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ORIGINAL

November 12, 1998

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RECORDS AND REPORTING

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

Re: Environmental Cost Recovery Clause
EPSC Docket No. 980007-EI

Dear Ms. Bayo:

Enclosed for filing on behalf of Tampa Electric Company are the original and ten (10) copies of the Prepared Direct Testimony of Karen O. Zwolak dated revised November 12, 1998 requested by Staff during Ms. Zwolak's deposition.

We would appreciate your substituting the enclosed testimony originally filed on October 5, 1998.

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

Thank you for your assistance in connection with this matter.

Sincerely,

Lee L. Willis

- ACK
- AFA 2-Vandert
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG _____
- LEG 1 LLW/pp
- LIN 3-fog Enclosures
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cc: All Parties of Record (w/enc.)

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FPSC-RECORDS/REPORTING

1 the Environmental Planning Department and was responsible
2 for permitting and compliance issues relating to wastewater
3 treatment and disposal. In 1995, I transferred to Tampa
4 Electric's Energy Supply Department and assumed the duties
5 of the plant chemical engineer at the F. J. Gannon Station.
6 In 1997, I was promoted to Manager, Energy Issues in the
7 Electric Regulatory Affairs Department. My present
8 responsibilities include the areas of fuel adjustment,
9 capacity cost recovery, environmental filings and rate
10 design.

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

13
14 A. The purpose of my testimony is to present, for Commission
15 review and approval, both the calculation of the revenue
16 requirements and the estimation of the environmental cost
17 recovery factors for the billing period January 1999
18 through December 1999. My testimony also addresses the
19 recovery of O & M costs associated with the environmental
20 compliance activities for the period January 1, 1999
21 through December 31, 1999 as well as the actual/estimated
22 costs for the April 1998 through December 1998 period.

23

1 Q. Have you provided any exhibits which show the determination
2 of the recoverable environmental cost for the period of
3 January 1, 1999 through December 31, 1999?
4

5 A. Yes. Exhibit No. ___ (KOZ-1) includes Forms 42-1P through
6 42-7P, prepared under my direction and supervision
7 calculate and summarize the capital and O & M costs, and
8 develop the environmental cost recovery factors for 1999
9 which are being presented for recovery at this time. Forms
10 42-1E through 42-8E, also prepared under my direction and
11 supervision, calculate the current period true-up amount to
12 be refunded for 1999 and are provided in Exhibit No. __
13 (KOZ-1).
14

15 Q. What has Tampa Electric calculated as the total true-up to
16 be applied in the period January 1999 through December
17 1999?
18

19 A. The total true-up applicable for this period is an
20 overrecovery of \$1,476,853. This true-up consists of a
21 final true-up overrecovery of \$135,850 approved in
22 Commission Order No. PSC-98-1224-FOF-EI and a five-month
23 actual/one month estimated true-up overrecovery of \$386,745

1 for the April 1998 through September 1998 period plus an
2 estimated true-up overrecovery of \$954,258 for the period
3 October 1998 through December 1998. A detailed calculation
4 supporting the estimated true-up is shown on Schedules 42-
5 1E through 42-8E of Exhibit No. ____ (KOZ-1).
6

7 Q. How do the actual/estimated project O&M expenses for April
8 1998 through December 1998 period compare with the original
9 projection?

10
11 A. As shown on Form 42-4E, total O&M activities were
12 \$1,302,574 or 43.7% lower than projected costs. This
13 variance is primarily attributable to two projects.
14

15 1) In June 1998 Tampa Electric received approval from the
16 Federal Energy Regulatory Commission to collect SO₂
17 allowance costs from incremental sales. (The SO₂
18 costs charged to interchange sales are based on the
19 projected replacement cost of SO₂ allowances.) Since
20 this time, Tampa Electric has been collecting revenues
21 including SO₂ allowance costs and crediting back the
22 jurisdictional retail customers. This credit is now
23 reflected in the costs passed through the ECRC.

1 Overall, retail customers are projected to realize
2 credits totaling \$508,157 for October, November and
3 December of 1998 based on the impact of estimated
4 economy sales.

5
6 2) The FMPA SO₂ credit resulted in a decreased credit to
7 Tampa Electric's jurisdictional retail customers due
8 to differences in actual unit generation and allowance
9 costs.

10 Q. Are there any new O & M activities and associated expenses
11 for which Tampa Electric is seeking cost recovery?
12

13 A. Yes. Schedule 42-2P itemizes 13 projects in which O & M
14 costs are to be recovered. Of these 13 O & M compliance
15 activities, the only O & M project and associated expenses
16 which have not yet been reviewed by the Commission relate
17 to the National Pollutant Discharge Elimination System
18 (NPDES) Annual Surveillance Fee.
19

20 As Mr. Nelson states in his testimony, the Florida
21 Department of Environmental Protection (FDEP), in 1995,
22 enacted a rule requiring payment of annual surveillance
23 fees for the administration of the NPDES program. Tampa

1 Electric Company is seeking, prospectively, recovery of
2 these costs in this projection filing. Because this is a
3 new rule that had not been anticipated at the time of Tampa
4 Electric's rate case and the costs were incurred after
5 April 13, 1993, these costs are appropriate for recovery
6 through the clause.
7

8 Q. Has Tampa Electric Company included any capital project
9 costs for recovery through the Environmental Cost Recovery
10 Clause?
11

12 A. Yes. Tampa Electric has included fifteen capital projects
13 for recovery through the Environmental Cost Recovery
14 Clause. Of these fifteen projects, seven new projects have
15 been included. As Mr. Nelson points out in his prepared
16 testimony, five of these projects are projects required to
17 meet the NOx emission requirements of Title IV of the Clean
18 Air Act Amendments of 1990. These projects include Big
19 Bend Units 1 and 2 classifier Replacements, Gannon Units 5
20 and 6 Classifier replacements, and Gannon coal crushers.
21 Additionally, Tampa Electric Company will be extending the
22 stacks at Gannon Units 5 and 6 to meet Title V permitting
23 requirements.

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Q. Are there currently any new capital projects already in service for which Tampa Electric is seeking recovery?

A. Yes. The Gannon Unit 5 Classifier replacement was in service as of December 1997 and the Big Bend Unit 2 classifier replacement went into service in May 1998. These projects are being considered together as the basis of Tampa Electric's NOx compliance plan. Capital expenditures for these in-service project are being recovered on a prospective basis and no construction carrying costs are included.

Q. Do you have any exhibits showing the calculation of the recoverable capital project costs for 1999?

A. Yes. Schedule 42-3P summarizes all the cost estimates projected for these projects and Schedules 42-4P pages 1 through 8, which were prepared under my direction and supervision, show the calculations of these costs.

Q. Do you have an exhibit which shows the description and progress reports for environmental compliance activities

1 and projects?

2

3 A. Yes. Project descriptions, as well as the projected
4 recoverable cost estimates, are provided in Schedules 42-
5 5P, pages 1 through 17.

6

7 Q. What are the total projected jurisdictional costs estimated
8 for environmental compliance in the year 1999?

9

10 A. Based on cost estimates for the O & M and capital projects
11 summarized on Schedules 42-3P and 42-4P, the total
12 jurisdictional amount to be recovered through the
13 Environmental Cost Recovery Clause calculated on Schedule
14 42-1P, is \$6,127,114.

15

16 Q. How were environmental cost recovery factors calculated?

17

18 A. The environmental cost recovery factors were calculated as
19 shown on Schedules 42-6P and 42-7P. The demand allocation
20 factors are calculated by determining the percentage each
21 rate class contributes to the monthly system peaks. This
22 information is obtained from Tampa Electric's 1997 load
23 data study and is provided in Exhibit No. ___ (KOZ-1). The

1 energy allocation factors are determined by the percentage
2 each rate class contributes to total kWh sales, as adjusted
3 for losses, for each rate class. Form 42-7P presents the
4 calculation of the proposed Environmental Cost Recovery
5 Clause factors by rate class.
6

7 Q. Are the costs Tampa Electric is requesting for recovery
8 through the Environmental Cost Recovery Clause for the
9 period January 1999 through December 1999 consistent with
10 criteria established for environmental cost recovery in
11 PSC-94-0044-FOF-EI?
12

13 A. Yes, they are. The costs identified for recovery through
14 the Environmental Cost Recovery Clause are costs that:
15

- 16 1. have been prudently incurred or will be incurred after
17 April 13, 1993;
- 18 2. the activities are legally required to comply with a
19 governmentally imposed environmental regulation which
20 was enacted, became effective or whose effect was
21 triggered after the company's last test year upon
22 which rates are based; and
23

1 3. such costs are not recovered through some other cost
2 recovery mechanism or through base rates.

3
4 Q. What are the Environmental Cost Recovery clause billing
5 factor rates for which you are seeking approved new
6 factors?

7
8 A. The computation of the billing factors is shown on Form 42-
9 7P of my exhibit. In summary, the billing factors are:

10

| 11 | <u>Rate Class</u> | <u>Factor (¢/kWh)</u> |
|----|-------------------|-----------------------|
| 12 | RS, RST | 0.030 |
| 13 | GS, GST, TS | 0.029 |
| 14 | GSD, GSDT | 0.029 |
| 15 | GSLD, GSLDT, SBF | 0.029 |
| 16 | IS1, IST1, SBI1, | |
| 17 | SBIT1, IS3, IST3, | |
| 18 | SBI3, SBIT3 | 0.027 |
| 19 | SL, OL | 0.028 |

20

21 Q. When does Tampa Electric propose to collect these
22 environmental cost recovery charges?

23

1 A. They should go into effect concurrent with the first
2 billing cycle in January 1999.

3

4 Q. Does this conclude your testimony?

5

6 A. Yes, it does.

EXHIBIT NO. _____
DOCKET NO. 980007-E1
TAMPA ELECTRIC COMPANY
(KOZ-1)
REVISED: NOVEMBER 12, 1998

**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

**42-1P THROUGH 42-7P
JANUARY 1999 THROUGH DECEMBER 1999**

**42-1E THROUGH 42-8E
APRIL 1998 THROUGH DECEMBER 1998**

ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS

42-1P THROUGH 42-7P
JANUARY 1999 THROUGH DECEMBER 1999

42-1E THROUGH 42-8E
APRIL 1998 THROUGH DECEMBER 1998

| <u>DOCUMENT NO.</u> | <u>TITLE</u> | <u>PAGE NO.</u> |
|---------------------|--------------|-----------------|
| 1 | Forms 42-1P | 1 |
| 2 | Forms 42-2P | 2 |
| 3 | Forms 42-3P | 3 |
| 4 | Forms 42-4P | 4 |
| 5 | Forms 42-5P | 19 |
| 6 | Forms 42-6P | 36 |
| 7 | Forms 42-7P | 37 |
| 8 | Forms 42-1E | 38 |
| 9 | Forms 42-2E | 39 |
| 10 | Forms 42-3E | 40 |
| 11 | Forms 42-4E | 41 |
| 12 | Forms 42-5E | 42 |
| 13 | Forms 42-6E | 43 |
| 14 | Forms 42-7E | 44 |
| 15 | Forms 42-8E | 45 |

Tampa Electric Company
 Unamortized Cost Recovery Clause (U.C.R.)
 Total Jurisdictional Amount to be Recovered

For the Projected Period
 January 1999 to December 1999

| Line No. | Energy (\$) | Demand (\$) | Total (\$) |
|--|-------------|-------------|-------------|
| 1. Total Jurisdictional Revenue Requirements for the projected period | | | |
| a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9) | \$3,031,234 | \$49,903 | \$3,081,137 |
| b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9) | 2,814,020 | 231,957 | 3,045,977 |
| c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b) | 5,845,254 | 281,860 | 6,127,114 |
| 2. True-up for Estimated Over/(Under) Recovery for the current period April 1998 to September 1998 (Form 42-2E, Line 5 + 6 + 10) | 382,429 | 4,316 | 386,745 |
| 2a Less estimated Over/(Under) Recovery for April 1998 - September 1998 already being collected in the current period (October - December 1998) (Approved in Order No. PSC-98-1224-FOF-EI) | (39,562) | (447) | (40,009) |
| 2b True-up for Estimated Over/(Under) Recovery for the period October 1998 to December 1998 (Form 42-2E, Line 5 + 6 + 10) | 865,529 | 88,729 | 954,258 |
| 3. Final True-up for the period October 1997 to March 1998 (Form 42-1A, Line 3) (Approved in Order No. PSC-98-1224-FOF-EI) | 175,275 | 584 | 175,859 |
| 4. Total Jurisdictional Amount to be Recovered (Refunded) in the projection period January 1999 to December 1999 (Line 1 - Line 2a - Line 2b - Line 3) | 4,461,584 | 188,678 | 4,650,261 |
| 5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier) | 54,465,300 | \$188,835 | \$4,654,135 |

Notes:
 Allocation to energy and demand in each period are in proportion to the respective period split of costs indicated on Lines 7 and 8 of Form 42-5 and 42-7 of the estimates and actuals.

EXHIBIT NO. _____
 DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 1
 PAGE 1 of 1

FORM 42-1P
 REVISED: NOVEMBER 12, 1998

Capital Investment Projects, Recoverable Costs
 (in Dollars)

| Section | Line | Projected | | | | | | | | | | | | End of Period Total | Method of Classification |
|---------------------------------|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------------|--------------------------|
| | | Jan-99 | Feb-99 | Mar-99 | Apr-99 | May-99 | Jun-99 | Jul-99 | Aug-99 | Sep-99 | Oct-99 | Nov-99 | Dec-99 | | |
| 1. Decommissioning Projects (A) | | 381,550 | 581,163 | 590,976 | 398,790 | 590,604 | 590,417 | 592,230 | 590,043 | 589,837 | 587,671 | 587,484 | 587,298 | 51,083,883 | Energy |
| | 1a | 53,048 | 54,916 | 54,784 | 54,653 | 54,521 | 54,389 | 54,257 | 54,125 | 53,993 | 53,861 | 53,729 | 53,597 | 561,873 | |
| | 1b | 7,030 | 7,012 | 6,994 | 6,976 | 6,957 | 6,939 | 6,921 | 6,903 | 6,885 | 6,866 | 6,848 | 6,830 | 83,184 | |
| | 1c | 12,658 | 12,633 | 12,607 | 12,581 | 12,555 | 12,529 | 12,503 | 12,477 | 12,451 | 12,425 | 12,399 | 12,373 | 172,337 | |
| | 1d | 16,548 | 16,507 | 16,465 | 16,423 | 16,382 | 16,340 | 16,299 | 16,257 | 16,215 | 16,174 | 16,132 | 16,091 | 143,013 | |
| | 1e | 483 | 483 | 483 | 483 | 483 | 483 | 483 | 483 | 483 | 483 | 483 | 483 | 200,626 | |
| | 1f | 8,112 | 8,112 | 8,112 | 8,112 | 8,112 | 8,112 | 8,112 | 8,112 | 8,112 | 8,112 | 8,112 | 8,112 | 53,551 | |
| | 1g | 247 | 252 | 259 | 266 | 273 | 280 | 287 | 294 | 301 | 308 | 315 | 322 | 3,129 | |
| | 1h | 247 | 252 | 259 | 266 | 273 | 280 | 287 | 294 | 301 | 308 | 315 | 322 | 3,129 | |
| | 1i | 247 | 252 | 259 | 266 | 273 | 280 | 287 | 294 | 301 | 308 | 315 | 322 | 3,129 | |
| | 1j | 247 | 252 | 259 | 266 | 273 | 280 | 287 | 294 | 301 | 308 | 315 | 322 | 3,129 | |
| | 1k | 247 | 252 | 259 | 266 | 273 | 280 | 287 | 294 | 301 | 308 | 315 | 322 | 3,129 | |
| | 1l | 247 | 252 | 259 | 266 | 273 | 280 | 287 | 294 | 301 | 308 | 315 | 322 | 3,129 | |
| | 1m | 247 | 252 | 259 | 266 | 273 | 280 | 287 | 294 | 301 | 308 | 315 | 322 | 3,129 | |
| | 2. Total Investment Projects - Recoverable Costs | | 4,341 | 4,823 | 4,894 | 4,788 | 4,762 | 4,739 | 4,716 | 4,693 | 4,670 | 4,647 | 4,624 | 4,601 | |
| 2a | | 5,307 | 5,298 | 5,287 | 5,275 | 5,263 | 5,251 | 5,239 | 5,227 | 5,215 | 5,203 | 5,191 | 5,179 | 63,027 | |
| 2b | | 8,828 | 9,809 | 9,791 | 9,772 | 9,754 | 9,737 | 9,719 | 9,701 | 9,683 | 9,665 | 9,647 | 9,629 | 106,710 | |
| 2c | | 439 | 464 | 466 | 468 | 469 | 470 | 471 | 472 | 473 | 474 | 475 | 476 | 5,536 | |
| 2d | | 1,123 | 1,120 | 1,117 | 1,115 | 1,113 | 1,110 | 1,108 | 1,106 | 1,104 | 1,102 | 1,100 | 1,098 | 13,290 | |
| 2e | | 250,863 | 235,875 | 240,656 | 244,991 | 254,091 | 268,142 | 284,084 | 293,940 | 293,879 | 294,854 | 295,764 | 297,579 | 3,234,264 | |
| 2f | | 299,296 | 214,337 | 218,990 | 225,574 | 233,028 | 240,638 | 248,296 | 257,099 | 272,848 | 273,845 | 274,204 | 276,572 | 2,979,312 | |
| 2g | | 21,509 | 21,518 | 21,466 | 21,417 | 21,363 | 21,312 | 21,262 | 21,211 | 21,161 | 21,109 | 21,057 | 21,007 | 233,452 | |
| 2h | | 0.971845 | 0.9705409 | 0.9692365 | 0.9679317 | 0.9666273 | 0.9653229 | 0.9640185 | 0.9627141 | 0.9614097 | 0.9601053 | 0.9588009 | 0.9574965 | 0.9621894 | |
| 2i | | 0.9618171 | 0.9614475 | 0.9610779 | 0.9607083 | 0.9603387 | 0.9599691 | 0.9595995 | 0.9592299 | 0.9588603 | 0.9584907 | 0.9581211 | 0.9577515 | 0.9607189 | |
| 2j | | 203,382 | 207,977 | 206,187 | 214,292 | 211,815 | 226,437 | 242,491 | 251,091 | 255,190 | 264,569 | 264,451 | 262,498 | 2,814,020 | |
| 2k | | 18,499 | 18,464 | 18,274 | 18,300 | 18,317 | 18,331 | 18,452 | 18,479 | 18,496 | 18,205 | 18,208 | 18,922 | 233,957 | |
| 2l | | 5,222,881 | 5,222,641 | 5,227,531 | 5,235,592 | 5,238,172 | 5,245,668 | 5,261,983 | 5,278,330 | 5,274,666 | 5,286,814 | 5,283,409 | 5,286,619 | 53,081,977 | |

Notes:
 (A) Each project's Total System Recoverable Expenses on Form 42-47, Line 9
 (B) Line 3 + Line 5
 (C) Line 4 + Line 6

Tampa Electric Company
 Tax Return and Schedule D
 Calculation of the Projected Annual Amount
 January 1999 to December 1999

