	0.00
1999	40	3.5	169,409.70	48,402.77	35.2	1,703,777.50	31.7	1,534,367.81	0.099568	4,819.37	11.2	5,421.11
1998	40	4.5	839,033.55	186,451.90	36.0	6,712,268.40	31.5	5,873,234.85	0.124873	23,282.81	11.6	21,535.19
1997	40	5.5	1,499,613.28	272,656.96	36.9	10,061,041.82	31.5	8,588,694.24	0.145944	39,792.65	11.6	31,491.88
1996	40	6.5	280,608,166.02	43,170,487.08	37.8	1,631,844,411.62	31.5	1,359,870,343.02	0.165957	7,164,444.52	11.6	4,986,191.26
		6.5	283,280,343.80	43,806,097.17	37.8	1,654,574,764.12	31.5	1,379,955,783.44	0.025548	7,237,268.75	11.55	5,057,991.69
					Net Salvage:		-2%			125,345.72		
										0.168073	7,362,614.47	

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Unit #1: Turbogenerator Units												
2002	25	0.5	0.00	0.00	25.0	0.00	24.5	0.00	0.020019	0.00	97.6	0.00
2001	25	1.5	194,952.63	129,968.42	25.0	3,249,210.50	23.5	3,054,257.87	0.060026	7,801.48	98.7	128,307.42
2000	25	2.5	0.00	0.00	25.0	0.00	22.5	0.00	0.100018	0.00	99.4	0.00
1999	25	3.5	0.00	0.00	25.0	0.00	21.5	0.00	0.140009	0.00	99.7	0.00
1998	25	4.5	496,836.41	110,408.09	25.0	2,760,202.25	20.5	2,263,365.85	0.180004	19,873.90	99.9	110,286.64
1997	25	5.5	477,069.23	86,739.86	25.0	2,168,496.50	19.5	1,691,427.27	0.220001	19,082.86	100.0	86,706.90
1996	25	6.5	433,075,199.25	66,626,953.73	25.0	1,665,673,843.25	18.5	1,232,598,644.01	0.260000	17,323,007.97	100.0	66,619,624.77
		6.5	434,244,057.51	66,954,070.10	25.0	1,673,851,752.50	18.5	1,239,607,694.99	0.040000	17,369,766.21	99.99	66,944,925.73
Net Salvage: -21%										3,647,152.72		
										0.313901	21,016,918.93	

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Unit #1: Turbogenerator Units												
2002	5	0.5	0.00	0.00	5.0	0.00	4.5	0.00	0.100000	0.00	100.0	0.00
2001	5	1.5	0.00	0.00	5.0	0.00	3.5	0.00	0.300000	0.00	100.0	0.00
2000	5	2.5	0.00	0.00	5.0	0.00	2.5	0.00	0.500000	0.00	100.0	0.00
1999	5	3.5	0.00	0.00	5.0	0.00	1.5	0.00	0.700000	0.00	100.0	0.00
1998	5	4.5	0.00	0.00	5.0	0.00	0.5	0.00	0.900000	0.00	100.0	0.00
1997	5	5.5	0.00	0.00	5.0	0.00	0.0	0.00	1.000000	0.00	100.0	0.00
1996	5	6.5	66,353,900.08	10,208,292.32	5.0	51,041,461.60	0.0	0.00	1.000000	10,208,292.32	100.0	10,208,292.32
		6.5	66,353,900.08	10,208,292.32	5.0	51,041,461.60	0.0	0.00	0.153846	10,208,292.32	100.00	10,208,292.32
Net Salvage: -8%										816,663.39		
										1.080000	11,024,955.71	

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Unit #1: Accessory Electric Equipment												
2002	40	0.5	15,240.24	30,480.48	32.5	990,615.60	32.0	975,375.36	0.015395	469.25	10.2	3,093.77
2001	40	1.5	29,593.77	19,729.18	33.4	658,954.61	31.9	629,360.84	0.044947	886.77	10.5	2,071.56
2000	40	2.5	0.00	0.00	34.3	0.00	31.8	0.00	0.072963	0.00	10.9	0.00
1999	40	3.5	239,416.80	68,404.80	35.2	2,407,848.96	31.7	2,168,432.16	0.099568	6,810.93	11.2	7,661.34
1998	40	4.5	1,565,327.16	347,850.48	36.0	12,522,617.28	31.5	10,957,290.12	0.124873	43,437.13	11.6	40,176.73
1997	40	5.5	0.00	0.00	36.9	0.00	31.5	0.00	0.145944	0.00	11.6	0.00
1996	40	6.5	222,037,773.10	34,159,657.40	37.8	1,291,235,049.72	31.5	1,076,029,208.10	0.165957	5,669,034.26	11.6	3,945,440.43
		6.5	223,887,351.07	34,626,122.34	37.8	1,307,815,086.17	31.5	1,090,759,666.58	0.025551	5,720,638.34	11.55	3,998,443.83
					Net Salvage:		-2%			99,088.42		
										0.168073	5,819,726.76	

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements	
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)			
Polk Power Station Unit #1: Accessory Electric Equipment													
2002	25	0.5	45,649.82	91,299.64	25.0	2,282,491.00	24.5	2,236,841.18	0.020019	1,827.73	97.6	89,108.45	
2001	25	1.5	222,578.96	148,385.97	25.0	3,709,649.25	23.5	3,487,070.30	0.060026	8,907.02	98.7	146,489.60	
2000	25	2.5	69,940.40	27,976.16	25.0	699,404.00	22.5	629,463.60	0.100018	2,798.12	99.4	27,801.31	
1999	25	3.5	26,650.02	7,614.29	25.0	190,357.25	21.5	163,707.24	0.140009	1,066.07	99.7	7,593.12	
1998	25	4.5	374,084.60	83,129.91	25.0	2,078,247.75	20.5	1,704,163.16	0.180004	14,963.72	99.9	83,038.47	
1997	25	5.5	195,181.58	35,487.56	25.0	887,189.00	19.5	692,007.42	0.220001	7,807.30	100.0	35,474.07	
1996	25	6.5	87,463,131.08	13,455,866.32	25.0	336,396,658.00	18.5	248,933,526.92	0.260000	3,498,525.24	100.0	13,454,386.17	
		6.4	88,397,216.45	13,849,759.85	25.0	346,243,996.25	18.6	257,846,779.81	0.040000	3,535,895.19	99.96	13,843,891.19	
Net Salvage:					-21%								
										742,223.35			
										0.308895	4,278,118.54		

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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Unit #1: Accessory Electric Equipment												
2002	20	0.5	14,111.75	28,223.50	20.0	564,470.00	19.5	550,358.25	0.025001	705.62	99.9	28,191.47
2001	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075000	0.00	100.0	0.00
2000	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125000	0.00	100.0	0.00
1999	20	3.5	0.00	0.00	20.0	0.00	16.5	0.00	0.174987	0.00	100.0	0.00
1998	20	4.5	298,763.28	66,391.84	20.0	1,327,836.80	15.5	1,029,073.52	0.224931	14,933.58	100.0	66,385.20
1997	20	5.5	1,498,812.98	272,511.45	20.0	5,450,229.00	14.5	3,951,416.03	0.274721	74,864.62	100.0	272,407.90
1996	20	6.5	55,445,559.07	8,530,086.01	20.0	170,601,720.20	13.5	115,156,161.14	0.324181	2,765,291.81	99.9	8,520,276.41
		6.4	57,257,247.07	8,897,212.80	20.0	177,944,256.00	13.6	120,687,008.93	0.049877	2,855,795.63	99.89	8,887,260.97
					Net Salvage:		-8%			228,208.11		
										0.346626	3,084,003.74	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Unit #1: Misc. Power Plant Equipment												
2002	40	0.5	0.00	0.00	32.0	0.00	31.5	0.00	0.015604	0.00	13.1	0.00
2001	40	1.5	0.00	0.00	32.9	0.00	31.4	0.00	0.045582	0.00	13.5	0.00
2000	40	2.5	0.00	0.00	33.8	0.00	31.3	0.00	0.074035	0.00	14.0	0.00
1999	40	3.5	0.00	0.00	34.6	0.00	31.1	0.00	0.101086	0.00	14.4	0.00
1998	40	4.5	431,617.82	95,915.07	35.5	3,404,984.99	31.0	2,973,367.17	0.126848	12,166.63	14.9	14,243.39
1997	40	5.5	0.00	0.00	36.3	0.00	31.0	0.00	0.147523	0.00	14.9	0.00
1996	40	6.5	25,467,440.31	3,918,067.74	37.2	145,752,119.93	31.0	121,460,099.94	0.167158	654,936.37	14.9	581,833.06
		6.5	25,899,058.13	4,013,982.81	37.2	149,157,104.91	31.0	124,433,467.11	0.025758	667,103.00	14.85	596,076.45
					Net Salvage: -2%					14,859.72		
										0.169897	681,962.72	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Unit #1: Misc. Power Plant Equipment												
2002	25	0.5	0.00	0.00	25.0	0.00	24.5	0.00	0.020019	0.00	97.6	0.00
2001	25	1.5	0.00	0.00	25.0	0.00	23.5	0.00	0.060026	0.00	98.7	0.00
2000	25	2.5	0.00	0.00	25.0	0.00	22.5	0.00	0.100018	0.00	99.4	0.00
1999	25	3.5	0.00	0.00	25.0	0.00	21.5	0.00	0.140009	0.00	99.7	0.00
1998	25	4.5	75,413.16	16,758.48	25.0	418,962.00	20.5	343,548.84	0.180004	3,016.59	99.9	16,740.05
1997	25	5.5	0.00	0.00	25.0	0.00	19.5	0.00	0.220001	0.00	100.0	0.00
1996	25	6.5	2,497,862.51	384,286.54	25.0	9,607,163.50	18.5	7,109,300.99	0.260000	99,914.50	100.0	384,244.27
		6.4	2,573,275.67	401,045.02	25.0	10,026,125.50	18.6	7,452,849.83	0.040000	102,931.09	99.98	400,984.31
Net Salvage: -21%										21,612.26		
										0.310547	124,543.35	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2002

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Unit #1: Misc. Power Plant Equipment												
2002	20	0.5	59,178.00	118,356.00	20.0	2,367,120.00	19.5	2,307,942.00	0.025001	2,959.02	99.9	118,221.67
2001	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075000	0.00	100.0	0.00
2000	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125000	0.00	100.0	0.00
1999	20	3.5	0.00	0.00	20.0	0.00	16.5	0.00	0.174987	0.00	100.0	0.00
1998	20	4.5	514,192.68	114,265.04	20.0	2,285,300.80	15.5	1,771,108.12	0.224931	25,701.75	100.0	114,253.61
1997	20	5.5	32,256.95	5,864.90	20.0	117,298.00	14.5	85,041.05	0.274721	1,611.21	100.0	5,862.67
1996	20	6.5	133,802.05	20,584.93	20.0	411,698.60	13.5	277,896.56	0.324181	6,673.24	99.9	20,561.26
		2.9	739,429.68	259,070.87	20.0	5,181,417.40	17.1	4,441,987.73	0.049964	36,945.22	99.93	258,899.21
Net Salvage: -8%										2,953.66		
										0.154008	39,898.88	

**FINAL DISMANTLING STUDY
FOR THE DISMANTLEMENT OF FOSSIL-FUELED
GENERATING STATIONS**

**TAMPA ELECTRIC COMPANY
APRIL 2003**

During 2002 the company enlisted the services of MARCOR Remediation, Inc., a specialty demolition contractor, to perform demolition estimates for all of its generating units. These estimates replace the previous estimates that were prepared by the Invirex Corporation. MARCOR prepared these dismantling estimates in accordance with the guidelines set down by the FPSC Staff in Docket No. 890186-EI.

Listed below are the descriptions in sufficient detail so as to allow comparison with these units. These descriptions include the company's newest facilities that will go in-service during 2003 and 2004.

Bayside Power Station:

Unit No. 1:

Unit 1 and associated common facilities has a scheduled in-service date in the second quarter of 2003. It consists of three GE frame 7FA combustion turbines operating in a combined **cycle** mode, each rated at **162 MW**, and a Siemens-Westinghouse steam turbine rated at **259 MW**. Steam is produced using **Alstom Power** heat recovery steam generators rated at **1,058,607 Lbs./hr.**

The turbine is a Westinghouse Electric tandem compound, double flow, reheat type turbine generator with a rating of 250,000 KW and operates at 3,600 RPM.

Unit No. 2:

Unit 2 and associated common facilities has a scheduled in-service date in the first quarter of 2004. It consists of four GE frame 7FA combustion turbines operating in a combined **cycle** mode, each rated at **162 MW**, and a Siemens-Westinghouse steam turbine rated at **328 MW**. Steam is produced using **Alstom Power** heat recovery steam generators rated at **1,053,490 Lbs./hr.**

Generator rating 495,000 kVA at 3600 RPM. 22,000 Volts.

The turbine is a Westinghouse Electric tandem compound, double flow, reheat type turbine generator with a turbine rating of **360,000 KW** and operates at 3,600 RPM.

Big Bend Station

Unit No. 1

Big Bend Unit #1 went into commercial operation in October 1970. It has a gross megawatt rating of 390 MW. The boiler is a Riley Stoker unit of 2,875 PSIG, main/reheat steam temperature of 1,000 degrees, main steam flow of 2,875,000 lbs./hr. The turbine is a Westinghouse

tandem compound, double flow, condensing reheat type turbine generator with a turbine rating of 417,070 KW and operates at 3,600 RPM.

Air quality is maintained by the use of a precipitator and flue gas desulfurization unit. The precipitator is a Joy Manufacturing Co. model that has a capacity of 3,777,000 lbs./hr. The FGD system is a Wheelabrator single absorber tower system for both Units 1 and 2.

Unit No. 2

Big Bend Unit #2 went into commercial operation in April 1973. It has a gross megawatt rating of 375 MW. The boiler is a Riley Stoker Unit that is coal fired and has an operating pressure of 2,600 PSIG main/reheat steam temperature of 1,000 degrees, main steam flow of 2,856,000 lbs./hr., reheat steam flow of 2,570,000 lbs./hr. The turbine is a Westinghouse tandem compound, double flow, condensing reheat type turbine generator with a turbine rating of 417,070 KW and operates at 3,600 RPM.

Air quality is maintained by the use of a precipitator and flue gas desulfurization unit. The precipitator is a Joy Manufacturing Co. model that has a capacity of 1,408,000 ACFM at 291 degrees. The FGD system is a Wheelabrator single absorber tower system for both Units 1 and 2.

Unit No. 3

Big Bend Unit #3 went into commercial operation in May 1976. It has a gross megawatt rating of 415 MW. The boiler is a Riley Stoker unit that is coal fired and has an operating pressure of 2,600 PSIG, main/reheat steam temperature of 1,000 degrees, main steam flow of 3,136,000 lbs./hr., reheat steam flow of 2,815,000 lbs./hr. The turbine is a General Electric tandem compound, double flow, condensing reheat type turbine generator with a turbine rating of 415,795 KW and operates at 3,600 RPM.

Air quality is maintained by the use of a precipitator and flue gas desulfurization system. The precipitator is a Research-Cottrell Inc. model that has a capacity of 2,840,000 ACFM. The FGD system is a Research-Cottrell design that is a double loop type that utilized limestone as a reagent and produces gypsum as a by-product. The wet type scrubber operates with three operating absorber towers and one as a spare for both Units 3 and 4.

Unit No. 4

Big Bend Unit #4 went into commercial operation in February 1985. It has a gross megawatt rating of 455 MW. The boiler is a Combustion Engineering unit that is coal fired and has an operating pressure of 2,600 PSIG, main/reheat steam temperature of 1,005 degrees, main steam flow of 3,300,000 lbs./hr., reheat steam flow of 2,935,000 lbs./hr. The turbine is a General Electric tandem compound, four flow machine with 18 stages that operates at 3,600 RPM.

Air quality is maintained by the use of a precipitator and a flue gas desulfurization system. The precipitator is a Belco rigid frame unit that has a gas flow rate of 2,200,000 ACFM @ 340 degrees. It operates at 99.74% efficiency. The FGD system is a Research-Cottrell design that is a double loop type that utilized limestone as a reagent and produces gypsum as a by-product. The wet type scrubber operates with three operating absorber towers and one as a spare for both Units 3 and 4.

Intake water is taken from a canal north of the plant and discharged south of the plant to a canal.

Gannon Station

Unit No. 1

Gannon Unit #1 went into commercial operation in September 1957. It has a gross megawatt rating of 115 MW. The boiler is a Babcock & Wilcox unit that is coal fired and has an operating pressure of 1,575 PSIG, main/reheat steam temperature of 1,000 degrees, main steam flow of 950,000 lbs./hr. The turbine is a General Electric tandem compound, double flow, condensing reheat type turbine generator with a turbine rating of 125,000 KW and operates at 3,600 RPM.

Unit No. 2

Gannon Unit #2 went into commercial operation in November 1958. It has a gross megawatt rating of 120 MW. The boiler is a Babcock & Wilcox unit that is coal fired and has an operating pressure of 1,575 PSIG, main/reheat steam temperatures of 1,000 degrees, main steam flow of 820,000 lbs./hr. The turbine is an Allis-Chalmers Mfg., Inc. tandem compound, double flow, reheat type turbine generator with a turbine rating of 120,000 KW and operates at 3,600 RPM.

Air quality is maintained by the use of a precipitator that is a Combustion Engineering, Inc. model that has a capacity of 440,000 ACFM.

Unit No. 3

Gannon Unit #3 went into commercial operation in October 1960. It has a gross megawatt rating of 160 MW. The boiler is a Babcock & Wilcox unit that is coal fired and has an operating pressure of 1,960 PSIG, Main/reheat steam temperature of 1,000 degrees, main steam flow of 1,160,000 lbs./hr., reheat steam flow of 1,124,000 lbs./hr. The turbine is a General Electric Co. tandem compound, double flow, reheat type turbine generator with a turbine rating of 161,000 KW and operates at 3,600 RPM.

Unit No. 4

Gannon Unit #4 went into commercial operation in November 1963. It has a gross megawatt rating of 190 MW. The boiler is a Babcock & Wilcox unit that is coal fired and has an operating pressure of 1,980 PSIG, main/reheat steam temperature of 1,000 degrees, main steam flow of 1,260,000 lbs./hr., reheat steam flow of 1,024,000 lbs./hr. The turbine is a Westinghouse Electric tandem compound, double flow, reheat type turbine generator with a turbine rating of 175,000 KW and operates at 3,600 RPM.

Air quality is maintained by the use of a precipitator that is a Combustion Engineering, Inc. model that has a capacity of 631,000 ACFM.

Unit No. 5

Gannon Unit #5 went into commercial operation in November 1965. It has a gross megawatt rating of 230 MW. The boiler is a Riley Stoker unit that is coal fired and has an operating pressure of 1,980 PSIG, main/reheat steam temperature of 1,000 degrees, main steam flow of 1,660,000 lbs./hr., reheat steam flow of 1,458,000 lbs./hr. The turbine is a Westinghouse Electric tandem compound, double flow, reheat type turbine generator with a turbine rating of 220,000 KW and operates at 3,600 RPM.

Air Quality is maintained by the use of a precipitator that is a Research-Cottrell, Inc. model that has a capacity of 2,290,000 lbs./hr.

Unit No. 6

Gannon Unit #6 went into commercial operation in October 1967. It has a gross megawatt rating of 365 MW. The boiler is a Riley Stoker unit that is coal fired and has an operating pressure of 2,600 PSIG, main/reheat steam temperature of 1,000 degrees, main steam flow of 2,380 lbs./hr.

The turbine is a Westinghouse Electric tandem compound, double flow, reheat type turbine generator with a turbine rating of 388,000 KW and operates at 3,600 RPM.

Air quality is maintained by the use of a precipitator that is an American Radiator Corp. model that has a capacity of 3,565,000 lbs./hr.

Polk Power Station

Unit No. 1

Polk Unit #1 went into commercial operation in September 1996. It has a gross combined cycle megawatt rating of 315 MW. The unit is on integrated coal gasification combined cycle unit. The integrated coal gasification process includes a Texaco coal gasifier, an Arr. products 2,000 TDP air separation unit, a Monsanto unit 200 TDP sulfuric acid plant, an a mine based H₂S removal unit, a COS hydrolysis unit, coal truck unloading and handling facilities rated at 2,600 TDP, two 5,000 ton coal silos and coal slurry preparation equipment. Steam is produced in the gasification process through a Man GHH radiant syngas cooler and a Stein-Muller convective syngas cooler. The integrated gasification process provides syngas to a dual fuel, syngas and number 2 fuel oil, General Electric combined cycle power block consisting of a General Electric 7F combustion turbine generation a General Electric steam turbine generator and a Vogt heat recovery steam generator.

Unit No. 2

Polk Unit #2 went into commercial operation in July 2000. It has a Gross megawatt rating of 160 MW in the summer and 180 MW in the winter. The unit is a dual fuel, natural gas and number 2 fuel oil simple cycle, General Electric 7F, combustion turbine generator.

Unit No. 3

Polk Unit #3 went into commercial operation in April 2002. It has a gross megawatt rating of 160MW in the summer, 180 MW in the winter. The unit is a dual fuel, natural gas and number 2 foil oil, simple cycle, General Electric 7F, combustion turbine generator.

City of Tampa

The company currently has two partnership units located at the Howard F. Curren Waste Treatment Plant in the Port of Tampa. Each unit

is manufactured by Waukesha Engine, is about 4,000 horsepower, 900 RPM, and has an output of 2,190KW. They are lean burn engines with twin Turbo-Chargers that use natural gas as a fuel. The units are owned and operated by Tampa Electric Company.

General Conditions/Assumptions:

The general conditions and assumptions are intended to allow a cost analyst to understand the major assumptions used by the engineering planner in making the dismantlement study, including anticipated gross salvage.

1. All demolition is estimated on a station and common facility basis with the assumption of a continuous operation at each site.
2. All demolition will be in compliance with all federal, state and local requirements for construction and safety.
3. All tools, furniture, mobile equipment and warehouse stores will be moved to new locations for future use.
4. Each site will maintain a security force during the demolition process and fencing will be removed at the end of the process in order to maintain security until all work has been completed.
5. Tampa Electric maintains ownership of all land and land rights. The demolition estimate does not include any revenue from the sale of property.
6. Fuel oil, acids and caustic substances will be removed and disposed of in accordance with current regulations. Tampa Electric is currently in the midst of a program to remove PCBs from all equipment, so no future provision has been made for the disposal of PCBs.
7. Removals of scrap and salvage values are in accordance with current contracts and agreements that Tampa Electric has with local scrap dealers and landfills.

Demolition Process

1. All concrete below grade will be control blasted. Rubble will be removed to a level that is three and one-half feet below grade. All rubble will be left in place and buried.
2. Chimneys/Stacks will be either control blasted to the ground and buried on site or cut and removed in sections. It is assumed that the liner will be sold as scrap.
3. Circulating water tunnels will be capped and left in place

4. Bearing piles will not be removed. However, some portion may be broken off to a level that is three and one-half feet below grade.
5. All structural steel will be dismantled without the use of explosives or a wrecking ball. All steel will be loaded onto trailers and sold as scrap.
6. All grating, handrail, floor plate, roof decking, stair treads, and other building metals will be sold as scrap.
7. It is assumed that the boiler will be removed first and then the building will be dismantled from the top down.
8. It is assumed that most equipment will be sold as scrap and that there will be a market for used equipment.
9. Equipment may be removed prior to building dismantlement or in conjunction with the building, at the discretion of the contractor or Tampa Electric.
10. Piping and small valves will be sold as scrap.
11. Piping will be removed in manageable sections. Hangers will be cut loose from the steel and left attached to piping. Insulation will be removed prior to removal of piping.
12. Small valves will be removed as part of the piping section. Large valves will be sold as reusable equipment.
13. Underground piping will be removed and sold as scrap or disposed of as required.
14. Local mounted instruments will not be removed. They will be disposed of with the equipment or piping to which they are attached.
15. Conduit, cable tray and cable will be sold as scrap.
16. Control panels will be sold as scrap.
17. Transformers will be drained and sold as scrap. As previously stated, all oil will be devoid of PCBs. Some transformers will be sold as reusable equipment.
18. All switch gear, unit substations, motor control centers, motor starters and other electrical equipment will be sold as scrap.

19. All roads, sidewalks and parking areas will be removed. Culverts and drainage swales will be filled in to grade.
20. All low areas will be filled in to grade level and grass will be planted. Existing trees and shrubs will remain.
21. Ponds will be dredged and dikes will be pushed in and additional fill will be placed to bring these areas up to grade.
22. Wells will be capped but not destroyed.
23. The estimate has been prepared to conform to all environmental restrictions and requirements. We have allowed for the removal of asbestos according to current guidelines.
24. The company is currently in the process of removing all PCBs from equipment, so no special considerations are needed in the future.
25. Allowances have been made for soil remediation. The nature and extent of the potential remediation is unknown. Therefore, the allowances are based on a reasonable judgement that some contamination is possible in certain areas.

Proposed Dismantling Process

The dismantling process is scheduled to be completed within three years from the date of commencement. This schedule allows for the controlled dismantlement of each generating station. A general sequence of events is as follows:

1. All asbestos products will be removed and disposed of as per code.
2. Equipment and valves that are to be resold will be removed. All special metals such as copper, aluminum, brass and stainless steel will be removed and segregated. All wire and cable will be pulled out and sold as scrap. Large equipment that is to be sold as scrap will be removed. Some equipment may be removed for resale prior to asbestos removal.
3. The boiler will be removed and cut up for scrap.
4. The remaining building structures will be dismantled from the top down. Concrete floors and elevated pads will be removed as they are encountered. The building will be removed in manageable sections and cut up further on the ground.

5. Concrete foundations and miscellaneous buildings will be removed. Small support buildings will be knocked down and disposed of. The concrete foundations will be control blasted and buried three and one-half feet below grade.
6. Final grading will be performed. This is to include smoothing out of the site, the burial of coal impregnated soil, and the covering of the ash ponds.
7. Site fencing will be removed and the workforce will be demobilized.

Cost Basis

The company elected to utilize the services of a demolition contractor for the preparation of this study. The demolition contractor has many years of experience and is currently dismantling a power plant station. The unit quantities were supplied by Tampa Electric and the contractor completed the estimate. Quantities were based on property record data, and Tampa Electric drawings, but estimates were made based on actual quantities at other units.

Salvage rates are based on current contracts in effect and allowances were made for current trends. The contractor estimated the value of reusable equipment.

The estimate is inclusive of all labor, equipment, consumable materials, contractor overheads, temporary construction facilities, permits, fees, insurance, and Tampa Electric overheads stated in current dollars.

As directed, the company has escalated the dismantling estimate to the date of estimated removal using DRI indices in the model in accordance with the current rule making that is in process. The model is unchanged from previous dismantling studies.

Projected Overhead Costs

These costs may of necessity differ from the company's regular overhead costs due to the nature of the project. The projected overhead costs include estimates for quantity verification and quantity takeoff as required for solicitation of dismantling bids, Tampa Electric on-site personnel to supervise the dismantling contractor, temporary construction facilities, temporary power, security services, all permits, licenses, fees and insurance. Also included are estimates for the involvement of home office support personnel and expenses.

A contingency of 15% has been included to account for uncertainties in quantification of the work. The greatest uncertainty is that associated with the removal of hazardous material including asbestos containing materials and potentially contaminated soil.

**Tampa Electric Company
Final Dismantling Study
in 2002 Dollars and
includes 15% Contingency**

	LABOR	MATERIALS & EQUIPMENT	DISPOSAL	SALVAGE	TOTAL
Big Bend Coal Field	5,845,810	752,041	303,148	(37,000)	6,864,000
Big Bend Unit 1	5,234,305	2,570,350	283,346	(505,000)	7,583,000
Big Bend Unit 2	5,225,223	2,566,443	283,333	(504,000)	7,571,000
Big Bend Unit 3	5,352,095	2,623,551	283,354	(524,000)	7,735,000
Big Bend Unit 4	4,985,461	3,034,793	41,746	(619,000)	7,443,000
Big Bend Unit FGD & Common	5,102,149	1,305,583	860,268	(137,000)	7,131,000
Big Bend CT's	318,500	317,236	1,264	(15,000)	622,000
Retiring Coal Related Assets					
Gannon Common	1,827,488	403,767	407,982	(49,974)	2,589,263
Gannon Coal Field	2,603,184	536,322	508,494	(73,000)	3,575,000
Gannon Unit 3	3,056,977	766,441	487,203	(146,620)	4,164,001
Gannon Unit 4	3,524,289	894,144	561,585	(166,165)	4,813,853
Gannon Unit 5	3,226,609	813,337	509,543	(145,603)	4,403,886
Gannon Unit 6	2,246,035	1,455,097	16,359	(237,274)	3,480,217
Retiring Units					
Gannon Unit 1	3,342,563	831,213	540,225	(167,001)	4,547,000
Gannon Unit 2	3,342,563	831,213	540,225	(167,001)	4,547,000
Gannon CT	0	0	0	0	0
Surviving Turbine Assets					
Gannon Common	915,230	202,212	204,322	(25,027)	1,296,737
Gannon Coal Field	0	0	0	0	0
Gannon Unit 3	904,465	226,766	144,148	(43,380)	1,231,999
Gannon Unit 4	738,811	187,443	117,727	(34,834)	1,009,147
Gannon Unit 5	2,269,172	571,994	358,345	(102,398)	3,097,113
Gannon Unit 6	1,228,003	795,563	8,944	(129,727)	1,902,783
Bayside Common	1,471,137	578,813	12,057	(553,687)	1,508,320
Bayside Unit 1	2,866,236	1,127,709	23,491	(1,078,756)	2,938,680
Bayside Unit 2	3,873,887	1,524,166	31,749	(1,458,002)	3,971,800
Polk Common & Gasifier	5,732,795	4,419,768	713,437	(1,770,000)	9,096,000
Polk Unit 1 Power Block	989,819	388,586	7,595	(93,000)	1,293,000
Polk Unit 2	154,105	60,632	1,263	(58,000)	158,000
Polk Unit 3	154,105	60,632	1,263	(58,000)	158,000
Hookers Point Station	5,575,173	428,817	974,010	(208,000)	6,770,000
Dinner Lake	1,194,380	202,437	15,183	(836,000)	576,000
Phillips	2,022,869	340,338	24,793	(1,126,000)	1,262,000
City of Tampa	337,288	56,215	4,998	(188,000)	210,501
TOTAL	85,660,727	30,873,623	8,271,399	(11,256,449)	113,549,300

TRANSMISSION PLANT

The proposed rates for Transmission Plant reflect the change in remaining lives caused by changes in additions and retirements of plant in the four years subsequent to 1998, the date of the data in the last depreciation study. The current average service lives, curve types and net salvage factors are still appropriate for transmission plant.

