

ORIGINAL



1999 DEPRECIATION STUDY

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TAMPA ELECTRIC COMPANY

1999 DEPRECIATION STUDY

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TAMPA ELECTRIC COMPANY 1999 DEPRECIATION STUDY

Tampa Electric Company ("Tampa Electric" or the "company") in accordance with Rule 25-6.0436 (8) (a) files this Petition for Approval of Depreciation Rates for Tampa Electric Company.

GENERAL NARRATIVE

Tampa Electric Company is a public utility operating wholly within the state of Florida and is engaged in the generation, purchase, transmission, distribution and sale of electric energy. The retail electric service territory comprises an area of about 2,000 square miles in West Central Florida, including substantially all of Hillsborough County and parts of Polk, Pasco and Pinellas Counties, and has an estimated population of over one million. The principal communities served are Tampa, Winter Haven, Plant City and Dade City. In addition, Tampa Electric engages in wholesale sales to utilities and other resellers of electricity. The Company has three electric generating stations in or near Tampa, one electric generating station in southwestern Polk County, Florida, and two electric generating stations (one of which is on long-term standby) located near Sebring, a city located in Highlands County in south central Florida.

In 1998, approximately 46 percent of the company's total operating revenue was derived from residential sales, 27 percent from commercial sales, 9 percent from industrial sales and 18 percent from other sales including bulk power sales for resale

No significant part of the company's business is dependent upon a single customer or a few customers, the loss of any one or more of whom would have a significantly adverse effect on the company, except a large phosphate producer represented less than 3 percent of Tampa Electric's 1998 base revenues.

COMPETITION

Tampa Electric's retail electric business is substantially free from direct competition with other electric utilities, municipalities and public agencies. At the present time, the principal form of competition at the retail level consists of the self-generation option available to larger industrial users of electric energy. Such users may seek to expand their options through various initiatives including legislative and/or regulatory changes that would permit competition at the retail level. The company intends to take all appropriate actions to retain and expand its retail business, including managing costs and providing high-quality service to retail customers.

There is presently active competition in the wholesale power markets in Florida, and this is increasing largely as a result of the Energy Policy Act of 1992 and related federal

initiatives. This Act removed for independent power producers certain regulatory barriers and required utilities to transmit power from such producers, utilities and others to wholesale customers.

In April 1996, the FERC issued its Final Rule on Open Access Non-discriminatory Transmission, Stranded Costs, Open Access Same-time Information System (OASIS) and Standards of Conduct. These rules work together to open access for wholesale power flows on transmission systems. Utilities owning transmission facilities (including Tampa Electric) are required to provide services to wholesale transmission customers comparable to those they provide to themselves on comparable terms and conditions including price. Among other things, the rules require transmission services to be unbundled from power sales and owners of transmission systems must take transmission service under their own transmission tariffs.

PROPERTIES

The company had five electric generating plants and four combustion turbine units in service with a total net winter generating capability of 3,615 megawatts, including Big Bend (1,742-MW capability from four coal units), Gannon (1,180-MW capability from six coal units), Hookers Point (215-MW capability from five oil units), Phillips (34-MW capability from two diesel units), Polk (250-MW capability from one integrated gasification combined cycle unit (IGCC)) and four combustion turbine units located at the Big Bend and Gannon stations (194 MWs). The capability indicated represents the demonstrable dependable load carrying abilities of the generating units during winter peak periods as proven under actual operating conditions. Units at Hookers Point went into service from 1948 to 1955, at Gannon from 1957 to 1967, and at Big Bend from 1970 to 1985. The Polk IGCC unit began commercial operation in September 1996. In 1991, Tampa Electric purchased two power plants (Dinner Lake and Phillips) from the Sebring Utilities Commission (Sebring). Dinner Lake (11-MW capability from one natural gas unit) and Phillips were placed in service by Sebring in 1966 and 1983, respectively. In March 1994, Dinner Lake was placed on long-term reserve standby.

Tampa Electric owns 182 substations having an aggregate transformer capacity of 16,368,281 KVA. The transmission system consists of approximately 1,196 pole miles of high voltage transmission lines, and the distribution system consists of 6,905 pole miles of overhead lines and 2,741 trench miles of underground lines. As of Dec. 31, 1998, there were 537,107 meters in service. All of this property is located in Florida.

CHANGE IN DEPRECIATION

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

	<u>\$000</u>
Production	895
Transmission	(1,565)
Distribution	(299)
General	189
Recovery Schedule	<u>(895)</u>
Total Depreciation	(1,675)
 Dismantling	 (3,823)
 Total Depr & Dismantling	 <u>(5,498)</u>

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

**Tampa Electric Company
Proposed Transfer and
Adjustments to Reserve**

The company has incorporated proposed reserve adjustments and transfers within the depreciation study. The transfers for Energy Supply (Production) are segregated into two steps.

First, the reserve was adjusted to remove the accelerated recovery of cost realized from fuel savings as allowed under the terms of the oil back-out tariff used to convert Gannon Units No. 1 - 4 from oil to coal fired generation. This adjustment was approved in the company's last depreciation order.

Second, reserve transfers were made to eliminate deficiencies within FERC accounts. All proposed transfers are within the Energy Supply plant accounts.

Account Title	Accumulated Depreciation 12/98 (\$)	Accelerated Depreciation Adjustment (\$)	Depreciation Adjustment (\$)	Adjusted Accumulated Depreciation 12/98 (\$)
<u>STEAM PRODUCTION</u>				
<u>BIG BEND STATION</u>				
COMMON	16,041,299.42		(1,083,250.91)	14,958,048.51
COMMON	22,551,227.45		(1,853,703.17)	20,697,524.28
COMMON	1,637,589.20		(194,973.92)	1,442,615.28
COMMON	6,465,583.34		(468,567.53)	5,997,015.81
COMMON	2,181,731.44		(388,272.25)	1,793,459.19
UNIT No. 1	3,390,052.06		535,669.70	3,925,721.76
UNIT No. 1	21,567,995.16		3,212,492.36	24,780,487.52
UNIT No. 1	12,651,163.75		(486,952.94)	12,164,210.81
UNIT No. 1	4,479,198.00		(100,956.03)	4,378,241.97
UNIT No. 1	326,956.34		55,641.01	382,597.35
UNIT No. 2	2,992,672.97		429,637.31	3,422,310.28
UNIT No. 2	21,090,103.56		1,497,055.63	22,587,159.19
UNIT No. 2	11,703,941.25		362,357.75	12,066,299.00
UNIT No. 2	3,668,671.76		(216,044.62)	3,452,627.14
UNIT No. 2	221,514.01		(3,096.19)	218,417.82
UNIT No. 3	7,244,825.90		(35,772.36)	7,209,053.54
UNIT No. 3	43,852,977.21		(1,616,040.25)	42,236,936.96
UNIT No. 3	18,655,187.97		(1,930,416.24)	16,724,771.73
UNIT No. 3	9,441,188.79		(358,658.50)	9,082,530.29
UNIT No. 3	372,447.31		(12,335.56)	360,111.75
UNIT No. 4	21,829,149.48		(3,309,242.82)	18,519,906.66
UNIT No. 4	67,246,423.81		6,127,321.46	73,373,745.27
UNIT No. 4	31,127,722.38		(3,376,621.53)	27,751,100.85
UNIT No. 4	13,823,788.02		(690,365.01)	13,133,423.01
UNIT No. 4	2,463,315.98		(788,467.82)	1,674,848.16
UNIT No. 4 FGD System	6,805,374.84		(189,456.73)	6,615,918.11
UNIT No. 4 FGD System	54,567,854.26		(4,255,187.01)	50,312,667.25
UNIT No. 4 FGD System	6,862,813.71		(188,975.30)	6,673,838.41
UNIT No. 4 FGD System	105,567.29		131,991.33	237,558.62

Account Title	Accumulated Depreciation 12/98 (\$)	Accelerated Depreciation Adjustment (\$)	Depreciation Adjustment (\$)	Adjusted Accumulated Depreciation 12/98 (\$)
<u>STEAM PRODUCTION</u>				
<u>GANNON STATION</u>				
COMMON	12,812,217.71		(344,062.09)	12,468,155.62
COMMON	6,504,910.89		(292,868.02)	6,212,042.87
COMMON	585,833.73		69,708.81	655,542.54
COMMON	1,752,142.18		726,853.12	2,478,995.30
COMMON	1,978,688.26		(130,957.76)	1,847,730.50
UNIT No. 1	2,118,781.42		103,982.25	2,222,763.67
UNIT No. 1	7,746,209.41		(1,079,130.10)	6,667,079.31
UNIT No. 1	6,365,426.75		(46,071.74)	6,319,355.01
UNIT No. 1	1,682,182.01		(43,246.44)	1,638,935.57
UNIT No. 1	237,301.84		(16,527.78)	220,774.06
UNIT No. 2	2,074,091.23		(39,096.85)	2,034,994.38
UNIT No. 2	6,643,676.54		(972,937.36)	5,670,739.18
UNIT No. 2	8,058,476.57		(121,744.89)	7,936,731.68
UNIT No. 2	1,208,197.31		(18,744.32)	1,189,452.99
UNIT No. 2	66,951.72		12,706.26	79,657.98
UNIT No. 3	1,556,495.66		172,013.52	1,728,509.18
UNIT No. 3	12,266,891.71		(990,200.75)	11,276,690.96
UNIT No. 3	9,021,823.52		(263,010.38)	8,758,813.14
UNIT No. 3	1,725,322.97		(23,756.65)	1,701,566.32
UNIT No. 3	81,606.39		(7,147.55)	74,458.84
UNIT No. 4	1,094,809.63		115,648.22	1,210,457.85
UNIT No. 4	9,758,949.59		(421,277.92)	9,337,671.67
UNIT No. 4	6,682,087.53		(273,279.31)	6,408,808.22
UNIT No. 4	1,514,533.51		(118,382.53)	1,396,150.98
UNIT No. 4	39,087.28		17,482.95	56,570.23
UNIT No. 5	2,068,432.85		358,841.91	2,427,274.76
UNIT No. 5	13,114,525.87		1,919,004.98	15,033,530.85
UNIT No. 5	7,062,274.41		(277,222.24)	6,785,052.17
UNIT No. 5	2,894,853.94		(81,891.78)	2,812,962.16
UNIT No. 5	153,607.51		22,209.07	175,816.58
UNIT No. 6	2,533,464.43		220,101.24	2,753,565.67
UNIT No. 6	20,765,017.79		1,488,702.45	22,253,720.24
UNIT No. 6	9,988,875.26		178,521.37	10,167,396.63
UNIT No. 6	3,637,020.55		172,629.81	3,809,650.36
UNIT No. 6	193,372.10		(16,849.48)	176,522.62

Account Title	Accumulated Depreciation 12/98 (\$)	Accelerated Depreciation Adjustment (\$)	Depreciation Adjustment (\$)	Adjusted Accumulated Depreciation 12/98 (\$)
<u>STEAM PRODUCTION</u>				
<u>GANNON TRUST</u>				
COMMON	6,658,386.32	(1,290,402.09)	(818,780.25)	4,549,203.98
COMMON	25,926,513.19	(5,024,584.83)	(2,999,756.21)	17,902,172.15
COMMON	0.00	0.00	0.00	0.00
COMMON	4,365,296.20	(845,998.88)	631,351.89	4,150,649.21
COMMON	585,753.42	(113,519.61)	618,773.54	1,091,007.35
UNIT No. 1	522,947.19	(101,347.70)	97,724.18	519,323.67
UNIT No. 1	13,561,023.24	(2,628,140.20)	1,360,564.81	12,293,447.85
UNIT No. 1	3,537.07	(685.49)	414.30	3,265.88
UNIT No. 1	2,578,899.63	(499,793.39)	246,643.58	2,325,749.82
UNIT No. 1	87,653.74	(16,987.38)	9,566.85	80,233.21
UNIT No. 2	1,834,054.64	(355,441.67)	136,607.39	1,615,220.36
UNIT No. 2	14,332,423.27	(2,777,638.32)	739,923.38	12,294,708.33
UNIT No. 2	3,231.59	(626.29)	219.47	2,824.77
UNIT No. 2	2,858,711.72	(554,021.26)	110,546.90	2,415,237.36
UNIT No. 2	72,960.98	(14,139.91)	3,699.22	62,520.29
UNIT No. 3	823,141.71	(159,525.71)	42,627.66	706,243.66
UNIT No. 3	18,624,032.67	(3,609,356.62)	520,765.50	15,535,441.55
UNIT No. 3	15,669.88	(3,036.84)	800.48	13,433.52
UNIT No. 3	2,642,248.07	(512,070.38)	(7,005.01)	2,123,172.68
UNIT No. 3	152,235.03	(29,503.30)	3,106.49	125,838.22
UNIT No. 4	1,477,194.69	(286,281.84)	17,824.56	1,208,737.41
UNIT No. 4	22,491,763.05	(4,358,926.73)	(508,351.76)	17,624,484.56
UNIT No. 4	3,201.02	(620.36)	(5.42)	2,575.24
UNIT No. 4	3,819,155.12	(740,156.18)	(198,045.48)	2,880,953.46
UNIT No. 4	199,441.54	(38,651.99)	(9,216.05)	151,573.50

Account Title	Accumulated Depreciation 12/98 (\$)	Accelerated Depreciation Adjustment (\$)	Depreciation Adjustment (\$)	Adjusted Accumulated Depreciation 12/98 (\$)
<u>STEAM PRODUCTION</u>				
<u>HOOKERS POINT STATION</u>				
COMMON	1,717,293.41		1,894,859.04	3,612,152.45
COMMON	2,023,729.31		2,084,337.62	4,108,066.93
COMMON	444,209.50		326,930.29	771,139.79
COMMON	695,888.64		1,477,629.98	2,173,518.62
COMMON	862,334.62		539,991.71	1,402,326.33
UNIT No. 1	2,020,291.04		(991,807.12)	1,028,483.92
UNIT No. 1	2,603,083.60		398,031.87	3,001,115.47
UNIT No. 1	2,716,981.33		(566,520.39)	2,150,460.94
UNIT No. 1	921,756.69		(253,001.35)	668,755.34
UNIT No. 1	150,599.10		(75,353.89)	75,245.21
UNIT No. 2 & 3	1,589,274.00		(839,482.82)	749,791.18
UNIT No. 2 & 3	8,455,549.26		(2,951,746.99)	5,503,802.27
UNIT No. 2 & 3	5,296,078.22		(1,361,215.14)	3,934,863.08
UNIT No. 2 & 3	1,173,632.05		(197,513.00)	976,119.05
UNIT No. 2 & 3	75,047.23		(30,381.52)	44,665.71
UNIT No. 4	1,211,929.19		(429,298.62)	782,630.57
UNIT No. 4	2,566,790.80		(307,556.14)	2,259,234.66
UNIT No. 4	3,505,355.09		(422,199.40)	3,083,155.69
UNIT No. 4	737,332.08		(59,769.55)	677,562.53
UNIT No. 4	56,295.80		(16,511.34)	39,784.46
UNIT No. 5	1,634,826.23		(500,381.39)	1,134,444.84
UNIT No. 5	3,066,050.57		2,091,821.65	5,157,872.22
UNIT No. 5	4,112,708.40		152,915.91	4,265,624.31
UNIT No. 5	1,182,820.19		(138,494.12)	1,044,326.07
UNIT No. 5	61,882.20		(17,624.75)	44,257.45
DINNER LAKE STATION	12,590.01		543,959.16	556,549.17
DINNER LAKE STATION	3,406,380.77		(1,964,941.48)	1,441,439.29
DINNER LAKE STATION	10,537.67		1,050,166.38	1,060,704.05
DINNER LAKE STATION	10,098.08		340,104.04	350,202.12
DINNER LAKE STATION	1,058.92		30,711.90	31,770.82

Account Title	Accumulated Depreciation 12/98 (\$)	Accelerated Depreciation Adjustment (\$)	Depreciation Adjustment (\$)	Adjusted Accumulated Depreciation 12/98 (\$)
<u>MISC. PRODUCTION</u>				
Structures & Improvements	2,980,627.85		358,091.50	3,338,719.35

Account Title	Accumulated Depreciation 12/98 (\$)	Accelerated Depreciation Adjustment (\$)	Depreciation Adjustment (\$)	Adjusted Accumulated Depreciation 12/98 (\$)
<u>OTHER PRODUCTION</u>				
<u>BIG BEND STATION</u>				
COMBUSTION TURBINE No. 1	81,792.52		(14,695.76)	67,096.76
COMBUSTION TURBINE No. 1	112,439.90		(16,907.97)	95,531.93
COMBUSTION TURBINE No. 1	1,257,844.39		(41,703.66)	1,216,140.73
COMBUSTION TURBINE No. 1	137,353.48		74,678.44	212,031.92
COMBUSTION TURBINE No. 1	3,301.84		(1,371.06)	1,930.78
COMBUSTION TURBINE No. 2 & 3	1,353,021.68		65,357.28	1,418,378.96
COMBUSTION TURBINE No. 2 & 3	903,961.12		(153,259.43)	750,701.69
COMBUSTION TURBINE No. 2 & 3	12,795,801.84		163,381.37	12,959,183.21
COMBUSTION TURBINE No. 2 & 3	2,093,713.70		(84,871.09)	2,008,842.61
COMBUSTION TURBINE No. 2 & 3	17,139.35		9,391.87	26,531.22
<u>GANNON STATION</u>				
COMBUSTION TURBINE No. 1	68,713.94		(1,381.04)	67,332.90
COMBUSTION TURBINE No. 1	95,937.47		37,623.08	133,560.55
COMBUSTION TURBINE No. 1	1,346,793.87		(77,009.94)	1,269,783.93
COMBUSTION TURBINE No. 1	189,456.09		40,767.90	230,223.99
COMBUSTION TURBINE No. 1	0.00		0.00	0.00
<u>PHILLIPS STATION</u>				
PHILLIPS STATION	50,502.41		5,906,452.07	5,956,954.48
PHILLIPS STATION	1,213.61		16,857,183.35	16,858,396.96
PHILLIPS STATION	38,415,196.29		(26,835,980.38)	11,579,215.91
PHILLIPS STATION	7,100.30		3,709,206.61	3,716,306.91
PHILLIPS STATION	4,324.06		363,138.35	367,462.41
<u>POLK POWER STATION</u>				
UNIT No. 1	4,126,651.26		4,706,669.43	8,833,320.69
UNIT No. 1	36,064,473.80		(9,781,717.79)	26,282,756.01
UNIT No. 1	4,326,239.12		8,959,252.59	13,285,491.71
UNIT No. 1	2,195,470.45		3,482,852.72	5,678,323.17
UNIT No. 1	354,842.82		260,932.03	615,774.85
	866,302,268.87	(23,961,456.97)	(1,401,449.09)	840,939,362.81

Note: The net reduction in depreciation is the result of the detailed breakdown of assets for Hookers Point and the Polk Power Station. Amortizable accounts were established for both stations and the proper reserve was credited to each. This accounts for the net reduction on this schedule.

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

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

The company has continued the use of the FERC account format for the depreciation study as previously requested by the Florida Public Service Commission (FPSC) Staff. The company has completed the depreciation study at the FERC account level for each unit including allowance for future net salvage. This had been done for Big Bend and Gannon Stations in the last depreciation study and has been completed for Hookers Point, Gannon OBO and Dinner Lake. Previously, depreciation rates were maintained at the unit level and not at the account level even though the company maintained the detailed accounts within the accounting system. The detailed accounts were not reviewed or adjusted for reserve deficiencies previously, but have been adjusted as part of this depreciation study. The actual reserve through 1998 for each unit was allocated based on the theoretical reserve calculation for each account within the unit. These details are presented separately, under the heading "Reserve Adjustments", within this depreciation study.

The company utilized "home grown" formats for this portion of the depreciation study. In order to continue using the method prescribed by the FPSC Staff for calculation of remaining life, the company had to abandon the use of purchased software. The method prescribed by the Staff utilizes average service life in its calculations, and the software does not provide this detail. The company has prepared tables in house that provide the necessary details to complete the study. The company used truncation in its calculation of average service lives in the same manner that has been utilized in the calculation of remaining lives. The interim retirement rates, average service lives and curve types assigned are consistent with our last depreciation studies for Energy Supply - Steam Production. Complete details are provided for Big Bend Unit No. 1, and summary level information is provided for all other units, as was provided in our last depreciation study.

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

Big Bend Station

The company prepared the depreciation study at the FERC account level. A complete review of all assets was completed and Account 106 - CWIPIS was added at the asset level to bring the analysis in balance with Electric Plant In Service as of December 31, 1998. Assets that had outlived shorter life categories were reassigned to the next

longer life category as required. No reassignments of specific segments of plant were warranted.

Future net salvage was calculated for each FERC account. At the request of the FPSC Staff, the company has calculated future net salvage at the FERC account level. This was a major change for the company and resulted in significant changes in future net salvage rates. The company recognizes the concerns that Staff communicated during the last depreciation study, and believes that this method provides a more accurate method for assigning future net salvage rates to the FERC accounts. The method is consistent within Energy Supply - Steam Production.

Gannon Station

The company prepared the depreciation study at the FERC account level. This analysis does not include the assets installed under the Gannon Oil Back-Out Project which are included separately within this depreciation study. A complete review of all assets was completed and Account 106 - CWIPIS was added at the asset level to bring the analysis in balance with Electric Plant In Service as of December 31, 1998. Assets that had outlived shorter life categories were reassigned to the next longer life category as required. No reassignments of specific segments of plant were warranted.

Future net salvage was calculated for each FERC account. At the request of the FPSC Staff, the company has calculated future net salvage at the FERC account level. This was a major change for the company and resulted in significant changes in future net salvage rates. The company recognizes the concerns that Staff communicated during the last depreciation study, and believes that this method provides a more accurate method for assigning future net salvage rates to the FERC accounts. The method is consistent within Energy Supply - Steam Production.

Gannon Oil Back-Out Project

The company prepared the depreciation study at the FERC account level. A complete review of all assets was completed and Account 106 - CWIPIS was added at the asset level to bring the analysis in balance with Electric Plant In Service as of December 31, 1998. Assets that had outlived shorter life categories were reassigned to the next longer life category as required. No reassignments of specific segments of plant were warranted.

The reserve was adjusted to remove the accelerated recovery of cost, to convert Gannon Units No. 1 - 4 from oil to coal fired, realized from fuel savings as allowed under the terms of the oil back-out tariff. The depreciation rates should be based on normal life analysis and reserve balances. This is the same adjustment approved in our last depreciation order.

At the request of FPSC Staff, the company has prepared the depreciation at the account level in a manner consistent with the other stations. While the company has maintained that this was a single project, we will prepare the study as Staff requested.

Future net salvage was calculated for each FERC account. At the request of the FPSC Staff, the company has calculated future net salvage at the FERC account level. This was a major change for the company and resulted in significant changes in future net salvage rates. The company recognizes the concerns that Staff communicated during the last depreciation study, and believes that this method provides a more accurate method for assigning future net salvage rates to the FERC accounts. The method is consistent within Energy Supply - Steam Production.

Hookers Point Station

The company proposes a recovery schedule, for the remaining investment at Hookers Point Station, which would begin on January 1, 1999 and be fully recovered on December 31, 2003. The company believes that the recovery schedule is the most effective recovery method for a plant of this age.

If Staff will not grant the recovery schedule, then the company requests remaining life rates as in previous rate orders. The company prepared the depreciation study at the FERC account level. This is a major change in format since the company had requested a depreciation rate for the entire station in previous depreciation studies. The company has completed this study at the FERC account level. The actual reserve for the station was allocated so that the reserve ratio was the same for all accounts. The theoretical reserve method for allocation was not used in this case because it resulted in negative remaining life rates, which our system can not accommodate. A complete review of all assets was completed and Account 106 - CWIPIS was added at the asset level to bring the analysis in balance with Electric Plant In Service as of December 31, 1998. Assets that had outlived shorter life categories were reassigned to the next longer life category as required. No reassignments of specific segments of plant were warranted.

The amortizable tools were identified by vintage and retired. These assets were of vintages that would have been fully recovered, reserve was allocated in this manner and the assets have been retired in 1999.

The company has based the analysis for these units as being fully depreciated at 12/31/2003. This is consistent with the company's ten year site plan. This date is not a firm date, but was used as the basis for calculations as indicated by Staff in our last study.

Future net salvage was calculated for each FERC account. At the request of the FPSC Staff, the company has calculated future net salvage at the FERC account level. This was a major change for the company and resulted in significant changes in future net salvage rates. The company recognizes the concerns that Staff communicated during the

last depreciation study, and believes that this method provides a more accurate method for assigning future net salvage rates to the FERC accounts. The method is consistent within Energy Supply - Steam Production.

Dinner Lake Station

The company prepared the depreciation study at the FERC account level. The initial plant purchase amount was assigned to the FERC account and life category based on a simulation of other similar assets. The appropriate transfers were made and the reserve was assigned based on the theoretical reserve calculations. A complete review of all assets was completed and Account 106 - CWIPIS was added at the asset level to bring the analysis in balance with Electric Plant In Service as of December 31, 1998. Assets that had outlived shorter life categories were reassigned to the next longer life category as required. No reassignments of specific segments of plant were warranted. This unit remains in reserve long-term stand-by status.

Future net salvage was calculated for each FERC account. At the request of the FPSC Staff, the company has calculated future net salvage at the FERC account level. This was a major change for the company and resulted in significant changes in future net salvage rates. The company recognizes the concerns that Staff communicated during the last depreciation study, and believes that this method provides a more accurate method for assigning future net salvage rates to the FERC accounts. The method is consistent within Energy Supply - Steam Production.

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review
Comparison of Rates and Components

- Current Rates - Effective 1/1/96 -

-----Company Proposed - Effective 1/1/99-----

-----Remaining Life-----

-----Total Plant-----

Account Number	Account Title	Average Remaining Life (yrs)	Future Net Salvage (%)	Composite Rate (%)	Average Age (yrs)	Average Remaining Life (yrs)	Actual A/D Ratio 12/98 (%)	Future Net Salvage (%)	Depre- ciation Rate (%)
<u>STEAM PRODUCTION</u>									
<u>BIG BEND STATION</u>									
311400	COMMON	35.0	(3)	2.0	16.8	32.0	33.94	(5)	2.2
312400	COMMON	29.0	(17)	2.8	14.2	27.0	35.57	(10)	2.8
314400	COMMON	35.0	(9)	1.9	24.5	32.0	43.73	(6)	1.9
315400	COMMON	18.7	(4)	3.4	13.5	16.4	45.73	(4)	3.6
316400	COMMON	17.1	(17)	3.9	13.6	17.2	46.48	(9)	3.6
311410	UNIT No. 1	23.0	(3)	2.5	23.6	21.0	54.04	(5)	2.4
312410	UNIT No. 1	23.0	(17)	3.3	14.9	18.5	44.17	(13)	3.7
314410	UNIT No. 1	22.0	(9)	2.9	19.6	17.9	51.64	(7)	3.1
315410	UNIT No. 1	23.0	(4)	2.9	19.5	16.5	52.99	(4)	3.1
316410	UNIT No. 1	24.0	(17)	3.2	27.6	20.0	59.27	(6)	2.3
311420	UNIT No. 2	26.0	(3)	2.5	21.0	24.0	48.90	(4)	2.3
312420	UNIT No. 2	23.0	(17)	3.2	14.9	20.0	43.08	(13)	3.5
314420	UNIT No. 2	24.0	(9)	2.9	18.0	20.0	47.88	(7)	3.0
315420	UNIT No. 2	22.0	(4)	3.1	17.0	19.2	45.85	(4)	3.0
316420	UNIT No. 2	26.0	(17)	3.3	14.2	23.0	40.45	(13)	3.2
311430	UNIT No. 3	28.0	(3)	2.2	21.5	26.0	47.67	(5)	2.2
312430	UNIT No. 3	25.0	(17)	2.8	18.1	22.0	49.06	(12)	2.9
314430	UNIT No. 3	21.0	(9)	2.4	21.9	19.3	58.10	(8)	2.6
315430	UNIT No. 3	22.0	(4)	2.9	18.1	18.1	48.72	(4)	3.1
316430	UNIT No. 3	29.0	(17)	2.6	17.0	26.0	40.52	(10)	2.7
311440	UNIT No. 4	36.0	(3)	2.0	13.5	35.0	29.77	(5)	2.1
312440	UNIT No. 4	25.0	(17)	3.7	13.3	27.0	37.62	(15)	2.9
314440	UNIT No. 4	32.0	(9)	2.4	13.4	29.0	34.39	(8)	2.5
315440	UNIT No. 4	28.0	(4)	2.6	13.2	24.0	36.59	(4)	2.8
316440	UNIT No. 4	27.0	(17)	2.9	13.2	31.0	31.15	(10)	2.5
311450	UNIT No. 4 FGD System	34.0	(3)	2.2	13.2	33.0	30.73	(8)	2.3
312450	UNIT No. 4 FGD System	34.0	(17)	2.8	13.4	29.0	35.90	(13)	2.7
315450	UNIT No. 4 FGD System	34.0	(4)	2.6	13.3	25.0	35.29	(4)	2.7
316450	UNIT No. 4 FGD System	34.0	(17)	3.1	13.5	31.0	31.99	(9)	2.5

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review
Comparison of Rates and Components

- Current Rates - Effective 1/1/96 -

----- Company Proposed - Effective 1/1/99 -----
----- Remaining Life -----
----- Total Plant -----

Account Number	Account Title	Average Remaining Life (yrs)	Future Net Salvage (%)	Composite Rate (%)	Average Age (yrs)	Average Remaining Life (yrs)	Actual A/D Ratio 12/98 (%)	Future Net Salvage (%)	Depreciation Rate (%)
<u>GANNON STATION</u>									
311500	COMMON	21.0	(3)	3.3	14.2	17.4	41.97	(5)	3.6
312500	COMMON	20.0	(17)	3.9	11.4	17.0	34.99	(5)	4.1
314500	COMMON	26.0	(9)	3.2	11.3	18.1	35.55	(3)	3.7
315500	COMMON	26.0	(4)	3.2	9.6	15.1	35.41	(2)	4.4
316500	COMMON	13.7	(17)	4.7	14.7	11.0	57.23	(7)	4.5
311510	UNIT No. 1	11.3	(3)	2.5	36.7	8.3	85.83	(5)	2.3
312510	UNIT No. 1	11.5	(17)	3.6	24.3	7.0	73.62	(5)	4.5
314510	UNIT No. 1	10.9	(9)	3.0	27.0	7.4	71.34	(4)	4.4
315510	UNIT No. 1	9.8	(4)	3.1	30.8	6.9	78.29	(2)	3.4
316510	UNIT No. 1	11.4	(17)	2.7	39.4	7.8	87.15	(4)	2.2
311520	UNIT No. 2	12.2	(3)	3.1	29.6	9.3	73.32	(5)	3.4
312520	UNIT No. 2	11.6	(17)	4.2	22.7	7.5	68.19	(7)	5.2
314520	UNIT No. 2	12.7	(9)	3.4	24.6	8.4	72.26	(4)	3.8
315520	UNIT No. 2	11.7	(4)	3.5	25.9	8.1	72.66	(2)	3.6
316520	UNIT No. 2	12.4	(17)	3.1	39.0	7.9	87.54	(5)	2.2
311530	UNIT No. 3	13.7	(3)	2.8	36.3	11.1	80.94	(5)	2.2
312530	UNIT No. 3	14.6	(17)	3.9	18.1	10.2	58.92	(8)	4.8
314530	UNIT No. 3	12.8	(9)	3.2	28.4	9.2	73.89	(4)	3.3
315530	UNIT No. 3	11.7	(4)	3.4	25.0	8.8	71.42	(2)	3.5
316530	UNIT No. 3	10.0	(17)	3.2	35.9	8.9	84.47	(6)	2.4
311540	UNIT No. 4	17.0	(3)	2.7	27.7	14.2	68.83	(6)	2.6
312540	UNIT No. 4	17.6	(17)	3.8	13.6	12.6	47.67	(10)	4.9
314540	UNIT No. 4	14.2	(9)	2.8	30.3	11.0	73.92	(4)	2.7
315540	UNIT No. 4	13.1	(4)	3.5	19.6	11.6	56.35	(2)	3.9
316540	UNIT No. 4	17.0	(17)	2.8	11.8	14.1	33.15	(6)	5.2
311550	UNIT No. 5	19.0	(3)	3.2	15.7	16.3	43.44	(6)	3.8
312550	UNIT No. 5	19.0	(17)	3.8	15.6	14.4	49.61	(11)	4.3
314550	UNIT No. 5	19.0	(9)	3.4	19.9	14.3	53.93	(5)	3.6
315550	UNIT No. 5	16.4	(4)	4.0	15.1	13.5	48.02	(3)	4.1
316550	UNIT No. 5	22.0	(17)	3.9	15.4	15.6	49.45	(9)	3.8
311560	UNIT No. 6	21.0	(3)	2.7	25.1	18.1	60.00	(6)	2.5
312560	UNIT No. 6	20.0	(17)	3.5	15.3	16.5	47.22	(12)	3.9
314560	UNIT No. 6	22.0	(9)	3.5	15.7	17.5	44.27	(6)	3.5
315560	UNIT No. 6	16.4	(4)	3.7	15.6	14.6	48.71	(3)	3.7
316560	UNIT No. 6	17.5	(17)	3.3	23.1	16.9	60.27	(8)	2.8

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review
Comparison of Rates and Components

- Current Rates - Effective 1/1/96 -

Company Proposed - Effective 1/1/99 -
Remaining Life
Total Plant

Account Number	Account Title	Average Remaining	Future Net	Composite	Average Age	Average Remaining	Actual A/D	Future Net	Depreciation
		Life	Salvage			Life	Ratio 12/98	Salvage	
		(yrs)	(%)	(%)	(yrs)	(yrs)	(%)	(%)	(%)
GANNON TRUST									
311700	COMMON	18.7	(12)	3.5	16.7	16.6	63.74	(4)	2.4
312700	COMMON	18.7	(12)	3.5	16.8	16.8	63.74	(5)	2.5
314700	COMMON	18.7	(12)	3.5	0.0	0.0	0.00	0	0.0
315700	COMMON	18.7	(12)	3.5	17.9	13.9	68.76	(2)	2.4
316700	COMMON	18.7	(12)	3.5	21.6	17.0	69.23	(4)	2.0
311710	UNIT No. 1	11.4	(12)	2.9	13.5	8.2	81.36	(5)	2.9
312710	UNIT No. 1	11.4	(12)	2.9	13.5	8.4	80.34	(5)	2.9
314710	UNIT No. 1	11.4	(12)	2.9	13.5	8.5	79.92	(4)	2.8
315710	UNIT No. 1	11.4	(12)	2.9	13.5	8.4	78.06	(2)	2.8
316710	UNIT No. 1	11.4	(12)	2.9	13.5	8.3	79.23	(4)	3.0
311720	UNIT No. 2	12.3	(12)	3.5	13.5	9.2	77.83	(5)	3.0
312720	UNIT No. 2	12.3	(12)	3.5	13.5	9.4	77.57	(6)	3.0
314720	UNIT No. 2	12.3	(12)	3.5	13.5	9.5	77.24	(5)	2.9
315720	UNIT No. 2	12.3	(12)	3.5	13.5	9.3	74.66	(2)	2.9
316720	UNIT No. 2	12.3	(12)	3.5	13.5	9.3	75.73	(4)	3.0
311730	UNIT No. 3	14.5	(12)	3.0	14.5	10.8	74.50	(5)	2.8
312730	UNIT No. 3	14.5	(12)	3.0	14.5	11.3	73.74	(6)	2.9
314730	UNIT No. 3	14.5	(12)	3.0	14.5	11.3	74.44	(6)	2.8
315730	UNIT No. 3	14.5	(12)	3.0	14.5	11.2	70.93	(2)	2.8
316730	UNIT No. 3	14.5	(12)	3.0	14.5	11.2	71.77	(4)	2.9
311740	UNIT No. 4	17.0	(12)	3.1	15.5	12.9	71.33	(6)	2.7
312740	UNIT No. 4	17.0	(12)	3.1	15.5	14.0	69.35	(7)	2.7
314740	UNIT No. 4	17.0	(12)	3.1	15.5	13.8	70.13	(6)	2.6
315740	UNIT No. 4	17.0	(12)	3.1	15.5	13.9	65.76	(2)	2.6
316740	UNIT No. 4	17.0	(12)	3.1	15.5	14.0	66.25	(4)	2.7

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review
Comparison of Rates and Components

- Current Rates - Effective 1/1/96 -

----- Company Proposed - Effective 1/1/99 -----
----- Remaining Life -----
----- Total Plant -----

Account Number	Account Title	Average Remaining Life (yrs)	Future Net Salvage (%)	Composite Rate (%)	Average Age (yrs)	Average Remaining Life (yrs)	Actual A/D Ratio 12/98 (%)	Future Net Salvage (%)	Depreciation Rate (%)
<u>HOOKERS POINT STATION</u>									
311600	COMMON	7.5	(2)	1.7	23.1	4.3	91.77	(1)	2.1
312600	COMMON	7.5	(2)	1.7	20.0	4.4	91.77	(1)	2.1
314600	COMMON	7.5	(2)	1.7	19.5	4.5	91.77	(1)	2.1
315600	COMMON	7.5	(2)	1.7	11.7	4.4	91.77	(1)	2.1
316600	COMMON	7.5	(2)	1.7	17.3	3.4	91.77	(1)	2.7
311610	UNIT No. 1	7.5	(2)	1.7	50.5	2.6	91.77	(1)	3.6
312610	UNIT No. 1	7.5	(2)	1.7	42.3	3.3	91.77	(1)	2.8
314610	UNIT No. 1	7.5	(2)	1.7	43.5	3.6	91.77	(1)	2.6
315610	UNIT No. 1	7.5	(2)	1.7	40.3	3.4	91.77	(1)	2.7
316610	UNIT No. 1	7.5	(2)	1.7	50.2	2.5	91.77	(1)	3.7
311620	UNIT No. 2 & 3	7.5	(2)	1.7	46.4	2.6	91.77	(1)	3.6
312620	UNIT No. 2 & 3	7.5	(2)	1.7	22.9	4.3	91.77	(1)	2.1
314620	UNIT No. 2 & 3	7.5	(2)	1.7	32.8	3.8	91.77	(1)	2.4
315620	UNIT No. 2 & 3	7.5	(2)	1.7	34.7	3.4	91.77	(1)	2.7
316620	UNIT No. 2 & 3	7.5	(2)	1.7	35.8	3.0	91.77	(1)	3.1
311640	UNIT No. 4	7.5	(2)	1.7	45.5	2.7	91.77	(1)	3.4
312640	UNIT No. 4	7.5	(2)	1.7	38.6	3.6	91.77	(1)	2.6
314640	UNIT No. 4	7.5	(2)	1.7	40.1	3.5	91.77	(1)	2.6
315640	UNIT No. 4	7.5	(2)	1.7	33.2	3.8	91.77	(1)	2.4
316640	UNIT No. 4	7.5	(2)	1.7	33.6	3.4	91.77	(1)	2.7
311650	UNIT No. 5	7.5	(2)	1.7	43.5	2.9	91.77	(1)	3.2
312650	UNIT No. 5	7.5	(2)	1.7	22.9	4.2	91.77	(1)	2.2
314650	UNIT No. 5	7.5	(2)	1.7	32.8	3.7	91.77	(1)	2.5
315650	UNIT No. 5	7.5	(2)	1.7	29.7	4.0	91.77	(1)	2.3
316650	UNIT No. 5	7.5	(2)	1.7	33.2	4.5	91.77	(1)	2.1
311110	DINNER LAKE STATION	8.7	(12)	3.4	26.6	6.3	88.15	(2)	2.2
312110	DINNER LAKE STATION	8.7	(12)	3.4	32.3	6.3	98.34	(2)	0.6
314110	DINNER LAKE STATION	8.7	(12)	3.4	30.8	6.4	95.39	(2)	1.0
315110	DINNER LAKE STATION	8.7	(12)	3.4	29.3	6.2	92.43	(1)	1.4
316110	DINNER LAKE STATION	8.7	(12)	3.4	30.2	6.3	95.13	(2)	1.1

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review - Change In Annual Accruals

		Current Rates			Company Proposed			
		Effective 1/1/96			Effective 1/1/99			
					Remaining Life			
Account Number	Account Title	Total Plant 12/98 (\$)	Accumulated Depreciation 12/98 (\$)	Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)
STEAM PRODUCTION								
BIG BEND STATION								
311400	COMMON	44,074,192.52	14,958,048.51	2.0	881,484	2.2	969,632	88,148
312400	COMMON	58,186,103.95	20,697,524.28	2.8	1,629,211	2.8	1,629,211	0
314400	COMMON	3,298,967.82	1,442,615.28	1.9	62,680	1.9	62,680	0
315400	COMMON	13,113,091.00	5,997,015.81	3.4	445,845	3.6	472,071	26,226
316400	COMMON	3,858,667.27	1,793,459.19	3.9	150,488	3.6	138,912	(11,576)
311410	UNIT No. 1	7,265,039.45	3,925,721.76	2.5	181,626	2.4	174,361	(7,265)
312410	UNIT No. 1	56,103,747.78	24,780,487.52	3.3	1,851,424	3.7	2,075,839	224,415
314410	UNIT No. 1	23,555,741.06	12,164,210.81	2.9	683,116	3.1	730,228	47,112
315410	UNIT No. 1	8,262,811.13	4,378,241.97	2.9	239,622	3.1	256,147	16,525
316410	UNIT No. 1	645,511.63	382,597.35	3.2	20,656	2.3	14,847	(5,809)
311420	UNIT No. 2	6,998,280.33	3,422,310.28	2.5	174,957	2.3	160,960	(13,997)
312420	UNIT No. 2	52,425,436.70	22,587,159.19	3.2	1,677,614	3.5	1,834,890	157,276
314420	UNIT No. 2	25,199,498.35	12,066,299.00	2.9	730,785	3.0	755,985	25,200
315420	UNIT No. 2	7,529,510.17	3,452,627.14	3.1	233,415	3.0	225,885	(7,530)
316420	UNIT No. 2	539,942.26	218,417.82	3.3	17,818	3.2	17,278	(540)
311430	UNIT No. 3	15,122,534.05	7,209,053.54	2.2	332,696	2.2	332,696	0
312430	UNIT No. 3	86,097,695.24	42,236,936.96	2.8	2,410,735	2.9	2,496,833	86,098
314430	UNIT No. 3	28,785,848.37	16,724,771.73	2.4	690,860	2.6	748,432	57,572
315430	UNIT No. 3	18,641,407.58	9,082,530.29	2.9	540,601	3.1	577,884	37,283
316430	UNIT No. 3	888,756.82	360,111.75	2.6	23,108	2.7	23,996	888
311440	UNIT No. 4	62,215,336.50	18,519,906.66	2.0	1,244,307	2.1	1,306,522	62,215
312440	UNIT No. 4	195,051,513.41	73,373,745.27	3.7	7,216,906	2.9	5,656,494	(1,560,412)
314440	UNIT No. 4	80,700,612.12	27,751,100.85	2.4	1,936,815	2.5	2,017,515	80,700
315440	UNIT No. 4	35,892,678.26	13,133,423.01	2.6	933,210	2.8	1,004,995	71,785
316440	UNIT No. 4	5,377,095.55	1,674,848.16	2.9	155,936	2.5	134,427	(21,509)
311450	UNIT No. 4 FGD System	21,528,162.34	6,615,918.11	2.2	473,620	2.3	495,148	21,528
312450	UNIT No. 4 FGD System	140,129,441.35	50,312,667.25	2.8	3,923,624	2.7	3,783,495	(140,129)
315450	UNIT No. 4 FGD System	18,909,140.22	6,673,838.41	2.6	491,638	2.7	510,547	18,909
316450	UNIT No. 4 FGD System	742,529.70	237,558.62	3.1	23,018	2.5	18,563	(4,455)

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review - Change in Annual Accruals

Account Number	Account Title	Total Plant 12/98 (\$)	Accumulated Depreciation 12/98 (\$)	Current Rates		Accrual on Total Plant (\$)	Company Proposed		Change in Annual Accruals (\$)
				Effective 1/1/96	Effective 1/1/99		Effective 1/1/99	Remaining Life	
				(%)	(%)		(%)	(%)	
GANNON STATION									
311500	COMMON	29,704,853.67	12,468,155.62	3.3		980,260	3.6	1,069,375	89,115
312500	COMMON	17,755,603.58	6,212,042.87	3.9		692,469	4.1	727,980	35,511
314500	COMMON	1,844,181.56	655,542.54	3.2		59,014	3.7	68,235	9,221
315500	COMMON	7,000,411.33	2,478,995.30	3.2		224,013	4.4	308,018	84,005
316500	COMMON	3,228,358.50	1,847,730.50	4.7		151,733	4.5	145,276	(6,457)
311510	UNIT No. 1	2,589,783.20	2,222,763.67	2.5		64,745	2.3	59,565	(5,180)
312510	UNIT No. 1	9,056,558.71	6,667,079.31	3.6		326,036	4.5	407,545	81,509
314510	UNIT No. 1	8,858,437.08	6,319,355.01	3.0		265,753	4.4	389,771	124,018
315510	UNIT No. 1	2,093,331.82	1,638,935.57	3.1		64,893	3.4	71,173	6,280
316510	UNIT No. 1	253,316.11	220,774.06	2.7		6,840	2.2	5,573	(1,267)
311520	UNIT No. 2	2,775,427.98	2,034,994.38	3.1		86,038	3.4	94,365	8,327
312520	UNIT No. 2	8,316,155.01	5,670,739.18	4.2		349,279	5.2	432,440	83,161
314520	UNIT No. 2	10,984,309.84	7,936,731.68	3.4		373,467	3.8	417,404	43,937
315520	UNIT No. 2	1,636,945.48	1,189,452.99	3.5		57,293	3.6	58,930	1,637
316520	UNIT No. 2	90,997.25	79,657.98	3.1		2,821	2.2	2,002	(819)
311530	UNIT No. 3	2,135,431.75	1,728,509.18	2.8		59,792	2.2	46,979	(12,813)
312530	UNIT No. 3	19,140,470.72	11,276,690.96	3.9		746,478	4.8	918,743	172,265
314530	UNIT No. 3	11,853,410.36	8,758,813.14	3.2		379,309	3.3	391,163	11,854
315530	UNIT No. 3	2,382,584.33	1,701,566.32	3.4		81,008	3.5	83,390	2,382
316530	UNIT No. 3	88,144.91	74,458.84	3.2		2,821	2.4	2,115	(706)
311540	UNIT No. 4	1,758,650.51	1,210,457.85	2.7		47,484	2.6	45,725	(1,759)
312540	UNIT No. 4	19,587,608.64	9,337,671.67	3.8		744,329	4.9	959,793	215,464
314540	UNIT No. 4	8,670,211.44	6,408,808.22	2.8		242,766	2.7	234,096	(8,670)
315540	UNIT No. 4	2,477,506.03	1,396,150.98	3.5		86,713	3.9	96,623	9,910
316540	UNIT No. 4	170,624.90	56,570.23	2.8		4,777	5.2	8,872	4,095
311550	UNIT No. 5	5,588,230.84	2,427,274.76	3.2		178,823	3.8	212,353	33,530
312550	UNIT No. 5	30,305,479.99	15,033,530.85	3.8		1,151,608	4.3	1,303,136	151,528
314550	UNIT No. 5	12,582,138.35	6,785,052.17	3.4		427,793	3.6	452,957	25,164
315550	UNIT No. 5	5,857,951.88	2,812,962.16	4.0		234,318	4.1	240,176	5,858
316550	UNIT No. 5	355,544.41	175,816.58	3.9		13,866	3.8	13,511	(355)
311560	UNIT No. 6	4,589,434.77	2,753,565.67	2.7		123,915	2.5	114,736	(9,179)
312560	UNIT No. 6	47,129,400.22	22,253,720.24	3.5		1,649,529	3.9	1,838,047	188,518
314560	UNIT No. 6	22,966,006.38	10,167,396.63	3.5		803,810	3.5	803,810	0
315560	UNIT No. 6	7,821,431.33	3,809,650.36	3.7		289,393	3.7	289,393	0
316560	UNIT No. 6	292,887.43	176,522.62	3.3		9,665	2.8	8,201	(1,464)

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review - Change in Annual Accruals

Account Number	Account Title	Total Plant 12/98 (\$)	Accumulated Depreciation 12/98 (\$)	Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Company Proposed		
						Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)
----- Current Rates ----- ----- Effective 1/1/96 ----- ----- Remaining Life -----								
<u>GANNON TRUST</u>								
311700	COMMON	7,136,888.75	4,549,203.98	3.5	249,791	2.4	171,285	(78,506)
312700	COMMON	28,087,481.89	17,902,172.15	3.5	983,062	2.5	702,187	(280,875)
314700	COMMON	0.00	0.00	3.5	0	0.0	0	0
315700	COMMON	6,036,354.37	4,150,649.21	3.5	211,272	2.4	144,873	(66,399)
316700	COMMON	1,575,973.13	1,091,007.35	3.5	55,159	2.0	31,519	(23,640)
311710	UNIT No. 1	638,297.93	519,323.67	2.9	18,511	2.9	18,511	0
312710	UNIT No. 1	15,301,799.02	12,293,447.85	2.9	443,752	2.9	443,752	0
314710	UNIT No. 1	4,086.50	3,265.88	2.9	119	2.8	114	(5)
315710	UNIT No. 1	2,979,327.07	2,325,749.82	2.9	86,400	2.8	83,421	(2,979)
316710	UNIT No. 1	101,265.46	80,233.21	2.9	2,937	3.0	3,038	101
311720	UNIT No. 2	2,075,348.90	1,615,220.36	3.5	72,637	3.0	62,260	(10,377)
312720	UNIT No. 2	15,849,207.14	12,294,708.33	3.5	554,722	3.0	475,476	(79,246)
314720	UNIT No. 2	3,657.26	2,824.77	3.5	128	2.9	106	(22)
315720	UNIT No. 2	3,234,810.03	2,415,237.36	3.5	113,218	2.9	93,809	(19,409)
316720	UNIT No. 2	82,558.77	62,520.29	3.5	2,890	3.0	2,477	(413)
311730	UNIT No. 3	948,026.36	706,243.66	3.0	28,441	2.8	26,545	(1,896)
312730	UNIT No. 3	21,066,752.36	15,535,441.55	3.0	632,003	2.9	610,936	(21,067)
314730	UNIT No. 3	18,046.61	13,433.52	3.0	541	2.8	505	(36)
315730	UNIT No. 3	2,993,208.97	2,123,172.68	3.0	89,796	2.8	83,810	(5,986)
316730	UNIT No. 3	175,333.04	125,838.22	3.0	5,260	2.9	5,085	(175)
311740	UNIT No. 4	1,694,472.61	1,208,737.41	3.1	52,529	2.7	45,751	(6,778)
312740	UNIT No. 4	25,413,057.61	17,624,484.56	3.1	787,805	2.7	686,153	(101,652)
314740	UNIT No. 4	3,671.86	2,575.24	3.1	114	2.6	95	(19)
315740	UNIT No. 4	4,380,913.88	2,880,953.46	3.1	135,808	2.6	113,904	(21,904)
316740	UNIT No. 4	228,778.53	151,573.50	3.1	7,092	2.7	6,177	(915)