Return on Capital Investments, Depreciation and Taxes
 For Project Big Bend Unit 33 for Tax Identification Integration
 (in dollars)

| Line | Description | Beginning of Period Amount | Projected Jan-99 | Projected Feb-99 | Projected Mar-99 | Projected Apr-99 | Projected May-99 | Projected Jun-99 | Projected Jul-99 | Projected Aug-99 | Projected Sep-99 | Projected Oct-99 | Projected Nov-99 | Projected Dec-99 | End of Period Amount |
|------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| 1 | Investments | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| a | Expenditures/Additions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b | Changes to Plans | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c | Reversions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Plant on Service/Depreciation Base | 58,219,658 | 58,219,658 | 58,219,658 | 58,219,658 | 58,219,658 | 58,219,658 | 58,219,658 | 58,219,658 | 58,219,658 | 58,219,658 | 58,219,658 | 58,219,658 | 58,219,658 | 58,219,658 |
| 3 | Less: Accumulated Depreciation | (197,089) | (157,501) | (157,501) | (157,501) | (157,501) | (157,501) | (157,501) | (157,501) | (157,501) | (157,501) | (157,501) | (157,501) | (157,501) | (157,501) |
| 4 | CHGP - Non Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Net Investment (Lines 2 + 3 + 4) | \$7,442,669 | 7,442,157 | 7,442,157 | 7,442,157 | 7,442,157 | 7,442,157 | 7,442,157 | 7,442,157 | 7,442,157 | 7,442,157 | 7,442,157 | 7,442,157 | 7,442,157 | 7,442,157 |
| 6 | Average Net Investment | 3,432,996 | 7,411,770 | 7,194,544 | 7,194,544 | 7,194,544 | 7,194,544 | 7,194,544 | 7,194,544 | 7,194,544 | 7,194,544 | 7,194,544 | 7,194,544 | 7,194,544 | 7,194,544 |
| 7 | Return on Average Net Investment | 54,656 | 54,515 | 54,515 | 54,515 | 54,515 | 54,515 | 54,515 | 54,515 | 54,515 | 54,515 | 54,515 | 54,515 | 54,515 | 54,515 |
| a | Equity Component Granted Up For Taxes (A) | 17,668 | 17,422 | 17,422 | 17,422 | 17,422 | 17,422 | 17,422 | 17,422 | 17,422 | 17,422 | 17,422 | 17,422 | 17,422 | 17,422 |
| b | Debt Component (Line 6 x 2.82% x 1/12) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Investment Expenses | 19,226 | 19,226 | 19,226 | 19,226 | 19,226 | 19,226 | 19,226 | 19,226 | 19,226 | 19,226 | 19,226 | 19,226 | 19,226 | 19,226 |
| a | Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b | Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c | Disinvestment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d | Property Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Total System Recoverable Expenses (Lines 7 + 8) | 91,150 | 91,163 | 90,876 | 90,790 | 90,604 | 90,417 | 90,230 | 90,043 | 89,857 | 89,671 | 89,484 | 89,298 | 89,113 | 88,928 |
| a | Recoverable Costs Allocated to Energy | 91,150 | 91,163 | 90,876 | 90,790 | 90,604 | 90,417 | 90,230 | 90,043 | 89,857 | 89,671 | 89,484 | 89,298 | 89,113 | 88,928 |
| b | Recoverable Costs Allocated to Demand | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Energy Jurisdictional Factor | 0.9717435 | 0.9702409 | 0.9687383 | 0.9672357 | 0.9657331 | 0.9642305 | 0.9627279 | 0.9612253 | 0.9597227 | 0.9582201 | 0.9567175 | 0.9552149 | 0.9537123 | 0.9522097 |
| 11 | Demand Jurisdictional Factor | 0.9646271 | 0.9631245 | 0.9616219 | 0.9601193 | 0.9586167 | 0.9571141 | 0.9556115 | 0.9541089 | 0.9526063 | 0.9511037 | 0.9496011 | 0.9480985 | 0.9465959 | 0.9450933 |
| 12 | Reval Energy-Related Recoverable Costs (B) | 88,769 | 88,456 | 88,456 | 88,079 | 87,702 | 87,325 | 86,948 | 86,571 | 86,194 | 85,817 | 85,440 | 85,063 | 84,686 | 84,309 |
| 13 | Reval Demand-Related Recoverable Costs (C) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | \$88,769 | \$88,456 | \$88,456 | \$88,079 | \$87,702 | \$87,325 | \$86,948 | \$86,571 | \$86,194 | \$85,817 | \$85,440 | \$85,063 | \$84,686 | \$84,309 |

Notes:
 (A) Line 6 x 8.8238% x 1/12. Based on RDE of 11.75% and weighted income tax rate of 38.37% (equation factor of 1.620002)
 (B) Line 9 x Line 10
 (C) Line 9 x Line 11

EXHIBIT NO. _____
 DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 4
 PAGE 1 of 15

FORM 42-4P
 REVISED: NOVEMBER 17, 1998

Tampa Electric Company
 Statement of Financial Position
 January 1998 to December 1999

Items on Capital Investments, Depreciation and Losses
 For Project - Top Feed (Units 1 and 7) for Year 1 under company
 (in Dollars)

| Line | Description | Beginning of Period Amount | Projected Jan-99 | Projected Feb-99 | Projected Mar-99 | Projected Apr-99 | Projected May-99 | Projected Jun-99 | Projected Jul-99 | Projected Aug-99 | Projected Sep-99 | Projected Oct-99 | Projected Nov-99 | Projected Dec-99 | End of Period Amount |
|------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| 1. | Investments | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| a. | Expenditures/Advances | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Withdrawals to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Reversions | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plant on Service/Depreciation Base | \$5,017,714 | \$5,017,714 | \$5,017,714 | \$5,017,714 | \$5,017,714 | \$5,017,714 | \$5,017,714 | \$5,017,714 | \$5,017,714 | \$5,017,714 | \$5,017,714 | \$5,017,714 | \$5,017,714 | \$5,017,714 |
| 3. | Less: Accumulated Depreciation | (1795,694) | (756,962) | (780,506) | (821,118) | (838,523) | (862,714) | (882,150) | (898,526) | (914,826) | (931,174) | (947,591) | (964,061) | (980,574) | (997,142) |
| 4. | WIP - Non Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. | Net Investment (Items 2 + 3 + 4) | \$3,222,020 | \$4,260,752 | \$4,237,208 | \$4,196,604 | \$4,179,191 | \$4,154,999 | \$4,135,564 | \$4,122,188 | \$4,102,888 | \$4,086,540 | \$4,072,123 | \$4,058,653 | \$4,045,140 | \$4,032,568 |
| 6. | Average Net Investment | 4,271,218 | 4,257,634 | 4,244,050 | 4,230,476 | 4,216,902 | 4,203,328 | 4,189,754 | 4,176,180 | 4,162,606 | 4,149,032 | 4,135,458 | 4,121,884 | 4,108,310 | 4,094,736 |
| 7. | Return on Average Net Investment | 31,487 | 31,267 | 31,047 | 30,827 | 30,607 | 30,387 | 30,167 | 29,947 | 29,727 | 29,507 | 29,287 | 29,067 | 28,847 | 28,627 |
| a. | Equity Component Granted by Fed Taxes (A) | 10,017 | 10,005 | 9,973 | 9,942 | 9,910 | 9,879 | 9,848 | 9,817 | 9,786 | 9,755 | 9,724 | 9,693 | 9,662 | 9,631 |
| b. | Debt Component (Line 6 x 2.82% x 112) | 21,470 | 21,262 | 21,074 | 20,885 | 20,698 | 20,511 | 20,324 | 20,137 | 19,950 | 19,763 | 19,576 | 19,389 | 19,202 | 19,015 |
| 8. | Investment Expenses | | 13,604 | 13,604 | 13,604 | 13,604 | 13,604 | 13,604 | 13,604 | 13,604 | 13,604 | 13,604 | 13,604 | 13,604 | 13,604 |
| a. | Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Disposal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | 31,487 | 31,267 | 31,047 | 30,827 | 30,607 | 30,387 | 30,167 | 29,947 | 29,727 | 29,507 | 29,287 | 29,067 | 28,847 | 28,627 |
| a. | Recoverable Costs Allocated to Energy | 10,017 | 10,005 | 9,973 | 9,942 | 9,910 | 9,879 | 9,848 | 9,817 | 9,786 | 9,755 | 9,724 | 9,693 | 9,662 | 9,631 |
| b. | Recoverable Costs Allocated to Demand | 21,470 | 21,262 | 21,074 | 20,885 | 20,698 | 20,511 | 20,324 | 20,137 | 19,950 | 19,763 | 19,576 | 19,389 | 19,202 | 19,015 |
| 10. | Energy Jurisdictional Factor | 0.9717415 | 0.9702409 | 0.9687403 | 0.9672397 | 0.9657391 | 0.9642385 | 0.9627379 | 0.9612373 | 0.9597367 | 0.9582361 | 0.9567355 | 0.9552349 | 0.9537343 | 0.9522337 |
| 11. | Discount Jurisdictional Factor | 0.9080421 | 0.9065425 | 0.9050429 | 0.9035433 | 0.9020437 | 0.9005441 | 0.8990445 | 0.8975449 | 0.8960453 | 0.8945457 | 0.8930461 | 0.8915465 | 0.8900469 | 0.8885473 |
| 12. | Rated Energy-Related Recoverable Costs (B) | 51,493 | 51,382 | 51,271 | 51,160 | 51,049 | 50,938 | 50,827 | 50,716 | 50,605 | 50,494 | 50,383 | 50,272 | 50,161 | 50,050 |
| 13. | Rated Demand-Related Recoverable Costs (C) | \$11,693 | \$11,693 | \$11,693 | \$11,693 | \$11,693 | \$11,693 | \$11,693 | \$11,693 | \$11,693 | \$11,693 | \$11,693 | \$11,693 | \$11,693 | \$11,693 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | \$63,186 | \$63,075 | \$62,964 | \$62,853 | \$62,742 | \$62,631 | \$62,520 | \$62,409 | \$62,298 | \$62,187 | \$62,076 | \$61,965 | \$61,854 | \$61,743 |

Notes:
 (A) Line 6 x 2.82% x 112. Based on ROR of 11.25% and weighted income tax rate of 38.57% (exemption factor of 1.028002)
 (B) Line 9 x Line 10
 (C) Line 9b x Line 11

EXHIBIT NO. _____
 DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
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FORM 42-4P
 REVISED: NOVEMBER 12, 1998

Recovery of Capital Expenditures, Depreciation and Losses
 (See Projected Big Demand Load 41 continuous hours - see Summary
 on Schedule)

| Beginning of Period Amount | Projected Jan 98 | Projected Feb 98 | Projected Mar 98 | Projected Apr 98 | Projected May 98 | Projected Jun 98 | Projected Jul 98 | Projected Aug 98 | Projected Sep 98 | Projected Oct 98 | Projected Nov 98 | Projected Dec 98 | End of Period Amount |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| 1. Investments | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | |
| a. Repurchases/Additions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| b. Transfers to Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| c. Recoverments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| d. Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2. Plant on Service/Depreciation Base | \$866,211 | \$866,211 | \$866,211 | \$866,211 | \$866,211 | \$866,211 | \$866,211 | \$866,211 | \$866,211 | \$866,211 | \$866,211 | \$866,211 | \$866,211 |
| a. Less: Accumulated Depreciation | (92,781) | (101,151) | (109,412) | (117,673) | (125,934) | (134,195) | (142,456) | (150,717) | (158,978) | (167,239) | (175,500) | (183,761) | (192,022) |
| b. Other (A) | (236,498) | (236,498) | (236,498) | (236,498) | (236,498) | (236,498) | (236,498) | (236,498) | (236,498) | (236,498) | (236,498) | (236,498) | (236,498) |
| 3. Net Investment (Lines 2 + 3 + 4) | \$537,022 | \$528,562 | \$520,102 | \$511,642 | \$503,182 | \$494,722 | \$486,262 | \$477,802 | \$469,342 | \$460,882 | \$452,422 | \$443,962 | \$435,502 |
| 4. Average Net Investment | \$511,084 | \$509,202 | \$507,320 | \$505,438 | \$503,556 | \$501,674 | \$499,792 | \$497,910 | \$496,028 | \$494,146 | \$492,264 | \$490,382 | \$488,500 |
| 5. Return on Average Net Investment | 3,905 | 3,891 | 3,876 | 3,862 | 3,848 | 3,834 | 3,820 | 3,806 | 3,792 | 3,778 | 3,764 | 3,750 | 3,736 |
| a. Equity Component (Grossed Up For Taxes (B)) | 1,348 | 1,344 | 1,340 | 1,336 | 1,332 | 1,328 | 1,324 | 1,320 | 1,316 | 1,312 | 1,308 | 1,304 | 1,300 |
| b. Debt Component (Line 6 + 7 - 8) x (1/12) | 2,557 | 2,547 | 2,536 | 2,526 | 2,516 | 2,506 | 2,496 | 2,486 | 2,476 | 2,466 | 2,456 | 2,446 | 2,436 |
| 6. Depreciation | 1,877 | 1,877 | 1,877 | 1,877 | 1,877 | 1,877 | 1,877 | 1,877 | 1,877 | 1,877 | 1,877 | 1,877 | 1,877 |
| a. Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. Diminishment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. Property Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7. Total System Recoverable Expenses (Lines 7 + 8) | 7,000 | 7,012 | 7,024 | 7,036 | 7,048 | 7,060 | 7,072 | 7,084 | 7,096 | 7,108 | 7,120 | 7,132 | 7,144 |
| a. Recoverable Costs Allocated to Energy | 7,000 | 7,012 | 7,024 | 7,036 | 7,048 | 7,060 | 7,072 | 7,084 | 7,096 | 7,108 | 7,120 | 7,132 | 7,144 |
| b. Recoverable Costs Allocated to Demand | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8. Energy Adjustment Factor | 0.9712435 | 0.9702409 | 0.9692383 | 0.9682357 | 0.9672331 | 0.9662305 | 0.9652279 | 0.9642253 | 0.9632227 | 0.9622201 | 0.9612175 | 0.9602149 | 0.9592123 |
| 9. Demand Adjustment Factor | 0.9049421 | 0.9045423 | 0.9041425 | 0.9037427 | 0.9033429 | 0.9029431 | 0.9025433 | 0.9021435 | 0.9017437 | 0.9013439 | 0.9009441 | 0.9005443 | 0.9001445 |
| 10. Total Energy-Related Recoverable Costs (C) | 6,831 | 6,805 | 6,779 | 6,753 | 6,727 | 6,701 | 6,675 | 6,649 | 6,623 | 6,597 | 6,571 | 6,545 | 6,519 |
| 11. Total Demand-Related Recoverable Costs (D) | 54,831 | 54,800 | 54,769 | 54,738 | 54,707 | 54,676 | 54,645 | 54,614 | 54,583 | 54,552 | 54,521 | 54,490 | 54,459 |
| 12. Total Institutional Recoverable Costs (Lines 12 + 13) | 61,662 | 61,605 | 61,548 | 61,491 | 61,434 | 61,377 | 61,320 | 61,263 | 61,206 | 61,149 | 61,092 | 61,035 | 60,978 |

Note: (A) Represents the Net Book Value of the replaced Big Demand Load 41 CEEMs which is currently recovered through base rates.
 (B) Line 6 + 8 x 1.8218% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.33% (equation factor of 1.628962)
 (C) Line 9 x Line 10
 (D) Line 10 x Line 11

Exhibit 11.1
 Schedule of the Company's Financial Statement
 January 1998 to December 1999

Person's Capital Investment, Depreciation and Loss
 for Project's Big Bend Unit 11 (Reserve Replacement)
 (in Dollars)

| Beginning of Period Amount | Projected Jan 99 | Projected Feb 99 | Projected Mar 99 | Projected Apr 99 | Projected May 99 | Projected Jun 99 | Projected Jul 99 | Projected Aug 99 | Projected Sep 99 | Projected Oct 99 | Projected Nov 99 | Projected Dec 99 | End of Period Amount |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| 1. Investments | | | | | | | | | | | | | |
| a. Expenditures/Advances | 57,220 | 158,450 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| b. Warnings to Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. Reversions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. Plant on Service/Depreciation Base | \$1,391,650 | \$1,479,500 | \$1,479,500 | \$1,479,500 | \$1,479,500 | \$1,479,500 | \$1,479,500 | \$1,479,500 | \$1,479,500 | \$1,479,500 | \$1,479,500 | \$1,479,500 | \$1,479,500 |
| a. Less Accumulated Depreciation | (1,911) | (9,899) | (17,014) | (22,391) | (26,171) | (28,279) | (29,601) | (30,672) | (31,474) | (32,085) | (32,511) | (32,799) | (33,179) |
| 4. CIP/ Non-Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. Net Investment (Lines 2 + 3 + 4) | 1,389,739 | 1,469,601 | 1,462,486 | 1,457,109 | 1,453,329 | 1,450,221 | 1,446,899 | 1,442,828 | 1,438,026 | 1,432,025 | 1,424,989 | 1,416,701 | 1,407,321 |
| 6. Average Net Investment | 1,426,364 | 1,466,203 | 1,462,767 | 1,458,299 | 1,455,231 | 1,451,705 | 1,447,027 | 1,442,299 | 1,437,599 | 1,432,891 | 1,428,121 | 1,423,295 | 1,418,295 |
| 7. Return on Average Net Investment | | | | | | | | | | | | | |
| a. Equity Component Granted Up For Taxes (A) | 10,488 | 10,781 | 10,790 | 10,790 | 10,790 | 10,790 | 10,670 | 10,640 | 10,610 | 10,580 | 10,550 | 10,521 | \$127,820 |
| b. Debt Component (Line 6 x 2.82% x 1/12) | 3,332 | 3,446 | 3,448 | 3,429 | 3,420 | 3,410 | 3,401 | 3,391 | 3,381 | 3,372 | 3,362 | 3,352 | 48,831 |
| 8. Investment Expenses | | | | | | | | | | | | | |
| a. Depreciation | 3,933 | 4,053 | 4,068 | 4,068 | 4,068 | 4,068 | 4,068 | 4,068 | 4,068 | 4,068 | 4,068 | 4,068 | 548,669 |
| b. Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. Disallowance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. Property Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. Total System Recoverable Expenses (Lines 7 + 8) | 17,773 | 18,285 | 18,286 | 18,277 | 18,228 | 18,188 | 18,148 | 18,109 | 18,069 | 18,029 | 17,990 | 17,951 | 213,317 |
| a. Recoverable Costs Allocated to Energy | 17,773 | 18,285 | 18,287 | 18,277 | 18,188 | 18,188 | 18,148 | 18,109 | 18,069 | 18,029 | 17,990 | 17,951 | 213,317 |
| b. Recoverable Costs Allocated to Demand | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. Energy Jurisdictional Factor | 0.9717435 | 0.9702409 | 0.9686899 | 0.9671817 | 0.9657173 | 0.9642917 | 0.9629017 | 0.9615436 | 0.9602230 | 0.9589353 | 0.9576754 | 0.9564479 | 0.9552484 |
| 11. Demand Jurisdictional Factor | 0.9049421 | 0.9054425 | 0.9059265 | 0.9063948 | 0.9068473 | 0.9072948 | 0.9077373 | 0.9081748 | 0.9086073 | 0.9090348 | 0.9094573 | 0.9098748 | 0.9102873 |
| 12. Retail Energy-Related Recoverable Costs (B) | 17,271 | 17,236 | 17,199 | 17,161 | 17,123 | 17,085 | 17,047 | 17,009 | 16,971 | 16,933 | 16,895 | 16,857 | 208,118 |
| 13. Retail Demand-Related Recoverable Costs (C) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. Total Jurisdictional Recoverable Costs (Lines 12 + 13) | \$17,271 | \$17,236 | \$17,199 | \$17,161 | \$17,123 | \$17,085 | \$17,047 | \$17,009 | \$16,971 | \$16,933 | \$16,895 | \$16,857 | \$208,118 |