TAMPA ELECTRIC COMPANY
2003 Depreciation Rate Review
Comparison of Rates and Components

Current Rates - Effective 1/1/99								Company Proposed - Effective 1/1/2003								
Account Number	Account Title	Average	Average	Future	Approved	Reserve	Depre-	Whole Life			Remaining Life					
		Service	Remaining	Net	Curve	Ratio	ciation	Curve	Average	Future	Whole	Average	Average	Reserve	Future	Depre-
		Life	Life	Salvage	Type	1/1'99	Rate									
		(yrs)	(yrs)	(%)		(%)	(%)		(yrs)	(%)	(%)	(yrs)	(yrs)	(%)	(%)	(%)
Transmission Plant																
350.01	Land Rights	48	36.0	-	R3	24.49	2.1	R3	48	-	2.1	23.0	28.3	33.12	-	2.4
352.00	Structures and Improvements	50	40.0	(3)	R5	20.04	2.1	R5	50	(3)	2.1	13.4	36.8	20.80	(3)	2.2
353.00	Station Equipment	45	34.0	(5)	R2	26.80	2.3	R2	45	(5)	2.3	14.8	32.9	28.63	(5)	2.3
354.00	Towers and Fixtures	48	20.0	(15)	R5	63.06	2.6	R5	48	(15)	2.4	32.9	15.7	73.46	(15)	2.6
355.00	Poles and Fixtures	34	24.0	(30)	R2	38.80	3.8	R2	34	(30)	3.8	12.8	23.6	44.35	(30)	3.6
356.00	Overhead Conductors and Devices	35	23.0	(20)	S2	40.80	3.4	S2	35	(20)	3.4	13.4	23.0	40.98	(20)	3.4
356.01	Clearing Rights-of-Way	48	28.0	-	L4	40.82	2.1	L4	48	-	2.1	24.3	24.9	47.12	-	2.1
357.00	Underground Conduit	50	43.0	-	R5	17.25	1.9	R5	50	-	2.0	14.9	35.7	37.10	-	1.8
358.00	Underground Conductors and Devices	40	29.0	-	R5	21.40	2.7	R5	40	-	2.5	11.9	28.9	20.47	-	2.8
359.00	Roads and Trails	50	36.0	-	R5	26.17	2.1	R5	50	-	2.0	13.3	36.7	23.24	-	2.1

TAMPA ELECTRIC COMPANY
2003 Depreciation Rate Review
Change in annual accruals

Account Number	Account Title	Current Rates - Effective 1/1/99				Company Proposed - Effective 1/1/03					
		Total Plant 12/01	Reserve 12/01	Depre- ciation Rate	Depre- ciation Expense	Whole Life			Remaining Life		
						Depre- ciation Rate	Depre- ciation Expense	Change in Depreciation Expense	Depre- ciation Rate	Depre- ciation Expense	Change in Depreciation Expense
		(\$)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)	(\$)	(\$)
<u>Transmission Plant</u>											
350.01	Land Rights	6,422,473	2,126,818	2.1	134,872	2.1	134,872	-	2.4	154,139	19,267
352.00	Structures and Improvements	2,635,683	548,278	2.1	55,349	2.1	55,349	-	2.2	57,985	2,636
353.00	Station Equipment	136,644,400	39,115,031	2.3	3,142,821	2.3	3,142,821	-	2.3	3,142,821	-
354.00	Towers and Fixtures	4,342,275	3,189,739	2.6	112,899	2.4	104,215	(8,684)	2.6	112,899	-
355.00	Poles and Fixtures	76,595,882	33,973,292	3.8	2,910,644	3.8	2,910,644	-	3.6	2,757,452	(153,192)
356.00	Overhead Conductors and Devices	72,876,361	29,864,060	3.4	2,477,796	3.4	2,477,796	-	3.4	2,477,796	-
356.01	Clearing Rights-of-Way	2,133,240	1,005,215	2.1	44,798	2.1	44,798	-	2.1	44,798	-
357.00	Underground Conduit	3,540,428	1,313,389	1.9	67,268	2.0	70,809	3,541	1.8	63,728	(3,540)
358.00	Underground Conductors and Devices	7,044,036	1,442,042	2.7	190,189	2.5	176,101	(14,088)	2.8	197,233	7,044
359.00	Roads and Trails	3,648,767	848,083	2.1	76,624	2.0	72,975	(3,649)	2.1	76,624	-
	Total Transmission Plant	315,883,546	113,425,946	2.9	9,213,260	2.9	9,190,380	(22,880)	2.9	9,085,475	(127,785)

TAMPA ELECTRIC COMPANY
2003 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant (\$)	Reserve (\$)	Reserve Ratio 12/01 (%)	Theoretical Reserve 12/01 (\$)	Theoretical Reserve Ratio	Actual Minus Theoretical \$
<u>Transmission Plant</u>							
350.01	Land Rights	6,422,473	2,126,818	33.12	2,629,386	40.94	(502,568)
352.00	Structures and Improvements	2,635,683	548,278	20.80	714,946	27.13	(166,668)
353.00	Station Equipment	136,644,400	39,115,031	28.63	38,722,153	28.34	392,878
354.00	Towers and Fixtures	4,342,275	3,189,739	73.46	3,355,491	77.27	(165,752)
355.00	Poles and Fixtures	76,595,882	33,973,292	44.35	30,505,720	39.83	3,467,572
356.00	Overhead Conductors and Devices	72,876,361	29,864,060	40.98	29,885,244	41.01	(21,184)
356.01	Clearing Rights-of-Way	2,133,240	1,005,215	47.12	1,027,028	48.14	(21,813)
357.00	Underground Conduit	3,540,428	1,313,389	37.10	1,013,314	28.62	300,075
358.00	Underground Conductors and Devices	7,044,036	1,442,042	20.47	1,953,136	27.73	(511,094)
359.00	Roads and Trails	3,648,767	848,083	23.24	969,202	26.56	(121,119)
	Total Transmission Plant	315,883,546	113,425,946	35.91	110,775,620	35.07	2,650,326

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
1999							
		TRANSMISSION PLANT					
1	350.01	LAND RIGHTS	6,480,433.87	3,617.80	0.00	16,800.00	6,500,851.67
2	352.00	STRUCTURES & IMPROVEMENTS	2,027,738.27	44,803.75	(4,540.36)	0.00	2,068,001.66
3	353.00	STATION EQUIPMENT	119,286,446.85	4,441,761.74	(1,074,385.90)	3,446.66	122,657,269.35
4	354.00	TOWERS & FIXTURES	4,342,274.65	0.00	0.00	0.00	4,342,274.65
5	355.00	POLES & FIXTURES	67,102,661.98	2,628,024.81	(536,626.36)	1,917.29	69,195,977.72
6	356.00	OVERHEAD CONDUCTORS & DEVICES	65,545,020.79	2,257,773.35	(1,008,357.57)	2,440.06	66,796,876.63
7	356.01	CLEARING RIGHTS-OF-WAY	2,133,240.24	0.00	0.00	0.00	2,133,240.24
8	357.00	UNDERGROUND CONDUIT	6,409,807.26	0.00	0.00	(2,869,378.81)	3,540,428.45
9	358.00	UNDERGROUND CONDUCTORS & DEVICES	4,174,656.80	0.00	0.00	2,869,378.81	7,044,035.61
10	359.00	ROADS AND TRAILS	2,843,988.03	192,528.04	(15,484.35)	0.00	3,021,031.72
11		TOTAL TRANSMISSION PLANT	280,346,268.74	9,568,509.49	(2,639,394.54)	24,604.01	287,299,987.70
2000							
		TRANSMISSION PLANT					
12	350.01	LAND RIGHTS	6,500,851.67	(103,893.30)	(989.53)	(11,265.31)	6,384,703.53
13	352.00	STRUCTURES & IMPROVEMENTS	2,068,001.66	391,789.11	(8,906.72)	4,252.83	2,455,136.88
14	353.00	STATION EQUIPMENT	122,657,269.35	4,124,163.85	(965,392.88)	56,818.19	125,872,858.51
15	354.00	TOWERS & FIXTURES	4,342,274.65	0.00	0.00	0.00	4,342,274.65
16	355.00	POLES & FIXTURES	69,195,977.72	2,301,098.71	(494,199.33)	9,371.04	71,012,248.14
17	356.00	OVERHEAD CONDUCTORS & DEVICES	66,796,876.63	2,007,669.07	(919,042.96)	1,894.27	67,887,397.01
18	356.01	CLEARING RIGHTS-OF-WAY	2,133,240.24	0.00	0.00	0.00	2,133,240.24
19	357.00	UNDERGROUND CONDUIT	3,540,428.45	0.00	0.00	0.00	3,540,428.45
20	358.00	UNDERGROUND CONDUCTORS & DEVICES	7,044,035.61	0.00	0.00	0.00	7,044,035.61
21	359.00	ROADS AND TRAILS	3,021,031.72	263,354.08	(17,180.47)	0.00	3,267,205.33
22		TOTAL TRANSMISSION PLANT	287,299,987.70	8,984,181.52	(2,405,711.89)	61,071.02	293,939,528.35
2001							
		TRANSMISSION PLANT					
23	350.01	LAND RIGHTS	6,384,703.53	8,162.52	0.00	0.00	6,392,866.05
24	352.00	STRUCTURES & IMPROVEMENTS	2,455,136.88	214,852.68	(10,041.82)	0.00	2,659,947.74
25	353.00	STATION EQUIPMENT	125,872,858.51	4,900,439.65	(672,357.96)	4,086.57	130,105,026.77
26	354.00	TOWERS & FIXTURES	4,342,274.65	0.00	0.00	0.00	4,342,274.65
27	355.00	POLES & FIXTURES	71,012,248.14	2,417,211.71	(461,259.74)	0.00	72,968,200.11
28	356.00	OVERHEAD CONDUCTORS & DEVICES	67,887,397.01	2,973,190.32	(752,395.45)	0.00	70,108,191.88
29	356.01	CLEARING RIGHTS-OF-WAY	2,133,240.24	0.00	0.00	0.00	2,133,240.24
30	357.00	UNDERGROUND CONDUIT	3,540,428.45	0.00	0.00	0.00	3,540,428.45
31	358.00	UNDERGROUND CONDUCTORS & DEVICES	7,044,035.61	0.00	0.00	0.00	7,044,035.61
32	359.00	ROADS AND TRAILS	3,267,205.33	225,216.83	(42,621.45)	0.00	3,449,800.71
33		TOTAL TRANSMISSION PLANT	293,939,528.35	10,739,073.71	(1,938,676.42)	4,086.57	302,744,012.21
2002							
		TRANSMISSION PLANT					
34	350.01	LAND RIGHTS	6,392,866.05	29,607.41	0.00	0.00	6,422,473.46
35	352.00	STRUCTURES & IMPROVEMENTS	2,659,947.74	1,643.22	(32,010.71)	6,102.70	2,635,682.95
36	353.00	STATION EQUIPMENT	130,105,026.77	8,225,283.14	(999,519.11)	(686,390.41)	136,644,400.39
37	354.00	TOWERS & FIXTURES	4,342,274.65	0.00	0.00	0.00	4,342,274.65
38	355.00	POLES & FIXTURES	72,968,200.11	2,327,776.06	(408,050.03)	1,707,956.28	76,595,882.42
39	356.00	OVERHEAD CONDUCTORS & DEVICES	70,108,191.88	2,527,357.89	(579,605.03)	820,416.35	72,876,361.09
40	356.01	CLEARING RIGHTS-OF-WAY	2,133,240.24	0.00	0.00	0.00	2,133,240.24
41	357.00	UNDERGROUND CONDUIT	3,540,428.45	0.00	0.00	0.00	3,540,428.45
42	358.00	UNDERGROUND CONDUCTORS & DEVICES	7,044,035.61	0.00	0.00	0.00	7,044,035.61
43	359.00	ROADS AND TRAILS	3,449,800.71	210,602.10	(11,636.11)	0.00	3,648,766.70
44		TOTAL TRANSMISSION PLANT	302,744,012.21	13,322,269.82	(2,030,820.99)	1,848,084.92	315,883,545.96

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
1999									
		TRANSMISSION PLANT							
1	350.01	LAND RIGHTS	1,587,209.66	142,599.48	0.00	0.00	0.00	0.00	1,729,809.14
2	352.00	STRUCTURES & IMPROVEMENTS	406,442.53	43,175.85	(4,540.36)	0.00	0.00	0.00	445,078.02
3	353.00	STATION EQUIPMENT	41,374,947.75	2,641,760.65	(1,074,385.90)	(134,554.58)	7,502.03	0.00	42,815,269.95
4	354.00	TOWERS & FIXTURES	2,738,143.88	112,898.76	0.00	0.00	0.00	0.00	2,851,042.64
5	355.00	POLES & FIXTURES	20,583,332.70	2,376,822.97	(536,626.36)	(260,806.45)	18,905.15	0.00	22,181,628.01
6	356.00	OVERHEAD CONDUCTORS & DEVICES	22,791,465.85	2,246,948.44	(1,008,357.57)	(262,633.83)	36,525.30	0.00	23,803,948.19
7	356.01	CLEARING RIGHTS-OF-WAY	870,820.82	44,798.04	0.00	0.00	0.00	0.00	915,618.86
8	357.00	UNDERGROUND CONDUIT	1,105,875.11	78,625.93	0.00	0.00	0.00	0.00	1,184,501.04
9	358.00	UNDERGROUND CONDUCTORS & DEVICES	893,263.25	174,048.68	0.00	0.00	0.00	0.00	1,067,311.93
10	359.00	ROADS AND TRAILS	744,361.76	61,041.12	(15,484.35)	(3,052.60)	0.00	0.00	786,865.93
11		TOTAL TRANSMISSION PLANT	93,095,863.31	7,922,719.92	(2,639,394.54)	(661,047.46)	62,932.48	0.00	97,781,073.71
2000									
		TRANSMISSION PLANT							
12	350.01	LAND RIGHTS	1,729,809.14	130,204.39	(989.53)	0.00	0.00	0.00	1,859,024.00
13	352.00	STRUCTURES & IMPROVEMENTS	445,078.02	45,168.26	(8,906.72)	0.00	0.00	0.00	481,339.56
14	353.00	STATION EQUIPMENT	42,815,269.95	2,992,518.62	(965,392.88)	(137,021.33)	29,485.46	(9,406,303.00)	35,328,556.82
15	354.00	TOWERS & FIXTURES	2,851,042.64	112,898.76	0.00	0.00	0.00	0.00	2,963,941.40
16	355.00	POLES & FIXTURES	22,181,628.01	2,879,706.44	(494,199.33)	(380,632.72)	21,605.43	5,452,500.00	29,660,607.83
17	356.00	OVERHEAD CONDUCTORS & DEVICES	23,803,948.19	2,282,351.93	(919,042.96)	(405,801.53)	59,780.95	3,953,803.00	28,775,039.58
18	356.01	CLEARING RIGHTS-OF-WAY	915,618.86	44,798.04	0.00	0.00	0.00	0.00	960,416.90
19	357.00	UNDERGROUND CONDUIT	1,184,501.04	67,267.92	0.00	0.00	0.00	0.00	1,251,768.96
20	358.00	UNDERGROUND CONDUCTORS & DEVICES	1,067,311.93	190,188.96	0.00	0.00	0.00	0.00	1,257,500.89
21	359.00	ROADS AND TRAILS	786,865.93	64,764.39	(17,180.47)	(1,750.00)	0.00	0.00	832,699.85
22		TOTAL TRANSMISSION PLANT	97,781,073.71	8,809,867.71	(2,405,711.89)	(925,205.58)	110,871.84	0.00	103,370,895.79
2001									
		TRANSMISSION PLANT							
23	350.01	LAND RIGHTS	1,859,024.00	134,050.89	0.00	0.00	0.00	0.00	1,993,074.89
24	352.00	STRUCTURES & IMPROVEMENTS	481,339.56	53,471.14	(10,041.82)	0.00	0.00	0.00	524,768.88
25	353.00	STATION EQUIPMENT	35,328,556.82	2,963,397.41	(672,357.96)	(238,279.99)	72,601.44	0.00	37,453,917.72
26	354.00	TOWERS & FIXTURES	2,963,941.40	112,898.76	0.00	0.00	0.00	0.00	3,076,840.16
27	355.00	POLES & FIXTURES	29,660,607.83	2,733,617.83	(461,259.74)	(570,219.37)	96,335.26	0.00	31,459,081.81
28	356.00	OVERHEAD CONDUCTORS & DEVICES	28,775,039.58	2,352,469.51	(752,395.45)	(606,662.98)	95,609.02	0.00	29,864,059.68
29	356.01	CLEARING RIGHTS-OF-WAY	960,416.90	44,798.04	0.00	0.00	0.00	0.00	1,005,214.94
30	357.00	UNDERGROUND CONDUIT	1,251,768.96	67,267.92	0.00	(5,648.35)	0.00	0.00	1,313,388.53
31	358.00	UNDERGROUND CONDUCTORS & DEVICES	1,257,500.89	190,188.96	0.00	(5,648.34)	0.00	0.00	1,442,041.51
32	359.00	ROADS AND TRAILS	832,699.85	71,307.67	(42,621.45)	(13,303.38)	0.00	0.00	848,082.69
33		TOTAL TRANSMISSION PLANT	103,370,895.79	8,723,468.13	(1,938,676.42)	(1,439,762.41)	264,545.72	0.00	108,980,470.81
2002									
		TRANSMISSION PLANT							
34	350.01	LAND RIGHTS	1,993,074.89	134,768.61	0.00	0.00	0.00	(1,025.85)	2,126,817.65
35	352.00	STRUCTURES & IMPROVEMENTS	524,768.88	55,519.44	(32,010.71)	0.00	0.00	0.00	548,277.61
36	353.00	STATION EQUIPMENT	37,453,917.72	3,070,996.59	(999,519.11)	(295,653.41)	309,174.94	(423,885.74)	39,115,030.99
37	354.00	TOWERS & FIXTURES	3,076,840.16	112,898.76	0.00	0.00	0.00	0.00	3,189,738.92
38	355.00	POLES & FIXTURES	31,459,081.81	2,817,608.69	(408,050.03)	(1,052,920.78)	136,769.13	1,020,802.71	33,973,291.53
39	356.00	OVERHEAD CONDUCTORS & DEVICES	29,864,059.68	2,431,331.54	(579,605.03)	(1,258,263.56)	25,753.42	476,090.46	30,959,366.51
40	356.01	CLEARING RIGHTS-OF-WAY	1,005,214.94	44,798.04	0.00	0.00	0.00	0.00	1,050,012.98
41	357.00	UNDERGROUND CONDUIT	1,313,388.53	67,267.92	0.00	848.32	0.00	0.00	1,381,504.77
42	358.00	UNDERGROUND CONDUCTORS & DEVICES	1,442,041.51	190,188.96	0.00	848.32	0.00	0.00	1,633,078.79
43	359.00	ROADS AND TRAILS	848,082.69	73,374.06	(11,636.11)	(3,900.00)	0.00	0.00	905,920.64
44		TOTAL TRANSMISSION PLANT	108,980,470.81	8,998,752.61	(2,030,820.99)	(2,609,041.11)	471,697.49	1,071,981.58	114,883,040.39

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35001. Land Rights

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 48.0 YRS CURVE: IOWA

R3

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	24363.	0.010260	250.	24113.
2001	1.50	11135.	0.030725	342.	10793.
2000	2.50	27772.	0.051141	1420.	26352.
1999	3.50	18717.	0.071492	1338.	17379.
1998	4.50	73662.	0.091769	6760.	66902.
1997	5.50	80805.	0.111969	9048.	71757.
1996	6.50	523005.	0.132082	69079.	453926.
1995	7.50	798387.	0.152103	121437.	676950.
1994	8.50	494845.	0.172019	85123.	409722.
1993	9.50	581842.	0.191831	111615.	470227.
1992	10.50	19723.	0.211521	4172.	15551.
1991	11.50	523966.	0.231093	121085.	402881.
1990	12.50	27160.	0.250527	6804.	20356.
1989	13.50	136473.	0.269815	36822.	99651.
1988	14.50	22903.	0.288961	6618.	16285.
1987	15.50	98444.	0.307946	30315.	68129.
1986	16.50	24344.	0.326770	7955.	16389.
1985	17.50	72720.	0.345418	25119.	47601.
1984	18.50	27201.	0.363896	9898.	17303.
1983	19.50	132692.	0.382187	50713.	81979.
1982	20.50	7594.	0.400285	3040.	4554.
1981	21.50	42182.	0.418193	17640.	24542.
1980	22.50	5666.	0.435899	2470.	3196.
1979	23.50	1656.	0.453399	751.	905.
1978	24.50	14741.	0.470684	6938.	7803.
1977	25.50	21257.	0.487750	10368.	10889.
1976	26.50	43799.	0.504597	22101.	21698.
1975	27.50	27303.	0.521218	14231.	13072.
1974	28.50	52380.	0.537606	28160.	24220.
1973	29.50	170979.	0.553760	94681.	76298.
1972	30.50	20423.	0.569670	11634.	8789.
1971	31.50	256195.	0.585330	149959.	106236.
1970	32.50	13016.	0.600726	7819.	5197.
1969	33.50	56360.	0.615862	34710.	21650.
1968	34.50	45965.	0.630717	28991.	16974.
1967	35.50	1227.	0.645289	792.	435.
1966	36.50	23185.	0.659556	15292.	7893.
1965	37.50	20366.	0.673506	13717.	6649.
1964	38.50	66100.	0.687133	45419.	20681.
1963	39.50	467036.	0.700422	327122.	139914.
1962	40.50	327.	0.713365	233.	94.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35001. Land Rights

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 48.0 YRS CURVE: IOWA

R3

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
1961	41.50	3864.	0.725945	2805.	1059.
1960	42.50	35238.	0.738146	26011.	9227.
1959	43.50	51720.	0.749965	38788.	12932.
1958	44.50	16930.	0.761390	12890.	4040.
1957	45.50	1524.	0.772408	1177.	347.
1956	46.50	338268.	0.783018	264870.	73398.
1955	47.50	22854.	0.793216	18128.	4726.
1954	48.50	9812.	0.802995	7879.	1933.
1953	49.50	68649.	0.812359	55768.	12881.
1952	50.50	94232.	0.821313	77394.	16838.
1951	51.50	4361.	0.829871	3619.	742.
1950	52.50	689794.	0.838039	578074.	111720.

SUBTOTAL :		0.409871	2629386.	3785776.
NET SALVAGE: 0.0%			0.	0.

TOTAL :	6415162.	0.409871	2629386.	3785776.
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WEIGHTED AGE: 23.0 YEARS
 REMAINING LIFE: 28.3 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35200. Structures & Improvements

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: -3.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	527962.	0.010000	5280.	522682.
2001	1.50	16194.	0.030000	486.	15708.
2000	2.50	69221.	0.050000	3461.	65760.
1999	3.50	14773.	0.070000	1034.	13739.
1998	4.50	100970.	0.090001	9087.	91883.
1997	5.50	54811.	0.110001	6029.	48782.
1996	6.50	435191.	0.130001	56575.	378616.
1995	7.50	91487.	0.150001	13723.	77764.
1994	8.50	239254.	0.170001	40673.	198581.
1993	9.50	51139.	0.190001	9716.	41423.
1992	10.50	8662.	0.210001	1819.	6843.
1991	11.50	118423.	0.230002	27237.	91186.
1990	12.50	0.	0.250002	0.	0.
1989	13.50	82737.	0.270002	22339.	60398.
1988	14.50	11128.	0.290002	3227.	7901.
1987	15.50	33532.	0.310002	10395.	23137.
1986	16.50	62956.	0.330002	20776.	42180.
1985	17.50	31615.	0.350002	11065.	20550.
1984	18.50	0.	0.370002	0.	0.
1983	19.50	103064.	0.390003	40195.	62869.
1982	20.50	0.	0.409997	0.	0.
1981	21.50	0.	0.429979	0.	0.
1980	22.50	0.	0.449952	0.	0.
1979	23.50	0.	0.469898	0.	0.
1978	24.50	0.	0.489809	0.	0.
1977	25.50	0.	0.509664	0.	0.
1976	26.50	52508.	0.529448	27800.	24708.
1975	27.50	47034.	0.549130	25828.	21206.
1974	28.50	0.	0.568688	0.	0.
1973	29.50	11115.	0.588096	6537.	4578.
1972	30.50	0.	0.607323	0.	0.
1971	31.50	72891.	0.626339	45654.	27237.
1970	32.50	105547.	0.645117	68090.	37457.
1969	33.50	19777.	0.663631	13125.	6652.
1968	34.50	6338.	0.681857	4322.	2016.
1967	35.50	0.	0.699771	0.	0.
1966	36.50	0.	0.717338	0.	0.
1965	37.50	0.	0.734525	0.	0.
1964	38.50	2206.	0.751293	1657.	549.
1963	39.50	98471.	0.767598	75586.	22885.
1962	40.50	29371.	0.783392	23009.	6362.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35200. Structures & Improvements

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: -3.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION

1961	41.50	0.	0.798621	0.	0.
1960	42.50	4975.	0.813240	4046.	929.
1959	43.50	20477.	0.827206	16939.	3538.
1958	44.50	0.	0.840485	0.	0.
1957	45.50	0.	0.853051	0.	0.
1956	46.50	34141.	0.864888	29528.	4613.
1955	47.50	0.	0.875991	0.	0.
1954	48.50	77713.	0.886361	68882.	8831.

SUBTOTAL :			0.263356	694122.	1941561.
NET SALVAGE: -3.0%				20824.	-20824.
TOTAL :			0.271256	714946.	1920737.

WEIGHTED AGE: 13.4 YEARS

REMAINING LIFE: 36.8 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35300. Station Equipment

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 45.0 YRS CURVE: IOWA

R2

O.C. SALVAGE %: -5.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	11218848.	0.010057	112828.	11106020.
2001	1.50	942864.	0.030088	28369.	914495.
2000	2.50	5252293.	0.049984	262533.	4989760.
1999	3.50	4581996.	0.069761	319644.	4262352.
1998	4.50	1070953.	0.089405	95748.	975205.
1997	5.50	1744028.	0.108898	189921.	1554107.
1996	6.50	14731719.	0.128254	1889401.	12842318.
1995	7.50	5691506.	0.147464	839291.	4852215.
1994	8.50	6830416.	0.166528	1137454.	5692962.
1993	9.50	8710281.	0.185439	1615228.	7095053.
1992	10.50	3605094.	0.204186	736109.	2868985.
1991	11.50	3951646.	0.222774	880325.	3071321.
1990	12.50	3038611.	0.241197	732903.	2305708.
1989	13.50	7517571.	0.259453	1950455.	5567116.
1988	14.50	2663978.	0.277535	739348.	1924630.
1987	15.50	4051567.	0.295433	1196966.	2854601.
1986	16.50	5955804.	0.313159	1865116.	4090688.
1985	17.50	7026269.	0.330698	2323570.	4702699.
1984	18.50	0.	0.348045	0.	0.
1983	19.50	2907784.	0.365197	1061914.	1845870.
1982	20.50	1358409.	0.382156	519124.	839285.
1981	21.50	2273189.	0.398916	906811.	1366378.
1980	22.50	457241.	0.415474	189972.	267269.
1979	23.50	978128.	0.431809	422364.	555764.
1978	24.50	3238278.	0.447931	1450523.	1787755.
1977	25.50	1541453.	0.463838	714985.	826468.
1976	26.50	2732332.	0.479524	1310219.	1422113.
1975	27.50	3793727.	0.494975	1877799.	1915928.
1974	28.50	1842653.	0.510191	940106.	902547.
1973	29.50	1505317.	0.525172	790551.	714766.
1972	30.50	982295.	0.539907	530348.	451947.
1971	31.50	1257800.	0.554400	697324.	560476.
1970	32.50	1042283.	0.568627	592670.	449613.
1969	33.50	1552956.	0.582597	904747.	648209.
1968	34.50	2267587.	0.596306	1352176.	915411.
1967	35.50	870659.	0.609750	530885.	339774.
1966	36.50	247844.	0.622920	154387.	93457.
1965	37.50	894571.	0.635805	568773.	325798.
1964	38.50	640423.	0.648411	415257.	225166.
1963	39.50	734201.	0.660736	485113.	249088.
1962	40.50	122409.	0.672776	82354.	40055.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35300. Station Equipment

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 45.0 YRS CURVE: IOWA

R2

O.C. SALVAGE %: -5.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
1961	41.50	755536.	0.684512	517174.	238362.
1960	42.50	968214.	0.695961	673839.	294375.
1959	43.50	410263.	0.707119	290105.	120158.
1958	44.50	679086.	0.717982	487571.	191515.
1957	45.50	780530.	0.728547	568653.	211877.
1956	46.50	496020.	0.738816	366467.	129553.
1955	47.50	25061.	0.748798	18766.	6295.
1954	48.50	303985.	0.758489	230569.	73416.
1953	49.50	216807.	0.767899	166486.	50321.
1952	50.50	55158.	0.777028	42859.	12299.
1951	51.50	62734.	0.785884	49302.	13432.
1950	52.50	7176.	0.794476	5701.	1475.
1949	53.50	24.	0.802811	19.	5.
1948	54.50	27714.	0.810904	22473.	5241.
1947	55.50	9843.	0.818771	8059.	1784.
1946	56.50	9846.	0.826421	8137.	1709.
1945	57.50	0.	0.833861	0.	0.
1944	58.50	0.	0.841113	0.	0.
1943	59.50	0.	0.848222	0.	0.
1942	60.50	0.	0.855173	0.	0.
1941	61.50	0.	0.861999	0.	0.
1940	62.50	16.	0.868713	14.	2.
1939	63.50	2932.	0.875340	2566.	366.
1938	64.50	0.	0.881923	0.	0.
1937	65.50	0.	0.888449	0.	0.
1936	66.50	0.	0.894935	0.	0.
1935	67.50	1544.	0.901367	1392.	152.
1934	68.50	4930.	0.907846	4476.	454.

SUBTOTAL :		0.269885	36878241.	99766161.
NET SALVAGE: -5.0%			1843912.	-1843912.
TOTAL :	136644402.	0.283379	38722153.	97922249.

WEIGHTED AGE: 14.8 YEARS
 REMAINING LIFE: 32.9 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35400. Towers & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 48.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: -15.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	0.	0.010417	0.	0.
2001	1.50	0.	0.031250	0.	0.
2000	2.50	0.	0.052084	0.	0.
1999	3.50	0.	0.072917	0.	0.
1998	4.50	0.	0.093750	0.	0.
1997	5.50	0.	0.114584	0.	0.
1996	6.50	0.	0.135417	0.	0.
1995	7.50	0.	0.156251	0.	0.
1994	8.50	0.	0.177084	0.	0.
1993	9.50	0.	0.197918	0.	0.
1992	10.50	0.	0.218751	0.	0.
1991	11.50	0.	0.239584	0.	0.
1990	12.50	0.	0.260418	0.	0.
1989	13.50	0.	0.281251	0.	0.
1988	14.50	42631.	0.302085	12878.	29753.
1987	15.50	0.	0.322918	0.	0.
1986	16.50	0.	0.343752	0.	0.
1985	17.50	0.	0.364585	0.	0.
1984	18.50	0.	0.385418	0.	0.
1983	19.50	18180.	0.406246	7386.	10794.
1982	20.50	0.	0.427065	0.	0.
1981	21.50	0.	0.447871	0.	0.
1980	22.50	0.	0.468651	0.	0.
1979	23.50	0.	0.489394	0.	0.
1978	24.50	0.	0.510076	0.	0.
1977	25.50	0.	0.530678	0.	0.
1976	26.50	0.	0.551168	0.	0.
1975	27.50	1663829.	0.571522	950915.	712914.
1974	28.50	0.	0.591706	0.	0.
1973	29.50	0.	0.611689	0.	0.
1972	30.50	0.	0.631436	0.	0.
1971	31.50	0.	0.650917	0.	0.
1970	32.50	978617.	0.670106	655777.	322840.
1969	33.50	0.	0.688972	0.	0.
1968	34.50	0.	0.707487	0.	0.
1967	35.50	0.	0.725610	0.	0.
1966	36.50	0.	0.743302	0.	0.
1965	37.50	465141.	0.760505	353742.	111399.
1964	38.50	0.	0.777178	0.	0.
1963	39.50	1132029.	0.793259	897992.	234037.
1962	40.50	0.	0.808695	0.	0.