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review - Change in Annual Accruals

		Current Rates		Company Proposed				
		Effective 1/1/96		Effective 1/1/99				
				Remaining Life				
Account Number	Account Title	Total Plant 12/98 (\$)	Accumulated Depreciation 12/98 (\$)	Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)
<u>HOOKERS POINT STATION</u>								
311600	COMMON	3,936,210.22	3,612,152.45	1.7	66,916	2.1	82,660	15,744
312600	COMMON	4,476,614.77	4,108,066.93	1.7	76,102	2.1	94,009	17,907
314600	COMMON	840,321.21	771,139.79	1.7	14,285	2.1	17,647	3,362
315600	COMMON	2,368,511.94	2,173,518.62	1.7	40,265	2.1	49,739	9,474
316600	COMMON	1,528,133.52	1,402,326.33	1.7	25,978	2.7	41,260	15,282
311610	UNIT No. 1	1,120,752.51	1,028,483.92	1.7	19,053	3.6	40,347	21,294
312610	UNIT No. 1	3,270,355.15	3,001,115.47	1.7	55,596	2.8	91,570	35,974
314610	UNIT No. 1	2,343,385.68	2,150,460.94	1.7	39,838	2.6	60,928	21,090
315610	UNIT No. 1	728,751.52	668,755.34	1.7	12,389	2.7	19,676	7,287
316610	UNIT No. 1	81,995.70	75,245.21	1.7	1,394	3.7	3,034	1,640
311620	UNIT No. 2 & 3	817,057.35	749,791.18	1.7	13,890	3.6	29,414	15,524
312620	UNIT No. 2 & 3	5,997,566.00	5,503,802.27	1.7	101,959	2.1	125,949	23,990
314620	UNIT No. 2 & 3	4,287,872.25	3,934,863.08	1.7	72,894	2.4	102,909	30,015
315620	UNIT No. 2 & 3	1,063,689.82	976,119.05	1.7	18,083	2.7	28,720	10,637
316620	UNIT No. 2 & 3	48,672.81	44,665.71	1.7	827	3.1	1,509	682
311640	UNIT No. 4	852,842.87	782,630.57	1.7	14,498	3.4	28,997	14,499
312640	UNIT No. 4	2,461,917.84	2,259,234.66	1.7	41,853	2.6	64,010	22,157
314640	UNIT No. 4	3,359,755.46	3,083,155.69	1.7	57,116	2.6	87,354	30,238
315640	UNIT No. 4	738,348.83	677,562.53	1.7	12,552	2.4	17,720	5,168
316640	UNIT No. 4	43,353.65	39,784.46	1.7	737	2.7	1,171	434
311650	UNIT No. 5	1,236,219.52	1,134,444.84	1.7	21,016	3.2	39,559	18,543
312650	UNIT No. 5	5,620,601.46	5,157,872.22	1.7	95,550	2.2	123,653	28,103
314650	UNIT No. 5	4,648,307.13	4,265,624.31	1.7	79,021	2.5	116,208	37,187
315650	UNIT No. 5	1,138,015.91	1,044,326.07	1.7	19,346	2.3	26,174	6,828
316650	UNIT No. 5	48,227.90	44,257.45	1.7	820	2.1	1,013	193
311110	DINNER LAKE STATION	631,359.20	556,549.17	3.4	21,466	2.2	13,890	(7,576)
312110	DINNER LAKE STATION	1,465,723.79	1,441,439.29	3.4	49,835	0.6	8,794	(41,041)
314110	DINNER LAKE STATION	1,111,908.88	1,060,704.05	3.4	37,805	1.0	11,119	(26,686)
315110	DINNER LAKE STATION	378,863.13	350,202.12	3.4	12,881	1.4	5,304	(7,577)
316110	DINNER LAKE STATION	33,395.93	31,770.82	3.4	1,135	1.1	367	(768)
TOTAL STEAM PRODUCTION		1,529,789,163.24	723,969,369.18	3.0	45,919,763.00	3.0	46,094,437.00	174,684.00

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/98	Actual Accumulated Depreciation 12/98	Actual A/D Ratio	Calculated (Theoretical) A/D 12/98	Theo- retical A/D Ratio	Actual Minus Theoretical	Actual over Theoretical
		(\$)	(\$)	(%)	(\$)	(%)	(\$)	(%)
<u>STEAM PRODUCTION</u>								
<u>BIG BEND STATION</u>								
311400	COMMON	44,074,192.52	14,958,048.51	33.94	14,403,729.66	32.68	554,318.85	104
312400	COMMON	58,186,103.95	20,697,524.28	35.57	19,930,510.60	34.25	767,013.68	104
314400	COMMON	3,298,967.82	1,442,615.28	43.73	1,389,154.51	42.11	53,460.77	104
315400	COMMON	13,113,091.00	5,997,015.81	45.73	5,774,777.00	44.04	222,238.81	104
316400	COMMON	3,858,667.27	1,793,459.19	46.48	1,726,996.76	44.76	66,462.43	104
311410	UNIT No. 1	7,265,039.45	3,925,721.76	54.04	3,780,241.45	52.03	145,480.31	104
312410	UNIT No. 1	56,103,747.78	24,780,487.52	44.17	23,862,166.43	42.53	918,321.09	104
314410	UNIT No. 1	23,555,741.06	12,164,210.81	51.64	11,713,426.65	49.73	450,784.16	104
315410	UNIT No. 1	8,262,811.13	4,378,241.97	52.99	4,215,992.06	51.02	162,249.91	104
316410	UNIT No. 1	645,511.63	382,597.35	59.27	368,418.97	57.07	14,178.38	104
311420	UNIT No. 2	6,998,280.33	3,422,310.28	48.90	3,295,485.51	47.09	126,824.77	104
312420	UNIT No. 2	52,425,436.70	22,587,159.19	43.08	21,750,118.98	41.49	837,040.21	104
314420	UNIT No. 2	25,199,498.35	12,066,299.00	47.88	11,619,143.28	46.11	447,155.72	104
315420	UNIT No. 2	7,529,510.17	3,452,627.14	45.85	3,324,678.88	44.16	127,948.26	104
316420	UNIT No. 2	539,942.26	218,417.82	40.45	210,323.64	38.95	8,094.18	104
311430	UNIT No. 3	15,122,534.05	7,209,053.54	47.67	6,941,898.75	45.90	267,154.79	104
312430	UNIT No. 3	86,097,695.24	42,236,936.96	49.06	40,671,710.70	47.24	1,565,226.26	104
314430	UNIT No. 3	28,785,848.37	16,724,771.73	58.10	16,104,981.24	55.95	619,790.49	104
315430	UNIT No. 3	18,641,407.58	9,082,530.29	48.72	8,745,947.76	46.92	336,582.53	104
316430	UNIT No. 3	888,756.82	360,111.75	40.52	346,766.64	39.02	13,345.11	104
311440	UNIT No. 4	62,215,336.50	18,519,906.66	29.77	17,833,591.64	28.66	686,315.02	104
312440	UNIT No. 4	195,051,513.41	73,373,745.27	37.62	70,654,643.90	36.22	2,719,101.37	104
314440	UNIT No. 4	80,700,612.12	27,751,100.85	34.39	26,722,694.08	33.11	1,028,406.77	104
315440	UNIT No. 4	35,892,678.26	13,133,423.01	36.59	12,646,721.56	35.23	486,701.45	104
316440	UNIT No. 4	5,377,095.55	1,674,848.16	31.15	1,612,781.25	29.99	62,066.91	104
311450	UNIT No. 4 FGD System	21,528,162.34	6,615,918.11	30.73	6,370,743.87	29.59	245,174.24	104
312450	UNIT No. 4 FGD System	140,129,441.35	50,312,667.25	35.90	48,448,168.69	34.57	1,864,498.56	104
315450	UNIT No. 4 FGD System	18,909,140.22	6,673,838.41	35.29	6,426,517.75	33.99	247,320.66	104
316450	UNIT No. 4 FGD System	742,529.70	237,558.62	31.99	228,755.12	30.81	8,803.50	104

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/98 (\$)	Actual Accumulated Depreciation 12/98 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/98 (\$)	Theo- retical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
<u>GANNON STATION</u>								
311500	COMMON	29,704,853.67	12,468,155.62	41.97	12,109,314.44	40.77	358,841.18	103
312500	COMMON	17,755,603.58	6,212,042.87	34.99	6,033,256.46	33.98	178,786.41	103
314500	COMMON	1,844,181.56	655,542.54	35.55	636,675.62	34.52	18,866.92	103
315500	COMMON	7,000,411.33	2,478,995.30	35.41	2,407,648.29	34.39	71,347.01	103
316500	COMMON	3,228,358.50	1,847,730.50	57.23	1,794,551.68	55.59	53,178.82	103
311510	UNIT No. 1	2,589,783.20	2,222,763.67	85.83	2,158,791.17	83.36	63,972.50	103
312510	UNIT No. 1	9,056,558.71	6,667,079.31	73.62	6,475,196.67	71.50	191,882.64	103
314510	UNIT No. 1	8,858,437.08	6,319,355.01	71.34	6,137,480.09	69.28	181,874.92	103
315510	UNIT No. 1	2,093,331.82	1,638,935.57	78.29	1,591,766.00	76.04	47,169.57	103
316510	UNIT No. 1	253,316.11	220,774.06	87.15	214,420.05	84.65	6,354.01	103
311520	UNIT No. 2	2,775,427.98	2,034,994.38	73.32	1,976,425.99	71.21	58,568.39	103
312520	UNIT No. 2	8,316,155.01	5,670,739.18	68.19	5,507,531.82	66.23	163,207.36	103
314520	UNIT No. 2	10,984,309.84	7,936,731.68	72.26	7,708,307.67	70.18	228,424.01	103
315520	UNIT No. 2	1,636,945.48	1,189,452.99	72.66	1,155,219.80	70.57	34,233.19	103
316520	UNIT No. 2	90,997.25	79,657.98	87.54	77,365.37	85.02	2,292.61	103
311530	UNIT No. 3	2,135,431.75	1,728,509.18	80.94	1,678,761.62	78.61	49,747.56	103
312530	UNIT No. 3	19,140,470.72	11,276,690.96	58.92	10,952,140.87	57.22	324,550.09	103
314530	UNIT No. 3	11,853,410.36	8,758,813.14	73.89	8,506,729.12	71.77	252,084.02	103
315530	UNIT No. 3	2,382,584.33	1,701,566.32	71.42	1,652,594.20	69.36	48,972.12	103
316530	UNIT No. 3	88,144.91	74,458.84	84.47	72,315.87	82.04	2,142.97	103
311540	UNIT No. 4	1,758,650.51	1,210,457.85	68.83	1,175,620.13	66.85	34,837.72	103
312540	UNIT No. 4	19,587,608.64	9,337,671.67	47.67	9,068,927.74	46.30	268,743.93	103
314540	UNIT No. 4	8,670,211.44	6,408,808.22	73.92	6,224,358.78	71.79	184,449.44	103
315540	UNIT No. 4	2,477,506.03	1,396,150.98	56.35	1,355,968.90	54.73	40,182.08	103
316540	UNIT No. 4	170,624.90	56,570.23	33.15	54,942.10	32.20	1,628.13	103
311550	UNIT No. 5	5,588,230.84	2,427,274.76	43.44	2,357,416.30	42.19	69,858.46	103
312550	UNIT No. 5	30,305,479.99	15,033,530.85	49.61	14,600,856.60	48.18	432,674.25	103
314550	UNIT No. 5	12,582,138.35	6,785,052.17	53.93	6,589,774.20	52.37	195,277.97	103
315550	UNIT No. 5	5,857,951.88	2,812,962.16	48.02	2,732,003.38	46.84	80,958.78	103
316550	UNIT No. 5	355,544.41	175,816.58	49.45	170,756.47	48.03	5,060.11	103
311560	UNIT No. 6	4,589,434.77	2,753,565.67	60.00	2,674,316.36	58.27	79,249.31	103
312560	UNIT No. 6	47,129,400.22	22,253,720.24	47.22	21,613,244.50	45.86	640,475.74	103
314560	UNIT No. 6	22,966,006.38	10,167,396.63	44.27	9,874,772.71	43.00	292,623.92	103
315560	UNIT No. 6	7,821,431.33	3,809,650.36	48.71	3,700,006.28	47.31	109,644.08	103
316560	UNIT No. 6	292,887.43	176,522.62	60.27	171,442.19	58.54	5,080.43	103

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/98 (\$)	Actual Accumulated Depreciation 12/98 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/98 (\$)	Theo- retical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
<u>GANNON TRUST</u>								
311700	COMMON	7,136,888.75	4,549,203.98	63.74	3,637,040.31	50.96	912,163.67	125
312700	COMMON	28,087,481.89	17,902,172.15	63.74	14,312,596.66	50.96	3,589,575.49	125
314700	COMMON	0.00	0.00	0.00	0.00	0.00	0.00	0
315700	COMMON	6,036,354.37	4,150,649.21	68.76	3,318,400.00	54.97	832,249.21	125
316700	COMMON	1,575,973.13	1,091,007.35	69.23	872,248.80	55.35	218,758.55	125
311710	UNIT No. 1	638,297.93	519,323.67	81.36	415,193.76	65.05	104,129.91	125
312710	UNIT No. 1	15,301,799.02	12,293,447.85	80.34	9,828,481.10	64.23	2,464,966.75	125
314710	UNIT No. 1	4,086.50	3,265.88	79.92	2,611.04	63.89	654.84	125
315710	UNIT No. 1	2,979,327.07	2,325,749.82	78.06	1,859,412.30	62.41	466,337.52	125
316710	UNIT No. 1	101,285.46	80,233.21	79.23	64,145.60	63.34	16,087.61	125
311720	UNIT No. 2	2,075,348.90	1,615,220.36	77.83	1,291,351.54	62.22	323,868.82	125
312720	UNIT No. 2	15,849,207.14	12,294,708.33	77.57	9,829,488.84	62.02	2,465,219.49	125
314720	UNIT No. 2	3,657.26	2,824.77	77.24	2,258.37	61.75	566.40	125
315720	UNIT No. 2	3,234,810.03	2,415,237.36	74.66	1,930,956.64	59.69	484,280.72	125
316720	UNIT No. 2	82,558.77	62,520.29	75.73	49,984.31	60.54	12,535.98	125
311730	UNIT No. 3	948,026.36	706,243.66	74.50	564,634.31	59.56	141,609.35	125
312730	UNIT No. 3	21,066,752.36	15,535,441.55	73.74	12,420,420.66	58.96	3,115,020.89	125
314730	UNIT No. 3	18,046.61	13,433.52	74.44	10,739.96	59.51	2,693.56	125
315730	UNIT No. 3	2,993,208.97	2,123,172.68	70.93	1,697,454.03	56.71	425,718.65	125
316730	UNIT No. 3	175,333.04	125,838.22	71.77	100,606.32	57.38	25,231.90	125
311740	UNIT No. 4	1,694,472.61	1,208,737.41	71.33	966,372.73	57.03	242,364.68	125
312740	UNIT No. 4	25,413,057.61	17,624,484.56	69.35	14,090,588.38	55.45	3,533,896.18	125
314740	UNIT No. 4	3,671.86	2,575.24	70.13	2,058.88	56.07	516.36	125
315740	UNIT No. 4	4,380,913.88	2,880,953.46	65.76	2,303,291.72	52.58	577,661.74	125
316740	UNIT No. 4	228,778.53	151,573.50	66.25	121,181.39	52.97	30,392.11	125

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/98 (\$)	Actual Accumulated Depreciation 12/98 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/98 (\$)	Theo- retical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
<u>HOOKERS POINT STATION</u>								
311600	COMMON	3,936,210.22	3,612,152.45	91.77	3,172,664.22	80.60	439,488.23	114
312600	COMMON	4,476,614.77	4,108,066.93	91.77	3,402,684.89	76.01	705,362.04	121
314600	COMMON	840,321.21	771,139.79	91.77	678,911.16	80.79	92,228.63	114
315600	COMMON	2,368,511.84	2,173,518.62	91.77	1,511,211.78	63.80	662,306.84	144
316600	COMMON	1,528,133.52	1,402,326.33	91.77	1,188,719.76	77.79	213,606.57	118
311610	UNIT No. 1	1,120,752.51	1,028,483.92	91.77	1,060,942.27	94.66	(32,458.35)	97
312610	UNIT No. 1	3,270,355.15	3,001,115.47	91.77	2,891,795.47	88.42	109,320.00	104
314610	UNIT No. 1	2,343,385.68	2,150,460.94	91.77	2,126,574.34	90.75	23,886.60	101
315610	UNIT No. 1	728,751.52	668,755.34	91.77	649,400.51	89.11	19,354.83	103
316610	UNIT No. 1	81,995.70	75,245.21	91.77	77,463.98	94.47	(2,218.77)	97
311620	UNIT No. 2 & 3	817,057.35	749,791.18	91.77	767,573.82	93.94	(17,782.64)	98
312620	UNIT No. 2 & 3	5,997,566.00	5,503,802.27	91.77	4,795,139.69	79.95	708,662.58	115
314620	UNIT No. 2 & 3	4,287,872.25	3,934,863.08	91.77	3,709,874.86	86.52	224,988.22	106
315620	UNIT No. 2 & 3	1,063,689.82	976,119.05	91.77	922,602.42	86.74	53,516.63	106
316620	UNIT No. 2 & 3	48,672.81	44,665.71	91.77	42,950.09	88.24	1,715.62	104
311640	UNIT No. 4	852,842.87	782,630.57	91.77	801,249.77	93.95	(18,619.20)	98
312640	UNIT No. 4	2,461,917.84	2,259,234.66	91.77	2,167,243.51	88.03	91,991.15	104
314640	UNIT No. 4	3,359,755.46	3,083,155.69	91.77	3,000,200.29	89.30	82,955.40	103
315640	UNIT No. 4	738,348.83	677,562.53	91.77	624,829.44	84.63	52,733.09	108
316640	UNIT No. 4	43,353.65	39,784.46	91.77	38,041.23	87.75	1,743.23	105
311650	UNIT No. 5	1,236,219.52	1,134,444.84	91.77	1,154,875.81	93.42	(20,430.97)	98
312650	UNIT No. 5	5,620,601.46	5,157,872.22	91.77	4,123,790.44	73.37	1,034,081.78	125
314650	UNIT No. 5	4,648,307.13	4,265,624.31	91.77	3,998,055.18	86.01	267,569.13	107
315650	UNIT No. 5	1,138,015.91	1,044,326.07	91.77	940,262.07	82.62	104,064.00	111
316650	UNIT No. 5	48,227.90	44,257.45	91.77	42,476.15	88.07	1,781.30	104
311110	DINNER LAKE STATION	631,359.20	556,549.17	88.15	476,221.30	75.43	80,327.87	117
312110	DINNER LAKE STATION	1,465,723.79	1,441,439.29	98.34	1,233,393.43	84.15	208,045.86	117
314110	DINNER LAKE STATION	1,111,908.88	1,060,704.05	95.39	907,610.48	81.63	153,093.57	117
315110	DINNER LAKE STATION	378,863.13	350,202.12	92.43	299,856.74	79.09	50,545.38	117
316110	DINNER LAKE STATION	33,395.93	31,770.82	95.13	27,185.27	81.40	4,585.55	117
TOTAL STEAM PRODUCTION		1,529,789,163.24	723,969,369.18	47.32	678,857,104.79	44.38	45,112,264.39	107

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998

Big Bend Common Facilities

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
65 Year Life	17.2	691,548,190.28	40,140,198.19	52.5	764,575.20	35.8	27,371,792.29	12,748,689.64	0.317604
35 Year Life	14.6	27,705,413.17	1,897,805.59	34.8	54,534.64	20.5	1,117,960.19	816,466.71	0.430216
20 Year Life	9.5	19,244,218.50	2,036,188.74	20.0	101,809.44	12.1	1,231,894.19	838,573.31	0.411835
	16.8	738,497,821.95	44,074,192.52	47.9	920,919.28	32.3	29,721,646.67	14,403,729.66	0.326806
312 - Boiler Plant Equipment									
65 Year Life	15.5	575,508,663.98	37,191,872.53	48.1	773,219.80	34.2	26,444,117.27	11,225,425.13	0.301825
35 Year Life	12.5	205,754,615.54	16,456,645.22	34.8	472,892.10	22.4	10,592,783.13	6,429,860.04	0.390715
20 Year Life	9.9	44,851,874.58	4,537,586.20	20.0	226,879.31	10.9	2,472,984.48	2,275,225.43	0.501418
	14.2	826,115,154.10	58,186,103.95	39.5	1,472,991.22	26.8	39,509,884.88	19,930,510.60	0.342530
314 - Turbogenerator Units									
65 Year Life	25.2	76,431,561.89	3,032,615.85	56.0	54,153.85	34.0	1,841,231.05	1,261,014.84	0.415818
35 Year Life	15.9	4,232,950.15	266,351.97	35.0	7,610.06	19.1	145,352.08	128,139.67	0.481092
20 Year Life	0.0	0.00	0.00	0.0	0.00	0.0	0.00	0.00	0.000000
	24.5	80,664,512.04	3,298,967.82	53.4	61,763.91	32.2	1,986,583.13	1,389,154.51	0.421088
315 - Accessory Electric Equipment									
65 Year Life	14.7	77,928,957.12	5,300,913.15	47.3	112,070.05	34.1	3,821,588.55	1,510,699.81	0.284989
35 Year Life	14.7	30,769,348.64	2,089,278.99	34.9	59,864.73	20.2	1,209,267.50	912,305.46	0.436660
20 Year Life	11.8	67,689,132.09	5,722,898.86	20.0	286,144.94	8.7	2,489,461.00	3,351,771.73	0.585677
	13.5	176,387,437.85	13,113,091.00	28.6	458,079.72	16.4	7,520,317.05	5,774,777.00	0.440383
316 - Misc. Power Plant Equipment									
65 Year Life	15.2	19,976,849.78	1,315,262.89	46.6	28,224.53	33.4	942,699.15	397,812.27	0.302458
35 Year Life	10.3	11,860,815.53	1,149,746.88	34.5	33,326.00	24.2	806,489.12	368,810.19	0.320775
20 Year Life	14.8	20,652,608.95	1,393,657.50	20.0	69,682.88	7.3	508,684.99	960,374.30	0.689104
	13.6	52,490,274.26	3,858,667.27	29.4	131,233.40	17.2	2,257,873.26	1,726,996.76	0.447563

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998

Big Bend Unit No. 1

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
50 Year Life	24.6	163,470,129.46	6,653,820.84	45.2	147,208.43	21.3	3,135,539.47	3,537,855.71	0.531703
35 Year Life	12.5	7,647,639.95	611,218.61	30.0	20,373.95	17.8	362,656.38	242,385.74	0.396561
20 Year Life					0.00		0.00		0.000000
	23.6	171,117,769.41	7,265,039.45	43.4	167,582.38	20.9	3,498,195.84	3,780,241.45	0.520333
312 - Boiler Plant Equipment									
50 Year Life	22.6	497,378,118.82	22,030,923.30	41.3	533,436.40	20.7	11,042,133.47	11,596,853.01	0.526390
35 Year Life	10.3	311,487,141.66	30,259,459.45	28.4	1,065,473.92	18.4	19,604,720.21	10,815,944.52	0.357440
20 Year Life	7.5	28,628,093.39	3,813,365.03	19.7	193,571.83	13.1	2,535,790.96	1,449,368.90	0.380076
	14.9	837,493,353.87	56,103,747.78	31.3	1,792,482.15	18.5	33,182,644.64	23,862,166.43	0.425322
314 - Turbogenerator Units									
50 Year Life	23.1	292,026,282.94	12,630,392.40	41.7	302,887.11	20.6	6,239,474.42	6,419,810.22	0.508283
35 Year Life	15.6	170,038,606.54	10,925,348.66	30.6	357,037.54	15.6	5,569,785.59	5,293,616.43	0.484526
20 Year Life					0.00		0.00		0.000000
	19.6	462,064,889.48	23,555,741.06	35.7	659,924.65	17.9	11,809,260.01	11,713,426.65	0.497264
315 - Accessory Electric Equipment									
50 Year Life	22.9	83,204,911.94	3,631,270.74	41.5	87,500.50	20.6	1,802,510.30	1,804,121.18	0.496829
35 Year Life	17.8	70,897,219.38	3,977,590.87	32.3	123,145.23	15.0	1,847,178.42	2,109,226.62	0.530277
20 Year Life	11.2	7,322,547.84	653,949.52	19.9	32,861.78	11.0	361,479.63	302,644.26	0.462795
	19.5	161,424,679.16	8,262,811.13	33.9	243,507.51	16.5	4,011,168.35	4,215,992.06	0.510237
316 - Misc. Power Plant Equipment									
50 Year Life	27.6	17,788,788.63	645,511.63	44.5	14,505.88	20.3	294,469.35	368,418.97	0.570739
35 Year Life					0.00		0.00		0.000000
20 Year Life					0.00		0.00		0.000000
	27.6	17,788,788.63	645,511.63	44.5	14,505.88	20.3	294,469.35	368,418.97	0.570739

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1998

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Big Bend Unit No. 1: Structures & Improvements										
1998	50	0.5	0.00	0.00	21.8	0.00	21.3	0.00	0.022886	0.00
1997	50	1.5	246,522.51	184,348.34	22.8	3,747,142.15	21.3	3,500,619.64	0.065708	10,798.67
1996	50	2.5	0.00	0.00	23.8	0.00	21.3	0.00	0.104988	0.00
1995	50	3.5	0.00	0.00	24.8	0.00	21.3	0.00	0.141188	0.00
1994	50	4.5	0.00	0.00	25.8	0.00	21.3	0.00	0.174628	0.00
1993	50	5.5	3,858,553.88	665,191.61	26.7	17,760,615.99	21.3	14,188,581.29	0.204817	136,242.55
1992	50	6.5	0.00	0.00	27.7	0.00	21.3	0.00	0.232847	0.00
1991	50	7.5	0.00	0.00	28.7	0.00	21.3	0.00	0.258944	0.00
1990	50	8.5	434,037.63	51,063.25	29.7	1,516,578.53	21.3	1,087,647.23	0.283300	14,466.22
1989	50	9.5	0.00	0.00	30.6	0.00	21.3	0.00	0.306084	0.00
1988	50	10.5	0.00	0.00	31.6	0.00	21.3	0.00	0.327443	0.00
1987	50	11.5	425,405.59	36,991.79	32.6	1,205,932.35	21.3	787,925.13	0.347507	12,854.91
1986	50	12.5	0.00	0.00	33.6	0.00	21.3	0.00	0.366389	0.00
1985	50	13.5	0.00	0.00	34.5	0.00	21.3	0.00	0.384183	0.00
1984	50	14.5	403,711.03	27,842.14	35.5	988,395.97	21.3	593,037.58	0.401006	11,164.87
1983	50	15.5	945,763.81	61,017.02	36.5	2,227,121.23	21.3	1,299,662.53	0.416911	25,438.67
1982	50	16.5	102,886.08	6,235.52	37.4	233,208.45	21.3	132,816.58	0.431978	2,693.61
1981	50	17.5	457,156.35	26,123.22	38.4	1,003,131.85	21.3	556,424.59	0.446271	11,658.04
1980	50	18.5	2,080,328.88	112,990.75	39.4	4,451,835.55	21.3	2,406,702.98	0.459850	51,958.80
1979	50	19.5	188,467.91	8,639.38	40.3	348,167.01	21.3	184,018.79	0.472765	4,084.40
1978	50	20.5	12,422.18	605.96	41.3	25,026.15	21.3	12,906.95	0.485066	293.93
1977	50	21.5	4,660,128.44	216,750.16	42.3	9,168,531.77	21.3	4,616,778.41	0.496793	107,679.96
1976	50	22.5	1,882,024.65	83,645.54	43.2	3,613,487.33	21.3	1,781,650.00	0.507988	42,490.93
1975	50	23.5	0.00	0.00	44.2	0.00	21.3	0.00	0.518684	0.00
1974	50	24.5	0.00	0.00	45.1	0.00	21.3	0.00	0.528915	0.00
1973	50	25.5	0.00	0.00	46.1	0.00	21.3	0.00	0.538711	0.00
1972	50	26.5	0.00	0.00	47.1	0.00	21.3	0.00	0.548098	0.00
1971	50	27.5	0.00	0.00	48.0	0.00	21.3	0.00	0.557101	0.00
1970	50	28.5	147,982,720.56	5,192,376.16	49.0	254,426,431.84	21.3	110,597,612.21	0.565745	2,937,560.85
		24.6	163,470,129.46	6,653,820.84	45.2	300,715,605.96	21.3	141,726,383.89	0.506384	3,369,386.39
					Net Salvage:		-5%			168,469.32
									0.531703	3,537,855.71

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1998

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)	
Big Bend Unit No. 1: Structures & Improvements											
1998	35	0.5	0.00	0.00	22.0	0.00	21.5	0.00	0.022755	0.00	
1997	35	1.5	151,025.87	100,683.91	23.0	2,315,729.93	21.5	2,164,704.07	0.065346	6,579.29	
1996	35	2.5	0.00	0.00	23.9	0.00	21.4	0.00	0.104487	0.00	
1995	35	3.5	0.00	0.00	24.9	0.00	21.4	0.00	0.140850	0.00	
1994	35	4.5	0.00	0.00	25.8	0.00	21.3	0.00	0.174253	0.00	
1993	35	5.5	0.00	0.00	26.7	0.00	21.2	0.00	0.205673	0.00	
1992	35	6.5	0.00	0.00	27.6	0.00	21.1	0.00	0.235255	0.00	
1991	35	7.5	9,825.15	1,310.02	28.5	37,335.57	21.0	27,510.42	0.263316	344.95	
1990	35	8.5	1,246,533.25	146,650.97	29.3	4,296,873.42	20.8	3,050,340.18	0.290150	42,550.78	
1989	35	9.5	1,854,586.96	195,219.68	30.1	5,876,112.37	20.8	4,021,525.41	0.316030	61,695.28	
1988	35	10.5	0.00	0.00	30.8	0.00	20.3	0.00	0.341206	0.00	
1987	35	11.5	91,751.95	7,978.43	31.4	250,522.70	19.9	158,770.76	0.365907	2,919.36	
1986	35	12.5	0.00	0.00	32.0	0.00	19.5	0.00	0.390331	0.00	
1985	35	13.5	0.00	0.00	32.6	0.00	19.1	0.00	0.414655	0.00	
1984	35	14.5	0.00	0.00	33.0	0.00	18.5	0.00	0.439025	0.00	
1983	35	15.5	0.00	0.00	33.4	0.00	17.9	0.00	0.463541	0.00	
1982	35	16.5	0.00	0.00	33.8	0.00	17.3	0.00	0.488267	0.00	
1981	35	17.5	0.00	0.00	34.1	0.00	16.6	0.00	0.513215	0.00	
1980	35	18.5	315,853.28	17,073.15	34.3	585,609.05	15.8	269,755.77	0.538346	9,191.26	
1979	35	19.5	0.00	0.00	34.5	0.00	15.0	0.00	0.563575	0.00	
1978	35	20.5	39,576.07	1,930.54	34.6	66,796.68	14.2	27,413.67	0.588769	1,136.64	
1977	35	21.5	0.00	0.00	34.7	0.00	13.4	0.00	0.613759	0.00	
1976	35	22.5	232,920.00	10,352.00	34.8	360,249.60	12.6	130,435.20	0.638358	6,608.28	
1975	35	23.5	0.00	0.00	34.9	0.00	11.8	0.00	0.662368	0.00	
1974	35	24.5	0.00	0.00	34.9	0.00	11.0	0.00	0.685600	0.00	
1973	35	25.5	0.00	0.00	35.0	0.00	10.2	0.00	0.707853	0.00	
1972	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.729014	0.00	
1971	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748987	0.00	
1970	35	28.5	3,705,567.44	130,019.91	35.0	4,550,696.85	8.1	1,053,161.27	0.767711	99,817.72	
		12.5	7,647,639.95	611,218.61	30.0	18,339,926.17	17.8	10,903,616.74	0.377678	230,843.56	
Net Salvage:					-5%					11,542.18	
										0.396561	242,385.74

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1998

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Big Bend Unit No. 1: Boiler Plant Equipment										
1998	50	0.5	0.00	0.00	21.5	0.00	21.0	0.00	0.023261	0.00
1997	50	1.5	1,424,156.88	949,437.92	22.4	21,267,409.41	20.9	19,843,252.53	0.066858	63,477.52
1996	50	2.5	985,793.18	394,317.27	23.4	9,227,024.12	20.9	8,241,230.94	0.106961	42,176.57
1995	50	3.5	0.00	0.00	24.3	0.00	20.8	0.00	0.143991	0.00
1994	50	4.5	9,238,354.47	2,052,967.66	25.2	51,734,785.03	20.7	42,496,430.56	0.178305	366,054.40
1993	50	5.5	2,779,919.62	505,439.93	26.2	13,242,526.17	20.7	10,462,806.55	0.207525	104,891.42
1992	50	6.5	0.00	0.00	27.1	0.00	20.7	0.00	0.234853	0.00
1991	50	7.5	246,677.03	32,890.27	28.0	920,927.56	20.7	680,828.59	0.259904	8,548.31
1990	50	8.5	3,693,147.07	434,487.89	28.9	12,556,700.02	20.7	8,993,899.32	0.283467	123,162.98
1989	50	9.5	3,193,866.37	336,196.46	29.8	10,018,654.51	20.7	6,959,266.72	0.305505	102,709.70
1988	50	10.5	55,742.51	5,308.81	30.8	163,511.35	20.7	109,892.37	0.326161	1,731.53
1987	50	11.5	2,670,063.56	232,179.44	31.7	7,360,088.25	20.7	4,806,114.41	0.345561	80,232.16
1986	50	12.5	83,354.25	6,668.34	32.6	217,387.88	20.7	138,034.64	0.363816	2,426.05
1985	50	13.5	76,902.48	5,696.48	33.5	190,832.08	20.7	117,917.14	0.381023	2,170.49
1984	50	14.5	256,088.42	17,661.27	34.4	607,547.69	20.7	365,588.29	0.397271	7,016.31
1983	50	15.5	163,593.51	10,554.42	35.3	372,571.03	20.7	218,476.49	0.412638	4,355.15
1982	50	16.5	2,866,981.92	173,756.48	36.1	6,272,608.93	20.7	3,596,759.14	0.427192	74,227.38
1981	50	17.5	140,448.35	8,025.62	37.0	296,947.94	20.7	166,130.33	0.440997	3,539.27
1980	50	18.5	247,386.26	13,372.23	37.9	506,807.52	20.7	276,805.16	0.454108	6,072.44
1979	50	19.5	3,399,231.42	174,319.56	38.8	6,763,598.93	20.7	3,608,414.89	0.466577	81,333.50
1978	50	20.5	1,053,281.39	51,379.58	39.7	2,039,769.33	20.7	1,063,557.31	0.478449	24,582.51
1977	50	21.5	5,498,121.26	255,726.57	40.6	10,382,498.74	20.7	5,293,540.00	0.489766	125,246.18
1976	50	22.5	26,093,396.03	1,159,706.49	41.4	48,011,848.69	20.7	24,005,924.34	0.500566	580,509.64
1975	50	23.5	1,396,179.65	59,411.90	42.3	2,513,123.37	20.7	1,229,826.33	0.510883	30,352.53
1974	50	24.5	0.00	0.00	43.2	0.00	20.7	0.00	0.520749	0.00
1973	50	25.5	0.00	0.00	44.0	0.00	20.7	0.00	0.530193	0.00
1972	50	26.5	0.00	0.00	44.9	0.00	20.7	0.00	0.539241	0.00
1971	50	27.5	0.00	0.00	45.7	0.00	20.7	0.00	0.547917	0.00
1970	50	28.5	431,815,433.24	15,151,418.71	46.6	706,056,111.89	20.7	313,634,367.30	0.556244	8,427,885.75
		22.6	497,378,118.82	22,030,923.30	41.3	910,723,280.41	20.7	456,308,863.35	0.465832	10,262,701.78
Net Salvage: -13%										1,334,151.23
										0.526390 11,596,853.01

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	
Big Bend Unit No. 1: Boiler Plant Equipment											
1998	35	0.5	874,842.25	1,749,684.49	22.0	38,493,058.78	21.5	37,618,216.54	0.022755	39,814.07	
1997	35	1.5	6,203,682.41	4,135,788.27	23.0	95,123,130.21	21.5	88,919,447.81	0.065346	270,257.22	
1996	35	2.5	744,920.75	297,968.30	23.9	7,121,442.37	21.4	6,376,521.62	0.104487	31,133.81	
1995	35	3.5	877,457.00	250,702.00	24.9	6,242,479.80	21.4	5,365,022.80	0.140650	35,261.24	
1994	35	4.5	26,488,546.25	5,886,343.61	25.8	151,867,665.14	21.3	125,379,118.89	0.174253	1,025,713.03	
1993	35	5.5	8,848,796.72	1,608,872.13	26.7	42,956,885.87	21.2	34,108,089.16	0.205673	330,901.56	
1992	35	6.5	32,970,036.26	5,072,313.27	27.6	139,995,846.25	21.1	107,025,810.00	0.235255	1,193,287.06	
1991	35	7.5	5,874,162.90	783,221.72	28.5	22,321,819.02	21.0	16,447,656.12	0.263316	206,234.81	
1990	35	8.5	3,227,846.10	379,746.60	29.3	11,126,575.38	20.8	7,898,729.28	0.290150	110,183.48	
1989	35	9.5	9,753,203.79	1,028,653.03	30.1	30,902,256.20	20.6	21,149,052.42	0.316030	324,453.16	
1988	35	10.5	1,035,989.12	98,665.63	30.8	3,038,901.40	20.3	2,002,912.29	0.341206	33,665.30	
1987	35	11.5	728,394.59	63,338.66	31.4	1,988,833.92	19.9	1,260,439.33	0.365907	23,176.06	
1986	35	12.5	0.00	0.00	32.0	0.00	19.5	0.00	0.390331	0.00	
1985	35	13.5	0.00	0.00	32.6	0.00	19.1	0.00	0.414655	0.00	
1984	35	14.5	11,020,251.43	760,017.34	33.0	25,080,572.22	18.5	14,060,320.79	0.439025	333,666.61	
1983	35	15.5	667,359.94	43,055.48	33.4	1,438,053.03	17.9	770,693.09	0.463541	19,957.98	
1982	35	16.5	1,277,346.51	77,414.94	33.8	2,616,624.97	17.3	1,339,278.46	0.488267	37,799.16	
1981	35	17.5	2,549,585.85	145,690.62	34.1	4,968,050.14	16.6	2,418,464.29	0.513215	74,770.61	
1980	35	18.5	829,538.71	44,839.93	34.3	1,538,009.60	15.8	708,470.89	0.538346	24,139.40	
1979	35	19.5	24,380.46	1,250.28	34.5	43,134.66	15.0	18,754.20	0.563575	704.63	
1978	35	20.5	128,837.17	6,284.74	34.6	217,452.00	14.2	89,243.31	0.588769	3,700.26	
1977	35	21.5	22,005,803.20	1,023,525.73	34.7	35,516,342.83	13.4	13,715,244.78	0.613759	628,198.13	
1976	35	22.5	64,505,395.35	2,866,906.46	34.8	99,768,344.81	12.6	36,123,021.40	0.638358	1,830,112.67	
1975	35	23.5	1,904,757.02	81,053.49	34.9	2,828,766.80	11.8	956,431.18	0.662368	53,687.24	
1974	35	24.5	5,840,125.52	238,372.47	34.9	8,319,199.20	11.0	2,622,097.17	0.685600	163,428.17	
1973	35	25.5	0.00	0.00	35.0	0.00	10.2	0.00	0.707853	0.00	
1972	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.729014	0.00	
1971	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748987	0.00	
1970	35	28.5	103,105,882.41	3,617,750.26	35.0	126,621,259.10	8.1	29,303,777.11	0.767711	2,777,386.67	
			10.3	311,487,141.66	30,259,459.45	28.4	860,134,703.72	18.4	555,676,812.92	0.316319	9,571,632.32
Net Salvage: -13%										1,244,312.20	
										0.357440	10,815,944.52

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1998

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Big Bend Unit No. 1: Boiler Plant Equipment										
1998	20	0.5	225,540.19	451,080.38	18.9	8,525,419.18	18.4	8,299,878.99	0.026493	11,950.47
1997	20	1.5	290,953.10	193,968.73	19.2	3,724,199.62	17.7	3,433,246.52	0.078188	15,166.03
1996	20	2.5	0.00	0.00	19.4	0.00	16.9	0.00	0.128670	0.00
1995	20	3.5	0.00	0.00	19.6	0.00	16.1	0.00	0.178415	0.00
1994	20	4.5	210,383.87	46,751.97	19.8	925,689.01	15.3	715,305.14	0.227755	10,647.99
1993	20	5.5	10,860,832.35	1,974,696.79	19.8	39,098,996.44	14.4	28,435,633.78	0.276833	546,661.24
1992	20	6.5	573,851.98	88,284.92	19.9	1,756,869.91	13.4	1,183,017.93	0.325627	28,747.95
1991	20	7.5	1,821,071.78	242,809.57	20.0	4,856,191.40	12.5	3,035,119.63	0.373914	90,789.90
1990	20	8.5	0.00	0.00	20.0	0.00	11.6	0.00	0.421319	0.00
1989	20	9.5	1,595,740.56	167,972.69	20.0	3,359,453.80	10.6	1,780,510.51	0.467387	78,508.25
1988	20	10.5	0.00	0.00	20.0	0.00	9.8	0.00	0.511629	0.00
1987	20	11.5	0.00	0.00	20.0	0.00	8.9	0.00	0.553615	0.00
1986	20	12.5	0.00	0.00	20.0	0.00	8.1	0.00	0.593008	0.00
1985	20	13.5	3,580,955.87	265,255.99	20.0	5,305,119.80	7.4	1,962,894.33	0.629603	167,005.97
1984	20	14.5	0.00	0.00	20.0	0.00	6.7	0.00	0.663317	0.00
1983	20	15.5	0.00	0.00	20.0	0.00	6.1	0.00	0.694172	0.00
1982	20	16.5	0.00	0.00	20.0	0.00	5.6	0.00	0.722284	0.00
1981	20	17.5	0.00	0.00	20.0	0.00	5.0	0.00	0.747821	0.00
1980	20	18.5	0.00	0.00	20.0	0.00	4.6	0.00	0.770983	0.00
1979	20	19.5	0.00	0.00	20.0	0.00	4.2	0.00	0.791987	0.00
1978	20	20.5	634.27	30.94	20.0	618.80	3.8	117.57	0.811056	25.09
1977	20	21.5	28,168.87	1,310.18	20.0	26,203.60	3.4	4,454.61	0.828390	1,085.34
1976	20	22.5	5,341,204.58	237,386.87	20.0	4,747,737.40	3.1	735,899.30	0.844188	200,399.15
1975	20	23.5	0.00	0.00	20.0	0.00	2.8	0.00	0.858629	0.00
1974	20	24.5	0.00	0.00	20.0	0.00	2.6	0.00	0.871866	0.00
1973	20	25.5	0.00	0.00	20.0	0.00	2.3	0.00	0.884041	0.00
1972	20	26.5	0.00	0.00	20.0	0.00	2.1	0.00	0.895279	0.00
1971	20	27.5	0.00	0.00	20.0	0.00	1.9	0.00	0.905684	0.00
1970	20	28.5	4,098,756.00	143,816.00	20.0	2,876,320.00	1.7	244,487.20	0.915336	131,639.96
		7.5	28,628,093.39	3,813,365.03	19.7	75,202,818.95	13.1	49,830,565.50	0.336351	1,282,627.34
Net Salvage:										166,741.55
									0.380076	1,449,368.90

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)
Big Bend Unit No. 1: Turbogenerator Units										
1998	50	0.5	0.00	0.00	21.5	0.00	21.0	0.00	0.023284	0.00
1997	50	1.5	17,750.75	11,833.83	22.4	285,077.79	20.9	247,327.05	0.066960	792.39
1996	50	2.5	0.00	0.00	23.3	0.00	20.8	0.00	0.107135	0.00
1995	50	3.5	85,158.50	24,331.00	24.3	591,243.30	20.8	506,084.80	0.144241	3,509.53
1994	50	4.5	471,085.56	104,685.68	25.2	2,638,079.14	20.7	2,166,993.58	0.178632	18,700.21
1993	50	5.5	12,558,956.63	2,283,446.66	26.1	59,597,957.83	20.7	47,267,345.86	0.207771	474,434.00
1992	50	6.5	2,336,633.46	359,482.07	27.0	9,706,015.89	20.7	7,441,278.85	0.234823	84,414.66
1991	50	7.5	0.00	0.00	28.0	0.00	20.7	0.00	0.260003	0.00
1990	50	8.5	1,015,475.28	119,467.68	28.9	3,452,615.95	20.7	2,472,980.98	0.283499	33,868.97
1989	50	9.5	0.00	0.00	29.8	0.00	20.7	0.00	0.305473	0.00
1988	50	10.5	0.00	0.00	30.7	0.00	20.7	0.00	0.326070	0.00
1987	50	11.5	641,122.47	55,749.78	31.6	1,761,693.05	20.7	1,154,020.45	0.345413	19,256.70
1986	50	12.5	0.00	0.00	32.5	0.00	20.7	0.00	0.363615	0.00
1985	50	13.5	0.00	0.00	33.4	0.00	20.7	0.00	0.380771	0.00
1984	50	14.5	0.00	0.00	34.3	0.00	20.7	0.00	0.396971	0.00
1983	50	15.5	0.00	0.00	35.2	0.00	20.7	0.00	0.412282	0.00
1982	50	16.5	0.00	0.00	36.0	0.00	20.7	0.00	0.426802	0.00
1981	50	17.5	0.00	0.00	36.9	0.00	20.7	0.00	0.440565	0.00
1980	50	18.5	481,853.04	26,046.11	37.8	984,542.96	20.6	536,549.87	0.453636	11,815.45
1979	50	19.5	0.00	0.00	38.7	0.00	20.6	0.00	0.466066	0.00
1978	50	20.5	0.00	0.00	39.5	0.00	20.6	0.00	0.477901	0.00
1977	50	21.5	1,143,250.03	53,174.42	40.4	2,148,246.57	20.6	1,095,393.05	0.489182	26,011.97
1976	50	22.5	43,309.13	1,924.85	41.3	79,496.31	20.6	39,651.91	0.499948	962.32
1975	50	23.5	4,765.10	202.77	42.1	8,536.62	20.6	4,177.06	0.510233	103.46
1974	50	24.5	547,771.98	22,358.04	43.0	961,395.72	20.6	460,575.62	0.520067	11,627.68
1973	50	25.5	0.00	0.00	43.8	0.00	20.6	0.00	0.529480	0.00
1972	50	26.5	0.00	0.00	44.7	0.00	20.6	0.00	0.538498	0.00
1971	50	27.5	0.00	0.00	45.5	0.00	20.6	0.00	0.547146	0.00
1970	50	28.5	272,679,151.04	9,567,689.51	46.4	443,940,793.26	20.6	197,094,403.91	0.555445	5,314,325.30
		23.1	292,026,282.94	12,630,392.40	41.7	526,135,694.38	20.6	260,486,782.98	0.475031	5,999,822.64
Net Salvage:										419,987.58
									0.508283	6,419,810.22

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and Average Service Life at
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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Big Bend Unit No. 1: Turbogenerator Units										
1998	35	0.5	0.00	0.00	22.0	0.00	21.5	0.00	0.022755	0.00
1997	35	1.5	276,631.52	184,421.01	23.0	4,241,683.23	21.5	3,965,051.72	0.065346	12,051.18
1996	35	2.5	98,625.55	39,450.22	23.9	942,860.26	21.4	844,234.71	0.104487	4,122.04
1995	35	3.5	0.00	0.00	24.9	0.00	21.4	0.00	0.140850	0.00
1994	35	4.5	139,835.88	31,074.64	25.8	801,725.71	21.3	661,889.83	0.174253	5,414.85
1993	35	5.5	25,256,610.67	4,592,111.03	26.7	122,609,364.50	21.2	97,352,753.84	0.205673	944,473.25
1992	35	6.5	4,809,034.56	739,851.47	27.6	20,419,900.57	21.1	15,610,866.02	0.235255	174,053.76
1991	35	7.5	0.00	0.00	28.5	0.00	21.0	0.00	0.263316	0.00
1990	35	8.5	1,819,308.13	214,036.25	29.3	6,271,262.13	20.8	4,451,954.00	0.290150	62,102.62
1989	35	9.5	0.00	0.00	30.1	0.00	20.6	0.00	0.316030	0.00
1988	35	10.5	0.00	0.00	30.8	0.00	20.3	0.00	0.341206	0.00
1987	35	11.5	0.00	0.00	31.4	0.00	19.9	0.00	0.365907	0.00
1986	35	12.5	78,907.25	6,312.58	32.0	202,002.56	19.5	123,095.31	0.390331	2,464.00
1985	35	13.5	0.00	0.00	32.6	0.00	19.1	0.00	0.414655	0.00
1984	35	14.5	2,833,372.79	195,405.02	33.0	6,448,365.66	18.5	3,614,992.87	0.439025	85,787.69
1983	35	15.5	0.00	0.00	33.4	0.00	17.9	0.00	0.463541	0.00
1982	35	16.5	0.00	0.00	33.8	0.00	17.3	0.00	0.488267	0.00
1981	35	17.5	2,236,396.58	127,794.09	34.1	4,357,778.47	16.6	2,121,381.89	0.513215	65,585.84
1980	35	18.5	79,139.12	4,277.79	34.3	146,728.20	15.8	67,589.08	0.538346	2,302.93
1979	35	19.5	0.00	0.00	34.5	0.00	15.0	0.00	0.563575	0.00
1978	35	20.5	0.00	0.00	34.6	0.00	14.2	0.00	0.588769	0.00
1977	35	21.5	0.00	0.00	34.7	0.00	13.4	0.00	0.613759	0.00
1976	35	22.5	15,456,639.15	686,961.74	34.8	23,906,268.55	12.6	8,655,717.92	0.638358	438,527.52
1975	35	23.5	0.00	0.00	34.9	0.00	11.8	0.00	0.662368	0.00
1974	35	24.5	0.00	0.00	34.9	0.00	11.0	0.00	0.685600	0.00
1973	35	25.5	0.00	0.00	35.0	0.00	10.2	0.00	0.707853	0.00
1972	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.729014	0.00
1971	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748987	0.00
1970	35	28.5	116,954,105.37	4,103,852.82	35.0	143,627,848.70	8.1	33,239,587.84	0.767711	3,150,419.41
		15.6	170,038,606.54	10,925,348.66	30.6	333,975,788.54	15.6	170,709,115.03	0.452828	4,947,305.08
Net Salvage:										346,311.36
									0.484528	5,293,616.43