Notes:
 (A) Line 6 x 2.82% x 1/12. Based on BIR of 11.19% and weighted income tax rate of 38.57% (exemption factor of 1.62602)
 (B) Line 9 x Line 10
 (C) Line 9 x Line 11

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 DOCKET NO. 980007-E1
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 4
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FORM 42-4P
 REVISED: NOVEMBER 12, 1998

Example 1 includes 1 component
 In accordance with the provisions of Item 1 of the
 Schedule of this Part of the Personal Account
 January 1998 to December 1999
 Return on Capital Investments, Depreciations and Taxes
 For Project: Big Bend Unit 2 (Unified Employment
 in Dollars)

| Line | Description | Beginning of Period Amount | Projected Jan-99 | Projected Feb-99 | Projected Mar-99 | Projected Apr-99 | Projected May-99 | Projected Jun-99 | Projected Jul-99 | Projected Aug-99 | Projected Sep-99 | Projected Oct-99 | Projected Nov-99 | Projected Dec-99 | End of Period Amount |
|------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| 1. | Investments | | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| a. | Equity Investments | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Loans to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plant on Service/Depreciation Base | | 5085,070 | 5085,070 | 5085,070 | 5085,070 | 5085,070 | 5085,070 | 5085,070 | 5085,070 | 5085,070 | 5085,070 | 5085,070 | 5085,070 | 5085,070 |
| 3. | 1. Inc. Accumulated Depreciation | | (114,444) | (17,671) | (19,698) | (22,525) | (24,973) | (27,379) | (30,294) | (33,213) | (36,669) | (40,087) | (43,744) | (47,541) | (51,511) |
| 4. | CWIP - Non-Interest Bearing | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. | Net Investment (Lines 2 + 3 + 4) | | 4970,626 | 4967,399 | 4965,372 | 4962,545 | 4959,097 | 4954,691 | 4948,776 | 4941,757 | 4933,401 | 4923,983 | 4913,326 | 4901,529 | 4888,559 |
| 6. | Average Net Investment | | 971,940 | 968,111 | 965,656 | 964,019 | 964,412 | 964,805 | 964,728 | 964,511 | 964,824 | 964,297 | 963,670 | 963,043 | 962,416 |
| 7. | Return on Average Net Investment | | 3,447 | 3,178 | 2,908 | 2,689 | 2,620 | 2,650 | 2,611 | 2,612 | 2,235 | 2,278 | 2,222 | 2,216 | 2,201 |
| a. | Equity Component (Line 5 x 2.82% x 1.12) | | 2,264 | 2,278 | 2,272 | 2,266 | 2,259 | 2,253 | 2,247 | 2,241 | 2,235 | 2,228 | 2,222 | 2,216 | 2,210 |
| b. | Debt Component (Line 6 x 2.82% x 1.12) | | 1,183 | 900 | 636 | 423 | 361 | 397 | 364 | 367 | 0 | 0 | 0 | 0 | 0 |
| 8. | Investment Expenses | | 2,627 | 2,627 | 2,627 | 2,627 | 2,627 | 2,627 | 2,627 | 2,627 | 2,627 | 2,627 | 2,627 | 2,627 | 2,627 |
| a. | Depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Elimination | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Re-versible Expenses (Lines 7 + 8) | | 12,608 | 12,603 | 12,602 | 11,982 | 11,976 | 11,970 | 11,965 | 11,880 | 11,854 | 11,818 | 11,803 | 11,777 | 11,777 |
| a. | Reversible Costs Allocated to Energy | | 12,608 | 12,603 | 12,602 | 11,982 | 11,976 | 11,970 | 11,965 | 11,880 | 11,854 | 11,818 | 11,803 | 11,777 | 11,777 |
| b. | Reversible Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Intentional Factor | | 0.9717435 | 0.9702499 | 0.9680089 | 0.9660817 | 0.9644713 | 0.9632757 | 0.9625297 | 0.9621886 | 0.9620289 | 0.9619623 | 0.9619000 | 0.9618414 | 0.9617869 |
| 11. | Demand Intentional Factor | | 0.9006621 | 0.9015425 | 0.8955765 | 0.9011748 | 0.9051240 | 0.9164773 | 0.9167644 | 0.9160240 | 0.9212312 | 0.9173777 | 0.9031282 | 0.9007189 | 0.9007189 |
| 12. | Retail Energy-Related Reversible Costs (B) | | 11,217 | 11,675 | 11,410 | 11,485 | 10,855 | 10,930 | 10,983 | 10,939 | 11,088 | 11,118 | 11,262 | 11,291 | 11,355 |
| 13. | Retail Demand-Related Reversible Costs (C) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | Total Intentional Reversible Costs (Lines 12 + 13) | | 11,217 | 11,675 | 11,410 | 11,485 | 10,855 | 10,930 | 10,983 | 10,939 | 11,088 | 11,118 | 11,262 | 11,291 | 11,355 |

Notes:
 (A) Line 9 is 8.2187% x 1.12. Based on ROE of 11.75% and weighted income tax rate of 38.515% (Expansion Factor of 1.620021)
 (B) Line 9b is Line 10
 (C) Line 9c is Line 11

EXHIBIT NO. _____
 DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 FILED: OCTOBER 5, 1998
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 FORM 42-4P
 REVISED: NOVEMBER 12, 1998

Revenue Allocation Schedule
For Project: Common Utility Replacements
January 1999 to December 1999
(in dollars)

Revenue Allocation Schedule
For Project: Common Utility Replacements
January 1999 to December 1999
(in dollars)

| Beginning of Period Account | Projected Jan-99 | Projected Feb-99 | Projected Mar-99 | Projected Apr-99 | Projected May-99 | Projected Jun-99 | Projected Jul-99 | Projected Aug-99 | Projected Sep-99 | Projected Oct-99 | Projected Nov-99 | Projected Dec-99 | End of Period Account |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------------|
| 1. Investments | | | | | | | | | | | | | |
| a. Reproductory/Additional | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| b. Changes to Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. Replacements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. Plant on Service/Depreciation Base | \$1,319,040 | \$1,319,040 | \$1,319,040 | \$1,319,040 | \$1,319,040 | \$1,319,040 | \$1,319,040 | \$1,319,040 | \$1,319,040 | \$1,319,040 | \$1,319,040 | \$1,319,040 | \$1,319,040 |
| a. Less: Accumulated Depreciation | (13,117) | (13,117) | (13,117) | (13,117) | (13,117) | (13,117) | (13,117) | (13,117) | (13,117) | (13,117) | (13,117) | (13,117) | (13,117) |
| b. CWP - Non-Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. Net Investment (Lines 2 + 3 + 4) | 1,305,923 | 1,305,923 | 1,305,923 | 1,305,923 | 1,305,923 | 1,305,923 | 1,305,923 | 1,305,923 | 1,305,923 | 1,305,923 | 1,305,923 | 1,305,923 | 1,305,923 |
| 3. Revenue Net Investment | 1,263,131 | 1,263,131 | 1,263,131 | 1,263,131 | 1,263,131 | 1,263,131 | 1,263,131 | 1,263,131 | 1,263,131 | 1,263,131 | 1,263,131 | 1,263,131 | 1,263,131 |
| 4. Revenue on Average Net Investment | 9,582 | 9,582 | 9,582 | 9,582 | 9,582 | 9,582 | 9,582 | 9,582 | 9,582 | 9,582 | 9,582 | 9,582 | 9,582 |
| a. Equity Component Granted Up For Taxes (A) | 3,062 | 3,062 | 3,062 | 3,062 | 3,062 | 3,062 | 3,062 | 3,062 | 3,062 | 3,062 | 3,062 | 3,062 | 3,062 |
| b. Debt Component (Line 4 x 2.82% x 1/12) | 6,520 | 6,520 | 6,520 | 6,520 | 6,520 | 6,520 | 6,520 | 6,520 | 6,520 | 6,520 | 6,520 | 6,520 | 6,520 |
| 5. Investment Expenses | 4,304 | 4,304 | 4,304 | 4,304 | 4,304 | 4,304 | 4,304 | 4,304 | 4,304 | 4,304 | 4,304 | 4,304 | 4,304 |
| a. Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. Demand/Recovery | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. Property Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6. Total System Recoverable Expenses (Lines 7 + 8) | 16,548 | 16,548 | 16,548 | 16,548 | 16,548 | 16,548 | 16,548 | 16,548 | 16,548 | 16,548 | 16,548 | 16,548 | 16,548 |
| a. Recoverable Costs Allocated to Demand | 16,548 | 16,548 | 16,548 | 16,548 | 16,548 | 16,548 | 16,548 | 16,548 | 16,548 | 16,548 | 16,548 | 16,548 | 16,548 |
| b. Recoverable Costs Allocated to Energy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7. Demand Institutional Factor | 0.9717435 | 0.9717435 | 0.9717435 | 0.9717435 | 0.9717435 | 0.9717435 | 0.9717435 | 0.9717435 | 0.9717435 | 0.9717435 | 0.9717435 | 0.9717435 | 0.9717435 |
| 8. Demand Institutional Factor | 0.9910421 | 0.9910421 | 0.9910421 | 0.9910421 | 0.9910421 | 0.9910421 | 0.9910421 | 0.9910421 | 0.9910421 | 0.9910421 | 0.9910421 | 0.9910421 | 0.9910421 |
| 9. Retail Energy-Related Recoverable Costs (9) | 16,409 | 16,409 | 16,409 | 16,409 | 16,409 | 16,409 | 16,409 | 16,409 | 16,409 | 16,409 | 16,409 | 16,409 | 16,409 |
| 10. Retail Demand-Related Recoverable Costs (7) | \$16,669 | \$16,669 | \$16,669 | \$16,669 | \$16,669 | \$16,669 | \$16,669 | \$16,669 | \$16,669 | \$16,669 | \$16,669 | \$16,669 | \$16,669 |
| 11. Total Institutional Recoverable Costs (Lines 10 + 11) | \$16,669 | \$16,669 | \$16,669 | \$16,669 | \$16,669 | \$16,669 | \$16,669 | \$16,669 | \$16,669 | \$16,669 | \$16,669 | \$16,669 | \$16,669 |

Note: (A) Line 6 x 8.8238% x 1/12. Based on BEI of 11.71% and weighted average tax rate of 18.37%. (B) Line 7 x 11.71%. (C) Line 8 x 11.71%.

Tampa Electric Company
 Return on Capital Investment, Depreciation and Taxes
 For Project: Gascom & Clarifier Replacement
 January 1999 to December 1999
 (in Dollars)

Return on Capital Investment, Depreciation and Taxes
 For Project: Gascom & Clarifier Replacement
 (in Dollars)

| Line | Description | Beginning of Period Amount | Projected Jan 99 | Projected Feb 99 | Projected Mar 99 | Projected Apr 99 | Projected May 99 | Projected Jun 99 | Projected Jul 99 | Projected Aug 99 | Projected Sep 99 | Projected Oct 99 | Projected Nov 99 | Projected Dec 99 | End of Period Amount |
|------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| 1. | Investment | | 511,000 | 511,000 | 516,054 | 513,573 | 51,087,623 | 531,746 | 519,628 | 533,300 | 50 | 50 | 50 | 50 | 50 |
| a. | Expenditures/Additions | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Changes to Plan | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plan on Service/Depreciation Base | 50 | 50 | 50 | 50 | 50 | 50 | 51,307,117 | 51,697,745 | 51,735,045 | 51,735,045 | 51,735,045 | 51,735,045 | 51,735,045 | 51,735,045 |
| A. | Letter: Accumulated Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | (12,261) | (17,092) | (12,217) | (17,421) | (22,629) | (27,513) | (33,038) | (33,038) |
| B. | CWIP: Non-Inventorized | 43,233 | 46,241 | 46,141 | 84,175 | 87,248 | 1,183,171 | 1,208,171 | 1,408,637 | 1,322,228 | 1,170,225 | 1,112,417 | 1,307,312 | 1,702,007 | 1,702,007 |
| 3. | Net Investment (Lines 2 + 3 + 4) | 43,233 | 56,241 | 46,141 | 84,175 | 87,248 | 1,183,171 | 1,208,171 | 1,408,637 | 1,322,228 | 1,170,225 | 1,112,417 | 1,307,312 | 1,702,007 | 1,702,007 |
| 4. | Average Net Investment | | 49,738 | 62,191 | 76,358 | 90,962 | 641,560 | 1,345,114 | 1,597,766 | 1,706,732 | 1,730,225 | 1,715,050 | 1,709,815 | 1,704,610 | 1,704,610 |
| 7. | Return on Average Net Investment | | 346 | 457 | 560 | 669 | 4,717 | 9,891 | 11,249 | 12,550 | 12,649 | 12,611 | 12,573 | 12,534 | 12,534 |
| a. | Equity Component (Gained 1% For Taxes (A)) | 117 | 146 | 179 | 214 | 1,508 | 3,161 | 5,161 | 5,755 | 6,011 | 6,063 | 6,039 | 6,018 | 6,006 | 6,006 |
| b. | Debt Component (Line 6 + 2.32% x 1/12) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8. | Incremental Expenses | | 0 | 0 | 0 | 0 | 0 | 2,264 | 4,807 | 5,149 | 5,205 | 5,205 | 5,205 | 5,205 | 5,205 |
| a. | Depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Disincentive | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Incremental Expenses (Lines 7 + 8) | | 483 | 603 | 719 | 883 | 6,225 | 15,313 | 20,311 | 21,710 | 21,897 | 21,897 | 21,896 | 21,896 | 21,896 |
| a. | Recoverable Costs Allocated to Energy | | 483 | 603 | 719 | 883 | 6,225 | 15,313 | 20,311 | 21,710 | 21,897 | 21,897 | 21,896 | 21,896 | 21,896 |
| b. | Recoverable Costs Allocated to Increment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9713415 | 0.9702409 | 0.9693099 | 0.9684805 | 0.9678817 | 0.9674713 | 0.9672257 | 0.9671997 | 0.9671886 | 0.9671894 | 0.9671894 | 0.9671894 | 0.9671894 |
| 11. | Demand Jurisdictional Factor | | 0.9200421 | 0.9041425 | 0.8955765 | 0.8911748 | 0.9051240 | 0.9164773 | 0.9197614 | 0.9160200 | 0.9212112 | 0.9173777 | 0.9031282 | 0.9007189 | 0.9007189 |
| 12. | Retail Energy-Related Recoverable Costs (H) | | 609 | 585 | 702 | 846 | 5,612 | 14,029 | 18,241 | 19,990 | 20,482 | 20,905 | 20,983 | 21,052 | 21,052 |
| 13. | Retail Demand-Related Recoverable Costs (C) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | 609 | 585 | 702 | 846 | 5,612 | 14,029 | 18,241 | 19,990 | 20,482 | 20,905 | 20,983 | 21,052 | 21,052 |
| | | | 5409 | 5387 | 5303 | 5466 | 55,612 | 518,279 | 518,741 | 519,990 | 520,482 | 520,905 | 520,983 | 521,052 | 521,052 |

Notes:
 (A) Line 5 is 8.21% x 1/12. Based on BEI of 11.15% and weighted income tax rate of 36.57% (Expansion factor of 1.62987)
 (B) Line 9 is Line 10
 (C) Line 9 is Line 11

Tampa Electric Company
Financial Statement
Statement of Projected Financial Statement
January 1999 to December 1999

Return on Capital Investment, Depreciation and Loss
For Project Gannett Unit 3 Stack Extension
(in Dollars)

| Description | Projected | | | | | | | | | | | | End of Period Amount |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| | Jan 99 | Feb 99 | Mar 99 | Apr 99 | May 99 | Jun 99 | Jul 99 | Aug 99 | Sep 99 | Oct 99 | Nov 99 | Dec 99 | |
| 1. Investment | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| a. Expenditures/Additions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. Chargeups to Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. Retirements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. Plant-in-Service/Depreciation Base | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| 3. Loss: Accumulated Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4. CWIP, Non-Invent Bearing | 21,600 | 26,600 | 27,000 | 28,450 | 30,950 | 32,500 | 33,400 | 33,400 | 33,400 | 33,500 | 33,500 | 33,500 | 33,500 |
| 5. Net Investment (Lines 2 + 3 + 4) | 21,600 | 26,600 | 27,000 | 28,450 | 30,950 | 32,500 | 33,400 | 33,400 | 33,400 | 33,500 | 33,500 | 33,500 | 33,500 |
| 6. Average Net Investment | 25,370 | 26,230 | 26,845 | 27,740 | 29,700 | 31,740 | 33,010 | 33,490 | 33,490 | 33,500 | 33,500 | 33,500 | 33,585 |
| 7. Return on Average Net Investment | 187 | 193 | 197 | 204 | 218 | 233 | 243 | 246 | 246 | 247 | 247 | 247 | 247 |
| a. Equity Component (Gannett Unit 3) For Taxes (A) | 60 | 62 | 63 | 65 | 70 | 75 | 78 | 79 | 79 | 79 | 79 | 79 | 79 |
| b. Debt Component (Line 6 x 2.82% x 1/12) | | | | | | | | | | | | | |
| 8. Investment Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| a. Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. Disincentives | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. Property Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. Total System Recoverable Expenses (Lines 7 + 8) | 247 | 255 | 260 | 269 | 288 | 308 | 321 | 325 | 325 | 326 | 326 | 326 | 326 |
| a. Recoverable Costs Allocated to Energy | 247 | 255 | 260 | 269 | 288 | 308 | 321 | 325 | 325 | 326 | 326 | 326 | 326 |
| b. Recoverable Costs Allocated to Demand | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. Energy Jurisdictional Factor / Demand Jurisdictional Factor | 0.9712435 | 0.9702409 | 0.9690289 | 0.9678117 | 0.9665817 | 0.9653413 | 0.9640913 | 0.9628312 | 0.9615612 | 0.9602912 | 0.9590212 | 0.9577512 | 0.9564812 |
| 11. Retail Demand-Related Recoverable Costs (B) | 0.0040421 | 0.0040425 | 0.0040429 | 0.0040433 | 0.0040437 | 0.0040441 | 0.0040445 | 0.0040449 | 0.0040453 | 0.0040457 | 0.0040461 | 0.0040465 | 0.0040469 |
| 12. Retail Demand-Related Recoverable Costs (B) | 249 | 247 | 247 | 246 | 244 | 242 | 240 | 239 | 238 | 237 | 236 | 235 | 234 |
| 13. Retail Demand-Related Recoverable Costs (C) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. Total Jurisdictional Recoverable Costs (Lines 12 + 13) | 249 | 247 | 247 | 246 | 244 | 242 | 240 | 239 | 238 | 237 | 236 | 235 | 234 |
| Notes: | | | | | | | | | | | | | |
| (A) Line 6 x 0.8230% x 1/12. Based on BEH of 11.75% and weighted average tax rate of 18.57% (expansion factor of 1.626052) | | | | | | | | | | | | | |
| (B) Line 9 x Line 10 | | | | | | | | | | | | | |
| (C) Line 9b x Line 11 | | | | | | | | | | | | | |