Tampa Electric Company
Net Salvage Analysis
Account - 353.00 - Station Equipment
Annual

PER BOOKS							
<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2002	999,519	(295,653)	(30)	309,175	31	13,522	1
2001	672,358	(238,280)	(35)	72,601	11	(165,679)	(25)
2000	965,393	(137,021)	(14)	29,485	3	(107,536)	(11)
1999	1,074,386	(134,555)	(13)	7,502	1	(127,053)	(12)
1998	870,509	(90,587)	(10)	30,047	3	(60,540)	(7)
1997	747,193	(95,664)	(13)	72,159	10	(23,505)	(3)
1996	624,369	(80,634)	(13)	49,835	8	(30,799)	(5)
1995	1,397,601	(34,436)	(2)	7,860	1	(26,576)	(2)
1994	419,204	(40,818)	(10)	110,717	26	69,899	17
1993	963,840	(212,059)	(22)	44,053	5	(168,006)	(17)
1992	1,150,749	(82,559)	(7)	244,294	21	161,736	14
1991	368,360	(73,154)	(20)	8,529	2	(64,625)	(18)
1990	824,996	(117,708)	(14)	60,528	7	(57,181)	(7)
1989	241,856	(126,645)	(52)	25,040	10	(101,605)	(42)
1988	1,871,901	(109,838)	(6)	109,311	6	(527)	(0)
1987	30,260	(12,526)	(41)	7,047	23	(5,480)	(18)
1986	188,054	(80,002)	(43)	18,471	10	(61,531)	(33)
1985	562,533	(48,565)	(9)	50,747	9	2,182	0
1984	306,800	(66,974)	(22)	68,548	22	1,574	1
1983	223,647	(22,615)	(10)	21,495	10	(1,120)	(1)
1982	184,254	(40,124)	(22)	58,976	32	18,852	10
	<u>14,687,782</u>	<u>(2,140,417)</u>	<u>(15)</u>	<u>1,406,419</u>	<u>10</u>	<u>(733,997)</u>	<u>(5)</u>

Tampa Electric Company
Net Salvage Analysis
Account - 353.00 - Station Equipment
5 Year Averages

PER BOOKS							
5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2002	4,582,165	(896,096)	(20)	448,811	10	(447,285)	(10)
2001	4,329,839	(696,107)	(16)	211,795	5	(484,313)	(11)
2000	4,281,850	(538,461)	(13)	189,028	4	(349,433)	(8)
1999	4,714,058	(435,876)	(9)	167,402	4	(268,473)	(6)
1998	4,058,877	(342,139)	(8)	270,618	7	(71,522)	(2)
1997	4,152,207	(463,611)	(11)	284,624	7	(178,987)	(4)
1996	4,555,763	(450,506)	(10)	456,760	10	6,254	0
1995	4,299,754	(443,025)	(10)	415,454	10	(27,572)	(1)
1994	3,727,148	(526,297)	(14)	468,121	13	(58,176)	(2)
1993	3,549,800	(612,124)	(17)	382,444	11	(229,681)	(6)
1992	4,457,861	(509,903)	(11)	447,701	10	(62,202)	(1)
1991	3,337,372	(439,871)	(13)	210,453	6	(229,417)	(7)
1990	3,157,066	(446,720)	(14)	220,396	7	(226,324)	(7)
1989	2,894,603	(377,576)	(13)	210,615	7	(166,961)	(6)
1988	2,959,548	(317,905)	(11)	254,123	9	(63,782)	(2)
1987	1,311,295	(230,683)	(18)	166,308	13	(64,375)	(5)
1986	1,465,289	(258,280)	(18)	218,237	15	(40,043)	(3)

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35400. Towers & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 48.0 YRS CURVE: IOWA R5

O.C. SALVAGE %: -15.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
1961	41.50	0.	0.823438	0.	0.
1960	42.50	0.	0.837446	0.	0.
1959	43.50	0.	0.850688	0.	0.
1958	44.50	0.	0.863142	0.	0.
1957	45.50	0.	0.874802	0.	0.
1956	46.50	0.	0.885667	0.	0.
1955	47.50	0.	0.895747	0.	0.
1954	48.50	0.	0.905054	0.	0.
1953	49.50	0.	0.913609	0.	0.
1952	50.50	0.	0.921441	0.	0.
1951	51.50	0.	0.928572	0.	0.
1950	52.50	41847.	0.935018	39128.	2719.

SUBTOTAL :		0.671956	2917818.	1424456.
NET SALVAGE: -15.0%			437673.	-437673.
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TOTAL :		4342274.	0.772750	3355491.
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WEIGHTED AGE: 32.9 YEARS
 REMAINING LIFE: 15.7 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35500. Poles & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 34.0 YRS CURVE: IOWA

R2

O.C. SALVAGE %: -30.

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

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35500. Poles & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 34.0 YRS CURVE: IOWA

R2

O.C. SALVAGE %: -30.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
1961	41.50	153320.	0.814191	124832.	28488.
1960	42.50	97248.	0.824418	80173.	17075.
1959	43.50	106625.	0.834285	88956.	17669.
1958	44.50	110395.	0.843841	93155.	17239.
1957	45.50	103620.	0.853114	88399.	15220.
1956	46.50	18482.	0.862161	15934.	2548.
1955	47.50	49335.	0.871025	42972.	6363.
1954	48.50	62678.	0.879755	55141.	7537.
1953	49.50	26163.	0.888390	23243.	2920.

SUBTOTAL :			0.306360	23465939.	53129943.
NET SALVAGE: -30.0%				7039782.	-7039782.

TOTAL :		76595882.	0.398268	30505720.	46090162.

WEIGHTED AGE: 12.8 YEARS
 REMAINING LIFE: 23.6 YEARS

Tampa Electric Company
Net Salvage Analysis
Account - 355.00 - Poles and Fixtures
Annual

Adjusted							
<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2002	408,050	(182,214)	(45)	50,853	12	(131,361)	(32)
2001	461,260	(319,675)	(69)	89,936	19	(229,739)	(50)
2000	494,199	(380,633)	(77)	21,605	4	(359,027)	(73)
1999	536,626	(260,806)	(49)	18,905	4	(241,901)	(45)
1998	678,840	(213,796)	(31)	39,512	6	(174,284)	(26)
1997	740,137	(341,939)	(46)	36,586	5	(305,353)	(41)
1996	453,213	(199,937)	(44)	83,686	18	(116,251)	(26)
1995	589,045	(374,921)	(64)	140,343	24	(234,578)	(40)
1994	1,375,624	(396,745)	(29)	33,320	2	(363,424)	(26)
1993	820,022	(499,617)	(61)	18,979	2	(480,638)	(59)
1992	1,308,055	(604,355)	(46)	64,189	5	(540,166)	(41)
1991	780,462	(314,196)	(40)	64,851	8	(249,345)	(32)
1990	699,988	(223,699)	(32)	62,475	9	(161,224)	(23)
1989	543,458	(92,197)	(17)	95,335	18	3,138	1
1988	843,618	(323,301)	(38)	243,796	29	(79,504)	(9)
1987	543,787	(296,620)	(55)	291,813	54	(4,807)	(1)
1986	329,810	(303,974)	(92)	213,799	65	(90,174)	(27)
1985	580,523	(577,934)	(100)	205,295	35	(372,639)	(64)
1984	677,098	(334,370)	(49)	172,731	26	(161,639)	(24)
1983	348,967	(92,813)	(27)	457,427	131	364,613	104
1982	291,532	(40,829)	(14)	489,884	168	449,054	154
	<u>13,504,315</u>	<u>(6,374,570)</u>	<u>(47)</u>	<u>2,895,322</u>	<u>21</u>	<u>(3,479,248)</u>	<u>(26)</u>

Adjustments							
2002	0	870,707	0	(85,916)	0	784,791	0
2001	0	250,544	0	(6,399)	0	244,145	0

We have incurred cost of removal and salvage in 2001 and 2002 for construction that will not be placed in service until 2003. The related retirements will be made in 2003. 2003 cost of removal and salvage will be adjusted to coincide with the retirement.

Tampa Electric Company
Net Salvage Analysis
Account - 355.00 - Poles and Fixtures
5 Year Averages

Adjusted							
5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2002	2,578,976	(1,357,124)	(53)	220,812	9	(1,136,312)	(44)
2001	2,911,063	(1,516,849)	(52)	206,545	7	(1,310,304)	(45)
2000	2,903,017	(1,397,112)	(48)	200,295	7	(1,196,817)	(41)
1999	2,997,862	(1,391,400)	(46)	319,032	11	(1,072,367)	(36)
1998	3,836,860	(1,527,338)	(40)	333,448	9	(1,193,890)	(31)
1997	3,978,041	(1,813,159)	(46)	312,914	8	(1,500,245)	(38)
1996	4,545,959	(2,075,576)	(46)	340,518	7	(1,735,058)	(38)
1995	4,873,207	(2,189,834)	(45)	321,683	7	(1,868,151)	(38)
1994	4,984,150	(2,038,612)	(41)	243,815	5	(1,794,797)	(36)
1993	4,151,984	(1,734,064)	(42)	305,830	7	(1,428,234)	(34)
1992	4,175,580	(1,557,748)	(37)	530,648	13	(1,027,100)	(25)
1991	3,411,313	(1,250,012)	(37)	758,271	22	(491,741)	(14)
1990	2,960,661	(1,239,790)	(42)	907,219	31	(332,570)	(11)
1989	2,841,196	(1,594,025)	(56)	1,050,039	37	(543,986)	(19)
1988	2,974,836	(1,836,198)	(62)	1,127,435	38	(708,763)	(24)
1987	2,480,185	(1,605,710)	(65)	1,341,065	54	(264,645)	(11)
1986	2,227,930	(1,349,920)	(61)	1,539,135	69	189,216	8

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35600. Overhead Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 35.0 YRS CURVE: IOWA

S2

O.C. SALVAGE %: -20.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	2527358.	0.014286	36105.	2491253.
2001	1.50	3793607.	0.042857	162583.	3631024.
2000	2.50	2007630.	0.071418	143381.	1864250.
1999	3.50	2259454.	0.099945	225821.	2033634.
1998	4.50	1392584.	0.128416	178830.	1213753.
1997	5.50	1960202.	0.156762	307286.	1652917.
1996	6.50	5249730.	0.184948	970929.	4278800.
1995	7.50	4711295.	0.212890	1002986.	3708309.
1994	8.50	2288526.	0.240527	550451.	1738075.
1993	9.50	4002636.	0.267790	1071866.	2930770.
1992	10.50	5607577.	0.294603	1652011.	3955565.
1991	11.50	3875667.	0.320904	1243718.	2631949.
1990	12.50	3223218.	0.346632	1117270.	2105949.
1989	13.50	2355503.	0.371741	875637.	1479866.
1988	14.50	2218147.	0.396190	878808.	1339339.
1987	15.50	2768272.	0.419947	1162527.	1605745.
1986	16.50	2053143.	0.442990	909522.	1143620.
1985	17.50	2159545.	0.465297	1004829.	1154716.
1984	18.50	1616620.	0.486845	787044.	829576.
1983	19.50	1556751.	0.507648	790281.	766470.
1982	20.50	1749755.	0.527707	923359.	826397.
1981	21.50	1535359.	0.547039	839901.	695458.
1980	22.50	667828.	0.565647	377755.	290073.
1979	23.50	1184762.	0.583557	691376.	493385.
1978	24.50	333013.	0.600780	200068.	132946.
1977	25.50	341331.	0.617334	210715.	130616.
1976	26.50	2231292.	0.633249	1412964.	818328.
1975	27.50	1750867.	0.648555	1135534.	615334.
1974	28.50	490976.	0.663275	325652.	165324.
1973	29.50	801131.	0.677435	542715.	258417.
1972	30.50	446116.	0.691060	308293.	137823.
1971	31.50	633412.	0.704173	446032.	187380.
1970	32.50	293342.	0.716800	210267.	83074.
1969	33.50	288868.	0.728962	210574.	78294.
1968	34.50	164320.	0.740690	121710.	42610.
1967	35.50	222040.	0.752002	166975.	55066.
1966	36.50	157850.	0.762922	120427.	37423.
1965	37.50	259975.	0.773465	201082.	58893.
1964	38.50	178646.	0.783660	139998.	38648.
1963	39.50	506521.	0.793522	401936.	104586.
1962	40.50	135090.	0.803070	108487.	26603.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35600. Overhead Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 35.0 YRS CURVE: IOWA

S2

O.C. SALVAGE %: -20.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
1961	41.50	198389.	0.812322	161156.	37233.
1960	42.50	72951.	0.821288	59914.	13037.
1959	43.50	116705.	0.829984	96864.	19842.
1958	44.50	142136.	0.838420	119170.	22966.
1957	45.50	128979.	0.846616	109195.	19783.
1956	46.50	26040.	0.854595	22253.	3786.
1955	47.50	55431.	0.862368	47802.	7629.
1954	48.50	61053.	0.869930	53112.	7941.
1953	49.50	12254.	0.877306	10751.	1503.
1952	50.50	5169.	0.884484	4572.	597.
1951	51.50	9270.	0.891479	8264.	1006.
1950	52.50	21163.	0.898296	19010.	2152.
1949	53.50	8723.	0.904992	7894.	829.
1948	54.50	5131.	0.911554	4677.	454.
1947	55.50	3704.	0.917956	3400.	304.
1946	56.50	6474.	0.924210	5983.	491.
1945	57.50	686.	0.930315	638.	48.
1944	58.50	1250.	0.936259	1170.	80.
1943	59.50	895.	0.942086	843.	52.

SUBTOTAL :		0.341735	24904370.	47971991.
NET SALVAGE: -20.0%			4980874.	-4980874.

TOTAL :	72876361.	0.410081	29885244.	42991117.
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WEIGHTED AGE: 13.4 YEARS
 REMAINING LIFE: 23.0 YEARS

Tampa Electric Company
Net Salvage Analysis
Account - 356.00 - Overhead Conductors and Devices (Transmission Plant)
Annual

Adjusted							
Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2002	579,605	(387,556)	(67)	25,753	4	(361,803)	(62)
2001	752,395	(356,119)	(47)	89,210	12	(266,909)	(35)
2000	919,043	(405,802)	(44)	59,781	7	(346,021)	(38)
1999	1,008,358	(262,634)	(26)	36,525	4	(226,109)	(22)
1998	1,145,805	(374,625)	(33)	53,183	5	(321,441)	(28)
1997	1,035,104	(333,389)	(32)	124,365	12	(209,024)	(20)
1996	542,032	(251,882)	(46)	141,416	26	(110,466)	(20)
1995	542,492	(263,182)	(49)	173,648	32	(89,534)	(17)
1994	904,791	(202,310)	(22)	99,881	11	(102,430)	(11)
1993	939,466	(410,927)	(44)	324,346	35	(86,581)	(9)
1992	901,296	(182,185)	(20)	258,593	29	76,409	8
1991	318,167	(346,353)	(109)	203,127	64	(143,226)	(45)
1990	332,462	(207,852)	(63)	128,312	39	(79,540)	(24)
1989	337,469	(190,937)	(57)	269,601	80	78,664	23
1988	538,103	(135,605)	(25)	355,369	66	219,764	41
1987	244,529	(111,806)	(46)	375,579	154	263,774	108
1986	189,220	(261,369)	(138)	212,382	112	(48,988)	(26)
1985	202,861	(13,199)	(7)	215,220	106	202,022	100
1984	323,588	(3,374)	(1)	201,715	62	198,341	61
1983	227,947	(12,137)	(5)	441,393	194	429,257	188
1982	235,292	(12,423)	(5)	417,811	178	405,387	172
	12,220,026	(4,725,666)	(39)	4,207,212	34	(518,454)	4

Adjustments							
2002	0	870,708	0	0	0	870,708	0
2001	0	250,544	0	(6,399)	0	244,145	0

We have incurred cost of removal and salvage in 2001 and 2002 for construction that will not be placed in service until 2003. The related retirements will be made in 2003. 2003 cost of removal and salvage will be adjusted to coincide with the retirement.

Tampa Electric Company
Net Salvage Analysis
Account - 356.00 - Overhead Conductors and Devices (Transmission Plant)
5 Year Averages

Adjusted							
5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2002	4,405,206	(1,786,735)	(41)	264,453	6	(1,522,282)	(35)
2001	4,860,705	(1,732,568)	(36)	363,065	7	(1,369,503)	(28)
2000	4,650,341	(1,628,332)	(35)	415,271	9	(1,213,060)	(26)
1999	4,273,790	(1,485,712)	(35)	529,139	12	(956,574)	(22)
1998	4,170,223	(1,425,389)	(34)	592,494	14	(832,895)	(20)
1997	3,963,884	(1,461,691)	(37)	863,656	22	(598,035)	(15)
1996	3,830,077	(1,310,487)	(34)	997,884	26	(312,603)	(8)
1995	3,606,212	(1,404,958)	(39)	1,059,595	29	(345,363)	(10)
1994	3,396,183	(1,349,628)	(40)	1,014,259	30	(335,369)	(10)
1993	2,828,861	(1,338,254)	(47)	1,183,979	42	(154,275)	(5)
1992	2,427,498	(1,062,932)	(44)	1,215,002	50	152,070	6
1991	1,770,730	(992,553)	(56)	1,331,988	75	339,435	19
1990	1,641,784	(907,569)	(55)	1,341,243	82	433,674	26
1989	1,512,183	(712,916)	(47)	1,428,151	94	715,235	47
1988	1,498,302	(525,353)	(35)	1,360,265	91	834,912	56
1987	1,188,147	(401,885)	(34)	1,446,290	122	1,044,405	88
1986	1,178,910	(302,502)	(26)	1,488,521	126	1,186,019	101

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35601. Clearing Rights-of-way

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 48.0 YRS CURVE: IOWA

L4

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	0.	0.010417	0.	0.
2001	1.50	0.	0.031250	0.	0.
2000	2.50	0.	0.052083	0.	0.
1999	3.50	0.	0.072917	0.	0.
1998	4.50	0.	0.093750	0.	0.
1997	5.50	0.	0.114583	0.	0.
1996	6.50	312714.	0.135417	42347.	270367.
1995	7.50	13.	0.156250	2.	11.
1994	8.50	0.	0.177083	0.	0.
1993	9.50	0.	0.197917	0.	0.
1992	10.50	943.	0.218750	206.	737.
1991	11.50	205284.	0.239584	49183.	156101.
1990	12.50	183.	0.260417	48.	135.
1989	13.50	0.	0.281241	0.	0.
1988	14.50	70293.	0.302042	21231.	49062.
1987	15.50	0.	0.322805	0.	0.
1986	16.50	0.	0.343506	0.	0.
1985	17.50	144355.	0.364115	52562.	91793.
1984	18.50	35387.	0.384599	13610.	21777.
1983	19.50	40135.	0.404933	16252.	23883.
1982	20.50	49759.	0.425077	21151.	28607.
1981	21.50	117480.	0.445003	52279.	65201.
1980	22.50	9307.	0.464685	4325.	4982.
1979	23.50	150.	0.484103	73.	77.
1978	24.50	18831.	0.503223	9476.	9355.
1977	25.50	0.	0.522033	0.	0.
1976	26.50	190305.	0.540525	102864.	87440.
1975	27.50	9862.	0.558694	5510.	4352.
1974	28.50	73942.	0.576537	42630.	31312.
1973	29.50	82637.	0.594050	49091.	33547.
1972	30.50	3766.	0.611228	2302.	1464.
1971	31.50	57622.	0.628064	36190.	21432.
1970	32.50	173279.	0.644535	111684.	61594.
1969	33.50	8887.	0.660613	5871.	3016.
1968	34.50	23043.	0.676237	15582.	7460.
1967	35.50	3014.	0.691336	2084.	930.
1966	36.50	3594.	0.705803	2537.	1057.
1965	37.50	95517.	0.719521	68726.	26790.
1964	38.50	145609.	0.732383	106642.	38968.
1963	39.50	197519.	0.744275	147009.	50511.
1962	40.50	18711.	0.755101	14129.	4582.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35601. Clearing Rights-of-way

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 48.0 YRS CURVE: IOWA

L4

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION

1961	41.50	41100.	0.764800	31433.	9667.

SUBTOTAL :			0.481440	1027028.	1106212.
NET SALVAGE: 0.0%				0.	0.

TOTAL :		2133240.	0.481440	1027028.	1106212.

WEIGHTED AGE: 24.3 YEARS

REMAINING LIFE: 24.9 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35700. Underground Conduit

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	0.	0.010000	0.	0.
2001	1.50	0.	0.030000	0.	0.
2000	2.50	0.	0.050000	0.	0.
1999	3.50	0.	0.070000	0.	0.
1998	4.50	0.	0.090001	0.	0.
1997	5.50	18118.	0.110001	1993.	16125.
1996	6.50	0.	0.130001	0.	0.
1995	7.50	576317.	0.150001	86448.	489869.
1994	8.50	2250836.	0.170001	382645.	1868191.
1993	9.50	0.	0.190001	0.	0.
1992	10.50	0.	0.210001	0.	0.
1991	11.50	0.	0.230002	0.	0.
1990	12.50	0.	0.250002	0.	0.
1989	13.50	0.	0.270002	0.	0.
1988	14.50	0.	0.290002	0.	0.
1987	15.50	0.	0.310002	0.	0.
1986	16.50	3414.	0.330002	1127.	2287.
1985	17.50	10234.	0.350002	3582.	6652.
1984	18.50	6515.	0.370002	2411.	4104.
1983	19.50	3604.	0.390003	1406.	2198.
1982	20.50	0.	0.409997	0.	0.
1981	21.50	0.	0.429979	0.	0.
1980	22.50	0.	0.449952	0.	0.
1979	23.50	159.	0.469898	75.	84.
1978	24.50	0.	0.489809	0.	0.
1977	25.50	1500.	0.509664	764.	735.
1976	26.50	6055.	0.529448	3206.	2849.
1975	27.50	7151.	0.549130	3927.	3224.
1974	28.50	0.	0.568688	0.	0.
1973	29.50	0.	0.588096	0.	0.
1972	30.50	0.	0.607323	0.	0.
1971	31.50	100449.	0.626339	62915.	37534.
1970	32.50	78045.	0.645117	50348.	27697.
1969	33.50	14018.	0.663631	9303.	4715.
1968	34.50	3133.	0.681857	2137.	997.
1967	35.50	0.	0.699771	0.	0.
1966	36.50	0.	0.717338	0.	0.
1965	37.50	0.	0.734525	0.	0.
1964	38.50	0.	0.751293	0.	0.
1963	39.50	0.	0.767598	0.	0.
1962	40.50	3091.	0.783392	2421.	669.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35700. Underground Conduit

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
1961	41.50	0.	0.798621	0.	0.
1960	42.50	1116.	0.813240	908.	208.
1959	43.50	250236.	0.827206	206997.	43239.
1958	44.50	0.	0.840485	0.	0.
1957	45.50	0.	0.853051	0.	0.
1956	46.50	0.	0.864888	0.	0.
1955	47.50	0.	0.875991	0.	0.
1954	48.50	0.	0.886361	0.	0.
1953	49.50	0.	0.896009	0.	0.
1952	50.50	0.	0.904951	0.	0.
1951	51.50	100989.	0.913202	92223.	8766.
1950	52.50	681.	0.920783	627.	54.
1949	53.50	0.	0.927712	0.	0.
1948	54.50	104766.	0.934004	97852.	6914.

SUBTOTAL :			0.286212	1013314.	2527114.
NET SALVAGE: 0.0%				0.	0.

TOTAL :		3540428.	0.286212	1013314.	2527114.
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WEIGHTED AGE: 14.9 YEARS

REMAINING LIFE: 35.7 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35800. Underground Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 40.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	0.	0.012500	0.	0.
2001	1.50	0.	0.037500	0.	0.
2000	2.50	0.	0.062500	0.	0.
1999	3.50	0.	0.087501	0.	0.
1998	4.50	0.	0.112501	0.	0.
1997	5.50	0.	0.137501	0.	0.
1996	6.50	2898035.	0.162501	470934.	2427101.
1995	7.50	0.	0.187501	0.	0.
1994	8.50	3229337.	0.212501	686239.	2543098.
1993	9.50	0.	0.237502	0.	0.
1992	10.50	0.	0.262502	0.	0.
1991	11.50	0.	0.287502	0.	0.
1990	12.50	0.	0.312502	0.	0.
1989	13.50	0.	0.337502	0.	0.
1988	14.50	0.	0.362503	0.	0.
1987	15.50	0.	0.387503	0.	0.
1986	16.50	0.	0.412495	0.	0.
1985	17.50	14163.	0.437471	6196.	7967.
1984	18.50	132.	0.462422	61.	71.
1983	19.50	2405.	0.487322	1172.	1233.
1982	20.50	0.	0.512140	0.	0.
1981	21.50	0.	0.536839	0.	0.
1980	22.50	0.	0.561363	0.	0.
1979	23.50	159.	0.585673	93.	66.
1978	24.50	0.	0.609703	0.	0.
1977	25.50	0.	0.633398	0.	0.
1976	26.50	1370.	0.656705	900.	470.
1975	27.50	125289.	0.679578	85144.	40145.
1974	28.50	1112.	0.701964	781.	331.
1973	29.50	0.	0.723801	0.	0.
1972	30.50	0.	0.745024	0.	0.
1971	31.50	85226.	0.765547	65244.	19981.
1970	32.50	73248.	0.785279	57520.	15728.
1969	33.50	27319.	0.804118	21967.	5351.
1968	34.50	25779.	0.821977	21190.	4589.
1967	35.50	0.	0.838780	0.	0.
1966	36.50	0.	0.854472	0.	0.
1965	37.50	0.	0.869022	0.	0.
1964	38.50	0.	0.882423	0.	0.
1963	39.50	3107.	0.894686	2780.	327.
1962	40.50	21682.	0.905841	19640.	2042.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35800. Underground Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 40.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
1961	41.50	0.	0.915915	0.	0.
1960	42.50	853.	0.924953	789.	64.
1959	43.50	266657.	0.932980	248786.	17871.
1958	44.50	0.	0.940041	0.	0.
1957	45.50	0.	0.946182	0.	0.
1956	46.50	0.	0.951523	0.	0.
1955	47.50	0.	0.956343	0.	0.
1954	48.50	0.	0.961174	0.	0.
1953	49.50	0.	0.966667	0.	0.
1952	50.50	0.	0.972631	0.	0.
1951	51.50	120508.	0.978278	117890.	2618.
1950	52.50	0.	0.983228	0.	0.
1949	53.50	0.	0.986786	0.	0.
1948	54.50	147657.	0.987500	145811.	1846.

SUBTOTAL :			0.277275	1953136.	5090900.
NET SALVAGE: 0.0%				0.	0.

TOTAL :		7044036.	0.277275	1953136.	5090900.
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WEIGHTED AGE: 11.9 YEARS

REMAINING LIFE: 28.9 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35900. Roads & Trails

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	209800.	0.010000	2098.	207702.
2001	1.50	178603.	0.030000	5358.	173245.
2000	2.50	247718.	0.050000	12386.	235332.
1999	3.50	245948.	0.070000	17216.	228732.
1998	4.50	60292.	0.090001	5426.	54866.
1997	5.50	74196.	0.110001	8162.	66034.
1996	6.50	210554.	0.130001	27372.	183182.
1995	7.50	129955.	0.150001	19493.	110462.
1994	8.50	41532.	0.170001	7060.	34472.
1993	9.50	123763.	0.190001	23515.	100248.
1992	10.50	33938.	0.210001	7127.	26811.
1991	11.50	358865.	0.230002	82539.	276326.
1990	12.50	97069.	0.250002	24267.	72802.
1989	13.50	203499.	0.270002	54945.	148554.
1988	14.50	12466.	0.290002	3615.	8851.
1987	15.50	83255.	0.310002	25809.	57446.
1986	16.50	8644.	0.330002	2853.	5791.
1985	17.50	181830.	0.350002	63641.	118189.
1984	18.50	193631.	0.370002	71644.	121987.
1983	19.50	7226.	0.390003	2818.	4408.
1982	20.50	57366.	0.409997	23520.	33846.
1981	21.50	4911.	0.429979	2112.	2799.
1980	22.50	0.	0.449952	0.	0.
1979	23.50	0.	0.469898	0.	0.
1978	24.50	0.	0.489809	0.	0.
1977	25.50	43651.	0.509664	22247.	21404.
1976	26.50	343787.	0.529448	182017.	161770.
1975	27.50	710.	0.549130	390.	320.
1974	28.50	4230.	0.568688	2406.	1824.
1973	29.50	24217.	0.588096	14242.	9975.
1972	30.50	0.	0.607323	0.	0.
1971	31.50	109928.	0.626339	68852.	41076.
1970	32.50	1976.	0.645117	1275.	701.
1969	33.50	34014.	0.663631	22573.	11441.
1968	34.50	20008.	0.681857	13643.	6365.
1967	35.50	0.	0.699771	0.	0.
1966	36.50	43460.	0.717338	31175.	12285.
1965	37.50	27044.	0.734525	19865.	7179.
1964	38.50	28799.	0.751293	21636.	7163.
1963	39.50	97358.	0.767598	74732.	22626.
1962	40.50	12610.	0.783392	9879.	2731.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35900. Roads & Trails

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
1961	41.50	22623.	0.798621	18067.	4556.
1960	42.50	4248.	0.813240	3455.	793.
1959	43.50	0.	0.827206	0.	0.
1958	44.50	17262.	0.840485	14508.	2754.
1957	45.50	0.	0.853051	0.	0.
1956	46.50	0.	0.864888	0.	0.
1955	47.50	15425.	0.875991	13512.	1913.
1954	48.50	32037.	0.886361	28396.	3641.
1953	49.50	0.	0.896009	0.	0.
1952	50.50	0.	0.904951	0.	0.
1951	51.50	118.	0.913202	108.	10.
1950	52.50	203.	0.920783	187.	16.

SUBTOTAL :		0.289452	1056143.	2592626.
NET SALVAGE: 0.0%			0.	0.
TOTAL :	3648769.	0.289452	1056143.	2592626.

WEIGHTED AGE: 14.6 YEARS
 REMAINING LIFE: 35.5 YEARS

DISTRIBUTION PLANT

The proposed rate for Account 362 – Distribution Station Equipment reflects a change in average service life from 36 years to 38 years. This change is indicated by the actuarial analysis of vintaged retirements and exposures to retirement for this account.

For the remaining Distribution Plant Accounts, the proposed rates reflect the change in remaining lives caused by changes in additions and retirements of plant in the four years subsequent to 1998, the date of the data in the last depreciation study. The current average service lives, curve types and net salvage factors are still appropriate for the remaining Distribution Plant Accounts.