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1998

Year Installed	Life	Average Age Age (yrs)	Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Big Bend Unit No. 1: Accessory Electric Equipment										
1998	50	0.5	0.00	0.00	21.5	0.00	21.0	0.00	0.023284	0.00
1997	50	1.5	0.00	0.00	22.4	0.00	20.9	0.00	0.066960	0.00
1996	50	2.5	0.00	0.00	23.3	0.00	20.8	0.00	0.107135	0.00
1995	50	3.5	0.00	0.00	24.3	0.00	20.8	0.00	0.144241	0.00
1994	50	4.5	585,150.88	130,033.48	25.2	3,276,843.70	20.7	2,691,693.04	0.178632	23,228.14
1993	50	5.5	1,919,689.88	349,030.85	26.1	9,109,705.19	20.7	7,224,938.60	0.207771	72,518.49
1992	50	6.5	891,872.22	137,211.11	27.0	3,704,699.97	20.7	2,840,269.98	0.234823	32,220.32
1991	50	7.5	0.00	0.00	28.0	0.00	20.7	0.00	0.260003	0.00
1990	50	8.5	592,725.15	69,732.37	28.9	2,015,265.49	20.7	1,443,460.06	0.283499	19,769.06
1989	50	9.5	26,509.18	2,790.44	29.8	83,155.11	20.7	57,762.11	0.305473	852.40
1988	50	10.5	46,349.10	4,414.20	30.7	135,515.94	20.7	91,373.94	0.326070	1,439.34
1987	50	11.5	347,726.08	30,237.05	31.6	955,490.78	20.7	625,906.94	0.345413	10,444.27
1986	50	12.5	61,500.50	4,920.04	32.5	159,901.30	20.7	101,844.83	0.363615	1,789.00
1985	50	13.5	0.00	0.00	33.4	0.00	20.7	0.00	0.380771	0.00
1984	50	14.5	0.00	0.00	34.3	0.00	20.7	0.00	0.396971	0.00
1983	50	15.5	704,297.06	45,438.52	35.2	1,599,435.90	20.7	940,577.36	0.412292	18,733.94
1982	50	16.5	712,191.48	43,163.12	36.0	1,553,872.32	20.7	893,476.58	0.426802	18,422.11
1981	50	17.5	111,796.48	6,388.37	36.9	235,730.85	20.7	132,239.26	0.440585	2,814.49
1980	50	18.5	1,316,900.30	71,183.80	37.8	2,690,747.64	20.6	1,466,386.28	0.453636	32,291.53
1979	50	19.5	694,749.90	35,628.20	38.7	1,378,811.34	20.6	733,940.92	0.466066	16,605.09
1978	50	20.5	129,658.20	6,324.79	39.5	248,829.21	20.6	130,290.87	0.477901	3,022.62
1977	50	21.5	2,114,363.32	98,342.48	40.4	3,973,036.19	20.6	2,025,855.09	0.489182	48,107.37
1976	50	22.5	3,933,213.98	174,809.51	41.3	7,219,632.76	20.6	3,601,075.91	0.499948	87,395.66
1975	50	23.5	0.00	0.00	42.1	0.00	20.6	0.00	0.510233	0.00
1974	50	24.5	0.00	0.00	43.0	0.00	20.6	0.00	0.520067	0.00
1973	50	25.5	0.00	0.00	43.8	0.00	20.6	0.00	0.529480	0.00
1972	50	26.5	0.00	0.00	44.7	0.00	20.6	0.00	0.538498	0.00
1971	50	27.5	0.00	0.00	45.5	0.00	20.6	0.00	0.547146	0.00
1970	50	28.5	69,016,238.69	2,421,622.41	46.4	112,363,279.82	20.6	49,885,421.85	0.555445	1,345,078.06
		22.9	83,204,911.94	3,631,270.74	41.5	150,704,953.52	20.6	74,886,513.20	0.477720	1,734,731.91
Net Salvage:					-4%					69,389.28
									0.496829	1,804,121.18

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Big Bend Unit No. 1: Accessory Electric Equipment										
1998	35	0.5	83,661.08	167,322.16	22.0	3,681,087.52	21.5	3,597,426.44	0.022755	3,807.42
1997	35	1.5	38,987.48	25,991.65	23.0	597,807.95	21.5	558,820.48	0.065346	1,698.45
1996	35	2.5	328,650.80	131,460.36	23.9	3,141,902.60	21.4	2,813,251.70	0.104487	13,735.90
1995	35	3.5	0.00	0.00	24.9	0.00	21.4	0.00	0.140650	0.00
1994	35	4.5	726,035.22	161,341.16	25.8	4,162,601.93	21.3	3,436,566.71	0.174253	28,114.18
1993	35	5.5	0.00	0.00	26.7	0.00	21.2	0.00	0.205673	0.00
1992	35	6.5	0.00	0.00	27.6	0.00	21.1	0.00	0.235255	0.00
1991	35	7.5	0.00	0.00	28.5	0.00	21.0	0.00	0.263316	0.00
1990	35	8.5	553,879.30	65,162.27	29.3	1,909,254.51	20.8	1,355,375.22	0.290150	18,906.83
1989	35	9.5	89,203.20	9,389.81	30.1	282,633.28	20.6	193,430.09	0.316030	2,967.46
1988	35	10.5	395,646.93	37,680.66	30.8	1,160,564.33	20.3	764,917.40	0.341206	12,856.87
1987	35	11.5	13,996,145.50	1,217,056.13	31.4	38,215,562.48	19.9	24,219,416.99	0.365907	445,329.36
1986	35	12.5	0.00	0.00	32.0	0.00	19.5	0.00	0.390331	0.00
1985	35	13.5	278,948.34	20,662.84	32.6	673,608.58	19.1	394,660.24	0.414655	8,567.95
1984	35	14.5	0.00	0.00	33.0	0.00	18.5	0.00	0.439025	0.00
1983	35	15.5	393,235.78	25,370.05	33.4	847,359.67	17.9	454,123.90	0.463541	11,760.06
1982	35	16.5	300,455.10	18,209.40	33.8	615,477.72	17.3	315,022.62	0.488267	8,891.05
1981	35	17.5	136,817.10	7,818.12	34.1	266,597.89	16.6	129,780.79	0.513215	4,012.38
1980	35	18.5	10,625,311.46	574,341.16	34.3	19,699,901.79	15.8	9,074,590.33	0.538346	309,194.27
1979	35	19.5	0.00	0.00	34.5	0.00	15.0	0.00	0.563575	0.00
1978	35	20.5	0.00	0.00	34.6	0.00	14.2	0.00	0.588769	0.00
1977	35	21.5	302,238.83	14,057.62	34.7	487,799.41	13.4	188,372.11	0.613759	8,627.99
1976	35	22.5	567,112.50	25,205.00	34.8	877,134.00	12.6	317,583.00	0.638358	16,089.81
1975	35	23.5	0.00	0.00	34.9	0.00	11.8	0.00	0.662368	0.00
1974	35	24.5	0.00	0.00	34.9	0.00	11.0	0.00	0.685600	0.00
1973	35	25.5	0.00	0.00	35.0	0.00	10.2	0.00	0.707853	0.00
1972	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.729014	0.00
1971	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748987	0.00
1970	35	28.5	42,080,890.68	1,476,522.48	35.0	51,678,286.80	8.1	11,959,832.09	0.767711	1,133,542.55
		17.8	70,897,219.38	3,977,590.87	32.3	128,297,580.47	15.0	59,773,170.09	0.509882	2,028,102.52
Net Salvage:					-4%					81,124.10
									0.530277	2,109,226.62

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1998

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Big Bend Unit No. 1: Accessory Electric Equipment										
1998	20	0.5	0.00	0.00	18.9	0.00	18.4	0.00	0.026493	0.00
1997	20	1.5	0.00	0.00	19.2	0.00	17.7	0.00	0.078188	0.00
1996	20	2.5	0.00	0.00	19.4	0.00	16.9	0.00	0.128670	0.00
1995	20	3.5	81,309.34	23,231.24	19.6	455,332.30	16.1	374,022.96	0.178415	4,144.80
1994	20	4.5	59,992.29	13,331.62	19.8	263,966.08	15.3	203,973.79	0.227755	3,036.34
1993	20	5.5	1,874,526.72	340,823.04	19.8	6,748,296.19	14.4	4,907,851.78	0.276833	94,351.06
1992	20	6.5	536,763.24	82,578.96	19.9	1,643,321.30	13.4	1,106,558.06	0.325627	26,889.94
1991	20	7.5	49,649.93	6,619.99	20.0	132,399.80	12.5	82,749.88	0.373914	2,475.31
1990	20	8.5	28,378.10	3,338.60	20.0	66,772.00	11.6	38,727.76	0.421319	1,406.62
1989	20	9.5	61,291.34	6,451.72	20.0	129,034.40	10.6	68,388.23	0.467387	3,015.45
1988	20	10.5	0.00	0.00	20.0	0.00	9.8	0.00	0.511629	0.00
1987	20	11.5	0.00	0.00	20.0	0.00	8.9	0.00	0.553615	0.00
1986	20	12.5	0.00	0.00	20.0	0.00	8.1	0.00	0.593008	0.00
1985	20	13.5	0.00	0.00	20.0	0.00	7.4	0.00	0.629603	0.00
1984	20	14.5	0.00	0.00	20.0	0.00	6.7	0.00	0.663317	0.00
1983	20	15.5	284,815.12	19,020.33	20.0	380,406.60	6.1	116,024.01	0.694172	13,203.38
1982	20	16.5	6,497.70	393.80	20.0	7,876.00	5.6	2,205.28	0.722284	284.44
1981	20	17.5	0.00	0.00	20.0	0.00	5.0	0.00	0.747821	0.00
1980	20	18.5	329,748.07	17,824.22	20.0	356,484.40	4.6	81,991.41	0.770983	13,742.17
1979	20	19.5	0.00	0.00	20.0	0.00	4.2	0.00	0.791987	0.00
1978	20	20.5	0.00	0.00	20.0	0.00	3.8	0.00	0.811056	0.00
1977	20	21.5	0.00	0.00	20.0	0.00	3.4	0.00	0.828390	0.00
1976	20	22.5	0.00	0.00	20.0	0.00	3.1	0.00	0.844188	0.00
1975	20	23.5	0.00	0.00	20.0	0.00	2.8	0.00	0.858629	0.00
1974	20	24.5	0.00	0.00	20.0	0.00	2.6	0.00	0.871866	0.00
1973	20	25.5	0.00	0.00	20.0	0.00	2.3	0.00	0.884041	0.00
1972	20	26.5	0.00	0.00	20.0	0.00	2.1	0.00	0.895279	0.00
1971	20	27.5	0.00	0.00	20.0	0.00	1.9	0.00	0.905684	0.00
1970	20	28.5	3,999,576.00	140,336.00	20.0	2,806,720.00	1.7	238,571.20	0.915336	128,454.59
		11.2	7,322,547.84	653,949.52	19.9	12,990,609.08	11.0	7,221,064.36	0.444995	291,004.10
Net Salvage: -4%										11,640.16
										0.462795
										302,644.26

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1998

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)
Big Bend Unit No. 1: Misc. Power Plant Equipment										
1998	50	0.5	0.00	0.00	21.3	0.00	20.8	0.00	0.023462	0.00
1997	50	1.5	0.00	0.00	22.2	0.00	20.7	0.00	0.067475	0.00
1996	50	2.5	0.00	0.00	23.1	0.00	20.6	0.00	0.108015	0.00
1995	50	3.5	0.00	0.00	24.1	0.00	20.6	0.00	0.145500	0.00
1994	50	4.5	0.00	0.00	25.0	0.00	20.5	0.00	0.180285	0.00
1993	50	5.5	119,113.61	21,657.02	25.9	560,916.82	20.5	443,968.91	0.209025	4,526.86
1992	50	6.5	0.00	0.00	26.8	0.00	20.5	0.00	0.235703	0.00
1991	50	7.5	0.00	0.00	27.7	0.00	20.4	0.00	0.260533	0.00
1990	50	8.5	0.00	0.00	28.5	0.00	20.4	0.00	0.283699	0.00
1989	50	9.5	0.00	0.00	29.4	0.00	20.4	0.00	0.305363	0.00
1988	50	10.5	0.00	0.00	30.3	0.00	20.4	0.00	0.325666	0.00
1987	50	11.5	0.00	0.00	31.2	0.00	20.4	0.00	0.344731	0.00
1986	50	12.5	0.00	0.00	32.0	0.00	20.4	0.00	0.362689	0.00
1985	50	13.5	0.00	0.00	32.9	0.00	20.4	0.00	0.379575	0.00
1984	50	14.5	0.00	0.00	33.8	0.00	20.4	0.00	0.395537	0.00
1983	50	15.5	0.00	0.00	34.6	0.00	20.4	0.00	0.410629	0.00
1982	50	16.5	0.00	0.00	35.5	0.00	20.4	0.00	0.424922	0.00
1981	50	17.5	0.00	0.00	36.3	0.00	20.4	0.00	0.438477	0.00
1980	50	18.5	88,484.02	4,782.92	37.2	177,924.62	20.4	97,571.57	0.451349	2,158.77
1979	50	19.5	0.00	0.00	38.0	0.00	20.4	0.00	0.463588	0.00
1978	50	20.5	0.00	0.00	38.8	0.00	20.4	0.00	0.475240	0.00
1977	50	21.5	0.00	0.00	39.7	0.00	20.4	0.00	0.486345	0.00
1976	50	22.5	142,447.50	6,331.00	40.5	256,405.50	20.4	129,152.40	0.496940	3,146.13
1975	50	23.5	19,981.82	850.29	41.3	35,116.98	20.4	17,345.92	0.507061	431.15
1974	50	24.5	123,202.66	5,028.68	42.1	211,707.43	20.4	102,585.07	0.516737	2,598.51
1973	50	25.5	0.00	0.00	42.9	0.00	20.4	0.00	0.525997	0.00
1972	50	26.5	0.00	0.00	43.7	0.00	20.3	0.00	0.534868	0.00
1971	50	27.5	0.00	0.00	44.5	0.00	20.3	0.00	0.543372	0.00
1970	50	28.5	17,295,559.02	606,861.72	45.3	27,490,835.92	20.3	12,319,292.92	0.551532	334,703.66
		27.6	17,788,788.63	645,511.63	44.5	28,732,907.26	20.3	13,109,916.78	0.538433	347,565.06
Net Salvage:					-6%					
										20,853.90
									0.570739	368,418.97

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998

Big Bend Unit No. 2

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
50 Year Life	21.1	141,629,273.12	6,717,274.06	44.7	150,274.59	24.2	3,636,645.02	3,143,666.58	0.467997
35 Year Life	18.2	5,109,525.09	281,006.27	33.9	8,289.27	16.1	133,457.26	151,818.93	0.540269
20 Year Life					0.00		0.00		0.000000
	21.0	146,738,798.21	6,998,280.33	44.1	158,563.86	23.8	3,770,102.27	3,295,485.51	0.470899
312 - Boiler Plant Equipment									
50 Year Life	21.6	442,417,086.64	20,475,295.63	43.2	473,965.18	23.4	11,090,785.13	10,185,646.50	0.497460
35 Year Life	10.9	319,757,514.11	29,305,410.30	30.5	960,833.12	19.8	19,024,495.87	10,592,423.62	0.361449
20 Year Life	8.0	21,285,694.91	2,644,730.77	19.9	132,901.04	13.4	1,780,873.99	972,048.86	0.367542
	14.9	783,460,295.66	52,425,436.70	33.4	1,567,699.34	20.3	31,896,154.99	21,750,118.98	0.414877
314 - Turbogenerator Units									
50 Year Life	21.1	264,536,136.71	12,557,127.15	42.5	295,461.82	23.4	6,913,806.48	5,767,331.11	0.459287
35 Year Life	14.9	188,662,878.00	12,642,371.20	32.3	391,404.68	17.7	6,927,862.86	5,851,812.17	0.462873
20 Year Life					0.00		0.00		0.000000
	18.0	453,199,014.71	25,199,498.35	36.7	686,866.50	20.2	13,841,669.33	11,619,143.28	0.461086
315 - Accessory Electric Equipment									
50 Year Life	19.2	73,108,519.22	3,799,909.10	40.9	92,907.31	23.4	2,174,031.12	1,605,024.72	0.422385
35 Year Life	15.1	47,934,010.76	3,174,273.08	32.6	97,370.34	17.8	1,733,192.05	1,437,039.18	0.452714
20 Year Life	12.5	6,937,125.71	555,327.99	19.9	27,905.93	10.1	281,849.88	282,614.98	0.508915
	17.0	127,979,655.69	7,529,510.17	34.5	218,183.58	19.2	4,189,073.06	3,324,678.88	0.441553
316 - Misc. Power Plant Equipment									
50 Year Life	25.5	4,583,472.00	179,744.00	45.3	3,967.86	23.0	91,260.75	100,041.98	0.556580
35 Year Life	8.6	3,086,284.93	360,198.26	31.0	11,619.30	22.5	261,434.22	110,281.66	0.306169
20 Year Life					0.00		0.00		0.000000
	14.2	7,669,756.93	539,942.26	34.6	15,587.16	22.6	352,694.97	210,323.64	0.389530

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998

Big Bend Unit No. 3

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
50 Year Life	21.8	310,985,994.45	14,273,129.22	48.3	295,509.92	27.1	8,008,318.88	6,518,792.19	0.456718
35 Year Life	17.6	12,646,983.94	718,006.79	34.0	21,117.85	16.5	348,444.47	377,909.10	0.526331
20 Year Life	6.8	898,928.61	131,398.04	20.0	6,569.90	13.4	88,036.69	45,197.46	0.343974
	21.5	324,531,907.00	15,122,534.05	46.8	323,197.67	26.1	8,444,800.04	6,941,898.75	0.459043
312 - Boiler Plant Equipment									
50 Year Life	20.4	995,968,749.40	48,911,959.55	44.7	1,094,227.28	26.2	28,668,754.81	22,144,996.55	0.452752
35 Year Life	15.2	529,559,589.83	34,909,304.11	33.3	1,048,327.45	18.3	19,184,392.35	17,026,905.23	0.487747
20 Year Life	15.1	34,301,888.49	2,276,431.58	20.0	113,821.58	8.2	933,336.95	1,499,808.92	0.658842
	18.1	1,559,830,227.72	86,097,695.24	38.2	2,256,376.31	21.6	48,786,484.11	40,671,710.70	0.472390
314 - Turbogenerator Units									
50 Year Life	22.2	334,920,628.68	15,091,511.60	46.1	327,364.68	26.1	8,544,218.06	7,056,722.50	0.467595
35 Year Life	21.6	296,303,591.09	13,694,336.77	34.9	392,387.87	13.6	5,336,475.07	9,048,258.74	0.660730
20 Year Life					0.00		0.00		0.000000
	21.9	631,224,219.77	28,785,848.37	40.0	719,752.55	19.3	13,880,693.14	16,104,981.24	0.559476
315 - Accessory Electric Equipment									
50 Year Life	21.2	199,125,133.75	9,370,657.02	45.3	206,857.77	26.1	5,398,987.82	4,082,644.44	0.435684
35 Year Life	20.4	105,445,871.59	5,159,922.56	34.6	149,130.71	14.4	2,147,482.22	3,107,768.63	0.602290
20 Year Life	8.2	33,566,283.22	4,110,828.00	20.0	205,541.40	12.7	2,610,375.78	1,555,534.69	0.378399
	18.1	338,137,288.56	18,641,407.58	33.2	561,529.88	18.1	10,156,845.82	8,745,947.76	0.469168
316 - Misc. Power Plant Equipment									
50 Year Life	20.6	14,009,446.70	679,850.11	43.8	15,521.69	25.7	398,907.48	309,549.34	0.455320
35 Year Life	5.1	1,075,371.54	208,906.71	30.6	6,827.02	25.5	174,088.93	37,217.30	0.178153
20 Year Life					0.00		0.00		0.000000
	17.0	15,084,818.24	888,756.82	39.8	22,348.71	25.6	572,996.41	346,766.64	0.390170

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998

Big Bend Unit No. 4

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
50 Year Life	13.5	814,578,410.01	60,517,527.75	49.0	1,235,051.59	35.8	44,214,846.81	17,006,318.73	0.281015
35 Year Life	13.5	15,471,720.50	1,146,053.37	35.0	32,744.38	21.5	704,004.21	464,231.90	0.405070
20 Year Life	13.4	7,411,296.77	551,755.38	20.0	27,587.77	7.5	206,908.27	363,041.01	0.657975
	13.5	837,461,427.28	62,215,336.50	48.0	1,295,383.74	34.8	45,125,759.29	17,833,591.64	0.286643
312 - Boiler Plant Equipment									
50 Year Life	13.4	1,459,019,624.23	108,943,043.69	46.5	2,342,861.15	34.2	80,125,851.49	32,973,778.61	0.302670
35 Year Life	13.3	1,094,449,909.53	82,560,815.78	35.0	2,358,880.45	21.7	51,187,705.78	35,969,994.97	0.435679
20 Year Life	8.9	31,527,825.41	3,547,653.94	20.0	177,382.70	11.6	2,057,639.29	1,710,870.32	0.482254
	13.3	2,584,997,359.17	195,051,513.41	40.0	4,879,124.30	27.3	133,371,196.56	70,654,643.90	0.362236
314 - Turbogenerator Units									
50 Year Life	13.5	693,980,526.27	51,521,350.60	46.4	1,110,373.94	34.1	37,863,751.20	14,713,592.26	0.285582
35 Year Life	13.3	389,092,976.08	29,179,261.52	35.0	833,693.19	21.7	18,091,142.14	12,009,101.82	0.411563
20 Year Life					0.00		0.00		0.000000
	13.4	1,083,073,502.35	80,700,612.12	41.5	1,944,067.12	28.8	55,954,893.34	26,722,694.08	0.331134
315 - Accessory Electric Equipment									
50 Year Life	13.2	281,466,984.78	21,350,259.07	46.1	463,129.26	34.1	15,792,707.90	5,754,580.02	0.269532
35 Year Life	13.4	127,193,837.19	9,477,610.63	35.0	270,788.88	21.6	5,849,039.70	3,780,216.47	0.398858
20 Year Life	12.6	64,000,825.33	5,064,808.56	20.0	253,240.43	8.2	2,076,571.51	3,111,925.07	0.614421
	13.2	472,661,647.30	35,892,678.26	36.4	987,158.57	24.0	23,718,319.11	12,646,721.56	0.352348
316 - Misc. Power Plant Equipment									
50 Year Life	13.5	63,722,287.72	4,720,939.09	45.3	104,214.99	33.4	3,480,780.70	1,370,302.63	0.290261
35 Year Life	12.4	6,945,834.75	559,131.31	34.9	16,020.95	22.5	360,471.47	218,472.26	0.390735
20 Year Life	4.5	436,613.18	97,025.15	20.0	4,851.26	15.5	75,194.49	24,006.36	0.247424
	13.2	71,104,735.65	5,377,095.55	43.0	125,087.20	31.3	3,916,446.66	1,612,781.25	0.299935

**Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998**

Big Bend Unit No. 4 FGD System

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
50 Year Life	13.4	267,932,108.98	19,968,836.78	48.9	408,360.67	35.8	14,619,312.00	5,757,186.30	0.288309
35 Year Life	12.5	8,971,807.49	716,613.26	34.9	20,533.33	22.4	459,946.62	276,990.25	0.386527
20 Year Life	7.8	6,568,614.04	842,712.29	20.0	42,135.61	12.6	530,908.74	336,567.32	0.399386
	13.2	283,472,530.51	21,528,162.33	45.7	471,029.62	33.1	15,610,167.36	6,370,743.87	0.295926
312 - Boiler Plant Equipment									
50 Year Life	13.4	1,265,756,944.30	94,152,617.08	46.6	2,020,442.43	34.2	69,099,130.99	28,102,548.37	0.298479
35 Year Life	13.3	574,791,483.63	43,271,610.72	35.0	1,236,331.73	21.7	26,828,398.65	18,561,888.28	0.428962
20 Year Life	12.4	33,653,988.37	2,705,213.55	20.0	135,260.68	8.3	1,122,663.62	1,783,732.04	0.659368
	13.4	1,874,202,416.30	140,129,441.35	41.3	3,392,034.84	28.6	97,050,193.26	48,448,168.69	0.345739
315 - Accessory Electric Equipment									
50 Year Life	13.5	166,128,259.79	12,342,028.65	46.4	265,992.00	34.1	9,070,327.09	3,391,771.43	0.274815
35 Year Life	13.5	58,094,782.03	4,308,823.93	35.0	123,109.26	21.5	2,646,848.99	1,726,558.28	0.400703
20 Year Life	11.9	26,833,301.40	2,258,287.64	20.0	112,914.38	8.9	1,004,938.00	1,308,188.04	0.579283
	13.3	251,056,343.22	18,909,140.22	37.7	502,015.63	25.3	12,722,114.08	6,426,517.75	0.339863
316 - Misc. Power Plant Equipment									
50 Year Life	13.5	8,466,061.51	627,625.73	45.3	13,854.87	33.4	462,752.75	180,437.85	0.287493
35 Year Life	13.5	1,551,203.73	114,903.98	35.0	3,282.97	21.5	70,583.87	48,317.27	0.420501
20 Year Life					0.00		0.00		0.000000
	13.5	10,017,265.24	742,529.71	43.3	17,137.84	31.1	533,336.62	228,755.12	0.308075

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
1995							
1		BIG BEND COMMON	110,277,573.38	4,305,219.48	(135,493.47)	(9,071.02)	114,438,228.37
2		BIG BEND UNIT 1	90,208,462.37	339,751.18	(57,855.42)	0.00	90,490,358.13
3		BIG BEND UNIT 2	83,940,177.70	809,350.87	(253,470.84)	0.00	84,496,057.73
4		BIG BEND UNIT 3	139,793,801.31	9,945,378.79	(1,587,849.07)	0.00	148,151,331.03
5		BIG BEND UNIT 4	379,316,053.79	615,859.57	(564,177.71)	(1,500,993.56)	377,866,742.09
6		BIG BEND UNIT 4 FGD	181,608,712.92	47,629.89	(167,784.13)	29,363.71	181,517,922.39
7		BIG BEND TOOLS AMORTIZATION	3,407,559.45	285,961.27	0.00	9,071.02	3,702,591.74
8		TOTAL BIG BEND STATION	988,552,340.92	16,349,151.05	(2,766,630.64)	(1,471,629.85)	1,000,663,231.48
1996							
9		BIG BEND COMMON	114,438,228.37	4,436,872.25	(592,030.41)	9,281.90	118,292,352.11
10		BIG BEND UNIT 1	90,490,358.13	576,816.69	(251,096.28)	0.00	90,816,078.54
11		BIG BEND UNIT 2	84,496,057.73	947,564.98	(164,440.71)	0.00	85,279,182.00
12		BIG BEND UNIT 3	148,151,331.03	1,415,951.46	(484,766.54)	0.00	149,082,515.95
13		BIG BEND UNIT 4	377,866,742.09	418,098.78	(303,254.16)	0.00	377,981,586.71
14		BIG BEND UNIT 4 FGD	181,517,922.39	405,802.16	(1,208,892.93)	0.00	180,714,831.62
15		BIG BEND TOOLS AMORTIZATION	3,702,591.74	281,068.18	0.00	0.00	3,983,659.92
16		TOTAL BIG BEND STATION	1,000,663,231.48	8,482,174.50	(3,004,481.03)	9,281.90	1,006,150,206.85
1997							
17		BIG BEND COMMON	118,292,352.11	2,016,200.58	(381,494.62)	(327,900.00)	119,599,158.07
18		BIG BEND UNIT 1	90,816,078.54	6,072,371.68	(3,338,548.52)	260.28	93,550,161.98
19		BIG BEND UNIT 2	85,279,182.00	253,935.35	(339,681.95)	105,290.38	85,298,725.78
20		BIG BEND UNIT 3	149,082,515.95	451,739.35	(324,092.09)	0.00	149,210,163.21
21		BIG BEND UNIT 4	377,981,586.71	1,201,705.40	(823,323.93)	(0.00)	378,359,968.18
22		BIG BEND UNIT 4 FGD	180,714,831.62	188,985.55	(437,775.17)	0.00	180,466,042.00
23		BIG BEND TOOLS AMORTIZATION	3,983,659.92	288,841.99	0.00	0.00	4,272,501.91
24		TOTAL BIG BEND STATION	1,006,150,206.85	10,473,779.90	(5,644,916.28)	(222,349.34)	1,010,756,721.13
1998							
25		BIG BEND COMMON	119,599,158.07	3,512,128.19	(545,862.31)	(134,401.39)	122,531,022.56
26		BIG BEND UNIT 1	93,550,161.98	2,435,871.78	(153,182.71)	0.00	95,832,851.05
27		BIG BEND UNIT 2	85,298,725.78	8,024,933.01	(630,990.98)	(0.00)	92,692,667.81
28		BIG BEND UNIT 3	149,210,163.21	711,765.30	(385,686.45)	0.00	149,536,242.06
29		BIG BEND UNIT 4	378,359,968.18	1,745,902.23	(265,191.89)	(603,442.68)	379,237,235.84
30		BIG BEND UNIT 4 FGD	180,466,042.00	283,719.27	(174,978.41)	734,490.75	181,309,273.61
31		BIG BEND TOOLS AMORTIZATION	4,272,501.91	147,169.24	0.00	0.00	4,419,671.15
32		TOTAL BIG BEND STATION	1,010,756,721.13	16,961,489.02	(2,155,892.75)	(3,353.32)	1,025,558,964.08

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
1995									
1		BIG BEND COMMON	38,794,909.42	2,690,997.13	(135,493.47)	(67,447.70)	1,275.00	(190.49)	41,284,049.89
2		BIG BEND UNIT 1	36,790,288.27	2,076,321.29	(57,855.42)	(1,250.14)	0.00	0.00	38,807,504.00
3		BIG BEND UNIT 2	32,162,287.60	2,191,864.56	(253,470.84)	(14,698.57)	104,537.56	0.00	34,190,520.31
4		BIG BEND UNIT 3	67,548,817.98	3,469,488.94	(1,587,849.07)	(570,610.19)	0.00	0.00	68,859,847.66
5		BIG BEND UNIT 4	94,066,569.37	10,204,754.77	(564,177.71)	(51,079.67)	0.00	(3,732.86)	103,652,333.90
6		BIG BEND UNIT 4 FGD	51,851,619.63	4,539,013.77	(167,784.13)	(178.26)	0.00	3,732.86	56,226,403.87
7		BIG BEND TOOLS AMORT	1,671,579.02	500,218.25	0.00	(1,498.54)	4,590.00	190.49	2,175,079.22
8		TOTAL BIG BEND STATION	322,886,071.29	25,672,658.71	(2,766,630.64)	(706,763.07)	110,402.56	0.00	345,195,738.85
1996									
9		BIG BEND COMMON	41,284,049.89	3,008,576.38	(592,030.41)	(6,385.16)	10,220.00	(0.01)	43,704,430.69
10		BIG BEND UNIT 1	38,807,504.00	2,799,708.53	(251,096.28)	(26,783.18)	0.00	0.01	41,329,333.08
11		BIG BEND UNIT 2	34,190,520.31	2,578,043.03	(164,440.71)	(30,702.51)	90.00	(0.01)	36,573,510.11
12		BIG BEND UNIT 3	68,859,847.66	3,976,071.55	(484,766.54)	98,490.02	0.00	(0.00)	72,449,642.69
13		BIG BEND UNIT 4	103,652,333.90	11,437,498.14	(303,254.16)	(8,878.60)	28,900.00	0.00	114,806,599.28
14		BIG BEND UNIT 4 FGD	56,226,403.87	4,903,586.91	(1,208,892.93)	(325,558.79)	0.00	(0.01)	59,595,539.05
15		BIG BEND TOOLS AMORT	2,175,079.22	542,535.87	0.00	0.00	0.00	0.00	2,717,615.09
16		TOTAL BIG BEND STATION	345,195,738.85	29,246,020.41	(3,004,481.03)	(299,818.22)	39,210.00	(0.02)	371,176,669.99
1997									
17		BIG BEND COMMON	43,704,430.69	3,056,941.48	(381,494.62)	(8,142.64)	8.44	0.00	46,371,743.35
18		BIG BEND UNIT 1	41,329,333.08	2,897,888.97	(3,338,548.52)	(913,344.62)	30,718.82	0.00	40,006,047.73
19		BIG BEND UNIT 2	36,573,510.11	2,596,899.47	(339,681.95)	(16,548.10)	12,236.99	0.00	38,826,216.52
20		BIG BEND UNIT 3	72,449,642.69	3,984,183.78	(324,092.09)	(20,120.12)	9,403.36	0.00	76,099,017.62
21		BIG BEND UNIT 4	114,806,599.28	11,456,347.27	(823,323.93)	(35,647.21)	0.00	0.00	125,403,975.41
22		BIG BEND UNIT 4 FGD	59,595,539.05	4,894,876.29	(437,775.17)	(125,824.53)	0.00	0.00	63,926,815.64
23		BIG BEND TOOLS AMORT	2,717,615.09	591,137.82	0.00	0.00	8,347.50	0.00	3,317,100.41
24		TOTAL BIG BEND STATION	371,176,669.99	29,478,075.08	(5,644,916.28)	(1,119,627.22)	60,715.11	0.00	393,950,916.68
1998									
25		BIG BEND COMMON	46,371,743.35	3,094,754.30	(545,862.31)	(44,969.49)	1,765.00	0.00	48,877,430.85
26		BIG BEND UNIT 1	40,006,047.73	2,906,116.71	(153,182.71)	(435,215.50)	0.00	0.00	42,323,766.23
27		BIG BEND UNIT 2	38,826,216.52	2,661,739.07	(630,990.98)	(1,209,240.85)	29,179.79	0.00	39,676,903.55
28		BIG BEND UNIT 3	76,099,017.62	3,993,977.33	(385,686.45)	(140,681.32)	0.00	0.00	79,566,627.18
29		BIG BEND UNIT 4	125,403,975.41	11,459,016.35	(265,191.89)	(107,400.20)	0.00	0.00	136,490,399.67
30		BIG BEND UNIT 4 FGD	63,926,815.64	4,895,085.31	(174,978.41)	(213,713.36)	0.00	0.00	68,433,209.18
31		BIG BEND TOOLS AMORT	3,317,100.41	187,765.63	0.00	0.00	4,545.00	0.00	3,509,411.04
32		TOTAL BIG BEND STATION	393,950,916.68	29,198,454.70	(2,155,892.75)	(2,151,220.72)	35,489.79	0.00	418,877,747.70

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998

Gannon Common Facilities

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
60 Year Life	15.2	373,813,831.28	24,538,537.14	33.2	739,112.56	18.3	13,525,759.93	10,117,288.21	0.412302
35 Year Life	8.0	27,842,130.15	3,463,108.52	25.6	135,277.68	17.7	2,394,414.88	1,045,534.74	0.301906
20 Year Life	12.1	20,575,507.15	1,703,208.01	19.8	86,020.61	9.2	791,389.58	946,491.49	0.555711
	14.2	422,231,468.58	29,704,853.67	30.9	960,410.85	17.4	16,711,564.39	12,109,314.44	0.407654
312 - Boiler Plant Equipment									
60 Year Life	14.2	164,020,712.01	11,561,806.94	31.2	370,570.74	17.9	6,633,216.16	4,539,732.59	0.392649
35 Year Life	6.8	24,891,872.80	3,841,728.74	24.0	151,738.70	17.4	2,640,253.34	869,089.22	0.238647
20 Year Life	5.3	13,419,772.67	2,552,067.90	18.7	136,474.22	14.2	1,937,933.91	624,434.65	0.244678
	11.4	202,332,357.48	17,755,603.58	27.0	658,783.65	17.0	11,211,403.41	6,033,256.46	0.339795
314 - Turbogenerator Units									
60 Year Life	13.8	17,784,107.71	1,293,388.74	30.8	41,993.14	17.9	751,677.22	508,138.12	0.392873
35 Year Life	5.4	2,999,204.50	550,792.82	23.8	23,142.56	18.4	425,823.02	128,537.50	0.233368
20 Year Life					0.00		0.00		0.000000
	11.3	20,783,312.21	1,844,181.56	28.3	65,135.70	18.1	1,177,500.24	636,675.62	0.345235
315 - Accessory Electric Equipment									
60 Year Life	11.7	25,349,616.80	2,168,585.06	28.9	75,037.55	17.9	1,343,172.06	739,733.19	0.341113
35 Year Life	14.9	22,640,718.32	1,522,434.16	30.2	50,411.73	15.6	786,422.94	712,318.55	0.467881
20 Year Life	5.8	19,071,891.08	3,309,392.11	19.3	171,471.09	13.8	2,366,301.09	955,596.55	0.288753
	9.6	67,062,226.20	7,000,411.33	23.6	296,920.37	15.1	4,495,896.10	2,407,648.29	0.343930
316 - Misc. Power Plant Equipment									
60 Year Life	17.9	10,039,009.25	560,279.25	33.9	16,527.41	17.7	292,535.18	256,797.80	0.458339
35 Year Life	9.5	10,758,648.57	1,138,292.73	27.1	42,003.42	17.6	739,260.22	396,994.11	0.348763
20 Year Life	17.5	26,695,705.71	1,529,786.52	20.0	76,489.33	6.0	458,935.96	1,140,759.77	0.745699
	14.7	47,493,363.53	3,228,358.50	23.9	135,020.16	11.0	1,490,731.36	1,794,551.68	0.555871

Tampa Electric Company
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Gannon Unit No. 1

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
50 Year Life	37.1	91,778,500.32	2,476,086.79	44.7	55,393.44	8.5	470,844.24	2,063,150.87	0.833230
35 Year Life	29.1	3,309,489.51	113,696.41	31.5	3,609.41	6.0	21,656.46	95,640.30	0.841190
20 Year Life					0.00		0.00		0.000000
	36.7	95,087,989.83	2,589,783.20	43.9	59,002.85	8.3	492,500.70	2,158,791.17	0.833580
312 - Boiler Plant Equipment									
50 Year Life	27.1	111,971,238.74	4,127,570.74	33.7	122,479.84	8.4	1,028,830.69	3,046,327.05	0.738044
35 Year Life	24.2	96,382,610.19	3,986,630.85	26.6	149,873.34	6.2	929,214.71	2,910,883.96	0.730161
20 Year Life	12.4	11,678,512.10	942,357.12	15.5	60,797.23	5.9	358,703.68	517,985.66	0.549670
	24.3	220,032,361.03	9,056,558.71	27.2	333,150.42	7.0	2,316,749.08	6,475,196.67	0.714973
314 - Turbogenerator Units									
50 Year Life	39.4	152,816,097.43	3,879,048.61	44.5	87,169.63	8.4	732,224.91	3,223,677.33	0.831048
35 Year Life	17.4	86,505,162.56	4,979,388.47	22.0	226,335.84	7.0	1,584,350.88	2,913,802.76	0.585173
20 Year Life					0.00		0.00		0.000000
	27.0	239,321,259.99	8,858,437.08	28.3	313,505.47	7.4	2,316,575.78	6,137,480.09	0.692840
315 - Accessory Electric Equipment									
50 Year Life	36.2	48,228,439.40	1,333,019.30	41.7	31,966.89	8.4	268,521.87	1,064,620.78	0.798654
35 Year Life	24.5	11,593,139.33	473,526.60	25.4	18,642.78	5.7	106,263.84	317,375.79	0.670239
20 Year Life	16.0	4,584,428.95	286,785.92	19.0	15,094.00	5.2	78,488.78	209,769.43	0.731450
	30.8	64,406,007.68	2,093,331.82	31.9	65,703.67	6.9	453,274.49	1,591,766.00	0.760398
316 - Misc. Power Plant Equipment									
50 Year Life	39.6	9,045,188.99	228,583.91	43.7	5,230.75	8.3	43,415.25	191,706.63	0.838671
35 Year Life	37.7	932,211.40	24,732.20	34.3	721.06	4.0	2,884.22	22,713.42	0.918374
20 Year Life					0.00		0.00		0.000000
	39.4	9,977,400.39	253,316.11	42.6	5,951.81	7.8	46,299.47	214,420.05	0.846452

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998

Gannon Unit No. 2

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
50 Year Life	31.7	78,666,231.65	2,484,189.65	40.4	61,489.84	9.5	584,153.51	1,839,225.10	0.740372
35 Year Life	11.6	3,380,237.22	291,238.33	19.3	15,090.07	8.7	131,283.60	137,200.89	0.471095
20 Year Life					0.00		0.00		0.000000
	29.6	82,046,468.87	2,775,427.98	36.2	76,579.91	9.3	715,437.11	1,976,425.99	0.712116
312 - Boiler Plant Equipment									
50 Year Life	28.3	75,718,287.48	2,672,915.10	35.7	74,871.57	9.3	696,305.61	1,893,371.57	0.708355
35 Year Life	21.1	99,259,058.75	4,709,171.03	25.0	188,366.84	7.1	1,337,404.57	3,121,462.49	0.662848
20 Year Life	14.6	13,604,616.70	934,068.88	15.3	61,050.25	6.3	384,616.60	492,697.76	0.527475
	22.7	188,581,962.93	8,316,155.01	25.6	324,288.67	7.5	2,418,326.78	5,507,531.82	0.662269
314 - Turbogenerator Units									
50 Year Life	36.4	137,611,840.06	3,784,230.03	42.8	88,416.59	9.3	822,274.28	3,022,979.31	0.798836
35 Year Life	18.4	132,201,959.32	7,200,079.81	24.4	295,085.24	8.1	2,390,190.43	4,685,328.36	0.650733
20 Year Life					0.00		0.00		0.000000
	24.6	269,813,799.38	10,984,309.84	28.6	383,501.83	8.4	3,212,464.71	7,708,307.67	0.701756
315 - Accessory Electric Equipment									
50 Year Life	26.8	31,149,287.55	1,161,672.12	34.2	33,967.02	9.3	315,893.30	809,002.45	0.696412
35 Year Life	28.9	8,783,704.69	303,681.74	29.7	10,224.97	5.8	59,304.85	237,301.37	0.781415
20 Year Life	14.8	2,539,877.25	171,591.62	17.8	9,639.98	6.3	60,731.87	108,915.98	0.634740
	25.9	42,472,869.49	1,636,945.48	30.4	53,831.97	8.1	435,930.01	1,155,219.80	0.705717
316 - Misc. Power Plant Equipment									
50 Year Life	38.7	2,819,631.11	72,846.71	43.8	1,663.17	9.3	15,467.45	60,160.27	0.825847
35 Year Life	40.0	725,529.61	18,150.54	34.9	520.07	3.4	1,768.25	17,205.10	0.947911
20 Year Life					0.00	6.3	0.00		0.000000
	39.0	3,545,160.72	90,997.25	41.7	2,183.24	7.9	17,235.70	77,365.37	0.850195

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998

Gannon Unit No. 3

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
50 Year Life	36.8	73,922,564.90	2,009,545.72	47.3	42,485.11	11.4	484,330.26	1,580,043.58	0.786269
35 Year Life	27.8	3,497,224.72	125,886.03	31.8	3,958.68	7.3	28,898.37	98,718.04	0.784186
20 Year Life					0.00		0.00	0.00	0.000000
	36.3	77,419,789.62	2,135,431.75	46.0	46,443.79	11.1	513,228.62	1,678,761.62	0.786146
312 - Boiler Plant Equipment									
50 Year Life	23.2	160,405,580.31	6,919,916.45	32.8	210,973.06	11.3	2,383,995.61	4,286,859.59	0.619496
35 Year Life	15.4	183,367,742.40	11,923,561.10	23.5	507,385.58	9.7	4,921,640.11	6,564,329.69	0.550534
20 Year Life	7.6	2,264,263.19	296,993.17	15.0	19,799.54	9.7	192,055.58	100,951.59	0.339912
	18.1	346,037,585.90	19,140,470.72	25.9	738,158.19	10.2	7,497,691.30	10,952,140.87	0.572198
314 - Turbogenerator Units									
50 Year Life	31.5	199,752,616.89	6,338,165.52	40.2	157,665.81	11.2	1,765,857.06	4,616,283.98	0.728331
35 Year Life	24.9	137,149,961.89	5,515,244.84	28.9	190,838.92	7.6	1,450,375.81	3,890,445.14	0.705398
20 Year Life					0.00		0.00	0.00	0.000000
	28.4	336,902,578.78	11,853,410.36	34.0	348,504.73	9.2	3,216,232.87	8,506,729.12	0.717661
315 - Accessory Electric Equipment									
50 Year Life	25.1	24,989,342.37	993,803.26	34.6	28,722.64	11.3	324,565.80	630,650.74	0.634583
35 Year Life	24.8	29,929,808.69	1,205,892.99	30.6	39,408.27	8.3	327,088.62	871,677.57	0.722848
20 Year Life	26.0	4,748,057.50	182,888.08	19.4	9,427.22	3.6	33,937.99	150,265.89	0.821628
	25.0	59,667,208.56	2,382,584.33	30.7	77,558.13	8.8	685,592.42	1,652,594.20	0.693614
316 - Misc. Power Plant Equipment									
50 Year Life	36.7	2,171,634.37	59,103.53	43.8	1,349.40	11.1	14,978.29	46,491.85	0.786617
35 Year Life	34.2	994,660.84	29,041.38	34.0	854.16	5.3	4,527.04	25,824.02	0.889215
20 Year Life					0.00		0.00	0.00	0.000000
	35.9	3,166,295.21	88,144.91	40.0	2,203.55	8.9	19,505.33	72,315.87	0.820420

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998

Gannon Unit No. 4

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
50 Year Life	29.7	45,667,302.66	1,537,331.74	43.4	35,422.39	14.4	510,082.42	1,060,382.78	0.689755
35 Year Life	14.2	3,133,644.95	221,318.77	27.0	8,196.99	13.2	108,200.29	115,237.35	0.520685
20 Year Life					0.00		0.00		0.000000
	27.7	48,800,947.61	1,758,650.51	40.3	43,619.38	14.2	618,282.71	1,175,620.13	0.668479
312 - Boiler Plant Equipment									
50 Year Life	20.0	96,534,761.54	4,838,789.37	32.7	147,975.21	14.1	2,086,450.46	2,666,898.07	0.551150
35 Year Life	14.4	151,904,616.74	10,518,097.75	25.1	419,047.72	11.9	4,986,667.86	5,234,175.62	0.497635
20 Year Life	4.5	18,899,771.52	4,230,721.52	17.4	243,144.91	12.9	3,136,569.40	1,167,854.05	0.276041
	13.6	267,339,149.80	19,587,608.64	24.2	810,167.84	12.6	10,209,687.72	9,068,927.74	0.462993
314 - Turbogenerator Units									
50 Year Life	33.6	156,390,382.85	4,653,278.90	44.7	104,100.20	14.1	1,467,812.81	3,270,453.54	0.702828
35 Year Life	26.4	106,041,941.04	4,016,932.54	31.8	126,318.63	8.5	1,073,708.38	2,953,905.24	0.735363
20 Year Life					0.00		0.00		0.000000
	30.3	262,432,323.89	8,670,211.44	37.6	230,418.83	11.0	2,541,521.19	6,224,358.78	0.717902
315 - Accessory Electric Equipment									
50 Year Life	18.2	32,101,130.03	1,764,349.26	31.0	56,914.49	14.1	802,494.34	836,503.85	0.474115
35 Year Life	23.7	9,970,436.63	420,693.53	30.5	13,793.23	9.4	129,656.37	280,640.70	0.667091
20 Year Life	22.5	6,593,762.44	292,463.24	19.9	14,696.65	3.9	57,316.92	238,824.35	0.816596
	19.6	48,665,329.10	2,477,506.03	29.0	85,404.37	11.6	989,467.62	1,355,968.90	0.547312
316 - Misc. Power Plant Equipment									
50 Year Life	11.8	2,008,982.33	170,624.90	24.7	6,907.89	14.1	97,401.26	54,942.10	0.322005
35 Year Life					0.00		0.00		0.000000
20 Year Life					0.00		0.00		0.000000
	11.8	2,008,982.33	170,624.90	24.7	6,907.89	14.1	97,401.26	54,942.10	0.322005

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998

Gannon Unit No. 5

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
50 Year Life	17.0	79,993,168.55	4,697,168.34	33.0	142,338.43	16.4	2,334,350.33	2,055,731.83	0.437653
35 Year Life	8.8	7,821,573.90	891,062.50	24.3	36,669.24	15.7	575,707.05	301,684.47	0.338567
20 Year Life					0.00		0.00		0.000000
	15.7	87,814,742.45	5,588,230.84	31.2	179,007.67	16.3	2,910,057.37	2,357,416.30	0.421854
312 - Boiler Plant Equipment									
50 Year Life	21.4	224,185,140.62	10,478,444.07	35.8	292,693.97	16.0	4,683,103.49	5,815,657.60	0.555012
35 Year Life	12.6	238,431,292.32	18,880,678.72	26.0	726,179.95	14.1	10,239,137.31	8,345,648.75	0.442021
20 Year Life	11.1	10,527,383.53	946,357.20	18.6	50,879.42	10.4	529,145.96	439,550.25	0.464465
	15.6	473,143,816.47	30,305,479.99	28.3	1,069,753.34	14.4	15,451,386.76	14,600,856.60	0.481789
314 - Turbogenerator Units									
50 Year Life	25.1	153,787,595.45	6,132,420.55	38.9	157,645.77	16.0	2,522,332.36	3,476,192.13	0.566855
35 Year Life	15.0	97,020,015.15	6,449,717.80	27.0	238,878.44	13.1	3,129,307.53	3,113,582.07	0.482747
20 Year Life					0.00		0.00		0.000000
	19.9	250,807,610.60	12,582,138.35	31.7	396,524.21	14.3	5,651,639.89	6,589,774.20	0.523740
315 - Accessory Electric Equipment									
50 Year Life	19.7	55,032,879.18	2,786,917.70	34.3	81,251.24	16.0	1,300,019.92	1,401,280.48	0.502807
35 Year Life	17.2	17,879,713.18	1,038,529.62	29.1	35,688.30	12.8	456,810.28	554,794.16	0.534211
20 Year Life	7.7	15,554,997.09	2,032,504.56	19.0	106,973.92	11.8	1,262,292.31	775,928.74	0.381760
	15.1	88,467,589.45	5,857,951.88	26.2	223,913.47	13.5	3,019,122.50	2,732,003.38	0.466375
316 - Misc. Power Plant Equipment									
50 Year Life	16.9	3,427,422.99	203,388.23	31.2	6,518.85	15.9	103,649.77	96,038.46	0.472193
35 Year Life	13.4	2,033,845.61	152,156.18	28.6	5,320.15	15.3	81,398.24	74,718.01	0.491061
20 Year Life					0.00		0.00		0.000000
	15.4	5,461,268.60	355,544.41	30.0	11,839.00	15.6	185,048.01	170,756.47	0.480268