EXHIBIT NO. _____
 DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 4
 PAGE 8 of 15

FORM 42-4P
 REVISED: NOVEMBER 12, 1998

Tampa Electric Company
 Form 1041-10
 Calculation of the Proposed Federal Income Tax
 January 1999 to December 1999

Revisions to Capital Expenditures, Depreciation and Leases
 For Property Gained Unit & Stock Exchange
 (in Dollars)

| Line | Description | Beginning of Period Amount | Projected Jan 99 | Projected Feb 99 | Projected Mar 99 | Projected Apr 99 | Projected May 99 | Projected Jun 99 | Projected Jul 99 | Projected Aug 99 | Projected Sep 99 | Projected Oct 99 | Projected Nov 99 | Projected Dec 99 | End of Period Amount |
|------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| 1. | Investments | | \$1,000 | \$1,000 | \$9,820 | \$1,020 | \$2,200 | \$1,380 | \$980 | \$5,500 | \$400,660 | \$436,170 | \$271,690 | \$231,290 | |
| a. | Expenditures/Additions | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Changes to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Revisions | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plant in Service/Depreciation Basis | | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| 3. | Lease Accumulated Depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4. | CPW - Non-Interest Bearing | | 24,000 | 27,000 | 36,600 | 38,000 | 40,000 | 41,000 | 42,000 | 46,000 | 147,120 | 283,490 | 515,100 | 706,100 | |
| 5. | Net Investment (Lines 2 + 3 + 4) | | 24,000 | 27,000 | 36,600 | 38,000 | 40,000 | 41,000 | 42,000 | 46,000 | 147,120 | 283,490 | 515,100 | 706,100 | |
| 6. | Average Net Investment | | 23,470 | 26,530 | 31,870 | 32,790 | 39,250 | 41,190 | 42,470 | 44,710 | 96,790 | 215,505 | 419,315 | 630,780 | |
| 7. | Return on Average Net Investment | | 187 | 195 | 214 | 215 | 289 | 303 | 312 | 329 | 712 | 1,383 | 3,083 | 4,932 | \$12,634 |
| a. | Equity Component Granted Up For Taxes (A) | | 60 | 62 | 75 | 88 | 92 | 97 | 100 | 105 | 227 | 506 | 953 | 1,576 | 3,973 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8. | Investment Expenses | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| a. | Depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Disinvestment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | | 247 | 257 | 299 | 283 | 381 | 400 | 412 | 434 | 939 | 2,099 | 4,068 | 6,508 | 16,497 |
| a. | Recoverable Costs Allocated to Demand | | 247 | 257 | 309 | 303 | 381 | 400 | 412 | 434 | 939 | 2,099 | 4,068 | 6,508 | 16,497 |
| b. | Recoverable Costs Allocated to Energy | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9717435 | 0.9702609 | 0.9503089 | 0.9564805 | 0.9078817 | 0.9164713 | 0.9222757 | 0.9202992 | 0.9133856 | 0.9566203 | 0.9626200 | 0.9671894 | |
| 11. | Demand Jurisdictional Factor | | 0.9608421 | 0.9645425 | 0.955265 | 0.9517348 | 0.9053240 | 0.9164773 | 0.9162611 | 0.9133212 | 0.9117377 | 0.9113262 | 0.9007189 | 0.9007189 | |
| 12. | Retail Energy-Related Recoverable Costs (B) | | 240 | 249 | 294 | 248 | 346 | 366 | 380 | 400 | 838 | 1,999 | 3,916 | 6,294 | \$15,710 |
| 13. | Retail Demand-Related Recoverable Costs (C) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | 240 | 249 | 294 | 248 | 346 | 366 | 380 | 400 | 838 | 1,999 | 3,916 | 6,294 | \$15,710 |

Notes:
 (A) Line 6 x 8.228% x 1/12. Based on RDE of 11.75% and weighted income tax rate of 38.57% (equation factor of 1.620027)
 (B) Line 9a x Line 10
 (C) Line 9b x Line 11

EXHIBIT NO. _____
 DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 4
 PAGE 9 of 15

FORM 42-4P
 REVISED: NOVEMBER 12, 1998

Company: Tampa Electric Company
 Project: Tampa Electric Company
 Document: Tampa Electric Company
 Summary: Tampa Electric Company

Return on Capital Investment, Depreciation and Taxes
 For Project: Gannett (and Transfer) (DEIX) (Cont'd)
 (in Dollars)

| Line | Description | Incommen- gation of Period Amount | Projected Jan-99 | Projected Feb-99 | Projected Mar-99 | Projected Apr-99 | Projected May-99 | Projected Jun-99 | Projected Jul-99 | Projected Aug-99 | Projected Sep-99 | Projected Oct-99 | Projected Nov-99 | Projected Dec-99 | End of Period Amount |
|------|--|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| 1. | Investment | | \$496,618 | \$496,618 | \$496,618 | \$496,618 | \$496,618 | \$496,618 | \$496,618 | \$496,618 | \$496,618 | \$496,618 | \$496,618 | \$496,618 | \$0 |
| a. | Expenditures/Advances | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Change in P/L | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plan on Service/Depreciation Base | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3. | Lev. Accumulated Depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4. | CRIP - Non Interest Bearing | | 1,084,794 | 1,589,912 | 2,077,530 | 2,574,148 | 3,070,766 | 3,567,384 | 4,064,002 | 4,560,620 | 5,057,238 | 5,553,856 | 6,050,474 | 6,547,092 | 172,644 |
| 5. | Net Investment (Lines 2 + 3 + 4) | | 1,084,794 | 1,589,912 | 2,077,530 | 2,574,148 | 3,070,766 | 3,567,384 | 4,064,002 | 4,560,620 | 5,057,238 | 5,553,856 | 6,050,474 | 6,547,092 | 172,644 |
| 6. | Average Net Investment | | 835,985 | 1,332,603 | 1,829,221 | 2,325,839 | 2,822,457 | 3,319,075 | 3,815,693 | 4,312,311 | 4,808,929 | 5,305,547 | 5,802,165 | 6,298,783 | 1,997,962 |
| 7. | Return on Average Net Investment | | 6,442 | 8,799 | 13,454 | 17,102 | 20,754 | 24,406 | 28,058 | 31,710 | 35,362 | 39,014 | 42,666 | 46,318 | 528,652 |
| a. | Equity Component (Gannett Up For Taxes (A)) | | 1,905 | 3,112 | 4,299 | 5,466 | 6,633 | 7,800 | 8,967 | 10,134 | 11,301 | 12,468 | 13,635 | 14,802 | 83,199 |
| b. | Debt Component (Line 6 x 2.62% x 1/12) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8. | Investment Expenses | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| a. | Depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Disbursements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | | 8,112 | 12,911 | 17,259 | 22,568 | 27,317 | 32,066 | 36,815 | 41,564 | 46,313 | 51,062 | 55,811 | 60,560 | 625,815 |
| a. | Recoverable Costs Allocated to Energy | | 8,112 | 12,911 | 17,259 | 22,568 | 27,317 | 32,066 | 36,815 | 41,564 | 46,313 | 51,062 | 55,811 | 60,560 | 625,815 |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.017835 | 0.0702409 | 0.0934009 | 0.0934009 | 0.0934009 | 0.0934009 | 0.0934009 | 0.0934009 | 0.0934009 | 0.0934009 | 0.0934009 | 0.0934009 | 0.0934009 |
| 11. | Demand Jurisdictional Factor | | 0.9020421 | 0.9045425 | 0.9035993 | 0.9011748 | 0.9011748 | 0.9011748 | 0.9011748 | 0.9011748 | 0.9011748 | 0.9011748 | 0.9011748 | 0.9011748 | 0.9011748 |
| 12. | Initial Energy-Related Recoverable Costs (B) | | 7,883 | 12,546 | 16,848 | 21,631 | 24,864 | 28,106 | 31,348 | 34,590 | 37,832 | 41,074 | 44,316 | 47,558 | 508,261 |
| 13. | Initial Demand-Related Recoverable Costs (C) | | \$3,883 | \$12,545 | \$16,848 | \$21,631 | \$24,864 | \$28,106 | \$31,348 | \$34,590 | \$37,832 | \$41,074 | \$44,316 | \$47,558 | \$483,361 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | \$11,766 | \$25,091 | \$33,696 | \$43,262 | \$49,728 | \$56,192 | \$62,656 | \$69,120 | \$75,584 | \$82,048 | \$88,512 | \$94,976 | \$986,622 |

Notes:
 (A) Line 6 x 8.2328% x 1/12. Based on BCR of 11.19% and weighted income tax rate of 38.575% (equation factor of 1.626052)
 (B) Line 9 x Line 10
 (C) Line 9 x Line 11

EXHIBIT NO. _____
 DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
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FORM 42-4P
 REVISED: NOVEMBER 12, 1998

Tampa Electric Company
Calculation of the Projected Physical Asset
January 1999 to December 1999

Return on Capital Investment, Depreciation and Taxes
 For Project's Lifetime (in Millions)

| Line | Description | Beginning of Period Amount | Projected Jan-99 | Projected Feb-99 | Projected Mar-99 | Projected Apr-99 | Projected May-99 | Projected Jun-99 | Projected Jul-99 | Projected Aug-99 | Projected Sep-99 | Projected Oct-99 | Projected Nov-99 | Projected Dec-99 | End of Period Amount |
|------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| 1 | Investments | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| a | Expenditures/Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b | Chargeups to Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c | Retirements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Plant on Service/Depreciation Base | \$389,752 | \$389,752 | \$389,752 | \$389,752 | \$389,752 | \$389,752 | \$389,752 | \$389,752 | \$389,752 | \$389,752 | \$389,752 | \$389,752 | \$389,752 | \$389,752 |
| 3 | Less: Accumulated Depreciation | (21,415) | (21,415) | (21,415) | (21,415) | (21,415) | (21,415) | (21,415) | (21,415) | (21,415) | (21,415) | (21,415) | (21,415) | (21,415) | (21,415) |
| 4 | Other (A) | (266,000) | (266,000) | (266,000) | (266,000) | (266,000) | (266,000) | (266,000) | (266,000) | (266,000) | (266,000) | (266,000) | (266,000) | (266,000) | (266,000) |
| 5 | Net Investment (Lines 2 + 3 + 4) | \$102,327 | \$102,327 | \$102,327 | \$102,327 | \$102,327 | \$102,327 | \$102,327 | \$102,327 | \$102,327 | \$102,327 | \$102,327 | \$102,327 | \$102,327 | \$102,327 |
| a | Average Net Investment | \$101,379 | \$101,379 | \$101,379 | \$101,379 | \$101,379 | \$101,379 | \$101,379 | \$101,379 | \$101,379 | \$101,379 | \$101,379 | \$101,379 | \$101,379 | \$101,379 |
| 6 | Return on Average Net Investment | 2,216 | 2,216 | 2,216 | 2,216 | 2,216 | 2,216 | 2,216 | 2,216 | 2,216 | 2,216 | 2,216 | 2,216 | 2,216 | 2,216 |
| a | Equity Component (Line 6 x 2.82% x 1/12) | 308 | 308 | 308 | 308 | 308 | 308 | 308 | 308 | 308 | 308 | 308 | 308 | 308 | 308 |
| b | Debt Component (Line 6 x 2.82% x 1/12) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Investment Expenses | 1,917 | 1,917 | 1,917 | 1,917 | 1,917 | 1,917 | 1,917 | 1,917 | 1,917 | 1,917 | 1,917 | 1,917 | 1,917 | 1,917 |
| a | Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b | Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c | Diminishment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d | Property Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Total System Recoverable Expenses (Lines 7 + 8) | 4,841 | 4,841 | 4,841 | 4,841 | 4,841 | 4,841 | 4,841 | 4,841 | 4,841 | 4,841 | 4,841 | 4,841 | 4,841 | 4,841 |
| a | Recoverable Costs Allocated to Energy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b | Recoverable Costs Allocated to Demand | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Energy Jurisdictional Factor | 0.971315 | 0.970499 | 0.950089 | 0.908817 | 0.822257 | 0.822257 | 0.822257 | 0.822257 | 0.822257 | 0.822257 | 0.822257 | 0.822257 | 0.822257 | 0.822257 |
| 10 | Demand Jurisdictional Factor | 0.966821 | 0.954225 | 0.895365 | 0.801748 | 0.605120 | 0.605120 | 0.605120 | 0.605120 | 0.605120 | 0.605120 | 0.605120 | 0.605120 | 0.605120 | 0.605120 |
| 11 | Retired Energy-Related Recoverable Costs (F) | 4,376 | 4,363 | 4,302 | 4,313 | 4,332 | 4,332 | 4,332 | 4,332 | 4,332 | 4,332 | 4,332 | 4,332 | 4,332 | 4,332 |
| 12 | Retired Demand-Related Recoverable Costs (G) | \$4,376 | \$4,363 | \$4,302 | \$4,313 | \$4,332 | \$4,332 | \$4,332 | \$4,332 | \$4,332 | \$4,332 | \$4,332 | \$4,332 | \$4,332 | \$4,332 |
| 13 | Total Demand-Related Recoverable Costs (H) | \$4,376 | \$4,363 | \$4,302 | \$4,313 | \$4,332 | \$4,332 | \$4,332 | \$4,332 | \$4,332 | \$4,332 | \$4,332 | \$4,332 | \$4,332 | \$4,332 |
| 14 | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | \$4,376 | \$4,363 | \$4,302 | \$4,313 | \$4,332 | \$4,332 | \$4,332 | \$4,332 | \$4,332 | \$4,332 | \$4,332 | \$4,332 | \$4,332 | \$4,332 |

Notes:
 (A) Represents the Capital Costs of the Gascon Ignition Oil Tank currently recovered through base rates.
 (B) Lines 8 & 9 are 8.8218% x 1/12. Based on BTRC of 11.25% and weighted average tax rate of 38.575% (regulation factor of 1.621002).
 (C) Line 9 is Line 10.
 (D) Line 10 is Line 11.

Tampa Electric Company
Income and Expense Statement
Calculation of the Proposed Dividend Amount
January 1999 to December 1999
(in Dollars)

Income via Capital Investments, Depreciation and Taxes
For Pay 1st Big Bend 1 and Old Tank #1 Upgrade

| Beginning of Period Amount | Projected Jan-99 | Projected Feb-99 | Projected Mar-99 | Projected Apr-99 | Projected May-99 | Projected Jun-99 | Projected Jul-99 | Projected Aug-99 | Projected Sep-99 | Projected Oct-99 | Projected Nov-99 | Projected Dec-99 | End of Period Amount |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| 5443,000 | 5443,000 | 5443,000 | 5443,000 | 5443,000 | 5443,000 | 5443,000 | 5443,000 | 5443,000 | 5443,000 | 5443,000 | 5443,000 | 5443,000 | 5443,000 |
| (2,094) | (3,108) | (4,122) | (5,136) | (6,150) | (7,164) | (8,177) | (9,191) | (10,205) | (11,219) | (12,233) | (13,247) | (14,261) | (14,812) |
| 648,926 | 498,892 | 418,858 | 338,824 | 258,790 | 178,756 | 98,722 | 18,688 | 412,654 | 631,620 | 430,586 | 629,552 | 428,518 | 0 |
| 440,809 | 478,375 | 438,341 | 437,307 | 417,273 | 415,239 | 414,205 | 413,171 | 412,137 | 411,103 | 410,069 | 409,035 | 408,001 | 406,967 |
| 3,234 | 3,234 | 3,234 | 3,234 | 3,234 | 3,234 | 3,234 | 3,234 | 3,234 | 3,234 | 3,234 | 3,234 | 3,234 | 3,234 |
| 1,035 | 1,035 | 1,035 | 1,035 | 1,035 | 1,035 | 1,035 | 1,035 | 1,035 | 1,035 | 1,035 | 1,035 | 1,035 | 1,035 |
| 1,034 | 1,034 | 1,034 | 1,034 | 1,034 | 1,034 | 1,034 | 1,034 | 1,034 | 1,034 | 1,034 | 1,034 | 1,034 | 1,034 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5,307 | 5,308 | 5,307 | 5,278 | 5,278 | 5,262 | 5,257 | 5,247 | 5,237 | 5,228 | 5,218 | 5,207 | 5,197 | 5,187 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5,307 | 5,308 | 5,307 | 5,278 | 5,278 | 5,262 | 5,257 | 5,247 | 5,237 | 5,228 | 5,218 | 5,207 | 5,197 | 5,187 |
| 0.9717435 | 0.9702409 | 0.9687383 | 0.9672357 | 0.9657331 | 0.9642305 | 0.9627279 | 0.9612253 | 0.9597227 | 0.9582201 | 0.9567175 | 0.9552149 | 0.9537123 | 0.9522097 |
| 0.9040421 | 0.9045425 | 0.9050429 | 0.9055433 | 0.9060437 | 0.9065441 | 0.9070445 | 0.9075449 | 0.9080453 | 0.9085457 | 0.9090461 | 0.9095465 | 0.9100469 | 0.9105473 |
| 4,798 | 4,792 | 4,735 | 4,736 | 4,737 | 4,737 | 4,737 | 4,737 | 4,737 | 4,737 | 4,737 | 4,737 | 4,737 | 4,737 |
| 34,798 | 34,792 | 34,735 | 34,736 | 34,737 | 34,737 | 34,737 | 34,737 | 34,737 | 34,737 | 34,737 | 34,737 | 34,737 | 34,737 |

1. Investments

- a. Expenditures/Additions
- b. Chargeups to Plant
- c. Recoverments
- d. Other

2. Plant on Service/Depreciation Base

- a. Less: Accumulated Depreciation
- b. CWIP - Non-Interest Bearing
- c. Net Investment (Lines 2 + 3 + 4)

3. Average Net Investment

7. Return on Average Net Investment

- a. Equity Component Gained Up For Taxes (A)
- b. Debt Component (Line 6 x 2.87% x 1/12)

8. Investment Expenses

- a. Depreciation
- b. Amortization
- c. Financial/Interest
- d. Property Taxes
- e. Other

9. Total System Recoverable Expenses (Lines 7 + 8)

- a. Recoverable Costs Allocated to Energy
- b. Recoverable Costs Allocated to Demand

10. Energy Investment Factor

11. Demand Investment Factor

12. Retail Energy-Related Recoverable Costs (B)

13. Retail Demand-Related Recoverable Costs (C)

14. Total Anticipated Recoverable Costs (Lines 12 + 13)

Notes:
(A) Line 6 x 8.82180% x 1/12. Based on RCE of 11.75% and weighted income tax rate of 38.575% (equation factor of 1.620052)
(B) Line 9a x Line 9b
(C) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 980007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 5, 1998
DOCUMENT NO. 4
PAGE 12 of 15

FORM 42-4P
REVISED: NOVEMBER 12, 1998

Tampa Electric Company
 In accordance with the provisions of the
 Schedule of the Expected Period Amount
 January 1, 1998 to December 31, 1998