TAMPA ELECTRIC COMPANY
2003 Depreciation Rate Review
Comparison of Rates and Components

		Current Rates - Effective 1/1/99						Company Proposed - Effective 1/1/2003								
Account Number	Account Title	Average	Average	Future	Approved	Reserve	Depre-	Whole Life				Remaining Life				
		Service	Remaining	Net	Curve	Ratio	ciation	Curve	Average	Future	Whole	Average	Average	Reserve	Future	Depre-
		Life	Life	Salvage	Type	1/1'99	Rate	Type	Service	Net	Life	Age	Remaining	Ratio	Net	ciation
		(yrs)	(yrs)	(%)		(%)	(%)		(yrs)	(%)	(%)	(yrs)	(yrs)	(%)	(%)	(%)
Distribution Plant																
361.00	Structures and Improvements	44	30.0	(3)	R4	31.92	2.4	R4	44	(3)	2.3	15.8	29.2	31.94	(3)	2.4
362.00	Station Equipment	36	25.0	(10)	R2	32.50	3.1	R2	38	(10)	2.9	14.2	26.5	34.91	(10)	2.8
364.00	Poles, Towers and Fixtures	33	24.0	(35)	R1	36.60	4.1	R1	33	(35)	4.1	14.1	23.6	41.66	(35)	4.0
365.00	Overhead Conductors and Devices	34	21.0	(20)	S1	46.50	3.5	S1	34	(20)	3.5	16.5	21.3	51.31	(20)	3.2
366.00	Underground Conduit	50	39.0	-	R3	22.01	2.0	R3	50	-	2.0	12.4	38.5	23.26	-	2.0
367.00	Underground Conductors and Devices	33	24.0	-	R2.5	27.81	3.0	R2.5	33	-	3.0	10.5	23.9	25.81	-	3.1
368.00	Line Transformers	17	8.3	30	S6	35.97	4.1	S6	17	30	4.1	9.8	7.7	39.71	30	3.9
369.01	Overhead Services	33	24.0	(20)	SC	33.60	3.6	SC	33	(20)	3.6	15.7	25.2	39.64	(20)	3.2
369.02	Underground Services	35	26.0	(15)	R4	29.32	3.3	R4	35	(15)	3.3	10.5	24.8	33.42	(15)	3.3
370.00	Meters	25	15.1	-	R3	39.60	4.0	R3	25	-	4.0	11.6	15.8	35.70	-	4.1
373.00	Street Lighting and Signal Systems	19	12.4	-	R2.5	34.28	5.3	R2.5	19	-	5.3	8.6	11.9	38.31	-	5.2

TAMPA ELECTRIC COMPANY
2003 Depreciation Rate Review
Change in annual accruals

Account Number	Account Title	Current Rates - Effective 1/1/99				Company Proposed - Effective 1/1/03					
		Total Plant 12/01	Reserve 12/01	Depre- ciation Rate	Depre- ciation Expense	Whole Life			Remaining Life		
						Depre- ciation Rate	Depre- ciation Expense	Change in Depreciation Expense	Depre- ciation Rate	Depre- ciation Expense	Change in Depreciation Expense
		(\$)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)	(\$)	(\$)
<u>Distribution Plant</u>											
361.00	Structures and Improvements	1,041,654	332,694	2.4	25,000	2.3	23,958	(1,042)	2.4	25,000	-
362.00	Station Equipment	125,622,315	43,857,184	3.1	3,894,292	2.9	3,643,047	(251,245)	2.8	3,517,425	(376,867)
364.00	Poles, Towers and Fixtures	152,178,844	63,404,768	4.1	6,239,333	4.1	6,239,333	-	4.0	6,087,154	(152,179)
365.00	Overhead Conductors and Devices	170,779,253	87,624,029	3.5	5,977,274	3.5	5,977,274	-	3.2	5,464,936	(512,338)
366.00	Underground Conduit	102,379,459	23,809,578	2.0	2,047,589	2.0	2,047,589	-	2.0	2,047,589	-
367.00	Underground Conductors and Devices	132,117,165	34,094,180	3.0	3,963,515	3.0	3,963,515	-	3.1	4,095,632	132,117
368.00	Line Transformers	290,012,604	115,171,324	4.1	11,890,517	4.1	11,890,517	-	3.9	11,310,492	(580,025)
369.01	Overhead Services	57,240,173	22,689,112	3.6	2,060,646	3.6	2,060,646	-	3.2	1,831,686	(228,960)
369.02	Underground Services	68,312,286	22,827,646	3.3	2,254,305	3.3	2,254,305	-	3.3	2,254,305	-
370.00	Meters	47,044,873	16,794,404	4.0	1,881,795	4.0	1,881,795	-	4.1	1,928,840	47,045
373.00	Street Lighting and Signal Systems	107,893,551	41,333,231	5.3	5,718,358	5.3	5,718,358	-	5.2	5,610,465	(107,893)
	Total Distribution Plant	1,254,622,177	471,938,149	3.7	45,952,624	3.6	45,700,337	(252,287)	3.5	44,173,524	(1,779,100)

TAMPA ELECTRIC COMPANY
2003 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant (\$)	Reserve (\$)	Reserve Ratio 12/01 (%)	Theoretical Reserve 12/01 (\$)	Theoretical Reserve Ratio	Actual Minus Theoretical \$
Distribution Plant							
361.00	Structures and Improvements	1,041,654	332,694	31.94	360,537	34.61	(27,843)
362.00	Station Equipment	125,622,315	43,857,184	34.91	41,838,505	33.30	2,018,679
364.00	Poles, Towers and Fixtures	152,178,844	63,404,768	41.66	58,355,912	38.35	5,048,856
365.00	Overhead Conductors and Devices	170,779,253	87,624,029	51.31	76,585,550	44.84	11,038,479
366.00	Underground Conduit	102,379,459	23,809,578	23.26	23,589,518	23.04	220,060
367.00	Underground Conductors and Devices	132,117,165	34,094,180	25.81	36,394,041	27.55	(2,299,861)
368.00	Line Transformers	290,012,604	115,171,324	39.71	111,138,908	38.32	4,032,416
369.01	Overhead Services	57,240,173	22,689,112	39.64	16,304,675	28.48	6,384,437
369.02	Underground Services	68,312,286	22,827,646	33.42	22,870,467	33.48	(42,821)
370.00	Meters	47,044,873	16,794,404	35.70	17,284,058	36.74	(489,654)
373.00	Street Lighting and Signal Systems	107,893,551	41,333,231	38.31	40,049,388	37.12	1,283,843
	Total Distribution Plant	1,254,622,177	471,938,149	37.62	444,771,559	35.45	27,166,590

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
1999							
		DISTRIBUTION PLANT					
1	360.01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00
2	361.00	STRUCTURES & IMPROVEMENTS	841,733.89	31,249.22	(6,000.00)	0.00	866,983.11
3	362.00	STATION EQUIPMENT	103,108,632.67	5,092,411.79	(720,158.73)	(3,446.66)	107,477,439.07
4	364.00	POLES, TOWERS & FIXTURES	127,345,194.11	6,441,546.75	(947,155.73)	(2,177.56)	132,837,407.57
5	365.00	OVERHEAD CONDUCTORS & DEVICES	146,635,665.15	5,667,056.10	(727,224.06)	(669.23)	151,574,827.96
6	366.00	UNDERGROUND CONDUIT	77,475,611.44	5,465,427.17	(78,669.27)	1,060.62	82,863,429.96
7	367.00	UNDERGROUND CONDUCTORS & DEVICES	96,933,319.16	8,566,605.64	(1,544,911.89)	(391.39)	103,954,621.52
8	368.00	LINE TRANSFORMERS	238,637,347.07	15,838,870.53	(3,412,145.00)	0.00	251,064,072.60
9	369.01	OVERHEAD SERVICES	47,776,291.97	2,468,176.48	(226,223.28)	0.00	50,018,245.17
10	369.02	UNDERGROUND SERVICE	51,653,501.45	4,186,352.36	(45,191.50)	0.00	55,794,662.31
11	370.00	METERS	41,824,152.44	2,447,911.85	(684,547.05)	0.00	43,587,517.24
12	373.00	STREET LIGHTING & SIGNAL SYSTEMS	78,982,969.44	8,678,683.89	(1,037,187.65)	0.00	86,624,465.68
13		TOTAL DISTRIBUTION PLANT	1,011,214,418.79	64,884,291.78	(9,429,414.16)	(5,624.22)	1,066,663,672.19
2000							
		DISTRIBUTION PLANT					
14	360.01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00
15	361.00	STRUCTURES & IMPROVEMENTS	866,983.11	(3,100.34)	0.00	0.00	863,882.77
16	362.00	STATION EQUIPMENT	107,477,439.07	6,731,893.71	(1,215,502.02)	(47,721.65)	112,946,109.11
17	364.00	POLES, TOWERS & FIXTURES	132,837,407.57	6,835,309.21	(968,543.98)	(867.16)	138,703,305.64
18	365.00	OVERHEAD CONDUCTORS & DEVICES	151,574,827.96	7,188,103.63	(758,332.05)	0.00	158,004,599.54
19	366.00	UNDERGROUND CONDUIT	82,863,429.96	6,767,702.09	(94,333.41)	0.00	89,536,798.64
20	367.00	UNDERGROUND CONDUCTORS & DEVICES	103,954,621.52	10,081,303.30	(1,083,516.19)	0.00	112,952,408.63
21	368.00	LINE TRANSFORMERS	251,064,072.60	19,828,778.36	(4,687,526.00)	0.00	266,205,324.96
22	369.01	OVERHEAD SERVICES	50,018,245.17	2,647,810.17	(206,102.88)	0.00	52,459,952.46
23	369.02	UNDERGROUND SERVICE	55,794,662.31	4,286,883.00	(35,748.50)	0.00	60,045,796.81
24	370.00	METERS	43,587,517.24	2,433,152.69	(1,461,367.68)	0.00	44,559,302.25
25	373.00	STREET LIGHTING & SIGNAL SYSTEMS	86,624,465.68	8,855,549.06	(1,333,019.31)	0.00	94,146,995.43
26		TOTAL DISTRIBUTION PLANT	1,066,663,672.19	75,653,384.88	(11,843,992.02)	(48,588.81)	1,130,424,476.24
2001							
		DISTRIBUTION PLANT					
27	360.01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00
28	361.00	STRUCTURES & IMPROVEMENTS	863,882.77	138,551.43	(14,551.23)	0.00	987,882.97
29	362.00	STATION EQUIPMENT	112,946,109.11	5,679,394.96	(1,000,204.42)	(4,086.57)	117,621,213.08
30	364.00	POLES, TOWERS & FIXTURES	138,703,305.64	7,936,126.27	(957,201.90)	75,884.26	145,758,114.27
31	365.00	OVERHEAD CONDUCTORS & DEVICES	158,004,599.54	7,710,507.68	(649,458.55)	1,575.94	165,067,224.61
32	366.00	UNDERGROUND CONDUIT	89,536,798.64	6,552,312.25	(29,334.34)	0.00	96,059,776.55
33	367.00	UNDERGROUND CONDUCTORS & DEVICES	112,952,408.63	11,197,107.96	(1,517,717.41)	(1,575.94)	122,630,223.24
34	368.00	LINE TRANSFORMERS	266,205,324.96	16,258,260.87	(4,598,538.10)	0.00	277,865,047.73
35	369.01	OVERHEAD SERVICES	52,459,952.46	2,651,625.38	(175,134.96)	0.00	54,936,442.88
36	369.02	UNDERGROUND SERVICE	60,045,796.81	4,311,846.05	(37,772.00)	0.00	64,319,870.86
37.00	370.00	METERS	44,559,302.25	2,580,796.07	(1,491,968.97)	0.00	45,648,129.35
38	373.00	STREET LIGHTING & SIGNAL SYSTEMS	94,146,995.43	8,570,822.57	(1,526,929.44)	0.00	101,190,888.56
39		TOTAL DISTRIBUTION PLANT	1,130,424,476.24	73,587,351.49	(11,998,811.32)	71,797.69	1,192,084,814.10
2002							
		DISTRIBUTION PLANT					
40	360.01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00
41	361.00	STRUCTURES & IMPROVEMENTS	987,882.97	48,113.67	(2,500.00)	8,157.24	1,041,653.88
42	362.00	STATION EQUIPMENT	117,621,213.08	8,283,274.69	(954,303.67)	672,130.47	125,622,314.57
43	364.00	POLES, TOWERS & FIXTURES	145,758,114.27	7,161,112.37	(748,862.12)	8,479.66	152,178,844.18
44	365.00	OVERHEAD CONDUCTORS & DEVICES	165,067,224.61	6,351,371.90	(639,343.75)	0.00	170,779,252.76
45	366.00	UNDERGROUND CONDUIT	96,059,776.55	6,409,781.95	(90,099.55)	0.00	102,379,458.95
46	367.00	UNDERGROUND CONDUCTORS & DEVICES	122,630,223.24	10,454,021.18	(967,078.96)	0.00	132,117,165.46
47	368.00	LINE TRANSFORMERS	277,865,047.73	15,926,616.59	(3,779,060.47)	0.00	290,012,603.85
48	369.01	OVERHEAD SERVICES	54,936,442.88	2,514,907.11	(211,176.72)	0.00	57,240,173.27
49	369.02	UNDERGROUND SERVICE	64,319,870.86	4,026,140.16	(33,725.00)	0.00	68,312,286.02
50	370.00	METERS	45,648,129.35	2,703,989.97	(1,307,246.69)	0.00	47,044,872.63
51	373.00	STREET LIGHTING & SIGNAL SYSTEMS	101,190,888.56	8,067,048.20	(1,364,385.32)	0.00	107,893,551.44
52		TOTAL DISTRIBUTION PLANT	1,192,084,814.10	71,946,377.79	(10,097,782.25)	688,767.37	1,254,622,177.01

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
1999									
		DISTRIBUTION PLANT							
1	360 01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	361 00	STRUCTURES & IMPROVEMENTS	268,686.93	20,466.17	(6,000.00)	0.00	0.00	0.00	283,153.10
3	362 00	STATION EQUIPMENT	38,138,859.98	3,041,093.75	(720,158.73)	(83,682.63)	80,440.56	0.00	40,456,552.93
4	364 00	POLES, TOWERS & FIXTURES	43,046,449.94	5,194,496.58	(947,155.73)	(549,149.84)	92,101.16	0.00	46,836,742.11
5	365 00	OVERHEAD CONDUCTORS & DEVICES	66,174,068.86	4,940,506.44	(727,224.06)	(422,421.32)	315,625.05	0.00	70,280,554.97
6	366 00	UNDERGROUND CONDUIT	17,901,947.10	1,602,741.77	(78,669.27)	(48,925.50)	4,996.98	0.00	19,384,091.08
7	367 00	UNDERGROUND CONDUCTORS & DEVICES	26,955,152.21	3,013,658.12	(1,544,911.89)	(443,484.10)	293,278.37	0.00	28,273,692.71
8	368 00	LINE TRANSFORMERS	91,481,148.23	9,338,542.13	(3,412,145.00)	(602,737.94)	1,774,143.92	0.00	98,578,951.34
9	369 01	OVERHEAD SERVICES	17,657,120.76	2,286,674.48	(226,223.28)	(20,397.58)	6,709.38	0.00	19,703,883.76
10	369 02	UNDERGROUND SERVICE	15,145,038.08	1,773,615.37	(45,191.50)	(25,371.99)	659.27	0.00	16,848,749.23
11	370 00	METERS	14,129,128.34	2,312,357.04	(684,547.05)	(419,124.08)	1,727.33	0.00	15,339,541.58
12	373 00	STREET LIGHTING & SIGNAL SYSTEMS	23,659,879.37	4,480,102.12	(1,037,187.65)	(158,140.79)	134,956.51	0.00	27,079,609.56
13		TOTAL DISTRIBUTION PLANT	354,557,479.80	38,004,253.97	(9,429,414.16)	(2,771,435.77)	2,704,638.53	0.00	383,065,522.37
2000									
		DISTRIBUTION PLANT							
14	360 01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	361 00	STRUCTURES & IMPROVEMENTS	283,153.10	20,831.36	0.00	0.00	0.00	0.00	303,984.46
16	362 00	STATION EQUIPMENT	40,456,552.93	3,599,907.80	(1,215,502.02)	(149,796.12)	70,266.68	(4,628,554.00)	38,132,875.27
17	364 00	POLES, TOWERS & FIXTURES	46,836,742.11	5,672,254.41	(968,543.98)	(682,483.87)	81,105.75	3,561,891.00	54,500,965.42
18	365 00	OVERHEAD CONDUCTORS & DEVICES	70,280,554.97	5,818,822.57	(758,332.05)	(624,247.07)	178,956.36	3,311,515.00	78,207,269.78
19	366 00	UNDERGROUND CONDUIT	19,384,091.08	1,709,392.17	(94,333.41)	(24,232.84)	6,106.49	(845,990.00)	20,135,033.49
20	367 00	UNDERGROUND CONDUCTORS & DEVICES	28,273,692.71	3,231,132.56	(1,083,516.19)	(512,699.93)	226,802.07	0.00	30,135,411.22
21	368 00	LINE TRANSFORMERS	98,578,951.34	11,139,753.90	(4,687,526.00)	(1,002,048.59)	1,493,113.06	(5,643,294.00)	99,878,949.71
22	369 01	OVERHEAD SERVICES	19,703,883.76	1,310,956.77	(206,102.88)	(24,629.24)	11,173.27	(1,604,287.00)	19,190,994.68
23	369 02	UNDERGROUND SERVICE	16,848,749.23	1,910,056.67	(35,748.50)	(18,983.25)	2,845.46	0.00	18,706,919.61
24	370 00	METERS	15,339,541.58	1,158,824.83	(1,461,367.68)	(560,484.90)	404.94	2,433,236.00	16,910,154.77
25	373 00	STREET LIGHTING & SIGNAL SYSTEMS	27,079,609.56	4,684,092.75	(1,333,019.31)	(220,326.97)	91,166.84	3,415,483.00	33,717,005.87
26		TOTAL DISTRIBUTION PLANT	383,065,522.37	40,256,025.79	(11,843,992.02)	(3,819,932.78)	2,161,940.92	0.00	409,819,564.28
2001									
		DISTRIBUTION PLANT							
27	360 01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	361 00	STRUCTURES & IMPROVEMENTS	303,984.46	21,492.16	(14,551.23)	1.19	0.00	0.00	310,926.58
29	362 00	STATION EQUIPMENT	38,132,875.27	3,585,289.83	(1,000,204.42)	(101,649.47)	48,646.85	0.00	40,664,958.06
30	364 00	POLES, TOWERS & FIXTURES	54,500,965.42	5,825,206.90	(957,201.90)	(840,885.22)	163,668.23	0.00	58,691,753.43
31	365 00	OVERHEAD CONDUCTORS & DEVICES	78,207,269.78	5,653,482.82	(649,458.55)	(706,045.91)	128,379.58	0.00	82,633,627.72
32	366 00	UNDERGROUND CONDUIT	20,135,033.49	1,856,593.53	(29,334.41)	(40,311.37)	4,506.88	0.00	21,926,488.19
33	367 00	UNDERGROUND CONDUCTORS & DEVICES	30,135,411.22	3,539,228.05	(1,517,717.41)	(673,964.98)	73,233.99	0.00	31,556,190.87
34	368 00	LINE TRANSFORMERS	99,878,949.71	11,172,819.16	(4,598,538.10)	(1,240,250.54)	1,661,509.19	0.00	106,874,289.42
35	369 01	OVERHEAD SERVICES	19,190,994.68	1,934,287.91	(175,134.96)	(32,426.03)	4,167.89	0.00	20,921,889.49
36	369 02	UNDERGROUND SERVICE	18,706,919.61	2,049,391.63	(37,772.00)	(24,198.22)	4,873.59	0.00	20,699,214.61
37	370 00	METERS	16,910,154.77	1,812,492.95	(1,491,968.97)	(534,812.58)	320.53	0.00	16,696,186.70
38	373 00	STREET LIGHTING & SIGNAL SYSTEMS	33,717,005.87	5,170,686.57	(1,526,929.44)	(229,155.74)	95,516.25	0.00	37,227,123.51
39		TOTAL DISTRIBUTION PLANT	409,819,564.28	42,620,771.51	(11,998,811.32)	(4,423,698.87)	2,184,822.98	0.00	438,202,648.58
2002									
		DISTRIBUTION PLANT							
40	360 01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41	361 00	STRUCTURES & IMPROVEMENTS	310,926.58	24,267.27	(2,500.00)	0.00	0.00	0.00	332,693.85
42	362 00	STATION EQUIPMENT	40,664,958.06	3,811,306.78	(954,303.67)	(173,269.46)	84,606.84	423,885.73	43,857,184.28
43	364 00	POLES, TOWERS & FIXTURES	58,691,753.43	6,100,035.27	(748,862.12)	(702,005.04)	67,753.37	(3,906.99)	63,404,767.92
44	365 00	OVERHEAD CONDUCTORS & DEVICES	82,633,627.72	5,912,865.13	(639,343.75)	(568,750.36)	285,630.38	0.00	87,624,029.12
45	366 00	UNDERGROUND CONDUIT	21,926,488.19	1,983,689.21	(90,099.55)	(16,192.28)	5,692.33	0.00	23,809,577.90
46	367 00	UNDERGROUND CONDUCTORS & DEVICES	31,556,190.87	3,828,655.44	(967,078.96)	(431,495.92)	107,908.08	0.00	34,094,179.51
47	368 00	LINE TRANSFORMERS	106,874,289.42	11,631,321.18	(3,779,060.47)	(966,095.20)	1,410,868.86	0.00	115,171,323.79
48	369 01	OVERHEAD SERVICES	20,921,889.49	2,015,905.35	(211,176.72)	(41,590.48)	4,083.97	0.00	22,689,111.61
49	369 02	UNDERGROUND SERVICE	20,699,214.61	2,184,484.22	(33,725.00)	(23,289.61)	962.03	0.00	22,827,646.25
50	370 00	METERS	16,696,186.70	1,854,024.55	(1,307,246.69)	(478,980.21)	30,419.99	0.00	16,794,404.34
51	373 00	STREET LIGHTING & SIGNAL SYSTEMS	37,227,123.51	5,542,123.75	(1,364,385.32)	(176,948.41)	105,317.06	0.00	41,333,230.59
52		TOTAL DISTRIBUTION PLANT	438,202,648.58	44,888,678.15	(10,097,782.25)	(3,578,616.97)	2,103,242.91	419,978.74	471,938,149.16

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36100. Structures Improvement

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 44.0 YRS CURVE: IOWA

R4

O.C. SALVAGE %: -3.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	131268.	0.011352	1490.	129778.
2001	1.50	26619.	0.034057	907.	25712.
2000	2.50	24718.	0.056753	1403.	23315.
1999	3.50	24574.	0.079432	1952.	22622.
1998	4.50	18876.	0.102106	1927.	16949.
1997	5.50	114052.	0.124755	14229.	99823.
1996	6.50	6140.	0.147384	905.	5235.
1995	7.50	58745.	0.169989	9986.	48759.
1994	8.50	57525.	0.192554	11077.	46448.
1993	9.50	2790.	0.215075	600.	2190.
1992	10.50	66507.	0.237548	15799.	50708.
1991	11.50	22418.	0.259959	5828.	16590.
1990	12.50	11881.	0.282301	3354.	8527.
1989	13.50	15424.	0.304554	4697.	10727.
1988	14.50	27595.	0.326713	9016.	18579.
1987	15.50	19119.	0.348753	6668.	12451.
1986	16.50	20450.	0.370660	7580.	12870.
1985	17.50	57714.	0.392426	22648.	35066.
1984	18.50	19976.	0.414022	8270.	11706.
1983	19.50	0.	0.435417	0.	0.
1982	20.50	2670.	0.456615	1219.	1451.
1981	21.50	0.	0.477584	0.	0.
1980	22.50	0.	0.498294	0.	0.
1979	23.50	0.	0.518732	0.	0.
1978	24.50	0.	0.538880	0.	0.
1977	25.50	0.	0.558722	0.	0.
1976	26.50	23750.	0.578217	13733.	10017.
1975	27.50	44414.	0.597369	26532.	17882.
1974	28.50	0.	0.616166	0.	0.
1973	29.50	22551.	0.634591	14311.	8240.
1972	30.50	45059.	0.652614	29406.	15653.
1971	31.50	26259.	0.670257	17600.	8659.
1970	32.50	24503.	0.687516	16846.	7657.
1969	33.50	26594.	0.704378	18732.	7862.
1968	34.50	13099.	0.720849	9442.	3657.
1967	35.50	6752.	0.736958	4976.	1776.
1966	36.50	0.	0.752721	0.	0.
1965	37.50	0.	0.768114	0.	0.
1964	38.50	0.	0.783099	0.	0.
1963	39.50	0.	0.797574	0.	0.
1962	40.50	9054.	0.811412	7347.	1707.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36100. Structures Improvement

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 44.0 YRS CURVE: IOWA

R4

O.C. SALVAGE %: -3.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
1961	41.50	14123.	0.824463	11644.	2479.
1960	42.50	0.	0.836706	0.	0.
1959	43.50	7192.	0.848111	6100.	1092.
1958	44.50	0.	0.858669	0.	0.
1957	45.50	7654.	0.868427	6647.	1007.
1956	46.50	0.	0.877464	0.	0.
1955	47.50	0.	0.885848	0.	0.
1954	48.50	41588.	0.893677	37166.	4422.
SUBTOTAL :			0.336039	350036.	691617.
NET SALVAGE: -3.0%				10501.	-10501.
TOTAL :		1041653.	0.346120	360537.	681116.

WEIGHTED AGE: 15.8 YEARS

REMAINING LIFE: 29.2 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36200. Station Equipment

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 38.0 YRS CURVE: IOWA

R2

O.C. SALVAGE %: -10.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	9825413.	0.011905	116973.	9708440.
2001	1.50	4542608.	0.035603	161728.	4380880.
2000	2.50	6423493.	0.059105	379663.	6043830.
1999	3.50	4486750.	0.082436	369868.	4116882.
1998	4.50	4765238.	0.105572	503076.	4262162.
1997	5.50	5471716.	0.128507	703152.	4768564.
1996	6.50	1597070.	0.151239	241539.	1355531.
1995	7.50	2544245.	0.173761	442090.	2102155.
1994	8.50	4028324.	0.196063	789806.	3238518.
1993	9.50	3214728.	0.218147	701284.	2513444.
1992	10.50	8160432.	0.239986	1958393.	6202039.
1991	11.50	5621686.	0.261596	1470610.	4151076.
1990	12.50	3567766.	0.282969	1009568.	2558198.
1989	13.50	3254540.	0.304083	989650.	2264890.
1988	14.50	3977862.	0.324947	1292595.	2685267.
1987	15.50	5624458.	0.345541	1943483.	3680975.
1986	16.50	8857213.	0.365866	3240550.	5616663.
1985	17.50	3746285.	0.385921	1445768.	2300517.
1984	18.50	2779109.	0.405685	1127443.	1651666.
1983	19.50	4345181.	0.425163	1847410.	2497771.
1982	20.50	2159047.	0.444343	959356.	1199691.
1981	21.50	3358394.	0.463207	1555632.	1802762.
1980	22.50	1580239.	0.481765	761303.	818936.
1979	23.50	408894.	0.499999	204447.	204447.
1978	24.50	684814.	0.517898	354664.	330150.
1977	25.50	1341204.	0.535469	718173.	623031.
1976	26.50	2749170.	0.552680	1519412.	1229758.
1975	27.50	2211884.	0.569540	1259757.	952127.
1974	28.50	938413.	0.586046	549953.	388460.
1973	29.50	1036908.	0.602161	624385.	412523.
1972	30.50	2292299.	0.617908	1416429.	875870.
1971	31.50	1165223.	0.633272	737903.	427320.
1970	32.50	1442406.	0.648229	935009.	507397.
1969	33.50	1537277.	0.662797	1018902.	518375.
1968	34.50	698319.	0.676953	472729.	225590.
1967	35.50	643560.	0.690702	444508.	199052.
1966	36.50	454622.	0.704044	320074.	134548.
1965	37.50	547606.	0.716964	392614.	154992.
1964	38.50	229066.	0.729473	167097.	61969.
1963	39.50	123569.	0.741574	91636.	31933.
1962	40.50	107236.	0.753264	80777.	26459.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36200. Station Equipment

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 38.0 YRS CURVE: IOWA

R2

O.C. SALVAGE %: -10.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
1961	41.50	227558.	0.764554	173980.	53578.
1960	42.50	446748.	0.775448	346430.	100318.
1959	43.50	792980.	0.785956	623248.	169732.
1958	44.50	608195.	0.796096	484182.	124013.
1957	45.50	448673.	0.805881	361577.	87096.
1956	46.50	155172.	0.815333	126517.	28655.
1955	47.50	40464.	0.824463	33361.	7103.
1954	48.50	134176.	0.833321	111812.	22364.
1953	49.50	50345.	0.841912	42386.	7959.
1952	50.50	16220.	0.850269	13791.	2429.
1951	51.50	67752.	0.858441	58161.	9591.
1950	52.50	99994.	0.866443	86639.	13355.
1949	53.50	17170.	0.874314	15012.	2158.
1948	54.50	157613.	0.882104	139031.	18582.
1947	55.50	51870.	0.889791	46153.	5717.
1946	56.50	34305.	0.897489	30788.	3517.
1945	57.50	24883.	0.905134	22522.	2361.

SUBTOTAL :		0.302061	38035005.	87883380.
NET SALVAGE: -10.0%			3803500.	-3803500.

TOTAL :	125918385.	0.332267	41838505.	84079880.
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WEIGHTED AGE: 14.2 YEARS
 REMAINING LIFE: 26.5 YEARS

Tampa Electric Company
Net Salvage Analysis
Account - 362.00 - Station Equipment
Annual

PER BOOKS

<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2002	954,304	(173,269)	(18)	84,607	9	(88,663)	(9)
2001	1,000,204	(101,649)	(10)	48,647	5	(53,003)	(5)
2000	1,215,502	(149,796)	(12)	70,267	6	(79,529)	(7)
1999	720,159	(83,683)	(12)	80,441	11	(3,242)	(0)
1998	1,013,219	(143,662)	(14)	250,501	25	106,839	11
1997	700,343	(140,172)	(20)	44,059	6	(96,113)	(14)
1996	627,643	(80,976)	(13)	42,264	7	(38,712)	(6)
1995	749,912	(91,358)	(12)	81,258	11	(10,100)	(1)
1994	910,213	(199,829)	(22)	209,678	23	9,849	1
1993	1,499,599	(194,996)	(13)	125,003	8	(69,993)	(5)
1992	1,089,161	(180,008)	(17)	712,004	65	531,996	49
1991	1,179,759	(147,472)	(13)	53,481	5	(93,991)	(8)
1990	1,249,535	(165,917)	(13)	70,988	6	(94,929)	(8)
1989	591,952	(109,402)	(18)	42,942	7	(66,460)	(11)
1988	1,962,772	(103,320)	(5)	100,908	5	(2,412)	(0)
1987	153,681	(651,359)	(424)	22,101	14	(629,258)	(409)
1986	180,460	(48,704)	(27)	11,567	6	(37,137)	(21)
1985	292,054	(45,899)	(16)	21,805	7	(24,093)	(8)
1984	222,746	(24,821)	(11)	42,926	19	18,105	8
1983	525,203	(42,890)	(8)	26,392	5	(16,498)	(3)
1982	184,580	(55,689)	(30)	111,553	60	55,864	30
	17,022,999	(2,934,870)	(17)	2,253,391	13	(681,479)	(4)

Tampa Electric Company
Net Salvage Analysis
Account - 362.00 - Station Equipment
5 Year Averages

PER BOOKS

<u>5-yr ended Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2002	4,903,388	(652,060)	(13)	534,462	11	(117,598)	(2)
2001	4,649,427	(618,962)	(13)	493,914	11	(125,049)	(3)
2000	4,276,866	(598,289)	(14)	487,531	11	(110,758)	(3)
1999	3,811,275	(539,851)	(14)	498,523	13	(41,328)	(1)
1998	4,001,330	(655,998)	(16)	627,760	16	(28,237)	(1)
1997	4,487,709	(707,331)	(16)	502,262	11	(205,069)	(5)
1996	4,876,527	(747,167)	(15)	1,170,207	24	423,040	9
1995	5,428,642	(813,663)	(15)	1,181,424	22	367,761	7
1994	5,928,266	(888,221)	(15)	1,171,154	20	282,932	5
1993	5,610,005	(797,795)	(14)	1,004,418	18	206,623	4
1992	6,073,178	(706,118)	(12)	980,323	16	274,205	5
1991	5,137,698	(1,177,469)	(23)	290,421	6	(887,049)	(17)
1990	4,138,400	(1,078,701)	(26)	248,506	6	(830,195)	(20)
1989	3,180,919	(958,683)	(30)	199,323	6	(759,360)	(24)
1988	2,811,713	(874,102)	(31)	199,307	7	(674,795)	(24)
1987	1,374,144	(813,672)	(59)	124,791	9	(688,881)	(50)
1986	1,405,043	(218,002)	(16)	214,243	15	(3,759)	(0)

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36400. Poles, Towers, & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 33.0 YRS CURVE: IOWA

R1

O.C. SALVAGE %: -35.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	7139886.	0.011236	80224.	7059662.
2001	1.50	7872524.	0.033557	264180.	7608344.
2000	2.50	6804511.	0.055667	378788.	6425723.
1999	3.50	6298672.	0.077579	488644.	5810029.
1998	4.50	7127724.	0.099297	707764.	6419960.
1997	5.50	6603843.	0.120834	797972.	5805871.
1996	6.50	7057624.	0.142194	1003552.	6054072.
1995	7.50	5101324.	0.163388	833497.	4267828.
1994	8.50	6683078.	0.184427	1232541.	5450537.
1993	9.50	6823944.	0.205321	1401102.	5422842.
1992	10.50	6806972.	0.226073	1538875.	5268098.
1991	11.50	3739687.	0.246692	922552.	2817135.
1990	12.50	5916088.	0.267166	1580576.	4335513.
1989	13.50	7035116.	0.287475	2022421.	5012695.
1988	14.50	5213907.	0.307618	1603892.	3610015.
1987	15.50	6230547.	0.327567	2040920.	4189627.
1986	16.50	2814337.	0.347310	977449.	1836888.
1985	17.50	4316341.	0.366837	1583392.	2732949.
1984	18.50	3875979.	0.386120	1496593.	2379386.
1983	19.50	3245374.	0.405148	1314857.	1930518.
1982	20.50	2912495.	0.423909	1234632.	1677863.
1981	21.50	2626883.	0.442390	1162106.	1464777.
1980	22.50	2357620.	0.460576	1085862.	1271758.
1979	23.50	2053611.	0.478467	982584.	1071027.
1978	24.50	1722321.	0.496051	854360.	867962.
1977	25.50	1619744.	0.513327	831458.	788286.
1976	26.50	1638316.	0.530282	868770.	769546.
1975	27.50	1678151.	0.546916	917808.	760343.
1974	28.50	1183878.	0.563232	666798.	517080.
1973	29.50	1041389.	0.579224	603198.	438192.
1972	30.50	1065290.	0.594898	633738.	431551.
1971	31.50	1115006.	0.610254	680437.	434569.
1970	32.50	1332756.	0.625291	833361.	499395.
1969	33.50	1075643.	0.640016	688428.	387214.
1968	34.50	1081043.	0.654434	707471.	373572.
1967	35.50	1157883.	0.668550	774103.	383780.
1966	36.50	906294.	0.682365	618423.	287871.
1965	37.50	853160.	0.695883	593700.	259460.
1964	38.50	874455.	0.709123	620097.	254358.
1963	39.50	779050.	0.722076	562534.	216516.
1962	40.50	834503.	0.734754	613154.	221349.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36400. Poles, Towers, & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 33.0 YRS CURVE: IOWA

R1

O.C. SALVAGE %: -35.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
1961	41.50	880451.	0.747161	657839.	222612.
1960	42.50	905878.	0.759308	687840.	218038.
1959	43.50	983930.	0.771193	758800.	225130.
1958	44.50	573706.	0.782834	449116.	124589.
1957	45.50	345479.	0.794227	274389.	71090.
1956	46.50	294505.	0.805374	237187.	57318.
1955	47.50	238030.	0.816290	194302.	43728.
1954	48.50	239966.	0.826981	198448.	41519.
1953	49.50	173783.	0.837434	145532.	28251.
1952	50.50	138014.	0.847682	116992.	21022.
1951	51.50	160748.	0.857718	137876.	22872.
1950	52.50	143718.	0.867552	124683.	19035.
1949	53.50	111813.	0.877193	98081.	13731.
1948	54.50	86632.	0.886650	76812.	9820.
1947	55.50	78471.	0.895950	70306.	8165.
1946	56.50	46859.	0.905129	42413.	4446.
1945	57.50	28349.	0.914223	25918.	2432.
1944	58.50	15005.	0.923352	13855.	1150.
1943	59.50	8055.	0.932652	7513.	543.
1942	60.50	10679.	0.942376	10063.	615.
1941	61.50	18236.	0.952892	17377.	859.
1940	62.50	19096.	0.964453	18417.	679.
1939	63.50	18265.	0.977782	17859.	406.
1938	64.50	18789.	0.998104	18753.	36.
1937	65.50	23418.	1.000000	23418.	0.