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Gannon Unit No. 6

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
50 Year Life	25.8	111,215,973.37	4,315,695.32	43.5	99,211.39	18.3	1,815,568.38	2,535,984.24	0.587619
35 Year Life	15.3	4,201,452.62	273,739.45	30.5	8,975.06	15.5	139,113.49	138,332.12	0.505342
20 Year Life					0.00		0.00		0.000000
	25.1	115,417,425.99	4,589,434.77	42.4	108,186.45	18.1	1,954,681.87	2,674,316.36	0.582711
312 - Boiler Plant Equipment									
50 Year Life	22.5	388,379,600.41	17,240,729.14	38.6	446,651.01	17.9	7,995,053.15	9,548,026.49	0.553806
35 Year Life	11.2	321,607,288.20	28,664,233.07	27.0	1,061,638.26	16.2	17,198,539.84	11,525,479.45	0.402086
20 Year Life	9.2	11,320,808.31	1,224,438.01	19.4	63,115.36	11.6	732,138.19	539,738.56	0.440805
	15.3	721,307,696.92	47,129,400.22	30.0	1,571,404.64	16.5	25,925,731.18	21,613,244.50	0.458594
314 - Turbogenerator Units									
50 Year Life	23.4	245,478,767.73	10,480,267.27	39.3	266,673.47	17.8	4,746,787.72	5,595,175.98	0.533877
35 Year Life	9.2	114,802,246.18	12,485,739.11	26.4	472,944.66	17.4	8,229,237.14	4,279,596.73	0.342759
20 Year Life					0.00		0.00		0.000000
	15.7	360,281,013.91	22,966,006.38	31.1	739,618.13	17.5	12,976,024.86	9,874,772.71	0.429973
315 - Accessory Electric Equipment									
50 Year Life	17.1	73,747,874.21	4,300,524.20	33.7	127,611.99	17.9	2,284,254.69	1,911,810.44	0.444553
35 Year Life	15.8	26,906,333.62	1,700,201.17	30.5	55,744.30	15.1	841,738.94	848,431.89	0.499019
20 Year Life	11.7	21,239,706.84	1,820,705.96	19.8	91,954.85	9.8	901,157.50	939,763.95	0.516154
	15.6	121,893,914.67	7,821,431.33	28.4	275,311.14	14.6	4,027,151.13	3,700,006.28	0.473060
316 - Misc. Power Plant Equipment									
50 Year Life	25.8	5,450,436.14	210,865.76	40.7	5,180.98	17.7	91,703.29	127,641.43	0.605321
35 Year Life	16.2	1,327,217.23	82,021.67	31.3	2,620.50	15.2	39,831.61	43,800.76	0.534014
20 Year Life					0.00		0.00		0.000000
	23.1	6,777,653.37	292,887.43	37.5	7,801.48	16.9	131,534.90	171,442.19	0.585352

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December 31, 1998

Gannon OBO Common Facilities

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
60 Year Life	16.8	109,477,121.02	6,504,407.24	34.9	186,372.70	18.3	3,410,620.42	3,186,085.55	0.489835
35 Year Life					0.00		0.00		0.000000
20 Year Life	15.2	9,626,437.59	632,481.51	20.0	31,624.08	6.3	199,231.68	450,954.76	0.712993
	16.7	119,103,558.61	7,136,888.75	32.7	217,996.78	16.6	3,609,852.09	3,637,040.31	0.509611
312 - Boiler Plant Equipment									
60 Year Life	17.3	305,109,563.14	17,682,546.19	34.1	518,549.74	17.9	9,282,040.38	8,746,406.92	0.494635
35 Year Life	16.2	159,160,348.55	9,846,486.05	32.1	306,744.11	16.0	4,907,905.82	5,163,245.51	0.524374
20 Year Life	15.3	8,538,597.30	558,449.65	20.0	27,922.48	6.2	173,119.39	402,944.23	0.721541
	16.8	472,808,508.99	28,087,481.89	32.9	853,216.34	16.8	14,363,065.59	14,312,596.66	0.509572
314 - Turbogenerator Units									
60 Year Life									
35 Year Life									
20 Year Life									
	0.0	0.00	0.00	0.0	0.00	0.0	0.00	0.00	0.000000
315 - Accessory Electric Equipment									
60 Year Life	18.7	63,869,774.58	3,411,719.38	35.4	96,376.25	17.9	1,725,134.94	1,704,425.64	0.499580
35 Year Life	18.4	27,913,540.71	1,513,903.86	33.0	45,875.87	14.6	669,787.77	851,688.61	0.562578
20 Year Life	14.8	16,446,375.46	1,110,731.13	20.0	55,536.56	6.5	360,987.62	762,285.75	0.686292
	17.9	108,229,690.75	6,036,354.37	30.5	197,788.68	13.9	2,755,910.33	3,318,400.00	0.549736
316 - Misc. Power Plant Equipment									
60 Year Life	21.8	33,335,966.42	1,526,047.66	37.4	40,803.41	17.7	722,220.42	836,204.52	0.547954
35 Year Life					0.00		0.00		0.000000
20 Year Life	15.5	773,844.79	49,925.47	20.0	2,496.27	6.1	15,227.27	36,044.28	0.721962
	21.6	34,109,811.21	1,575,973.13	36.4	43,299.69	17.0	737,447.68	872,248.80	0.553467

**Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998**

Gannon OBO Unit No. 1

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
50 Year Life	13.5	7,453,994.76	552,147.76	21.8	25,327.88	8.5	215,286.97	355,153.95	0.643223
35 Year Life	13.5	192,351.92	14,248.29	22.0	647.65	8.5	5,505.02	9,191.39	0.645087
20 Year Life	13.5	970,675.38	71,901.88	18.9	3,804.33	6.2	23,586.86	50,848.42	0.707192
	13.5	8,617,022.06	638,297.93	21.4	29,779.86	8.2	244,378.85	415,193.76	0.650470
312 - Boiler Plant Equipment									
50 Year Life	13.5	132,940,745.10	9,847,462.60	21.5	458,021.52	8.4	3,847,380.74	6,309,957.13	0.640770
35 Year Life	13.5	73,633,541.67	5,454,336.42	22.0	247,924.38	8.5	2,107,357.25	3,518,523.97	0.645087
20 Year Life					0.00		0.00		0.000000
	13.5	206,574,286.77	15,301,799.02	21.7	705,945.90	8.4	5,954,737.99	9,828,481.10	0.642309
314 - Turbogenerator Units									
50 Year Life					0.00		0.00		0.000000
35 Year Life	13.5	55,167.75	4,086.50	22.0	185.75	8.5	1,578.88	2,611.04	0.638943
20 Year Life					0.00		0.00		0.000000
	13.5	55,167.75	4,086.50	22.0	185.75	8.5	1,578.88	2,611.04	0.638943
315 - Accessory Electric Equipment									
50 Year Life	13.5	32,243,141.07	2,388,380.82	21.5	111,087.48	8.4	933,134.83	1,486,191.84	0.622259
35 Year Life	13.5	7,328,792.52	542,873.52	22.0	24,676.07	8.5	209,746.59	340,195.15	0.626656
20 Year Life	13.5	648,981.86	48,072.73	18.9	2,543.53	6.2	15,769.89	33,025.31	0.686986
	13.5	40,220,915.45	2,979,327.07	21.5	138,307.08	8.4	1,158,651.31	1,859,412.30	0.624105
316 - Misc. Power Plant Equipment									
50 Year Life	13.5	1,367,083.71	101,265.46	21.3	4,754.25	8.3	39,460.25	64,145.60	0.633440
35 Year Life					0.00		0.00		0.000000
20 Year Life					0.00		0.00		0.000000
	13.5	1,367,083.71	101,265.46	21.3	4,754.25	8.3	39,460.25	64,145.60	0.633440

**Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998**

Gannon OBO Unit No. 2

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
50 Year Life	13.5	24,594,978.51	1,821,850.26	22.8	79,905.71	9.5	759,104.28	1,120,701.35	0.615145
35 Year Life	13.5	928,102.73	68,748.35	23.0	2,989.06	9.5	28,396.06	42,452.38	0.617504
20 Year Life	13.5	2,494,128.92	184,750.29	19.2	9,622.41	6.5	62,545.67	128,197.81	0.693898
	13.5	28,017,210.16	2,075,348.90	22.4	92,517.18	9.2	850,046.00	1,291,351.54	0.622233
312 - Boiler Plant Equipment									
50 Year Life	13.5	137,006,900.96	10,148,659.33	22.4	453,065.15	9.3	4,213,505.88	6,275,853.19	0.618392
35 Year Life	13.5	76,957,395.44	5,700,547.81	23.0	247,849.90	9.5	2,354,574.10	3,553,635.65	0.623385
20 Year Life					0.00		0.00		0.000000
	13.5	213,964,296.40	15,849,207.14	22.6	700,915.05	9.4	6,568,079.98	9,829,488.84	0.620188
314 - Turbogenerator Units									
50 Year Life					0.00		0.00		0.000000
35 Year Life	13.5	49,373.01	3,657.26	23.0	159.01	9.5	1,510.61	2,258.37	0.617503
20 Year Life					0.00		0.00		0.000000
	13.5	49,373.01	3,657.26	23.0	159.01	9.5	1,510.61	2,258.37	0.617503
315 - Accessory Electric Equipment									
50 Year Life	13.5	34,913,994.71	2,586,221.83	22.4	115,456.33	9.3	1,073,743.88	1,538,400.14	0.594845
35 Year Life	13.5	8,120,382.03	601,509.78	23.0	26,152.60	9.5	248,449.69	360,822.25	0.599861
20 Year Life	13.5	635,558.67	47,078.42	19.2	2,452.00	6.5	15,938.01	31,734.25	0.674072
	13.5	43,669,935.41	3,234,810.03	22.5	144,060.93	9.3	1,338,131.58	1,930,956.64	0.596930
316 - Misc. Power Plant Equipment									
50 Year Life	13.5	1,114,543.40	82,558.77	22.2	3,718.86	9.3	34,585.43	49,984.31	0.605439
35 Year Life					0.00		0.00		0.000000
20 Year Life					0.00		0.00		0.000000
	13.5	1,114,543.40	82,558.77	22.2	3,718.86	9.3	34,585.43	49,984.31	0.605439

**Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998**

Gannon OBO Unit No.3

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
50 Year Life	14.5	11,774,257.96	812,017.79	25.8	31,473.56	11.4	358,798.56	474,323.71	0.584130
35 Year Life	14.5	724,873.42	49,991.27	25.8	1,937.65	11.3	21,895.40	29,470.30	0.589509
20 Year Life	14.5	1,247,250.85	86,017.30	19.8	4,344.31	6.4	27,803.57	60,840.30	0.707303
	14.5	13,746,382.23	948,026.36	25.1	37,755.51	10.8	408,497.53	564,634.31	0.595589
312 - Boiler Plant Equipment									
50 Year Life	14.5	195,477,483.09	13,481,205.73	25.2	534,968.48	11.3	6,045,143.84	7,906,085.72	0.586452
35 Year Life	14.5	109,990,426.14	7,585,546.63	25.8	294,013.44	11.3	3,322,351.82	4,514,334.94	0.595123
20 Year Life					0.00		0.00		0.000000
	14.5	305,467,909.23	21,066,752.36	25.4	828,981.92	11.3	9,367,495.66	12,420,420.66	0.589575
314 - Turbogenerator Units									
50 Year Life					0.00		0.00		0.000000
35 Year Life	14.5	261,675.85	18,046.61	25.8	699.48	11.3	7,904.14	10,739.96	0.595123
20 Year Life					0.00		0.00		0.000000
	14.5	261,675.85	18,046.61	25.8	699.48	11.3	7,904.14	10,739.96	0.595123
315 - Accessory Electric Equipment									
50 Year Life	14.5	36,147,947.26	2,492,961.88	25.2	98,927.06	11.3	1,117,875.76	1,406,177.54	0.564059
35 Year Life	14.5	6,645,074.65	458,281.01	25.8	17,762.83	11.3	200,719.98	262,441.83	0.572666
20 Year Life	14.5	608,508.16	41,966.08	19.8	2,119.50	6.4	13,564.79	28,834.66	0.687094
	14.5	43,401,530.07	2,993,208.97	25.2	118,809.39	11.2	1,332,160.53	1,697,454.03	0.567102
316 - Misc. Power Plant Equipment									
50 Year Life	14.5	2,542,329.08	175,333.04	25.0	7,013.32	11.2	78,549.20	100,606.32	0.573801
35 Year Life					0.00		0.00		0.000000
20 Year Life					0.00		0.00		0.000000
	14.5	2,542,329.08	175,333.04	25.0	7,013.32	11.2	78,549.20	100,606.32	0.573801

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998

Gannon OBO Unit No. 4

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
50 Year Life	15.5	21,715,059.49	1,400,971.58	29.7	47,170.76	14.4	679,258.95	764,717.62	0.545848
35 Year Life	15.5	1,288,797.10	83,148.20	29.3	2,837.82	13.8	39,161.95	46,622.85	0.560720
20 Year Life	15.5	3,260,468.87	210,352.83	20.0	10,517.64	6.1	64,157.61	155,032.26	0.737011
	15.5	26,264,325.46	1,694,472.61	28.0	60,526.22	12.9	782,578.51	968,372.73	0.570309
312 - Boiler Plant Equipment									
50 Year Life	15.5	238,746,525.11	15,403,001.62	28.9	532,975.83	14.1	7,514,959.27	8,424,799.89	0.546958
35 Year Life	15.5	155,155,867.85	10,010,055.99	29.3	341,640.14	13.8	4,714,633.88	5,665,788.49	0.566010
20 Year Life					0.00		0.00		0.000000
	15.5	393,902,392.96	25,413,057.61	29.1	874,615.97	14.0	12,229,593.15	14,090,588.38	0.554463
314 - Turbogenerator Units									
50 Year Life					0.00		0.00		0.000000
35 Year Life	15.5	56,913.83	3,671.86	29.3	125.32	13.8	1,729.41	2,058.88	0.560719
20 Year Life					0.00		0.00		0.000000
	15.5	56,913.83	3,671.86	29.3	125.32	13.8	1,729.41	2,058.88	0.560719
315 - Accessory Electric Equipment									
50 Year Life	15.5	59,662,210.49	3,849,174.87	28.9	133,189.44	14.1	1,877,971.13	2,005,721.19	0.521078
35 Year Life	15.5	7,267,475.24	468,869.37	29.3	16,002.37	13.8	220,832.67	252,983.45	0.539561
20 Year Life	15.5	974,479.42	62,869.64	20.0	3,143.48	6.1	19,175.24	44,587.08	0.709199
	15.5	67,904,165.15	4,380,913.88	28.8	152,335.29	13.9	2,117,979.04	2,303,291.72	0.525756
316 - Misc. Power Plant Equipment									
50 Year Life	15.5	3,546,067.22	228,778.53	28.5	8,027.32	14.0	112,382.44	121,181.39	0.529689
35 Year Life					0.00		0.00		0.000000
20 Year Life					0.00		0.00		0.000000
	15.5	3,546,067.22	228,778.53	28.5	8,027.32	14.0	112,382.44	121,181.39	0.529689

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
1995							
1		GANNON COMMON	51,326,212.79	758,120.09	(175,616.28)	(5,138.86)	51,903,577.74
2		GANNON UNIT 1	21,297,710.02	12,349.96	(127,834.41)	0.00	21,182,225.57
3		GANNON UNIT 2	23,107,573.64	143,747.46	(51,495.10)	0.00	23,199,826.00
4		GANNON UNIT 3	33,419,760.75	766,347.55	(645,457.05)	0.00	33,540,651.25
5		GANNON UNIT 4	30,801,057.83	821,226.67	0.00	0.00	31,622,284.50
6		GANNON UNIT 5	49,549,439.92	754,979.88	(185,530.04)	0.00	50,118,889.76
7		GANNON UNIT 6	76,447,946.09	760,554.77	(155,150.85)	0.00	77,053,350.01
8		GANNON TOOLS AMORTIZATION	1,990,266.95	172,485.80	0.00	0.00	2,162,752.75
9		TOTAL GANNON STATION	287,939,967.99	4,189,812.18	(1,341,083.73)	(5,138.86)	290,783,557.58
1996							
10		GANNON COMMON	51,906,705.61	3,669,092.87	(123,590.45)	0.00	55,452,208.03
11		GANNON UNIT 1	21,182,225.57	69,119.12	0.00	0.00	21,251,344.69
12		GANNON UNIT 2	23,199,826.00	272,815.47	(33,198.55)	0.00	23,439,442.92
13		GANNON UNIT 3	33,540,651.25	2,185,730.65	(211,768.10)	0.00	35,514,613.80
14		GANNON UNIT 4	31,622,284.50	216,714.66	(90,536.63)	0.00	31,748,462.53
15		GANNON UNIT 5	50,118,889.76	2,181,286.73	(281,691.49)	0.00	52,018,485.00
16		GANNON UNIT 6	77,053,350.01	6,110,227.20	(1,659,307.48)	0.00	81,504,269.73
17		GANNON TOOLS AMORTIZATION	2,162,752.75	148,170.42	0.00	1,789.65	2,312,712.82
18		TOTAL GANNON STATION	290,786,685.45	14,853,157.12	(2,400,092.70)	1,789.65	303,241,539.52
1997							
19		GANNON COMMON	99,340,176.76	3,111,640.10	(735,445.72)	327,900.00	102,044,271.14
20		GANNON UNIT 1	40,124,419.00	1,539,301.56	(81,496.57)	0.00	41,582,223.99
21		GANNON UNIT 2	44,515,661.72	168,133.08	(305,028.08)	0.00	44,378,766.72
22		GANNON UNIT 3	60,514,595.71	437,414.42	(411,206.75)	0.00	60,540,803.38
23		GANNON UNIT 4	63,216,479.78	1,995,887.40	(264,144.30)	0.00	64,948,222.88
24		GANNON UNIT 5	52,018,485.00	2,518,299.42	(343,415.75)	(106,606.03)	54,086,762.64
25		GANNON UNIT 6	81,504,269.73	670,027.91	(247,016.59)	0.00	81,927,281.05
26		GANNON TOOLS AMORTIZATION	2,312,712.82	169,478.64	0.00	0.00	2,482,191.46
27		TOTAL GANNON STATION	443,546,800.52	10,610,182.53	(2,387,753.76)	221,293.97	451,990,523.26
1998							
28		GANNON COMMON	102,044,271.14	1,936,389.45	(405,017.13)	(0.00)	103,575,643.46
29		GANNON UNIT 1	41,582,223.99	311,357.28	(17,378.37)	0.00	41,876,202.90
30		GANNON UNIT 2	44,378,766.72	883,205.45	(212,554.51)	0.00	45,049,417.66
31		GANNON UNIT 3	60,540,803.38	339,301.86	(78,695.83)	0.00	60,801,409.41
32		GANNON UNIT 4	64,948,222.88	71,231.99	(633,958.86)	(0.00)	64,385,496.01
33		GANNON UNIT 5	54,086,762.64	2,261,858.90	(1,659,276.07)	0.00	54,689,345.47
34		GANNON UNIT 6	81,927,281.05	1,134,011.61	(262,132.53)	0.00	82,799,160.13
35		GANNON TOOLS AMORTIZATION	2,482,191.46	194,906.99	0.00	0.00	2,677,098.45
36		TOTAL GANNON STATION	451,990,523.26	7,132,263.53	(3,269,013.30)	(0.00)	455,853,773.49

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
1995									
1		GANNON COMMON	19,808,516.02	1,909,593.99	(175,616.28)	(43,271.54)	0.00	0.00	21,499,222.19
2		GANNON UNIT 1	17,936,109.57	700,507.38	(127,834.41)	0.00	0.00	0.00	18,508,782.54
3		GANNON UNIT 2	17,661,626.12	859,597.51	(51,495.10)	(12,129.31)	0.00	0.00	18,457,599.22
4		GANNON UNIT 3	23,828,310.49	1,271,235.41	(645,457.05)	(131,801.51)	113,493.80	0.00	24,435,781.14
5		GANNON UNIT 4	16,262,455.79	1,071,342.62	0.00	(290.55)	0.00	0.00	17,333,507.86
6		GANNON UNIT 5	19,723,044.70	1,684,935.97	(185,530.04)	(94,912.73)	0.00	0.00	21,127,537.90
7		GANNON UNIT 6	21,959,452.80	2,456,756.55	(155,150.85)	(51,633.65)	0.00	0.00	24,209,426.85
8		GANNON TOOLS AMORT	872,789.99	290,261.08	0.00	0.00	1,035.00	0.00	1,164,086.07
9		TOTAL GANNON STATION	138,052,305.48	10,244,232.51	(1,341,083.73)	(334,039.29)	114,528.80	0.00	146,735,943.77
1996									
10		GANNON COMMON	21,499,238.99	1,902,296.29	(123,590.45)	(64,842.39)	52,790.00	(2,351,542.89)	20,914,349.55
11		GANNON UNIT 1	18,508,782.54	675,300.80	0.00	(1,728.95)	0.00	(2,068,270.13)	17,114,084.26
12		GANNON UNIT 2	18,457,599.22	847,167.58	(33,198.55)	(15,552.90)	0.00	(2,033,722.32)	17,222,293.03
13		GANNON UNIT 3	24,435,781.14	1,203,224.09	(211,768.10)	(321,528.20)	7,082.00	(2,735,692.63)	22,377,098.30
14		GANNON UNIT 4	17,333,507.86	1,087,458.10	(90,536.63)	0.00	0.00	(0.01)	18,330,429.32
15		GANNON UNIT 5	21,127,537.90	1,878,234.75	(281,691.49)	(42,906.84)	0.00	1,449,851.01	24,131,025.33
16		GANNON UNIT 6	24,209,426.85	2,788,681.22	(1,659,307.48)	(1,150,337.60)	65,332.66	7,739,376.99	31,993,172.64
17		GANNON TOOLS AMORT	1,164,086.07	314,452.70	0.00	0.00	0.00	0.00	1,478,538.77
18		TOTAL GANNON STATION	146,735,960.57	10,696,815.53	(2,400,092.70)	(1,596,896.88)	125,204.66	0.02	153,560,991.20
1997									
19		GANNON COMMON	55,458,350.79	3,468,901.44	(735,445.72)	(95,765.88)	121,707.68	(0.00)	58,217,731.51
20		GANNON UNIT 1	32,715,939.57	1,211,802.94	(81,496.57)	(177,703.80)	0.00	0.00	33,668,542.14
21		GANNON UNIT 2	34,779,089.00	1,557,641.61	(305,028.08)	(4,927.17)	0.00	0.00	36,026,775.36
22		GANNON UNIT 3	43,066,171.13	1,983,501.85	(411,206.75)	(1,545.41)	364,427.94	0.00	45,001,348.76
23		GANNON UNIT 4	44,268,794.32	2,033,928.97	(264,144.30)	(405,965.72)	0.00	0.00	45,632,613.27
24		GANNON UNIT 5	24,131,025.33	1,907,980.34	(343,415.75)	(596,252.28)	0.00	0.00	25,099,337.64
25		GANNON UNIT 6	31,993,172.64	2,881,937.35	(247,016.59)	(24,599.79)	0.00	0.00	34,603,493.61
26		GANNON TOOLS AMORT	1,478,538.77	339,132.03	0.00	0.00	2,745.00	0.00	1,820,415.80
27		TOTAL GANNON STATION	267,891,081.55	15,384,826.53	(2,387,753.76)	(1,306,760.05)	488,880.62	(0.00)	280,070,258.09
1998									
28		GANNON COMMON	58,217,731.51	3,581,333.07	(405,017.13)	(227,805.55)	3,500.00	0.00	61,169,741.90
29		GANNON UNIT 1	33,668,542.14	1,271,578.48	(17,378.37)	(18,699.96)	(79.99)	0.00	34,903,962.30
30		GANNON UNIT 2	36,026,775.36	1,590,264.48	(212,554.51)	(251,709.76)	0.00	0.00	37,152,775.57
31		GANNON UNIT 3	45,001,348.76	2,020,209.08	(78,695.83)	(33,394.40)	0.00	0.00	46,909,467.61
32		GANNON UNIT 4	45,632,613.27	2,118,160.90	(633,958.86)	(36,592.35)	0.00	0.00	47,080,222.96
33		GANNON UNIT 5	25,099,337.64	2,003,038.08	(1,659,276.07)	(149,405.07)	0.00	0.00	25,293,694.58
34		GANNON UNIT 6	34,603,493.61	2,912,014.28	(262,132.53)	(137,944.34)	2,319.11	0.00	37,117,750.13
35		GANNON TOOLS AMORT	1,820,415.80	168,591.33	0.00	0.00	0.00	0.00	1,989,007.13
36		TOTAL GANNON STATION	280,070,258.09	15,665,189.70	(3,269,013.30)	(855,551.43)	5,739.12	0.00	291,616,622.18

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998

Hookers Point Common Facilities

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
56 Year Life	25.1	81,736,603.41	3,253,851.60	29.3	111,052.96	4.5	499,738.30	2,694,866.75	0.828208
35 Year Life	11.6	3,235,331.81	278,224.89	16.1	17,281.05	4.5	77,764.72	190,546.84	0.684866
20 Year Life	14.7	5,922,759.16	404,133.73	14.9	27,123.07	3.4	92,218.44	287,250.63	0.710781
	23.1	90,894,694.38	3,936,210.22	25.3	155,457.07	4.3	669,721.46	3,172,664.22	0.806020
312 - Boiler Plant Equipment									
56 Year Life	22.7	76,849,219.01	3,388,666.00	26.3	128,846.62	4.5	579,809.77	2,781,124.97	0.820714
35 Year Life	11.9	12,787,280.96	1,073,441.97	14.8	72,529.86	4.2	304,625.42	620,094.70	0.577670
20 Year Life	0.5	7,253.40	14,506.80	5.0	2,901.36	4.5	13,056.12	1,465.22	0.101002
	20.0	89,643,753.37	4,476,614.77	21.9	204,277.84	4.4	897,491.32	3,402,684.89	0.760102
314 - Turbogenerator Units									
56 Year Life	20.1	14,316,277.15	713,137.06	23.9	29,838.37	4.5	134,272.67	583,784.97	0.818615
35 Year Life	16.2	2,061,361.05	127,184.15	20.6	6,173.99	4.4	27,165.55	95,126.19	0.747941
20 Year Life					0.00		0.00		0.000000
	19.5	16,377,638.20	840,321.21	23.3	36,012.36	4.5	161,438.21	678,911.16	0.807919
315 - Accessory Electric Equipment									
56 Year Life	16.0	14,004,783.41	875,371.09	19.9	43,988.50	4.5	197,948.24	633,063.22	0.723194
35 Year Life	14.3	6,498,270.19	453,398.96	17.8	25,471.85	4.3	109,528.96	294,222.12	0.648925
20 Year Life	6.8	7,104,286.16	1,039,741.89	10.7	97,172.14	4.3	417,840.20	583,926.44	0.561607
	11.7	27,607,339.76	2,368,511.94	14.2	166,632.49	4.4	725,317.40	1,511,211.78	0.638043
316 - Misc. Power Plant Equipment									
56 Year Life	13.1	796,217.22	60,601.82	17.1	3,543.97	4.5	15,947.85	41,733.74	0.688655
35 Year Life	11.6	1,721,825.69	148,001.67	16.0	9,250.10	4.5	41,625.47	102,585.17	0.693135
20 Year Life	18.2	23,954,712.47	1,319,530.03	17.0	77,619.41	3.2	248,382.12	1,044,400.85	0.791495
	17.3	26,472,755.38	1,528,133.52	16.9	90,413.48	3.4	305,955.44	1,188,719.76	0.777890

**Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998**

Hookers Point Unit No.1

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
55 Year Life	50.5	27,281,812.96	540,233.92	53.7	10,060.22	4.5	45,271.00	500,040.17	0.925599
35 Year Life	50.4	29,268,860.80	580,518.59	35.0	16,586.25	1.5	24,879.37	560,902.10	0.966209
20 Year Life					0.00		0.00		0.000000
	50.5	56,550,673.76	1,120,752.51	42.1	26,646.47	2.6	70,150.37	1,060,942.27	0.946634
312 - Boiler Plant Equipment									
55 Year Life	45.4	83,497,096.89	1,839,595.06	46.2	39,818.07	4.5	179,181.34	1,637,869.50	0.890342
35 Year Life	38.2	54,697,927.12	1,430,760.09	28.7	49,852.27	2.4	119,645.44	1,253,925.97	0.876405
20 Year Life					0.00		0.00		0.000000
	42.3	138,195,024.01	3,270,355.15	36.5	89,670.34	3.3	298,826.78	2,891,795.47	0.884245
314 - Turbogenerator Units									
55 Year Life	47.0	67,746,378.86	1,442,846.34	47.5	30,375.71	4.5	136,690.71	1,315,964.37	0.912061
35 Year Life	38.1	34,266,623.38	900,539.34	30.4	29,623.00	2.6	77,019.81	810,609.97	0.900138
20 Year Life					0.00		0.00		0.000000
	43.5	102,013,002.24	2,343,385.68	39.1	59,998.72	3.6	213,710.52	2,126,574.34	0.907479
315 - Accessory Electric Equipment									
55 Year Life	44.9	16,058,821.39	357,933.75	45.6	7,849.42	4.5	35,322.41	322,322.05	0.900508
35 Year Life	35.8	13,278,123.53	370,817.77	28.8	12,875.62	2.7	34,764.17	327,078.46	0.882046
20 Year Life					0.00		0.00		0.000000
	40.3	29,336,944.92	728,751.52	35.2	20,725.04	3.4	70,086.58	649,400.51	0.891114
316 - Misc. Power Plant Equipment									
55 Year Life	50.5	1,790,881.50	35,463.00	49.3	719.33	4.4	3,165.05	32,587.06	0.918903
35 Year Life	50.0	2,328,396.65	46,532.70	34.8	1,337.15	1.5	2,005.72	44,876.92	0.964417
20 Year Life					0.00		0.00		0.000000
	50.2	4,119,278.15	81,995.70	39.9	2,056.48	2.5	5,170.77	77,463.98	0.944732

**Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998**

Hookers Point Unit No. 2 & 3

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
52 Year Life	46.9	12,611,564.11	268,713.07	50.4	5,331.61	4.5	23,992.24	246,818.86	0.918522
35 Year Life	46.1	25,285,300.82	548,344.28	34.4	15,940.24	1.9	30,286.46	520,754.96	0.949686
20 Year Life					0.00		0.00		0.000000
	46.4	37,896,864.93	817,057.35	38.4	21,271.85	2.6	54,278.70	767,573.82	0.939437
312 - Boiler Plant Equipment									
52 Year Life	29.4	76,991,705.53	2,619,513.13	32.1	81,604.77	4.5	367,221.47	2,193,463.35	0.837355
35 Year Life	18.2	57,873,537.00	3,187,788.75	20.8	153,259.07	4.2	643,688.11	2,472,927.54	0.775750
20 Year Life	13.6	2,590,430.98	190,264.12	15.9	11,966.30	3.7	44,275.30	128,748.80	0.676685
	22.9	137,455,673.51	5,997,566.00	24.3	246,830.14	4.3	1,055,184.88	4,795,139.69	0.799514
314 - Turbogenerator Units									
52 Year Life	32.4	75,772,517.51	2,338,193.27	34.8	67,189.46	4.5	302,352.58	2,012,040.08	0.860511
35 Year Life	33.2	64,685,861.13	1,949,678.98	28.7	67,933.07	3.1	210,592.50	1,697,834.78	0.870828
20 Year Life					0.00		0.00		0.000000
	32.8	140,458,378.64	4,287,872.25	31.7	135,122.53	3.8	512,945.08	3,709,874.86	0.865202
315 - Accessory Electric Equipment									
52 Year Life	35.7	16,794,157.25	470,877.20	37.6	12,523.33	4.5	56,354.98	407,043.04	0.864436
35 Year Life	34.5	18,643,507.61	540,853.40	29.1	18,586.03	2.9	53,899.48	469,715.16	0.868470
20 Year Life	28.3	1,468,698.44	51,959.22	18.6	2,793.51	2.2	6,145.71	45,844.22	0.882312
	34.7	36,906,363.30	1,063,689.82	31.4	33,902.86	3.4	116,400.18	922,602.42	0.867360
316 - Misc. Power Plant Equipment									
52 Year Life	36.4	390,623.27	10,728.50	37.4	286.86	4.4	1,262.18	9,288.65	0.865792
35 Year Life	35.6	1,350,416.19	37,944.31	29.0	1,308.42	2.7	3,532.75	33,661.44	0.887127
20 Year Life					0.00		0.00		0.000000
	35.8	1,741,039.46	48,672.81	30.5	1,595.28	3.0	4,794.92	42,950.09	0.882425

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998

Hookers Point Unit No. 4

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
50 Year Life	45.5	12,812,640.75	281,596.50	49.0	5,746.87	4.5	25,860.90	258,334.97	0.917394
35 Year Life	45.5	25,991,709.84	571,246.37	35.0	16,321.32	2.1	34,274.78	542,914.80	0.950404
20 Year Life					0.00		0.00		0.000000
	45.5	38,804,350.59	852,842.87	38.6	22,068.19	2.7	60,135.69	801,249.77	0.939505
312 - Boiler Plant Equipment									
50 Year Life	43.5	61,107,653.32	1,405,926.29	44.8	31,382.28	4.5	141,220.27	1,271,811.83	0.904608
35 Year Life	33.0	29,498,861.84	892,662.02	28.9	30,887.96	3.1	95,752.67	772,113.27	0.864956
20 Year Life	26.4	4,306,273.20	163,329.53	15.8	10,337.31	2.1	21,708.36	123,318.41	0.755028
	38.6	94,912,788.36	2,461,917.84	33.9	72,607.55	3.6	258,681.30	2,167,243.51	0.880307
314 - Turbogenerator Units									
50 Year Life	41.4	79,635,063.36	1,924,605.81	42.7	45,072.74	4.5	202,827.31	1,725,227.88	0.896406
35 Year Life	38.4	55,174,287.93	1,435,149.65	31.5	45,560.31	2.6	118,456.80	1,274,972.41	0.888390
20 Year Life					0.00		0.00		0.000000
	40.1	134,809,351.29	3,359,755.46	37.1	90,633.04	3.5	321,284.11	3,000,200.29	0.892982
315 - Accessory Electric Equipment									
50 Year Life	35.1	14,990,678.28	427,227.25	37.0	11,546.68	4.5	51,960.07	359,881.60	0.842366
35 Year Life	31.6	8,898,881.44	281,367.15	28.2	9,977.56	3.2	31,928.19	241,487.85	0.858266
20 Year Life	20.1	597,801.14	29,754.43	16.9	1,760.62	3.0	5,281.85	23,459.99	0.788454
	33.2	24,487,360.86	738,348.83	31.7	23,284.86	3.8	89,170.11	624,829.44	0.846252
316 - Misc. Power Plant Equipment									
50 Year Life	34.0	292,495.48	7,139.12	35.4	201.67	4.4	887.35	6,158.55	0.862648
35 Year Life	32.1	1,162,478.28	36,214.53	28.8	1,257.45	3.2	4,023.84	31,882.68	0.880384
20 Year Life					0.00		0.00		0.000000
	33.6	1,454,973.76	43,353.65	29.7	1,459.12	3.4	4,911.18	38,041.23	0.877463

**Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998**

Hookers Point Unit No.5

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
48 Year Life	43.5	17,177,330.46	394,881.16	47.1	8,383.89	4.5	37,727.50	360,776.01	0.913632
35 Year Life	43.5	36,598,218.66	841,338.36	35.0	24,038.24	2.3	55,287.95	794,099.80	0.943853
20 Year Life					0.00		0.00		0.000000
	43.5	53,775,549.12	1,236,219.52	38.1	32,422.13	2.9	93,015.45	1,154,875.81	0.934200
312 - Boiler Plant Equipment									
48 Year Life	34.9	79,163,390.14	2,265,789.40	37.2	60,908.32	4.5	274,087.43	1,976,833.76	0.872470
35 Year Life	14.4	46,968,718.82	3,259,795.84	17.6	185,215.67	4.2	777,905.83	2,062,578.54	0.632732
20 Year Life	28.3	2,690,953.11	95,016.22	18.4	5,163.93	1.9	9,811.46	84,378.14	0.888039
	22.9	128,823,062.07	5,620,601.46	22.4	251,287.91	4.2	1,061,804.71	4,123,790.44	0.733692
314 - Turbogenerator Units									
48 Year Life	43.5	68,157,579.90	1,567,085.32	44.7	35,057.84	4.5	157,760.27	1,424,767.71	0.909183
35 Year Life	27.3	84,215,444.47	3,081,221.81	26.0	118,508.53	3.5	414,779.86	2,573,287.47	0.835152
20 Year Life					0.00		0.00		0.000000
	32.8	152,373,024.37	4,648,307.13	30.3	153,566.37	3.7	572,540.13	3,998,055.18	0.860110
315 - Accessory Electric Equipment									
48 Year Life	30.5	22,808,183.46	748,995.70	33.0	22,696.84	4.5	102,135.78	622,974.91	0.831747
35 Year Life	28.2	10,986,763.32	389,020.21	25.7	15,136.97	3.3	49,952.01	317,287.16	0.815606
20 Year Life					0.00		0.00		0.000000
	29.7	33,794,946.78	1,138,015.91	30.1	37,833.81	4.0	152,087.79	940,262.07	0.826229
316 - Misc. Power Plant Equipment									
48 Year Life	26.7	656,738.45	24,623.31	29.2	843.26	4.5	3,794.69	20,651.46	0.838696
35 Year Life	39.9	942,232.33	23,604.59	33.2	710.98	4.5	3,199.42	21,824.69	0.924595
20 Year Life					0.00		0.00		0.000000
	33.2	1,598,970.78	48,227.90	31.0	1,554.25	4.5	6,994.11	42,476.15	0.880738

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
1		1995 HOOKERS POINT STATION	52,368,108.88	375,685.04	(96,702.37)	(0.00)	52,647,091.55
2		1996 HOOKERS POINT STATION	52,647,091.55	48,850.36	(2,482.33)	0.00	52,693,459.58
3		1997 HOOKERS POINT STATION	52,693,459.58	327,895.32	(92,994.63)	0.00	52,928,360.27
4		1998 HOOKERS POINT STATION	52,928,360.27	793,519.34	(472,059.12)	0.00	53,249,820.49

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
1		1995 HOOKERS POINT STATION	45,893,272.24	1,154,820.35	(96,702.37)	(25,292.22)	56,000.00	0.00	46,982,098.00
2		1996 HOOKERS POINT STATION	46,982,098.00	895,534.30	(2,482.33)	(123,855.17)	0.00	0.00	47,751,294.80
3		1997 HOOKERS POINT STATION	47,751,294.80	898,776.34	(92,994.63)	(21,229.92)	0.00	0.00	48,535,846.59
4		1998 HOOKERS POINT STATION	48,535,846.59	904,880.42	(472,059.12)	(86,929.35)	0.00	0.00	48,881,738.54

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998

Dinner Lake

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
40 Year Life	29.9	7,937,909.75	265,791.03	36.8	7,222.58	7.5	54,169.37	209,431.55	0.787956
35 Year Life	24.2	8,861,784.89	365,568.17	27.7	13,197.41	5.7	75,225.22	266,789.75	0.729795
20 Year Life					0.00		0.00		0.000000
	26.6	16,799,694.64	631,359.20	30.9	20,419.99	6.3	129,394.59	476,221.30	0.754279
312 - Boiler Plant Equipment									
40 Year Life	32.5	26,544,265.15	816,746.62	37.9	21,550.04	7.4	159,470.32	670,551.51	0.821003
35 Year Life	32.0	20,746,678.82	648,977.17	33.9	19,143.87	5.0	95,719.35	562,841.92	0.867275
20 Year Life					0.00		0.00		0.000000
	32.3	47,290,943.97	1,465,723.79	36.0	40,693.91	6.3	255,189.66	1,233,393.43	0.841491
314 - Turbogenerator Units									
40 Year Life	32.1	20,892,102.25	650,289.30	37.5	17,341.05	7.4	128,323.76	530,570.70	0.815899
35 Year Life	28.9	13,345,822.72	461,619.58	31.5	14,654.59	5.2	76,203.87	377,039.78	0.816776
20 Year Life					0.00		0.00		0.000000
	30.8	34,237,924.97	1,111,908.88	34.8	31,995.64	6.4	204,527.62	907,610.48	0.816263
315 - Accessory Electric Equipment									
40 Year Life	28.5	5,386,239.42	188,840.51	34.1	5,537.84	7.4	40,980.05	142,797.82	0.756182
35 Year Life	30.0	5,696,385.25	190,022.62	32.3	5,883.05	5.1	30,003.57	156,858.92	0.825475
20 Year Life					0.00		0.00		0.000000
	29.3	11,082,624.67	378,863.13	33.2	11,420.90	6.2	70,983.62	299,656.74	0.790937
316 - Misc. Power Plant Equipment									
40 Year Life	32.5	511,710.23	15,744.94	37.2	423.25	7.4	3,132.06	12,881.20	0.818117
35 Year Life	28.1	495,448.43	17,650.99	30.9	571.23	5.4	3,084.64	14,304.07	0.810383
20 Year Life					0.00		0.00		0.000000
	30.2	1,007,158.66	33,395.93	33.6	994.48	6.3	6,216.70	27,185.27	0.814029

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
1		1995 DINNER LAKE STATION	3,621,250.93	0.00	0.00	0.00	3,621,250.93
2		1996 DINNER LAKE STATION	3,621,250.93	0.00	0.00	0.00	3,621,250.93
3		1997 DINNER LAKE STATION	3,621,250.93	0.00	0.00	0.00	3,621,250.93
4		1998 DINNER LAKE STATION	3,621,250.93	0.00	0.00	0.00	3,621,250.93

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
1		1995 DINNER LAKE STATION	2,948,583.54	123,122.16	0.00	(259.72)	0.00	0.00	3,071,445.98
2		1996 DINNER LAKE STATION	3,071,445.98	123,122.16	0.00	(87.16)	0.00	0.00	3,194,480.98
3		1997 DINNER LAKE STATION	3,194,480.98	123,122.16	0.00	(59.85)	0.00	0.00	3,317,543.29
4		1998 DINNER LAKE STATION	3,317,543.29	123,122.16	0.00	0.00	0.00	0.00	3,440,665.45

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

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

The company has continued the FERC account format for the depreciation study as previously requested by the Florida Public Service Commission (FPSC) Staff. The company has completed the depreciation study at the FERC account level for each unit including allowance for future net salvage. The detailed accounts were not reviewed or adjusted for reserve deficiencies previously, but have been adjusted as part of this depreciation study. The actual reserve through 1998 for each account was allocated based on the theoretical reserve calculation for each account within the unit. These details are presented separately, under the heading "Reserve Adjustments", within this depreciation study.

The company utilized "home grown" formats for this portion of the depreciation study. In order to continue using the method prescribed by the FPSC Staff for calculation of remaining life, the company had to abandon the use of purchased software. The method prescribed by the Staff utilizes average service life in its calculations, and the software does not provide this detail. The company has prepared tables in house that provide the necessary details to complete the study. The interim retirement rates, service lives and curve types assigned are consistent with our last depreciation studies for Energy Supply - Miscellaneous Production.

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

Structures and Improvements

The company prepared the depreciation study at the FERC account level. A complete review of all assets was completed and Account 106 - CWIPIS was added at the asset level to bring the analysis in balance with Electric Plant In Service as of December 31, 1998. Assets that had outlived shorter life categories were reassigned to the next longer life category as required. No reassignments of specific segments of plant were warranted.

Future net salvage was calculated for each FERC account. At the request of the FPSC Staff, the company has calculated future net salvage at the FERC account level. This was a major change for the company and resulted in significant changes in future net salvage rates. The company recognizes the concerns that Staff communicated during the last depreciation study, and believes that this method provides a more accurate method

for assigning future net salvage rates to the FERC accounts. The method is consistent within Energy Supply - Miscellaneous Production.

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review
Comparison of Rates and Components

- Current Rates - Effective 1/1/96 -

-----Company Proposed - Effective 1/1/99 -----
-----Remaining Life-----
-----Total Plant-----

Account Number	Account Title	Average Remaining Life	Future Net Salvage	Composite Rate	Actual				
		(yrs)	(%)	(%)	Average Age (yrs)	Average Remaining Life (yrs)	A/D Ratio 12/98 (%)	Future Net Salvage (%)	Depre- ciation Rate (%)
<u>MISC. PRODUCTION</u>									
311010	Structures & Improvements	21.0	(3)	3.1	14.2	15.2	48.12	(4)	3.7

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review - Change in Annual Accruals

				----- Current Rates -----		----- Company Proposed -----		
				----- Effective 1/1/96 -----		----- Effective 1/1/99 -----		
						----- Remaining Life -----		
Account Number	Account Title	Total Plant 12/98 (\$)	Accumulated Depreciation 12/98 (\$)	Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)
MISC. PRODUCTION								
311010	Structures & Improvements	6,938,922.29	3,338,719.35	3.1	215,107	3.7	256,740	41,633
TOTAL MISCELLANEOUS PRODUCTIO		6,938,922.29	3,338,719.35	3.1	215,107.00	3.7	256,740.00	41,633.00

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/98 (\$)	Actual Accumulated Depreciation 12/98 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/98 (\$)	Theo- retical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
<u>MISC. PRODUCTION</u>								
311010	Structures & Improvements	6,938,922.29	3,338,719.35	48.12	3,338,719.35	48.12	0.00	100
TOTAL MISCELLANEOUS PRODUCTION		6,938,922.29	3,338,719.35	48.12	3,338,719.35	48.12	0.00	100

**Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998**

Miscellaneous Production

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
40 Year Life	14.3	81,932,077.64	5,730,679.53	30.4	188,509.20	16.4	3,091,550.80	2,651,732.61	0.462726
25 Year Life	13.6	16,411,551.62	1,208,242.76	24.2	49,927.39	10.7	534,223.04	686,986.74	0.568583
20 Year Life					0.00		0.00		0.000000
	14.2	98,343,629.26	6,938,922.29	29.1	238,436.58	15.2	3,625,773.84	3,338,719.35	0.481158

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
		1995					
		COMMON					
1		STRUCTURES & IMPROVEMENTS	6,676,569.04	53,498.23	0.00	0.00	6,730,067.27
2		MISC POWER PLANT EQUIPMENT	3,031,658.88	(928.10)	0.00	0.00	3,030,730.78
3		MISC POWER PLANT EQUIP AMORT	1,997,952.55	343,134.01	0.00	0.00	2,341,086.56
4		TOTAL COMMON	11,706,180.47	379,465.00	(45,000.00)	0.00	12,040,645.47
		1996					
		COMMON					
5		STRUCTURES & IMPROVEMENTS	6,730,067.27	33,770.64	0.00	0.00	6,763,837.91
6		MISC POWER PLANT EQUIPMENT	3,030,730.78	0.00	0.00	0.00	3,030,730.78
7		MISC POWER PLANT EQUIP AMORT	2,341,086.56	284,348.55	0.00	0.00	2,625,435.11
8		TOTAL COMMON	12,101,884.61	318,119.19	0.00	0.00	12,420,003.80
		1997					
		COMMON					
9		STRUCTURES & IMPROVEMENTS	6,763,837.91	63,124.77	(165,443.86)	0.00	6,661,518.82
10		MISC POWER PLANT EQUIPMENT	3,030,730.78	0.00	0.00	0.00	3,030,730.78
11		MISC POWER PLANT EQUIP AMORT	2,625,435.11	92,471.61	0.00	0.00	2,717,906.72
12		TOTAL COMMON	12,420,003.80	155,596.38	(165,443.86)	0.00	12,410,156.32
		1998					
		COMMON					
13		STRUCTURES & IMPROVEMENTS	6,661,518.82	274,050.15	0.00	3,353.32	6,938,922.29
14		MISC POWER PLANT EQUIPMENT	3,030,730.78	0.00	(10,147.28)	0.00	3,020,583.50
15		MISC POWER PLANT EQUIP AMORT	2,717,906.72	58,554.50	0.00	0.00	2,776,461.22
16		TOTAL COMMON	12,410,156.32	332,604.65	(10,147.28)	3,353.32	12,735,967.01

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
1995									
COMMON									
1		STRUCTURES & IMPROVEMENTS	2,306,600.23	220,483.43	0.00	(6,882.67)	0.00	0.00	2,520,200.99
2		MISC POWER PLANT EQUIP	1,698,707.84	124,416.50	0.00	0.00	0.00	0.00	1,823,124.34
3		MISC PWR PLT EQUIP AMORT	883,293.35	302,064.24	0.00	0.00	428.64	0.00	1,185,786.23
4		TOTAL COMMON	4,888,601.42	646,964.17	0.00	(6,882.67)	428.64	0.00	5,529,111.56
1996									
COMMON									
5		STRUCTURES & IMPROVEMENTS	2,520,200.99	209,545.86	0.00	0.00	0.00	0.00	2,729,746.85
6		MISC POWER PLANT EQUIP	1,823,124.34	442,269.04	0.00	0.00	2,000.00	0.00	2,267,393.38
7		MISC PWR PLT EQUIP AMORT	1,185,786.23	351,421.05	0.00	0.00	0.00	0.00	1,537,207.28
8		TOTAL COMMON	5,529,111.56	1,003,235.95	0.00	0.00	2,000.00	0.00	6,534,347.51
1997									
COMMON									
9		STRUCTURES & IMPROVEMENTS	2,729,746.85	206,605.22	(165,443.86)	0.00	0.00	0.00	2,770,908.21
10		MISC POWER PLANT EQUIP	2,267,393.38	434,058.58	0.00	0.00	0.00	0.00	2,701,451.96
11		MISC PWR PLT EQUIP AMORT	1,537,207.28	385,044.79	0.00	0.00	0.00	0.00	1,922,252.07
12		TOTAL COMMON	6,534,347.51	1,025,708.59	(165,443.86)	0.00	0.00	0.00	7,394,612.24
1998									
COMMON									
13		STRUCTURES & IMPROVEMENTS	2,770,908.21	209,719.64	0.00	0.00	0.00	0.00	2,980,627.85
14		MISC POWER PLANT EQUIP	2,701,451.96	433,759.30	(10,147.28)	0.00	0.00	0.00	3,125,063.98
15		MISC PWR PLT EQUIP AMORT	1,922,252.07	209,009.33	0.00	0.00	0.00	0.00	2,131,261.40
16		TOTAL COMMON	7,394,612.24	852,488.27	(10,147.28)	0.00	0.00	0.00	8,236,953.23

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

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

The company has continued the FERC account format for the depreciation study as previously requested by the Florida Public Service Commission (FPSC) Staff. The company has completed the depreciation study at the FERC account level for each unit including allowance for future net salvage. This had been done for Big Bend and Gannon Stations in the last depreciation study and has been completed for Phillips and Polk Power Stations. Previously, depreciation rates were maintained at the unit level and not at the account level even though the company maintained the detailed accounts within the accounting system. The detailed accounts were not reviewed or adjusted for reserve deficiencies previously, but have been adjusted as part of this depreciation study. The actual reserve through 1998 for each unit was allocated based on the theoretical reserve calculation for each account within the unit. These details are presented separately, under the heading "Reserve Adjustments", within this depreciation study.