Reasons for Total Investment, Depreciation and Loss
 For Project: Big Bend Fuel Unit 2 and 2 Upgrade
 (in Dollars)

| Line | Description | Beginning of Period Amount | Projected Jan-99 | Projected Feb-99 | Projected Mar-99 | Projected Apr-99 | Projected May-99 | Projected Jun-99 | Projected Jul-99 | Projected Aug-99 | Projected Sep-99 | Projected Oct-99 | Projected Nov-99 | Projected Dec-99 | End of Period Amount |
|------|---|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| 1. | Investments | | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| a. | Expenditures/Advances | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Changes to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plant-to-Servicer/Depreciation Base | \$818,000 | \$818,000 | \$818,000 | \$818,000 | \$818,000 | \$818,000 | \$818,000 | \$818,000 | \$818,000 | \$818,000 | \$818,000 | \$818,000 | \$818,000 | \$818,000 |
| 3. | Less: Accumulated Depreciation | (954) | (4,772) | (8,581) | (12,409) | (16,284) | (20,141) | (24,000) | (27,841) | (31,674) | (35,500) | (39,317) | (43,125) | (46,925) | (50,718) |
| 4. | CWIP - Non-Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$17,046 | \$11,228 | \$11,419 | \$10,591 | \$11,716 | \$11,899 | \$11,999 | \$12,159 | \$12,326 | \$12,500 | \$12,673 | \$12,845 | \$13,015 | \$13,187 |
| a. | Average Net Investment | \$16,092 | \$14,183 | \$14,274 | \$13,365 | \$14,510 | \$14,656 | \$14,754 | \$14,917 | \$15,077 | \$15,239 | \$15,400 | \$15,561 | \$15,721 | \$15,882 |
| 7. | Reasons on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Granted Up For Taxes (A) | 6,001 | 5,987 | 5,973 | 5,959 | 5,945 | 5,931 | 5,917 | 5,903 | 5,889 | 5,875 | 5,861 | 5,847 | 5,833 | 5,819 |
| b. | Debt Component (Line 6 x 2.2% x 1/12) | 1,918 | 1,913 | 1,909 | 1,904 | 1,900 | 1,895 | 1,891 | 1,887 | 1,882 | 1,877 | 1,873 | 1,868 | 1,864 | 1,859 |
| 8. | Investment Expenses | | 1,909 | 1,909 | 1,909 | 1,909 | 1,909 | 1,909 | 1,909 | 1,909 | 1,909 | 1,909 | 1,909 | 1,909 | 1,909 |
| a. | Depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Disbursements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 1,909 | 1,909 | 1,909 | 1,909 | 1,909 | 1,909 | 1,909 | 1,909 | 1,909 | 1,909 | 1,909 | 1,909 | 1,909 |
| 10. | Total System Recoverable Expenses (Lines 7 + 8) | 8,218 | 8,209 | 8,201 | 8,192 | 8,183 | 8,174 | 8,165 | 8,156 | 8,147 | 8,138 | 8,129 | 8,120 | 8,111 | 8,102 |
| a. | Recoverable Costs Allocated to Energy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Recoverable Costs Allocated to Demand | 8,218 | 8,209 | 8,201 | 8,192 | 8,183 | 8,174 | 8,165 | 8,156 | 8,147 | 8,138 | 8,129 | 8,120 | 8,111 | 8,102 |
| 11. | Energy Interdivisional Factor | 0.9717415 | 0.9702409 | 0.9687403 | 0.9672397 | 0.9657391 | 0.9642385 | 0.9627379 | 0.9612373 | 0.9597367 | 0.9582361 | 0.9567355 | 0.9552349 | 0.9537343 | 0.9522337 |
| 12. | Recoil Energy-Related Recoverable Costs (B) | 0.0048421 | 0.0048425 | 0.0048429 | 0.0048433 | 0.0048437 | 0.0048441 | 0.0048445 | 0.0048449 | 0.0048453 | 0.0048457 | 0.0048461 | 0.0048465 | 0.0048469 | 0.0048473 |
| 13. | Recoil Demand-Related Recoverable Costs (C) | 8,885 | 8,873 | 8,861 | 8,849 | 8,837 | 8,825 | 8,813 | 8,801 | 8,789 | 8,777 | 8,765 | 8,753 | 8,741 | 8,729 |
| 14. | Total Interdivisional Recoverable Costs (Lines 12 + 13) | 38,883 | 38,873 | 38,863 | 38,853 | 38,843 | 38,833 | 38,823 | 38,813 | 38,803 | 38,793 | 38,783 | 38,773 | 38,763 | 38,753 |

Notes:
 (A) Line 6 x 8.8218% x 1/12. Based on BCE of 11.75% and weighted income tax rate of 38.575% (equation factor of 1.628002)
 (B) Line 9a x Line 10
 (C) Line 9b x Line 11

EXHIBIT NO. _____
 DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
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FORM 42-4P
 REVISED: NOVEMBER 12, 1998

January 1999 to December 1999
 in addition to the Proposed Fixed Amount

Return on Capital Investment, Depreciation and Taxes
 For Project Phillips Upgrade Task #1 for 1999

| Line | Description | Beginning of Period Amount | Projected Jan-99 | Projected Feb-99 | Projected Mar-99 | Projected Apr-99 | Projected May-99 | Projected Jun-99 | Projected Jul-99 | Projected Aug-99 | Projected Sep-99 | Projected Oct-99 | Projected Nov-99 | Projected Dec-99 | End of Period Amount |
|------|---|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| 1. | Investments | | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| a. | Expenditures/Additions | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Changes to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plant-in-Service/Depreciation Base | 3,36,500 | 3,36,500 | 3,36,500 | 3,36,500 | 3,36,500 | 3,36,500 | 3,36,500 | 3,36,500 | 3,36,500 | 3,36,500 | 3,36,500 | 3,36,500 | 3,36,500 | 3,36,500 |
| 3. | Lev. Accumulated Depreciation | (19) | (174) | (370) | (604) | (879) | (1151) | (1541) | (1750) | (1884) | (1,922) | (1,958) | (1,994) | (2,030) | (2,066) |
| 4. | CVG/Non-Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. | Net Investment: (Lines 2 + 3 + 4) | 36,326 | 36,326 | 36,130 | 36,094 | 35,621 | 35,346 | 35,346 | 35,630 | 35,514 | 35,368 | 35,212 | 35,166 | 35,090 | 35,014 |
| 6. | Average Net Investment | 36,384 | 36,268 | 36,152 | 36,036 | 35,920 | 35,804 | 35,688 | 35,572 | 35,456 | 35,340 | 35,224 | 35,214 | 35,108 | 35,108 |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Granted Up For Taxes (A) | 268 | 262 | 266 | 269 | 264 | 261 | 262 | 262 | 261 | 260 | 260 | 259 | 258 | 258 |
| b. | Debt Component (Line 6 x 2.87% x 1/12) | 46 | 45 | 44 | 43 | 44 | 44 | 44 | 44 | 44 | 43 | 43 | 43 | 43 | 43 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 |
| b. | Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Disinvestment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | 478 | 468 | 466 | 464 | 464 | 463 | 462 | 462 | 462 | 460 | 459 | 458 | 457 | 456 |
| a. | Recoverable Costs Allocated to Energy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Recoverable Costs Allocated to Demand | 478 | 468 | 466 | 464 | 464 | 463 | 462 | 462 | 462 | 460 | 459 | 458 | 457 | 456 |
| 10. | Energy Involvement Factor | 0.9717815 | 0.9702409 | 0.9686993 | 0.9671577 | 0.9656161 | 0.9640745 | 0.9625329 | 0.9609913 | 0.9594497 | 0.9579081 | 0.9563665 | 0.9548249 | 0.9532833 | 0.9517417 |
| 11. | Demand Involvement Factor | 0.9999421 | 0.9998425 | 0.9997429 | 0.9996433 | 0.9995437 | 0.9994441 | 0.9993445 | 0.9992449 | 0.9991453 | 0.9990457 | 0.9989461 | 0.9988465 | 0.9987469 | 0.9986473 |
| 12. | Retail Energy-Related Recoverable Costs (B) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13. | Retail Demand-Related Recoverable Costs (C) | 478 | 468 | 466 | 464 | 464 | 463 | 462 | 462 | 462 | 460 | 459 | 458 | 457 | 456 |
| 14. | Total Institutional Recoverable Costs (Lines 12 + 13) | 478 | 468 | 466 | 464 | 464 | 463 | 462 | 462 | 462 | 460 | 459 | 458 | 457 | 456 |

Notes:
 (A) Lines 6 x 2.8728% x 1/12. Based on BEDE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.620052)

EXHIBIT NO. _____
 DOCKET NO. 980007-E1
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
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 FORM 42-4P
 REVISED: NOVEMBER 12, 1998

Tampa Electric Company
Financial and Projected Performance
Statement of the Projected Period Amount
January 1999 to December 1999

Return on Capital Investment, Depreciation and Taxes
For Project: Phillips Upgrade Tank #4 for ETRP
(in Millions)

| Line | Description | Beginning of Period Amount | Projected Jan-99 | Projected Feb-99 | Projected Mar-99 | Projected Apr-99 | Projected May-99 | Projected Jun-99 | Projected Jul-99 | Projected Aug-99 | Projected Sep-99 | Projected Oct-99 | Projected Nov-99 | Projected Dec-99 | End of Period Amount |
|------|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|
| 1. | Investment | | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| a. | Expenditures/Adjustment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Change to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Retirement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Plant-in-Service/Depreciation Base | \$87,400 | \$87,400 | \$87,400 | \$87,400 | \$87,400 | \$87,400 | \$87,400 | \$87,400 | \$87,400 | \$87,400 | \$87,400 | \$87,400 | \$87,400 | \$87,400 |
| 3. | Less: Accumulated Depreciation | (113) | (952) | (952) | (969) | (1,204) | (1,323) | (1,809) | (2,077) | (2,354) | (2,631) | (2,908) | (3,185) | (3,462) | (3,739) |
| 4. | CWIP - Non-Inventoried Planting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$87,287 | \$86,985 | \$86,708 | \$86,411 | \$86,154 | \$85,877 | \$85,606 | \$85,325 | \$85,048 | \$84,765 | \$84,482 | \$84,201 | \$83,918 | \$83,635 |
| 6. | Average Net Investment | \$87,124 | \$86,847 | \$86,570 | \$86,293 | \$86,016 | \$85,739 | \$85,462 | \$85,185 | \$84,908 | \$84,631 | \$84,354 | \$84,077 | \$83,800 | \$83,523 |
| 7. | Return on Average Net Investment | 641 | 639 | 637 | 635 | 632 | 630 | 628 | 626 | 624 | 622 | 620 | 618 | 616 | 614 |
| a. | Equity Component (Gross Up For Taxes (A)) | 205 | 204 | 203 | 203 | 202 | 201 | 201 | 200 | 200 | 199 | 198 | 198 | 198 | 198 |
| b. | Debt Component (Line 6 x 7.82% x 1/12) | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 | 277 |
| 8. | Investment Expenses | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| a. | Depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Dissemination | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | 1,123 | 1,120 | 1,117 | 1,115 | 1,111 | 1,108 | 1,106 | 1,104 | 1,101 | 1,098 | 1,096 | 1,093 | 1,091 | 1,089 |
| a. | Recoverable Costs Allocated to Energy | 1,123 | 1,120 | 1,117 | 1,115 | 1,111 | 1,108 | 1,106 | 1,104 | 1,101 | 1,098 | 1,096 | 1,093 | 1,091 | 1,089 |
| b. | Recoverable Costs Allocated to Demand | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | 0.713415 | 0.702409 | 0.690809 | 0.678817 | 0.666405 | 0.654073 | 0.641827 | 0.629677 | 0.617622 | 0.605663 | 0.593800 | 0.582033 | 0.570364 | 0.558791 |
| 11. | Demand Jurisdictional Factor | 0.000921 | 0.0005425 | 0.0003765 | 0.0002140 | 0.0001748 | 0.0001473 | 0.0001264 | 0.0001122 | 0.0001040 | 0.0001014 | 0.0001000 | 0.0001000 | 0.0001000 | 0.0001000 |
| 12. | Retal Energy-Related Recoverable Costs (B) | 1,015 | 1,013 | 1,010 | 1,007 | 1,004 | 1,001 | 998 | 995 | 992 | 989 | 986 | 983 | 980 | 977 |
| 13. | Retal Demand-Related Recoverable Costs (C) | 51,015 | 51,013 | 51,010 | 51,007 | 51,004 | 51,001 | 50,998 | 50,995 | 50,992 | 50,989 | 50,986 | 50,983 | 50,980 | 50,977 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | 52,030 | 52,026 | 52,020 | 52,014 | 52,008 | 52,002 | 51,996 | 51,990 | 51,983 | 51,976 | 51,970 | 51,963 | 51,956 | 51,950 |

Notes:
(A) Line 6 x 8.82% x 1/12. Based on BIR of 11.75% and weighted income tax rate of 8.575% (exemption factor of 1.62662).
(B) Line 9a x Line 10
(C) Line 9b x Line 11

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FORM 42-5P
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Project Title: Big Bend Unit 3 Flue Gas Desulfurization Integration

Project Description:

The existing FGD system on Big Bend Unit 4 was tested and found to be capable of cleaning the flue gases from Unit 3 at a fraction of the cost of adding a new FGD system for this purpose.

This project involved the integration of Big Bend Unit 3 flue gases into the Big Bend Unit 4 FGD system. The integration was accomplished by installing interconnecting ductwork between Unit 3 precipitator outlet ducts and the Unit 4 FGD inlet duct. The Unit 4 FGD outlet duct was interconnected with the Unit 3 chimney via new ductwork and a new stack breaching. New ductwork, linings, isolation dampers, support steel, and stack annulus pressurization fans were procured and installed. Modifications to the materials handling systems and controls were also necessary.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998 through September 1998 was \$555,373 compared to the original projection of \$555,373, representing a variance of 0%.

The actual/estimated O & M expense for the period April 1998 through September 1998 was \$571,608 compared to the original projection of \$652,493, representing a variance of 12.39%.

Project Progress Summary: The project is complete and in service.

Project Projections: Estimated depreciation plus return for the period October 1998 through December 1998 is expected to be \$275,168. Estimated O & M costs for the period October 1998 to December 1998 are projected to be \$420,017.

Estimated depreciation plus return for the period January 1999 through December 1999 is expected to be \$1,083,883. Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$1,429,470.

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Project Title: Big Bend Units 1 and 2 Flue Gas Conditioning

Project Description:

The existing electrostatic precipitators were not designed for the range of fuels needed for compliance with the CAAA. Flue gas conditioning was required to assure operation of the generating units in accordance with applicable permits and regulations.

The project involved the addition of liquid sulfur unloading, storage and conveying to sulfur burners and catalytic converters where SO₂ is converted to SO₃. The control and injection system then injects this into the ductwork ahead of the electrostatic precipitators.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998 through September 1998 was \$335,436 compared to the original projection of \$335,436, representing a variance of 0%.

The actual/estimated O & M for the period April 1998 through September 1998 was \$14,874 compared to the original projection of \$16,500, representing a variance of (9.85%).

Project Progress Summary: The project is complete and in service

Project Projections: Estimated depreciation plus return for the period October 1998 through December 1998 is projected to be \$165,936. Estimated O & M costs for the period October 1998 through December 1998 are projected to be \$9,345.

Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$651,873. Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$41,376.

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Project Title: Big Bend Unit 4 Continuous Emissions Monitors

Project Description:

Continuous emissions monitors (CEMs) were installed on the flue gas inlet and outlet of Big Bend Unit 4 monitor compliance with the CAAA requirements. The monitors are capable of measuring, recording and electronically reporting SO₂, NO_x and volumetric gas flow out of the stack. The project consisted of monitors, a CEM building, the CEMs control and power cables to supply a complete system.

40 CFR Part 75 includes the general requirements for the installation, certification, operation and maintenance of CEMs and specific requirements for the monitoring of pollutants, opacity and volumetric flow. These regulations are very comprehensive and specific as to the requirements for CEMs, and in essence, they define the components needed and their configuration.

Project Accomplishment:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998 through September 1998 was \$42,892 compared to the original projection of \$42,892, representing a variance of 0%.

The actual/estimated O & M expense for the period April 1998 through September 1998 was \$0 compared to the original projection of \$0, representing a variance of 0%.

Project Progress Summary: The project is complete and in service

Project Projections: Estimated depreciation plus return for the period October 1998 through December 1998 is projected to be \$21,200. Estimated O & M costs for the period October 1998 through December 1998 are projected to be \$0.

Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$109,539. Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

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Project Title: SO₂ Emission Allowances

Project Description:

The acid rain control title of the Clean Air Act Amendments (CAAA) of 1990 sets forth a comprehensive regulatory mechanism designed to control acid rain by limiting sulfur dioxide emissions by electric utilities. The CAAA require reductions in sulfur dioxide emissions in two phases. Phase I began on January 1, 1995, and applies to 110 mostly coal-fired utility plants containing about 260 generating units. These plants are owned by about 40 jurisdictional utility systems that are expected to reduce annual sulfur dioxide emissions by as much as 4.5 million tons. Phase II begins on January 1, 2000, and applies to virtually all existing steam-electric generating utility units with capacity exceeding 25 megawatts and to new generating utility units of any size. The Environmental Protection Agency (EPA) issues to the owners of generating units allowances (defined as an authorization to emit, during or after a specified calendar year, one ton of sulfur dioxide) equal to the number of tons of sulfur dioxide emissions authorized by the CAAA. EPA does not assess a charge for the allowances it awards.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998 through September 1998 is \$0, compared to the original projection of \$0, representing a variance of 0%.

The actual/estimated O & M for the period April 1998 through September 1998 is \$1,183,763 compared to the original projection of \$1,431,093, representing a variance of (17.28%).

The SO₂ emission allowance credit from the Florida Municipal Power Agency (FMPA) wholesale sale was \$15,759 for the period April 1998 through September 1998 compared to the original projection of \$20,000, representing a variance of (21.2%).

Project Summary: SO₂ Emission Allowances are being used by Tampa Electric to meet compliance standards for Phase I of the CAAA.

Project Projections: Estimated O & M costs for the period October 1998 through December 1998 are projected to be (\$531,857).

Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$1,760,766.

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FORM 42-5P
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Project Title: Big Bend Unit 1 Classifier Replacement

Project Description:

The boiler modifications at Big Bend Unit 1 are part of Tampa Electric's Nitrous Oxide (NO_x) compliance strategy for Phase II of the Clean Air Act Amendments of 1990 (CAAA). The classifier replacements will optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO_x values.

Project Accomplishments:

Project Fiscal Expenditures: N/A.

Progress Summary: The Big Bend Unit 1 Classifier Replacement will be used by Tampa Electric to meet NO_x compliance standards for Phase II of the CAAA. Big Bend Unit 1 Classifier Replacement is scheduled to go into service in December 1998.

Project Projections: Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$217,337.

Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

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Project Title: Big Bend Unit 2 Classifier Replacement

Project Description:

The boiler modifications at Big Bend Unit 2 are part of Tampa Electric's Nitrous Oxide (NO_x) compliance strategy for Phase II of the Clean Air Act Amendments of 1990 (CAAA). The classifier replacements will optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO_x values.

Project Accomplishments:

Project Fiscal Expenditures: N/A.

Progress Summary: The Big Bend Unit 2 Classifier Replacement will be used by Tampa Electric to meet NO_x compliance standards for Phase II of the CAAA. The Big Bend Unit 2 Classifier Project is complete and in service as of May 1998.