SUBTOTAL :			0.284051	43226601.	108952243.
NET SALVAGE: -35.0%				15129310.	-15129310.

TOTAL :		152178844.	0.383469	58355912.	93822932.

WEIGHTED AGE: 14.1 YEARS

REMAINING LIFE: 23.6 YEARS

Tampa Electric Company
Net Salvage Analysis
Account - 364.00 - Poles, Towers and Fixtures
Annual

PER BOOKS

<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2002	748,862	(702,005)	(94)	67,753	9	(634,252)	(85)
2001	957,202	(840,885)	(88)	167,575	18	(673,310)	(70)
2000	968,544	(682,484)	(70)	81,106	8	(601,378)	(62)
1999	947,156	(549,150)	(58)	92,101	10	(457,049)	(48)
1998	637,785	(659,654)	(103)	93,073	15	(566,581)	(89)
1997	770,960	(582,738)	(76)	141,564	18	(441,173)	(57)
1996	673,232	(520,580)	(77)	91,726	14	(428,853)	(64)
1995	657,425	(436,632)	(66)	83,355	13	(353,277)	(54)
1994	1,039,489	(757,712)	(73)	104,995	10	(652,717)	(63)
1993	1,173,553	(733,629)	(63)	101,577	9	(632,052)	(54)
1992	1,187,393	(634,453)	(53)	106,721	9	(527,732)	(44)
1991	1,151,550	(604,594)	(53)	111,967	10	(492,627)	(43)
1990	1,140,119	(645,534)	(57)	131,770	12	(513,764)	(45)
1989	1,339,250	(310,708)	(23)	160,527	12	(150,181)	(11)
1988	704,087	(541,620)	(77)	409,997	58	(131,623)	(19)
1987	648,224	(392,757)	(61)	286,996	44	(105,761)	(16)
1986	698,230	(132,781)	(19)	496,422	71	363,641	52
1985	538,747	(120,504)	(22)	426,558	79	306,055	57
1984	621,872	(178,232)	(29)	436,518	70	258,286	42
1983	622,433	(127,407)	(20)	369,242	59	241,836	39
1982	498,591	(117,638)	(24)	474,666	95	357,029	72
	<u>17,724,707</u>	<u>(10,271,695)</u>	<u>(58)</u>	<u>4,436,211</u>	<u>25</u>	<u>(5,835,484)</u>	<u>(33)</u>

Tampa Electric Company
Net Salvage Analysis
Account - 364.00 - Poles, Towers and Fixtures
5 Year Averages

PER BOOKS							
<u>5-yr ended Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2002	4,259,549	(3,434,178)	(81)	501,608	12	(2,932,570)	(69)
2001	4,281,647	(3,314,911)	(77)	575,420	13	(2,739,491)	(64)
2000	3,997,677	(2,994,605)	(75)	499,571	12	(2,495,035)	(62)
1999	3,686,558	(2,748,753)	(75)	501,819	14	(2,246,933)	(61)
1998	3,778,892	(2,957,315)	(78)	514,713	14	(2,442,602)	(65)
1997	4,314,659	(3,031,290)	(70)	523,218	12	(2,508,073)	(58)
1996	4,731,092	(3,083,006)	(65)	488,374	10	(2,594,632)	(55)
1995	5,209,411	(3,167,020)	(61)	508,615	10	(2,658,405)	(51)
1994	5,692,105	(3,375,922)	(59)	557,030	10	(2,818,892)	(50)
1993	5,991,866	(2,928,919)	(49)	612,563	10	(2,316,356)	(39)
1992	5,522,401	(2,736,910)	(50)	920,982	17	(1,815,927)	(33)
1991	4,983,231	(2,495,213)	(50)	1,101,257	22	(1,393,955)	(28)
1990	4,529,911	(2,023,400)	(45)	1,485,712	33	(537,688)	(12)
1989	3,928,538	(1,498,370)	(38)	1,780,501	45	282,131	7
1988	3,211,160	(1,365,893)	(43)	2,056,491	64	690,598	22
1987	3,129,506	(951,679)	(30)	2,015,736	64	1,064,057	34
1986	2,979,874	(676,560)	(23)	2,203,406	74	1,526,846	51

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36500. Overhead Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 34.0 YRS CURVE: IOWA

S1

O.C. SALVAGE %: -20.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	6351333.	0.014697	93343.	6257991.
2001	1.50	7709681.	0.043957	338894.	7370787.
2000	2.50	7186499.	0.072882	523768.	6662731.
1999	3.50	5660737.	0.101347	573697.	5087040.
1998	4.50	5410399.	0.129247	699280.	4711118.
1997	5.50	5072348.	0.156525	793950.	4278398.
1996	6.50	3396877.	0.183120	622035.	2774841.
1995	7.50	7291712.	0.209017	1524092.	5767621.
1994	8.50	5410685.	0.234195	1267156.	4143529.
1993	9.50	6174817.	0.258641	1597061.	4577756.
1992	10.50	5419436.	0.282360	1530230.	3889206.
1991	11.50	5970282.	0.305368	1823135.	4147148.
1990	12.50	5058652.	0.327677	1657604.	3401048.
1989	13.50	4898831.	0.349305	1711187.	3187643.
1988	14.50	5729391.	0.370267	2121405.	3607986.
1987	15.50	1394506.	0.390591	544682.	849824.
1986	16.50	9272640.	0.410298	3804545.	5468095.
1985	17.50	5156220.	0.429413	2214146.	2942074.
1984	18.50	5238347.	0.447955	2346542.	2891805.
1983	19.50	5305533.	0.465955	2472142.	2833391.
1982	20.50	5011430.	0.483432	2422685.	2588745.
1981	21.50	4127725.	0.500412	2065565.	2062160.
1980	22.50	3845396.	0.516914	1987741.	1857655.
1979	23.50	3394947.	0.532962	1809377.	1585571.
1978	24.50	3320616.	0.548576	1821612.	1499005.
1977	25.50	3052527.	0.563773	1720932.	1331595.
1976	26.50	3143420.	0.578577	1818712.	1324708.
1975	27.50	3652385.	0.593008	2165892.	1486492.
1974	28.50	2632830.	0.607082	1598343.	1034486.
1973	29.50	2327688.	0.620813	1445060.	882628.
1972	30.50	2451049.	0.634224	1554513.	896535.
1971	31.50	2621817.	0.647323	1697162.	924655.
1970	32.50	1920765.	0.660130	1267955.	652810.
1969	33.50	1452236.	0.672656	976855.	475381.
1968	34.50	1514538.	0.684911	1037323.	477215.
1967	35.50	1471360.	0.696913	1025410.	445950.
1966	36.50	1116263.	0.708674	791066.	325196.
1965	37.50	1111019.	0.720200	800156.	310863.
1964	38.50	963992.	0.731506	705166.	258826.
1963	39.50	675617.	0.742598	501712.	173905.
1962	40.50	752931.	0.753490	567326.	185605.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36500. Overhead Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 34.0 YRS CURVE: IOWA S1

O.C. SALVAGE %: -20.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
1961	41.50	967561.	0.764187	739398.	228164.
1960	42.50	935451.	0.774698	724692.	210759.
1959	43.50	1120514.	0.785028	879635.	240879.
1958	44.50	678159.	0.795197	539270.	138889.
1957	45.50	489660.	0.805202	394275.	95385.
1956	46.50	454529.	0.815052	370465.	84064.
1955	47.50	418351.	0.824758	345039.	73313.
1954	48.50	340982.	0.834318	284487.	56495.
1953	49.50	307175.	0.843745	259177.	47998.
1952	50.50	200658.	0.853032	171168.	29490.
1951	51.50	193982.	0.862199	167251.	26731.
1950	52.50	219580.	0.871240	191307.	28273.
1949	53.50	178908.	0.880165	157468.	21439.
1948	54.50	140503.	0.888967	124903.	15601.
1947	55.50	108878.	0.897667	97736.	11142.
1946	56.50	71529.	0.906254	64824.	6706.
1945	57.50	36191.	0.914732	33105.	3086.
1944	58.50	19816.	0.923082	18292.	1524.
1943	59.50	11761.	0.931329	10953.	808.
1942	60.50	19034.	0.939493	17883.	1152.
1941	61.50	32804.	0.947547	31084.	1721.
1940	62.50	28661.	0.955413	27383.	1278.
1939	63.50	26275.	0.963183	25307.	967.
1938	64.50	25871.	0.970674	25112.	759.
1937	65.50	33307.	0.977859	32570.	737.
1936	66.50	25372.	0.984039	24967.	405.
1935	67.50	24262.	0.992657	24084.	178.
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SUBTOTAL :		0.373706	63821292.	106957961.
NET SALVAGE: -20.0%			12764258.	-12764258.
		-----	-----	-----
TOTAL :	170779253.	0.448448	76585550.	94193703.
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WEIGHTED AGE: 16.5 YEARS
 REMAINING LIFE: 21.3 YEARS

Tampa Electric Company
Net Salvage Analysis
Account - 365.00 - Overhead Conductors and Devices
Annual

PER BOOKS							
<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2002	639,344	(568,750)	(89)	285,630	45	(283,120)	(44)
2001	649,459	(706,046)	(109)	128,380	20	(577,666)	(89)
2000	758,332	(624,247)	(82)	178,956	24	(445,291)	(59)
1999	727,224	(422,421)	(58)	315,625	43	(106,796)	(15)
1998	421,571	(475,084)	(113)	349,891	83	(125,193)	(30)
1997	661,293	(439,780)	(67)	499,222	75	59,441	9
1996	745,338	(471,231)	(63)	658,138	88	186,907	25
1995	707,509	(484,261)	(68)	773,462	109	289,201	41
1994	563,716	(483,419)	(86)	345,560	61	(137,859)	(24)
1993	934,595	(683,291)	(73)	499,685	53	(183,605)	(20)
1992	670,945	(486,754)	(73)	407,014	61	(79,740)	(12)
1991	866,992	(641,550)	(74)	330,219	38	(311,331)	(36)
1990	811,244	(576,970)	(71)	507,888	63	(69,082)	(9)
1989	1,108,067	(539,428)	(49)	429,306	39	(110,122)	(10)
1988	577,160	(471,761)	(82)	612,157	106	140,397	24
1987	737,305	(436,746)	(59)	411,342	56	(25,403)	(3)
1986	1,003,852	(876,335)	(87)	729,713	73	(146,622)	(15)
1985	704,919	(458,089)	(65)	562,563	80	104,474	15
1984	972,394	(275,776)	(28)	681,733	70	405,957	42
1983	908,857	(312,822)	(34)	492,275	54	179,452	20
1982	546,904	(207,447)	(38)	500,328	91	292,881	54
	15,717,020	(10,642,208)	(68)	9,699,087	62	(943,122)	(6)

Tampa Electric Company
Net Salvage Analysis
Account - 365.00 - Overhead Conductors and Devices
5 Year Averages

PER BOOKS							
5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2002	3,195,929	(2,796,549)	(88)	1,258,482	39	(1,538,066)	(48)
2001	3,217,878	(2,667,579)	(83)	1,472,074	46	(1,195,505)	(37)
2000	3,313,758	(2,432,764)	(73)	2,001,832	60	(430,931)	(13)
1999	3,262,935	(2,292,778)	(70)	2,596,338	80	303,560	9
1998	3,099,427	(2,353,776)	(76)	2,626,272	85	272,497	9
1997	3,612,451	(2,561,982)	(71)	2,776,067	77	214,084	6
1996	3,622,104	(2,608,956)	(72)	2,683,859	74	74,903	2
1995	3,743,758	(2,779,275)	(74)	2,355,940	63	(423,335)	(11)
1994	3,847,493	(2,871,984)	(75)	2,090,366	54	(781,618)	(20)
1993	4,391,844	(2,927,993)	(67)	2,174,113	50	(753,880)	(17)
1992	4,034,409	(2,716,464)	(67)	2,286,585	57	(429,878)	(11)
1991	4,100,768	(2,666,455)	(65)	2,290,913	56	(375,542)	(9)
1990	4,237,628	(2,901,240)	(68)	2,690,407	63	(210,833)	(5)
1989	4,131,303	(2,782,358)	(67)	2,745,081	66	(37,277)	(1)
1988	3,995,629	(2,518,706)	(63)	2,997,508	75	478,802	12
1987	4,327,326	(2,359,767)	(55)	2,877,625	66	517,858	12
1986	4,136,925	(2,130,468)	(51)	2,966,610	72	836,142	20

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36600. Underground Conduit

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R3

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	6409466.	0.009851	63138.	6346329.
2001	1.50	6551216.	0.029498	193246.	6357970.
2000	2.50	6765659.	0.049104	332218.	6433441.
1999	3.50	5462916.	0.068651	375036.	5087880.
1998	4.50	4532583.	0.088125	399434.	4133149.
1997	5.50	4442068.	0.107537	477688.	3964380.
1996	6.50	3785014.	0.126864	480183.	3304830.
1995	7.50	4972577.	0.146110	726544.	4246033.
1994	8.50	3826177.	0.165262	632321.	3193855.
1993	9.50	3826662.	0.184316	705314.	3121348.
1992	10.50	3279453.	0.203268	666609.	2612844.
1991	11.50	2709884.	0.222109	601890.	2107994.
1990	12.50	3343076.	0.240828	805107.	2537969.
1989	13.50	4162171.	0.259417	1079737.	3082434.
1988	14.50	4033911.	0.277882	1120951.	2912960.
1987	15.50	3279311.	0.296201	971336.	2307975.
1986	16.50	3568581.	0.314368	1121849.	2446732.
1985	17.50	3314112.	0.332392	1101583.	2212529.
1984	18.50	3094549.	0.350245	1083851.	2010698.
1983	19.50	1439748.	0.367945	529749.	910000.
1982	20.50	1300756.	0.385469	501401.	799355.
1981	21.50	1415655.	0.402813	570244.	845411.
1980	22.50	1185599.	0.419981	497929.	687669.
1979	23.50	1201337.	0.436961	524937.	676399.
1978	24.50	802837.	0.453751	364288.	438549.
1977	25.50	675716.	0.470346	317820.	357896.
1976	26.50	2201458.	0.486739	1071535.	1129922.
1975	27.50	2465559.	0.502932	1240010.	1225550.
1974	28.50	1036753.	0.518916	537988.	498765.
1973	29.50	1317572.	0.534687	704489.	613083.
1972	30.50	1024974.	0.550243	563984.	460990.
1971	31.50	844364.	0.565574	477551.	366813.
1970	32.50	809444.	0.580676	470025.	339419.
1969	33.50	393252.	0.595537	234196.	159056.
1968	34.50	313634.	0.610159	191367.	122268.
1967	35.50	373903.	0.624527	233513.	140390.
1966	36.50	249924.	0.638636	159611.	90313.
1965	37.50	168341.	0.652471	109838.	58503.
1964	38.50	230436.	0.666025	153476.	76960.
1963	39.50	363643.	0.679290	247019.	116624.
1962	40.50	93486.	0.692245	64715.	28771.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36600. Underground Conduit

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R3

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
1961	41.50	55428.	0.704888	39071.	16358.
1960	42.50	126425.	0.717207	90673.	35752.
1959	43.50	200384.	0.729185	146117.	54267.
1958	44.50	74651.	0.740812	55302.	19349.
1957	45.50	13959.	0.752083	10499.	3461.
1956	46.50	21199.	0.762990	16175.	5024.
1955	47.50	18566.	0.773521	14361.	4205.
1954	48.50	14201.	0.783673	11129.	3072.
1953	49.50	83800.	0.793446	66491.	17309.
1952	50.50	32659.	0.802835	26220.	6439.
1951	51.50	74465.	0.811844	60454.	14011.
1950	52.50	23376.	0.820474	19179.	4197.
1949	53.50	204554.	0.828736	169521.	35033.
1948	54.50	4065.	0.836639	3401.	664.
1947	55.50	524.	0.844188	442.	82.
1946	56.50	88.	0.851404	75.	13.
1945	57.50	10.	0.858304	9.	1.
1944	58.50	0.	0.864907	0.	0.
1943	59.50	0.	0.871236	0.	0.
1942	60.50	13.	0.877312	11.	2.
1941	61.50	7.	0.883169	6.	1.
1940	62.50	20.	0.888841	18.	2.
1939	63.50	2027.	0.894345	1813.	214.
1938	64.50	125.	0.899724	112.	13.
1937	65.50	17.	0.905002	15.	2.
1936	66.50	0.	0.910213	0.	0.
1935	67.50	176.	0.915384	161.	15.
1934	68.50	37.	0.920524	34.	3.
1933	69.50	20.	0.925654	19.	1.
1932	70.50	0.	0.930779	0.	0.
1931	71.50	0.	0.935904	0.	0.
1930	72.50	18.	0.941026	17.	1.
1929	73.50	204.	0.946138	193.	11.
1928	74.50	13.	0.951195	12.	1.
1927	75.50	115054.	0.956217	110016.	5037.
1926	76.50	2959.	0.961193	2844.	115.
1925	77.50	20.	0.966048	20.	1.
1924	78.50	41555.	0.970913	40346.	1209.
1923	79.50	0.	0.975703	0.	0.
1922	80.50	1065.	0.980484	1045.	21.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36600. Underground Conduit

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R3

O.C. SALVAGE %: 0.

	I	II	III	IV	V	VI
		AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT		COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02		12/31/02	RATIO	RESERVE	DEPRECIATION
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SUBTOTAL :				0.230413	23589518.	78789941.
NET SALVAGE: 0.0%					0.	0.
TOTAL :			102379459.	0.230413	23589518.	78789941.

WEIGHTED AGE: 12.4 YEARS
 REMAINING LIFE: 38.5 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36700. Underground Conductors and Devic

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 33.0 YRS CURVE: IOWA

R2.5

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	10445232.	0.014309	149456.	10295776.
2001	1.50	11167111.	0.042806	478017.	10689094.
2000	2.50	10031798.	0.071125	713513.	9318285.
1999	3.50	8505738.	0.099245	844149.	7661589.
1998	4.50	7330555.	0.127146	932052.	6398503.
1997	5.50	6694596.	0.154824	1036482.	5658113.
1996	6.50	6175388.	0.182256	1125502.	5049886.
1995	7.50	4759331.	0.209427	996730.	3762601.
1994	8.50	5011580.	0.236319	1184330.	3827250.
1993	9.50	3716764.	0.262914	977189.	2739575.
1992	10.50	4066281.	0.289197	1175957.	2890324.
1991	11.50	3677662.	0.315154	1159030.	2518632.
1990	12.50	3336802.	0.340759	1137044.	2199758.
1989	13.50	4038996.	0.366008	1478307.	2560689.
1988	14.50	4723160.	0.390877	1846173.	2876987.
1987	15.50	5159145.	0.415364	2142922.	3016223.
1986	16.50	4346309.	0.439436	1909924.	2436385.
1985	17.50	3829595.	0.463095	1773467.	2056128.
1984	18.50	2629589.	0.486319	1278820.	1350769.
1983	19.50	2341443.	0.509092	1192010.	1149433.
1982	20.50	2014410.	0.531403	1070463.	943947.
1981	21.50	2282702.	0.553232	1262863.	1019839.
1980	22.50	2218264.	0.574555	1274514.	943750.
1979	23.50	1614004.	0.595349	960896.	653109.
1978	24.50	1418994.	0.615592	873522.	545472.
1977	25.50	1232622.	0.635251	783025.	449597.
1976	26.50	1655672.	0.654298	1083303.	572368.
1975	27.50	1676989.	0.672695	1128101.	548888.
1974	28.50	1287000.	0.690411	888559.	398441.
1973	29.50	1434771.	0.707411	1014973.	419798.
1972	30.50	798685.	0.723667	577982.	220703.
1971	31.50	574457.	0.739152	424611.	149846.
1970	32.50	471585.	0.753847	355503.	116082.
1969	33.50	336054.	0.767739	258002.	78052.
1968	34.50	180598.	0.780826	141016.	39582.
1967	35.50	301586.	0.793119	239193.	62392.
1966	36.50	146913.	0.804639	118212.	28701.
1965	37.50	141219.	0.815424	115153.	26066.
1964	38.50	73354.	0.825514	60555.	12799.
1963	39.50	55592.	0.834975	46418.	9174.
1962	40.50	41154.	0.843868	34728.	6425.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36700. Underground Conductors and Devic

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 33.0 YRS CURVE: IOWA

R2.5

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
1961	41.50	34130.	0.852282	29088.	5042.
1960	42.50	39558.	0.860290	34031.	5527.
1959	43.50	39186.	0.867961	34012.	5174.
1958	44.50	24878.	0.875378	21778.	3100.
1957	45.50	3161.	0.882578	2789.	371.
1956	46.50	9442.	0.889606	8400.	1042.
1955	47.50	2963.	0.896488	2657.	307.
1954	48.50	1110.	0.903212	1003.	107.
1953	49.50	4077.	0.909849	3710.	368.
1952	50.50	2183.	0.916424	2000.	182.
1951	51.50	4771.	0.923068	4404.	367.
1950	52.50	1481.	0.929945	1378.	104.
1949	53.50	5561.	0.937251	5212.	349.
1948	54.50	827.	0.945155	781.	45.
1947	55.50	89.	0.953610	85.	4.
1946	56.50	35.	0.962444	33.	1.
1945	57.50	1.	0.971950	1.	0.
1944	58.50	0.	0.984390	0.	0.
1943	59.50	0.	1.000000	0.	0.
1942	60.50	13.	1.000000	13.	0.

SUBTOTAL : 0.275468 36394041. 95723124.

NET SALVAGE: 0.0% 0. 0.

TOTAL : 132117165. 0.275468 36394041. 95723124.

WEIGHTED AGE: 10.5 YEARS

REMAINING LIFE: 23.9 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36800. Line Transformers

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 17.0 YRS CURVE: IOWA

S6

O.C. SALVAGE %: 30.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	15926617.	0.029412	468430.	15458187.
2001	1.50	16258261.	0.088235	1434552.	14823709.
2000	2.50	19828778.	0.147059	2915997.	16912781.
1999	3.50	15838871.	0.205882	3260944.	12577927.
1998	4.50	15734561.	0.264706	4165031.	11569530.
1997	5.50	14438735.	0.323529	4671355.	9767380.
1996	6.50	15914483.	0.382353	6084949.	9829534.
1995	7.50	10619993.	0.441176	4685291.	5934702.
1994	8.50	13832098.	0.500000	6916049.	6916049.
1993	9.50	12970217.	0.558824	7248062.	5722155.
1992	10.50	12845634.	0.617647	7934068.	4911566.
1991	11.50	12011510.	0.676471	8125433.	3886077.
1990	12.50	12915515.	0.735249	9496124.	3419392.
1989	13.50	14494750.	0.793437	11500677.	2994073.
1988	14.50	14414382.	0.848169	12225830.	2188552.
1987	15.50	15593897.	0.893502	13933184.	1660713.
1986	16.50	10269407.	0.925406	9503370.	766037.
1985	17.50	12589423.	0.945253	11900191.	689232.
1984	18.50	11115817.	0.956928	10637031.	478786.
1983	19.50	7684615.	0.963636	7405172.	279444.
1982	20.50	7655058.	0.967438	7405793.	249265.
1981	21.50	7059980.	0.970588	6852334.	207646.

SUBTOTAL :			0.547459	158769869.	131242735.
NET SALVAGE: 30.0%				-47630961.	47630961.

TOTAL :		290012604.	0.383221	111138908.	178873696.

WEIGHTED AGE: 9.8 YEARS
 REMAINING LIFE: 7.7 YEARS

Tampa Electric Company
Net Salvage Analysis
Account - 368.00 - Line Transformers and Capacitors
Annual

PER BOOKS

<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2002	3,779,060	(966,095)	(26)	1,410,869	37	444,774	12
2001	4,598,538	(1,240,251)	(27)	1,661,509	36	421,259	9
2000	4,687,526	(1,002,049)	(21)	1,493,113	32	491,064	10
1999	3,412,145	(602,738)	(18)	1,774,144	52	1,171,406	34
1998	1,770,475	(1,005,082)	(57)	1,539,276	87	534,193	30
1997	2,049,906	(641,955)	(31)	1,794,601	88	1,152,645	56
1996	2,045,130	(686,928)	(34)	1,079,814	53	392,886	19
1995	1,998,727	(696,659)	(35)	1,408,648	70	711,989	36
1994	2,153,521	(753,567)	(35)	1,489,524	69	735,957	34
1993	3,117,326	(570,092)	(18)	1,501,541	48	931,449	30
1992	2,034,961	(532,113)	(26)	1,302,200	64	770,087	38
1991	1,996,815	(564,234)	(28)	1,854,936	93	1,290,702	65
1990	2,581,022	(562,856)	(22)	2,047,703	79	1,484,847	58
1989	5,423,133	(454,544)	(8)	2,018,182	37	1,563,639	29
1988	1,894,997	(646,651)	(34)	2,855,512	151	2,208,861	117
1987	1,804,321	(852,021)	(47)	1,624,445	90	772,424	43
1986	1,515,813	25,848	2	2,172,306	143	2,198,154	145
1985	1,488,386	(439,627)	(30)	2,241,259	151	1,801,631	121
1984	1,801,025	(737,266)	(41)	2,746,599	153	2,009,333	112
1983	2,039,513	(367,658)	(18)	1,933,370	95	1,565,712	77
1982	1,786,920	(355,453)	(20)	2,178,318	122	1,822,865	102
	<u>53,979,262</u>	<u>(13,651,992)</u>	<u>(25)</u>	<u>38,127,870</u>	<u>71</u>	<u>24,475,877</u>	<u>45</u>

Tampa Electric Company
Net Salvage Analysis
Account - 368.00 - Line Transformers and Capacitors
5 Year Averages

PER BOOKS							
5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2002	18,247,745	(4,816,215)	(26)	7,878,911	43	3,062,696	17
2001	16,518,590	(4,492,075)	(27)	8,262,643	50	3,770,568	23
2000	13,965,182	(3,938,752)	(28)	7,680,947	55	3,742,195	27
1999	11,276,383	(3,633,363)	(32)	7,596,482	67	3,963,120	35
1998	10,017,759	(3,784,192)	(38)	7,311,862	73	3,527,670	35
1997	11,364,610	(3,349,202)	(29)	7,274,128	64	3,924,926	35
1996	11,349,665	(3,239,359)	(29)	6,781,728	60	3,542,368	31
1995	11,301,350	(3,116,665)	(28)	7,556,849	67	4,440,184	39
1994	11,883,645	(2,982,863)	(25)	8,195,904	69	5,213,041	44
1993	15,153,257	(2,683,839)	(18)	8,724,562	58	6,040,724	40
1992	13,930,927	(2,760,397)	(20)	10,078,533	72	7,318,136	53
1991	13,700,288	(3,080,305)	(22)	10,400,778	76	7,320,473	53
1990	13,219,286	(2,490,224)	(19)	10,718,149	81	8,227,925	62
1989	12,126,651	(2,366,995)	(20)	10,911,705	90	8,544,710	70
1988	8,504,543	(2,649,718)	(31)	11,640,122	137	8,990,404	106
1987	8,649,060	(2,370,725)	(27)	10,717,979	124	8,347,255	97
1986	8,631,659	(1,874,157)	(22)	11,271,852	131	9,397,695	109

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36901. Underground Services

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 33.0 YRS CURVE: IOWA

SC

O.C. SALVAGE %: -20.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	2502605.	0.007576	18959.	2483646.
2001	1.50	2612714.	0.022727	59380.	2553334.
2000	2.50	2583052.	0.037879	97843.	2485209.
1999	3.50	2383665.	0.053030	126406.	2257259.
1998	4.50	2592557.	0.068182	176765.	2415791.
1997	5.50	2254403.	0.083333	187867.	2066536.
1996	6.50	2389304.	0.098485	235310.	2153994.
1995	7.50	1902953.	0.113636	216245.	1686708.
1994	8.50	2003927.	0.128788	258082.	1745846.
1993	9.50	1993094.	0.143939	286885.	1706209.
1992	10.50	1742873.	0.159091	277275.	1465598.
1991	11.50	1656154.	0.174242	288572.	1367582.
1990	12.50	1650062.	0.189394	312512.	1337550.
1989	13.50	1749117.	0.204545	357774.	1391343.
1988	14.50	1731960.	0.219697	380506.	1351453.
1987	15.50	1604352.	0.234848	376780.	1227572.
1986	16.50	1527531.	0.250000	381883.	1145648.
1985	17.50	1688453.	0.265152	447696.	1240757.
1984	18.50	1560327.	0.280303	437365.	1122963.
1983	19.50	1403823.	0.295455	414766.	989057.
1982	20.50	1279663.	0.310606	397471.	882192.
1981	21.50	1208342.	0.325758	393627.	814716.
1980	22.50	1092862.	0.340909	372567.	720295.
1979	23.50	1023489.	0.356061	364424.	659065.
1978	24.50	854856.	0.371212	317333.	537523.
1977	25.50	720656.	0.386364	278435.	442221.
1976	26.50	756031.	0.401515	303558.	452473.
1975	27.50	685719.	0.416667	285716.	400003.
1974	28.50	1072325.	0.431818	463049.	609276.
1973	29.50	1017988.	0.446970	455010.	562978.
1972	30.50	1020274.	0.462121	471490.	548783.
1971	31.50	767770.	0.477273	366435.	401334.
1970	32.50	695315.	0.492424	342390.	352925.
1969	33.50	586877.	0.507576	297885.	288993.
1968	34.50	528243.	0.522727	276127.	252116.
1967	35.50	455510.	0.537879	245009.	210501.
1966	36.50	368023.	0.553030	203528.	164495.
1965	37.50	345375.	0.568182	196236.	149139.
1964	38.50	320750.	0.583333	187104.	133646.
1963	39.50	274089.	0.598485	164038.	110051.
1962	40.50	261012.	0.613636	160167.	100846.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36901. Underground Services

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 33.0 YRS CURVE: IOWA

SC

O.C. SALVAGE %: -20.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
1961	41.50	227189.	0.628788	142853.	84335.
1960	42.50	249061.	0.643939	160380.	88681.
1959	43.50	249133.	0.659091	164201.	84932.
1958	44.50	215383.	0.674242	145220.	70163.
1957	45.50	189722.	0.689394	130793.	58929.
1956	46.50	189887.	0.704545	133784.	56103.
1955	47.50	148054.	0.719697	106554.	41500.
1954	48.50	157220.	0.734848	115533.	41687.
1953	49.50	135694.	0.750000	101771.	33924.
1952	50.50	93683.	0.765152	71682.	22001.
1951	51.50	86033.	0.780303	67132.	18901.
1950	52.50	86729.	0.795455	68989.	17740.
1949	53.50	72502.	0.810606	58771.	13731.
1948	54.50	63184.	0.825758	52174.	11009.
1947	55.50	58212.	0.840909	48951.	9261.
1946	56.50	31457.	0.856061	26929.	4528.
1945	57.50	16453.	0.871212	14334.	2119.
1944	58.50	12802.	0.886364	11347.	1455.
1943	59.50	6364.	0.901515	5738.	627.
1942	60.50	8656.	0.916667	7935.	721.
1941	61.50	15703.	0.931818	14633.	1071.
1940	62.50	18913.	0.946970	17911.	1003.
1939	63.50	13714.	0.962121	13195.	519.
1938	64.50	11922.	0.977273	11651.	271.
1937	65.50	14411.	0.992424	14302.	109.