The company utilized "home grown" formats for this portion of the depreciation study. In order to continue using the method prescribed by the FPSC Staff for calculation of remaining life, the company had to abandon the use of purchased software. The method prescribed by the Staff utilizes average service life in its calculations, and the software does not provide this detail. The company has prepared tables in house that provide the necessary details to complete the study. The interim retirement rates, average service lives and curve types assigned are consistent with our last depreciation studies for Energy Supply - Other Production.

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

Big Bend Combustion Turbines

The company prepared the depreciation study at the FERC account level. A complete review of all assets was completed and Account 106 - CWIPIS was added at the asset level to bring the analysis in balance with Electric Plant In Service as of December 31, 1998. Assets that had outlived shorter life categories were reassigned to the next longer life category as required. No reassignments of specific segments of plant were warranted.

Future net salvage was calculated for each FERC account. At the request of the FPSC Staff, the company has calculated future net salvage at the FERC account level. This was a major change for the company and resulted in significant changes in future net salvage rates. The company recognizes the concerns that Staff communicated during the last depreciation study, and believes that this method provides a more accurate method for assigning future net salvage rates to the FERC accounts. The method is consistent within Energy Supply - Other Production.

Gannon Station Combustion Turbine

The company prepared the depreciation study at the FERC account level. A complete review of all assets was completed and Account 106 - CWIPIS was added at the asset level to bring the analysis in balance with Electric Plant In Service as of December 31, 1998. Assets that had outlived shorter life categories were reassigned to the next longer life category as required. No reassignments of specific segments of plant were warranted.

Future net salvage was calculated for each FERC account. At the request of the FPSC Staff, the company has calculated future net salvage at the FERC account level. This was a major change for the company and resulted in significant changes in future net salvage rates. The company recognizes the concerns that Staff communicated during the last depreciation study, and believes that this method provides a more accurate method for assigning future net salvage rates to the FERC accounts. The method is consistent within Energy Supply - Other Production.

Phillips Station

The company prepared the depreciation study at the FERC account level. The initial plant purchase amount was assigned to the FERC account and life category based on a simulation of other similar assets. The appropriate transfers were made and the reserve was assigned based on the theoretical reserve calculations. A complete review of all assets was completed and Account 106 - CWIPIS was added at the asset level to bring the analysis in balance with Electric Plant In Service as of December 31, 1998. Assets that had outlived shorter life categories were reassigned to the next longer life category as required. No reassignments of specific segments of plant were warranted.

Future net salvage was calculated for each FERC account. At the request of the FPSC Staff, the company has calculated future net salvage at the FERC account level. This was a major change for the company and resulted in significant changes in future net salvage rates. The company recognizes the concerns that Staff communicated during the last depreciation study, and believes that this method provides a more accurate method for assigning future net salvage rates to the FERC accounts. The method is consistent within Energy Supply - Other Production.

Polk Power Station

The company prepared the depreciation study at the FERC account level. A complete review of all assets was completed and Account 106 - CWIPIS was added at the asset level to bring the analysis in balance with Electric Plant In-Service as of December 31, 1998. The company completed a life analysis at the asset level as had been completed for all other units. The assets were segregated into life categories based on specific criteria. First, the assets that will be assigned to common facilities when multiple units are in-service at the site were assigned a full life of 50 years. These assets include initial site preparation, yard area including roads, landscaping, cooling pond, storage areas, administration, maintenance and warehouse buildings, and underground facilities. The unit specific assets were assigned lives from 5 years to 40 years. This unit is wholly different from all other units that the company owns. The nature of this plant with its chemical processes requires a life analysis that is sensitive to the more corrosive atmosphere that this type of unit will be operating under. The company has assigned a 5 year life to the combustion section of the combustion turbine, lockhoppers, pumps, motors, piping and related equipment that is most exposed to a corrosive environment. A 20 year life has been assigned to air conditioners, sump pumps, station batteries and related, conveyor belts and belt cleaners, dust collection components, agitators, rotating equipment, ductwork, control systems and electrical equipment. A 40 year life was assigned to the power block structures, pipe bridges, stacks, piping, valves and control valves, all concrete foundations, motors, coal storage bins, conveyor structures and other long life items. The company was consistent in its assignment of life categories in relation to its other units. Long life assets, medium life assets and short life assets are in the same categories as with other units. The company believes that this type of plant should have a full life of 40 years and not the 50-year full life assigned to our other major units.

Future net salvage was calculated for each FERC account. At the request of the FPSC Staff, the company has calculated future net salvage at the FERC account level. This was a major change for the company and resulted in significant changes in future net salvage rates. The company recognizes the concerns that Staff communicated during the last depreciation study, and believes that this method provides a more accurate method for assigning future net salvage rates to the FERC accounts. The method is consistent within Energy Supply - Other Production.

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review
Comparison of Rates and Components

- Current Rates - Effective 1/1/96 -

----- Company Proposed - Effective 1/1/99 -----
 ----- Remaining Life -----
 ----- Total Plant -----

Account Number	Account Title	Average Remaining Life (yrs)	Future Net Salvage (%)	Composite Rate (%)	Average Age (yrs)	Average Remaining Life (yrs)	Actual A/D Ratio 12/98 (%)	Future Net Salvage (%)	Depre- ciation Rate (%)
<u>OTHER PRODUCTION</u>									
<u>BIG BEND STATION</u>									
341410	COMBUSTION TURBINE No. 1	13.4	(3)	0.6	28.2	8.9	81.01	(4)	2.6
342410	COMBUSTION TURBINE No. 1	13.6	(17)	1.0	28.7	8.4	84.05	(7)	2.7
344410	COMBUSTION TURBINE No. 1	12.6	(9)	2.0	28.1	3.8	92.87	(6)	3.5
345410	COMBUSTION TURBINE No. 1	13.4	(4)	0.8	27.6	5.4	84.95	(2)	3.2
346410	COMBUSTION TURBINE No. 1	6.2	(17)	(1.0)	22.7	10.2	73.07	(4)	3.0
341420	COMBUSTION TURBINE No. 2 & 3	5.4	(3)	3.6	24.1	5.3	88.01	(4)	3.0
342420	COMBUSTION TURBINE No. 2 & 3	8.9	(17)	3.7	24.5	5.1	90.26	(6)	3.1
344420	COMBUSTION TURBINE No. 2 & 3	9.9	(9)	4.0	19.0	4.9	82.20	(6)	4.9
345420	COMBUSTION TURBINE No. 2 & 3	6.3	(4)	4.6	18.7	4.8	77.94	(2)	5.0
346420	COMBUSTION TURBINE No. 2 & 3	6.4	(17)	4.2	24.5	3.8	95.72	(8)	3.2
<u>GANNON STATION</u>									
341510	COMBUSTION TURBINE No. 1	13.4	(3)	1.2	29.4	9.4	89.35	(3)	1.5
342510	COMBUSTION TURBINE No. 1	13.4	(17)	1.3	29.5	6.0	100.93	(8)	1.2
344510	COMBUSTION TURBINE No. 1	13.4	(9)	1.1	29.2	6.4	95.92	(5)	1.4
345510	COMBUSTION TURBINE No. 1	13.4	(4)	1.1	20.3	6.6	70.10	(2)	4.8
346510	COMBUSTION TURBINE No. 1	0.0	(17)	0.0	0.0	0.0	0.00	0	0.0
<u>PHILLIPS STATION</u>									
341280	PHILLIPS STATION	15.4	(12)	3.8	15.2	11.6	66.17	(10)	3.8
342280	PHILLIPS STATION	15.4	(12)	3.8	15.5	11.8	66.22	(10)	3.7
343280	PHILLIPS STATION	15.4	(12)	3.8	15.1	12.2	61.68	(6)	3.6
345280	PHILLIPS STATION	15.4	(12)	3.8	15.4	11.1	63.20	(3)	3.6
346280	PHILLIPS STATION	15.4	(12)	3.8	15.0	11.6	65.83	(11)	3.9
<u>POLK POWER STATION</u>									
341810	UNIT No. 1	26.0	(12)	4.3	2.5	32.0	7.98	(8)	3.1
342810	UNIT No. 1	26.0	(12)	4.3	2.4	19.6	12.51	(15)	5.2
343810	UNIT No. 1	26.0	(12)	4.3	2.5	22.0	11.51	(11)	4.5
345810	UNIT No. 1	26.0	(12)	4.3	2.5	24.0	9.69	(4)	3.9
346810	UNIT No. 1	26.0	(12)	4.3	2.5	22.0	10.94	(10)	4.5

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review - Change in Annual Accruals

		Current Rates		Company Proposed				
		Effective 1/1/96		Effective 1/1/99				
				Remaining Life				
Account Number	Account Title	Total Plant 12/98 (\$)	Accumulated Depreciation 12/98 (\$)	Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)
OTHER PRODUCTION								
BIG BEND STATION								
341410	COMBUSTION TURBINE No. 1	82,828.80	67,096.76	0.6	497	2.6	2,154	1,657
342410	COMBUSTION TURBINE No. 1	113,662.91	95,531.93	1.0	1,137	2.7	3,069	1,932
344410	COMBUSTION TURBINE No. 1	1,309,542.64	1,216,140.73	2.0	26,191	3.5	45,834	19,643
345410	COMBUSTION TURBINE No. 1	249,583.05	212,031.92	0.8	1,997	3.2	7,987	5,990
346410	COMBUSTION TURBINE No. 1	2,642.34	1,930.78	-1.0	(26)	3.0	79	105
341420	COMBUSTION TURBINE No. 2 & 3	1,611,600.68	1,418,378.96	3.6	58,018	3.0	48,348	(9,670)
342420	COMBUSTION TURBINE No. 2 & 3	831,746.00	750,701.69	3.7	30,775	3.1	25,784	(4,991)
344420	COMBUSTION TURBINE No. 2 & 3	15,765,826.38	12,959,183.21	4.0	630,633	4.9	772,525	141,892
345420	COMBUSTION TURBINE No. 2 & 3	2,577,577.94	2,008,842.61	4.6	118,569	5.0	128,879	10,310
346420	COMBUSTION TURBINE No. 2 & 3	27,718.00	26,531.22	4.2	1,164	3.2	887	(277)
GANNON STATION								
341510	COMBUSTION TURBINE No. 1	75,361.92	67,332.90	1.2	904	1.5	1,130	226
342510	COMBUSTION TURBINE No. 1	132,325.00	133,560.55	1.3	1,720	1.2	1,588	(132)
344510	COMBUSTION TURBINE No. 1	1,323,725.91	1,269,783.93	1.1	14,561	1.4	18,532	3,971
345510	COMBUSTION TURBINE No. 1	328,443.07	230,223.99	1.1	3,613	4.8	15,765	12,152
346510	COMBUSTION TURBINE No. 1	0.00	0.00	0.0	0	0.0	0	0
PHILLIPS STATION								
341280	PHILLIPS STATION	9,002,267.61	5,956,954.48	3.8	342,086	3.8	342,086	0
342280	PHILLIPS STATION	25,456,416.96	16,858,396.96	3.8	967,344	3.7	941,887	(25,457)
343280	PHILLIPS STATION	18,771,596.73	11,579,215.91	3.8	713,321	3.6	675,777	(37,544)
345280	PHILLIPS STATION	5,879,777.30	3,716,306.91	3.8	223,432	3.6	211,672	(11,760)
346280	PHILLIPS STATION	558,219.88	367,462.41	3.8	21,212	3.9	21,771	559
POLK POWER STATION								
341810	UNIT No. 1	110,711,180.86	8,833,320.69	4.3	4,760,581	3.1	3,432,047	(1,328,534)
342810	UNIT No. 1	210,094,936.60	26,282,756.01	4.3	9,034,082	5.2	10,924,937	1,890,855
343810	UNIT No. 1	115,388,211.46	13,285,491.71	4.3	4,961,693	4.5	5,192,470	230,777
345810	UNIT No. 1	58,586,675.41	5,678,323.17	4.3	2,519,227	3.9	2,284,880	(234,347)
346810	UNIT No. 1	5,629,622.38	615,774.85	4.3	242,074	4.5	253,333	11,259
TOTAL OTHER PRODUCTION		684,511,489.83	113,631,274.28	4.2	24,674,806.00	4.3	25,353,421.00	678,616.00
TOTAL PRODUCTION PLANT		2,121,239,575.36	840,939,362.81	3.3	70,809,665.00	3.4	71,704,598.00	894,933.00

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/98 (\$)	Actual Accumulated Depreciation 12/98 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/98 (\$)	Theoretical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
<u>OTHER PRODUCTION</u>								
<u>BIG BEND STATION</u>								
341410	COMBUSTION TURBINE No. 1	82,828.80	67,096.76	81.01	64,297.00	77.63	2,799.76	104
342410	COMBUSTION TURBINE No. 1	113,662.91	95,531.93	84.05	91,545.65	80.54	3,986.28	104
344410	COMBUSTION TURBINE No. 1	1,309,542.64	1,216,140.73	92.87	1,165,394.55	88.99	50,746.18	104
345410	COMBUSTION TURBINE No. 1	249,583.05	212,031.92	84.95	203,184.42	81.41	8,847.50	104
346410	COMBUSTION TURBINE No. 1	2,642.34	1,930.78	73.07	1,850.21	70.02	80.57	104
341420	COMBUSTION TURBINE No. 2 & 3	1,611,600.68	1,418,378.96	88.01	1,364,207.66	84.65	54,171.30	104
342420	COMBUSTION TURBINE No. 2 & 3	831,746.00	750,701.69	90.26	722,030.59	86.81	28,671.10	104
344420	COMBUSTION TURBINE No. 2 & 3	15,765,826.38	12,959,183.21	82.20	12,464,240.91	79.06	494,942.30	104
345420	COMBUSTION TURBINE No. 2 & 3	2,577,577.94	2,008,842.61	77.94	1,932,120.09	74.96	76,722.52	104
346420	COMBUSTION TURBINE No. 2 & 3	27,718.00	26,531.22	95.72	25,517.93	92.06	1,013.29	104
<u>GANNON STATION</u>								
341510	COMBUSTION TURBINE No. 1	75,361.92	67,332.90	89.35	58,080.99	77.07	9,251.91	116
342510	COMBUSTION TURBINE No. 1	132,325.00	133,560.55	100.93	115,208.60	87.06	18,351.95	116
344510	COMBUSTION TURBINE No. 1	1,323,725.91	1,269,783.93	95.92	1,095,308.65	82.74	174,475.28	116
345510	COMBUSTION TURBINE No. 1	328,443.07	230,223.99	70.10	198,589.95	60.46	31,634.04	116
346510	COMBUSTION TURBINE No. 1	0.00	0.00	0.00	0.00	0.00	0.00	0
<u>PHILLIPS STATION</u>								
341280	PHILLIPS STATION	9,002,267.81	5,956,954.48	66.17	5,542,803.12	61.57	414,351.36	107
342280	PHILLIPS STATION	25,456,416.96	16,858,396.96	66.22	15,685,767.60	61.62	1,172,629.36	107
343280	PHILLIPS STATION	18,771,596.73	11,579,215.91	61.68	10,773,793.63	57.39	805,422.28	107
345280	PHILLIPS STATION	5,879,777.30	3,716,306.91	63.20	3,457,809.58	58.81	258,497.33	107
346280	PHILLIPS STATION	558,219.88	367,462.41	65.83	341,902.61	61.25	25,559.80	107
341810	POLK POWER STATION	110,711,180.86	8,833,320.69	7.98	8,833,320.69	7.98	0.00	100
342810	POLK POWER STATION	210,094,936.60	26,282,756.01	12.51	26,282,756.01	12.51	0.00	100
343810	POLK POWER STATION	115,388,211.46	13,285,491.71	11.51	13,285,491.71	11.51	0.00	100
345810	POLK POWER STATION	58,586,875.41	5,678,323.17	9.69	5,678,323.17	9.69	0.00	100
346810	POLK POWER STATION	5,629,622.38	615,774.85	10.94	615,774.85	10.94	0.00	100
TOTAL OTHER PRODUCTION		684,611,489.83	113,631,274.28	19.44	109,999,120.17	18.82	3,632,164.11	103
TOTAL PRODUCTION PLANT		2,121,239,676.36	840,939,362.81	39.64	792,184,944.31	37.35	48,744,418.50	106

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998

Big Bend Combustion Turbine No. 1

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
341 - Structures and Improvements									
40 Year Life	28.1	2,013,095.23	71,647.38	38.0	1,885.46	10.4	19,608.76	53,828.71	0.751300
25 Year Life	28.7	321,333.45	11,181.42	25.0	447.26	2.5	1,118.14	10,468.29	0.936222
20 Year Life					0.00		0.00		0.000000
	28.2	2,334,428.68	82,828.80	35.5	2,332.71	8.9	20,726.90	64,297.00	0.776264
342 - Boiler Plant Equipment									
40 Year Life	28.6	2,679,076.87	93,771.41	37.1	2,527.53	10.3	26,033.57	72,239.08	0.770374
25 Year Life	29.0	577,426.25	19,891.50	25.0	795.66	2.3	1,830.02	19,306.57	0.970594
20 Year Life					0.00		0.00		0.000000
	28.7	3,256,503.12	113,662.91	34.2	3,323.19	8.4	27,863.59	91,545.65	0.805414
343 - Turbogenerator Units									
40 Year Life	24.7	9,368,549.64	379,700.80	42.2	8,997.65	10.3	92,675.79	267,008.76	0.703208
25 Year Life	29.5	27,408,972.30	929,841.84	25.0	37,193.67	2.2	81,826.08	898,385.79	0.966171
20 Year Life					0.00		0.00		0.000000
	28.1	36,777,521.94	1,309,542.64	28.4	46,191.32	3.8	174,501.87	1,165,394.55	0.889925
345 - Accessory Electric Equipment									
40 Year Life	28.2	3,174,199.77	112,433.66	45.3	2,481.98	10.3	25,564.39	81,614.71	0.725892
25 Year Life	27.0	3,708,660.33	137,149.39	24.9	5,508.01	3.2	17,625.62	121,569.71	0.886404
20 Year Life					0.00		0.00		0.000000
	27.6	6,882,860.10	249,583.05	31.2	7,989.99	5.4	43,190.01	203,184.42	0.814095
346 - Misc. Power Plant Equipment									
40 Year Life	22.7	59,888.23	2,642.34	31.3	84.42	10.2	861.08	1,850.21	0.700216
25 Year Life					0.00		0.00		0.000000
20 Year Life					0.00		0.00		0.000000
	22.7	59,888.23	2,642.34	31.3	84.42	10.2	861.08	1,850.21	0.700216

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998

Big Bend Combustion Turbine No. 2 & 3

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
341 - Structures and Improvements									
30 Year Life	24.5	35,745,073.92	1,459,160.97	29.7	49,130.00	5.5	270,214.99	1,237,017.30	0.847759
25 Year Life	24.4	2,384,823.86	97,538.92	24.7	3,948.94	3.2	12,636.62	88,181.68	0.904067
20 Year Life	14.0	766,517.14	54,900.79	15.3	3,588.29	4.2	15,070.81	39,008.68	0.710530
	24.1	38,896,414.92	1,611,600.68	28.4	56,667.23	5.3	297,922.42	1,364,207.66	0.846492
342 - Boiler Plant Equipment									
30 Year Life	24.5	17,838,107.00	728,086.00	28.9	25,193.29	5.4	136,043.75	626,448.19	0.860404
25 Year Life	24.5	2,539,670.00	103,660.00	24.7	4,196.76	3.2	13,429.64	95,582.40	0.922076
20 Year Life					0.00		0.00		0.000000
	24.5	20,377,777.00	831,746.00	28.3	29,390.05	5.1	149,473.39	722,030.59	0.868090
343 - Turbogenerator Units									
30 Year Life	23.2	187,710,742.29	8,085,575.15	27.7	291,898.02	5.4	1,576,249.31	6,749,547.94	0.834764
25 Year Life	14.5	111,392,563.43	7,680,251.23	18.1	424,323.27	4.6	1,951,887.05	5,714,692.97	0.744076
20 Year Life					0.00		0.00		0.000000
	19.0	299,103,305.72	15,765,826.38	22.0	716,221.29	4.9	3,528,136.36	12,464,240.91	0.790586
345 - Accessory Electric Equipment									
30 Year Life	24.5	27,097,268.23	1,107,401.95	28.9	38,318.41	5.4	206,919.40	916,264.74	0.827400
25 Year Life	14.9	20,417,835.00	1,372,953.96	17.9	76,701.34	4.4	337,485.89	961,933.91	0.700631
20 Year Life	7.1	692,768.30	97,222.03	12.4	7,840.49	5.3	41,554.58	53,921.44	0.554622
	18.7	48,207,871.53	2,577,577.94	21.0	122,860.23	4.8	585,959.86	1,932,120.09	0.749587
346 - Misc. Power Plant Equipment									
30 Year Life	24.5	197,470.00	8,060.00	28.5	282.81	5.4	1,527.16	7,049.76	0.874660
25 Year Life	24.5	481,621.00	19,658.00	24.7	795.87	3.2	2,546.79	18,468.17	0.000000
20 Year Life					0.00		0.00		0.000000
	24.5	679,091.00	27,718.00	25.7	1,078.68	3.8	4,073.94	25,517.93	0.920627

**Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998**

Gannon Combustion Turbine No. 1

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
341 - Structures and Improvements									
40 Year Life	29.5	2,037,565.00	69,070.00	39.4	1,753.05	10.4	18,231.68	52,270.38	0.756774
25 Year Life	28.6	180,128.60	6,291.92	25.0	251.68	2.6	654.36	5,810.61	0.923503
20 Year Life					0.00		0.00		0.000000
	29.4	2,217,693.60	75,361.92	37.6	2,004.72	9.4	18,886.03	58,080.99	0.770694
342 - Boiler Plant Equipment									
40 Year Life	29.5	2,247,398.50	76,183.00	37.9	2,010.11	10.3	20,704.09	59,924.86	0.786591
25 Year Life	29.5	1,656,189.00	56,142.00	25.0	2,245.68	2.2	4,940.50	55,283.74	0.984713
20 Year Life					0.00		0.00		0.000000
	29.5	3,903,587.50	132,325.00	31.1	4,255.79	6.0	25,644.58	115,208.60	0.870649
343 - Turbogenerator Units									
40 Year Life	29.1	25,507,022.61	875,499.47	46.1	18,991.31	10.3	195,610.51	666,354.26	0.761113
25 Year Life	29.5	13,207,367.10	448,226.44	25.0	17,929.06	2.2	39,443.93	428,954.39	0.957004
20 Year Life					0.00		0.00		0.000000
	29.2	38,714,389.71	1,323,725.91	35.9	36,920.37	6.4	235,054.44	1,095,308.65	0.827444
345 - Accessory Electric Equipment									
40 Year Life	17.6	2,918,130.83	165,426.63	35.8	4,620.86	10.3	47,594.81	75,743.09	0.457865
25 Year Life	22.9	3,739,365.71	163,016.44	22.4	7,277.52	4.3	31,293.33	122,846.86	0.753586
20 Year Life					0.00		0.00		0.000000
	20.3	6,657,496.54	328,443.07	27.6	11,898.38	6.6	78,888.15	198,589.95	0.604640
346 - Misc. Power Plant Equipment									
40 Year Life					0.00		0.00		0.000000
25 Year Life					0.00		0.00		0.000000
20 Year Life					0.00		0.00		0.000000
		0.00	0.00		0.00		0.00	0.00	0.000000

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998

Phillips Station

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
341 - Structures and Improvements									
30 Year Life	15.1	65,804,349.89	4,348,116.51	29.3	148,399.88	14.4	2,136,958.28	2,419,262.34	0.556393
25 Year Life	15.2	70,663,445.92	4,654,151.10	24.5	189,965.35	9.5	1,804,670.83	3,123,340.78	0.671087
20 Year Life					0.00		0.00		0.000000
	15.2	136,467,795.81	9,002,267.61	26.6	338,365.23	11.6	3,941,629.12	5,542,603.12	0.615690
342 - Boiler Plant Equipment									
30 Year Life	15.5	221,696,784.03	14,305,406.25	28.9	494,996.76	14.1	6,979,454.26	8,042,842.43	0.562224
25 Year Life	15.5	164,692,644.70	10,650,321.88	24.7	431,187.12	9.4	4,053,158.93	7,259,987.19	0.681668
20 Year Life	15.5	7,760,676.87	500,688.83	20.0	25,034.44	6.1	152,710.09	382,937.98	0.764822
	15.5	394,150,105.60	25,456,416.96	26.8	951,218.32	11.8	11,185,323.29	15,685,767.60	0.616181
343 - Turbogenerator Units									
30 Year Life	15.2	173,995,658.22	11,411,062.68	28.7	397,598.00	14.1	5,606,131.84	6,083,126.15	0.533090
25 Year Life	15.0	110,025,828.80	7,326,446.26	24.4	300,264.19	9.6	2,882,536.23	4,689,431.37	0.640069
20 Year Life	0.5	17,043.90	34,087.79	14.6	2,334.78	14.1	32,920.40	1,236.11	0.036263
	15.1	284,038,530.92	18,771,596.73	26.8	700,196.97	12.2	8,521,588.47	10,773,793.63	0.573941
345 - Accessory Electric Equipment									
30 Year Life	15.5	43,718,857.17	2,826,866.15	28.9	97,815.44	14.1	1,379,197.67	1,485,335.62	0.525435
25 Year Life	15.4	40,603,357.94	2,632,432.48	24.7	106,576.21	9.4	1,001,816.41	1,676,955.43	0.637036
20 Year Life	15.2	6,375,182.94	420,478.67	19.9	21,129.58	6.3	133,116.36	295,518.53	0.702815
	15.4	90,697,398.05	5,879,777.30	26.1	225,521.23	11.1	2,514,130.44	3,457,809.58	0.588085
346 - Misc. Power Plant Equipment									
30 Year Life	15.5	4,273,421.46	275,704.61	28.5	9,673.85	14.0	135,433.84	155,867.05	0.565341
25 Year Life	15.4	3,949,730.37	256,603.19	24.6	10,431.02	9.4	98,051.63	175,811.07	0.685148
20 Year Life	6.7	173,184.75	25,912.08	18.4	1,408.27	11.8	16,617.53	10,224.49	0.394584
	15.0	8,396,336.58	558,219.88	25.9	21,513.14	11.6	250,103.00	341,902.61	0.612487

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998

Polk Power Station

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
341 - Structures and Improvements									
50 Year Life	2.5	152,519,925.50	61,007,970.20	49.0	1,245,060.62	46.5	57,895,318.66	3,426,372.33	0.056163
40 Year Life	2.5	102,418,352.70	40,967,341.08	39.4	1,039,780.23	36.9	38,367,890.50	2,861,568.77	0.069850
20 Year Life	2.5	13,693,022.33	5,477,208.93	20.0	273,860.45	17.5	4,792,557.81	753,116.23	0.137500
5 Year Life	2.5	8,146,651.63	3,258,660.65	5.0	651,732.13	2.5	1,629,330.33	1,792,263.36	0.550000
	2.5	276,777,952.16	110,711,180.86	34.5	3,210,433.42	32.0	102,685,097.30	8,833,320.69	0.079787
342 - Boiler Plant Equipment									
40 Year Life	2.3	281,555,090.52	119,818,217.74	37.8	3,169,794.12	35.4	112,210,711.85	8,546,649.33	0.071330
20 Year Life	2.4	184,390,659.61	77,870,381.90	20.0	3,893,519.10	17.6	68,525,936.07	10,602,462.93	0.136155
5 Year Life	2.5	31,015,842.40	12,406,336.96	5.0	2,481,267.39	2.5	6,203,168.48	7,133,643.75	0.575000
	2.4	496,961,592.53	210,094,936.60	22.0	9,544,580.61	19.6	186,939,816.40	26,282,756.01	0.125099
343 - Turbogenerator Units									
40 Year Life	2.5	114,448,668.40	45,785,383.64	37.8	1,211,253.54	35.3	42,757,249.80	3,361,238.29	0.073413
20 Year Life	2.5	172,404,300.40	68,961,720.16	20.0	3,448,086.01	17.5	60,341,505.14	9,568,438.67	0.138750
5 Year Life	2.5	1,602,769.15	641,107.66	5.0	128,221.53	2.5	320,553.83	355,814.75	0.555000
	2.5	288,455,737.95	115,388,211.46	24.1	4,787,561.08	21.6	103,419,308.77	13,285,491.71	0.115137
345 - Accessory Electric Equipment									
50 Year Life	2.5	1,813,196.93	725,278.77	46.4	15,631.01	43.9	686,201.25	40,660.00	0.056061
40 Year Life	2.5	86,724,013.08	34,690,229.47	37.8	917,730.94	35.3	32,395,902.12	2,386,362.30	0.068791
20 Year Life	2.5	56,348,234.87	22,553,488.97	20.0	1,127,674.45	17.5	19,734,302.85	2,930,108.21	0.129918
5 Year Life	2.5	1,544,195.50	617,678.20	5.0	123,535.64	2.5	308,839.10	321,192.66	0.520000
	2.5	146,429,640.38	58,586,675.41	26.8	2,184,572.03	24.3	53,125,245.32	5,678,323.17	0.096922
346 - Misc. Power Plant Equipment									
50 Year Life	2.5	1,132,604.33	453,041.73	45.3	10,000.92	42.8	428,039.43	27,476.80	0.060650
40 Year Life	2.5	10,540,646.08	4,216,258.43	37.2	113,340.28	34.7	3,932,907.73	311,981.20	0.073995
20 Year Life	2.1	1,206,080.00	578,535.95	20.0	28,926.80	17.9	517,789.68	66,334.40	0.114659
5 Year Life	2.5	954,465.68	381,786.27	5.0	76,357.25	2.5	190,893.14	209,982.45	0.550000
	2.5	13,833,796.09	5,629,622.38	24.6	228,625.25	22.2	5,069,629.97	615,774.85	0.109381

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
1995							
		OTHER PRODUCTION					
		BIG BEND STATION					
1	341 - 346	COMBUSTION TURBINE #1	1,758,502.45	0.00	0.00	0.00	1,758,502.45
2	341 - 346	COMBUSTION TURBINE #2 & #3	20,590,334.61	41,871.20	(29,339.00)	0.00	20,602,866.81
3		TOTAL BIG BEND STATION	22,348,837.06	41,871.20	(29,339.00)	0.00	22,361,369.26
4	341 - 346	GANNON STATION	1,812,710.67	0.00	0.00	0.00	1,812,710.67
5	341 - 346	PHILLIPS STATION	59,545,300.99	114,234.87	(96,838.13)	0.00	59,562,697.73
6		POLK STATION	0.00	3,127.87	0.00	0.00	3,127.87
7		TOTAL OTHER PRODUCTION	83,706,848.72	159,233.94	(126,177.13)	0.00	83,739,905.53
1996							
		BIG BEND STATION					
8	341 - 346	COMBUSTION TURBINE #1	1,758,502.45	0.00	(242.71)	0.00	1,758,259.74
9	341 - 346	COMBUSTION TURBINE #2 & #3	20,602,866.81	140,743.40	(15,501.00)	0.00	20,728,109.21
10		TOTAL BIG BEND STATION	22,361,369.26	140,743.40	(15,743.71)	0.00	22,486,368.95
11	341 - 346	GANNON STATION	1,812,710.67	0.00	0.00	0.00	1,812,710.67
12	341 - 346	PHILLIPS STATION	59,562,697.73	87,169.73	(52,743.58)	0.00	59,597,123.88
13	341 - 346	POLK STATION	0.00	489,985,125.34	0.00	0.00	489,985,125.34
14		TOTAL OTHER PRODUCTION	83,736,777.66	490,213,038.47	(68,487.29)	0.00	573,881,328.84
1997							
		BIG BEND STATION					
15	341 - 346	COMBUSTION TURBINE #1	1,758,259.74	0.00	0.00	0.00	1,758,259.74
16	341 - 346	COMBUSTION TURBINE #2 & #3	20,728,109.21	167,113.50	0.00	0.00	20,895,222.71
17		TOTAL BIG BEND STATION	22,486,368.95	167,113.50	0.00	0.00	22,653,482.45
18	341 - 346	GANNON STATION	1,812,710.67	15,689.10	0.00	0.00	1,828,399.77
19	341 - 346	PHILLIPS STATION	59,597,123.88	48,621.16	(1,643.04)	0.00	59,644,102.00
20	341 - 346	POLK STATION	489,985,125.34	5,862,455.15	0.00	(45.98)	495,847,534.51
21		TOTAL OTHER PRODUCTION	573,881,328.84	6,093,878.91	(1,643.04)	(45.98)	579,973,518.73
1998							
		BIG BEND STATION					
22	341 - 346	COMBUSTION TURBINE #1	1,758,259.74	0.00	0.00	(0.00)	1,758,259.74
23	341 - 346	COMBUSTION TURBINE #2 & #3	20,895,222.71	29,246.29	(110,000.00)	0.00	20,814,469.00
24		TOTAL BIG BEND STATION	22,653,482.45	29,246.29	(110,000.00)	0.00	22,572,728.74
25	341 - 346	GANNON STATION	1,828,399.77	79,638.13	(48,182.00)	0.00	1,859,855.90
26	341 - 346	PHILLIPS STATION	59,644,102.00	254,563.74	(230,387.26)	(0.00)	59,668,278.48
27	341 - 346	POLK STATION	495,847,534.51	12,606,857.13	(763,738.28)	(2,687,054.78)	505,003,599.78
28		TOTAL OTHER PRODUCTION	579,973,518.73	12,970,305.29	(1,152,307.54)	(2,687,054.78)	589,104,462.90

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
1995									
OTHER PRODUCTION									
BIG BEND STATION									
1	341 - 346	COMBUSTION TURBINE #1	1,512,553.54	35,169.60	0.00	0.00	0.00	0.00	1,547,723.14
2	341 - 346	COMBUSTION TURBINE #2 & #3	13,031,802.25	905,995.85	(29,339.00)	0.00	0.00	0.00	13,908,459.10
3		TOTAL BIG BEND STATION	14,544,355.79	941,165.45	(29,339.00)	0.00	0.00	0.00	15,456,182.24
4	341 - 346	GANNON STATION	1,659,181.67	29,003.16	0.00	0.00	0.00	0.00	1,688,184.83
5	341 - 346	PHILLIPS STATION	30,366,418.17	2,560,916.52	(96,838.13)	(800.00)	15,850.80	0.00	32,845,547.36
6		OTHER DISMANTLING ACCR	544,037.00	136,009.25	0.00	0.00	0.00	0.00	680,046.25
7		POLK STATION	0.00	16.80	0.00	0.00	0.00	0.00	16.80
8		TOTAL OTHER PRODUCTION	47,113,992.63	3,667,111.18	(126,177.13)	(800.00)	15,850.80	0.00	50,669,977.48
1996									
BIG BEND STATION									
9	341 - 346	COMBUSTION TURBINE #1	1,547,723.14	30,721.62	(242.71)	(46,724.73)	0.00	0.01	1,531,477.33
10	341 - 346	COMBUSTION TURBINE #2 & #3	13,908,459.10	831,923.38	(15,501.00)	0.00	0.00	900,911.79	15,625,793.27
11		TOTAL BIG BEND STATION	15,456,182.24	862,645.00	(15,743.71)	(46,724.73)	0.00	900,911.80	17,157,270.60
12	341 - 346	GANNON STATION	1,688,184.83	20,200.94	0.00	0.00	0.00	0.00	1,708,385.77
13	341 - 346	PHILLIPS STATION	32,845,547.36	2,264,340.17	(52,743.58)	(10,814.61)	49,034.00	(900,911.80)	34,194,451.54
14	341 - 346	POLK STATION	0.00	5,315,985.30	0.00	0.00	0.00	0.00	5,315,985.30
15		OTHER DISMANTLING ACCR	680,046.25	136,009.25	0.00	0.00	0.00	0.00	816,055.50
16		TOTAL OTHER PRODUCTION	50,669,960.68	8,599,180.66	(68,487.29)	(57,539.34)	49,034.00	(0.00)	59,192,148.71
1997									
OTHER PRODUCTION									
BIG BEND STATION									
17	341 - 346	COMBUSTION TURBINE #1	1,531,477.33	30,721.20	0.00	0.00	0.00	0.00	1,562,198.53
18	341 - 346	COMBUSTION TURBINE #2 & #3	15,625,793.27	836,576.24	0.00	(26,542.21)	0.00	0.00	16,435,827.30
19		TOTAL BIG BEND STATION	17,157,270.60	867,297.44	0.00	(26,542.21)	0.00	0.00	17,998,025.83
20	341 - 346	GANNON STATION	1,708,385.77	20,208.81	0.00	0.00	0.00	0.00	1,728,594.58
21	341 - 346	PHILLIPS STATION	34,194,451.54	2,264,990.79	(1,643.04)	(11,407.01)	0.00	0.00	36,446,392.28
22	341 - 346	POLK STATION	5,315,985.30	21,167,291.93	0.00	(1,381.14)	0.00	0.00	26,481,912.89
23		OTHER DISMANTLING ACCR	816,055.50	156,943.00	0.00	0.00	0.00	0.00	972,998.50
24		TOTAL OTHER PRODUCTION	59,192,148.71	24,476,731.97	(1,643.04)	(39,330.36)	0.00	0.00	83,627,924.08
1998									
OTHER PRODUCTION									
BIG BEND STATION									
25	341 - 346	COMBUSTION TURBINE #1	1,562,198.53	30,533.60	0.00	0.00	0.00	0.00	1,592,732.13
26	341 - 346	COMBUSTION TURBINE #2 & #3	16,435,827.30	837,810.39	(110,000.00)	0.00	0.00	0.00	17,163,637.69
27		TOTAL BIG BEND STATION	17,998,025.83	868,343.99	(110,000.00)	0.00	0.00	0.00	18,756,369.82
28	341 - 346	GANNON STATION	1,728,594.58	20,488.79	(48,182.00)	0.00	0.00	0.00	1,700,901.37
29	341 - 346	PHILLIPS STATION	36,446,392.28	2,262,636.24	(230,387.26)	(304.59)	0.00	0.00	38,478,336.67
30	341 - 346	POLK STATION	26,481,912.89	21,419,466.38	(763,738.28)	(71,256.68)	1,293.14	0.00	47,067,677.45
31		OTHER DISMANTLING ACCR	972,998.50	156,943.00	0.00	0.00	0.00	0.00	1,129,941.50
32		TOTAL OTHER PRODUCTION	83,627,924.08	24,727,878.40	(1,152,307.54)	(71,561.27)	1,293.14	0.00	107,133,226.81

Tampa Electric Company
Calculation of Future Net Salvage for
Energy Supply Production Facilities

The company has prepared a future net salvage study for Energy Supply - Production Plant based on the construction projects closed from 1985 to 1997. The cross section of construction activity provides a solid basis for this analysis. The methodology employed is a result of previous recommendations from FPSC Staff. The company has complied and presents a future net salvage study that meets the criteria discussed with Staff. The study was carried out in steps as follows:

First, the construction projects from 1985 to 1997 were gathered by FERC account. An interim salvage rate was calculated for each FERC account for use in the future net salvage study. The company does not yet have enough project history to provide viable results for each FERC account for each unit. This will be continually explored in the future. The interim salvage rate by FERC was carried forward to the future net salvage study.

Second, the company segregated the assets for each plant by FERC account and further subdivided into short life category, medium life category and long life category. The long life category assets were then subdivided into asset categories. Each line item was reviewed and an estimated percentage of plant investment to be retired over the remaining life of the unit was assigned to the line item. The retirements were calculated and the interim salvage rate was applied to the retirements to determine the interim salvage. It was then totaled for the account and divided by the total investment to determine the future net salvage rate for that FERC account. This process was repeated for each unit. The results provide a much clearer picture of future net salvage. It becomes clear that units with shorter remaining lives such as Hookers Point and Dinner Lake should have a much lower future net salvage rate than the youngest units such as Polk and Big Bend Units No. 3 and 4.

**Tampa Electric Company
1999 Depreciation Study
Energy Supply Salvage Analysis
By FERC Account**

	31140	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	11,372,188.50	10%	909,775.08	-31%	(282,030.27)
Equipment, HVAC, Duct, Elevator	2,201,903.91	35%	550,475.98	-31%	(170,647.55)
Lighting	666,999.96	10%	53,360.00	-31%	(16,541.60)
Balance of Account	25,899,105.82	10%	2,589,910.58	-31%	(802,872.28)
	40,140,198.19	10%	4,103,521.64		(1,272,091.71)
35 Year Life	1,897,805.59	60%	1,138,683.35	-31%	(352,991.84)
20 year Life	2,036,188.74	60%	1,221,713.24	-31%	(378,731.11)
	44,074,192.52		6,463,918.23	-5%	(2,003,814.65)
31240					
Piping, Valves & Related	3,468,856.97	15%	520,328.55	-33%	(171,708.42)
Boiler Components	0.00	0%	0.00	-33%	0.00
Tanks	1,838,497.51	10%	183,849.75	-33%	(60,670.42)
Conveyor Equipment	3,851,391.29	10%	385,139.13	-33%	(127,095.91)
Lighting	76,140.00	0%	0.00	-33%	0.00
Other Equipment	13,506,947.93	30%	4,052,084.38	-33%	(1,337,187.85)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	14,450,038.83	5%	722,501.94	-33%	(238,425.64)
	37,191,872.53		5,863,903.75		(1,935,088.24)
35 Year Life	16,456,645.22	60%	9,873,987.13	-33%	(3,258,415.75)
20 year Life	4,537,586.20	60%	2,722,551.72	-33%	(898,442.07)
	58,186,103.95		18,460,442.60	-10%	(6,091,946.06)
31440					
Piping, Valves & Related	59,008.92	30%	17,702.68	-16%	(2,832.43)
Balance of Account	2,973,606.93	35%	1,040,762.43	-16%	(166,521.99)
	3,032,615.85		1,058,465.10		(169,354.42)
35 Year Life	266,351.97	60%	159,811.18	-16%	(25,569.79)
20 year Life	0.00	60%	0.00	-16%	0.00
	3,298,967.82		1,218,276.28	-6%	(194,924.21)
31540					
Cable	1,485,694.73	25%	371,423.68	-9%	(33,428.13)
Raceway	1,511,720.63	15%	226,758.09	-9%	(20,408.23)
Equipment	181,515.31	35%	63,530.36	-9%	(5,717.73)
Panels	868,379.47	25%	217,094.87	-9%	(19,538.54)
Balance of Account	1,253,603.01	25%	313,400.75	-9%	(28,206.07)
	5,300,913.15		1,192,207.76		(107,298.70)
35 Year Life	2,089,278.99	60%	1,253,567.39	-9%	(112,821.07)
20 year Life	5,722,898.86	60%	3,433,739.32	-9%	(309,036.54)
	13,113,091.00		5,879,514.47	-4%	(529,156.30)
31640					
Balance of Account	1,315,262.89	20%	263,052.58	-28%	(73,654.72)
35 Year Life	1,149,746.88	25%	287,436.72	-28%	(80,482.28)
20 year Life	1,393,657.50	50%	696,828.75	-28%	(195,112.05)
	3,858,667.27		1,247,318.05	-9%	(349,249.05)
TOTAL UNIT	122,531,022.56		33,269,469.63	-7%	(9,169,090.27)

**Tampa Electric Company
1999 Depreciation Study
Energy Supply Salvage Analysis
By FERC Account**

	31141	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	612,190.36	25%	48,975.23	-31%	(15,182.32)
Equipment, HVAC, Duct, Elevator	79,413.02	35%	19,853.26	-31%	(6,154.51)
Lighting	256,101.75	10%	20,488.14	-31%	(6,351.32)
Balance of Account	5,706,115.71	10%	570,611.57	-31%	(176,889.59)
	6,653,820.84	10%	659,928.19		(204,577.74)
35 Year Life	550,672.18	65%	357,936.92	-31%	(110,960.44)
20 year Life	60,546.43	65%	39,355.18	-31%	(12,200.11)
	7,265,039.45		1,057,220.29	-5%	(327,738.29)
	31241				
Piping, Valves & Related	6,499,146.50	10%	649,914.65	-33%	(214,471.83)
Boiler Components	4,893,664.95	10%	489,366.50	-33%	(161,490.94)
Tanks	669,252.01	10%	66,925.20	-33%	(22,085.32)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	5,040,474.40	20%	1,008,094.88	-33%	(332,671.31)
Stack	856,540.35	0%	0.00	-33%	0.00
Balance of Account	4,071,845.09	5%	203,592.25	-33%	(67,185.44)
	22,030,923.30		2,417,893.48		(797,904.85)
35 Year Life	30,259,459.45	60%	18,155,675.67	-33%	(5,991,372.97)
20 year Life	3,813,365.03	60%	2,288,019.02	-33%	(755,046.28)
	56,103,747.78		22,861,588.17	-13%	(7,544,324.10)
	31441				
Piping, Valves & Related	4,334,895.19	20%	866,979.04	-16%	(138,716.65)
Balance of Account	8,295,497.21	30%	2,488,649.16	-16%	(398,183.87)
	12,630,392.40		3,355,628.20		(536,900.51)
35 Year Life	10,925,348.66	60%	6,555,209.20	-16%	(1,048,833.47)
20 year Life	0.00	60%	0.00	-16%	0.00
	23,555,741.06		9,910,837.40	-7%	(1,585,733.98)
	31541				
Cable	1,455,535.14	25%	363,883.79	-9%	(32,749.54)
Raceway	1,146,524.00	15%	171,978.60	-9%	(15,478.07)
Equipment	289,145.21	35%	101,200.82	-9%	(9,108.07)
Panels	691,272.39	25%	172,818.10	-9%	(15,553.63)
Balance of Account	48,794.00	25%	12,198.50	-9%	(1,097.87)
	3,631,270.74		822,079.81		(73,987.18)
35 Year Life	3,977,590.87	60%	2,386,554.52	-9%	(214,789.91)
20 year Life	653,949.52	60%	392,369.71	-9%	(35,313.27)
	8,262,811.13		3,601,004.04	-4%	(324,090.36)
	31641				
Balance of Account	645,511.63	20%	129,102.33	-28%	(36,148.65)
35 Year Life	0.00	50%	0.00	-28%	0.00
20 year Life	0.00	60%	0.00	-28%	0.00
	645,511.63		129,102.33	-6%	(36,148.65)
TOTAL UNIT	95,832,851.05		37,559,752.22	-10%	(9,818,035.38)

**Tampa Electric Company
1999 Depreciation Study
Energy Supply Salvage Analysis
By FERC Account**

	31142	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	655,010.00	25%	52,400.80	-31%	(16,244.25)
Equipment, HVAC, Duct, Elevator	44,025.00	35%	11,006.25	-31%	(3,411.94)
Lighting	193,103.94	10%	15,448.32	-31%	(4,788.98)
Balance of Account	5,825,135.12	10%	582,513.51	-31%	(180,579.19)
	6,717,274.06	10%	661,368.88		(205,024.35)
35 Year Life	277,058.27	65%	180,087.88	-31%	(55,827.24)
20 year Life	3,948.00	65%	2,566.20	-31%	(795.52)
	6,998,280.33		844,022.95	-4%	(261,647.12)
	31242				
Piping, Valves & Related	6,435,045.47	10%	643,504.55	-33%	(212,356.50)
Boiler Components	4,774,591.79	10%	477,459.18	-33%	(157,561.53)
Tanks	502,881.04	10%	50,288.10	-33%	(16,595.07)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	4,297,818.10	20%	859,563.62	-33%	(283,655.99)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	4,464,959.23	5%	223,247.96	-33%	(73,671.83)
	20,475,295.63		2,254,063.41		(743,840.93)
35 Year Life	29,305,410.30	60%	17,583,246.18	-33%	(5,802,471.24)
20 year Life	2,644,730.77	60%	1,586,838.46	-33%	(523,656.69)
	52,425,436.70		21,424,148.05	-13%	(7,069,968.86)
	31442				
Piping, Valves & Related	2,669,647.84	20%	533,929.57	-16%	(85,428.73)
Balance of Account	9,887,479.31	30%	2,966,243.79	-16%	(474,599.01)
	12,557,127.15		3,500,173.36		(560,027.74)
35 Year Life	12,642,371.20	60%	7,585,422.72	-16%	(1,213,667.64)
20 year Life	0.00	60%	0.00	-16%	0.00
	25,199,498.35		11,085,596.08	-7%	(1,773,695.37)
	31542				
Cable	1,032,607.33	25%	258,151.83	-9%	(23,233.66)
Raceway	709,359.77	15%	106,403.97	-9%	(9,576.36)
Equipment	161,258.19	35%	56,440.37	-9%	(5,079.63)
Panels	1,442,850.11	25%	360,712.53	-9%	(32,464.13)
Balance of Account	453,733.70	25%	113,433.43	-9%	(10,209.01)
	3,799,809.10		895,142.12		(80,562.79)
35 Year Life	3,174,273.08	60%	1,904,563.85	-9%	(171,410.75)
20 year Life	555,327.99	60%	333,196.79	-9%	(29,987.71)
	7,529,410.17		3,132,902.76	-4%	(281,961.25)
	31642				
Balance of Account	179,744.00	25%	44,936.00	-28%	(12,582.08)
35 Year Life	360,198.26	55%	198,109.04	-28%	(55,470.53)
20 year Life	0.00	0%	0.00	-28%	0.00
	539,942.26		243,045.04	-13%	(68,052.61)
TOTAL UNIT	92,692,567.81		36,729,714.89	-10%	(9,455,325.21)