Project Projections: Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$143,013.

Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

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FORM 42-5P
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Project Title: Gannon Unit 5 Classifier Replacement

Project Description:

The boiler modifications at Gannon Unit 5 are part of Tampa Electric's Nitrous Oxide (NO_x) compliance strategy for Phase II of the Clean Air Act Amendments of 1990 (CAAA). The classifier replacements will optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO_x values.

Project Accomplishments:

Project Fiscal Expenditures: N/A.

Progress Summary: The Gannon Unit 5 Classifier Replacement will be used by Tampa Electric to meet NO_x compliance standards for Phase II of the CAAA. The Gannon Unit 5 Classifier Project is complete and in service as of December 1997.

Project Projections: Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$200,626.

Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

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Project Title: Gannon Unit 6 Classifier Replacement

Project Description:

The boiler modifications at Gannon Unit 6 are part of Tampa Electric's Nitrous Oxide (NO_x) compliance strategy for Phase II of the Clean Air Act Amendments of 1990 (CAAA). The classifier replacements will optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO_x values.

Project Accomplishments:

Project Fiscal Expenditures: N/A.

Progress Summary: The Gannon Unit 6 Classifier Replacement will be used by Tampa Electric to meet NO_x compliance standards for Phase II of the CAAA. The project is scheduled to go in service in June 1999.

Project Projections: Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$153,551.

Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

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Project Title: Gannon Coal Crushers

Project Description:

Two Gannon Coal Crushers will be used in conjunction with the boiler modifications at Gannon as part of Tampa Electric's Nitrous Oxide (NO_x) compliance strategy for Phase II of the Clean Air Act Amendments of 1990 (CAAA). The coal crushers will assist in achieving compliance by providing a more uniform particle size. The finer coal particles, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO_x values.

Project Accomplishments:

Project Fiscal Expenditures: N/A.

Progress Summary: The Gannon Coal Crushers will be used by Tampa Electric to meet NO_x compliance standards for Phase II of the CAAA. The Gannon Coal Crusher Project is scheduled to go into service July 1999.

Project Projections: Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$425,835.

Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

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FORM 42-5P
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Project Title: Gannon Unit 5 Stack Extension

Project Description:

In accordance with the CAAA, Tampa Electric is pursuing a Title V Operation Permit for Gannon Station. During the permitting process it was determined by FDEP that our current station cap of 2.4 lbs. of SO₂/MMBtu results in modeled exceedances of the National Ambient Air Quality Standards (NAAQS) for SO₂. As such, Tampa Electric would be required to reduce SO₂ emissions at Gannon Station by approximately 50% in the new Title V permit.

Alternatively, Tampa Electric has completed revised dispersion modeling for Gannon Station under many different scenarios using more updated meteorological data, increased stack heights, and various SO₂ emission sets, (e.g., various sulfur content fuels consistent with the overall Acid Rain fuel strategy). It was determined that by increasing Gannon Unit 5 stack to 110 meters and limiting the Station to an SO₂ cap of 1.9 lb./MMBtu, the Station can demonstrate compliance with the air dispersion modeling.

Project Accomplishments:

Project Fiscal Expenditures: N/A.

Progress Summary: The Gannon Unit 5 Stack Extension will also be used by Tampa Electric to meet SO₂ compliance standards for Phase II of the CAAA. The Gannon Unit 5 Stack Extension Project is scheduled to go into service December 1999.

Project Projections: Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$3,424.

Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

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Project Title: Gannon Unit 6 Stack Extension

Project Description:

In accordance with the CAAA Tampa Electric is pursuing a Title V Operation Permit for Gannon Station. During the permitting process it was determined by FDEP that our current station cap of 2.4 lbs. of SO₂/MMBtu results in modeled exceedances of the National Ambient Air Quality Standards (NAAQS) for SO₂. As such, Tampa Electric would be required to reduce SO₂ emissions at Gannon Station by approximately 50% in the new Title V permit.

Alternatively, Tampa Electric has completed revised dispersion modeling for Gannon Station under many different scenarios using more updated meteorological data, increased stack heights, and various SO₂ emission sets, (e.g., various sulfur content fuels consistent with the overall Acid Rain fuel strategy). It was determined that by increasing Gannon Unit 6 stack to 110 meters and limiting the Station to an SO₂ cap of 1.9 lb./MMBtu, the Station can demonstrate compliance with the air dispersion modeling.

Project Accomplishments:

Project Fiscal Expenditures: N/A.

Progress Summary: The Gannon Unit 6 Stack Extension will be used by Tampa Electric to meet SO₂ compliance standards for Phase II of the CAAA. The Gannon Unit 6 Stack Extension Project is scheduled to go into service December 2000.

Project Projections: Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$15,710.

Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

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Project Title: Big Bend Fuel Oil Tank No. 1 Upgrade

Project Description:

The Big Bend Oil Storage Tank No. 1 is a 500,000 gallon field erected fuel storage tank that is required to meet the requirements of DEP Rule 62-762 as an existing field erected above ground storage tank containing a regulated pollutant (diesel fuel). The rule requires various modifications and a complete internal inspection by the end of 1999.

Present scope of work for this project includes:

- ▶ Cleaning and inspecting the tank in accordance with API 653 specifications
- ▶ Applying a coating to the internal floor and 30 inches up the tank wall. Installing an "El Segundo" bottom to the tank, including installing a leak detection system.
- ▶ Installing a spill containment for piping fittings and valves surrounding the tank.
- ▶ Installing a new truck unloading facility and spill containment for the truck unloading facility.
- ▶ Installing level instrumentation for overfill protection.
- ▶ Installing secondary containment for below ground piping or reroute to above ground.
- ▶ Conducting a tank closure assessment.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998 through September 1998 was \$928 compared to an original projection of \$16,807, representing a variance of (94%).

Project Progress Summary: The project is scheduled to go into service December 1998.

Project Projections: Estimated depreciation plus return for the period October 1998 through December 1998 is projected to be \$11,150. Estimated O & M costs for the period October 1998 through December 1998 are projected to be \$0.

Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$63,027. Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

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Project Title: Big Bend Fuel Oil Tank No. 2 Upgrade

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Project Description:

The Big Bend Oil Storage Tank No. 2 is a 4,200,000 gallon field erected fuel storage tank that is required to meet the requirements of DEP Rule 62-762 as an existing field erected above ground storage tank containing a regulated pollutant (diesel fuel). The rule requires various modifications and a complete internal inspection by the end of 1999.

Present scope of work for this project includes:

- ▶ Cleaning and inspecting the tank in accordance with API 653 specifications
- ▶ Applying a coating to the internal floor and 30 inches up the tank wall. Installing an "El Segundo" bottom to the tank, including installing a leak detection system.
- ▶ Installing a spill containment for piping fittings and valves surrounding the tank.
- ▶ Installing a new truck unloading facility and spill containment for the truck unloading facility.
- ▶ Installing level instrumentation for overfill protection.
- ▶ Installing secondary containment for below ground piping or reroute to above ground.
- ▶ Conducting a tank closure assessment.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998 through September 1998 was \$616 compared to an original projection of \$35,341, representing a variance of (98%).

Project Progress Summary: The project is complete and in service as of January 1998.

Project Projections: Estimated depreciation plus return for the period October 1998 through December 1998 is projected to be \$14,682. Estimated O & M costs for the period October 1998 through December 1998 are projected to be \$0.

Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$116,710. Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

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Project Title: Phillips Oil Tank No. 1 Upgrade

Project Description:

The Phillips Oil Storage Tank No. 1 is a 1,300,000 gallon field erected fuel storage tank that is required to meet the requirements of DEP Rule 62-762 as an existing field erected above ground storage tank containing a regulated pollutant (diesel fuel). The rule requires various modifications and a complete internal inspection by the end of 1999.

Present scope of work for this project includes:

- ▶ Cleaning and inspecting the tank in accordance with API 653 specifications
- ▶ Applying a coating to the internal floor and 30 inches up the tank wall.
- ▶ Installing a spill containment for piping fittings and valves surrounding the tank.
- ▶ Installing level instrumentation for overflow protection.
- ▶ Installing secondary containment for below ground piping or reroute to above ground.
- ▶ Conducting a tank closure assessment.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998 through September 1998 was \$145 compared to an original projection of \$1,041, representing a variance of (86%).

Project Progress Summary: The project is complete and in service as of January 1998.

Project Projections: Estimated depreciation plus return for the period October 1998 through December 1998 is projected to be \$623. Estimated O & M costs for the period October 1998 through December 1998 are projected to be \$0.

Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$5,556. Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
January 1999 Through December 1999
Description and Progress Report for
Environmental Compliance Activities and Projects

EXHIBIT NO. _____
DOCKET NO. 980007-E1
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 5, 1998
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Project Title: Phillips Oil Tank No. 4 Upgrade

FORM 42-5P
REVISED: NOVEMBER 12, 1998

Project Description:

The Phillips Oil Storage Tank No. 4 is a 57,000 gallon field erected fuel storage tank that is required to meet the requirements of DEP Rule 62-762 as an existing field erected above ground storage tank containing a regulated pollutant (diesel fuel). The rule requires various modifications and a complete internal inspection by the end of 1999.

Present scope of work for this project includes:

- ▶ Cleaning and inspecting the tank in accordance with API 653 specifications
- ▶ Applying a coating to the internal floor and 30 inches up the tank wall.
- ▶ Installing a spill containment for piping fittings and valves surrounding the tank.
- ▶ Installing level instrumentation for overflow protection.
- ▶ Installing secondary containment for below ground piping or reroute to above ground.
- ▶ Conducting a tank closure assessment.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998 through September 1998 was \$69 compared to an original projection of \$1383, representing a variance of (95%).

Project Progress Summary: The project is complete and in service as of January 1998.

Project Projections: Estimated depreciation plus return for the period October 1998 through December 1998 is projected to be \$1,022. Estimated O & M costs for the period October 1998 through December 1998 are projected to be \$0.

Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$13,290. Estimated O & M costs for the period October 1998 through December 1998 are projected to be \$0.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
January 1999 Through December 1999
Description and Progress Report for
Environmental Compliance Activities and Projects

EXHIBIT NO. _____
DOCKET NO. 980007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 5, 1998
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FORM 42-5P
REVISED: NOVEMBER 12, 1998

Project Title: Gannon Ignition Oil Tank Upgrade

Project Description:

The Gannon Ignition Oil Storage Tank is a 300,000 gallon field erected fuel storage tank that is required to meet the requirements of DEP Rule 62-762 as an existing field erected above ground storage tank containing a regulated pollutant (diesel fuel). The rule requires various modifications and a complete internal inspection by the end of 1999.

Present scope of work for this project includes:

- Cleaning and inspecting the tank in accordance with API 653 specifications
- Applying a coating to the internal floor and 30 inches up the tank wall. Installing an "El Segundo" bottom to the tank, including installing a leak detection system.
- Installing a spill containment for piping fittings and valves surrounding the tank.
- Installing a new truck unloading facility and spill containment for the truck unloading facility.
- Installing level instrumentation for overfill protection.
- Installing secondary containment for below ground piping or reroute to above ground.
- Conducting a tank closure assessment.

Project Accomplishments:

This project is in the construction stage.

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998 through September 1998 was \$29,276 compared to an original projection of \$19,789, representing a variance of 48%.

Project Progress Summary: The project is complete and in service as of December 1997.

Project Projections: Estimated depreciation plus return for the period October 1998 through December 1998 is projected to be \$14,635. Estimated O & M costs for the period October 1998 through December 1998 are projected to be \$0.

Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$56,869. Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
January 1999 Through December 1999
Description and Progress Report for
Environmental Compliance Activities and Projects

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FORM 42-5P
REVISED: NOVEMBER 12, 1998

Project Title: National Pollutant Discharge Elimination System (NPDES) Annual Surveillance Fees

Project Description:

Chapter 62-4.052, Florida Administrative Code (F. A. C.), implements the annual regulatory program and surveillance fees (annual fees) for wastewater permits. These fees are in addition to the application fees described in Rule 62-4.050, F. A. C. Tampa Electric's Big Bend, Gannon, Hookers Point and Sebring Stations are affected by this rule.

Project Accomplishments:

Project Fiscal Expenditures: N/A.

Project Summary: NPDES Surveillance fees are paid annually for the prior year.

Project Projections: Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$0. Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$55,200.

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Energy & Demand Allocation % By Rate Class
 January 1999 to December 1999

| Rate Class | (1) Average 12 CP Load Factor at Meter (%) | (2) Projected Sales at Meter (kWh) | (3) Projected Avg 12 CP at Meter (kWh) | (4) Demand Loss Expansion Factor | (5) Energy Loss Expansion Factor | (6) Projected Sales at Generation (kWh) | (7) Projected Avg 12 CP at Generation (kWh) | (8) Percentage of kWh Sales at Generation (%) | (9) Percentage of 12 CP Demand at Generation (%) | (10) 12 CP & 1/13 Allocation Factor (%) |
|---|--|--|--|--|--|---|---|---|--|---|
| RS, RST | 52.72205% | 7,046,663,000 | 1,525,763 | 1.061628 | 1.062297 | 7,485,648,965 | 1,619,793 | 44.34% | 59.53% | 58.37% |
| G.S, GST, TS | 63.02283% | 951,385,000 | 172,327 | 1.061896 | 1.062297 | 1,010,653,431 | 182,993 | 5.99% | 6.72% | 6.66% |
| GSD, GSDT | 78.23957% | 4,303,305,000 | 627,873 | 1.060130 | 1.061240 | 4,566,839,398 | 665,753 | 27.00% | 24.47% | 24.67% |
| GSLD, GSLDT, SBF, SBF1 | 86.12625% | 1,779,258,000 | 235,830 | 1.045147 | 1.045213 | 1,859,703,592 | 246,477 | 11.02% | 9.06% | 9.21% |
| IS1, IST1, SBH1, SBT1, IS3, IST3, SBH3, SBH3T | 101.56414% | 1,742,961,000 | 0 | 1.020766 | 1.021211 | 1,779,930,946 | 0 | 10.54% | 0.00% | 0.81% |
| SLAOL | 329.52368% | 166,532,000 | 5,769 | 1.058824 | 1.062295 | 176,906,111 | 6,108 | 1.05% | 0.22% | 0.28% |
| TOTAL | | 15,990,104,000 | 2,567,562 | | | 16,879,682,443 | 2,721,124 | 100.00% | 100.00% | 100.00% |

- Notes:
- (1) Average 12 CP load factor based on actual 1997 load research data
 - (2) Projected kWh sales for the period January 1999 to December 1999
 - (3) Calculated: (Column 2) / (8,760 hours X Column 1)
 - (4) Based on actual 1997 load research data
 - (5) Based on actual 1997 load research data
 - (6) Column 2 X Column 5
 - (7) Column 3 X Column 4
 - (8) Column 6 / Total Column 6
 - (9) Column 7 / Total Column 7
 - (10) Column 8 X 1/13 + Column 9 X 12/13

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 DOCKET NO. 980007-E1
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FORM 42-6P
 REVISED: NOVEMBER 12, 1998

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Energy & Demand Allocation % By Rate Class
 January 1999 to December 1999

| Rate Class | (1) Percentage of kWh Sales at Generation (%) | (2) 12 CP & 1/13 Allocation Factor (%) | (3) Energy- Related Costs (\$) | (4) Demand- Related Costs (\$) | (5) Total Environmental Costs (\$) | (6) Projected Sales at Meter (kWh) | (7) Environmental Cost Recovery Factors (¢/kWh) |
|----------------------------------|---|--|--|--|--|--|---|
| RS, RST | 44.34% | 58.37% | 1,979,914 | 110,223 | 2,090,137 | 7,046,663,000 | 0.030 |
| GS, GST, TS | 5.99% | 6.66% | 267,471 | 12,576 | 280,047 | 951,385,000 | 0.029 |
| GSD, GSDT | 27.06% | 24.67% | 1,208,310 | 46,586 | 1,254,896 | 4,303,305,000 | 0.029 |
| 37 GSLD, GSLDT, SBF, SBFT | 11.02% | 9.21% | 492,076 | 17,392 | 509,468 | 1,779,258,000 | 0.029 |
| IS1, IST1, SB11, IS3, IST3, SB13 | 10.54% | 0.81% | 470,643 | 1,530 | 472,173 | 1,742,961,000 | 0.027 |
| SL/OL | 1.05% | 0.28% | 46,886 | 529 | 47,415 | 166,532,000 | 0.028 |
| TOTAL | 100.00% | 100.00% | 4,465,300 | 188,835 | 4,654,135 | 15,990,104,000 | |

Notes:

- (1) From Form 42-6P, Column 8
- (2) From Form 42-6P, Column 10
- (3) Column 1 x Total Jurisdictional Energy Dollars from Form 42-1P, line 5
- (4) Column 2 x Total Jurisdictional Demand Dollars from Form 42-1P, line 5
- (5) Column 3 + Column 4
- (6) Projected kWh sales for the period January 1999 to December 1999
- (7) Column 5 / Column 6 x 100

Tampa Electric Company
 Calculation of Over and Under Recovery (Line 10)
 Calculation of the Current (Actual/Estimated) Period True-Up
 April 1998 to December 1998

Form 42-1E

| | <u>Apr-98 - Sep-98</u> | <u>Oct-98 - Dec-98</u> |
|--|------------------------|------------------------|
| Line | Period Amount | Period Amount |
| 1. Over/(Under) Recovery for the current period (Form 42-2E, Line 5) | \$371,903 | \$938,840 |
| 2. Interest Provision (Form 42-2E, Line 6) | 14,842 | 15,418 |
| 3. Sum of Current Period Adjustments (Form 42-2E, Line 10) | <u>0</u> | <u>0</u> |
| 4. Current Period True-Up Amount to be refunded/(recovered) in the projection period January 1999 to December 1999 (Lines 1 + 2 + 3) | <u>\$386,745</u> | <u>\$954,258</u> |

(in Dollars)

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 (KOZ-1)
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FORM 42-1E
 REVISED: NOVEMBER 12, 1998

Tampa Electric Company
 Statement of Actual Revenues & Losses (1 of 3)
 Calculation of the Actual/Estimated Period True-Up Amount
 April 1998 to December 1998