SUBTOTAL :		0.237372	13587229.	43652944.
NET SALVAGE: -20.0%			2717446.	-2717446.

TOTAL :	57240173.	0.284847	16304675.	40935498.
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WEIGHTED AGE: 15.7 YEARS

REMAINING LIFE: 25.2 YEARS

Tampa Electric Company
Net Salvage Analysis
Account - 369.01 - Overhead Services
Annual

PER BOOKS							
<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2002	211,177	(41,590)	(20)	4,084	2	(37,507)	(18)
2001	175,135	(32,426)	(19)	4,168	2	(28,258)	(16)
2000	206,103	(43,612)	(21)	11,173	5	(32,439)	(16)
1999	226,223	(20,398)	(9)	6,709	3	(13,688)	(6)
1998	73,862	(21,519)	(29)	15,092	20	(6,427)	(9)
1997	111,716	(17,757)	(16)	9,067	8	(8,690)	(8)
1996	154,730	(24,693)	(16)	10,975	7	(13,717)	(9)
1995	174,022	(26,685)	(15)	53,201	31	26,516	15
1994	189,860	(173,160)	(91)	70,298	37	(102,862)	(54)
1993	227,112	(200,921)	(88)	56,484	25	(144,437)	(64)
1992	240,286	(206,196)	(86)	52,951	22	(153,246)	(64)
1991	227,408	(189,292)	(83)	97,537	43	(91,755)	(40)
1990	521,798	(207,367)	(40)	157,125	30	(50,241)	(10)
1989	544,755	(210,008)	(39)	225,130	41	15,122	3
1988	523,081	(196,920)	(38)	259,362	50	62,442	12
1987	627,319	(229,104)	(37)	193,527	31	(35,577)	(6)
1986	664,553	(121,666)	(18)	148,344	22	26,678	4
1985	800,646	(120,376)	(15)	127,711	16	7,335	1
1984	728,590	(106,236)	(15)	89,223	12	(17,013)	(2)
1983	589,236	(107,390)	(18)	100,989	17	(6,401)	(1)
1982	494,071	(96,535)	(20)	11,080	2	(85,455)	(17)
	<u>7,711,683</u>	<u>(2,393,851)</u>	<u>(31)</u>	<u>1,704,230</u>	<u>22</u>	<u>(689,620)</u>	<u>(9)</u>

Tampa Electric Company
Net Salvage Analysis
Account - 369.01 - Overhead Services
5 Year Averages

PER BOOKS							
<u>5-yr ended Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2002	892,500	(159,546)	(18)	41,227	5	(118,319)	(13)
2001	793,039	(135,713)	(17)	46,210	6	(89,503)	(11)
2000	772,634	(127,979)	(17)	53,017	7	(74,962)	(10)
1999	740,553	(111,052)	(15)	95,045	13	(16,007)	(2)
1998	704,190	(263,814)	(37)	158,634	23	(105,180)	(15)
1997	857,440	(443,215)	(52)	200,025	23	(243,190)	(28)
1996	986,011	(631,654)	(64)	243,909	25	(387,746)	(39)
1995	1,058,688	(796,253)	(75)	330,470	31	(465,783)	(44)
1994	1,406,464	(976,935)	(69)	434,395	31	(542,540)	(39)
1993	1,761,359	(1,013,783)	(58)	589,226	33	(424,557)	(24)
1992	2,057,328	(1,009,782)	(49)	792,104	39	(217,678)	(11)
1991	2,444,361	(1,032,689)	(42)	932,680	38	(100,009)	(4)
1990	2,881,506	(965,064)	(33)	983,488	34	18,423	1
1989	3,160,354	(878,073)	(28)	954,073	30	76,000	2
1988	3,344,189	(774,302)	(23)	818,167	24	43,865	1
1987	3,410,344	(684,772)	(20)	659,794	19	(24,978)	(1)
1986	3,277,096	(552,204)	(17)	477,348	15	(74,856)	(2)

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36902. Underground Services

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 35.0 YRS CURVE: IOWA

R4

O.C. SALVAGE %: -15.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	4026086.	0.014271	57458.	3968628.
2001	1.50	4311638.	0.042812	184591.	4127048.
2000	2.50	4286380.	0.071338	305780.	3980600.
1999	3.50	4185359.	0.099840	417865.	3767494.
1998	4.50	4276976.	0.128311	548783.	3728194.
1997	5.50	3718254.	0.156754	582849.	3135405.
1996	6.50	3407851.	0.185144	630941.	2776909.
1995	7.50	3390645.	0.213466	723789.	2666856.
1994	8.50	2541444.	0.241715	614305.	1927139.
1993	9.50	2611187.	0.269865	704667.	1906520.
1992	10.50	2397261.	0.297893	714128.	1683133.
1991	11.50	2105135.	0.325764	685778.	1419357.
1990	12.50	2395796.	0.353460	846818.	1548978.
1989	13.50	2525819.	0.380937	962179.	1563640.
1988	14.50	2430687.	0.408172	992139.	1438548.
1987	15.50	2267836.	0.435111	986759.	1281076.
1986	16.50	2604037.	0.461728	1202357.	1401680.
1985	17.50	2301543.	0.487970	1123084.	1178459.
1984	18.50	2184582.	0.513795	1122427.	1062155.
1983	19.50	1709947.	0.539160	921936.	788011.
1982	20.50	1180636.	0.564031	665916.	514720.
1981	21.50	1195702.	0.588374	703519.	492182.
1980	22.50	974908.	0.612157	596797.	378111.
1979	23.50	746087.	0.635353	474029.	272058.
1978	24.50	523509.	0.657945	344440.	179069.
1977	25.50	3239331.	0.679906	2202441.	1036890.
1976	26.50	234359.	0.701250	164344.	70015.
1975	27.50	174369.	0.721986	125892.	48477.
1974	28.50	179162.	0.742142	132964.	46198.
1973	29.50	85820.	0.761741	65373.	20447.
1972	30.50	0.	0.780743	0.	0.
1971	31.50	9371.	0.798957	7487.	1884.
1970	32.50	31884.	0.816109	26021.	5863.
1969	33.50	21214.	0.832019	17650.	3563.
1968	34.50	27546.	0.846602	23320.	4225.
1967	35.50	9926.	0.859862	8535.	1391.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36902. Underground Services

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 35.0 YRS CURVE: IOWA R4 O.C. SALVAGE %: -15.

	I	II	III	IV	V	VI
		AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT		COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02		12/31/02	RATIO	RESERVE	DEPRECIATION
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SUBTOTAL :				0.291124	19887362.	48424924.
NET SALVAGE: -15.0%					2983104.	-2983104.
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TOTAL :			68312286.	0.334793	22870467.	45441819.
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WEIGHTED AGE: 10.5 YEARS
 REMAINING LIFE: 24.8 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 37000. Meters

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 25.0 YRS CURVE: IOWA

R2

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	2698563.	0.018086	48806.	2649757.
2001	1.50	2564055.	0.053953	138339.	2425716.
2000	2.50	2404839.	0.089402	214998.	2189841.
1999	3.50	2404943.	0.124395	299162.	2105781.
1998	4.50	2281904.	0.158922	362646.	1919259.
1997	5.50	1993743.	0.192956	384704.	1609039.
1996	6.50	1859359.	0.226469	421088.	1438271.
1995	7.50	1770509.	0.259443	459345.	1311164.
1994	8.50	1862208.	0.291858	543501.	1318707.
1993	9.50	1461041.	0.323695	472932.	988110.
1992	10.50	1488360.	0.354913	528239.	960121.
1991	11.50	1783897.	0.385507	687704.	1096193.
1990	12.50	1990708.	0.415448	827036.	1163672.
1989	13.50	1734692.	0.444701	771420.	963272.
1988	14.50	1766730.	0.473249	836104.	930627.
1987	15.50	2330774.	0.501056	1167848.	1162925.
1986	16.50	2822280.	0.528103	1490454.	1331826.
1985	17.50	2277409.	0.554348	1262477.	1014932.
1984	18.50	1917525.	0.579772	1111728.	805797.
1983	19.50	1177985.	0.604342	711906.	466079.
1982	20.50	1526640.	0.628037	958787.	567853.
1981	21.50	1030302.	0.650819	670541.	359762.
1980	22.50	736031.	0.672676	495110.	240921.
1979	23.50	587836.	0.693589	407716.	180120.
1978	24.50	427180.	0.713549	304814.	122366.
1977	25.50	305768.	0.732549	223990.	81778.
1976	26.50	304022.	0.750602	228200.	75823.
1975	27.50	214071.	0.767718	164346.	49725.
1974	28.50	298636.	0.783930	234109.	64526.
1973	29.50	279970.	0.799281	223775.	56195.
1972	30.50	204250.	0.813825	166224.	38026.
1971	31.50	134658.	0.827641	111449.	23209.
1970	32.50	95413.	0.840814	80225.	15188.
1969	33.50	81969.	0.853450	69957.	12013.
1968	34.50	48565.	0.865675	42042.	6524.
1967	35.50	31604.	0.877594	27735.	3868.
1966	36.50	34664.	0.889316	30828.	3837.
1965	37.50	25246.	0.900945	22745.	2501.
1964	38.50	18031.	0.912546	16454.	1577.
1963	39.50	14769.	0.924110	13649.	1121.
1962	40.50	17023.	0.935642	15927.	1096.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 37000. Meters

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 25.0 YRS CURVE: IOWA

R2

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
1961	41.50	16006.	0.947143	15160.	846.
1960	42.50	20694.	0.958844	19842.	852.

SUBTOTAL :			0.367395	17284058.	29760814.
NET SALVAGE: 0.0%				0.	0.

TOTAL :		47044872.	0.367395	17284058.	29760814.

WEIGHTED AGE: 11.6 YEARS

REMAINING LIFE: 15.8 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 37300. Street Lighting & Signal Systems

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 19.0 YRS CURVE: IOWA

R2.5

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	8057473.	0.024825	200024.	7857449.
2001	1.50	8537067.	0.074096	632559.	7904508.
2000	2.50	8790793.	0.122754	1079107.	7711686.
1999	3.50	8579456.	0.170729	1464765.	7114691.
1998	4.50	7480180.	0.217940	1630229.	5849951.
1997	5.50	6258319.	0.264291	1654019.	4604300.
1996	6.50	6055691.	0.309694	1875409.	4180282.
1995	7.50	5248030.	0.354061	1858121.	3389909.
1994	8.50	5182407.	0.397319	2059068.	3123339.
1993	9.50	4884381.	0.439388	2146138.	2738244.
1992	10.50	3742795.	0.480184	1797230.	1945565.
1991	11.50	3296825.	0.519638	1713156.	1583669.
1990	12.50	3620187.	0.557669	2018865.	1601322.
1989	13.50	5029779.	0.594161	2988497.	2041282.
1988	14.50	4960076.	0.628971	3119742.	1840334.
1987	15.50	2943493.	0.661958	1948469.	995024.
1986	16.50	2447237.	0.692944	1695798.	751439.
1985	17.50	2527963.	0.721751	1824560.	703403.
1984	18.50	2554465.	0.748225	1911314.	643151.
1983	19.50	1879348.	0.772289	1451401.	427947.
1982	20.50	1183020.	0.793934	939240.	243780.
1981	21.50	861015.	0.813252	700222.	160793.
1980	22.50	881859.	0.830466	732354.	149505.
1979	23.50	617072.	0.845893	521976.	95095.
1978	24.50	359678.	0.859918	309293.	50384.
1977	25.50	239349.	0.872983	208947.	30401.
1976	26.50	197494.	0.885392	174859.	22634.
1975	27.50	196550.	0.897298	176364.	20186.
1974	28.50	264634.	0.908791	240497.	24137.
1973	29.50	180048.	0.920295	165697.	14351.
1972	30.50	184930.	0.932505	172449.	12482.
1971	31.50	134169.	0.946521	126994.	7175.
1970	32.50	131546.	0.963090	126691.	4855.
1969	33.50	82734.	0.989273	81846.	888.
1968	34.50	85157.	1.000000	85157.	0.
1967	35.50	106253.	1.000000	106253.	0.
1966	36.50	112079.	1.000000	112079.	0.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 37300. Street Lighting & Signal Systems

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 19.0 YRS CURVE: IOWA

R2.5

O.C. SALVAGE %: 0.

	I	II	III	IV	V	VI
		AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
		AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION	
SUBTOTAL :				0.371194	40049388.	67844163.
NET SALVAGE: 0.0%					0.	0.
TOTAL :			107893551.	0.371194	40049388.	67844163.

WEIGHTED AGE: 8.6 YEARS

REMAINING LIFE: 11.9 YEARS

Tampa Electric Company
Net Salvage Analysis
Account - 373.00 - Street Lighting and Signal Systems
Annual

PER BOOKS							
<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2002	1,364,385	(176,948)	(13)	105,317	8	(71,631)	(5)
2001	1,526,929	(229,156)	(15)	95,516	6	(133,639)	(9)
2000	1,333,019	(220,327)	(17)	91,167	7	(129,160)	(10)
1999	1,037,188	(158,141)	(15)	134,957	13	(23,184)	(2)
1998	1,014,924	(141,128)	(14)	117,904	12	(23,224)	(2)
1997	848,295	(118,393)	(14)	121,724	14	3,331	0
1996	901,091	(116,640)	(13)	195,933	22	79,294	9
1995	881,937	(122,262)	(14)	151,810	17	29,547	3
1994	831,264	(136,487)	(16)	168,548	20	32,061	4
1993	(959,394)	(171,159)	18	152,099	(16)	(19,060)	2
1992	978,685	(159,685)	(16)	146,946	15	(12,739)	(1)
1991	541,287	(107,077)	(20)	166,562	31	59,484	11
1990	735,349	(93,549)	(13)	174,213	24	80,664	11
1989	1,884,440	(129,290)	(7)	733,690	39	604,400	32
1988	1,385,882	(80,055)	(6)	703,416	51	623,361	45
1987	687,074	(86,643)	(13)	453,971	66	367,328	53
1986	472,643	(31,223)	(7)	226,114	48	194,891	41
1985	331,769	(57,403)	(17)	113,916	34	56,513	17
1984	1,078,548	(63,070)	(6)	863,501	80	800,431	74
1983	810,774	(57,580)	(7)	643,166	79	585,586	72
1982	316,060	(39,639)	(13)	210,946	67	171,307	54
	18,002,147	(2,495,855)	(14)	5,771,416	32	3,275,561	18

Tampa Electric Company
Net Salvage Analysis
Account - 373.00 - Street Lighting and Signal Systems
5 Year Averages

PER BOOKS							
5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2002	6,276,446	(925,700)	(15)	544,860	9	(380,840)	(6)
2001	5,760,356	(867,144)	(15)	561,267	10	(305,877)	(5)
2000	5,134,517	(754,628)	(15)	661,684	13	(92,944)	(2)
1999	4,683,435	(656,564)	(14)	722,327	15	65,763	1
1998	4,477,511	(634,910)	(14)	755,919	17	121,009	3
1997	2,503,193	(664,941)	(27)	790,114	32	125,174	5
1996	2,633,583	(706,233)	(27)	815,336	31	109,103	4
1995	2,273,778	(696,671)	(31)	785,965	35	89,294	4
1994	2,127,190	(667,957)	(31)	808,368	38	140,411	7
1993	3,180,366	(660,760)	(21)	1,373,510	43	712,750	22
1992	5,525,642	(569,656)	(10)	1,924,826	35	1,355,170	25
1991	5,234,031	(496,614)	(9)	2,231,851	43	1,735,237	33
1990	5,165,387	(420,760)	(8)	2,291,404	44	1,870,644	36
1989	4,761,808	(384,614)	(8)	2,231,107	47	1,846,493	39
1988	3,955,916	(318,394)	(8)	2,360,918	60	2,042,525	52
1987	3,380,807	(295,919)	(9)	2,300,669	68	2,004,750	59
1986	3,009,793	(248,915)	(8)	2,057,644	68	1,808,729	60

GENERAL PLANT

The proposed rates for Account 392 – Transportation Equipment reflect a proposed change in the Net Salvage Factors. The proposed categories of Transportation Equipment are Light Transportation Equipment, Medium Transportation Equipment, and Heavy Transportation Equipment. These categories are subdivided into Energy Supply Transportation Equipment and Energy Delivery Transportation Equipment. Autos have been combined with other Light Transportation Equipment. The minimal number of aging autos surviving do not warrant a separate depreciable category. The net salvage analysis for Light and Medium Transportation Equipment indicates a change from 20% down to 15%, for Heavy Transportation Equipment it indicates a change from 20% down to 12%. The erosion of salvage values has been caused by several factors. Used vehicle prices are down, across the industry, with no upturn in sight. Vehicles have been operated longer than in the past, so they are older and have higher-mileage when sold. Vehicles in Energy Supply are operated in caustic environments which negatively impact their value at disposal.

The proposed change in recovery schedule for Account 391.02 – Computer Equipment – Workstations from 3 years to 4 years reflects a change in replacement policy.

For the remaining General Plant Accounts, the proposed rates reflect the change in remaining lives caused by changes in additions and retirements of plant in the four years subsequent to 1998, the date of the data in the last depreciation study. The current average service lives, curve types and net salvage factors are still appropriate for the remaining General Plant Accounts. No change is proposed for the remaining amortization schedules.

TAMPA ELECTRIC COMPANY
2003 Depreciation Rate Review
Comparison of Rates and Components

		Current Rates - Effective 1/1/99						Company Proposed - Effective 1/1/2003								
Account Number	Account Title	Average Service Life	Average Remaining Life	Future Net Salvage	Approved Curve Type	Reserve Ratio 1/1'99	Depre- ciation Rate	Whole Life				Remaining Life				
								Curve Type	Average Service Life	Future Net Salvage	Whole Life Rate	Average Age	Average Remaining Life	Reserve Ratio 12/98	Future Net Salvage	Depre- ciation Rate
		(yrs)	(yrs)	(%)		(%)	(%)		(yrs)	(%)	(%)	(yrs)	(yrs)	(%)	(%)	(%)
General Plant Depreciated																
390.00	Structures and Improvements	38	28.0	(20)	R5	25.02	3.4	R5	38	(20)	3.2	12.2	26.1	29.27	(20)	3.5
397.25	Communication Equipment-Fiber	16	11.5	(10)	R2	48.75	5.3	R2	16	(10)	6.9	7.0	10.3	50.13	(10)	5.8
Transportation Equipment																
Energy Delivery																
392.01	Automobiles	7	1.6	24	R3	69.04	4.3									
392.02	Light	10	6.0	20	L2	54.52	4.2	L2	10	15	8.5	5.5	6.2	39.03	15	7.4
392.03	Heavy	15	8.9	20	L2	32.83	5.3	L2	15	12	5.9	10.2	8.0	37.25	12	6.3
392.04	Medium	15	8.9	20	L2	32.83	5.3	L2	15	15	5.7	5.8	10.4	83.24	15	0.2
Energy Supply																
392.11	Automobiles	7	1.6	24	R3	69.04	4.3									
392.12	Light	10	6.0	20	L2	54.52	4.2	L2	10	15	8.5	7.2	5.3	23.90	15	11.5
392.13	Heavy	15	8.9	20	L2	32.83	5.3	L2	15	12	5.9	10.2	8.0	47.89	12	5.0
392.14	Medium	15	8.9	20	L2	32.83	5.3	L2	15	15	5.7	7.5	9.2	24.54	15	6.6
General Plant Amortized																
391.01	Office Furniture and Equipment	7yr Amortizable						7yr Amortizable				7yr Amortizable				
391.02	Computer Equipment - Work Stations	3yr Amortizable						4 yr Amortizable				4 yr Amortizable				
391.04	Computer Equipment-Mainframe	5yr Amortizable						5yr Amortizable				5yr Amortizable				
393.00	Stores Equipment	7yr Amortizable						7yr Amortizable				7yr Amortizable				
394.00	Tools, Shop and Garage Equipment	7yr Amortizable						7yr Amortizable				7yr Amortizable				
395.00	Laboratory Equipment	7yr Amortizable						7yr Amortizable				7yr Amortizable				
396.00	Power Operated Equipment	7yr Amortizable						7yr Amortizable				7yr Amortizable				
397.00	Communication Equipment	7yr Amortizable						7yr Amortizable				7yr Amortizable				
398.00	Miscellaneous Equipment	7yr Amortizable						7yr Amortizable				7yr Amortizable				

TAMPA ELECTRIC COMPANY
2003 Depreciation Rate Review
Change in annual accruals

Account Number	Account Title	Current Rates - Effective 1/1/99				Company Proposed - Effective 1/1/03					
		Total Plant 12/01	Reserve 12/01	Depre- ciation Rate	Depre- ciation Expense	Whole Life			Remaining Life		
						Depre- ciation Rate	Depre- ciation Expense	Change in Depreciation Expense	Depre- ciation Rate	Depre- ciation Expense	Change in Depreciation Expense
		(\$)	(\$)	(%)	(\$)	(%)	(\$)	(\$)	(%)	(\$)	(\$)
<u>General Plant Depreciated</u>											
390.00	Structures and Improvements	74,481,429	21,801,459	3.4	2,532,369	3.2	2,383,406	(148,963)	3.5	2,606,850	74,481
397.25	Communication Equipment-Fiber	12,878,136	6,456,387	5.3	682,541	6.9	888,591	206,050	5.8	746,932	64,391
<u>Transportation Equipment</u>											
Energy Delivery											
392.01	Automobiles	-	-	4.3	-	-	-	-	-	-	-
392.02	Light	7,658,815	2,989,272	4.2	321,670	8.5	650,999	329,329	7.4	566,752	245,082
392.03	Heavy	23,978,774	8,932,754	5.3	1,270,875	5.9	1,414,748	143,873	6.3	1,510,663	239,788
392.04	Medium	1,054,911	878,159	5.3	55,910	5.7	60,130	4,220	0.2	2,110	(53,800)
Energy Supply											
392.11	Automobiles	-	-	4.3	-	-	-	-	-	-	-
392.12	Light	805,566	192,543	4.2	33,834	8.5	68,473	34,639	11.5	92,640	58,806
392.13	Heavy	659,485	315,798	5.3	34,953	5.9	38,910	3,957	5.0	32,974	(1,979)
392.14	Medium	569,151	139,655	5.3	30,165	5.7	32,442	2,277	6.6	37,564	7,399
<u>General Plant Amortized</u>											
391.01	Office Furniture and Equipment	8,858,505	4,371,859		1,265,501		1,265,501	-		1,265,501	-
391.02	Computer Equipment - Work Stations	20,814,192	10,774,792		6,938,064		2,509,850	(4,428,214)		2,509,850	(4,428,214)
391.04	Computer Equipment-Mainframe	3,758,707	1,421,042		751,741		751,741	-		751,741	-
393.00	Stores Equipment	284,676	155,146		40,668		40,668	-		40,668	-
394.00	Tools, Shop and Garage Equipment	5,461,679	1,926,667		780,240		780,240	-		780,240	-
395.00	Laboratory Equipment	1,056,112	547,634		150,873		150,873	-		150,873	-
396.00	Power Operated Equipment	644,238	315,832		92,034		92,034	-		92,034	-
397.00	Communication Equipment	41,214,764	16,447,584		5,887,823		5,887,823	-		5,887,823	-
398.00	Miscellaneous Equipment	136,675	41,846		19,525		19,525	-		19,525	-
	Total General Plant	204,315,816	77,708,427	10.2	20,888,787	8.3	17,035,954	(3,852,832)	8.4	17,094,740	(3,794,046)

TAMPA ELECTRIC COMPANY
2003 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant (\$)	Reserve (\$)	Reserve Ratio 12/01 (%)	Theoretical Reserve 12/01 (\$)	Theoretical Reserve Ratio	Actual Minus Theoretical \$
<u>General Plant Depreciated</u>							
390.00	Structures and Improvements	74,481,429	21,801,459	29.27	27,973,821	37.56	(6,172,362)
397.25	Communication Equipment-Fiber	12,878,136	6,456,387	50.13	5,018,148	38.97	1,438,239
<u>Transportation Equipment</u>							
Energy Delivery							
392.01	Automobiles	-	-	-	-	-	-
392.02	Light	7,658,815	2,989,272	39.03	2,461,332	32.14	527,940
392.03	Heavy	23,978,774	8,932,754	37.25	9,809,816	40.91	(877,062)
392.04	Medium	1,054,911	878,159	83.24	276,732	26.23	601,427
Energy Supply							
392.11	Automobiles	-	-	-	-	-	-
392.12	Light	805,566	192,543	23.90	324,885	40.33	(132,342)
392.13	Heavy	659,485	315,798	47.89	314,159	47.64	1,639
392.14	Medium	569,151	139,655	24.54	188,398	33.10	(48,743)
<u>General Plant Amortized</u>							
391.01	Office Furniture and Equipment	8,858,505	4,371,859	49.35		-	N/A
391.02	Computer Equipment - Work Stations	20,814,192	10,774,792	51.77		-	N/A
393.00	Stores Equipment	284,676	155,146	54.50		-	N/A
394.00	Tools, Shop and Garage Equipment	5,461,679	1,926,667	35.28		-	N/A
395.00	Laboratory Equipment	1,056,112	547,634	51.85		-	N/A
396.00	Power Operated Equipment	644,238	315,832	49.02		-	N/A
397.00	Communication Equipment	41,214,764	16,447,584	39.91			N/A
398.00	Miscellaneous Equipment	136,675	41,846	30.62		-	N/A
		200,557,109	76,287,385				

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
1999							
GENERAL PLANT							
1	390.00	STRUCTURES & IMPROVEMENTS	68,595,561.42	1,548,482.74	(524,795.78)	0.00	69,619,248.40
2	391.01	OFFICE FURNITURE & EQUIPMENT	6,747,114.65	1,012,592.70	(10,382,160.75)	33,264,747.84	30,642,294.44
3	391.02	COMPUTER EQUIPMENT	33,822,860.54	3,974,117.52	0.00	(33,264,747.84)	4,532,230.22
4	392.01	AUTOMOBILES	701,072.07	0.00	(81,598.10)	0.00	619,473.97
5	392.02	LIGHT TRUCKS	7,764,193.77	847,334.60	(569,109.28)	40,448.84	8,082,867.93
6	392.03	HEAVY TRUCKS	25,670,978.90	1,083,421.73	(578,753.17)	(40,448.84)	26,135,198.62
7	393.00	STORES EQUIPMENT	6,309.57	17,996.11	(68,539.36)	566,332.70	522,099.02
8	393.01	STORES EQUIPMENT	566,332.70	0.00	0.00	(566,332.70)	0.00
9	394.00	TOOLS, SHOP & GARAGE EQUIP	3,805,750.87	713,740.21	(542,774.91)	728,811.68	4,705,527.85
10	394.01	TOOLS, SHOP & GARAGE EQUIP	728,811.68	0.00	0.00	(728,811.68)	0.00
11	395.00	LABORATORY EQUIPMENT	855,260.75	55,205.52	(239,869.05)	1,198,928.24	1,869,525.46
12	395.01	LABORATORY EQUIPMENT	1,198,928.24	0.00	0.00	(1,198,928.24)	0.00
13	396.00	POWER OPERATED EQUIPMENT	1,066,312.92	44,825.02	0.00	0.00	1,111,137.94
14	397.00	COMMUNICATION EQUIPMENT	67,515,234.83	4,921,735.24	(7,050,762.53)	(0.00)	65,386,207.54
15	397.01	ENERGY MANAGEMENT SYSTEM	33,144,636.82	0.00	0.00	0.00	33,144,636.82
16	398.00	MISCELLANEOUS EQUIPMENT	246,466.08	31,984.54	(96,146.71)	0.00	182,303.91
17		TOTAL GENERAL PLANT	252,435,825.81	14,251,435.93	(20,134,509.62)	0.00	246,552,752.12
2000							
GENERAL PLANT							
18	390.00	STRUCTURES & IMPROVEMENTS	69,819,248.40	3,843,668.49	(258,585.87)	(2,338.25)	73,201,992.77
19	391.01	OFFICE FURNITURE & EQUIPMENT	30,642,294.44	1,050,975.55	(343,062.12)	(23,515,092.29)	7,835,115.58
20	391.02	COMPUTER EQUIPMENT	4,532,230.22	7,415,159.56	(11,757,540.00)	23,515,092.29	23,704,942.07
21	392.01	AUTOMOBILES	619,473.97	63,503.70	(94,167.53)	0.00	588,810.14
22	392.02	LIGHT TRUCKS	8,082,867.93	1,425,663.62	(573,971.94)	0.00	8,934,559.61
23	392.03	HEAVY TRUCKS	26,135,198.62	1,410,178.90	(982,667.90)	0.00	26,562,709.62
24	393.00	STORES EQUIPMENT	522,099.02	14,612.50	(84,012.00)	0.00	452,699.52
25	393.01	STORES EQUIPMENT	0.00	0.00	0.00	0.00	0.00
26	394.00	TOOLS, SHOP & GARAGE EQUIP	4,705,527.85	594,322.42	(665,340.00)	0.00	4,634,510.27
27	394.01	TOOLS, SHOP & GARAGE EQUIP	0.00	0.00	0.00	0.00	0.00
28	395.00	LABORATORY EQUIPMENT	1,869,525.46	87,762.88	(298,392.00)	0.00	1,658,896.34
29	395.01	LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00
30	396.00	POWER OPERATED EQUIPMENT	1,111,137.94	142,421.98	0.00	0.00	1,253,559.92
31	397.00	COMMUNICATION EQUIPMENT	55,667,845.10	4,654,868.46	(8,642,868.00)	0.00	51,679,845.56
32	397.01	ENERGY MANAGEMENT SYSTEM	33,144,636.82	0.00	0.00	0.00	33,144,636.82
33	397.25	COMMUNICATION EQUIPMENT - FIBER	9,718,362.44	473,275.91	0.00	0.00	10,191,638.35
34	398.00	MISCELLANEOUS EQUIPMENT	182,303.91	39,678.01	(40,616.86)	0.00	181,365.06
35		TOTAL GENERAL PLANT	246,552,752.12	21,216,091.98	(23,741,224.22)	(2,338.25)	244,025,281.63
2001							
GENERAL PLANT							
36	390.00	STRUCTURES & IMPROVEMENTS	73,201,992.77	3,340,581.83	(945,916.80)	0.00	75,596,657.80
37	391.01	OFFICE FURNITURE & EQUIPMENT	7,835,115.58	1,812,852.34	(893,168.00)	0.00	8,954,799.92
38	391.02	COMPUTER EQUIPMENT	23,704,942.07	9,282,539.87	(11,768,128.76)	122,561.60	21,341,914.78
39	392.01	AUTOMOBILES	588,810.14	0.00	(30,310.17)	(63,503.70)	494,996.27
40	392.02	LIGHT TRUCKS	8,934,559.61	1,155,317.30	(849,842.02)	148,667.15	9,588,702.04
41	392.03	HEAVY TRUCKS	26,562,709.62	1,564,622.09	(1,626,850.57)	(1,260,524.44)	25,239,956.70
42	393.00	STORES EQUIPMENT	452,699.52	0.00	(84,012.00)	0.00	368,687.52
43	393.01	STORES EQUIPMENT	0.00	0.00	0.00	0.00	0.00
44	394.00	TOOLS, SHOP & GARAGE EQUIP	4,634,510.27	591,923.34	(1,102,316.81)	1,213,581.77	5,337,698.57
45	394.01	TOOLS, SHOP & GARAGE EQUIP	0.00	0.00	0.00	0.00	0.00
46	395.00	LABORATORY EQUIPMENT	1,658,896.34	0.00	(301,392.00)	0.00	1,357,504.34
47	395.01	LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00
48	396.00	POWER OPERATED EQUIPMENT	1,253,559.92	0.00	0.00	0.00	1,253,559.92
49	397.00	COMMUNICATION EQUIPMENT	51,679,845.56	4,074,370.40	(8,642,868.00)	(126,250.78)	46,985,097.18
50	397.01	ENERGY MANAGEMENT SYSTEM	33,144,636.82	0.00	(33,144,636.82)	0.00	0.00
51	397.25	COMMUNICATION EQUIPMENT - FIBER	10,191,638.35	606,949.19	0.00	50,839.51	10,849,427.05
52	398.00	MISCELLANEOUS EQUIPMENT	181,365.06	0.00	(23,064.00)	0.00	158,301.06
53		TOTAL GENERAL PLANT	244,025,281.63	22,429,156.36	(59,012,505.95)	85,371.11	207,527,303.15
2002							
GENERAL PLANT							
54	390.00	STRUCTURES & IMPROVEMENTS	75,596,657.80	2,483,828.92	(3,541,737.98)	(57,318.49)	74,481,429.25
55	391.01	OFFICE FURNITURE & EQUIPMENT	8,954,799.92	636,757.39	(783,743.08)	50,690.64	8,858,504.87
56	391.02	COMPUTER EQUIPMENT	21,341,914.78	6,952,875.25	(3,721,891.11)	0.00	24,572,898.92
57	392.01	AUTOMOBILES	494,996.27	0.00	(272,488.16)	0.00	222,508.11
58	392.02	LIGHT TRUCKS	9,588,702.04	983,486.36	(706,253.98)	0.00	9,865,934.42
59	392.03	HEAVY TRUCKS	25,239,956.70	132,514.73	(734,212.27)	0.00	24,638,259.16
60	393.00	STORES EQUIPMENT	368,687.52	0.00	(84,012.00)	0.00	284,675.52
61	393.01	STORES EQUIPMENT	0.00	0.00	0.00	0.00	0.00
62	394.00	TOOLS, SHOP & GARAGE EQUIP	5,337,698.57	789,320.71	(665,340.00)	0.00	5,461,679.28
63	394.01	TOOLS, SHOP & GARAGE EQUIP	0.00	0.00	0.00	0.00	0.00
64	395.00	LABORATORY EQUIPMENT	1,357,504.34	0.00	(301,392.00)	0.00	1,056,112.34
65	395.01	LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00
66	396.00	POWER OPERATED EQUIPMENT	1,253,559.92	0.00	(609,321.66)	0.00	644,238.26
67	397.00	COMMUNICATION EQUIPMENT	46,985,097.18	4,296,041.61	(9,723,024.46)	(343,350.83)	41,214,763.50
68	397.01	ENERGY MANAGEMENT SYSTEM	0.00	0.00	0.00	0.00	0.00
69	397.25	COMMUNICATION EQUIPMENT - FIBER	10,849,427.05	1,685,358.01	0.00	343,350.83	12,878,135.89
70	398.00	MISCELLANEOUS EQUIPMENT	158,301.06	0.00	(21,625.70)	0.00	136,675.36
71		TOTAL GENERAL PLANT	207,527,303.15	17,960,182.98	(21,165,042.40)	(6,628.85)	204,315,814.88