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	31143	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	1,522,973.16	30%	121,837.85	-31%	(37,769.73)
Equipment, HVAC, Duct, Elevator	198,423.59	35%	49,605.90	-31%	(15,377.83)
Lighting	574,094.13	15%	45,927.53	-31%	(14,237.53)
Balance of Account	11,977,638.34	15%	1,796,645.75	-31%	(556,960.18)
	14,273,129.22		2,014,017.03		(624,345.28)
35 Year Life	718,006.79	70%	502,604.75	-31%	(155,807.47)
20 year Life	131,398.04	70%	91,978.63	-31%	(28,513.37)
	15,122,534.05		2,608,600.41	-5%	(808,666.13)
	31243				
Piping, Valves & Related	14,731,527.67	10%	1,473,152.77	-33%	(486,140.41)
Boiler Components	13,282,819.52	10%	1,328,281.95	-33%	(438,333.04)
Tanks	2,684,438.86	10%	268,443.89	-33%	(88,586.48)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	6,851,494.68	20%	1,370,298.94	-33%	(452,198.65)
Stack	2,717,134.55	0%	0.00	-33%	0.00
Balance of Account	8,844,544.27	10%	864,454.43	-33%	(285,269.96)
	48,911,959.55		5,304,631.97		(1,750,528.55)
35 Year Life	34,909,304.11	70%	24,436,512.88	-33%	(8,064,049.25)
20 year Life	2,276,431.58	70%	1,593,502.11	-33%	(525,855.69)
	86,097,695.24		31,334,646.95	-12%	(10,340,433.49)
	31443				
Piping, Valves & Related	4,351,396.34	20%	870,279.27	-16%	(139,244.68)
Balance of Account	10,740,115.26	30%	3,222,034.58	-16%	(515,525.53)
	15,091,511.60		4,092,313.85		(654,770.22)
35 Year Life	13,694,336.77	70%	9,586,035.74	-16%	(1,533,765.72)
20 year Life	0.00	70%	0.00	-16%	0.00
	28,785,848.37		13,678,349.59	-8%	(2,188,535.93)
	31543				
Cable	3,134,762.32	25%	783,690.58	-9%	(70,532.15)
Raceway	2,051,314.50	15%	307,697.18	-9%	(27,692.75)
Equipment	106,486.22	35%	37,270.18	-9%	(3,354.32)
Panels	2,879,006.63	25%	719,751.66	-9%	(64,777.65)
Balance of Account	1,199,087.35	25%	299,771.84	-9%	(26,979.47)
	9,370,657.02		2,148,181.43		(193,336.33)
35 Year Life	5,159,922.56	70%	3,611,945.79	-9%	(325,075.12)
20 year Life	4,110,828.00	70%	2,877,579.60	-9%	(258,982.16)
	18,641,407.58		8,637,706.82	-4%	(777,393.61)
	31643				
Balance of Account	679,850.11	30%	203,955.03	-28%	(57,107.41)
35 Year Life	208,906.71	60%	125,344.03	-28%	(35,096.33)
20 year Life	0.00	60%	0.00	-28%	0.00
	888,756.82		329,299.06	-10%	(92,203.74)
TOTAL UNIT	149,536,242.06		56,588,602.83	-10%	(14,207,232.91)

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	31144	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	2,613,941.36	30%	209,115.31	-31%	(64,825.75)
Equipment, HVAC, Duct, Elevator	985,694.17	35%	246,423.54	-31%	(76,391.30)
Lighting	3,966,359.26	15%	317,308.74	-31%	(98,365.71)
Balance of Account	52,951,532.96	15%	7,942,729.94	-31%	(2,462,246.28)
	60,517,527.75		8,715,577.54		(2,701,829.04)
35 Year Life	1,146,053.37	75%	859,540.03	-31%	(266,457.41)
20 year Life	551,755.38	75%	413,816.54	-31%	(128,283.13)
	62,215,336.50		9,988,934.10	-5%	(3,096,569.57)
	31244				
Piping, Valves & Related	39,422,958.92	20%	7,884,591.78	-33%	(2,601,915.29)
Boiler Components	12,709,580.48	30%	3,812,874.14	-33%	(1,258,248.47)
Tanks	2,837,359.27	10%	283,735.93	-33%	(93,632.86)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	16,380,280.81	35%	5,733,098.28	-33%	(1,891,922.43)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	37,592,864.21	20%	7,518,572.84	-33%	(2,481,129.04)
	108,943,043.69		25,232,872.98		(8,326,848.08)
35 Year Life	82,560,815.78	75%	61,920,611.84	-33%	(20,433,801.91)
20 year Life	3,547,653.94	75%	2,660,740.46	-33%	(878,044.35)
	195,051,513.41		89,814,225.27	-15%	(29,638,694.34)
	31444				
Piping, Valves & Related	10,797,593.12	30%	3,239,277.94	-16%	(518,284.47)
Balance of Account	40,723,757.48	35%	14,253,315.12	-16%	(2,280,530.42)
	51,521,350.60		17,492,593.05		(2,798,814.89)
35 Year Life	29,173,207.58	75%	21,879,905.69	-16%	(3,500,784.91)
20 year Life	6,053.94	75%	4,540.46	-16%	(726.47)
	80,700,612.12		39,377,039.19	-8%	(6,300,326.27)
	31644				
Cable	5,830,046.92	25%	1,457,511.73	-9%	(131,176.06)
Raceway	6,461,619.05	25%	1,615,404.76	-9%	(145,386.43)
Equipment	12,832.93	40%	5,133.17	-9%	(461.99)
Panels	7,343,882.35	35%	2,570,358.82	-9%	(231,332.29)
Balance of Account	1,701,877.82	30%	510,563.35	-9%	(45,950.70)
	21,350,259.07		6,158,971.83		(554,307.46)
35 Year Life	9,477,610.63	75%	7,108,207.97	-9%	(639,738.72)
20 year Life	5,064,808.56	75%	3,798,606.42	-9%	(341,874.58)
	35,892,678.26		17,065,786.23	-4%	(1,535,920.76)
	31644				
Balance of Account	4,720,939.09	30%	1,416,281.73	-28%	(396,558.88)
35 Year Life	559,131.31	70%	391,391.92	-28%	(109,589.74)
20 year Life	97,025.15	70%	67,917.61	-28%	(19,016.93)
	5,377,095.55		1,875,591.25	-10%	(525,165.55)
TOTAL UNIT	379,237,235.84		158,121,576.04	-11%	(41,096,676.49)

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	31145	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	1,120,329.70	45%	89,626.38	-31%	(27,784.18)
Equipment, HVAC, Duct, Elevator	1,398,989.63	45%	349,747.41	-31%	(108,421.70)
Lighting	1,341,671.45	20%	107,333.72	-31%	(33,273.45)
Balance of Account	16,107,846.00	25%	4,026,961.50	-31%	(1,248,358.07)
	19,968,836.78		4,573,669.00		(1,417,837.39)
35 Year Life	716,613.26	75%	537,459.95	-31%	(166,612.58)
20 year Life	842,712.29	75%	632,034.22	-31%	(195,930.61)
	21,528,162.33		5,743,163.16	-8%	(1,780,380.58)
	31245				
Piping, Valves & Related	12,623,167.47	30%	3,786,950.24	-33%	(1,249,693.58)
Boiler Components	0.00	0%	0.00	-33%	0.00
Tanks	37,490,451.01	25%	9,372,612.75	-33%	(3,092,962.21)
Conveyor Equipment	4,063,345.88	25%	1,015,836.47	-33%	(335,226.04)
Lighting	389,039.69	20%	77,807.94	-33%	(25,676.62)
Other Equipment	11,362,929.09	25%	2,840,732.27	-33%	(937,441.65)
Stack	5,960,313.31	0%	0.00	-33%	0.00
Balance of Account	22,263,370.63	15%	3,339,505.59	-33%	(1,102,036.85)
	94,152,617.08		20,433,445.27		(6,743,036.94)
35 Year Life	43,271,610.72	80%	34,617,288.58	-33%	(11,423,705.23)
20 year Life	2,705,213.55	80%	2,164,170.84	-33%	(714,176.38)
	140,129,441.35		57,214,904.68	-13%	(18,880,918.55)
	31445				
Piping, Valves & Related			0.00	-16%	0.00
Balance of Account			0.00	-16%	0.00
	0.00		0.00		0.00
35 Year Life			0.00	-16%	0.00
20 year Life			0.00	-16%	0.00
	0.00		0.00	0%	0.00
	31545				
Cable	5,557,918.28	25%	1,389,479.57	-9%	(125,053.16)
Raceway	4,707,509.23	20%	941,501.85	-9%	(84,735.17)
Equipment	4,786.72	20%	957.34	-9%	(86.16)
Panels	2,049,101.76	30%	614,730.53	-9%	(55,325.75)
Balance of Account	22,712.66	25%	5,678.17	-9%	(511.03)
	12,342,028.65		2,952,347.45		(265,711.27)
35 Year Life	4,308,823.93	80%	3,447,059.14	-9%	(310,235.32)
20 year Life	2,258,287.64	80%	1,806,630.11	-9%	(162,596.71)
	18,909,140.22		8,206,036.71	-4%	(738,543.30)
	31645				
Balance of Account	627,625.73	25%	156,906.43	-28%	(43,933.80)
35 Year Life	114,903.98	80%	91,923.18	-28%	(25,738.49)
20 year Life	0.00	80%	0.00	-28%	0.00
	742,529.71		248,829.62	-9%	(69,672.29)
TOTAL UNIT	181,309,273.61		71,412,934.17	-12%	(21,469,514.72)

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	31150	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	7,165,404.28	15%	573,232.34	-31%	(177,702.03)
Equipment, HVAC, Duct, Elevator	1,485,462.57	15%	371,365.64	-31%	(115,123.35)
Lighting	610,035.39	10%	48,802.83	-31%	(15,128.88)
Balance of Account	15,277,634.90	15%	2,291,645.24	-31%	(710,410.02)
	24,538,537.14		3,285,046.05		(1,018,364.28)
35 Year Life	3,463,108.52	25%	865,777.13	-31%	(268,390.91)
20 year Life	1,703,208.01	25%	425,802.00	-31%	(131,998.62)
	29,704,853.67		4,576,625.18	-5%	(1,418,753.81)
	31250				
Piping, Valves & Related	2,816,996.78	10%	281,699.68	-33%	(92,960.89)
Boiler Components	0.00	0%	0.00	-33%	0.00
Tanks	654,261.98	15%	98,139.30	-33%	(32,385.97)
Conveyor Equipment	2,076,165.14	15%	311,424.77	-33%	(102,770.17)
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	601,734.86	15%	90,260.23	-33%	(29,785.88)
Stack	49,861.28	0%	0.00	-33%	0.00
Balance of Account	5,362,786.90	10%	536,278.69	-33%	(176,971.97)
	11,561,806.94		1,317,802.67		(434,874.88)
35 Year Life	3,641,728.74	25%	910,432.19	-33%	(300,442.62)
20 year Life	2,552,067.90	25%	638,016.98	-33%	(210,545.60)
	17,755,603.58		2,866,251.83	-5%	(945,863.10)
	31450				
Piping, Valves & Related	797,253.85	15%	119,588.08	-16%	(19,134.09)
Balance of Account	496,134.89	15%	74,420.23	-16%	(11,907.24)
	1,293,388.74		194,008.31		(31,041.33)
35 Year Life	532,647.82	25%	133,161.96	-16%	(21,305.91)
20 year Life	18,145.00	25%	4,536.25	-16%	(725.80)
	1,844,181.56		331,706.52	-3%	(53,073.04)
	31550				
Cable	785,488.27	15%	117,823.24	-9%	(10,604.09)
Raceway	919,447.21	15%	137,917.08	-9%	(12,412.54)
Equipment	367,470.85	15%	55,120.63	-9%	(4,960.86)
Panels	12,884.96	15%	1,932.74	-9%	(173.95)
Balance of Account	83,293.77	15%	12,494.07	-9%	(1,124.47)
	2,168,585.06		325,287.76		(29,275.90)
35 Year Life	1,522,434.16	25%	380,608.54	-9%	(34,254.77)
20 year Life	3,309,392.11	25%	827,348.03	-9%	(74,461.32)
	7,000,411.33		1,533,244.33	-2%	(137,991.99)
	31650				
Balance of Account	560,279.25	15%	84,041.89	-28%	(23,531.73)
35 Year Life	1,138,292.73	25%	284,573.18	-28%	(79,680.49)
20 year Life	1,529,786.52	25%	382,446.63	-28%	(107,085.06)
	3,228,358.50		751,061.70	-7%	(210,297.28)
TOTAL UNIT	59,533,408.64		10,058,889.55	-5%	(2,765,979.22)

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	31161	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	220,968.04	15%	17,677.44	-31%	(5,480.01)
Equipment, HVAC, Duct, Elevator	14,679.09	15%	3,669.77	-31%	(1,137.63)
Lighting	74,050.39	10%	5,924.03	-31%	(1,836.45)
Balance of Account	2,166,389.27	15%	324,958.39	-31%	(100,737.10)
	2,476,086.79		352,229.64		(109,191.19)
35 Year Life	107,299.24	25%	26,824.81	-31%	(8,315.69)
20 year Life	6,397.17	25%	1,599.29	-31%	(495.78)
	2,589,783.20		380,653.74	-5%	(118,002.66)
	31261				
Piping, Valves & Related	1,667,556.90	10%	166,755.69	-33%	(55,029.38)
Boiler Components	140,073.44	15%	21,011.02	-33%	(6,933.64)
Tanks	88,620.85	15%	13,293.13	-33%	(4,386.73)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	1,463,478.46	15%	219,521.77	-33%	(72,442.18)
Stack	580,312.13	0%	0.00	-33%	0.00
Balance of Account	187,528.96	10%	18,752.90	-33%	(6,188.46)
	4,127,570.74		439,334.50		(144,980.38)
35 Year Life	3,986,630.85	20%	797,326.17	-33%	(263,117.64)
20 year Life	942,357.12	20%	188,471.42	-33%	(62,195.57)
	9,056,558.71		1,425,132.09	-5%	(470,293.59)
	31461				
Piping, Valves & Related	1,112,016.51	15%	166,802.48	-16%	(26,688.40)
Balance of Account	2,767,032.10	15%	415,054.82	-16%	(66,408.77)
	3,879,048.61		581,857.29		(93,097.17)
35 Year Life	4,979,388.47	30%	1,493,816.54	-16%	(239,010.65)
20 year Life	0.00	30%	0.00	-16%	0.00
	8,858,437.08		2,075,673.83	-4%	(332,107.81)
	31661				
Cable	356,014.77	15%	53,402.22	-9%	(4,806.20)
Raceway	406,291.00	15%	60,943.65	-9%	(5,484.93)
Equipment	136,170.69	15%	20,425.60	-9%	(1,838.30)
Panels	434,542.84	15%	65,181.43	-9%	(5,866.33)
Balance of Account	0.00	0%	0.00	-9%	0.00
	1,333,019.30		199,952.90		(17,995.76)
35 Year Life	473,526.60	30%	142,057.98	-9%	(12,785.22)
20 year Life	286,785.92	30%	86,035.78	-9%	(7,743.22)
	2,093,331.82		428,046.65	-2%	(38,524.20)
	31861				
Balance of Account	228,583.91	15%	34,287.59	-28%	(9,600.52)
35 Year Life	22,012.20	25%	5,503.05	-28%	(1,540.85)
20 year Life	2,720.00	25%	680.00	-28%	(190.40)
	253,316.11		40,470.64	-4%	(11,331.78)
TOTAL UNIT	22,851,426.92		4,349,976.95	-4%	(970,260.04)

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	31152	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	292,500.73	15%	23,400.06	-31%	(7,254.02)
Equipment, HVAC, Duct, Elevator	1,489.92	15%	372.48	-31%	(115.47)
Lighting	50,593.74	10%	4,047.50	-31%	(1,254.72)
Balance of Account	2,139,605.26	15%	320,940.79	-31%	(99,491.64)
	2,484,189.65		348,760.83		(108,115.86)
35 Year Life	270,073.43	30%	81,022.03	-31%	(25,116.83)
20 year Life	21,164.90	30%	6,349.47	-31%	(1,968.34)
	2,775,427.98		436,132.33	-5%	(135,201.02)
	31252				
Piping, Valves & Related	936,446.70	15%	140,467.01	-33%	(46,354.11)
Boiler Components	78,323.00	15%	11,748.45	-33%	(3,876.99)
Tanks	114,779.08	15%	17,216.86	-33%	(5,681.56)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	27,851.11	15%	4,177.67	-33%	(1,378.63)
Other Equipment	823,114.76	15%	123,467.21	-33%	(40,744.18)
Stack	476,836.00	0%	0.00	-33%	0.00
Balance of Account	215,564.45	15%	32,334.67	-33%	(10,670.44)
	2,672,915.10		329,411.87		(108,705.92)
35 Year Life	4,709,171.03	25%	1,177,292.76	-33%	(388,506.61)
20 year Life	934,068.88	25%	233,517.22	-33%	(77,060.68)
	8,316,155.01		1,740,221.84	-7%	(574,273.21)
	31452				
Piping, Valves & Related	1,003,087.47	15%	150,463.12	-16%	(24,074.10)
Balance of Account	2,781,142.56	15%	417,171.38	-16%	(66,747.42)
	3,784,230.03		567,634.50		(90,821.52)
35 Year Life	7,200,079.81	30%	2,160,023.94	-16%	(345,603.83)
20 year Life	0.00	30%	0.00	-16%	0.00
	10,984,309.84		2,727,658.45	-4%	(436,425.35)
	31552				
Cable	261,118.81	15%	39,167.82	-9%	(3,525.10)
Raceway	412,971.41	15%	61,945.71	-9%	(5,575.11)
Equipment	178,170.48	15%	26,725.57	-9%	(2,405.30)
Panels	309,411.42	15%	46,411.71	-9%	(4,177.05)
Balance of Account	0.00	15%	0.00	-9%	0.00
	1,161,672.12		174,250.82		(15,682.57)
35 Year Life	303,681.74	30%	91,104.52	-9%	(8,199.41)
20 year Life	171,591.62	30%	51,477.49	-9%	(4,632.97)
	1,636,945.48		316,832.83	-2%	(28,514.95)
	31652				
Balance of Account	72,846.71	15%	10,927.01	-28%	(3,059.56)
35 Year Life	18,150.54	30%	5,445.16	-28%	(1,524.65)
20 year Life	0.00	30%	0.00	-28%	0.00
	90,997.25		16,372.17	-5%	(4,584.21)
TOTAL UNIT	23,803,835.56		5,237,217.61	-5%	(1,178,998.74)

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	31163	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	77,687.67	15%	6,215.01	-31%	(1,926.65)
Equipment, HVAC, Duct, Elevator	33,645.84	15%	8,411.46	-31%	(2,607.55)
Lighting	60,010.04	10%	4,800.80	-31%	(1,488.25)
Balance of Account	1,838,202.17	15%	275,730.33	-31%	(85,476.40)
	2,009,545.72		295,157.60		(91,498.86)
35 Year Life	106,548.37	35%	37,291.93	-31%	(11,560.50)
20 year Life	19,337.66	35%	6,768.18	-31%	(2,098.14)
	2,135,431.75		339,217.71	-5%	(105,157.49)
	31263				
Piping, Valves & Related	1,623,153.73	15%	243,473.06	-33%	(80,346.11)
Boiler Components	1,499,126.54	20%	299,825.31	-33%	(98,942.35)
Tanks	31,405.46	15%	4,710.82	-33%	(1,554.57)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	2,954,030.80	15%	443,104.62	-33%	(146,224.52)
Stack	577,814.14	0%	0.00	-33%	0.00
Balance of Account	234,385.78	15%	35,157.87	-33%	(11,602.10)
	6,919,916.45		1,026,271.67		(338,669.65)
35 Year Life	11,923,561.10	30%	3,577,068.33	-33%	(1,180,432.55)
20 year Life	296,993.17	30%	89,097.95	-33%	(29,402.32)
	19,140,470.72		4,692,437.95	-8%	(1,548,504.52)
	31463				
Piping, Valves & Related	1,428,268.26	15%	214,240.24	-16%	(34,278.44)
Balance of Account	4,909,897.26	15%	736,484.59	-16%	(117,837.53)
	6,338,165.52		950,724.83		(152,115.97)
35 Year Life	5,515,244.84	35%	1,930,335.69	-16%	(308,853.71)
20 year Life	0.00	35%	0.00	-16%	0.00
	11,853,410.36		2,881,060.52	-4%	(460,969.68)
	31563				
Cable	398,897.37	15%	59,834.61	-9%	(5,385.11)
Raceway	178,149.30	15%	26,722.40	-9%	(2,405.02)
Equipment	150,607.51	15%	22,591.13	-9%	(2,033.20)
Panels	266,149.08	15%	39,922.36	-9%	(3,593.01)
Balance of Account	0.00	15%	0.00	-9%	0.00
	993,803.26		149,070.49		(13,416.34)
35 Year Life	1,205,892.99	35%	422,062.55	-9%	(37,985.63)
20 year Life	182,888.08	35%	64,010.83	-9%	(5,760.97)
	2,382,584.33		635,143.86	-2%	(57,162.95)
	31663				
Balance of Account	59,103.53	15%	8,865.53	-28%	(2,482.35)
35 Year Life	29,041.38	30%	8,712.41	-28%	(2,439.48)
20 year Life	0.00	30%	0.00	-28%	0.00
	88,144.91		17,577.94	-6%	(4,921.82)
TOTAL UNIT	35,600,042.07		8,565,438.00	-6%	(2,176,716.47)

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	31164	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	31,482.46	15%	2,518.60	-31%	(780.77)
Equipment, HVAC, Duct, Elevator	5,561.00	15%	1,390.25	-31%	(430.98)
Lighting	44,128.73	10%	3,530.30	-31%	(1,094.39)
Balance of Account	1,456,159.55	15%	218,423.93	-31%	(67,711.42)
	1,537,331.74		225,863.08		(70,017.55)
35 Year Life	203,174.72	40%	81,269.89	-31%	(25,193.67)
20 year Life	18,144.05	40%	7,257.62	-31%	(2,249.86)
	1,758,650.51		314,390.59	-6%	(97,461.08)
	31264				
Piping, Valves & Related	2,281,155.29	15%	342,173.29	-33%	(112,917.19)
Boiler Components	285,344.50	20%	57,068.90	-33%	(18,832.74)
Tanks	145,465.85	15%	21,819.88	-33%	(7,200.56)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	1,243,762.60	15%	186,564.39	-33%	(61,566.25)
Stack	565,409.12	0%	0.00	-33%	0.00
Balance of Account	317,652.01	15%	47,647.80	-33%	(15,723.77)
	4,838,789.37		655,274.26		(216,240.51)
35 Year Life	10,518,097.75	35%	3,681,334.21	-33%	(1,214,840.29)
20 year Life	4,230,721.52	35%	1,480,752.53	-33%	(488,648.34)
	19,587,608.64		5,817,361.01	-10%	(1,919,729.13)
	31464				
Piping, Valves & Related	1,266,272.25	15%	189,940.84	-16%	(30,390.53)
Balance of Account	3,387,006.65	15%	508,051.00	-16%	(81,288.16)
	4,653,278.90		697,991.84		(111,678.69)
35 Year Life	4,016,932.54	40%	1,606,773.02	-16%	(257,083.68)
20 year Life	0.00	40%	0.00	-16%	0.00
	8,670,211.44		2,304,764.85	-4%	(368,762.38)
	31564				
Cable	1,085,014.79	15%	162,752.22	-9%	(14,647.70)
Raceway	227,035.61	15%	34,055.34	-9%	(3,064.98)
Equipment	89,149.23	15%	13,372.38	-9%	(1,203.51)
Panels	357,184.63	15%	53,577.69	-9%	(4,821.99)
Balance of Account	5,965.00	15%	894.75	-9%	(80.53)
	1,764,349.26		264,652.39		(23,818.72)
35 Year Life	420,693.53	40%	168,277.41	-9%	(15,144.97)
20 year Life	292,463.24	40%	116,985.30	-9%	(10,528.68)
	2,477,506.03		549,915.10	-2%	(49,492.36)
	31664				
Balance of Account	170,624.90	20%	34,124.98	-28%	(9,554.99)
35 Year Life	0.00	40%	0.00	-28%	0.00
20 year Life	0.00	40%	0.00	-28%	0.00
	170,624.90		34,124.98	-6%	(9,554.99)
TOTAL UNIT	32,664,601.52		9,020,556.52	-7%	(2,444,999.94)

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	31155	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related Equipment, HVAC, Duct, Elevator	1,712,661.09	20%	137,012.89	-31%	(42,474.00)
Lighting	171,290.66	20%	42,822.67	-31%	(13,275.03)
	243,258.91	10%	19,460.71	-31%	(6,032.82)
Balance of Account	2,569,957.68	20%	513,991.54	-31%	(159,337.38)
	4,697,168.34		713,287.80		(221,119.22)
35 Year Life	842,594.27	45%	379,167.42	-31%	(117,541.90)
20 year Life	48,468.23	45%	21,810.70	-31%	(6,761.32)
	5,588,230.84		1,114,265.93	-6%	(345,422.44)
	31255				
Piping, Valves & Related	2,464,599.96	20%	492,919.99	-33%	(162,663.60)
Boiler Components	1,844,154.56	20%	368,830.91	-33%	(121,714.20)
Tanks	268,167.31	20%	53,633.46	-33%	(17,699.04)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	27,851.12	10%	2,785.11	-33%	(919.09)
Other Equipment	2,308,424.95	20%	461,684.99	-33%	(152,356.05)
Stack	441,837.54	0%	0.00	-33%	0.00
Balance of Account	3,123,408.63	20%	624,681.73	-33%	(206,144.97)
	10,478,444.07		2,004,536.19		(661,496.94)
35 Year Life	18,880,678.72	40%	7,552,271.49	-33%	(2,492,249.59)
20 year Life	946,357.20	40%	378,542.88	-33%	(124,919.15)
	30,305,479.99		9,935,350.56	-11%	(3,278,665.69)
	31455				
Piping, Valves & Related	1,390,317.07	20%	278,063.41	-16%	(44,490.15)
Balance of Account	4,742,103.48	20%	948,420.70	-16%	(151,747.31)
	6,132,420.55		1,226,484.11		(196,237.46)
35 Year Life	6,449,717.80	45%	2,902,373.01	-16%	(464,379.68)
20 year Life	0.00	45%	0.00	-16%	0.00
	12,582,138.35		4,128,857.12	-5%	(660,617.14)
	31555				
Cable	940,505.24	20%	188,101.05	-9%	(16,929.09)
Raceway	453,633.61	20%	90,726.72	-9%	(8,165.40)
Equipment	409,801.78	20%	81,960.36	-9%	(7,376.43)
Panels	978,299.50	20%	195,659.90	-9%	(17,609.39)
Balance of Account	4,677.57	20%	935.51	-9%	(84.20)
	2,786,917.70		557,383.54		(50,164.52)
35 Year Life	1,038,529.62	45%	467,338.33	-9%	(42,060.45)
20 year Life	2,032,504.56	45%	914,627.05	-9%	(82,316.43)
	5,857,951.88		1,939,348.92	-3%	(174,541.40)
	31655				
Balance of Account	203,388.23	20%	40,677.65	-28%	(11,389.74)
35 Year Life	152,156.18	45%	68,470.28	-28%	(19,171.68)
20 year Life	0.00	45%	0.00	-28%	0.00
	355,544.41		109,147.93	-9%	(30,561.42)
TOTAL UNIT	54,689,345.47		17,226,970.46	-8%	(4,489,808.08)

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	31156	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	560,693.78	20%	44,855.50	-31%	(13,905.21)
Equipment, HVAC, Duct, Elevator	8,295.00	20%	2,073.75	-31%	(642.86)
Lighting	124,883.00	10%	9,990.64	-31%	(3,097.10)
Balance of Account	3,621,823.54	20%	724,364.71	-31%	(224,553.06)
	4,315,695.32		781,284.60		(242,198.23)
35 Year Life	227,329.84	50%	113,664.92	-31%	(35,236.13)
20 year Life	46,409.61	50%	23,204.81	-31%	(7,193.49)
	4,589,434.77		918,154.33	-6%	(284,627.84)
	31256				
Piping, Valves & Related	5,178,288.99	20%	1,035,657.80	-33%	(341,767.07)
Boiler Components	4,635,028.53	20%	927,005.71	-33%	(305,911.88)
Tanks	465,440.18	20%	93,088.04	-33%	(30,719.05)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	2,621,648.53	20%	524,329.71	-33%	(173,028.80)
Stack	120,912.87	0%	0.00	-33%	0.00
Balance of Account	4,219,410.04	20%	843,882.01	-33%	(278,481.06)
	17,240,729.14		3,423,963.25		(1,129,907.87)
35 Year Life	28,864,233.07	45%	12,898,904.88	-33%	(4,256,638.61)
20 year Life	1,224,438.01	45%	550,997.10	-33%	(181,829.04)
	47,129,400.22		16,873,865.24	-12%	(5,568,375.53)
	31456				
Piping, Valves & Related	2,552,576.02	20%	510,515.20	-16%	(81,682.43)
Balance of Account	7,927,691.25	20%	1,585,538.25	-16%	(253,686.12)
	10,480,267.27		2,096,053.45		(335,368.55)
35 Year Life	12,485,739.11	50%	6,242,869.56	-16%	(998,859.13)
20 year Life	0.00	50%	0.00	-16%	0.00
	22,966,006.38		8,338,923.01	-6%	(1,334,227.68)
	31556				
Cable	1,157,600.21	20%	231,520.04	-9%	(20,836.80)
Raceway	645,098.73	20%	129,019.75	-9%	(11,611.78)
Equipment	308,193.33	20%	61,638.67	-9%	(5,547.48)
Panels	2,164,242.57	20%	432,848.51	-9%	(38,956.37)
Balance of Account	25,389.36	20%	5,077.87	-9%	(457.01)
	4,300,524.20		860,104.84		(77,409.44)
35 Year Life	1,700,201.17	50%	850,100.59	-9%	(76,509.05)
20 year Life	1,820,705.96	50%	910,352.98	-9%	(81,931.77)
	7,821,431.33		2,620,558.41	-3%	(235,850.26)
	31656				
Balance of Account	210,865.76	20%	42,173.15	-28%	(11,808.48)
35 Year Life	57,011.14	50%	28,505.57	-28%	(7,981.56)
20 year Life	25,010.53	50%	12,505.27	-28%	(3,501.47)
	292,887.43		83,183.99	-8%	(23,291.52)
TOTAL UNIT	82,799,160.13		28,834,684.97	-9%	(7,446,372.82)

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	31170	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	2,960,412.13	15%	236,832.97	-31%	(73,418.22)
Equipment, HVAC, Duct, Elevator	177,139.59	15%	44,284.90	-31%	(13,728.32)
Lighting	466,594.88	15%	37,327.59	-31%	(11,571.55)
Balance of Account	2,900,260.64	15%	435,039.10	-31%	(134,862.12)
	6,504,407.24		753,484.55		(233,580.21)
35 Year Life	0.00	25%	0.00	-31%	0.00
20 year Life	632,481.51	25%	158,120.38	-31%	(49,017.32)
	7,136,888.75		911,604.93	-4%	(282,597.53)
	31270				
Piping, Valves & Related	1,419,715.16	15%	212,957.27	-33%	(70,275.90)
Boiler Components	0.00	0%	0.00	-33%	0.00
Tanks	3,688,004.39	15%	553,200.66	-33%	(182,556.22)
Conveyor Equipment	1,016,110.29	15%	152,416.54	-33%	(50,297.46)
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	941,525.51	15%	141,228.83	-33%	(46,605.51)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	10,617,190.84	10%	1,061,719.08	-33%	(350,367.30)
	17,682,546.19		2,121,522.39		(700,102.39)
35 Year Life	9,846,486.05	20%	1,969,297.21	-33%	(649,868.08)
20 year Life	558,449.65	20%	111,689.93	-33%	(36,857.68)
	28,087,481.89		4,202,509.53	-5%	(1,386,828.14)
	31470				
Piping, Valves & Related	0.00		0.00	-16%	0.00
Balance of Account	0.00		0.00	-16%	0.00
	0.00		0.00		0.00
35 Year Life	0.00		0.00	-16%	0.00
20 year Life	0.00		0.00	-16%	0.00
	0.00		0.00	0%	0.00
	31670				
Cable	1,857,253.84	15%	278,588.08	-9%	(25,072.93)
Raceway	1,458,961.49	15%	218,844.22	-9%	(19,695.98)
Equipment	0.00	0%	0.00	-9%	0.00
Panels	62,624.60	15%	9,393.69	-9%	(845.43)
Balance of Account	32,879.45	15%	4,931.92	-9%	(443.87)
	3,411,719.38		511,757.91		(46,058.21)
35 Year Life	1,513,903.86	25%	378,475.97	-9%	(34,062.84)
20 year Life	1,110,731.13	25%	277,682.78	-9%	(24,991.45)
	6,036,354.37		1,167,916.65	-2%	(105,112.50)
	31670				
Balance of Account	1,526,047.66	15%	228,907.15	-28%	(64,094.00)
35 Year Life	0.00	25%	0.00	-28%	0.00
20 year Life	49,925.47	25%	12,481.37	-28%	(3,494.78)
	1,575,973.13		241,388.52	-4%	(67,588.78)
TOTAL UNIT	42,836,698.14		6,523,419.63	-4%	(1,842,126.96)

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	31171	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	164,154.45	15%	13,132.36	-31%	(4,071.03)
Equipment, HVAC, Duct, Elevator	55,153.42	15%	13,788.36	-31%	(4,274.39)
Lighting	69,958.81	10%	5,596.70	-31%	(1,734.98)
Balance of Account	262,881.08	15%	39,432.16	-31%	(12,223.97)
	552,147.76		71,949.58		(22,304.37)
35 Year Life	14,248.29	25%	3,562.07	-31%	(1,104.24)
20 year Life	71,901.88	25%	17,975.47	-31%	(5,572.40)
	638,297.93		93,487.12	-5%	(28,981.01)
	31271				
Piping, Valves & Related	1,832,231.11	15%	274,834.67	-33%	(90,695.44)
Boiler Components	176,592.84	15%	26,488.93	-33%	(8,741.35)
Tanks	407,297.69	15%	61,094.65	-33%	(20,161.24)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	237,300.41	15%	35,595.06	-33%	(11,746.37)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	7,193,770.55	10%	719,377.06	-33%	(237,394.43)
	9,847,192.60		1,117,390.36		(368,738.82)
35 Year Life	5,454,336.42	20%	1,090,867.28	-33%	(359,986.20)
20 year Life	0.00	20%	0.00	-33%	0.00
	15,301,529.02		2,208,257.65	-5%	(728,725.02)
	31471				
Piping, Valves & Related	0.00		0.00	-16%	0.00
Balance of Account	0.00		0.00	-16%	0.00
	0.00		0.00		0.00
35 Year Life	4,086.50	25%	1,021.63	-16%	(163.46)
20 year Life	0.00		0.00	-16%	0.00
	4,086.50		1,021.63	-4%	(163.46)
	31671				
Cable	373,342.22	15%	56,001.33	-9%	(5,040.12)
Raceway	379,721.99	15%	56,958.30	-9%	(5,126.25)
Equipment	74,033.25	15%	11,104.99	-9%	(999.45)
Panels	1,561,283.36	15%	234,192.50	-9%	(21,077.33)
Balance of Account	0.00	0%	0.00	-9%	0.00
	2,388,380.82		358,257.12		(32,243.14)
35 Year Life	542,873.52	25%	135,718.38	-9%	(12,214.65)
20 year Life	48,072.73	25%	12,018.18	-9%	(1,081.64)
	2,979,327.07		505,993.69	-2%	(45,539.43)
	31671				
Balance of Account	101,265.46	15%	15,189.82	-28%	(4,253.15)
35 Year Life	0.00	25%	0.00	-28%	0.00
20 year Life	0.00	25%	0.00	-28%	0.00
	101,265.46		15,189.82	-4%	(4,253.15)
TOTAL UNIT	19,024,505.98		2,823,949.90	-4%	(807,662.07)

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	31172	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	177,859.31	15%	14,228.74	-31%	(4,410.91)
Equipment, HVAC, Duct, Elevator	123,606.52	15%	30,901.63	-31%	(9,579.51)
Lighting	125,722.07	10%	10,057.77	-31%	(3,117.91)
Balance of Account	1,394,662.36	15%	209,199.35	-31%	(64,851.80)
	1,821,850.26		264,387.49		(81,960.12)
35 Year Life	68,748.35	30%	20,624.51	-31%	(6,393.60)
20 year Life	184,750.29	30%	55,425.09	-31%	(17,181.78)
	2,075,348.90		340,437.09	-5%	(105,535.50)
	31272				
Piping, Valves & Related	1,749,213.26	15%	262,381.99	-33%	(86,586.06)
Boiler Components	180,448.96	15%	27,067.34	-33%	(8,932.22)
Tanks	1,339,672.32	15%	200,950.85	-33%	(66,313.78)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	227,193.35	15%	34,079.00	-33%	(11,246.07)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	6,652,131.44	10%	665,213.14	-33%	(219,520.34)
	10,148,659.33		1,189,692.33		(392,598.47)
35 Year Life	5,700,547.81	30%	1,710,164.34	-33%	(564,354.23)
20 year Life	0.00	30%	0.00	-33%	0.00
	15,849,207.14		2,899,856.67	-6%	(956,952.70)
	31472				
Piping, Valves & Related	0.00		0.00	-16%	0.00
Balance of Account	0.00		0.00	-16%	0.00
	0.00		0.00		0.00
35 Year Life	3,657.26	30%	1,097.18	-16%	(175.55)
20 year Life	0.00		0.00	-16%	0.00
	3,657.26		1,097.18	-5%	(175.55)
	31672				
Cable	365,342.75	15%	54,801.41	-9%	(4,932.13)
Raceway	341,348.39	15%	51,202.26	-9%	(4,608.20)
Equipment	55,117.89	15%	8,267.68	-9%	(744.09)
Panels	1,824,412.80	15%	273,661.92	-9%	(24,629.57)
Balance of Account	0.00	0%	0.00	-9%	0.00
	2,586,221.83		387,933.27		(34,913.99)
35 Year Life	601,509.78	30%	180,452.93	-9%	(16,240.76)
20 year Life	47,078.42	30%	14,123.53	-9%	(1,271.12)
	3,234,810.03		582,509.73	-2%	(52,425.88)
	31672				
Balance of Account	82,558.77	15%	12,383.82	-28%	(3,467.47)
35 Year Life	0.00	30%	0.00	-28%	0.00
20 year Life	0.00	30%	0.00	-28%	0.00
	82,558.77		12,383.82	-4%	(3,467.47)
TOTAL UNIT	21,245,582.10		3,836,284.48	-5%	(1,118,557.09)

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	31173	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	230,246.13	15%	18,419.69	-31%	(5,710.10)
Equipment, HVAC, Duct, Elevator	77,513.60	15%	19,378.40	-31%	(6,007.30)
Lighting	74,357.77	10%	5,948.62	-31%	(1,844.07)
Balance of Account	429,900.29	15%	64,485.04	-31%	(19,990.36)
	812,017.79		108,231.76		(33,551.84)
35 Year Life	49,991.27	35%	17,496.94	-31%	(5,424.05)
20 year Life	86,017.30	35%	30,106.06	-31%	(9,332.88)
	948,026.36		155,834.76	-5%	(48,308.77)
	31273				
Piping, Valves & Related	2,693,645.08	15%	404,046.76	-33%	(133,335.43)
Boiler Components	145,903.37	15%	21,885.51	-33%	(7,222.22)
Tanks	1,045,017.09	15%	156,752.56	-33%	(51,728.35)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	382,485.53	15%	57,372.83	-33%	(18,933.03)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	9,214,154.66	10%	921,415.47	-33%	(304,067.10)
	13,481,205.73		1,561,473.13		(515,286.13)
35 Year Life	7,585,546.63	30%	2,275,663.99	-33%	(750,969.12)
20 year Life	0.00	30%	0.00	-33%	0.00
	21,066,752.36		3,837,137.12	-6%	(1,266,255.25)
	31473				
Piping, Valves & Related	0.00	0%	0.00	-16%	0.00
Balance of Account	0.00	0%	0.00	-16%	0.00
	0.00		0.00		0.00
35 Year Life	18,046.61	35%	6,316.31	-16%	(1,010.61)
20 year Life	0.00	0%	0.00	-16%	0.00
	18,046.61		6,316.31	-6%	(1,010.61)
	31573				
Cable	504,086.35	15%	75,612.95	-9%	(6,805.17)
Raceway	400,076.18	15%	60,011.43	-9%	(5,401.03)
Equipment	81,497.50	15%	12,224.63	-9%	(1,100.22)
Panels	1,507,301.85	15%	226,095.28	-9%	(20,348.57)
Balance of Account	0.00	0%	0.00	-9%	0.00
	2,492,961.88		373,944.28		(33,654.99)
35 Year Life	458,281.01	35%	160,398.35	-9%	(14,435.85)
20 year Life	41,966.08	35%	14,688.13	-9%	(1,321.93)
	2,993,208.97		549,030.76	-2%	(49,412.77)
	31673				
Balance of Account	175,333.04	15%	26,299.96	-28%	(7,363.99)
35 Year Life	0.00	35%	0.00	-28%	0.00
20 year Life	0.00	35%	0.00	-28%	0.00
	175,333.04		26,299.96	-4%	(7,363.99)
TOTAL UNIT	25,201,367.34		4,574,618.90	-5%	(1,372,351.39)

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	31174	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	312,039.84	15%	24,963.19	-31%	(7,738.59)
Equipment, HVAC, Duct, Elevator	126,962.14	15%	31,740.54	-31%	(9,839.57)
Lighting	146,552.67	10%	11,724.21	-31%	(3,634.51)
Balance of Account	815,416.93	15%	122,312.54	-31%	(37,916.89)
	1,400,971.58		190,740.48		(59,129.55)
35 Year Life	83,148.20	40%	33,259.28	-31%	(10,310.38)
20 year Life	210,352.83	40%	84,141.13	-31%	(26,083.75)
	1,694,472.61		308,140.89	-6%	(95,523.68)
	31274				
Piping, Valves & Related	3,802,948.39	15%	570,442.26	-33%	(188,245.95)
Boiler Components	178,460.16	15%	26,769.02	-33%	(8,833.78)
Tanks	2,144,410.58	15%	321,661.59	-33%	(106,148.32)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	238,796.84	15%	35,819.53	-33%	(11,820.44)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	9,038,385.65	10%	903,838.57	-33%	(298,266.73)
	15,403,001.62		1,858,530.96		(613,315.22)
35 Year Life	10,010,055.99	35%	3,503,519.60	-33%	(1,156,161.47)
20 year Life	0.00	35%	0.00	-33%	0.00
	25,413,057.61		5,362,050.56	-7%	(1,769,476.68)
	31474				
Piping, Valves & Related	0.00	0%	0.00	-16%	0.00
Balance of Account	0.00	10%	0.00	-16%	0.00
	0.00		0.00		0.00
35 Year Life	3,671.86	40%	1,468.74	-16%	(235.00)
20 year Life	0.00	0%	0.00	-16%	0.00
	3,671.86		1,468.74	-6%	(235.00)
	31574				
Cable	691,401.38	15%	103,710.21	-9%	(9,333.92)
Raceway	616,173.01	15%	92,425.95	-9%	(8,318.34)
Equipment	146,783.20	15%	22,017.48	-9%	(1,981.57)
Panels	2,394,817.28	15%	359,222.59	-9%	(32,330.03)
Balance of Account	0.00	0%	0.00	-9%	0.00
	3,849,174.87		577,376.23		(51,963.86)
35 Year Life	468,869.37	40%	187,547.75	-9%	(16,879.30)
20 year Life	62,869.64	40%	25,147.86	-9%	(2,263.31)
	4,380,913.88		790,071.83	-2%	(71,106.47)
	31674				
Balance of Account	228,778.53	15%	34,316.78	-28%	(9,608.70)
35 Year Life	0.00	0%	0.00	-28%	0.00
20 year Life	0.00	0%	0.00	-28%	0.00
	228,778.53		34,316.78	-4%	(9,608.70)
TOTAL UNIT	31,720,894.49		6,496,048.80	-6%	(1,945,950.52)

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	31160	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	843,635.09	0%	67,490.81	-31%	(20,922.15)
Equipment, HVAC, Duct, Elevator	140,378.12	5%	35,094.53	-31%	(10,879.30)
Lighting	56,082.05	0%	4,486.56	-31%	(1,390.83)
Balance of Account	2,213,756.34	0%	0.00	-31%	0.00
	3,253,851.60		107,071.90		(33,192.29)
35 Year Life	278,224.89	5%	13,911.24	-31%	(4,312.49)
20 year Life	404,133.73	5%	20,206.69	-31%	(6,264.07)
	3,936,210.22		141,189.83	-1%	(43,768.85)
	31260				
Piping, Valves & Related	1,410,590.85	5%	70,529.54	-33%	(23,274.75)
Boiler Components	0.00	0%	0.00	-33%	0.00
Tanks	1,342,440.01	0%	0.00	-33%	0.00
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	185,209.31	5%	9,260.47	-33%	(3,055.95)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	450,425.83	0%	0.00	-33%	0.00
	3,388,666.00		79,790.01		(26,330.70)
35 Year Life	1,073,441.97	5%	53,672.10	-33%	(17,711.79)
20 year Life	14,506.80	5%	725.34	-33%	(239.36)
	4,476,614.77		134,187.45	-1%	(44,281.86)
	31460				
Piping, Valves & Related	496,813.78	5%	24,840.69	-16%	(3,974.51)
Balance of Account	216,323.28	5%	10,816.16	-16%	(1,730.59)
	713,137.06		35,656.85		(5,705.10)
35 Year Life	127,184.15	5%	6,359.21	-16%	(1,017.47)
20 year Life	0.00	5%	0.00	-16%	0.00
	840,321.21		42,016.06	0%	(6,722.57)
	31560				
Cable	201,711.15	5%	10,085.56	-9%	(907.70)
Raceway	261,595.27	5%	13,079.76	-9%	(1,177.18)
Equipment	215,871.47	5%	10,793.57	-9%	(971.42)
Panels	193,924.20	5%	9,696.21	-9%	(872.66)
Balance of Account	2,269.00	5%	113.45	-9%	(10.21)
	875,371.09		43,768.55		(3,939.17)
35 Year Life	453,398.96	5%	22,669.95	-9%	(2,040.30)
20 year Life	1,039,741.89	5%	51,987.09	-9%	(4,678.84)
	2,368,511.94		118,425.60	0%	(10,658.30)
	31660				
Balance of Account	60,601.82	5%	3,030.09	-28%	(848.43)
35 Year Life	148,001.67	5%	7,400.08	-28%	(2,072.02)
20 year Life	1,319,530.03	5%	65,976.50	-28%	(18,473.42)
	1,528,133.52		76,406.68	-1%	(21,393.87)
TOTAL UNIT	13,149,791.66		512,225.61	-1%	(126,825.45)

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	31181	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	118,037.00	0%	9,442.96	-31%	(2,927.32)
Equipment, HVAC, Duct, Elevator	29,250.79	5%	7,312.70	-31%	(2,266.94)
Lighting	49,029.13	0%	3,922.33	-31%	(1,215.92)
Balance of Account	343,917.00	0%	0.00	-31%	0.00
	540,233.92		20,677.99		(6,410.18)
35 Year Life	580,518.59	5%	29,025.93	-31%	(8,998.04)
20 year Life	0.00	5%	0.00	-31%	0.00
	1,120,752.51		49,703.92	-1%	(15,408.21)
31281					
Piping, Valves & Related	500,053.62	5%	25,002.68	-33%	(8,250.88)
Boiler Components	216,850.30	0%	0.00	-33%	0.00
Tanks	30,298.38	0%	0.00	-33%	0.00
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	95,590.49	0%	0.00	-33%	0.00
Other Equipment	287,924.27	5%	14,396.21	-33%	(4,750.75)
Stack	702,155.00	0%	0.00	-33%	0.00
Balance of Account	6,723.00	0%	0.00	-33%	0.00
	1,839,595.06		39,398.89		(13,001.64)
35 Year Life	1,366,357.81	5%	68,317.89	-33%	(22,544.90)
20 year Life	64,402.28	5%	3,220.11	-33%	(1,062.64)
	3,270,355.15		110,936.90	-1%	(36,609.18)
31481					
Piping, Valves & Related	97,183.69	5%	4,859.18	-16%	(777.47)
Balance of Account	1,345,662.65	5%	67,283.13	-16%	(10,765.30)
	1,442,846.34		72,142.32		(11,542.77)
35 Year Life	900,539.34	5%	45,026.97	-16%	(7,204.31)
20 year Life	0.00	5%	0.00	-16%	0.00
	2,343,385.68		117,169.28	-1%	(18,747.09)
31561					
Cable	62,345.27	5%	3,117.26	-9%	(280.55)
Raceway	127,195.00	5%	6,359.75	-9%	(572.38)
Equipment	22,541.92	5%	1,127.10	-9%	(101.44)
Panels	128,877.56	5%	6,443.88	-9%	(579.95)
Balance of Account	16,974.00	5%	848.70	-9%	(76.38)
	357,933.75		17,896.69		(1,610.70)
35 Year Life	318,765.50	5%	15,938.28	-9%	(1,434.44)
20 year Life	52,052.27	5%	2,602.61	-9%	(234.24)
	728,751.52		36,437.58	0%	(3,279.38)
31661					
Balance of Account	35,463.00	5%	1,773.15	-28%	(496.48)
35 Year Life	32,709.70	5%	1,635.49	-28%	(457.94)
20 year Life	13,823.00	5%	691.15	-28%	(193.52)
	81,995.70		4,099.79	-1%	(1,147.94)
TOTAL UNIT	7,545,240.56		318,347.46	-1%	(75,191.80)