Current Period True-Up Amount
 (in Dollars)

| Line | Actual Apr-98 | Actual May-98 | Actual Jun-98 | Actual Jul-98 | Actual Aug-98 | Estimated Sep-98 | 1998 - Sep-98 | | | 1998 - Dec-98 | | |
|---|------------------|------------------|------------------|------------------|------------------|---------------------|---------------|-------------|-------------|---------------|-----------|-------|
| | | | | | | | Actual | Estimated | Total | Actual | Estimated | Total |
| 1. ECRG Revenues (net of Revenue Taxes) | 380,177 | \$394,696 | \$494,731 | \$523,379 | \$496,174 | \$497,148 | \$442,723 | \$382,211 | \$388,521 | \$1,213,455 | | |
| 2. True-Up Provision | 22,927 | 22,927 | 22,927 | 22,927 | 22,927 | 22,928 | 45,283 | 45,283 | 45,284 | 135,850 | | |
| 3. ECRG Revenues Applicable to Period (Lines 1 + 2) | 403,104 | 417,623 | 517,658 | 546,306 | 519,101 | 520,076 | 488,006 | 427,494 | 433,805 | 1,349,305 | | |
| 4. Jurisdictional ECRG Costs | | | | | | | | | | | | |
| a. O & M Activities (Form 42-SE, Line 9) | 238,671 | 238,462 | 321,539 | 354,389 | 298,158 | 197,804 | 1,649,023 | 161,573 | (180,819) | (72,793) | | |
| b. Capital Investment Projects (Forms 42-7f, Line 9) | 132,428 | 151,125 | 148,730 | 149,270 | 149,374 | 152,015 | 902,942 | 162,079 | 163,660 | 483,258 | | |
| c. Total Jurisdictional ECRG Costs | 391,099 | 389,587 | 470,269 | 503,659 | 447,532 | 349,819 | 2,551,965 | 323,592 | (17,157) | 410,465 | | |
| 5. Over/Under Recovery (Line 3 - Line 4c) | 12,005 | 28,036 | 47,389 | 42,647 | 71,569 | 170,257 | 371,903 | 103,902 | 450,964 | 938,840 | | |
| 6. Interest Provision (Form 42-3E, Line 10) | 2,235 | 2,222 | 2,316 | 2,439 | 2,593 | 3,037 | 14,842 | 5,087 | 6,173 | 15,418 | | |
| 7. Beginning Balance True-Up & Interest Provision | 137,563 | 128,876 | 136,207 | 162,985 | 185,144 | 236,379 | 137,563 | 1,081,311 | 1,145,017 | 738,462 | | |
| a. Deferred True-Up from October 1997 to March 1998 (Order No. PSC-98-0408-FOF-EI) and | 351,717 | 351,717 | 351,717 | 351,717 | 351,717 | 351,717 | 351,717 | 0 | 0 | 0 | | |
| 8. True-Up Collected/Refunded (see Line 2) | (22,927) | (22,927) | (22,927) | (22,927) | (22,927) | (22,928) | (137,563) | (45,283) | (45,284) | (135,850) | | |
| 9. End of Period Total True-Up (Lines 5 + 6 + 7a + 8) | 480,593 | 487,924 | 514,702 | 536,861 | 588,096 | 738,462 | 738,462 | 1,145,017 | 1,556,870 | 1,556,870 | | |
| 10. Adjustment to Period True-Up including Interest | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 11. End of Period Total Net True-Up (Lines 9 + 10) | \$480,593 | \$487,924 | \$514,702 | \$536,861 | \$588,096 | \$738,462 | \$738,462 | \$1,145,017 | \$1,556,870 | \$1,556,870 | | |

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FORM 42-2E
 REVISED: NOVEMBER 12, 1998

Tampa Electric Company
 For computation of the Actual Interest Amount of Period True-Up
 April 1998 to December 1998

Interest Provision
 (in Dollars)

| Line | Interest Provision (in Dollars) | | | | | | | | | |
|--|---------------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|
| | Actual Apr-98 | Actual May-98 | Actual Jun-98 | Actual Jul-98 | Actual Aug-98 | Estimated Sep-98 | Estimated Oct-98 | Estimated Nov-98 | Estimated Dec-98 | End of Period Amount |
| 1. Beginning Balance True-Up Amount (Form 42-2E, Line 7 + 7a + 10) | \$489,280 | \$480,593 | \$487,924 | \$514,702 | \$536,861 | \$588,096 | \$738,462 | \$1,081,311 | \$1,145,017 | \$1,145,017 |
| 2. Ending True-Up Amount Before Interest | 478,158 | 485,702 | 512,386 | 534,427 | 585,903 | 715,425 | 1,077,153 | 1,199,930 | 1,556,697 | 1,556,697 |
| 3. Total of Beginning & Ending True-Up (Lines 1 & 2) | 967,438 | 966,295 | 1,000,310 | 1,049,124 | 1,122,764 | 1,323,521 | 1,815,615 | 2,221,241 | 2,695,714 | 2,695,714 |
| 4. Average True-Up Amount (Line 3 x 1/2) | 483,819 | 483,148 | 500,155 | 524,562 | 561,382 | 661,761 | 907,808 | 1,110,621 | 1,347,857 | 1,347,857 |
| 5. Interest Rate (First Day of Reporting Business Month) | 5.55% | 5.53% | 5.50% | 5.60% | 5.56% | 5.52% | 5.50% | 5.50% | 5.50% | 5.50% |
| 6. Interest Rate (First Day of Subsequent Business Month) | 5.53% | 5.50% | 5.60% | 5.56% | 5.52% | 5.50% | 5.50% | 5.50% | 5.50% | 5.50% |
| 7. Total of Beginning & Ending Interest Rates (Lines 5 & 6) | 11.08% | 11.03% | 11.10% | 11.16% | 11.08% | 11.02% | 11.00% | 11.00% | 11.00% | 11.00% |
| 8. Average Interest Rate (Line 7 x 1/2) | 5.540% | 5.515% | 5.560% | 5.580% | 5.540% | 5.510% | 5.500% | 5.500% | 5.500% | 5.500% |
| 9. Monthly Average Interest Rate (Line 8 x 1/12) | 0.462% | 0.460% | 0.463% | 0.465% | 0.462% | 0.459% | 0.458% | 0.458% | 0.458% | 0.458% |
| 10. Interest Provision for the Month (Line 4 x Line 9) | \$2,235 | \$2,272 | \$2,316 | \$2,439 | \$2,593 | \$3,037 | \$4,158 | \$5,087 | \$6,173 | \$15,418 |

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FORM 42-3E
 REVISED: NOVEMBER 12, 1998

Tampa Electric Company
 Environmental Cost Recovery Plan (ECRP)
 Calculation of the Current Period Actual/Estimated Amount
 April 1998 to December 1998

Form 42-4E

Variance Report of O & M Activities
 (In Dollars)

| Line No. | (1) Actual/ Estimated | (2) Original Projection | (3) Variance | |
|---|-----------------------------|-------------------------------|---------------|---------|
| | | | Amount | Percent |
| 1. Description of Investment Projects | | | | |
| 1a Big Bend Unit 3 Flue Gas Desulfurization Integration | \$991,625 | \$971,599 | \$20,026 | 2.1% |
| 1b Big Bend Units 1 and 2 Flue Gas Conditioning | 24,219 | 24,750 | (\$531) | -2.1% |
| 1c Big Bend Unit 4 Continuous Emissions Monitors | 0 | 0 | 0 | 0.0% |
| 1d Gannon Ignition Oil Tank | 0 | 0 | 0 | 0.0% |
| 1e Big Bend Fuel Oil Tank #1 Upgrade | 0 | 0 | 0 | 0.0% |
| 1f Big Bend Fuel Oil Tank #2 Upgrade | 0 | 0 | 0 | 0.0% |
| 1g Phillips Upgrade Tank #1 for FDEP | 0 | 0 | 0 | 0.0% |
| 1h Phillips Upgrade Tank #4 for FDEP | 0 | 0 | 0 | 0.0% |
| 1i SO2 Emissions Allowances | 683,306 | 2,001,134 | (\$1,317,828) | -65.9% |
| 1j SO2 Credit - FMPA | (15,759) | (20,000) | (4,241) | 21.2% |
| 2. Total Investment Projects - Recoverable Costs | \$1,683,391 | \$2,977,483 | (\$1,302,574) | -43.7% |
| 3. Recoverable Costs Allocated to Energy | \$1,683,391 | \$2,977,483 | (\$1,302,574) | -43.7% |
| 4. Recoverable Costs Allocated to Demand | \$0 | \$0 | \$0 | 0.0% |

Notes:

Column (1) is the End of Period Totals on Form 42-5E (sum Apr-98-Sep-98 and Oct-98-Dec-98)
 Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-98-0408-FOF-EI
 and Order No. PSC-98-1224-FOF-EI (sum Apr-98-Sep-98 and Oct-98-Dec-98)
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

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EXHIBIT NO. _____
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FORM 42-4E
 REVISED: NOVEMBER 12, 1998

Example Electric Company
 Calculation of the Current Period Actual Jurisdictional Allowance
 April 1998 to December 1998

Q&M Activities
 (in Dollars)

| Line | Description of Q&M Activities | April 98 - Sep 98 | | | | | | | | | | | | Oct 98 - Dec 98 | | Method of Classification | |
|------|---|-------------------|------------------|------------------|------------------|------------------|---------------------|---------------|------------|---------------------|---------------------|---------------------|-------|-----------------|-------------|--------------------------|--|
| | | Actual Apr-98 | Actual May-98 | Actual Jun-98 | Actual Jul-98 | Actual Aug-98 | Estimated Sep-98 | End of Period | | Projected Oct-98 | Projected Nov-98 | Projected Dec-98 | Total | Demand | Energy | | |
| | | | | | | | | Period | Total | | | | | | | | |
| 1 | Description of Q&M Activities | | | | | | | | | | | | | | | | |
| 1a | Big Bend Unit 3 Fuel Gas Demineralization Integration | \$109,879 | \$31,644 | \$66,748 | \$180,702 | \$97,945 | \$44,650 | \$571,668 | \$94,723 | \$295,245 | \$120,649 | \$425,017 | | | \$420,017 | | |
| 1b | Big Bend Units 1 and 2 Fuel Gas Conditioning | 2,255 | 0 | 4,432 | 0 | 5,032 | 3,115 | \$14,874 | 3,115 | 3,115 | 3,115 | \$9,345 | | | 9,345 | | |
| 1c | Big Bend Unit 4 Continuous Emissions Monitors | 0 | 0 | 0 | 0 | 0 | 0 | \$0 | 0 | 0 | 0 | \$0 | | | \$0 | | |
| 1d | Common Ignition Oil Tank | 0 | 0 | 0 | 0 | 0 | 0 | \$0 | 0 | 0 | 0 | \$0 | | | \$0 | | |
| 1e | Big Bend Fuel Oil Tank #1 Upgrade | 0 | 0 | 0 | 0 | 0 | 0 | \$0 | 0 | 0 | 0 | \$0 | | | \$0 | | |
| 1f | Big Bend Fuel Oil Tank #2 Upgrade | 0 | 0 | 0 | 0 | 0 | 0 | \$0 | 0 | 0 | 0 | \$0 | | | \$0 | | |
| 1g | Phillips Upgrade Tank #1 for FHEP | 0 | 0 | 0 | 0 | 0 | 0 | \$0 | 0 | 0 | 0 | \$0 | | | \$0 | | |
| 1h | Phillips Upgrade Tank #4 for FHEP | 0 | 0 | 0 | 0 | 0 | 0 | \$0 | 0 | 0 | 0 | \$0 | | | \$0 | | |
| 1i | SO2 Emissions Allowances | 153,156 | 221,850 | 277,253 | 200,891 | 217,628 | 121,083 | \$1,191,463 | (133,694) | (41,611) | (113,452) | (3,508,157) | | | (3,088,157) | | |
| 1j | SO2 Credits - PMPA | (115,799) | 0 | 0 | 0 | 0 | 0 | (\$15,799) | 0 | 0 | 0 | 0 | | | 0 | | |
| 2 | Total of Q&M Activities | 249,731 | 253,534 | 348,453 | 381,593 | 320,025 | 308,850 | 1,262,186 | (55,256) | 166,749 | (190,289) | (78,295) | | | (78,295) | | |
| 3 | Recoverable Costs Allocated to Energy | 249,731 | 253,534 | 348,453 | 381,593 | 320,025 | 308,850 | 1,262,186 | (55,256) | 166,749 | (190,289) | (78,295) | | | (78,295) | | |
| 4 | Recoverable Costs Allocated to Demand | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | |
| 5 | Retail Energy Jurisdictional Factor | 0.9485018 | 0.9405529 | 0.9227622 | 0.9287095 | 0.9316206 | 0.9421090 | | 0.9600620 | 0.9689580 | 0.9562195 | | | | | | |
| 6 | Retail Demand Jurisdictional Factor | 0.9963903 | 0.9976499 | 0.9247896 | 0.9283030 | 0.9259481 | 0.9151953 | | 0.9147815 | 0.9632323 | 0.9032013 | | | | | | |
| 7 | Jurisdictional Energy Recoverable Costs (A) | 236,870 | 238,462 | 321,539 | 354,389 | 298,158 | 197,804 | 1,647,222 | (53,547) | 161,573 | (180,819) | (72,793) | | | | | |
| 7a | Add back PMPA/AAK Excess Emissions Allocation | 1,801 | 0 | 0 | 0 | 0 | 0 | 1,801 | 0 | 0 | 0 | 0 | | | 0 | | |
| 8 | Jurisdictional Demand Recoverable Costs (B) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | |
| | Total Jurisdictional Recoverable Costs for Q&M Activities (Lines 7 + 8) | \$238,671 | \$238,462 | \$321,539 | \$354,389 | \$298,158 | \$197,804 | \$1,649,023 | (\$53,547) | \$161,573 | (\$180,819) | (\$72,793) | | | (\$72,793) | | |

Notes
 (A) Line 3 + Line 5
 (B) Line 4 + Line 6

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 DOCKET NO. 980007-EI
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 (KOZ-1)
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FORM 42-5E
 REVISED: NOVEMBER 12, 1998

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 April 1998 to December 1998

Form 42-6E

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

| Line No. | | (1) | (2) | (3) | | (4) |
|----------|--|----------------------|------------------------|------------|---------|-----|
| | | Actual/ Estimated | Original Projection | Amount | Percent | |
| 1. | Description of Investment Projects | | | | | |
| 1a | Big Bend Unit 3 Flue Gas Desulfurization Integration | \$830,541 | \$830,541 | \$0 | 0.0% | |
| 1b | Big Bend Units 1 and 2 Flue Gas Conditioning | \$501,372 | 501,372 | \$0 | 0.0% | |
| 1c | Big Bend Unit 4 Continuous Emissions Monitors | \$64,092 | 64,092 | \$0 | 0.0% | |
| 1d | Gannon Ignition Oil Tank | \$43,911 | 35,308 | \$8,603 | 24.4% | |
| 1e | Big Bend Fuel Oil Tank #1 Upgrade | \$12,078 | 26,601 | (\$14,523) | -54.6% | |
| 1f | Big Bend Fuel Oil Tank #2 Upgrade | \$15,298 | 50,559 | (\$35,261) | -69.7% | |
| 1g | Phillips Upgrade Tank #1 for FDEP | \$768 | 2,538 | (\$1,770) | -69.7% | |
| 1h | Phillips Upgrade Tank #4 for FDEP | \$1,091 | 2,997 | (\$1,906) | -63.6% | |
| 2. | Total Investment Projects - Recoverable Costs | 1,469,151 | 1,514,008 | (44,857) | -3.0% | |
| 3. | Recoverable Costs Allocated to Energy | 1,396,005 | 1,396,005 | 0 | 0.0% | |
| 4. | Recoverable Costs Allocated to Demand | \$73,146 | \$118,003 | (\$44,857) | -38.0% | |

43

Notes:

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

Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-98-0408-FOF-EI and Order No. PSC-98-1224-FOF-EI

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

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

EXHIBIT NO. _____
 DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 13
 PAGE 1 of 1

FORM 42-6E
 REVISED: NOVEMBER 12, 1998

Tampa Electric Company
 Calculation of the Current Period Actual Demand or Average
 April 1998 to December 1998

Capital Investment Projects- Recoverable Costs
 (in Dollars)

| Line | Description of Investment Project (A) | Apr. 98 - Sep. 98 | | | | | | | | | | | | Oct. 98 - Dec. 98 | | | | |
|------|--|-------------------|------------------|------------------|------------------|------------------|----------------------|---------------------------|----------------------|----------------------|----------------------|---------------------------|---------------------|--------------------------|--|--|-----------|--|
| | | Actual Apr. 98 | Actual May 98 | Actual Jun 98 | Actual Jul 98 | Actual Aug 98 | Estimated Sep. 98 | End of Period Total | Projected Oct. 98 | Projected Nov. 98 | Projected Dec. 98 | End of Period Total | Method of Demand | Classification Energy | | | | |
| 1 | Description of Investment Project (A) | | | | | | | | | | | | | | | | | |
| 1a | Big Bend Unit 3 Flue Gas Desulfurization Integration | \$93,028 | \$92,842 | \$92,669 | \$92,282 | \$92,096 | \$555,373 | \$91,909 | \$91,723 | \$91,536 | \$275,162 | | | \$275,162 | | | \$275,162 | |
| 1b | Big Bend Units 1 and 2 Flue Gas Conditioning | 56,236 | 26,194 | 55,972 | 55,708 | 55,376 | \$335,436 | 55,444 | 55,312 | 55,180 | \$165,936 | | | \$165,936 | | | \$165,936 | |
| 1c | Big Bend Unit 4 Continuous Emissions Monitors | 2,194 | 7,176 | 7,140 | 7,121 | 7,103 | \$42,892 | 7,085 | 7,067 | 7,048 | \$21,200 | | | \$21,200 | | | \$21,200 | |
| 1d | Canona Ignition Oil Tank | 4,408 | 4,648 | 5,369 | 5,101 | 4,915 | \$29,276 | 4,897 | 4,878 | 4,860 | \$14,635 | | | \$14,635 | | | \$14,635 | |
| 1e | Big Bend Fuel Oil Tank #1 Upgrade | 17 | 34 | 20 | 164 | 580 | \$928 | 1,869 | 4,912 | 5,269 | \$11,150 | | | \$11,150 | | | \$11,150 | |
| 1f | Big Bend Fuel Oil Tank #2 Upgrade | 12 | 26 | 45 | 115 | 343 | \$616 | 1,739 | 4,744 | 8,199 | \$14,682 | | | \$14,682 | | | \$14,682 | |
| 1g | Phillips Upgrade Tank #1 for FDEP | 3 | 5 | 11 | 26 | 59 | \$145 | 88 | 176 | 359 | \$625 | | | \$625 | | | \$625 | |
| 1h | Phillips Upgrade Tank #4 for FDEP | 3 | 5 | 7 | 9 | 32 | 69 | 61 | 219 | 742 | 1,022 | | | 1,022 | | | \$462,304 | |
| | Total Investment Projects - Recoverable Costs | 160,901 | 160,840 | 161,168 | 160,743 | 160,704 | 964,735 | 161,092 | 160,131 | 173,193 | 504,416 | | | \$42,112 | | | \$462,304 | |
| 3 | Recoverable Costs Allocated to Energy | 156,438 | 156,122 | 155,786 | 155,449 | 155,111 | 154,775 | 154,438 | 154,102 | 153,764 | 462,304 | | | 462,304 | | | | |
| 4 | Recoverable Costs Allocated to Demand | 4,443 | 4,718 | 3,382 | 5,294 | 5,268 | 5,929 | 8,654 | 14,029 | 19,429 | 42,112 | | | 42,112 | | | | |
| 5 | Retail Energy Jurisdictional Factor | 0.9482018 | 0.9405529 | 0.9227622 | 0.9287095 | 0.9316706 | 0.9471090 | 0.9608270 | 0.9687580 | 0.9502395 | | | | | | | | |
| 6 | Retail Demand Jurisdictional Factor | 0.9063903 | 0.9076499 | 0.9247896 | 0.9253690 | 0.9229481 | 0.9131953 | 0.9147815 | 0.9032323 | 0.9032033 | | | | | | | | |
| 7 | Jurisdictional Energy Recoverable Costs (B) | 148,401 | 146,841 | 143,753 | 144,367 | 144,512 | 146,589 | 149,661 | 149,319 | 146,312 | 445,092 | | | 445,092 | | | | |
| 8 | Jurisdictional Demand Recoverable Costs (C) | 4,027 | 4,284 | 4,971 | 4,903 | 4,862 | 5,426 | 7,918 | 12,700 | 17,548 | 38,166 | | | 38,166 | | | | |
| 9 | Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8) | \$152,428 | \$151,125 | \$148,726 | \$149,270 | \$149,374 | \$152,015 | \$157,579 | \$162,019 | \$163,860 | \$483,258 | | | \$483,258 | | | | |