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENT	ACCUMULATED DEPRECIATION END OF YEAR
1999									
GENERAL PLANT									
1	390.00	STRUCTURES & IMPROVEMENTS	17,163,608.20	2,342,881.15	(524,795.76)	(77,203.53)	0.00	0.00	18,904,490.06
2	391.01	OFFICE FURNITURE & EQUIPMENT	2,756,001.79	3,719,576.96	(10,382,160.75)	0.00	6,777.04	16,924,983.15	13,025,178.19
3	391.02	COMPUTER EQUIPMENT	12,955,775.92	4,077,994.56	(0.00)	0.00	8,056.02	(15,924,983.15)	116,843.35
4	392.01	AUTOMOBILES	704,287.07	83,810.13	(81,598.10)	0.00	10,860.00	0.00	717,359.10
5	392.02	LIGHT TRUCKS	4,602,121.38	696,131.43	(569,109.28)	0.00	97,952.50	0.00	4,827,096.03
6	392.03	HEAVY TRUCKS	7,530,096.97	1,052,292.17	(578,753.17)	(8,704.42)	75,150.00	0.00	8,070,081.55
7	393.00	STORES EQUIPMENT	(8,305.71)	14,891.25	(68,539.36)	0.00	0.00	353,953.55	291,999.73
8	393.01	STORES EQUIPMENT	344,051.43	9,902.12	0.00	0.00	0.00	(353,953.55)	0.00
9	394.00	TOOLS, SHOP & GARAGE EQUIP	1,572,888.05	441,781.83	(542,774.91)	0.00	0.00	545,645.64	2,017,540.61
10	394.01	TOOLS, SHOP & GARAGE EQUIP	495,071.55	50,574.09	0.00	0.00	0.00	(545,645.64)	0.00
11	395.00	LABORATORY EQUIPMENT	373,089.71	120,958.81	(239,869.05)	0.00	0.00	705,923.89	960,103.36
12	395.01	LABORATORY EQUIPMENT	675,962.09	29,961.80	0.00	0.00	0.00	(705,923.89)	0.00
13	396.00	POWER OPERATED EQUIPMENT	600,590.29	44,106.33	0.00	0.00	2,000.00	0.00	646,696.62
14	397.00	COMMUNICATION EQUIPMENT	31,494,001.84	5,105,800.74	(7,050,762.53)	(1,688.31)	(8,612.91)	(0.00)	29,538,738.83
15	397.01	ENERGY MANAGEMENT SYSTEM	26703341.86	3419637.94	0	0	0.00	0.00	30,122,979.80
16	398.00	MISCELLANEOUS EQUIPMENT	116,038.43	34,116.88	(96,146.71)	0.00	0.00	0.00	54,008.60
17		TOTAL GENERAL PLANT	108,078,620.87	21,244,418.19	(20,134,509.62)	(87,596.26)	192,182.65	(0.00)	109,293,115.83
2000									
GENERAL PLANT									
18	390.00	STRUCTURES & IMPROVEMENTS	18,904,490.06	2,414,717.87	(258,585.87)	(112,599.70)	93,261.24	0.00	21,041,283.60
19	391.01	OFFICE FURNITURE & EQUIPMENT	13,025,178.19	1,043,117.95	(343,062.12)	0.00	1,786.24	(10,413,034.17)	3,313,986.09
20	391.02	COMPUTER EQUIPMENT	116,843.35	8,906,455.29	(11,757,540.00)	0.00	26,818.19	10,413,034.17	7,705,611.00
21	392.01	AUTOMOBILES	717,359.10	(30,626.40)	(94,167.53)	0.00	8,055.00	(220,283.00)	380,337.17
22	392.02	LIGHT TRUCKS	4,827,096.03	30,788.72	(573,971.94)	0.00	89,995.50	0.00	4,373,908.31
23	392.03	HEAVY TRUCKS	8,070,081.55	1,693,291.39	(982,667.90)	(3,850.47)	94,717.50	220,283.00	9,091,855.07
24	393.00	STORES EQUIPMENT	291,999.73	38,103.75	(84,012.00)	0.00	0.00	0.00	246,091.48
25	393.01	STORES EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	394.00	TOOLS, SHOP & GARAGE EQUIP	2,017,540.61	485,037.01	(665,340.00)	0.00	1,520.40	0.00	1,838,758.02
27	394.01	TOOLS, SHOP & GARAGE EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	395.00	LABORATORY EQUIPMENT	960,103.36	160,348.89	(299,392.00)	0.00	0.00	0.00	822,060.25
29	395.01	LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	396.00	POWER OPERATED EQUIPMENT	646,696.62	91,707.91	0.00	0.00	0.00	0.00	738,404.53
31	397.00	COMMUNICATION EQUIPMENT	24,840,527.76	5,336,031.14	(8,642,868.00)	(46,263.18)	5,720.46	0.00	21,493,148.18
32	397.01	ENERGY MANAGEMENT SYSTEM	30,122,979.80	3,220,646.88	0.00	0.00	0.00	0.00	33,343,626.68
33	397.25	COMMUNICATION EQUIPMENT - FIBER	4,698,211.07	525,574.12	0.00	0.00	0.00	0.00	5,223,785.19
34	398.00	MISCELLANEOUS EQUIPMENT	54,008.60	26,913.80	(40,616.86)	0.00	0.00	0.00	40,305.54
35		TOTAL GENERAL PLANT	109,293,115.83	23,942,108.32	(23,741,224.22)	(162,713.35)	321,874.53	0.00	109,653,161.11
2001									
GENERAL PLANT									
36	390.00	STRUCTURES & IMPROVEMENTS	21,041,283.60	2,504,905.90	(945,916.80)	(36,743.78)	87,797.73	0.00	22,651,326.65
37	391.01	OFFICE FURNITURE & EQUIPMENT	3,313,986.09	1,138,817.58	(693,168.00)	(1,469.87)	0.00	0.00	3,758,166.00
38	391.02	COMPUTER EQUIPMENT	7,705,611.00	11,695,676.28	(11,768,128.76)	0.00	3,953.61	37,842.60	7,674,954.73
39	392.01	AUTOMOBILES	380,337.17	22,222.00	(30,310.17)	0.00	1,395.00	0.00	373,644.00
40	392.02	LIGHT TRUCKS	4,373,908.31	402,552.34	(649,842.02)	(1,169.55)	58,747.50	92,838.34	4,227,032.92
41	392.03	HEAVY TRUCKS	9,091,855.07	1,359,389.22	(1,626,850.57)	(6,646.94)	213,809.85	(452,903.77)	8,578,652.86
42	393.00	STORES EQUIPMENT	246,091.48	38,539.08	(84,012.00)	0.00	0.00	0.00	200,618.56
43	393.01	STORES EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44	394.00	TOOLS, SHOP & GARAGE EQUIP	1,838,758.02	641,192.64	(1,102,316.81)	0.00	410.00	436,976.81	1,815,020.66
45	394.01	TOOLS, SHOP & GARAGE EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46	395.00	LABORATORY EQUIPMENT	822,060.25	164,178.84	(301,392.00)	0.00	0.00	0.00	684,847.09
47	395.01	LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	396.00	POWER OPERATED EQUIPMENT	738,404.53	93,374.40	0.00	0.00	0.00	0.00	831,778.93
49	397.00	COMMUNICATION EQUIPMENT	21,493,148.18	5,914,316.44	(8,642,868.00)	(24,112.76)	1,489.06	0.00	18,741,972.92
50	397.01	ENERGY MANAGEMENT SYSTEM	33,343,626.68	(198,989.86)	(33,144,636.82)	0.00	0.00	0.00	0.00
51	397.25	COMMUNICATION EQUIPMENT - FIBER	5,223,785.19	547,573.41	0.00	0.00	0.00	0.00	5,771,358.60
52	398.00	MISCELLANEOUS EQUIPMENT	40,305.54	24,286.06	(23,064.00)	0.00	0.00	0.00	41,527.60
53		TOTAL GENERAL PLANT	109,653,161.11	24,348,034.33	(59,012,505.95)	(70,142.70)	367,602.75	114,753.98	75,400,903.52
2002									
GENERAL PLANT									
54	390.00	STRUCTURES & IMPROVEMENTS	22,651,326.65	2,531,536.93	(3,541,737.98)	(201,454.38)	561,127.94	(199,340.62)	21,801,458.54
55	391.01	OFFICE FURNITURE & EQUIPMENT	3,758,166.00	1,397,435.73	(783,743.08)	0.00	0.00	0.00	4,371,858.65
56	391.02	COMPUTER EQUIPMENT	7,674,954.73	8,242,471.28	(3,721,891.11)	0.00	299.00	0.00	12,195,833.90
57	392.01	AUTOMOBILES	373,644.00	15,813.31	(272,488.16)	(1,037.10)	17,662.50	0.00	133,594.55
58	392.02	LIGHT TRUCKS	4,227,032.92	424,203.23	(706,253.98)	(903.88)	71,955.00	0.00	4,066,035.29
59	392.03	HEAVY TRUCKS	8,578,652.86	1,318,821.85	(734,212.27)	(4,461.98)	89,750.80	0.00	9,248,551.26
60	393.00	STORES EQUIPMENT	200,618.56	38,539.08	(84,012.00)	0.00	0.00	0.00	155,145.64
61	393.01	STORES EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62	394.00	TOOLS, SHOP & GARAGE EQUIP	1,815,020.66	776,985.98	(665,340.00)	0.00	0.00	0.00	1,926,666.64
63	394.01	TOOLS, SHOP & GARAGE EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64	395.00	LABORATORY EQUIPMENT	684,847.09	164,178.84	(301,392.00)	0.00	0.00	0.00	547,633.93
65	395.01	LABORATORY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66	396.00	POWER OPERATED EQUIPMENT	831,778.93	93,374.40	(609,321.66)	0.00	0.00	0.00	315,831.67
67	397.00	COMMUNICATION EQUIPMENT	18,741,972.92	7,502,187.64	(9,723,024.46)	(19,354.75)	31.69	(54,229.42)	15,447,583.62
68	397.01	ENERGY MANAGEMENT SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69	397.25	COMMUNICATION EQUIPMENT - FIBER	5,771,358.60	630,799.01	0.00	0.00	0.00	54,229.42	6,456,387.03
70	398.00	MISCELLANEOUS EQUIPMENT	41,527.60	21,943.79	(21,625.70)	0.00	0.00	0.00	41,845.69
71		TOTAL GENERAL PLANT	75,400,903.52	23,158,291.07	(21,165,042.40)	(227,212.09)	740,826.93	(199,340.62)	77,708,426.41

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39000. Structures & Improvements

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 38.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: -20.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	2706561.	0.013158	35613.	2670948.
2001	1.50	3056477.	0.039474	120651.	2935826.
2000	2.50	3572830.	0.065790	235056.	3337774.
1999	3.50	1453405.	0.092106	133867.	1319538.
1998	4.50	3671337.	0.118422	434766.	3236571.
1997	5.50	6247020.	0.144738	904180.	5342840.
1996	6.50	2920843.	0.171054	499621.	2421222.
1995	7.50	3801415.	0.197370	750284.	3051131.
1994	8.50	2321630.	0.223686	519315.	1802315.
1993	9.50	2271040.	0.250002	567764.	1703276.
1992	10.50	2571008.	0.276318	710415.	1860593.
1991	11.50	2519039.	0.302633	762346.	1756693.
1990	12.50	1282111.	0.328949	421750.	860361.
1989	13.50	1339560.	0.355265	475899.	863661.
1988	14.50	18183843.	0.381581	6938615.	11245228.
1987	15.50	1583376.	0.407891	645845.	937531.
1986	16.50	5369681.	0.434185	2331435.	3038246.
1985	17.50	1193541.	0.460454	549571.	643970.
1984	18.50	644963.	0.486667	313882.	331081.
1983	19.50	292081.	0.512791	149776.	142305.
1982	20.50	841921.	0.538784	453613.	388308.
1981	21.50	258554.	0.564574	145973.	112581.
1980	22.50	305658.	0.590121	180375.	125283.
1979	23.50	217192.	0.615348	133649.	83543.
1978	24.50	123776.	0.640183	79239.	44537.
1977	25.50	147541.	0.664585	98054.	49487.
1976	26.50	241127.	0.688473	166009.	75118.
1975	27.50	773870.	0.711800	550840.	223030.
1974	28.50	306486.	0.734507	225116.	81370.
1973	29.50	208351.	0.756451	157607.	50744.
1972	30.50	144484.	0.777586	112349.	32135.
1971	31.50	161192.	0.797784	128596.	32596.
1970	32.50	870096.	0.816898	710780.	159316.
1969	33.50	288338.	0.834895	240732.	47606.
1968	34.50	0.	0.851657	0.	0.
1967	35.50	168935.	0.867151	146492.	22443.
1966	36.50	90452.	0.881400	79724.	10728.
1965	37.50	123699.	0.894352	110630.	13069.
1964	38.50	341529.	0.906089	309456.	32073.
1963	39.50	208534.	0.916629	191148.	17386.
1962	40.50	51107.	0.926026	47326.	3781.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39000. Structures & Improvements

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 38.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: -20.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
1961	41.50	199600.	0.934300	186486.	13114.
1960	42.50	41549.	0.941500	39118.	2431.
1959	43.50	30048.	0.947757	28478.	1570.
1958	44.50	502522.	0.953086	478947.	23575.
1957	45.50	19305.	0.958122	18497.	808.
1956	46.50	10261.	0.963478	9886.	375.
1955	47.50	383609.	0.969423	371879.	11730.
1954	48.50	414009.	0.975674	403938.	10071.
1953	49.50	0.	0.981217	0.	0.
1952	50.50	0.	0.985412	0.	0.
1951	51.50	0.	0.986842	0.	0.
1950	52.50	0.	1.000000	0.	0.
1949	53.50	0.	1.000000	0.	0.
1948	54.50	0.	1.000000	0.	0.
1947	55.50	0.	1.000000	0.	0.
1946	56.50	0.	1.000000	0.	0.
1945	57.50	0.	1.000000	0.	0.
1944	58.50	0.	1.000000	0.	0.
1943	59.50	0.	1.000000	0.	0.
1942	60.50	2760.	1.000000	2760.	0.
1941	61.50	3167.	1.000000	3167.	0.

SUBTOTAL :			0.312984	23311518.	51169915.
NET SALVAGE: -20.0%				4662304.	-4662304.

TOTAL :		74481433.	0.375581	27973821.	46507612.

WEIGHTED AGE: 12.2 YEARS

REMAINING LIFE: 26.1 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39222. Light Vehicles 39202

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 10.0 YRS CURVE: IOWA

L2

O.C. SALVAGE %: 15.

I YEAR	II AGE AT 12/31/02	III ORIGINAL COST AT 12/31/02	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
2002	0.50	854890.	0.049863	42628.	812262.
2001	1.50	1009594.	0.146801	148209.	861385.
2000	2.50	1149567.	0.237777	273341.	876226.
1999	3.50	605920.	0.322102	195168.	410752.
1998	4.50	755805.	0.397467	300407.	455398.
1997	5.50	544114.	0.458929	249710.	294404.
1996	6.50	416645.	0.506336	210962.	205683.
1995	7.50	49672.	0.542743	26959.	22713.
1994	8.50	453634.	0.571906	259436.	194198.
1993	9.50	307018.	0.597205	183353.	123665.
1992	10.50	368140.	0.621142	228667.	139473.
1991	11.50	503704.	0.645207	324994.	178710.
1990	12.50	249033.	0.669875	166821.	82212.
1989	13.50	37383.	0.694905	25978.	11405.
1988	14.50	251558.	0.719762	181062.	70496.
1987	15.50	16106.	0.743984	11983.	4123.
1986	16.50	86034.	0.767235	66008.	20026.

SUBTOTAL :			0.378085	2895685.	4763132.
NET SALVAGE: 15.0%				-434353.	434353.

TOTAL :		7658817.	0.321372	2461332.	5197485.

WEIGHTED AGE: 5.5 YEARS
 REMAINING LIFE: 6.2 YEARS

Tampa Electric Company
Net Salvage Analysis
Account - 392.02 & 392.12- Light Vehicles
Account - 392.01 & 392.11 Autos
Account - 392.04 & 392.14- Medium Vehicles

PER BOOKS							
<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2002	978,742	(1,941)	(0)	89,618	9	87,677	9
2001	680,152	(1,170)	(0)	60,143	9	58,973	9
2000	668,139	0	0	98,051	15	98,051	15
1999	650,707	0	0	108,813	17	108,813	17
1998	534,705	0	0	70,783	13	70,783	13
1997	660,188	0	0	171,143	26	171,143	26
1996	774,242	0	0	149,465	19	149,465	19
	<u>4,946,876</u>	<u>(3,111)</u>	<u>(0)</u>	<u>748,013</u>	<u>15</u>	<u>744,902</u>	<u>15</u>

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39203. Heavy Trucks

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 15.0 YRS CURVE: IOWA

L2

O.C. SALVAGE %: 12.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	105935.	0.033291	3527.	102408.
2001	1.50	1255985.	0.098960	124293.	1131692.
2000	2.50	1570866.	0.162448	255183.	1315683.
1999	3.50	489124.	0.223128	109137.	379987.
1998	4.50	2262315.	0.280860	635393.	1626922.
1997	5.50	755534.	0.335575	253538.	501996.
1996	6.50	829865.	0.385978	320310.	509555.
1995	7.50	186710.	0.430361	80353.	106357.
1994	8.50	3291251.	0.468137	1540757.	1750494.
1993	9.50	1751782.	0.499800	875540.	876242.
1992	10.50	1398535.	0.526284	736027.	662508.
1991	11.50	1720113.	0.548701	943827.	776286.
1990	12.50	1076378.	0.568165	611560.	464818.
1989	13.50	1172181.	0.585674	686517.	485664.
1988	14.50	86154.	0.602106	51874.	34280.
1987	15.50	2274394.	0.618086	1405772.	868622.
1986	16.50	1603098.	0.634048	1016441.	586657.
1985	17.50	735678.	0.650272	478391.	257287.
1984	18.50	215620.	0.666763	143767.	71853.
1983	19.50	267383.	0.683441	182741.	84642.
1982	20.50	249491.	0.700214	174697.	74794.
1981	21.50	318694.	0.716873	228463.	90231.
1980	22.50	53369.	0.733257	39133.	14236.
1979	23.50	30473.	0.749309	22834.	7639.
1978	24.50	32009.	0.764923	24484.	7525.
1977	25.50	0.	0.780046	0.	0.
1976	26.50	0.	0.794798	0.	0.
1975	27.50	10560.	0.809071	8544.	2016.
1974	28.50	189671.	0.822918	156084.	33587.
1973	29.50	44495.	0.836510	37221.	7274.
1972	30.50	0.	0.849711	0.	0.
1971	31.50	0.	0.862518	0.	0.
1970	32.50	0.	0.875080	0.	0.
1969	33.50	0.	0.887451	0.	0.
1968	34.50	0.	0.899553	0.	0.
1967	35.50	0.	0.911335	0.	0.
1966	36.50	0.	0.923136	0.	0.
1965	37.50	0.	0.935079	0.	0.
1964	38.50	0.	0.948288	0.	0.
1963	39.50	0.	0.968173	0.	0.
1962	40.50	0.	1.000000	0.	0.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39203. Heavy Trucks

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 15.0 YRS CURVE: IOWA

L2

O.C. SALVAGE %: 12.

I YEAR	II AGE AT 12/31/02	III ORIGINAL COST AT 12/31/02	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
1961	41.50	0.	1.000000	0.	0.
1960	42.50	0.	1.000000	0.	0.
1959	43.50	0.	1.000000	0.	0.
1958	44.50	302.	1.000000	302.	0.
1957	45.50	0.	1.000000	0.	0.
1956	46.50	810.	1.000000	810.	0.

SUBTOTAL :			0.464891	11147518.	12831257.
NET SALVAGE: 12.0%				-1337702.	1337702.

TOTAL :		23978775.	0.409104	9809816.	14168959.

WEIGHTED AGE: 10.2 YEARS

REMAINING LIFE: 8.0 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39203 Heavy Trucks

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR	RETIREMENT YEARS								
INST	SURVIVORS	2002	2001	2000	1999	1998	1997	1996	1995
2002	105935.	0.	0.	0.	0.	0.	0.	0.	
2001	1255985.	0.	0.	0.	0.	0.	0.	0.	
2000	1570866.	0.	0.	0.	0.	0.	0.	0.	
1999	489124.	2201.	11006.	0.	0.	0.	0.	0.	
1998	2262315.	0.	0.	0.	0.	0.	0.	0.	
1997	755534.	48092.	2668.	0.	0.	0.	0.	0.	
1996	829865.	0.	116715.	49899.	0.	0.	0.	0.	
1995	186710.	0.	0.	1214.	0.	0.	2348.	0.	
1994	3291251.	111010.	48790.	187812.	0.	100115.	7538.	0.	14998
1993	1751782.	1266.	0.	21007.	0.	186887.	17499.	0.	
1992	1398535.	159361.	0.	0.	0.	115711.	0.	921.	
1991	1720113.	0.	0.	37919.	1710.	855.	33266.	11113.	5465
1990	1076378.	37552.	161593.	0.	0.	0.	28067.	71967.	3210
1989	1172181.	58668.	88307.	23603.	0.	140571.	28716.	50426.	8470
1988	86154.	0.	41494.	0.	0.	97037.	0.	0.	3151
1987	2274394.	0.	157640.	167771.	149496.	184730.	0.	196647.	8656
1986	1603098.	42239.	225668.	57695.	147246.	109984.	23342.	130603.	10574
1985	735678.	95747.	81266.	106519.	43443.	0.	10629.	250075.	27653
1984	215620.	0.	163701.	48099.	79926.	141506.	40099.	133914.	21904
1983	267383.	389.	2206.	1084.	95956.	192536.	15584.	182085.	47210
1982	249491.	49508.	47743.	134506.	0.	107625.	223545.	17541.	11182
1981	318694.	27358.	15184.	51799.	0.	0.	50028.	107103.	21422
1980	53369.	0.	30262.	0.	0.	2933.	42299.	29926.	7799
1979	30473.	28446.	0.	0.	22772.	18294.	16148.	35238.	
1978	32009.	0.	13188.	0.	4889.	0.	0.	2537.	558
1977	0.	0.	5645.	0.	0.	0.	0.	19111.	
1976	0.	29200.	20302.	6796.	5823.	0.	0.	0.	
1975	10560.	0.	29738.	0.	16906.	0.	0.	13865.	
1974	189671.	0.	139138.	0.	2763.	0.	0.	2864.	9296
1973	44495.	0.	31112.	1029.	3185.	0.	0.	50041.	14639
1972	0.	0.	21152.	38651.	0.	0.	0.	14414.	5457
1971	0.	0.	23047.	0.	0.	0.	0.	6932.	3582
1970	0.	0.	13570.	0.	0.	0.	0.	0.	518
1969	0.	0.	59110.	0.	0.	0.	0.	0.	696
1968	0.	0.	10390.	46842.	0.	50000.	0.	0.	
1967	0.	0.	4641.	0.	0.	0.	0.	0.	293
1966	0.	0.	4454.	0.	0.	0.	0.	0.	
1965	0.	0.	5259.	0.	0.	0.	0.	0.	
1964	0.	0.	9212.	0.	0.	0.	0.	0.	
1963	0.	0.	3132.	423.	0.	0.	0.	0.	

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39203 Heavy Trucks

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							1995
		2002	2001	2000	1999	1998	1997	1996	
1962	0.	0.	5872.	0.	0.	0.	0.	0.	
1961	0.	0.	536.	0.	837.	0.	0.	0.	
1960	0.	0.	877.	0.	0.	0.	0.	0.	
1959	0.	0.	3756.	0.	0.	0.	0.	0.	
1958	302.	0.	9657.	0.	504.	0.	0.	0.	50
1957	0.	0.	290.	0.	0.	0.	0.	0.	
1956	810.	0.	499.	0.	0.	0.	0.	0.	
1955	0.	0.	0.	0.	0.	0.	0.	0.	
1954	0.	0.	15078.	0.	0.	0.	0.	0.	781
1953	0.	0.	0.	0.	0.	0.	0.	0.	
1952	0.	0.	0.	0.	0.	0.	0.	0.	
1951	0.	0.	0.	0.	149.	0.	0.	0.	
1950	0.	0.	0.	0.	3149.	0.	0.	0.	
1949	0.	0.	261.	0.	0.	0.	0.	0.	
1948	0.	0.	366.	0.	0.	0.	0.	0.	
1947	0.	0.	1989.	0.	0.	0.	0.	0.	
1946	0.	0.	0.	0.	0.	0.	0.	0.	
1945	0.	0.	0.	0.	0.	0.	0.	0.	
1944	0.	0.	0.	0.	0.	0.	0.	0.	
1943	0.	0.	0.	0.	0.	0.	0.	0.	
1942	0.	0.	0.	0.	0.	0.	0.	0.	
1941	0.	0.	337.	0.	0.	0.	0.	0.	
TOTAL	23978775.	691037.	1626851.	982668.	578754.	1448784.	539108.	1327323.	227572

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39203 Heavy Trucks

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR		RETIREMENT YEARS							
INST	SURVIVORS	1994	1993	1992	1991	1990	1989	1988	1987
2002	105935.	0.	0.	0.	0.	0.	0.	0.	
2001	1255985.	0.	0.	0.	0.	0.	0.	0.	
2000	1570866.	0.	0.	0.	0.	0.	0.	0.	
1999	489124.	0.	0.	0.	0.	0.	0.	0.	
1998	2262315.	0.	0.	0.	0.	0.	0.	0.	
1997	755534.	0.	0.	0.	0.	0.	0.	0.	
1996	829865.	0.	0.	0.	0.	0.	0.	0.	
1995	186710.	0.	0.	0.	0.	0.	0.	0.	
1994	3291251.	0.	0.	0.	0.	0.	0.	0.	
1993	1751782.	0.	0.	0.	0.	0.	0.	0.	
1992	1398535.	15933.	0.	0.	0.	0.	0.	0.	
1991	1720113.	11967.	6801.	0.	0.	0.	0.	0.	
1990	1076378.	47580.	0.	0.	0.	0.	0.	0.	
1989	1172181.	50550.	0.	2375.	32379.	0.	0.	0.	
1988	86154.	6623.	0.	0.	1071.	0.	0.	0.	
1987	2274394.	142098.	0.	0.	0.	0.	0.	0.	
1986	1603098.	102346.	0.	26184.	0.	0.	0.	0.	
1985	735678.	194443.	84619.	86604.	3665.	19559.	0.	18777.	
1984	215620.	189111.	53268.	53059.	56898.	12233.	0.	598.	64
1983	267383.	171837.	11195.	31998.	120317.	35098.	3892.	58467.	246
1982	249491.	172547.	0.	58422.	118466.	64082.	55612.	102984.	2482
1981	318694.	176993.	0.	50593.	159576.	68262.	11764.	24370.	312
1980	53369.	46093.	0.	20952.	94522.	76567.	4149.	48170.	8611
1979	30473.	0.	0.	23934.	122478.	28077.	27133.	40031.	10177
1978	32009.	0.	0.	0.	0.	16517.	1139.	13705.	5249
1977	0.	23928.	0.	0.	12385.	16253.	27655.	45390.	
1976	0.	16272.	0.	0.	65779.	23371.	10499.	44525.	449
1975	10560.	16677.	0.	9352.	70936.	55142.	41659.	180118.	10946
1974	189671.	0.	0.	0.	84194.	34699.	0.	47586.	6417
1973	44495.	8244.	0.	16665.	3231.	110280.	0.	160398.	12567
1972	0.	0.	0.	0.	0.	11313.	42098.	79211.	9231
1971	0.	0.	0.	0.	8535.	0.	12214.	78796.	4302
1970	0.	33625.	0.	0.	4402.	17289.	0.	10106.	2796
1969	0.	6305.	0.	0.	11764.	716.	3794.	13889.	3615
1968	0.	0.	0.	0.	0.	5171.	14225.	0.	1268
1967	0.	0.	0.	0.	0.	5670.	11130.	0.	1263
1966	0.	1616.	0.	0.	0.	12048.	0.	1794.	
1965	0.	0.	0.	0.	0.	0.	0.	25638.	428
1964	0.	0.	0.	0.	0.	58.	0.	0.	
1963	0.	0.	0.	0.	0.	0.	0.	0.	294

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39203 Heavy Trucks

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1994	1993	1992	1991	1990	1989	1988	1987
1962	0.	0.	0.	0.	0.	0.	0.	2298.	1654
1961	0.	202.	0.	0.	0.	0.	0.	0.	210
1960	0.	0.	0.	0.	0.	0.	0.	0.	
1959	0.	357.	0.	0.	1989.	0.	0.	0.	
1958	302.	0.	0.	0.	3785.	1200.	2870.	0.	
1957	0.	2663.	0.	0.	3850.	0.	0.	0.	278
1956	810.	0.	0.	0.	0.	0.	0.	0.	
1955	0.	0.	0.	0.	0.	0.	0.	0.	87
1954	0.	0.	0.	0.	0.	0.	0.	0.	
1953	0.	0.	0.	0.	0.	0.	0.	0.	
1952	0.	0.	0.	0.	0.	0.	0.	0.	
1951	0.	0.	0.	0.	0.	0.	0.	0.	
1950	0.	0.	0.	0.	0.	0.	0.	0.	
1949	0.	0.	0.	0.	0.	0.	0.	0.	
1948	0.	0.	0.	0.	0.	0.	0.	0.	
1947	0.	0.	0.	0.	0.	0.	0.	0.	
1946	0.	0.	0.	0.	0.	0.	0.	0.	
1945	0.	0.	0.	0.	0.	0.	0.	0.	
1944	0.	0.	0.	0.	0.	0.	0.	0.	
1943	0.	0.	0.	0.	0.	0.	0.	0.	
1942	0.	0.	0.	0.	0.	0.	0.	0.	
1941	0.	0.	0.	0.	0.	0.	0.	0.	
TOTAL	23978775.	1438010.	155883.	380138.	980222.	613605.	269833.	996851.	82954

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39203 Heavy Trucks

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR	RETIREMENT YEARS								
INST	SURVIVORS	1986	1985	1984	1983	1982	1981	1980	1979
2002	105935.	0.	0.	0.	0.	0.	0.	0.	
2001	1255985.	0.	0.	0.	0.	0.	0.	0.	
2000	1570866.	0.	0.	0.	0.	0.	0.	0.	
1999	489124.	0.	0.	0.	0.	0.	0.	0.	
1998	2262315.	0.	0.	0.	0.	0.	0.	0.	
1997	755534.	0.	0.	0.	0.	0.	0.	0.	
1996	829865.	0.	0.	0.	0.	0.	0.	0.	
1995	186710.	0.	0.	0.	0.	0.	0.	0.	
1994	3291251.	0.	0.	0.	0.	0.	0.	0.	
1993	1751782.	0.	0.	0.	0.	0.	0.	0.	
1992	1398535.	0.	0.	0.	0.	0.	0.	0.	
1991	1720113.	0.	0.	0.	0.	0.	0.	0.	
1990	1076378.	0.	0.	0.	0.	0.	0.	0.	
1989	1172181.	0.	0.	0.	0.	0.	0.	0.	
1988	86154.	0.	0.	0.	0.	0.	0.	0.	
1987	2274394.	0.	0.	0.	0.	0.	0.	0.	
1986	1603098.	0.	0.	0.	0.	0.	0.	0.	
1985	735678.	393.	0.	0.	0.	0.	0.	0.	
1984	215620.	0.	0.	0.	0.	0.	0.	0.	
1983	267383.	3020.	363.	948.	0.	0.	0.	0.	
1982	249491.	24283.	0.	0.	5389.	0.	0.	0.	
1981	318694.	28366.	0.	2081.	0.	0.	9275.	0.	
1980	53369.	1313.	7545.	0.	0.	0.	4024.	0.	
1979	30473.	47951.	111001.	0.	0.	0.	0.	0.	
1978	32009.	53317.	44796.	32467.	28524.	0.	12018.	0.	2
1977	0.	32617.	91973.	3661.	37064.	0.	0.	0.	
1976	0.	5071.	0.	0.	0.	15334.	0.	0.	169
1975	10560.	89592.	64456.	0.	3133.	21708.	0.	0.	2
1974	189671.	92142.	0.	35783.	86416.	0.	63521.	18474.	4
1973	44495.	164668.	72363.	0.	72969.	2819.	13519.	15283.	2246
1972	0.	148210.	21476.	84370.	131634.	21253.	31643.	6358.	2602
1971	0.	86722.	16332.	52989.	42406.	7103.	10511.	0.	964
1970	0.	47574.	6777.	16748.	6241.	136203.	56972.	12436.	1397
1969	0.	65107.	11702.	0.	79847.	70754.	44502.	30657.	4094
1968	0.	3086.	25948.	15871.	0.	17244.	0.	33335.	7708
1967	0.	10389.	8421.	40503.	65496.	6545.	7100.	27471.	8551
1966	0.	12106.	5298.	0.	63551.	88324.	9640.	16730.	
1965	0.	18099.	37823.	11316.	0.	7322.	0.	8569.	
1964	0.	16511.	16466.	4079.	0.	0.	0.	0.	
1963	0.	0.	0.	0.	0.	0.	0.	11397.	