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	31162	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	30,504.00	0%	2,440.32	-31%	(756.50)
Equipment, HVAC, Duct, Elevator	0.00	5%	0.00	-31%	0.00
Lighting	41,099.00	0%	3,287.92	-31%	(1,019.26)
Balance of Account	197,110.07	0%	0.00	-31%	0.00
	268,713.07		5,728.24		(1,775.75)
35 Year Life	548,344.28	5%	27,417.21	-31%	(8,499.34)
20 year Life	0.00	5%	0.00	-31%	0.00
	817,057.35		33,145.45	-1%	(10,275.09)
	31262				
Piping, Valves & Related	849,933.06	5%	42,496.65	-33%	(14,023.90)
Boiler Components	973,037.24	0%	0.00	-33%	0.00
Tanks	13,680.84	0%	0.00	-33%	0.00
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	665,106.43	5%	33,255.32	-33%	(10,974.26)
Stack	72,635.00	0%	0.00	-33%	0.00
Balance of Account	45,120.56	0%	0.00	-33%	0.00
	2,619,513.13		75,751.97		(24,998.15)
35 Year Life	3,187,788.75	5%	159,389.44	-33%	(52,598.51)
20 year Life	190,264.12	5%	9,513.21	-33%	(3,139.36)
	5,997,566.00		244,654.62	-1%	(80,736.02)
	31462				
Piping, Valves & Related	149,695.15	5%	7,484.76	-16%	(1,197.56)
Balance of Account	2,188,498.12	5%	109,424.91	-16%	(17,507.98)
	2,338,193.27		116,909.66		(18,705.55)
35 Year Life	1,949,678.98	5%	97,483.95	-16%	(15,597.43)
20 year Life	0.00	5%	0.00	-16%	0.00
	4,287,872.25		214,393.61	-1%	(34,302.98)
	31562				
Cable	107,756.26	5%	5,387.81	-9%	(484.90)
Raceway	169,997.82	5%	8,499.89	-9%	(764.99)
Equipment	48,774.54	5%	2,438.73	-9%	(219.49)
Panels	136,158.58	5%	6,807.93	-9%	(612.71)
Balance of Account	8,190.00	5%	409.50	-9%	(36.86)
	470,877.20		23,543.86		(2,118.95)
35 Year Life	540,853.40	5%	27,042.67	-9%	(2,433.84)
20 year Life	51,959.22	5%	2,597.96	-9%	(233.82)
	1,063,689.82		53,184.49	0%	(4,786.60)
	31662				
Balance of Account	10,728.50	5%	536.43	-28%	(150.20)
35 Year Life	37,944.31	5%	1,897.22	-28%	(531.22)
20 year Life	0.00	5%	0.00	-28%	0.00
	48,672.81		2,433.64	-1%	(681.42)
TOTAL UNIT	12,214,858.23		547,811.82	-1%	(130,782.12)

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Energy Supply Salvage Analysis
By FERC Account**

	31184	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	24,648.00	0%	1,971.84	-31%	(611.27)
Equipment, HVAC, Duct, Elevator	0.00	5%	0.00	-31%	0.00
Lighting	35,581.00	0%	2,844.88	-31%	(881.91)
Balance of Account	221,387.50	0%	0.00	-31%	0.00
	281,596.50		4,816.72		(1,493.18)
35 Year Life	571,246.37	5%	28,562.32	-31%	(8,854.32)
20 year Life		0%	0.00	-31%	0.00
	852,842.87		33,379.04	-1%	(10,347.50)
	31264				
Piping, Valves & Related	944,900.77	5%	47,245.04	-33%	(15,590.86)
Boiler Components	181,377.00	0%	0.00	-33%	0.00
Tanks	14,247.00	0%	0.00	-33%	0.00
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	238,611.52	5%	11,930.58	-33%	(3,937.09)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	26,790.00	0%	0.00	-33%	0.00
	1,405,926.29		59,175.61		(19,527.95)
35 Year Life	892,662.02	5%	44,633.10	-33%	(14,728.92)
20 year Life	163,329.53	5%	8,166.48	-33%	(2,694.94)
	2,461,917.84		111,975.19	-2%	(36,951.81)
	31464				
Piping, Valves & Related	145,130.00	5%	7,256.50	-16%	(1,161.04)
Balance of Account	1,779,475.81	5%	88,973.79	-16%	(14,235.81)
	1,924,605.81		96,230.29		(15,396.85)
35 Year Life	1,435,149.65	5%	71,757.48	-16%	(11,481.20)
20 year Life	0.00	5%	0.00	-16%	0.00
	3,359,755.46		167,987.77	-1%	(26,878.04)
	31564				
Cable	118,010.69	5%	5,900.53	-9%	(531.05)
Raceway	158,541.59	5%	7,927.08	-9%	(713.44)
Equipment	51,181.72	5%	2,559.09	-9%	(230.32)
Panels	85,015.25	5%	4,250.76	-9%	(382.57)
Balance of Account	14,478.00	5%	723.90	-9%	(65.15)
	427,227.25		21,361.36		(1,922.52)
35 Year Life	281,367.15	5%	14,068.36	-9%	(1,266.15)
20 year Life	29,754.43	5%	1,487.72	-9%	(133.89)
	738,348.83		36,917.44	0%	(3,322.57)
	31664				
Balance of Account	7,139.12	5%	356.96	-28%	(99.95)
35 Year Life	36,214.53	5%	1,810.73	-28%	(507.00)
20 year Life	0.00	5%	0.00	-28%	0.00
	43,353.65		2,167.68	-1%	(606.95)
TOTAL UNIT	7,456,218.65		352,427.13	-1%	(78,106.88)

**Tampa Electric Company
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	31165	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	53,440.00	0%	4,275.20	-31%	(1,325.31)
Equipment, HVAC, Duct, Elevator	32,047.00	5%	8,011.75	-31%	(2,483.64)
Lighting	51,785.00	0%	4,142.80	-31%	(1,284.27)
Balance of Account	257,609.16	0%	0.00	-31%	0.00
	394,881.16		16,429.75		(5,093.22)
35 Year Life	841,338.36	5%	42,066.92	-31%	(13,040.74)
20 year Life	0.00	5%	0.00	-31%	0.00
	1,236,219.52		58,496.67	-1%	(18,133.97)
	31265				
Piping, Valves & Related	474,196.53	5%	23,709.83	-33%	(7,824.24)
Boiler Components	841,944.00	0%	0.00	-33%	0.00
Tanks	34,875.78	0%	0.00	-33%	0.00
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	38,997.00	0%	0.00	-33%	0.00
Other Equipment	416,783.03	5%	20,839.15	-33%	(6,876.92)
Stack	427,783.06	0%	0.00	-33%	0.00
Balance of Account	31,210.00	0%	0.00	-33%	0.00
	2,265,789.40		44,548.98		(14,701.16)
35 Year Life	3,259,795.84	5%	162,989.79	-33%	(53,786.63)
20 year Life	95,016.22	5%	4,750.81	-33%	(1,567.77)
	5,620,601.46		212,289.58	-1%	(70,055.56)
	31465				
Piping, Valves & Related	89,390.76	5%	4,469.54	-16%	(715.13)
Balance of Account	1,477,694.56	5%	73,884.73	-16%	(11,821.56)
	1,567,085.32		78,354.27		(12,536.68)
35 Year Life	3,081,221.81	5%	154,061.09	-16%	(24,649.77)
20 year Life	0.00	5%	0.00	-16%	0.00
	4,648,307.13		232,415.36	-1%	(37,186.46)
	31565				
Cable	118,844.86	5%	5,942.24	-9%	(534.80)
Raceway	206,609.71	5%	10,330.49	-9%	(929.74)
Equipment	46,125.52	5%	2,306.28	-9%	(207.56)
Panels	377,415.61	5%	18,870.78	-9%	(1,698.37)
Balance of Account	0.00	5%	0.00	-9%	0.00
	748,995.70		37,449.79		(3,370.48)
35 Year Life	370,554.33	5%	18,527.72	-9%	(1,667.49)
20 year Life	18,465.88	5%	923.29	-9%	(83.10)
	1,138,015.91		56,900.80	0%	(5,121.07)
	31665				
Balance of Account	24,623.31	5%	1,231.17	-28%	(344.73)
35 Year Life	23,604.59	5%	1,180.23	-28%	(330.46)
20 year Life	0.00	5%	0.00	-28%	0.00
	48,227.90		2,411.40	-1%	(675.19)
TOTAL UNIT	12,691,371.92		562,513.80	-1%	(131,172.25)

**Tampa Electric Company
1999 Depreciation Study
Energy Supply Salvage Analysis
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	31111	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	35,989.99	5%	2,877.60	-31%	(892.06)
Equipment, HVAC, Duct, Elevator	21,570.55	5%	5,392.64	-31%	(1,671.72)
Lighting	34,856.03	0%	2,788.48	-31%	(864.43)
Balance of Account	173,394.46	5%	8,669.72	-31%	(2,687.61)
	265,791.03		19,728.44		(6,115.82)
35 Year Life	365,568.17	5%	18,278.41	-31%	(5,666.31)
20 year Life	0.00	0%	0.00	-31%	0.00
	631,359.20		38,006.85	-2%	(11,782.12)
31211					
Piping, Valves & Related	170,933.10	5%	8,546.66	-33%	(2,820.40)
Boiler Components	303,494.63	5%	15,174.73	-33%	(5,007.66)
Tanks	12,571.63	5%	628.58	-33%	(207.43)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	14,057.21	0%	0.00	-33%	0.00
Other Equipment	150,237.32	5%	7,511.87	-33%	(2,478.92)
Stack	154,202.49	0%	0.00	-33%	0.00
Balance of Account	11,250.23	5%	562.51	-33%	(185.63)
	816,746.62		32,424.35		(10,700.03)
35 Year Life	620,383.86	10%	62,038.39	-33%	(20,472.67)
20 year Life	28,593.31	10%	2,859.33	-33%	(943.58)
	1,465,723.79		97,322.06	-2%	(32,116.28)
31411					
Piping, Valves & Related	37,094.25	10%	3,709.43	-16%	(593.51)
Balance of Account	613,195.05	10%	61,319.50	-16%	(9,811.12)
	650,289.30		65,028.93		(10,404.63)
35 Year Life	461,619.58	10%	46,161.96	-16%	(7,385.91)
20 year Life	0.00	10%	0.00	-16%	0.00
	1,111,908.88		111,190.89	-2%	(17,790.54)
31511					
Cable	29,963.76	10%	2,996.38	-9%	(269.67)
Raceway	52,091.46	10%	5,209.15	-9%	(468.82)
Equipment	11,629.39	10%	1,162.94	-9%	(104.66)
Panels	95,155.90	10%	9,515.59	-9%	(856.40)
Balance of Account	0.00	5%	0.00	-9%	0.00
	188,840.51		18,884.05		(1,699.56)
35 Year Life	163,810.98	10%	16,381.10	-9%	(1,474.30)
20 year Life	26,211.64	10%	2,621.16	-9%	(235.90)
	378,863.13		37,886.31	-1%	(3,409.77)
31611					
Balance of Account	15,744.93	5%	787.25	-28%	(220.43)
35 Year Life	15,311.19	10%	1,531.12	-28%	(428.71)
20 year Life	2,339.81	10%	233.98	-28%	(65.51)
	33,395.93		2,552.35	-2%	(714.66)
TOTAL UNIT	3,621,250.93		286,958.46	-2%	(65,813.37)

**Tampa Electric Company
1999 Depreciation Study
Energy Supply Salvage Analysis
By FERC Account**

	31101	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	439,846.52	10%	35,187.72	-31%	(10,908.19)
Equipment, HVAC, Duct, Elevator	75,773.11	30%	18,943.28	-31%	(5,872.42)
Lighting	457,699.80	0%	36,615.98	-31%	(11,350.96)
Balance of Account	4,757,360.10	5%	237,868.01	-31%	(73,739.08)
	5,730,679.53		328,614.99		(101,870.65)
35 Year Life	1,208,242.76	50%	604,121.38	-31%	(187,277.63)
20 year Life	0.00	0%	0.00	-31%	0.00
	6,938,922.29		932,736.37	-4%	(289,148.27)

Piping, Valves & Related
Boiler Components
Tanks
Conveyor Equipment
Lighting
Other Equipment
Stack
Balance of Account

35 Year Life
20 year Life

Piping, Valves & Related
Balance of Account

35 Year Life
20 year Life

Cable
Raceway
Equipment
Panels
Balance of Account

35 Year Life
20 year Life

Balance of Account
35 Year Life
20 year Life

TOTAL UNIT	6,938,922.29		932,736.37	-4%	(289,148.27)
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**Tampa Electric Company
1999 Depreciation Study
Energy Supply Salvage Analysis
By FERC Account**

	34141	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related Equipment, HVAC, Duct, Elevator	10,525.00	10%	842.00	-31%	(261.02)
Lighting	548.00	30%	137.00	-31%	(42.47)
	1,664.00	0%	133.12	-31%	(41.27)
Balance of Account	58,910.38	10%	5,891.04	-31%	(1,826.22)
	71,647.38		7,003.16		(2,170.98)
35 Year Life	10,141.00	40%	4,056.40	-31%	(1,257.48)
20 year Life	1,040.42	40%	416.17	-31%	(129.01)
	82,828.80		11,475.73	-4%	(3,557.48)
34241					
Piping, Valves & Related	35,918.03	15%	5,387.70	-33%	(1,777.94)
Boiler Components	0.00	0%	0.00	-33%	0.00
Tanks	45,278.00	15%	6,791.70	-33%	(2,241.26)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	10,091.77	30%	3,027.53	-33%	(999.09)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	2,483.61	5%	124.18	-33%	(40.98)
	93,771.41		15,331.12		(5,059.27)
35 Year Life	19,891.50	40%	7,956.60	-33%	(2,625.68)
20 year Life	0.00	0%	0.00	-33%	0.00
	113,662.91		23,287.72	-7%	(7,684.95)
34341					
Piping, Valves & Related	10,750.00	15%	1,612.50	-16%	(258.00)
Balance of Account	368,950.80	30%	110,685.24	-16%	(17,709.64)
	379,700.80		112,297.74		(17,967.64)
35 Year Life	929,841.84	40%	371,936.74	-16%	(59,509.88)
20 year Life	0.00	0%	0.00	-16%	0.00
	1,309,542.64		484,234.48	-6%	(77,477.52)
34541					
Cable	16,836.66	10%	1,683.67	-9%	(151.53)
Raceway	23,960.00	10%	2,396.00	-9%	(215.64)
Equipment	0.00	10%	0.00	-9%	0.00
Panels	53,954.00	10%	5,395.40	-9%	(485.59)
Balance of Account	17,683.00	10%	1,768.30	-9%	(159.15)
	112,433.66		11,243.37		(1,011.90)
35 Year Life	101,764.80	40%	40,705.92	-9%	(3,663.53)
20 year Life	35,384.59	40%	14,153.84	-9%	(1,273.85)
	249,583.05		66,103.12	-2%	(5,949.28)
34641					
Balance of Account	2,642.34	15%	396.35	-28%	(110.98)
35 Year Life	0.00	0%	0.00	-28%	0.00
20 year Life	0.00	0%	0.00	-28%	0.00
	2,642.34		396.35	-4%	(110.98)
TOTAL UNIT	1,758,259.74		585,497.39	-5%	(94,780.20)

**Tampa Electric Company
1999 Depreciation Study
Energy Supply Salvage Analysis
By FERC Account**

	34142	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	266,076.00	10%	21,286.08	-31%	(6,598.68)
Equipment, HVAC, Duct, Elevator	0.00	0%	0.00	-31%	0.00
Lighting	94,832.97	0%	7,586.64	-31%	(2,351.86)
Balance of Account	1,098,252.00	10%	109,825.20	-31%	(34,045.81)
	1,459,160.97		138,697.92		(42,996.35)
35 Year Life	97,538.92	30%	29,261.68	-31%	(9,071.12)
20 year Life	54,900.79	30%	16,470.24	-31%	(5,105.77)
	1,611,600.68		184,429.83	-4%	(57,173.25)
	34242				
Piping, Valves & Related	184,698.00	15%	27,704.70	-33%	(9,142.55)
Boiler Components	0.00	0%	0.00	-33%	0.00
Tanks	450,362.00	15%	67,554.30	-33%	(22,292.92)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	21,059.00	30%	6,317.70	-33%	(2,084.84)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	71,967.00	10%	7,196.70	-33%	(2,374.91)
	728,086.00		108,773.40		(35,895.22)
35 Year Life	103,660.00	35%	36,281.00	-33%	(11,972.73)
20 year Life	0.00	0%	0.00	-33%	0.00
	831,746.00		145,054.40	-6%	(47,867.95)
	34342				
Piping, Valves & Related	224,645.00	15%	33,696.75	-16%	(5,391.48)
Balance of Account	7,860,930.15	35%	2,751,325.55	-16%	(440,212.09)
	8,085,575.15		2,785,022.30		(445,603.57)
35 Year Life	7,680,251.23	35%	2,688,087.93	-16%	(430,094.07)
20 year Life	0.00	0%	0.00	-16%	0.00
	15,765,826.38		5,473,110.23	-6%	(875,697.64)
	34542				
Cable	177,132.00	10%	17,713.20	-9%	(1,594.19)
Raceway	358,817.00	10%	35,881.70	-9%	(3,229.35)
Equipment	6,815.91	10%	681.59	-9%	(61.34)
Panels	204,834.00	10%	20,483.40	-9%	(1,843.51)
Balance of Account	359,803.04	10%	35,980.30	-9%	(3,238.23)
	1,107,401.95		110,740.20		(9,966.62)
35 Year Life	1,372,953.96	35%	480,533.89	-9%	(43,248.05)
20 year Life	97,222.03	35%	34,027.71	-9%	(3,062.49)
	2,577,577.94		625,301.79	-2%	(56,277.16)
	34642				
Balance of Account	8,060.00	15%	1,209.00	-28%	(338.52)
35 Year Life	19,858.00	35%	6,880.30	-28%	(1,926.48)
20 year Life	0.00	0%	0.00	-28%	0.00
	27,718.00		8,089.30	-8%	(2,265.00)
TOTAL UNIT	20,814,469.00		6,435,985.56	-5%	(1,039,281.00)

**Tampa Electric Company
1999 Depreciation Study
Energy Supply Salvage Analysis
By FERC Account**

	34151	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	15,899.00	10%	1,271.92	-31%	(394.30)
Equipment, HVAC, Duct, Elevator	0.00	0%	0.00	-31%	0.00
Lighting	1,816.00	10%	145.28	-31%	(45.04)
Balance of Account	51,355.00	10%	5,135.50	-31%	(1,592.01)
	69,070.00		6,552.70		(2,031.34)
35 Year Life	6,291.92	30%	1,887.58	-31%	(585.15)
20 year Life	0.00	0%	0.00	-31%	0.00
	75,361.92		8,440.28	-3%	(2,616.49)
	34251				
Piping, Valves & Related	38,417.00	15%	5,762.55	-33%	(1,901.64)
Boiler Components	0.00	0%	0.00	-33%	0.00
Tanks	24,301.00	15%	3,645.15	-33%	(1,202.90)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	2,460.00	30%	738.00	-33%	(243.54)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	11,005.00	15%	1,650.75	-33%	(544.75)
	76,183.00		11,796.45		(3,892.83)
35 Year Life	56,142.00	35%	19,649.70	-33%	(6,484.40)
20 year Life	0.00	0%	0.00	-33%	0.00
	132,325.00		31,446.15	-8%	(10,377.23)
	34351				
Piping, Valves & Related	27,344.00	15%	4,101.60	-16%	(656.26)
Balance of Account	848,155.47	30%	254,446.64	-16%	(40,711.46)
	875,499.47		258,548.24		(41,367.72)
35 Year Life	448,226.44	35%	156,879.25	-16%	(25,100.68)
20 year Life	0.00	0%	0.00	-16%	0.00
	1,323,725.91		415,427.50	-5%	(66,468.40)
	34551				
Cable	47,708.00	10%	4,770.80	-9%	(429.37)
Raceway	15,347.00	10%	1,534.70	-9%	(138.12)
Equipment	0.00	0%	0.00	-9%	0.00
Panels	98,868.63	10%	9,886.86	-9%	(889.82)
Balance of Account	3,503.00	10%	350.30	-9%	(31.53)
	165,426.63		16,542.66		(1,488.84)
35 Year Life	135,330.29	35%	47,365.60	-9%	(4,262.90)
20 year Life	27,686.15	35%	9,690.15	-9%	(872.11)
	328,443.07		73,598.42	-2%	(6,623.86)
	34851				
Balance of Account		0%	0.00	-28%	0.00
35 Year Life		0%	0.00	-28%	0.00
20 year Life		0%	0.00	-28%	0.00
	0.00		0.00	0%	0.00
TOTAL UNIT	1,859,855.90		528,912.34	-5%	(86,085.97)

**Tampa Electric Company
1989 Depreciation Study
Energy Supply Salvage Analysis
By FERC Account**

	34128	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	950,030.37	10%	76,002.43	-31%	(23,560.75)
Equipment, HVAC, Duct, Elevator	235,427.36	35%	58,856.84	-31%	(18,245.62)
Lighting	394,614.93	10%	31,569.19	-31%	(9,786.45)
Balance of Account	2,768,043.86	15%	415,206.58	-31%	(128,714.04)
	4,348,116.51		581,635.04		(180,306.86)
35 Year Life	4,654,151.10	50%	2,327,075.55	-31%	(721,393.42)
20 year Life	0.00	50%	0.00	-31%	0.00
	9,002,267.61		2,908,710.59	-10%	(901,700.28)
34228					
Piping, Valves & Related	3,888,611.32	15%	583,291.70	-33%	(192,486.26)
Boiler Components	1,686,312.22	15%	252,946.83	-33%	(83,472.46)
Tanks	235,611.98	15%	35,341.80	-33%	(11,662.79)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	743,348.81	0%	0.00	-33%	0.00
Other Equipment	2,239,011.04	25%	559,752.76	-33%	(184,718.41)
Stack	5,460,230.21	10%	546,023.02	-33%	(180,187.60)
Balance of Account	52,280.86	15%	7,842.10	-33%	(2,587.89)
	14,305,406.25		1,985,198.21		(655,115.41)
35 Year Life	10,650,321.88	50%	5,325,160.94	-33%	(1,757,303.11)
20 year Life	500,688.83	50%	250,344.42	-33%	(82,613.66)
	25,456,416.96		7,560,703.57	-10%	(2,495,032.18)
34328					
Piping, Valves & Related	768,598.25	15%	115,289.74	-16%	(18,446.36)
Balance of Account	10,642,464.43	25%	2,660,616.11	-16%	(425,698.58)
	11,411,062.68		2,775,905.84		(444,144.94)
35 Year Life	7,326,446.26	50%	3,663,223.13	-16%	(586,115.70)
20 year Life	34,087.79	50%	17,043.90	-16%	(2,727.02)
	18,771,596.73		6,456,172.87	-6%	(1,032,987.66)
34628					
Cable	492,386.46	25%	123,096.62	-9%	(11,078.70)
Raceway	1,004,552.49	20%	200,910.50	-9%	(18,081.94)
Equipment	178,030.13	20%	35,606.03	-9%	(3,204.54)
Panels	1,017,840.90	20%	203,568.18	-9%	(18,321.14)
Balance of Account	134,056.17	20%	26,811.23	-9%	(2,413.01)
	2,826,866.15		589,992.55		(53,099.33)
35 Year Life	2,632,432.48	50%	1,316,216.24	-9%	(118,459.46)
20 year Life	420,478.67	50%	210,239.34	-9%	(18,921.54)
	5,879,777.30		2,116,448.13	-3%	(190,480.33)
34628					
Balance of Account	275,704.61	25%	68,926.15	-28%	(19,299.32)
35 Year Life	256,603.19	50%	128,301.60	-28%	(35,924.45)
20 year Life	25,912.08	50%	12,956.04	-28%	(3,627.69)
	558,219.88		210,183.79	-11%	(58,851.46)
TOTAL UNIT	59,668,278.48		19,252,218.94	-8%	(4,679,051.91)

**Tampa Electric Company
1999 Depreciation Study
Energy Supply Salvage Analysis
By FERC Account**

	34181	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	11,377,944.26	20%	910,235.54	-31%	(282,173.02)
Equipment, HVAC, Duct, Elevator	1,736,099.99	50%	434,025.00	-31%	(134,547.75)
Lighting	2,321,875.20	15%	185,750.02	-31%	(57,582.50)
Balance of Account	86,539,391.83	25%	21,634,847.96	-31%	(6,706,802.87)
	101,975,311.28		23,164,858.51		(7,181,106.14)
35 Year Life	4,316,575.97	80%	3,453,260.78	-31%	(1,070,510.84)
20 year Life	4,419,293.61	80%	3,535,434.89	-31%	(1,095,984.82)
	110,711,180.86		30,153,554.18	-8%	(9,347,601.79)
34281					
Piping, Valves & Related	42,546,078.12	25%	10,636,519.53	-33%	(3,510,051.44)
Boiler Components	3,083,876.95	30%	925,163.09	-33%	(305,303.82)
Tanks	17,227,430.97	20%	3,445,486.19	-33%	(1,137,010.44)
Conveyor Equipment	1,421,755.50	25%	355,438.88	-33%	(117,294.83)
Lighting	12,231.46	0%	0.00	-33%	0.00
Other Equipment	31,529,381.35	25%	7,882,345.34	-33%	(2,601,173.96)
Stack	3,540,108.69	0%	0.00	-33%	0.00
Balance of Account	20,457,354.70	15%	3,068,603.21	-33%	(1,012,639.06)
	119,818,217.74		26,313,556.23		(8,683,473.55)
35 Year Life	75,651,180.90	80%	60,520,944.72	-33%	(19,971,911.76)
20 year Life	14,625,537.96	80%	11,700,430.37	-33%	(3,861,142.02)
	210,094,936.60		98,534,831.31	-15%	(32,516,527.33)
34381					
Piping, Valves & Related	24,293,605.23	30%	7,288,081.57	-16%	(1,166,093.05)
Balance of Account	21,491,778.41	50%	10,745,889.21	-16%	(1,719,342.27)
	45,785,383.64		18,033,970.77		(2,885,435.32)
35 Year Life	32,186,041.10	85%	27,358,134.94	-16%	(4,377,301.59)
20 year Life	37,416,786.72	85%	31,804,268.71	-16%	(5,088,682.99)
	115,388,211.46		77,196,374.42	-11%	(12,351,419.91)
34581					
Cable	12,428,343.12	20%	2,485,668.62	-9%	(223,710.18)
Raceway	11,701,090.89	20%	2,340,218.18	-9%	(210,619.64)
Equipment	261,434.46	20%	52,286.89	-9%	(4,705.82)
Panels	8,949,737.45	30%	2,684,921.24	-9%	(241,642.91)
Balance of Account	2,074,902.32	15%	311,235.35	-9%	(28,011.18)
	35,415,508.24		7,874,330.28		(708,689.72)
35 Year Life	14,003,862.02	85%	11,903,282.72	-9%	(1,071,295.44)
20 year Life	9,167,305.15	85%	7,792,209.38	-9%	(701,298.84)
	58,586,675.41		27,569,822.37	-4%	(2,481,284.01)
34681					
Balance of Account	4,669,300.16	25%	1,167,325.04	-28%	(326,851.01)
35 Year Life	414,772.79	85%	352,556.87	-28%	(98,715.92)
20 year Life	545,549.43	85%	463,717.02	-28%	(129,840.76)
	5,629,622.38		1,983,598.93	-10%	(555,407.70)
TOTAL UNIT	500,410,626.71		235,438,281.21	-11%	(57,252,240.75)

**Tampa Electric Company
1999 Depreciation Study
Energy Supply Salvage Analysis
By FERC Account**

	TOTAL	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	45,969,298.22	8%	3,677,543.86	-31%	(1,140,038.60)
Equipment, HVAC, Duct, Elevator	9,460,343.59	25%	2,365,085.90	-31%	(733,176.63)
Lighting	12,629,392.00	8%	1,010,351.36	-31%	(313,208.92)
Balance of Account	252,020,755.32	18%	45,467,339.97	-31%	(14,094,875.39)
	<u>320,079,789.12</u>		<u>52,520,321.09</u>		<u>(16,281,299.54)</u>
35 Year Life	24,220,656.29	49%	11,815,199.19	-31%	(3,662,711.75)
20 year Life	11,554,550.87	59%	6,812,552.18	-31%	(2,111,891.18)
	<u>355,854,996.28</u>		<u>71,148,072.46</u>	<u>-6%</u>	<u>(22,055,902.46)</u>
Piping, Valves & Related	162,690,984.76	19%	30,862,448.58	-33%	(10,184,608.03)
Boiler Components	52,111,004.98	17%	9,088,967.51	-33%	(2,999,359.28)
Tanks	75,846,520.07	20%	15,380,865.14	-33%	(5,075,685.49)
Conveyor Equipment	12,428,768.10	18%	2,220,255.79	-33%	(732,684.41)
Lighting	1,425,106.88	6%	84,770.72	-33%	(27,974.34)
Other Equipment	107,229,316.65	25%	26,766,275.46	-33%	(8,832,870.90)
Stack	22,704,085.74	2%	546,023.02	-33%	(180,187.60)
Balance of Account	169,030,602.77	13%	22,368,153.44	-33%	(7,381,490.63)
	<u>603,466,389.96</u>		<u>107,317,759.65</u>		<u>(35,414,860.68)</u>
35 Year Life	454,565,946.27	60%	274,192,498.38	-33%	(90,483,524.47)
20 year Life	46,892,773.57	61%	28,666,918.68	-33%	(9,460,083.16)
	<u>1,104,925,109.80</u>		<u>410,177,176.71</u>	<u>-12%</u>	<u>(135,358,468.31)</u>
Piping, Valves & Related	58,102,582.95	25%	14,653,184.11	-16%	(2,344,509.46)
Balance of Account	148,464,593.11	31%	45,590,811.01	-16%	(7,294,529.76)
	<u>206,567,176.06</u>		<u>60,243,995.12</u>		<u>(9,639,039.22)</u>
35 Year Life	164,437,029.18	59%	96,904,754.74	-16%	(15,504,760.76)
20 year Life	37,475,073.45	85%	31,830,389.31	-16%	(5,092,862.29)
	<u>408,479,278.69</u>		<u>188,979,139.17</u>	<u>-7%</u>	<u>(30,236,662.27)</u>
Cable	41,073,668.95	21%	8,711,819.05	-9%	(784,063.71)
Raceway	37,106,753.34	19%	7,022,864.44	-9%	(632,057.80)
Equipment	3,595,425.35	20%	708,943.56	-9%	(63,804.92)
Panels	38,489,429.68	25%	9,573,407.07	-9%	(861,606.64)
Balance of Account	7,463,872.22	22%	1,657,621.18	-9%	(149,185.91)
	<u>127,729,149.54</u>		<u>27,674,655.29</u>		<u>(2,490,718.98)</u>
35 Year Life	58,812,991.28	63%	37,178,774.40	-9%	(3,346,089.70)
20 year Life	38,739,411.98	62%	24,079,160.13	-9%	(2,167,124.41)
	<u>225,281,552.80</u>		<u>88,932,589.82</u>	<u>-4%</u>	<u>(8,003,933.08)</u>
Balance of Account	16,898,616.99	24%	4,032,000.98	-28%	(1,128,960.27)
35 Year Life	4,794,371.28	42%	1,998,608.18	-28%	(559,610.29)
20 year Life	5,005,279.52	34%	1,716,434.31	-28%	(480,601.61)
	<u>26,698,267.79</u>		<u>7,747,043.46</u>	<u>-8%</u>	<u>(2,169,172.17)</u>
TOTAL UNIT	<u><u>2,121,239,205.36</u></u>		<u><u>766,984,021.63</u></u>	<u><u>-9%</u></u>	<u><u>(197,824,138.30)</u></u>

Tampa Electric Company
Calculation of Annual Accrual for
Final Plant Dismantling

The company has completed a detailed review of the dismantling study for Energy Supply - Production Plant. As part of the review the company again secured the services of a dismantling contractor to review production rates, cost factors and salvage rates in the previous study. The company incorporated all changes indicated by the contractor and prepared the dismantling study. The company also prepared a detailed dismantling study for the Polk Power Station, which was prepared in the same manner as for each existing unit. The dismantling study is in year end 1998 dollars.

The company included a 10% contingency on all portions of the dismantling study, 5% for quantity variations and 5% for pricing variances. The company believes that the application of contingency is proper and that this rate is appropriate for our study. As of December 31, 1998 the company has accrued \$85,465,982 against a total dismantling estimate of \$121,366,655 that includes 10% contingency. This position provides the company with a reserve ratio of over 70% and provides enough capital to dismantle all of our units with the exception of the Polk Power Station and Big Bend Unit No.4, our newest units. The company believes that a 10% contingency is appropriate at this time.

The DRI indices were updated to be the most recent available at the time of this filing. The accruals were updated to balances at year-end 1998. The data was input into the model provided by FPSC Staff and recalculated. The results indicate an annual accrual of \$6,295,975, which is a reduction of \$3,822,825 from \$10,118,800, approved in our last dismantling study. This reduction is solely due to the reduction in the DRI indices. In our last dismantling study, a reduction in dismantling accrual was indicated but the company requested that the annual accrual for dismantling remain at the previous level and that an annual accrual be approved for the Polk Power Station. The company believed that reducing the annual dismantling accrual was premature due to the limited recovery at that time for dismantling, and the uncertainty of the long-term outlook of the DRI indices. The company believes that after an additional four year period the reduction is warranted based on our reserve position and the continued trend of the DRI indices.

The company requests a final dismantling estimate of \$2,660,000 for the Big Bend Unit No. 1 and 2 Scrubber. This amount is consistent with the total dismantling estimate against the total plant in service investment for the Big Bend Unit No. 4 FGD System. This will result in an annual accrual of \$207,379 when the plant goes into service in early 2000. The company will complete a detailed dismantling study for this unit upon completion of the detailed property records.

The company requests a final dismantling estimate of \$1,863,000 for Polk Unit No. 2. This amount is consistent with the total dismantling estimate against the total

plant in service investment for Polk Power Station Unit No. 1. This will result in an annual accrual of \$126,085 when the plant goes into service in 2001. The company will complete a detailed dismantling study for this unit upon completion of the detailed property records.

The company requests that an annual dismantling accrual of \$126,085 be allowed for each new peaking unit installed during the next four-year period. The company will complete a detailed dismantling study for each unit upon completion of the detailed property records. The annual accrual is a reasonable estimate and will allow the company to begin accrual for final dismantling when the unit goes into service.

Tampa Electric Company
Energy Supply Dismantlement Study
Estimate as of December 31, 1998

	Labor	Materials & Equipment	Disposal	Salvage	TOTAL
Big Bend Common	6,500,014	2,761,673	84,058	(1,519,793)	7,825,952
Big Bend Unit No. 1	6,677,971	2,878,541	793,555	(1,967,130)	8,382,937
Big Bend Unit No. 2	5,508,601	2,442,843	561,634	(1,961,960)	6,551,118
Big Bend Unit No. 3	5,680,571	2,479,672	215,473	(1,961,960)	6,413,755
Big Bend Unit No. 4	14,132,330	6,137,077	170,885	(4,213,770)	16,226,522
Big Bend Unit No. 4 FGD	5,431,788	2,233,812	111,440	(1,464,320)	6,312,720
Gannon Common	4,905,496	2,073,125	182,471	(1,100,648)	6,060,443
Gannon Unit No. 1	4,731,319	2,061,143	402,508	(1,490,850)	5,704,120
Gannon Unit No. 2	3,921,063	1,706,681	337,954	(1,256,380)	4,709,318
Gannon Unit No. 3	4,385,714	1,910,915	374,642	(1,396,835)	5,274,436
Gannon Unit No. 4	4,402,823	1,918,937	377,031	(1,405,382)	5,293,409
Gannon Unit No. 5	4,500,493	1,961,545	385,660	(1,433,465)	5,414,232
Gannon Unit No. 6	4,884,690	2,105,079	392,632	(1,465,482)	5,916,920
Hookers Point Station	7,620,665	1,285,300	203,633	(898,040)	8,211,559
Dinner Lake	1,143,684	190,914	14,409	(799,679)	549,328
Big Bend CT No. 1	153,818	54,133	8,226	(74,624)	141,552
Big Bend CT No. 2 & 3	740,370	255,217	120,951	(390,434)	726,105
Gannon CT No. 1	165,630	59,263	6,822	(71,038)	160,677
Phillips Station	2,455,851	409,606	30,275	(1,077,440)	1,818,292
Polk Power Station Unit No. 1	20,850,352	5,793,895	771,768	(7,742,756)	19,673,258
	108,793,240	40,719,372	5,546,028	(33,691,985)	121,366,655

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Steam Generating Station
Big Bend Station - Common Facilities

	QUANTITY	U/M	PROD FACTOR	LABOR RATES	LABOR COSTS	CONTRACTOR OVERHEAD	COST OF EQUIPMENT	CONSUMABLE MATERIALS	CONTRACTOR DISMANTLEMENT	
									PROFIT	TOTAL
STRUCTURAL & MISC. STEEL	4,025	TN	3.12	17.98	225,792.84	271,854.58	225,792.84	52,667.13	116,416.11	892,523.49
RAILROAD RAIL	1,560	TN	3.15	17.00	83,538.00	100,579.75	83,538.00	20,412.60	43,210.25	331,278.60
PIPING	620	TN	3.89	16.62	40,084.12	48,261.28	40,084.12	8,112.70	20,481.33	157,023.54
MECHANICAL STEEL	3,655	TN	5.83	15.36	327,300.86	394,070.24	327,300.86	47,825.68	164,474.65	1,260,972.29
MOTORS - SAVE	11,110	HP	0.06	15.36	9,556.38	11,505.88	9,556.38		4,592.80	35,211.43
VALVES - SAVE	50	TN	8.40	14.63	6,144.60	7,398.10	6,144.60	654.25	3,051.23	23,392.78
LITE IRON	125	TN	6.99	17.31	15,124.61	18,210.03	15,124.61	1,635.63	7,514.23	57,609.12
TIN SIDING	85,951	SF	0.01	13.22	13,635.27	16,416.86	13,635.27		6,553.11	50,240.50
COPPER	70	TN	7.50	13.76	7,224.00	8,697.70	7,224.00	915.95	3,609.25	27,670.89
STAINLESS STEEL	405	TN	7.50	15.29	46,443.38	55,917.82	46,443.38	5,299.43	23,115.60	177,219.60
ALUMINUM	35	TN	11.67	12.59	5,142.39	6,191.43	5,142.39	457.98	2,540.13	19,474.30
RAILROAD TIES	27,700	EA	0.09	13.43	34,225.01	41,206.91	34,225.01		16,448.54	126,105.48
FIBERGLASS / PLASTIC	270	CY	2.63	13.43	9,536.64	11,482.12	9,536.64		4,583.31	35,138.71
TRANSITE PIPE & SIDING	28,500	SF	0.07	13.50	27,702.00	33,353.21	27,702.00		13,313.58	102,070.79
NON ASBESTOS INSULATION	180	CY	6.30	11.11	12,598.74	15,168.88	12,598.74		6,054.95	46,421.32
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	13,537	CY	1.05	17.34	246,468.16	296,747.66	246,468.16		118,452.60	908,136.58
PREPARE 1/2 CONCRETE FOUNDATIONS FOR BLAST	6,768	CY	1.05	13.86	98,494.70	118,587.62	98,494.70		47,336.55	362,913.59
REINFORCED CONCRETE GRADE SLABS	13,835	CY	0.42	16.20	94,133.34	113,336.54	94,133.34		45,240.48	346,843.70
BRICK AND BLOCK	3,415	CY	0.30	14.44	14,793.78	17,811.71	14,793.78		7,109.89	54,509.16
REINFORCED CONCRETE ELEVATED SLABS	1,150	CY	1.48	13.70	23,317.40	28,074.15	23,317.40		11,206.34	85,915.29
ROOFING MATERIAL (340 CY)	38,480	SF	0.02	12.46	11,507.06	13,854.50	11,507.06		5,530.29	42,398.91
TRANSITE IN PLACE	160	CY	0.32	13.52	681.41	820.42	681.41		327.48	2,510.72
DIRT TO MOVE AT PONDS	450,000	CY	0.09	14.81	579,811.50	698,093.05	579,811.50		278,657.41	2,136,373.45
COAL CONTAMINATED DIRT TO BURY	13,000	CY	0.09	14.81	16,750.11	20,167.13	16,750.11		8,050.10	61,717.46
ASPHALT	10,900	CY	0.07	14.81	10,654.31	12,827.79	10,654.31		5,120.46	39,256.89
HAUL & BURY IN PLACE	64,255	CY	0.09	13.99	84,499.18	101,737.01	84,499.18		40,610.31	311,345.68
HAUL OFF SITE	2,175	CY	0.32	13.10	8,975.14	10,806.07	8,975.14		4,313.45	33,069.79
DUMP FEES FOR ALL OFF SITE HAULING	100	TN		100.00	10,000.00					10,000.00
BLASTING SUBCONTRACTOR	1	LT			74,448.00				11,167.20	85,615.20
DISPOSAL COSTS - ASBESTOS	176	CY		150.00	26,400.00					26,400.00
REUSEABLE EQUIPMENT	1	LT								
					2,164,982.92	2,473,178.45	2,054,134.92	137,981.33	1,019,081.64	7,849,359.27

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Steam Generating Station
Big Bend Station - Common Facilities

	QUANTITY	U/M	SALVAGE		CONTRACTOR	TAMPA	NET
			RATE	DISMANTLEMENT	DISMANTLEMENT	ELECTRIC	DISMANTLEMENT
				SALVAGE	LESS SALVAGE	OVERHEAD	COSTS
STRUCTURAL & MISC. STEEL	4,025	TN	80.00	322,000.00	570,523.49	57,052.35	627,575.84
RAILROAD RAIL	1,560	TN	150.00	234,000.00	97,278.60	9,727.86	107,006.47
PIPING	620	TN	80.00	49,600.00	107,423.54	10,742.35	118,165.89
MECHANICAL STEEL	3,655	TN	80.00	292,400.00	968,572.29	96,857.23	1,065,429.52
MOTORS - SAVE	11,110	HP	3.00	33,330.00	1,881.43	188.14	2,069.57
VALVES - SAVE	50	TN	700.00	35,000.00	(11,607.22)	(1,160.72)	(12,767.94)
LITE IRON	125	TN	80.00	10,000.00	47,609.12	4,760.91	52,370.03
TIN SIDING	85,951	SF			50,240.50	5,024.05	55,264.55
COPPER	70	TN	1,400.00	98,000.00	(70,329.11)	(7,032.91)	(77,362.02)
STAINLESS STEEL	405	TN	380.00	153,900.00	23,319.60	2,331.96	25,651.56
ALUMINUM	35	TN	1,800.00	63,000.00	(43,525.70)	(4,352.57)	(47,878.26)
RAILROAD TIES	27,700	EA	2.00	55,400.00	70,705.48	7,070.55	77,776.03
FIBERGLASS / PLASTIC	270	CY		0.00	35,138.71	3,513.87	38,652.59
TRANSITE PIPE & SIDING	28,500	SF			102,070.79	10,207.08	112,277.87
NON ASBESTOS INSULATION	180	CY			46,421.32	4,642.13	51,063.45
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	13,537	CY			908,136.58	90,813.66	998,950.24
PREPARE 1/2 CONCRETE FOUNDATIONS FOR BLAST	6,768	CY			362,913.59	36,291.36	399,204.94
REINFORCED CONCRETE GRADE SLABS	13,835	CY			346,843.70	34,684.37	381,528.08
BRICK AND BLOCK	3,415	CY			54,509.16	5,450.92	59,960.08
REINFORCED CONCRETE ELEVATED SLABS	1,150	CY			85,915.29	8,591.53	94,506.82
ROOFING MATERIAL (340 CY)	38,480	SF			42,398.91	4,239.89	46,638.80
TRANSITE IN PLACE	160	CY			2,510.72	251.07	2,761.79
DIRT TO MOVE AT PONDS	450,000	CY			2,136,373.45	213,637.35	2,350,010.80
COAL CONTAMINATED DIRT TO BURY	13,000	CY			61,717.46	6,171.75	67,889.20
ASPHALT	10,900	CY			39,256.89	3,925.69	43,182.57
HAUL & BURY IN PLACE	64,255	CY			311,345.68	31,134.57	342,480.25
HAUL OFF SITE	2,175	CY			33,069.79	3,306.98	36,376.77
DUMP FEES FOR ALL OFF SITE HAULING	100	TN			10,000.00	1,000.00	11,000.00
BLASTING SUBCONTRACTOR	1	LT			85,615.20	8,561.52	94,176.72
DISPOSAL COSTS - ASBESTOS	176	CY			26,400.00	2,640.00	29,040.00
REUSEABLE EQUIPMENT	1	LT	35,000.00	35,000.00	(35,000.00)	(3,500.00)	(38,500.00)
				1,381,630.00	6,467,729.27	646,772.93	7,114,502.19

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	QUANTITY	U/M	PROD FACTOR	LABOR RATES	LABOR COSTS	CONTRACTOR OVERHEAD	COST OF EQUIPMENT	CONSUMABLE MATERIALS	CONTRACTOR	CONTRACTOR
									DISMANTLEMENT	DISMANTLEMENT
									PROFIT	TOTAL
STRUCTURAL & MISC. STEEL	6,200	TN	3.12	17.98	347,805.12	418,757.36	347,805.12	81,840.00	179,431.14	1,375,638.75
RAILROAD RAIL	80	TN	3.15	17.00	4,284.00	5,157.94	4,284.00	1,056.00	2,217.29	16,999.23
PIPING	950	TN	3.89	16.62	61,419.21	73,948.73	61,419.21	12,540.00	31,399.07	240,726.22
MECHANICAL STEEL	2,300	TN	5.83	15.36	205,962.24	247,978.54	205,962.24	30,360.00	103,539.45	793,802.47
GENERATORS, CONDENSERS & TRANSFORMERS	1,120	TN	3.89	15.36	66,920.45	80,572.22	66,920.45	14,784.00	34,379.57	263,576.68
BOILER	1,900	TN	6.99	17.31	229,894.11	276,792.51	229,894.11	25,080.00	114,249.11	875,909.84
MOTORS - SAVE	38,000	HP	0.06	15.36	32,686.08	39,354.04	32,686.08		15,708.93	120,435.13
VALVES - SAVE	75	TN	8.40	14.63	9,216.90	11,097.15	9,216.90	990.00	4,578.14	35,099.09
LITE IRON (PRECIPTATORS)	420	TN	6.99	17.31	50,818.70	61,185.71	50,818.70	5,544.00	25,255.07	193,622.17
TIN - Q DECK (30 TN)	37,000	SF	0.01	13.22	5,869.68	7,067.09	5,869.68		2,820.97	21,627.42
COPPER	190	TN	7.50	13.76	19,608.00	23,608.03	19,608.00	2,508.00	9,799.80	75,131.84
STAINLESS STEEL	280	TN	7.50	15.29	32,109.00	38,639.24	32,109.00	3,696.00	15,985.99	122,539.22
ALUMINUM	30	TN	11.67	12.39	4,407.76	5,306.94	4,407.76	396.00	2,177.77	16,696.23
RAILROAD TIES	1,100	EA	0.09	13.43	1,359.12	1,636.38	1,359.12		653.19	5,007.80
CORRUGATED TRANSITE (780 CY) - TRUCK	127,000	SF	0.07	13.50	123,444.00	148,626.58	123,444.00		59,327.19	454,841.76
ASBESTOS INSULATION - TRUCK	1,260	CY	25.00	11.54	363,510.00	437,666.04	363,510.00		174,702.91	1,339,388.95
NON ASBESTOS INSULATION	450	CY	6.30	11.11	31,496.85	37,922.21	31,496.85		15,137.39	116,053.29
REINFORCED CONCRETE STACK AFTER BLAST	2,970	CY	0.42	16.20	20,207.88	24,330.29	20,207.88		9,711.91	74,457.95
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	10,500	CY	1.05	17.34	191,173.50	230,172.89	191,173.50		91,877.98	704,397.88
PREPARE STACK & 1/2 CONCRETE FOUNDATIONS FOR BLAST	8,220	CY	1.75	13.80	198,513.00	239,009.65	198,513.00		95,405.35	731,441.00
REINFORCED CONCRETE GRADE SLABS	1,040	CY	1.48	13.70	21,087.04	25,388.80	21,087.04		10,134.43	77,697.31
REINFORCED CONCRETE ELEVATED SLABS	910	CY	0.42	16.20	6,191.64	7,454.73	6,191.64		2,975.70	22,813.72
BRICK AND BLOCK	1,590	CY	0.30	14.44	6,887.88	8,293.01	6,887.88		3,310.32	25,379.08
ROOFING MATERIAL (340 CY)	36,780	SF	0.02	12.46	10,998.69	13,242.42	10,998.69		5,285.97	40,525.78
FIBERGLASS / PLASTIC PIPE	110	CY	2.63	13.43	3,885.30	4,677.90	3,885.30		1,867.27	14,315.77
HAUL & BURY IN PLACE	25,000	CY	0.09	19.99	46,976.50	56,559.71	46,976.50		22,576.91	173,089.61
HAUL OFF SITE	1,200	CY	0.32	13.52	5,110.56	6,153.11	5,110.56		2,456.14	18,830.37
DUMP FEES FOR ALL OFF SITE HAULING	100	TN		100.00	10,000.00					10,000.00
BLASTING SUBCONTRACTOR	1	LT			112,420.00				16,863.00	129,283.00
DISPOSAL COST - ASBESTOS	4,180	CY		150.00	627,000.00					627,000.00
REUSEABLE EQUIPMENT	1	LT								
					2,851,263.20	2,530,619.21	2,101,843.20	178,794.00	1,053,827.94	8,716,347.56