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

EXHIBIT NO. _____
 DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 14
 PAGE 1 of 1
 FORM 42-7E
 REVISED: NOVEMBER 12, 1998

Tampa Electric Company
Environmental Cost Recovery Unit (ECRU)
Calculation of the Actual-Furnished Amount for the Period
April 1998 to December 1998

Revenues on Capital Investments, Depreciation and Taxes
For Property Depreciated Under Full Cost Depreciation Interpretation
(in dollars)

| Line | Description | Beginning of Period Amount | Actual Apr-98 | Actual May-98 | Actual Jun-98 | Actual Jul-98 | Actual Aug-98 | Estimated Sep-98 | Estimated Oct-98 | Estimated Nov-98 | Estimated Dec-98 | End of Period Amount |
|------|--|----------------------------|---------------|---------------|---------------|---------------|---------------|------------------|------------------|------------------|------------------|----------------------|
| 1 | Investments | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| a | Expenditures/Adjustments | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b | Changes to Plan | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c | Reversions | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Plant or Service/Depreciation Base | \$8,239,658 | 8,239,658 | 8,239,658 | 8,239,658 | 8,239,658 | 8,239,658 | 8,239,658 | 8,239,658 | 8,239,658 | 8,239,658 | 8,239,658 |
| A | Less Accumulated Depreciation | (6,541,815) | (6,541,815) | (6,541,815) | (6,541,815) | (6,541,815) | (6,541,815) | (6,541,815) | (6,541,815) | (6,541,815) | (6,541,815) | (6,541,815) |
| 4 | CDIP - Non-Invent Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Net Investment (Lines 2 + 3 + 4) | \$1,697,843 | 1,697,843 | 1,697,843 | 1,697,843 | 1,697,843 | 1,697,843 | 1,697,843 | 1,697,843 | 1,697,843 | 1,697,843 | 1,697,843 |
| b | Average Net Investment | | 7,606,030 | 7,586,304 | 7,567,578 | 7,548,332 | 7,529,126 | 7,509,900 | 7,490,674 | 7,471,448 | 7,452,222 | |
| 7 | Revenues on Average Net Investment | | 55,928 | 55,787 | 55,646 | 55,504 | 55,363 | 55,222 | 55,080 | 54,939 | 54,797 | \$498,266 |
| a | Energy Companies Granted Up-Fee Taxes (A) | | 17,874 | 17,829 | 17,784 | 17,739 | 17,693 | 17,648 | 17,603 | 17,558 | 17,513 | 159,241 |
| b | Debt Company (Line 6 x 2.82% x 1/12) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Investment Expenses | | 19,226 | 19,226 | 19,226 | 19,226 | 19,226 | 19,226 | 19,226 | 19,226 | 19,226 | 171,034 |
| a | Depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c | Disamortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Total System Recoverable Expenses (Lines 7 + 8) | | 91,628 | 92,842 | 92,656 | 92,469 | 92,282 | 92,096 | 91,909 | 91,723 | 91,536 | 836,541 |
| a | Recoverable Costs Allocated to Energy | | 91,628 | 92,842 | 92,656 | 92,469 | 92,282 | 92,096 | 91,909 | 91,723 | 91,536 | 836,541 |
| b | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Energy Jurisdictional Factor | | 0.6485018 | 0.6485018 | 0.6485018 | 0.6485018 | 0.6485018 | 0.6485018 | 0.6485018 | 0.6485018 | 0.6485018 | 0.6485018 |
| 11 | Demand Jurisdictional Factor | | 0.9063903 | 0.9063903 | 0.9063903 | 0.9063903 | 0.9063903 | 0.9063903 | 0.9063903 | 0.9063903 | 0.9063903 | 0.9063903 |
| 12 | Final Energy-Related Recoverable Costs (B) | | 88,237 | 87,323 | 85,999 | 85,877 | 85,976 | 87,225 | 89,066 | 88,876 | 86,981 | 785,060 |
| 13 | Revenues on Demand-Related Recoverable Costs (C) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | \$88,237 | \$87,323 | \$85,999 | \$85,877 | \$85,976 | \$87,225 | \$89,066 | \$88,876 | \$86,981 | \$785,060 |

Notes
(A) Line 6 x 8.8218% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.375% (expansion factor of 1.628002)
(B) Line 9 x Line 10
(C) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 980007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 5, 1998
DOCUMENT NO. 15
PAGE 1 of 8

FORM 42-8E
REVISED: NOVEMBER 12, 1998

Lanier Electric Company
Estimated Cost Recovery Clause (14.01)
Calculation of the Actual/Estimated Amount for the Period
April 1998 to December 1998

Reasons on Capital Investments, Depreciation and Taxes
For Property (by Item) Use 4 Commission Commission Minutes
(in Dollars)

| Line | Description | Beginning of Period Amount | Actual Apr-98 | Actual May-98 | Actual Jun-98 | Actual Jul-98 | Actual Aug-98 | Estimated Sep-98 | Estimated Oct-98 | Estimated Nov-98 | Estimated Dec-98 | End of Period Amount |
|------|--|-------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| 1 | Investments | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| a | Expansions/Additions | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b | Clearings to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Plant in Service/Depreciation Base | 286,211 | 866,211 | 866,211 | 866,211 | 866,211 | 866,211 | 866,211 | 866,211 | 866,211 | 866,211 | 866,211 |
| 3 | Less Accumulated Depreciation | (80,888) | (82,765) | (84,642) | (86,519) | (88,396) | (90,273) | (92,150) | (94,027) | (95,904) | (97,781) | (99,658) |
| 4 | Other (A) | (236,408) | (236,408) | (236,408) | (236,408) | (236,408) | (236,408) | (236,408) | (236,408) | (236,408) | (236,408) | (236,408) |
| 5 | Net Investment (Lines 2 + 3 + 4) | \$549,915 | \$43,038 | \$44,161 | \$43,284 | \$41,407 | \$39,530 | \$37,653 | \$35,776 | \$33,899 | \$32,022 | \$30,145 |
| 6 | Average Net Investment | | \$47,977 | \$46,100 | \$44,223 | \$42,346 | \$40,469 | \$38,592 | \$36,715 | \$34,838 | \$32,961 | \$31,084 |
| 7 | Reason on Average Net Investment | | 4,029 | 4,016 | 4,002 | 3,988 | 3,974 | 3,960 | 3,947 | 3,933 | 3,919 | 3,905 |
| a | Equity Component (Gross Up Fee Taxes (B)) | | 1,288 | 1,283 | 1,279 | 1,275 | 1,270 | 1,266 | 1,261 | 1,257 | 1,252 | 1,247 |
| b | Debt Component (Line 6 x 2.82% x 1/12) | | 2,741 | 2,733 | 2,723 | 2,713 | 2,702 | 2,694 | 2,685 | 2,676 | 2,667 | 2,658 |
| 8 | Investment Expenses | | 1,877 | 1,877 | 1,877 | 1,877 | 1,877 | 1,877 | 1,877 | 1,877 | 1,877 | 1,877 |
| a | Depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c | Disincentives | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Total System Recoverable Expenses (Lines 7 + 8) | | 7,194 | 7,176 | 7,158 | 7,140 | 7,121 | 7,103 | 7,085 | 7,067 | 7,048 | 7,030 |
| a | Recoverable Costs Allocated to Energy | | 7,194 | 7,176 | 7,158 | 7,140 | 7,121 | 7,103 | 7,085 | 7,067 | 7,048 | 7,030 |
| b | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Energy Jurisdictional Factor | | 0.945518 | 0.945529 | 0.945540 | 0.945551 | 0.945562 | 0.945573 | 0.945584 | 0.945595 | 0.945606 | 0.945617 |
| 11 | Demand Jurisdictional Factor | | 0.000482 | 0.000471 | 0.000460 | 0.000449 | 0.000438 | 0.000427 | 0.000416 | 0.000405 | 0.000394 | 0.000383 |
| 12 | Retail Energy-Related Recoverable Costs (C) | | 6,824 | 6,749 | 6,675 | 6,601 | 6,527 | 6,453 | 6,379 | 6,305 | 6,231 | 6,157 |
| 13 | Retail Demand-Related Recoverable Costs (D) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | \$6,824 | \$6,749 | \$6,675 | \$6,601 | \$6,527 | \$6,453 | \$6,379 | \$6,305 | \$6,231 | \$6,157 |

Notes
(A) Represents the Net Book Value of the replaced Big Bend Unit 4 CEMs which is currently recovered through base rates.
(B) Lines 9 x 8.8238% x 1/12. Based on EOL of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.62002).
(C) Line 9 x Line 10
(D) Line 9 x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
April 1998 to December 1998

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

| Line | Description | Actual Apr-98 | Actual May-98 | Actual Jun-98 | Actual Jul-98 | Actual Aug-98 | Estimated Sep-98 | Estimated Oct-98 | Estimated Nov-98 | Estimated Dec-98 | End of Period Amount |
|------|--|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| 1 | Investments | \$1,530 | \$1,562 | \$2,296 | \$3,920 | \$4,189 | \$43,022 | \$244,649 | \$174,617 | \$141,799 | |
| a | Expenditures/Advances | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b | Changes to Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c | Reversions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Plant on Service/Depreciation Base | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 818,000 |
| 3 | Less: Accumulated Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (954) |
| 4 | CWIP - Non-Interest Bearing | 1,948 | 3,508 | 5,894 | 9,724 | 11,913 | 56,935 | 301,584 | 636,261 | 636,261 | 0 |
| 5 | Net Investment (Lines 2 + 3 + 4) | 1,948 | 3,508 | 5,894 | 9,724 | 11,913 | 56,935 | 301,584 | 636,261 | 636,261 | 817,046 |
| 6 | Average Net Investment | 1,181 | 2,727 | 4,656 | 7,764 | 11,819 | 35,424 | 179,260 | 488,393 | 746,624 | |
| 7 | Returns on Average Net Investment | 9 | 20 | 34 | 57 | 87 | 260 | 1,318 | 3,395 | 5,490 | \$10,870 |
| a | Equity Component Granted Up For Taxes (A) | 3 | 6 | 11 | 18 | 28 | 83 | 421 | 1,149 | 1,755 | 3,474 |
| b | Debt Component (Line 6 x 2.82% x 1/12) | 6 | 14 | 23 | 39 | 59 | 177 | 897 | 2,246 | 3,735 | 7,396 |
| 8 | Investment Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| a | Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b | Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c | Disamortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d | Property Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e | Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Total System Recoverable Expenses (Lines 7 + 8) | 12 | 26 | 45 | 75 | 115 | 343 | 1,739 | 4,744 | 8,199 | 15,298 |
| a | Recoverable Costs Allocated to Energy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b | Recoverable Costs Allocated to Demand | 12 | 26 | 45 | 75 | 115 | 343 | 1,739 | 4,744 | 8,199 | 15,298 |
| 10 | Energy Jurisdictional Factor | 0.9482018 | 0.9485529 | 0.9227622 | 0.8282095 | 0.9316706 | 0.9471090 | 0.9000670 | 0.9689080 | 0.9582395 | |
| 11 | Demand Jurisdictional Factor | 0.9063993 | 0.9076499 | 0.9247876 | 0.9283090 | 0.9229481 | 0.9151953 | 0.9147815 | 0.9025223 | 0.9012033 | |
| 12 | Renal Energy-Related Recoverable Costs (B) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Renal Demand-Related Recoverable Costs (C) | 11 | 24 | 42 | 69 | 106 | 314 | 1,591 | 4,295 | 2,405 | 13,837 |
| | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | 11 | 24 | 42 | 69 | 106 | 314 | 1,591 | 4,295 | 2,405 | 13,837 |
| | | 111 | 324 | 542 | 869 | 1,066 | 3,144 | 15,911 | 44,295 | 74,295 | 133,837 |

Notes:
(A) Lines 6 x 8.8218% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.572% (expansion factor of 1.628002)

(B) Line 9a x Line 10
(C) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 980007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 5, 1998
DOCUMENT NO. 15
PAGE 6 of 8

FORM 42-8E
REVISED: NOVEMBER 12, 1998

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculations of the Actual/Estimated Amount for the Period
April 1998 to December 1998

Returns on Capital Investments, Depreciation and Taxes
For Project Phillips Upgrade Tank #1 for 1347
(in Dollars)

| Line | Description | Beginning of Period Amount | Actual Apr-98 | Actual May-98 | Actual Jun-98 | Actual Jul-98 | Actual Aug-98 | Estimated Sep-98 | Estimated Oct-98 | Estimated Nov-98 | Estimated Dec-98 | End of Period Amount |
|------|--|----------------------------|---------------|---------------|---------------|---------------|---------------|------------------|------------------|------------------|------------------|----------------------|
| 1 | Investments | | | | | | | | | | | |
| a | Expenditures/Additions | | \$570 | \$0 | \$1,019 | \$2,219 | \$156 | \$3,000 | \$1,000 | \$15,000 | \$10,856 | |
| b | Chargebacks to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| c | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| d | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2 | Plant-on-Service/Depreciation Base | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36,500 | |
| 3 | Less Accumulated Depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (50) | |
| 4 | CWIP - Non-Interest Bearing | | 570 | 570 | 1,589 | 3,808 | -644 | 7,644 | 10,644 | 25,644 | 0 | |
| 5 | Net Investment (Lines 2 + 3 + 4) | | \$0 | \$70 | \$1,589 | \$3,808 | \$4,644 | \$7,644 | \$10,644 | \$25,644 | \$36,442 | |
| 6 | Average Net Investment | | 285 | 570 | 1,079 | 2,698 | 4,226 | 6,144 | 9,144 | 18,144 | 31,043 | |
| 7 | Returns on Average Net Investment | | | | | | | | | | | |
| a | Equity Component Granted Up For Taxes (A) | | 2 | 4 | 8 | 20 | 31 | 45 | 67 | 133 | 228 | \$538 |
| b | Debt Component (Line 6 x 2.82% x 1/12) | | 1 | 1 | 3 | 6 | 10 | 14 | 21 | 43 | 73 | 172 |
| 8 | Investment Expenses | | | | | | | | | | | |
| a | Depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 56 | 56 |
| b | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c | Disbursements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Total System Recoverable Expenses (Lines 7 + 8) | | 3 | 5 | 11 | 26 | 41 | 59 | 88 | 176 | 359 | 768 |
| a | Recoverable Costs Allocated to Energy | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b | Recoverable Costs Allocated to Unmetered | | 3 | 5 | 11 | 26 | 41 | 59 | 88 | 176 | 359 | 768 |
| 10 | Energy Jurisdictional Factor | | 0.9485018 | 0.9405529 | 0.9227622 | 0.9287095 | 0.9316206 | 0.9471090 | 0.9609270 | 0.9687580 | 0.9502395 | |
| 11 | Demand Jurisdictional Factor | | 0.9063903 | 0.9076499 | 0.9217396 | 0.9253690 | 0.9259481 | 0.9151953 | 0.9147815 | 0.9025223 | 0.9032033 | |
| 12 | Actual Energy-Related Recoverable Costs (B) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Reval Demand-Related Recoverable Costs (C) | | 3 | 5 | 10 | 24 | 38 | 54 | 81 | 159 | 324 | 698 |
| 14 | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | \$3 | \$5 | \$10 | \$24 | \$38 | \$54 | \$81 | \$159 | \$324 | \$708 |

Notes:
(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628052)
(B) Line 9b x Line 10
(C) Line 9b x Line 11
* Estimated Expenditure

EXHIBIT NO. _____
DOCKET NO. 980007-E1
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 5, 1998
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FORM 42-8E
REVISED: NOVEMBER 12, 1998

Tampa Electric Company
Environmental Cost Recovery Charge (ECRC)
Calculation of the Actual/Estimated Amount for the Period
April 1995 to December 1998

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

| Line | Description | Beginning of Period Amount | Actual Apr-98 | Actual May-98 | Actual Jun-98 | Actual Jul-98 | Actual Aug-98 | Estimated Sep-98 | Estimated Oct-98 | Estimated Nov-98 | Estimated Dec-98 | End of Period Amount |
|------|--|----------------------------|---------------|---------------|---------------|---------------|---------------|------------------|------------------|------------------|------------------|----------------------|
| 1 | Investments | | | | | | | | | | | |
| a | Expenditures/Additions | | \$571 | \$0 | \$277 | \$163 | \$796 | \$3,000 | \$3,000 | \$29,393 | \$50,000 | |
| b | Clearings to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Plus on Service/Depreciation Base | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 87,400 |
| 3 | Less Accumulated Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (118) |
| 4 | CVIP - Non-Investing Bearing | 0 | 571 | 848 | 848 | 1,011 | 1,807 | 4,807 | 7,807 | 37,600 | 0 | 0 |
| 5 | Net Investment (Lines 2 + 3 + 4) | 50 | 571 | 848 | 848 | 1,011 | 1,807 | 4,807 | 7,807 | 37,600 | 87,382 | |
| 6 | Average Net Investment | | 286 | 571 | 710 | 930 | 1,499 | 3,307 | 6,307 | 22,604 | 62,331 | |
| 7 | Returns on Average Net Investment | | | | | | | | | | | |
| a | Equity Component Granted Up For Taxes (A) | | 2 | 4 | 5 | 7 | 10 | 24 | 46 | 166 | 458 | 322 |
| b | Debt Component (Line 6 x 2.82% x 1/12) | | 1 | 1 | 2 | 2 | 3 | 8 | 15 | 53 | 146 | 211 |
| 8 | Investment Expenses | | | | | | | | | | | |
| a | Depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 138 | 138 |
| b | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c | Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Total System Recoverable Expenses (Lines 7 + 8) | | 3 | 5 | 7 | 9 | 13 | 32 | 61 | 219 | 742 | 1,091 |
| a | Recoverable Costs Allocated to Energy | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b | Recoverable Costs Allocated to Demand | | 3 | 5 | 7 | 9 | 13 | 32 | 61 | 219 | 742 | 1,091 |
| 10 | Energy Jurisdictional Factor | | 0.9425018 | 0.9405529 | 0.9227622 | 0.9287095 | 0.9316206 | 0.9471090 | 0.9606620 | 0.9689580 | 0.9502395 | |
| 11 | Demand Jurisdictional Factor | | 0.9063993 | 0.9076499 | 0.9247896 | 0.9266490 | 0.9294881 | 0.9151933 | 0.9147815 | 0.9053223 | 0.9032033 | |
| 12 | Real Energy-Related Recoverable Costs (B) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Real Demand-Related Recoverable Costs (C) | | 3 | 5 | 6 | 8 | 12 | 29 | 56 | 198 | 670 | 987 |
| 14 | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | \$3 | \$5 | \$6 | \$8 | \$12 | \$29 | \$56 | \$198 | \$670 | \$987 |

Notes
(A) Line 6 x 8.8248% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628802)
(B) Line 9a x Line 10
(C) Line 9b x Line 11
* Estimated Expenditure

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