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39203 Heavy Trucks

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1986	1985	1984	1983	1982	1981	1980	1979
1962	0.	0.	716.	0.	0.	20517.	4748.	34700.	
1961	0.	226.	0.	2170.	0.	0.	0.	0.	
1960	0.	0.	0.	0.	0.	0.	12100.	0.	1925
1959	0.	4973.	0.	0.	0.	0.	0.	0.	
1958	302.	0.	1384.	0.	0.	1133.	0.	1157.	
1957	0.	0.	0.	0.	0.	0.	0.	0.	
1956	810.	0.	0.	0.	0.	0.	0.	0.	
1955	0.	0.	0.	1719.	0.	0.	1986.	0.	
1954	0.	0.	0.	0.	0.	0.	0.	0.	
1953	0.	0.	0.	0.	0.	0.	0.	0.	
1952	0.	0.	0.	0.	0.	0.	0.	0.	
1951	0.	0.	0.	0.	0.	0.	0.	0.	
1950	0.	0.	0.	0.	0.	0.	0.	0.	
1949	0.	0.	0.	0.	0.	0.	0.	0.	
1948	0.	0.	0.	0.	0.	0.	0.	0.	
1947	0.	0.	0.	0.	0.	0.	0.	0.	
1946	0.	0.	0.	0.	0.	0.	0.	0.	
1945	0.	0.	0.	0.	0.	0.	0.	0.	
1944	0.	0.	0.	0.	0.	0.	0.	0.	
1943	0.	0.	0.	0.	0.	0.	0.	0.	
1942	0.	0.	0.	0.	0.	0.	0.	0.	
1941	0.	0.	0.	0.	0.	0.	0.	0.	
TOTAL	23978775.	955736.	544840.	304705.	622670.	416259.	281559.	216567.	29671

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39203 Heavy Trucks

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR		RETIREMENT YEARS						
INST	SURVIVORS							
		1978	1977	1976	1975	1974	1973	1972
2002	105935.	0.	0.	0.	0.	0.	0.	0.
2001	1255985.	0.	0.	0.	0.	0.	0.	0.
2000	1570866.	0.	0.	0.	0.	0.	0.	0.
1999	489124.	0.	0.	0.	0.	0.	0.	0.
1998	2262315.	0.	0.	0.	0.	0.	0.	0.
1997	755534.	0.	0.	0.	0.	0.	0.	0.
1996	829865.	0.	0.	0.	0.	0.	0.	0.
1995	186710.	0.	0.	0.	0.	0.	0.	0.
1994	3291251.	0.	0.	0.	0.	0.	0.	0.
1993	1751782.	0.	0.	0.	0.	0.	0.	0.
1992	1398535.	0.	0.	0.	0.	0.	0.	0.
1991	1720113.	0.	0.	0.	0.	0.	0.	0.
1990	1076378.	0.	0.	0.	0.	0.	0.	0.
1989	1172181.	0.	0.	0.	0.	0.	0.	0.
1988	86154.	0.	0.	0.	0.	0.	0.	0.
1987	2274394.	0.	0.	0.	0.	0.	0.	0.
1986	1603098.	0.	0.	0.	0.	0.	0.	0.
1985	735678.	0.	0.	0.	0.	0.	0.	0.
1984	215620.	0.	0.	0.	0.	0.	0.	0.
1983	267383.	0.	0.	0.	0.	0.	0.	0.
1982	249491.	0.	0.	0.	0.	0.	0.	0.
1981	318694.	0.	0.	0.	0.	0.	0.	0.
1980	53369.	0.	0.	0.	0.	0.	0.	0.
1979	30473.	0.	0.	0.	0.	0.	0.	0.
1978	32009.	0.	0.	0.	0.	0.	0.	0.
1977	0.	0.	0.	0.	0.	0.	0.	0.
1976	0.	0.	0.	0.	0.	0.	0.	0.
1975	10560.	7648.	0.	0.	0.	0.	0.	0.
1974	189671.	1579.	2135.	0.	0.	0.	0.	0.
1973	44495.	29801.	5392.	0.	0.	0.	0.	0.
1972	0.	20829.	11711.	120893.	0.	0.	0.	150.
1971	0.	2543.	0.	4125.	19109.	2829.	12391.	10896.
1970	0.	16581.	8994.	5216.	6252.	18149.	6935.	0.
1969	0.	33584.	6364.	2790.	21134.	0.	13694.	0.
1968	0.	17393.	10068.	35458.	3155.	0.	18962.	2891.
1967	0.	8535.	16589.	19732.	780.	3298.	42614.	21072.
1966	0.	6490.	24145.	30224.	14032.	0.	11199.	23852.
1965	0.	0.	41712.	71528.	28786.	18054.	14569.	9343.
1964	0.	0.	10488.	826.	59832.	116719.	52401.	1701.
1963	0.	0.	21664.	20142.	39616.	35476.	159702.	208.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39203 Heavy Trucks

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR		----- RETIREMENT YEARS -----						
INST	SURVIVORS							
		1978	1977	1976	1975	1974	1973	1972
1962	0.	10647.	0.	19755.	852.	45068.	105940.	0.
1961	0.	0.	7512.	20008.	1959.	1053.	42194.	11920.
1960	0.	0.	5500.	30368.	10186.	0.	22601.	3681.
1959	0.	458.	1964.	4640.	3927.	15266.	44802.	14819.
1958	302.	0.	237.	2181.	4877.	5123.	9689.	5519.
1957	0.	0.	263.	276.	20991.	3856.	15556.	19032.
1956	810.	0.	3500.	6375.	1102.	5155.	7689.	14871.
1955	0.	0.	0.	0.	379.	0.	1258.	858.
1954	0.	0.	0.	0.	0.	0.	0.	0.
1953	0.	0.	0.	0.	0.	0.	0.	0.
1952	0.	0.	0.	0.	0.	0.	0.	0.
1951	0.	0.	0.	0.	0.	0.	0.	0.
1950	0.	0.	0.	0.	0.	0.	0.	0.
1949	0.	0.	0.	0.	0.	0.	0.	0.
1948	0.	0.	0.	0.	0.	0.	0.	0.
1947	0.	0.	0.	0.	0.	0.	0.	0.
1946	0.	0.	0.	0.	0.	0.	0.	0.
1945	0.	0.	0.	0.	0.	0.	0.	0.
1944	0.	0.	0.	0.	0.	0.	0.	0.
1943	0.	0.	0.	0.	0.	0.	0.	0.
1942	0.	0.	0.	0.	0.	0.	0.	0.
1941	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL	23978775.	156088.	178238.	394537.	236969.	270046.	582196.	140813.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39203 Heavy Trucks

DETERMINATION OF OBSERVED LIFE TABLE

EXPERIENCE BAND 1972 TO 2002

I	II	III	IV	V	VI
AGE IN YEARS	EXPOSURES (\$)	ACTUAL RETIREMENTS (\$)	RETIREMENT RATIOS	SURVIVORS RATIOS	OBSERVED LIFE TABLE
0.0	40426639.	9425.	0.00023314	0.99976686	1.00000000
0.5	40797248.	171661.	0.00420766	0.99579234	0.99976686
1.5	39840801.	81221.	0.00203864	0.99796136	0.99556018
2.5	38748488.	82935.	0.00214034	0.99785966	0.99353059
3.5	38576235.	482419.	0.01250560	0.98749440	0.99140410
4.5	36232562.	705928.	0.01948325	0.98051675	0.97900599
5.5	35096603.	1003926.	0.02860465	0.97139535	0.95993178
6.5	33565111.	931725.	0.02775873	0.97224127	0.93247327
7.5	32734969.	1067526.	0.03261118	0.96738882	0.90658899
8.5	28670901.	1360809.	0.04746307	0.95253693	0.87702405
9.5	25825969.	1832089.	0.07093980	0.92906020	0.83539780
10.5	22686067.	1968857.	0.08678706	0.91321294	0.77613485
11.5	19101669.	2286544.	0.11970389	0.88029611	0.70877639
12.5	15835698.	1634709.	0.10322936	0.89677064	0.62393310
13.5	13078926.	1340313.	0.10247883	0.89752117	0.55952488
14.5	11722025.	1579361.	0.13473448	0.86526552	0.50218543
15.5	7908271.	999979.	0.12644723	0.87355277	0.43452373
16.5	5312266.	961513.	0.18099865	0.81900135	0.37957941
17.5	3637967.	325373.	0.08943814	0.91056186	0.31087605
18.5	3096974.	250331.	0.08083084	0.91916916	0.28307187
19.5	2579260.	211254.	0.08190489	0.91809511	0.26019094
20.5	2118664.	247087.	0.11662397	0.88337603	0.23888003
21.5	1556032.	201066.	0.12921714	0.87078286	0.21102089
22.5	1301858.	186263.	0.14307474	0.85692526	0.18375337
23.5	1085488.	129340.	0.11915378	0.88084622	0.15746291
24.5	926129.	58261.	0.06290808	0.93709192	0.13870061
25.5	867867.	75531.	0.08703062	0.91296938	0.12997522
26.5	792336.	146524.	0.18492660	0.81507340	0.11866339
27.5	635252.	74312.	0.11698035	0.88301965	0.09671938
28.5	371269.	22871.	0.06160223	0.93839777	0.08540511
29.5	303904.	75836.	0.24953933	0.75046067	0.08014396
30.5	228405.	16440.	0.07197741	0.92802259	0.06014489
31.5	211965.	110013.	0.51901493	0.48098507	0.05581582
32.5	101952.	14377.	0.14101734	0.85898266	0.02684658
33.5	87575.	8491.	0.09695689	0.90304311	0.02306074
34.5	79084.	4811.	0.06083405	0.93916595	0.02082485
35.5	74273.	5259.	0.07080635	0.92919365	0.01955799
36.5	69014.	12798.	0.18544064	0.81455936	0.01817316
37.5	56216.	3969.	0.07060268	0.92939732	0.01480311
38.5	52247.	5872.	0.11238923	0.88761077	0.01375797

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39203 Heavy Trucks

DETERMINATION OF OBSERVED LIFE TABLE

EXPERIENCE BAND 1972 TO 2002

I	II	III	IV	V	VI
AGE IN YEARS	EXPOSURES (\$)	ACTUAL RETIREMENTS (\$)	RETIREMENT RATIOS	SURVIVORS RATIOS	OBSERVED LIFE TABLE
39.5	46375.	536.	0.01155795	0.98844205	0.01221173
40.5	45839.	9195.	0.20059338	0.79940662	0.01207058
41.5	36644.	3756.	0.10249973	0.89750027	0.00964930
42.5	32888.	9657.	0.29363294	0.70636706	0.00866025
43.5	23230.	290.	0.01248386	0.98751614	0.00611732
44.5	22639.	499.	0.02204161	0.97795839	0.00604095
45.5	22139.	0.	0.00000000	1.00000000	0.00590780
46.5	21330.	15078.	0.70689170	0.29310830	0.00590780
47.5	6252.	149.	0.02383237	0.97616763	0.00173162
48.5	6103.	3149.	0.51597575	0.48402425	0.00169036
49.5	2954.	0.	0.00000000	1.00000000	0.00081817
50.5	2954.	0.	0.00000000	1.00000000	0.00081817
51.5	2954.	261.	0.08835477	0.91164523	0.00081817
52.5	2693.	366.	0.13590791	0.86409209	0.00074588
53.5	2327.	1989.	0.85474860	0.14525140	0.00064451
54.5	338.	0.	0.00000000	1.00000000	0.00009362
55.5	338.	0.	0.00000000	1.00000000	0.00009362
56.5	338.	0.	0.00000000	1.00000000	0.00009362
57.5	338.	0.	0.00000000	1.00000000	0.00009362
58.5	338.	0.	0.00000000	1.00000000	0.00009362
59.5	338.	337.	0.99704142	0.00295858	0.00009362
60.5	1.	0.	0.00000000	1.00000000	0.00000028
TOTAL		20732281.			16.07758484

Tampa Electric Company
Net Salvage Analysis
Account - 392.03 & 392.13- Heavy Vehicles

PER BOOKS							
<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2002	734,212	(4,462)	(1)	89,751	12	85,289	12
2001	1,626,851	(6,647)	(0)	213,810	13	207,163	13
2000	982,668	(3,850)	(0)	94,718	10	90,867	9
1999	578,753	(8,704)	(2)	75,150	13	66,446	11
1998	1,448,784	(11,471)	(1)	271,748	19	260,276	18
1997	539,109	(10)	(0)	62,120	12	62,110	12
1996	1,327,322	0	0	131,110	10	131,110	10
	<u>7,237,699</u>	<u>(35,146)</u>	<u>(0)</u>	<u>938,406</u>	<u>13</u>	<u>903,260</u>	<u>12</u>

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39204. Medium Trucks

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 15.0 YRS CURVE: IOWA

L2

O.C. SALVAGE %: 15.

	I	II	III	IV	V	VI
		AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
		AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
	YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
	----	-----	-----	-----	-----	-----
	2002	0.50	26900.	0.033291	896.	26004.
	2001	1.50	105386.	0.098960	10429.	94957.
	2000	2.50	198210.	0.162448	32199.	166011.
	1999	3.50	94517.	0.223128	21089.	73428.
	1998	4.50	158329.	0.280860	44468.	113861.
	1997	5.50	140860.	0.335575	47269.	93591.
	1996	6.50	73235.	0.385978	28267.	44968.
	1995	7.50	0.	0.430361	0.	0.
	1994	8.50	76566.	0.468137	35843.	40723.
	1993	9.50	53235.	0.499800	26607.	26628.
	1992	10.50	0.	0.526284	0.	0.
	1991	11.50	0.	0.548701	0.	0.
	1990	12.50	19471.	0.568165	11063.	8408.
	1989	13.50	0.	0.585674	0.	0.
	1988	14.50	0.	0.602106	0.	0.
	1987	15.50	90847.	0.618086	56151.	34696.
	1986	16.50	0.	0.634048	0.	0.
	1985	17.50	17355.	0.650272	11285.	6070.
	----	-----	-----	-----	-----	-----
SUBTOTAL :				0.308620	325567.	729344.
NET SALVAGE: 15.0%					-48835.	48835.
				-----	-----	-----
TOTAL :			1054911.	0.262327	276732.	778179.

WEIGHTED AGE: 5.8 YEARS

REMAINING LIFE: 10.4 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39204 Medium Trucks

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR		RETIREMENT YEARS							
INST	SURVIVORS								
		2002	2001	2000	1999	1998	1997	1996	1995
2002	26900.	0.	0.	0.	0.	0.	0.	0.	0
2001	105386.	0.	0.	0.	0.	0.	0.	0.	0
2000	198210.	0.	0.	0.	0.	0.	0.	0.	0
1999	94517.	0.	0.	0.	0.	0.	0.	0.	0
1998	158329.	0.	0.	0.	0.	0.	0.	0.	0
1997	140860.	0.	0.	0.	0.	2351.	0.	0.	0
1996	73235.	0.	0.	0.	0.	0.	0.	0.	0
1995	0.	0.	0.	0.	0.	0.	0.	0.	0
1994	76566.	0.	0.	0.	18858.	0.	0.	0.	0
1993	53235.	0.	0.	15933.	47082.	0.	17907.	0.	0
1992	0.	0.	0.	0.	0.	32389.	0.	0.	0
1991	0.	1710.	0.	0.	15987.	18221.	0.	5906.	0
1990	19471.	3720.	0.	0.	0.	0.	12687.	3180.	0
1989	0.	13168.	14429.	14521.	0.	18173.	11554.	43148.	0
1988	0.	0.	0.	15609.	18487.	29779.	16397.	0.	0
1987	90847.	0.	0.	16658.	28990.	0.	0.	23107.	16298
1986	0.	0.	42787.	15654.	47013.	0.	36874.	50421.	15179
1985	17355.	11613.	10122.	0.	0.	0.	13911.	22222.	28989
1984	0.	0.	0.	0.	0.	239.	10402.	5883.	20327
1983	0.	0.	0.	1097.	0.	0.	0.	17940.	11471
1982	0.	0.	0.	11737.	0.	0.	0.	17106.	18787
1981	0.	0.	775.	12140.	0.	0.	0.	9657.	10343
1980	0.	0.	9012.	0.	0.	0.	0.	24495.	7854
1979	0.	0.	0.	0.	0.	0.	0.	0.	1485
1978	0.	0.	0.	0.	0.	0.	0.	1118.	0
1977	0.	0.	0.	0.	0.	0.	0.	756.	0
1976	0.	0.	0.	0.	0.	0.	0.	0.	0
1975	0.	0.	0.	0.	0.	0.	0.	0.	0
1974	0.	0.	0.	0.	0.	0.	0.	3813.	0
1973	0.	0.	0.	0.	0.	0.	0.	0.	0
1972	0.	0.	0.	0.	0.	0.	0.	0.	0
1971	0.	0.	0.	0.	0.	0.	0.	0.	0
1970	0.	0.	0.	0.	0.	0.	0.	0.	0
1969	0.	0.	0.	0.	0.	0.	0.	0.	0
1968	0.	0.	0.	0.	0.	0.	0.	0.	0
1967	0.	0.	0.	0.	0.	0.	0.	0.	0
1966	0.	0.	0.	0.	0.	0.	0.	0.	0
1965	0.	0.	0.	0.	0.	0.	0.	0.	0
1964	0.	0.	0.	0.	0.	0.	0.	0.	0
1963	0.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39204 Medium Trucks

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR		RETIREMENT YEARS							
INST	SURVIVORS	2002	2001	2000	1999	1998	1997	1996	1995
1962	0.	0.	0.	0.	0.	0.	0.	0.	0
1961	0.	0.	0.	0.	0.	0.	0.	0.	0
1960	0.	0.	0.	0.	0.	0.	0.	0.	0
1959	0.	0.	0.	0.	0.	0.	0.	0.	0
1958	0.	0.	0.	0.	0.	0.	0.	0.	0
1957	0.	0.	0.	0.	0.	0.	0.	0.	0
1956	0.	0.	0.	0.	0.	0.	0.	0.	0
1955	0.	0.	0.	0.	0.	0.	0.	0.	0
TOTAL	1054911.	30211.	77125.	103349.	176417.	101152.	119732.	228752.	130733

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39204 Medium Trucks

DETERMINATION OF OBSERVED LIFE TABLE

EXPERIENCE BAND 1995 TO 2002

I	II	III	IV	V	VI
AGE	EXPOSURES	ACTUAL RETIREMENTS	RETIREMENT	SURVIVORS	OBSERVED
IN YEARS	(\$)	(\$)	RATIOS	RATIOS	LIFE TABLE
0.0	799788.	0.	0.00000000	1.00000000	1.00000000
0.5	868312.	2351.	0.00270755	0.99729245	1.00000000
1.5	894732.	0.	0.00000000	1.00000000	0.99729245
2.5	728911.	0.	0.00000000	1.00000000	0.99729245
3.5	676218.	17907.	0.02648111	0.97351889	0.99729245
4.5	539040.	24764.	0.04594093	0.95405907	0.97088304
5.5	488409.	82651.	0.16922497	0.83077503	0.92627977
6.5	412796.	89989.	0.21799872	0.78200128	0.76953010
7.5	498706.	43839.	0.08790550	0.91209450	0.60177352
8.5	586229.	72856.	0.12427908	0.87572092	0.54887432
9.5	564351.	109189.	0.19347711	0.80652289	0.48066073
10.5	492012.	114141.	0.23198824	0.76801176	0.38766388
11.5	408379.	94013.	0.23021017	0.76978983	0.29773042
12.5	342525.	123968.	0.36192395	0.63807605	0.22918985
13.5	251473.	43342.	0.17235250	0.82764750	0.14624055
14.5	249491.	60298.	0.24168407	0.75831593	0.12103563
15.5	99832.	36102.	0.36162753	0.63837247	0.09178324
16.5	64847.	12710.	0.19599981	0.80400019	0.05859190
17.5	35539.	12855.	0.36171530	0.63828470	0.04710790
18.5	22684.	12896.	0.56850644	0.43149356	0.03006825
19.5	9788.	775.	0.07917859	0.92082141	0.01297426
20.5	12826.	9012.	0.70263527	0.29736473	0.01194697
21.5	3814.	3813.	0.99973781	0.00026219	0.00355261
22.5	1.	0.	0.00000000	1.00000000	0.00000093
23.5	1.	0.	0.00000000	1.00000000	0.00000093
24.5	1.	0.	0.00000000	1.00000000	0.00000093
25.5	1.	0.	0.00000000	1.00000000	0.00000093
26.5	1.	0.	0.00000000	1.00000000	0.00000093
27.5	1.	0.	0.00000000	1.00000000	0.00000093
28.5	1.	0.	0.00000000	1.00000000	0.00000093
29.5	1.	0.	0.00000000	1.00000000	0.00000093
30.5	1.	0.	0.00000000	1.00000000	0.00000093
31.5	1.	0.	0.00000000	1.00000000	0.00000093
32.5	1.	0.	0.00000000	1.00000000	0.00000093
33.5	1.	0.	0.00000000	1.00000000	0.00000093
34.5	1.	0.	0.00000000	1.00000000	0.00000093
35.5	1.	0.	0.00000000	1.00000000	0.00000093
36.5	1.	0.	0.00000000	1.00000000	0.00000093
37.5	1.	0.	0.00000000	1.00000000	0.00000093
38.5	1.	0.	0.00000000	1.00000000	0.00000093

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39204 Medium Trucks

DETERMINATION OF OBSERVED LIFE TABLE

EXPERIENCE BAND 1995 TO 2002

I	II	III	IV	V	VI
AGE	EXPOSURES	ACTUAL	RETIREMENT	SURVIVORS	OBSERVED
IN YEARS	(\$)	RETIREMENTS	RATIOS	RATIOS	LIFE TABLE
		(\$)			
39.5	1.	0.	0.00000000	1.00000000	0.00000093
40.5	1.	0.	0.00000000	1.00000000	0.00000093
41.5	1.	0.	0.00000000	1.00000000	0.00000093
42.5	1.	0.	0.00000000	1.00000000	0.00000093
43.5	1.	0.	0.00000000	1.00000000	0.00000093
44.5	1.	0.	0.00000000	1.00000000	0.00000093
45.5	1.	0.	0.00000000	1.00000000	0.00000093
46.5	1.	0.	0.00000000	1.00000000	0.00000093
TOTAL		967471.			9.72778755

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 392112. Light Vehicles - ES 39212

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 10.0 YRS CURVE: IOWA

L2

O.C. SALVAGE %: 15.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	71138.	0.049863	3547.	67591.
2001	1.50	23638.	0.146801	3470.	20168.
2000	2.50	39998.	0.237777	9511.	30487.
1999	3.50	80971.	0.322102	26081.	54890.
1998	4.50	7637.	0.397467	3035.	4602.
1997	5.50	89394.	0.458929	41026.	48368.
1996	6.50	74413.	0.506336	37678.	36735.
1995	7.50	0.	0.542743	0.	0.
1994	8.50	148566.	0.571906	84966.	63600.
1993	9.50	58091.	0.597205	34692.	23399.
1992	10.50	64362.	0.621142	39978.	24384.
1991	11.50	97029.	0.645207	62604.	34425.
1990	12.50	27569.	0.669875	18468.	9101.
1989	13.50	0.	0.694905	0.	0.
1988	14.50	11532.	0.719762	8300.	3232.
1987	15.50	0.	0.743984	0.	0.
1986	16.50	0.	0.767235	0.	0.
1985	17.50	11226.	0.789470	8863.	2363.

SUBTOTAL :			0.474473	382218.	423346.
NET SALVAGE: 15.0%				-57333.	57333.

TOTAL :		805564.	0.403302	324885.	480679.

WEIGHTED AGE: 7.2 YEARS
 REMAINING LIFE: 5.3 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39213. Heavy Trucks - ES

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 15.0 YRS CURVE: IOWA

L2

O.C. SALVAGE %: 12.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	0.	0.033291	0.	0.
2001	1.50	80903.	0.098960	8006.	72897.
2000	2.50	59343.	0.162448	9640.	49703.
1999	3.50	0.	0.223128	0.	0.
1998	4.50	0.	0.280860	0.	0.
1997	5.50	4670.	0.335575	1567.	3103.
1996	6.50	6958.	0.385978	2686.	4272.
1995	7.50	0.	0.430361	0.	0.
1994	8.50	2343.	0.468137	1097.	1246.
1993	9.50	0.	0.499800	0.	0.
1992	10.50	0.	0.526284	0.	0.
1991	11.50	33909.	0.548701	18606.	15303.
1990	12.50	7912.	0.568165	4495.	3417.
1989	13.50	23251.	0.585674	13618.	9633.
1988	14.50	0.	0.602106	0.	0.
1987	15.50	29788.	0.618086	18412.	11376.
1986	16.50	128465.	0.634048	81453.	47012.
1985	17.50	0.	0.650272	0.	0.
1984	18.50	0.	0.666763	0.	0.
1983	19.50	0.	0.683441	0.	0.
1982	20.50	281942.	0.700214	197420.	84522.

SUBTOTAL :			0.541330	356999.	302485.
NET SALVAGE: 12.0%				-42840.	42840.

TOTAL :		659484.	0.476371	314159.	345325.

WEIGHTED AGE: 14.4 YEARS

REMAINING LIFE: 6.9 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39214. Medium Trucks - ES

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 15.0 YRS CURVE: IOWA

L2

O.C. SALVAGE %: 15.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
----	-----	-----	-----	-----	-----
2002	0.50	29712.	0.033291	989.	28723.
2001	1.50	0.	0.098960	0.	0.
2000	2.50	22235.	0.162448	3612.	18623.
1999	3.50	71864.	0.223128	16035.	55829.
1998	4.50	70271.	0.280860	19736.	50535.
1997	5.50	66690.	0.335575	22379.	44311.
1996	6.50	29965.	0.385978	11566.	18399.
1995	7.50	12748.	0.430361	5486.	7262.
1994	8.50	49358.	0.468137	23106.	26252.
1993	9.50	71195.	0.499800	35583.	35612.
1992	10.50	36075.	0.526284	18986.	17089.
1991	11.50	37043.	0.548701	20326.	16717.
1990	12.50	0.	0.568165	0.	0.
1989	13.50	21486.	0.585674	12584.	8902.
1988	14.50	32978.	0.602106	19856.	13122.
1987	15.50	0.	0.618086	0.	0.
1986	16.50	0.	0.634048	0.	0.
1985	17.50	17531.	0.650272	11400.	6131.
----	-----	-----	-----	-----	-----
SUBTOTAL :			0.389430	221645.	347506.
NET SALVAGE: 15.0%				-33247.	33247.
TOTAL :		569151.	0.331016	188398.	380753.

WEIGHTED AGE: 7.5 YEARS
 REMAINING LIFE: 9.2 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39725. General Plant - Fiber Optic

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 16.0 YRS CURVE: IOWA

R2

O.C. SALVAGE %: -10.

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/02	12/31/02	RATIO	RESERVE	DEPRECIATION
2002	0.50	911536.	0.028218	25722.	885814.
2001	1.50	680721.	0.083882	57100.	623621.
2000	2.50	785256.	0.138466	108731.	676525.
1999	3.50	2183429.	0.191882	418961.	1764468.
1998	4.50	487974.	0.244030	119080.	368894.
1997	5.50	1601621.	0.294832	472210.	1129411.
1996	6.50	262353.	0.344206	90303.	172050.
1995	7.50	271573.	0.392056	106472.	165101.
1994	8.50	775112.	0.438287	339721.	435391.
1993	9.50	489478.	0.482796	236318.	253160.
1992	10.50	1584300.	0.525484	832524.	751776.
1991	11.50	869503.	0.566233	492341.	377162.
1990	12.50	345795.	0.604928	209181.	136614.
1989	13.50	1395206.	0.641463	894974.	500232.
1988	14.50	234279.	0.675751	158314.	75965.

SUBTOTAL :			0.354240	4561953.	8316183.
NET SALVAGE: -10.0%				456195.	-456195.

TOTAL :		12878136.	0.389664	5018148.	7859988.

WEIGHTED AGE: 7.0 YEARS
 REMAINING LIFE: 10.3 YEARS