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	QUANTITY	U/M	SALVAGE		CONTRACTOR	TAMPA	NET
			RATE	SALVAGE	DISMANTLEMENT LESS SALVAGE	ELECTRIC OVERHEAD	DISMANTLEMENT COSTS
STRUCTURAL & MISC. STEEL	6,200	TN	80.00	496,000.00	879,638.75	87,963.87	967,602.62
RAILROAD RAIL	80	TN	150.00	12,000.00	4,999.23	499.92	5,499.15
PIPING	950	TN	80.00	76,000.00	164,726.22	16,472.62	181,198.84
MECHANICAL STEEL	2,300	TN	80.00	184,000.00	609,802.47	60,980.25	670,782.72
GENERATORS, CONDENSERS & TRANSFORMERS	1,120	TN	80.00	89,600.00	173,976.68	17,397.67	191,374.35
BOILER	1,900	TN	80.00	152,000.00	723,909.84	72,390.98	796,300.82
MOTORS - SAVE	38,000	HP	3.00	114,000.00	6,435.13	643.51	7,078.64
VALVES - SAVE	75	TN	700.00	52,500.00	(17,400.91)	(1,740.09)	(19,141.00)
LITE IRON (PRECIPITATORS)	420	TN	80.00	33,600.00	160,022.17	16,002.22	176,024.39
TIN - Q DECK (30 TN)	37,000	SF			21,627.42	2,162.74	23,790.17
COPPER	190	TN	1,400.00	266,000.00	(190,868.16)	(19,086.82)	(209,954.98)
STAINLESS STEEL	280	TN	380.00	106,400.00	16,159.22	1,615.92	17,775.14
ALUMINUM	30	TN	1,800.00	54,000.00	(37,303.77)	(3,730.38)	(41,034.15)
RAILROAD TIES	1,100	EA	2.00	2,200.00	2,807.80	280.78	3,088.58
CORRUGATED TRANSITE (780 CY) - TRUCK	127,000	SF			454,841.76	45,484.18	500,325.94
ASBESTOS INSULATION - TRUCK	1,260	CY			1,339,388.95	133,938.89	1,473,327.84
NON ASBESTOS INSULATION	450	CY			116,053.29	11,605.33	127,658.62
REINFORCED CONCRETE STACK AFTER BLAST	2,970	CY			74,457.95	7,445.80	81,903.75
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	10,500	CY			704,397.88	70,439.79	774,837.67
PREPARE STACK & 1/2 CONCRETE FOUNDATIONS FOR BLAST	8,220	CY			731,441.00	73,144.10	804,585.10
REINFORCED CONCRETE GRADE SLABS	1,040	CY			77,697.31	7,769.73	85,467.04
REINFORCED CONCRETE ELEVATED SLABS	910	CY			22,813.72	2,281.37	25,095.09
BRICK AND BLOCK	1,590	CY			25,379.08	2,537.91	27,916.99
ROOFING MATERIAL (340 CY)	36,780	SF			40,525.78	4,052.58	44,578.36
FIBERGLASS / PLASTIC PIPE	110	CY			14,315.77	1,431.58	15,747.35
HAUL & BURY IN PLACE	25,000	CY			173,089.61	17,308.96	190,398.57
HAUL OFF SITE	1,200	CY			18,830.37	1,883.04	20,713.41
DUMP FEES FOR ALL OFF SITE HAULING	100	TN			10,000.00	1,000.00	11,000.00
BLASTING SUBCONTRACTOR	1	LT			129,283.00	12,928.30	142,211.30
DISPOSAL COST - ASBESTOS	4,180	CY			627,000.00	62,700.00	689,700.00
REUSEABLE EQUIPMENT	1	LT	150,000.00	150,000.00	(150,000.00)	(15,000.00)	(165,000.00)
				1,788,300.00	6,928,047.56	692,804.76	7,620,852.32

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			PROD	LABOR	LABOR	CONTRACTOR	COST OF	CONSUMABLE	CONTRACTOR	CONTRACTOR
	QUANTITY	U/M	FACTOR	RATES	COSTS	OVERHEAD	EQUIPMENT	MATERIALS	PROFIT	DISMANTLEMENT
										TOTAL
STRUCTURAL & MISC. STEEL	5,800	TN	3.12	17.98	325,366.08	391,740.76	325,366.08	76,676.00	167,872.34	1,287,021.26
PIPING	900	TN	3.89	16.62	58,186.62	70,056.69	58,186.62	11,898.00	29,749.19	228,077.12
MECHANICAL STEEL	2,300	TN	5.83	15.36	205,962.24	247,978.54	205,962.24	30,406.00	103,546.35	793,855.37
GENERATORS, CONDENSERS & TRANSFORMERS	1,470	TN	3.89	15.36	87,833.09	105,751.04	87,833.09	19,433.40	45,127.59	345,978.21
BOILER	1,900	TN	6.99	17.31	229,894.11	276,792.51	229,894.11	25,118.00	114,254.81	875,953.54
MOTORS - SAVE	38,000	HP	0.06	15.36	32,686.08	39,354.04	32,686.08		15,708.93	120,435.13
VALVES - SAVE	70	TN	8.40	14.63	8,602.44	10,357.34	8,602.44	925.40	4,273.14	32,760.76
LITE IRON (PRECIPITATORS)	420	TN	6.99	17.31	50,818.70	61,185.71	50,818.70	5,552.40	25,256.33	193,631.83
TIN - Q DECK	35,000	SF	0.01	13.22	5,552.40	6,685.09	5,552.40		2,668.48	20,458.37
COPPER	205	TN	7.50	13.76	21,156.00	25,471.82	21,156.00	2,710.10	10,574.09	81,068.01
STAINLESS STEEL	280	TN	7.50	15.29	32,109.00	38,659.24	32,109.00	3,701.60	15,986.83	122,565.66
ALUMINUM	30	TN	11.67	12.59	4,407.76	5,306.94	4,407.76	396.60	2,177.86	16,696.92
CORRUGATED TRANSITE - TRUCK	119,600	SF	0.07	13.50	116,251.20	139,966.44	116,251.20		55,870.33	428,339.17
ASBESTOS INSULATION - TRUCK	310	CY	25.00	11.54	89,435.00	107,679.74	89,435.00		42,982.46	329,532.20
NON ASBESTOS INSULATION	1,400	CY	6.30	11.11	97,990.20	117,980.20	97,990.20		47,094.09	361,054.69
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	10,500	CY	1.05	17.34	191,173.50	230,172.89	191,173.50		91,877.98	704,397.88
PREPARE STACK & 1/2 CONCRETE FOUNDATIONS FOR BLAST	5,250	CY	1.75	13.80	126,787.50	152,652.15	126,787.50		60,934.07	467,161.22
REINFORCED CONCRETE GRADE SLABS	1,040	CY	1.48	13.70	21,087.04	25,388.80	21,087.04		10,134.43	77,697.31
REINFORCED CONCRETE ELEVATED SLABS	700	CY	0.42	16.20	4,762.80	5,734.41	4,762.80		2,289.00	17,549.01
BRICK AND BLOCK	1,100	CY	0.30	14.44	4,765.20	5,737.30	4,765.20		2,290.16	17,557.86
ROOFING MATERIAL (290 CY)	31,000	SF	0.02	12.46	9,270.24	11,161.37	9,270.24		4,455.28	34,157.13
FIBERGLASS / PLASTIC PIPE	110	CY	2.63	13.43	3,885.30	4,677.90	3,885.30		1,867.27	14,315.77
HAUL & BURY IN PLACE	20,000	CY	0.09	13.99	26,301.20	31,666.64	26,301.20		12,640.36	96,909.40
HAUL OFF SITE	2,400	CY	0.32	13.52	10,221.12	12,306.23	10,221.12		4,912.27	37,660.74
DUMP FEES FOR ALL OFF SITE HAULING	200	TN		100.00	20,000.00					20,000.00
BLASTING SUBCONTRACTOR	1	LT			57,750.00				8,662.50	66,412.50
DISPOSAL COST - ASBESTOS	2,710	CY		150.00	406,500.00					406,500.00
REUSEABLE EQUIPMENT	1	LT								
					2,248,754.81	2,124,463.80	1,764,504.81	176,817.50	883,206.14	7,197,747.06

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	QUANTITY	U/M	SALVAGE RATE	DISMANTLEMENT SALVAGE	DISMANTLEMENT LESS SALVAGE	TAMPA ELECTRIC OVERHEAD	NET DISMANTLEMENT COSTS
STRUCTURAL & MISC. STEEL	5,800	TN	80.00	464,000.00	823,021.26	82,302.13	905,323.38
PIPING	900	TN	80.00	72,000.00	156,077.12	15,607.71	171,684.83
MECHANICAL STEEL	2,300	TN	80.00	184,000.00	609,855.37	60,985.54	670,840.91
GENERATORS, CONDENSERS & TRANSFORMERS	1,470	TN	80.00	117,600.00	228,378.21	22,837.82	251,216.03
BOILER	1,900	TN	80.00	152,000.00	723,953.54	72,395.35	796,348.89
MOTORS - SAVE	38,000	HP	3.00	114,000.00	6,435.13	643.51	7,078.64
VALVES - SAVE	70	TN	700.00	49,000.00	(16,239.24)	(1,623.92)	(17,863.16)
LITE IRON (PRECIPITATORS)	420	TN	80.00	33,600.00	160,031.83	16,003.18	176,035.02
TIN - Q DECK	35,000	SF			20,458.37	2,045.84	22,504.21
COPPER	205	TN	1,400.00	287,000.00	(205,931.99)	(20,593.20)	(226,525.19)
STAINLESS STEEL	280	TN	380.00	106,400.00	16,165.66	1,616.57	17,782.23
ALUMINUM	30	TN	1,800.00	54,000.00	(37,303.08)	(3,730.31)	(41,033.39)
CORRUGATED TRANSITE - TRUCK	119,600	SF			428,339.17	42,833.92	471,173.09
ASBESTOS INSULATION - TRUCK	310	CY			329,532.20	32,953.22	362,485.42
NON ASBESTOS INSULATION	1,400	CY			361,054.69	36,105.47	397,160.16
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	10,500	CY			704,397.88	70,439.79	774,837.67
PREPARE STACK & 1/2 CONCRETE FOUNDATIONS FOR BLAST	5,250	CY			467,161.22	46,716.12	513,877.34
REINFORCED CONCRETE GRADE SLABS	1,040	CY			77,697.31	7,769.73	85,467.04
REINFORCED CONCRETE ELEVATED SLABS	700	CY			17,549.01	1,754.90	19,303.91
BRICK AND BLOCK	1,100	CY			17,557.86	1,755.79	19,313.64
ROOFING MATERIAL (290 CY)	31,000	SF			34,157.13	3,415.71	37,572.84
FIBERGLASS / PLASTIC PIPE	110	CY			14,315.77	1,431.58	15,747.35
HAUL & BURY IN PLACE	20,000	CY			96,909.40	9,690.94	106,600.34
HAUL OFF SITE	2,400	CY			37,660.74	3,766.07	41,426.81
DUMP FEES FOR ALL OFF SITE HAULING	200	TN			20,000.00	2,000.00	22,000.00
BLASTING SUBCONTRACTOR	1	LT			66,412.50	6,641.25	73,053.75
DISPOSAL COST - ASBESTOS	2,710	CY			406,500.00	40,650.00	447,150.00
REUSEABLE EQUIPMENT	1	LT	150,000.00	150,000.00	(150,000.00)	(15,000.00)	(165,000.00)
				1,783,600.00	5,414,147.06	541,414.71	5,955,561.77

Tampa Electric Company
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	QUANTITY	U/M	PROD FACTOR	LABOR RATES	LABOR COSTS	CONTRACTOR OVERHEAD	COST OF EQUIPMENT	CONSUMABLE MATERIALS	CONTRACTOR	
									CONTRACTOR PROFIT	DISMANTLEMENT TOTAL
STRUCTURAL & MISC. STEEL	5,800	TN	3.12	17.98	325,366.08	391,740.76	325,366.08	76,262.08	167,810.25	1,286,545.25
PIPING	900	TN	3.89	16.62	58,186.62	70,056.69	58,186.62	11,833.77	29,739.56	228,003.26
MECHANICAL STEEL	2,300	TN	5.83	15.36	205,962.24	247,978.54	205,962.24	30,241.86	103,521.73	793,666.61
GENERATORS, CONDENSERS & TRANSFORMERS	1,470	TN	3.89	15.36	87,833.09	105,751.04	87,833.09	19,328.49	45,111.86	345,857.56
BOILER	1,900	TN	6.99	17.31	229,894.11	276,792.51	229,894.11	24,982.41	114,234.47	875,797.61
MOTORS - SAVE	38,000	HP	0.06	15.36	32,686.08	39,354.04	32,686.08		15,708.93	120,435.13
VALVES - SAVE	70	TN	8.40	14.63	8,602.44	10,357.34	8,602.44	920.40	4,272.39	32,755.02
LITE IRON (PRECIPITATORS)	420	TN	6.99	17.31	50,818.70	61,185.71	50,818.70	5,522.43	25,251.83	193,597.37
TIN - Q DECK	35,000	SF	0.01	13.22	5,552.40	6,685.09	5,552.40		2,668.48	20,458.37
COPPER	205	TN	7.50	13.76	21,156.00	25,471.82	21,156.00	2,695.47	10,571.89	81,051.19
STAINLESS STEEL	280	TN	7.50	15.29	32,109.00	38,659.24	32,109.00	3,681.62	15,983.83	122,542.68
ALUMINUM	30	TN	11.67	12.59	4,407.76	5,306.94	4,407.76	394.46	2,177.54	16,694.46
CORRUGATED TRANSITE - TRUCK	119,600	SF	0.07	13.50	116,251.20	139,966.44	116,251.20		55,870.33	428,339.17
NON ASBESTOS INSULATION	1,710	CY	6.30	11.11	119,688.03	144,104.39	119,688.03		57,522.07	441,002.52
REINFORCED CONCRETE STACK	2,970	CY	0.42	16.20	20,207.88	24,330.29	20,207.88		9,711.91	74,457.95
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	10,500	CY	1.05	17.34	191,173.50	230,172.89	191,173.50		91,877.98	704,397.88
PREPARE STACK & 1/2 CONCRETE FOUNDATIONS FOR BLAST	8,220	CY	1.75	13.80	198,513.00	239,009.65	198,513.00		95,405.35	731,441.00
REINFORCED CONCRETE GRADE SLABS	1,040	CY	1.48	13.70	21,087.04	25,388.80	21,087.04		10,134.43	77,697.31
REINFORCED CONCRETE ELEVATED SLABS	700	CY	0.42	16.20	4,762.80	5,734.41	4,762.80		2,289.00	17,549.01
BRICK AND BLOCK	1,100	CY	0.30	14.44	4,765.20	5,737.30	4,765.20		2,290.16	17,557.86
ROOFING MATERIAL (290 CY)	31,000	SF	0.02	12.46	9,270.24	11,161.37	9,270.24		4,455.28	34,157.13
FIBERGLASS / PLASTIC PIPE	110	CY	2.63	13.43	3,885.30	4,677.90	3,885.30		1,867.27	14,315.77
HAUL & BURY IN PLACE	24,465	CY	0.09	13.99	32,172.94	38,736.22	32,172.94		15,462.32	118,544.43
HAUL OFF SITE	2,640	CY	0.32	13.52	11,243.23	13,536.85	11,243.23		5,403.50	41,426.81
DUMP FEES FOR ALL OFF SITE HAULING	264	TN		100.00	26,400.00					26,400.00
BLASTING SUBCONTRACTOR	1	LT			112,420.00				16,863.00	129,283.00
DISPOSAL COSTS - ASBESTOS	735	CY		150.00	110,250.00					110,250.00
REUSEABLE EQUIPMENT	1	LT								
					2,044,664.88	2,161,896.23	1,795,994.88	175,862.99	906,205.35	7,084,224.33

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Steam Generating Station
Big Bend Station - Unit No. 3

	QUANTITY	U/M	CONTRACTOR			TAMPA	NET
			SALVAGE RATE	DISMANTLEMENT SALVAGE	DISMANTLEMENT LESS SALVAGE	ELECTRIC OVERHEAD	DISMANTLEMENT COSTS
STRUCTURAL & MISC. STEEL	5,800	TN	80.00	464,000.00	822,545.25	82,254.53	904,799.78
PIPING	900	TN	80.00	72,000.00	156,003.26	15,600.33	171,603.58
MECHANICAL STEEL	2,300	TN	80.00	184,000.00	609,666.61	60,966.66	670,633.27
GENERATORS, CONDENSERS & TRANSFORMERS	1,470	TN	80.00	117,600.00	228,257.56	22,825.76	251,083.32
BOILER	1,900	TN	80.00	152,000.00	723,797.61	72,379.76	796,177.37
MOTORS - SAVE	38,000	HP	3.00	114,000.00	6,435.13	643.51	7,078.64
VALVES - SAVE	70	TN	700.00	49,000.00	(16,244.98)	(1,624.50)	(17,869.48)
LITE IRON (PRECIPITATORS)	420	TN	80.00	33,600.00	159,997.37	15,999.74	175,997.10
TIN - Q DECK	35,000	SF			20,458.37	2,045.84	22,504.21
COPPER	205	TN	1,400.00	287,000.00	(205,948.81)	(20,594.88)	(226,543.69)
STAINLESS STEEL	280	TN	380.00	106,400.00	16,142.68	1,614.27	17,756.95
ALUMINUM	30	TN	1,800.00	54,000.00	(37,305.54)	(3,730.55)	(41,036.10)
CORRUGATED TRANSITE - TRUCK	119,600	SF			428,339.17	42,833.92	471,173.09
NON ASBESTOS INSULATION	1,710	CY			441,002.52	44,100.25	485,102.77
REINFORCED CONCRETE STACK	2,970	CY			74,457.95	7,445.80	81,903.75
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	10,500	CY			704,397.88	70,439.79	774,837.67
PREPARE STACK & 1/2 CONCRETE FOUNDATIONS FOR BLAST	8,220	CY			731,441.00	73,144.10	804,585.10
REINFORCED CONCRETE GRADE SLABS	1,040	CY			77,697.31	7,769.73	85,467.04
REINFORCED CONCRETE ELEVATED SLABS	700	CY			17,549.01	1,754.90	19,303.91
BRICK AND BLOCK	1,100	CY			17,557.86	1,755.79	19,313.64
ROOFING MATERIAL (290 CY)	31,000	SF			34,157.13	3,415.71	37,572.84
FIBERGLASS / PLASTIC PIPE	110	CY			14,315.77	1,431.58	15,747.35
HAUL & BURY IN PLACE	24,465	CY			118,544.43	11,854.44	130,398.87
HAUL OFF SITE	2,640	CY			41,426.81	4,142.68	45,569.49
DUMP FEES FOR ALL OFF SITE HAULING	264	TN			26,400.00	2,640.00	29,040.00
BLASTING SUBCONTRACTOR	1	LT			129,283.00	12,928.30	142,211.30
DISPOSAL COSTS - ASBESTOS	735	CY			110,250.00	11,025.00	121,275.00
REUSEABLE EQUIPMENT	1	LT	150,000.00	150,000.00	(150,000.00)	(15,000.00)	(165,000.00)
				1,783,600.00	5,300,624.33	530,062.43	5,830,686.77

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Steam Generating Station
Big Bend Station - Unit No. 4

	QUANTITY	U/M	PROD FACTOR	LABOR RATES	LABOR COSTS	CONTRACTOR OVERHEAD	COST OF EQUIPMENT	CONSUMABLE MATERIALS	CONTRACTOR DISMANTLEMENT	
									PROFIT	TOTAL
STRUCTURAL & MISC. STEEL	14,900	TN	3.12	17.98	835,854.24	1,006,368.50	835,854.24	195,447.83	431,028.72	3,304,553.54
PIPING	2,295	TN	3.89	16.62	148,375.88	178,644.56	148,375.88	30,104.21	75,825.08	581,325.62
MECHANICAL STEEL	4,120	TN	5.83	15.36	368,941.06	444,205.03	368,941.06	54,043.29	185,419.57	1,421,550.00
GENERATORS, CONDENSERS & TRANSFORMERS	1,190	TN	3.89	15.36	71,102.98	85,607.98	71,102.98	15,609.59	36,513.53	279,937.06
BOILER	3,580	TN	6.99	17.31	433,168.90	521,535.36	433,168.90	46,959.95	215,224.97	1,650,058.08
MOTORS - SAVE	51,000	HP	0.06	15.36	43,868.16	52,817.26	43,868.16		21,083.04	161,636.62
VALVES - SAVE	200	TN	8.40	14.63	24,578.40	29,592.39	24,578.40	2,623.46	12,205.90	93,578.55
LITE IRON (PRECIPITATORS)	2,940	TN	6.99	17.31	355,730.89	428,299.99	355,730.89	38,564.87	176,748.99	1,355,075.63
TIN SIDING	186,400	SF	0.01	13.22	29,570.50	35,602.88	29,570.50		14,211.58	108,955.45
COPPER	290	TN	7.50	13.76	29,928.00	36,033.31	29,928.00	3,804.02	14,954.00	114,647.33
STAINLESS STEEL	865	TN	7.50	15.29	99,193.88	119,429.43	99,193.88	11,346.47	49,374.55	378,538.19
ALUMINUM	45	TN	11.67	12.59	6,611.64	7,960.41	6,611.64	590.28	3,266.10	25,040.06
NON ASBESTOS INSULATION	4,100	CY	6.30	11.11	286,971.30	345,513.45	286,971.30		137,918.41	1,057,374.45
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	37,270	CY	1.05	17.34	678,574.89	817,004.17	678,574.89		326,123.09	2,500,277.04
PREPARE 1/2 CONCRETE FOUNDATIONS FOR BLAST	18,635	CY	1.75	13.80	450,035.25	541,842.44	450,035.25		216,286.94	1,658,199.88
REINFORCED CONCRETE GRADE SLABS	7,350	CY	1.48	13.70	149,028.60	179,430.43	149,028.60		71,623.15	549,110.78
REINFORCED CONCRETE ELEVATED SLABS	800	CY	0.42	16.20	5,443.20	6,553.61	5,443.20		2,616.00	20,056.01
BRICK AND BLOCK	52,400	CY	0.30	14.44	226,996.80	273,304.15	226,996.80		109,094.66	836,392.41
ROOFING MATERIAL (290 CY)	8,300	SF	0.02	12.46	2,482.03	2,988.37	2,482.03		1,192.86	9,145.30
ASPHALT	865	CY	0.07	14.81	845.50	1,017.99	845.50		406.35	3,115.34
FIBERGLASS / PLASTIC PIPE	295	CY	2.63	13.43	10,419.67	12,545.28	10,419.67		5,007.69	38,392.30
HAUL & BURY IN PLACE	148,000	CY	0.09	13.99	194,628.88	234,333.17	194,628.88		93,538.64	717,129.57
HAUL OFF SITE	5,495	CY	0.32	13.52	23,402.11	28,176.14	23,402.11		11,247.05	86,227.40
DUMP FEES FOR ALL OFF SITE HAULING	550	TN		100.00	55,000.00					55,000.00
BLASTING SUBCONTRACTOR	1	LT			204,985.00				30,747.75	235,732.75
REUSEABLE EQUIPMENT	1	LT								
					4,735,737.74	5,388,806.30	4,475,752.74	399,093.97	2,241,658.61	17,241,049.35

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Steam Generating Station
Big Bend Station - Unit No. 4

			SALVAGE	DISMANTLEMENT	DISMANTLEMENT	TAMPA	NET
	QUANTITY	U/M	RATE	SALVAGE	LESS SALVAGE	ELECTRIC OVERHEAD	DISMANTLEMENT COSTS
STRUCTURAL & MISC. STEEL	14,900	TN	80.00	1,192,000.00	2,112,553.54	211,255.35	2,323,808.89
PIPING	2,295	TN	80.00	183,600.00	397,725.62	39,772.56	437,498.18
MECHANICAL STEEL	4,120	TN	80.00	329,600.00	1,091,950.00	109,195.00	1,201,145.00
GENERATORS, CONDENSERS & TRANSFORMERS	1,190	TN	80.00	95,200.00	184,737.06	18,473.71	203,210.76
BOILER	3,580	TN	80.00	286,400.00	1,363,658.08	136,365.81	1,500,023.88
MOTORS - SAVE	51,000	HP	3.00	153,000.00	8,636.62	863.66	9,500.28
VALVES - SAVE	200	TN	700.00	140,000.00	(46,421.45)	(4,642.14)	(51,063.59)
LITE IRON (PRECIPITATORS)	2,940	TN	80.00	235,200.00	1,119,875.63	111,987.56	1,231,863.19
TIN SIDING	186,400	SF			108,955.45	10,895.54	119,850.99
COPPER	290	TN	1,400.00	406,000.00	(291,352.67)	(29,135.27)	(320,487.94)
STAINLESS STEEL	865	TN	380.00	328,700.00	49,838.19	4,983.82	54,822.01
ALUMINUM	45	TN	1,800.00	81,000.00	(55,959.94)	(5,595.99)	(61,555.93)
NON ASBESTOS INSULATION	4,100	CY			1,057,374.45	105,737.45	1,163,111.90
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	37,270	CY			2,500,277.04	250,027.70	2,750,304.74
PREPARE 1/2 CONCRETE FOUNDATIONS FOR BLAST	18,635	CY			1,658,199.88	165,819.99	1,824,019.87
REINFORCED CONCRETE GRADE SLABS	7,350	CY			549,110.78	54,911.08	604,021.86
REINFORCED CONCRETE ELEVATED SLABS	800	CY			20,056.01	2,005.60	22,061.62
BRICK AND BLOCK	52,400	CY			836,392.41	83,639.24	920,031.65
ROOFING MATERIAL (290 CY)	8,300	SF			9,145.30	914.53	10,059.82
ASPHALT	865	CY			3,115.34	311.53	3,426.87
FIBERGLASS / PLASTIC PIPE	295	CY			38,392.30	3,839.23	42,231.53
HAUL & BURY IN PLACE	148,000	CY			717,129.57	71,712.96	788,842.53
HAUL OFF SITE	5,495	CY			86,227.40	8,622.74	94,850.14
DUMP FEES FOR ALL OFF SITE HAULING	550	TN			55,000.00	5,500.00	60,500.00
BLASTING SUBCONTRACTOR	1	LT			235,732.75	23,573.28	259,306.03
REUSEABLE EQUIPMENT	1	LT	400,000.00	400,000.00	(400,000.00)	(40,000.00)	(440,000.00)
				3,830,700.00	13,410,349.35	1,341,034.94	14,751,384.29

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Steam Generating Station
Big Bend Station - Unit No. 4 FGD System

	QUANTITY	U/M	PROD FACTOR	LABOR RATES	LABOR COSTS	CONTRACTOR OVERHEAD	COST OF EQUIPMENT	CONSUMABLE MATERIALS	CONTRACTOR	CONTRACTOR
									DISMANTLEMENT	DISMANTLEMENT
									PROFIT	TOTAL
STRUCTURAL & MISC. STEEL	3,700	TN	3.12	17.98	207,561.12	249,903.59	207,561.12	48,109.93	106,970.36	820,106.13
RAILROAD RAIL	285	TN	3.15	17.00	15,261.75	18,375.15	15,261.75	3,705.77	7,890.66	60,495.07
PIPING	1,040	TN	3.89	16.62	67,237.87	80,954.40	67,237.87	13,522.79	34,342.94	263,295.87
MECHANICAL STEEL	1,670	TN	5.83	15.36	149,546.50	180,053.98	149,546.50	21,714.48	75,129.22	575,990.68
MOTORS - SAVE	16,400	HP	0.06	15.36	14,106.62	16,984.38	14,106.62		6,779.64	51,977.27
VALVES - SAVE	200	TN	8.40	14.63	24,578.40	29,592.39	24,578.40	2,600.54	12,202.46	93,552.19
LITE IRON (DUCTS)	700	TN	6.99	17.31	84,697.83	101,976.19	84,697.83	9,101.88	42,071.06	322,544.79
TIN SIDING (150 TN)	198,000	SF	0.01	13.22	31,410.72	37,818.51	31,410.72		15,095.99	115,735.94
COPPER	190	TN	7.50	13.76	19,608.00	23,608.03	19,608.00	2,470.51	9,794.18	75,088.72
STAINLESS STEEL	5	TN	7.50	15.29	573.38	690.34	573.38	65.01	285.32	2,187.42
ALUMINUM	30	TN	11.67	12.59	4,407.76	5,306.94	4,407.76	390.08	2,176.88	16,689.42
RAILROAD TIES	4,700	EA	0.09	13.43	5,807.13	6,991.79	5,807.13		2,790.91	21,396.96
NON ASBESTOS INSULATION	2,125	CY	6.30	11.11	148,735.13	179,077.09	148,735.13		71,482.10	548,029.44
REINFORCED CONCRETE STACK AFTER BLAST	3,495	CY	0.42	16.20	23,779.98	28,631.10	23,779.98		11,428.66	87,619.71
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	21,810	CY	1.05	17.34	397,094.67	478,101.98	397,094.67		190,843.70	1,463,135.02
PREPARE STACK & 1/2 CONCRETE FOUNDATIONS FOR BLAST	14,400	CY	1.75	13.80	347,760.00	418,703.04	347,760.00		167,133.46	1,281,356.50
REINFORCED CONCRETE GRADE SLABS	565	CY	1.48	13.70	11,455.94	13,792.95	11,455.94		5,505.72	42,210.56
REINFORCED CONCRETE ELEVATED SLABS	2,860	CY	0.42	16.20	19,459.44	23,429.17	19,459.44		9,352.21	71,700.25
BRICK AND BLOCK	2,080	CY	0.30	14.44	9,010.56	10,848.71	9,010.56		4,330.48	33,200.31
ROOFING MATERIAL (226 CY)	24,390	SF	0.02	12.46	7,293.59	8,781.48	7,293.59		3,505.30	26,873.95
ASPHALT	2,415	SF	0.07	14.81	2,360.57	2,842.12	2,360.57		1,134.49	8,697.74
FIBERGLASS / PLASTIC PIPE	330	CY	2.63	13.43	11,655.90	14,033.70	11,655.90		5,601.82	42,947.32
HAUL & BURY IN PLACE	46,215	CY	0.09	13.99	60,775.50	73,173.70	60,775.50		29,208.70	223,933.40
HAUL OFF SITE	3,575	CY	0.32	13.52	15,225.21	18,331.15	15,225.21		7,317.24	56,098.81
DUMP FEES FOR ALL OFF SITE HAULING	360	TN		100.00	36,000.00					36,000.00
BLASTING SUBCONTRACTOR	1	LT			180,400.00				27,060.00	207,460.00
REUSEABLE EQUIPMENT	1	LT								
					1,895,803.55	2,022,001.87	1,679,403.55	101,681.00	849,433.50	6,548,323.46

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Steam Generating Station
Big Bend Station - Unit No. 4 FGD System

	QUANTITY	U/M	CONTRACTOR			TAMPA	NET
			SALVAGE	DISMANTLEMENT	DISMANTLEMENT	ELECTRIC	DISMANTLEMENT
			RATE	SALVAGE	LESS SALVAGE	OVERHEAD	COSTS
STRUCTURAL & MISC. STEEL	3,700	TN	80.00	296,000.00	524,106.13	52,410.61	576,516.74
RAILROAD RAIL	285	TN	120.00	34,200.00	26,295.07	2,629.51	28,924.58
PIPING	1,040	TN	80.00	83,200.00	180,095.87	18,009.59	198,105.46
MECHANICAL STEEL	1,670	TN	80.00	133,600.00	442,390.68	44,239.07	486,629.74
MOTORS - SAVE	16,400	HP	5.00	82,000.00	(30,022.73)	(3,002.27)	(33,025.01)
VALVES - SAVE	200	TN	900.00	180,000.00	(86,447.81)	(8,644.78)	(95,092.59)
LITE IRON (DUCTS)	700	TN	80.00	56,000.00	266,544.79	26,654.48	293,199.26
TIN SIDING (150 TN)	198,000	SF			115,735.94	11,573.59	127,309.53
COPPER	190	TN	2,010.00	381,900.00	(306,811.28)	(30,681.13)	(337,492.40)
STAINLESS STEEL	5	TN	600.00	3,000.00	(812.58)	(81.26)	(893.83)
ALUMINUM	30	TN	1,230.00	36,900.00	(20,210.58)	(2,021.06)	(22,231.64)
RAILROAD TIES	4,700	EA	2.00	9,400.00	11,996.96	1,199.70	13,196.65
NON ASBESTOS INSULATION	2,125	CY			548,029.44	54,802.94	602,832.39
REINFORCED CONCRETE STACK AFTER BLAST	3,495	CY			87,619.71	8,761.97	96,381.69
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	21,810	CY			1,463,135.02	146,313.50	1,609,448.52
PREPARE STACK & 1/2 CONCRETE FOUNDATIONS FOR BLAST	14,400	CY			1,281,356.50	128,135.65	1,409,492.15
REINFORCED CONCRETE GRADE SLABS	565	CY			42,210.56	4,221.06	46,431.61
REINFORCED CONCRETE ELEVATED SLABS	2,860	CY			71,700.25	7,170.03	78,870.28
BRICK AND BLOCK	2,080	CY			33,200.31	3,320.03	36,520.34
ROOFING MATERIAL (226 CY)	24,390	SF			26,873.95	2,687.39	29,561.34
ASPHALT	2,415	SF			8,697.74	869.77	9,567.52
FIBERGLASS / PLASTIC PIPE	330	CY			42,947.32	4,294.73	47,242.05
HAUL & BURY IN PLACE	46,215	CY			223,933.40	22,393.34	246,326.74
HAUL OFF SITE	3,575	CY			56,098.81	5,609.88	61,708.69
DUMP FEES FOR ALL OFF SITE HAULING	360	TN			36,000.00	3,600.00	39,600.00
BLASTING SUBCONTRACTOR	1	LT			207,460.00	20,746.00	228,206.00
REUSEABLE EQUIPMENT	1	LT	35,000.00	35,000.00	(35,000.00)	(3,500.00)	(38,500.00)
				1,331,200.00	5,217,123.46	521,712.35	5,738,835.81

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Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Generating Station
Gannon Station - Common Facilities

	QUANTITY	U/M	PROD FACTOR	LABOR RATES	LABOR COSTS	CONTRACTOR OVERHEAD	COST OF EQUIPMENT	CONSUMABLE MATERIALS	CONTRACTOR PROFIT	CONTRACTOR
										DISMANTLEMENT TOTAL
STRUCTURAL STEEL	3,019	TN	3.12	17.98	169,358.65	203,907.82	169,358.65	40,001.75	87,394.03	670,020.91
R. R. RAIL	1,170	TN	3.15	17.00	62,653.50	75,434.81	62,653.50	15,302.50	32,436.65	248,680.96
PIPING	465	TN	3.89	16.62	30,063.09	36,195.96	30,063.09	6,161.25	15,372.51	117,855.89
MECHANICAL STEEL	2,741	TN	5.83	15.36	245,453.26	295,525.73	245,453.26	36,318.25	123,412.57	946,163.07
MOTORS	8,333	HP	0.06	15.36	7,167.71	8,629.93	7,167.71		3,444.80	26,410.16
VALVES	38	TN	8.40	14.63	4,669.90	5,622.55	4,669.90	503.50	2,319.88	17,785.72
LITE IRON	94	TN	6.99	17.31	11,373.71	13,693.95	11,373.71	1,245.50	5,653.03	43,339.89
TIN SIDING	64,463	SF	0.01	13.22	10,226.41	12,312.60	10,226.41		4,914.81	37,680.23
COPPER	53	TN	7.50	13.76	5,469.60	6,585.40	5,469.60	702.25	2,734.03	20,960.88
STAINLESS STEEL	304	TN	7.50	15.29	34,861.20	41,972.88	34,861.20	4,028.00	17,358.49	133,081.78
ALUMINUM	26	TN	11.67	12.59	3,820.06	4,599.35	3,820.06	344.50	1,887.59	14,471.56
R. R. TIES	20,775	EA	0.09	13.43	25,668.76	30,905.19	25,668.76		12,336.41	94,579.11
FIBERGLASS & PLASTIC	203	CY	2.63	13.43	7,170.14	8,632.85	7,170.14		3,445.97	26,419.11
TRANSITE PIPE & SIDING (610 CY)	21,375	SF	0.07	13.50	20,776.50	25,014.91	20,776.50		9,985.19	76,553.09
NON-ASBESTOS INSULATION	135	CY	6.30	11.11	9,449.06	11,376.66	9,449.06		4,541.22	34,815.99
REINFORCED CONCRETE FOUNDATIONS	10,153	CY	1.05	17.34	184,855.67	222,566.23	184,855.67		88,841.64	681,119.21
BLAST PREPARATION	5,076	CY	1.05	13.86	73,871.03	88,940.72	73,871.03		35,502.42	272,185.19
SLAB ON GRADE	10,376	CY	0.42	16.20	70,598.30	85,000.36	70,598.30		33,929.54	260,126.51
BRICK & BLOCK	2,561	CY	0.3	14.44	11,094.25	13,357.48	11,094.25		5,331.90	40,877.88
SUPERSTRUCTURE CONCRETE	863	CY	1.48	13.70	17,498.19	21,067.82	17,498.19		8,409.63	64,473.82
ROOFING MATERIAL (250 CY)	28,860	SF	0.02	12.46	8,630.29	10,390.87	8,630.29		4,147.72	31,799.18
TRANSITE IN PLACE	120	CY	0.32	13.52	511.06	615.31	511.06		245.61	1,883.04
DIRT TO MOVE AT PONDS	337,500	CY	0.09	14.81	434,858.63	523,569.78	434,858.63		208,993.06	1,602,280.09
COAL CONTAMINATED DIRT TO BURY	9,750	CY	0.09	14.81	12,562.58	15,125.35	12,562.58		6,037.58	46,288.09
ASPHALT	8,175	CY	0.066	14.81	7,990.74	9,620.85	7,990.74		3,840.35	29,442.66
HAUL & BURY IN PLACE	48,191	CY	0.094	13.99	63,374.06	76,302.36	63,374.06		30,457.57	233,508.05
HAUL OFF SITE IN PLACE	1,631	CY	0.32	13.10	6,731.35	8,104.55	6,731.35		3,235.09	24,802.34
DUMP FEES FOR ALL OFF SITE LOADING	165	TN		100.00	16,500.00					16,500.00
BLASTING SUBCONTRACTOR	1	LT			74,448.00				11,167.20	85,615.20
DISPOSAL COSTS - ASBESTOS	730	CY		150.00	109,500.00					109,500.00
REUSEABLE EQUIPMENT	1	LT								
					1,741,205.69	1,855,072.26	1,540,757.69	104,807.50	767,376.47	6,009,219.61

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Generating Station
Gannon Station - Common Facilities

	QUANTITY	U/M	SALVAGE RATE	DISMANTLEMENT SALVAGE	CONTRACTOR DISMANTLEMENT LESS SALVAGE	TAMPA ELECTRIC OVERHEAD	NET DISMANTLEMENT COSTS
STRUCTURAL STEEL	3,019	TN	80.00	241,520.00	428,500.91	42,850.09	471,351.00
R. R. RAIL	1,170	TN	120.00	140,400.00	108,280.96	10,828.10	119,109.06
PIPING	465	TN	80.00	37,200.00	80,655.89	8,065.59	88,721.48
MECHANICAL STEEL	2,741	TN	80.00	219,280.00	726,883.07	72,688.31	799,571.38
MOTORS	8,333	HP	3.00	24,999.00	1,411.16	141.12	1,552.27
VALVES	38	TN	700.00	26,600.00	(8,814.28)	(881.43)	(9,695.70)
LITE IRON	94	TN	80.00	7,520.00	35,819.89	3,581.99	39,401.88
TIN SIDING	64,463	SF			37,680.23	3,768.02	41,448.25
COPPER	53	TN	1,400.00	74,200.00	(53,239.12)	(5,323.91)	(58,563.04)
STAINLESS STEEL	304	TN	380.00	115,520.00	17,561.78	1,756.18	19,317.96
ALUMINUM	26	TN	1,800.00	46,800.00	(32,328.44)	(3,232.84)	(35,561.28)
R. R. TIES	20,775	EA	2.00	41,550.00	53,029.11	5,302.91	58,332.02
FIBERGLASS & PLASTIC	203	CY			26,419.11	2,641.91	29,061.02
TRANSITE PIPE & SIDING (610 CY)	21,375	SF			76,553.09	7,655.31	84,208.40
NON-ASBESTOS INSULATION	135	CY			34,815.99	3,481.60	38,297.59
REINFORCED CONCRETE FOUNDATIONS	10,153	CY			681,119.21	68,111.92	749,231.13
BLAST PREPARATION	5,076	CY			272,185.19	27,218.52	299,403.71
SLAB ON GRADE	10,376	CY			260,126.51	26,012.65	286,139.16
BRICK & BLOCK	2,561	CY			40,877.88	4,087.79	44,965.67
SUPERSTRUCTURE CONCRETE	863	CY			64,473.82	6,447.38	70,921.21
ROOFING MATERIAL (230 CY)	28,860	SF			31,799.18	3,179.92	34,979.10
TRANSITE IN PLACE	120	CY			1,883.04	188.30	2,071.34
DIRT TO MOVE AT PONDS	337,500	CY			1,602,280.09	160,228.01	1,762,508.10
COAL CONTAMINATED DIRT TO BURY	9,730	CY			46,288.09	4,628.81	50,916.90
ASPHALT	8,175	CY			29,442.66	2,944.27	32,386.93
HAUL & BURY IN PLACE	48,191	CY			233,508.05	23,350.80	256,858.85
HAUL OFF SITE IN PLACE	1,631	CY			24,802.34	2,480.23	27,282.58
DUMP FEES FOR ALL OFF SITE LOADING	165	TN			16,500.00	1,650.00	18,150.00
BLASTING SUBCONTRACTOR	1	LT			85,615.20	8,561.52	94,176.72
DISPOSAL COSTS - ASBESTOS	730	CY			109,500.00	10,950.00	120,450.00
REUSEABLE EQUIPMENT	1	LT	25,000.00	25,000.00	(25,000.00)	(2,500.00)	(27,500.00)
				1,008,589.00	5,008,630.61	500,863.06	5,509,493.67

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Generating Station
Gannon Station - Unit No. 1

	QUANTITY	U/M	PROD FACTOR	LABOR RATES	LABOR COSTS	CONTRACTOR OVERHEAD	COST OF EQUIPMENT	CONSUMABLE MATERIALS	CONTRACTOR	CONTRACTOR
									PROFIT	DISMANTLEMENT TOTAL
STRUCTURAL & MISC. STEEL	4,693	TN	3.12	17.98	263,266.04	316,972.31	263,266.04	62,182.25	135,852.99	1,041,539.63
PIPING	719	TN	3.89	16.62	46,484.64	55,967.51	46,484.64	9,526.75	23,769.53	182,233.08
MECHANICAL STEEL	1,741	TN	5.83	15.36	155,904.46	187,708.97	155,904.46	23,068.25	78,387.92	600,974.06
GENERATORS, CONDENSERS & TRANSFORMERS	848	TN	3.89	15.36	50,668.34	61,004.68	50,668.34	11,236.00	26,036.60	199,613.96
BOILER	1,438	TN	6.99	17.31	173,993.54	209,488.22	173,993.54	19,053.50	86,479.32	663,008.13
MOTORS - SAVE	28,766	HP	0.06	15.36	24,743.36	29,791.01	24,743.36		11,891.66	91,169.39
VALVES - SAVE	57	TN	8.40	14.63	7,004.84	8,433.83	7,004.84	755.25	3,479.82	26,678.59
LITE IRON (PRECIPITATORS)	318	TN	6.99	17.31	38,477.01	46,326.33	38,477.01	4,213.50	19,124.08	146,617.93
TIN - Q DECK (10 TN)	28,009	SF	0.01	13.22	4,443.35	5,349.79	4,443.35		2,135.47	16,371.96
COPPER	144	TN	7.50	13.76	14,860.80	17,892.40	14,860.80	1,908.00	7,428.30	56,950.30
STAINLESS STEEL	212	TN	7.50	15.29	24,311.10	29,270.56	24,311.10	2,809.00	12,105.26	92,807.03
ALUMINUM	23	TN	11.67	12.59	3,379.28	4,068.66	3,379.28	304.75	1,669.80	12,801.76
CORRUGATED TRANSITE (961 CY) - TRUCK	96,139	SF	0.07	13.50	93,447.11	112,510.32	93,447.11		44,910.68	344,315.21
ASBESTOS INSULATION - TRUCK	954	CY	25.00	11.54	275,229.00	331,375.72	275,229.00		132,275.06	1,014,108.77
NON ASBESTOS INSULATION	341	CY	6.30	11.11	23,867.61	28,736.61	23,867.61		11,470.77	87,942.61
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	7,949	CY	1.05	17.34	144,727.44	174,251.84	144,727.44		69,556.01	533,262.74
PREPARE 1/2 CONCRETE FOUNDATIONS FOR BLAST	3,975	CY	1.75	13.80	95,996.25	115,579.49	95,996.25		46,135.80	353,707.78
REINFORCED CONCRETE GRADE SLABS	787	CY	1.48	13.70	15,957.21	19,212.48	15,957.21		7,669.04	58,795.94
REINFORCED CONCRETE ELEVATED SLABS	689	CY	0.42	16.20	4,687.96	5,644.30	4,687.96		2,253.03	17,273.24
BRICK AND BLOCK	1,204	CY	0.30	14.44	5,215.73	6,279.74	5,215.73		2,306.68	19,217.87
ROOFING MATERIAL (133 CY)	14,467	SF	0.02	12.46	4,326.21	5,208.76	4,326.21		2,079.18	15,940.36
FIBERGLASS / PLASTIC PIPE	83	CY	2.63	13.43	2,931.63	3,529.69	2,931.63		1,408.94	10,801.90
HAUL & BURY IN PLACE	10,847	CY	0.09	19.99	20,382.16	24,540.13	20,382.16		9,795.67	75,100.12
HAUL OFF SITE	2,256	CY	0.32	13.52	9,607.85	11,567.85	9,607.85		4,617.53	35,401.09
DUMP FEES FOR ALL OFF SITE HAULING	100	TN		100.00	10,000.00					10,000.00
BLASTING SUBCONTRACTOR	1	LT			65,725.00				9,858.75	75,583.75
DISPOSAL COSTS - ASBESTOS	1,915	CY		150.00	287,250.00					287,250.00
REUSEABLE EQUIPMENT	1	LT								
					1,866,887.95	1,810,711.19	1,503,912.95	135,057.25	752,897.90	6,069,467.23

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Generating Station
Gannon Station - Unit No. 1

	QUANTITY	U/M	SALVAGE RATE	DISMANTLEMENT SALVAGE	CONTRACTOR DISMANTLEMENT LESS SALVAGE	TAMPA ELECTRIC OVERHEAD	NET DISMANTLEMENT COSTS
STRUCTURAL & MISC. STEEL	4,693	TN	80.00	375,440.00	666,099.63	66,609.96	732,709.59
PIPING	719	TN	80.00	57,520.00	124,713.08	12,471.31	137,184.39
MECHANICAL STEEL	1,741	TN	80.00	139,280.00	461,694.06	46,169.41	507,863.47
GENERATORS, CONDENSERS & TRANSFORMERS	848	TN	80.00	67,840.00	131,773.96	13,177.40	144,951.36
BOILER	1,438	TN	80.00	115,040.00	547,968.13	54,796.81	602,764.94
MOTORS - SAVE	28,766	HP	3.00	86,298.00	4,871.39	487.14	5,358.53
VALVES - SAVE	57	TN	700.00	39,900.00	(13,221.41)	(1,322.14)	(14,543.56)
LITE IRON (PRECIPITATORS)	318	TN	80.00	25,440.00	121,177.93	12,117.79	133,295.72
TIN - Q DECK (10 TN)	28,009	SF			16,371.96	1,637.20	18,009.16
COPPER	144	TN	1,400.00	201,600.00	(144,649.70)	(14,464.97)	(159,114.67)
STAINLESS STEEL	212	TN	380.00	80,560.00	12,247.03	1,224.70	13,471.73
ALUMINUM	23	TN	1,800.00	41,400.00	(28,598.24)	(2,859.82)	(31,458.06)
CORRUGATED TRANSITE (961 CY) - TRUCK	96,139	SF			344,315.21	34,431.52	378,746.74
ASBESTOS INSULATION - TRUCK	954	CY			1,014,108.77	101,410.88	1,115,519.65
NON ASBESTOS INSULATION	341	CY			87,942.61	8,794.26	96,736.87
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	7,949	CY			533,262.74	53,326.27	586,589.01
PREPARE 1/2 CONCRETE FOUNDATIONS FOR BLAST	3,975	CY			353,707.78	35,370.78	389,078.56
REINFORCED CONCRETE GRADE SLABS	787	CY			58,795.94	5,879.59	64,675.54
REINFORCED CONCRETE ELEVATED SLABS	689	CY			17,273.24	1,727.32	19,000.57
BRICK AND BLOCK	1,204	CY			19,217.87	1,921.79	21,139.66
ROOFING MATERIAL (135 CY)	14,467	SF			15,940.36	1,594.04	17,534.40
FIBERGLASS / PLASTIC PIPE	83	CY			10,801.90	1,080.19	11,882.09
HAUL & BURY IN PLACE	10,847	CY			75,100.12	7,510.01	82,610.13
HAUL OFF SITE	2,256	CY			35,401.09	3,540.11	38,941.20
DUMP FEES FOR ALL OFF SITE HAULING	100	TN			10,000.00	1,000.00	11,000.00
BLASTING SUBCONTRACTOR	1	LT			75,583.75	7,558.38	83,142.13
DISPOSAL COSTS - ASBESTOS	1,915	CY			287,250.00	28,725.00	315,975.00
REUSEABLE EQUIPMENT	1	LT	125,000.00	125,000.00	(125,000.00)	(12,500.00)	(137,500.00)
				1,355,318.00	4,714,149.23	471,414.92	5,185,564.15

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Generating Station
Gannon Station - Unit No. 2

QUANTITY	U/M	PROD FACTOR	LABOR RATES	LABOR COSTS	CONTRACTOR OVERHEAD	COST OF EQUIPMENT	CONSUMABLE MATERIALS	CONTRACTOR PROFIT	CONTRACTOR	
									DISMANTLEMENT	TOTAL
STRUCTURAL & MISC. STEEL	3,882	TN	3.12	17.98	217,770.88	262,196.14	217,770.88	51,436.50	112,376.16	861,550.57
PIPING	595	TN	3.89	16.62	38,467.82	46,315.26	38,467.82	7,883.75	19,670.20	150,804.85
MECHANICAL STEEL	1,440	TN	5.83	15.36	128,950.27	155,256.13	128,950.27	19,080.00	64,835.50	497,072.17
GENERATORS, CONDENSERS & TRANSFORMERS	701	TN	3.89	15.36	41,885.03	50,429.58	41,885.03	9,288.25	21,523.18	165,011.07
BOILER	1,189	TN	6.99	17.31	143,865.31	173,213.84	143,865.31	15,754.25	71,504.81	548,203.52
MOTORS - SAVE	23,788	HP	0.06	15.36	20,461.49	24,635.63	20,461.49		9,833.79	75,392.39
VALVES - SAVE	47	TN	8.40	14.63	5,775.92	6,954.21	5,775.92	622.75	2,869.32	21,998.13
LITE IRON (PRECIPITATORS)	263	TN	6.99	17.31	31,822.18	38,313.91	31,822.18	3,484.75	15,816.45	121,259.48
TIN - Q DECK (30 TN)	23,162	SF	0.01	13.22	3,674.42	4,424.00	3,674.42		1,765.93	13,538.77
COPPER	119	TN	7.50	13.76	12,280.80	14,786.08	12,280.80	1,576.75	6,138.66	47,063.10
STAINLESS STEEL	175	TN	7.50	15.29	20,068.13	24,162.02	20,068.13	2,318.75	9,992.55	76,609.58
ALUMINUM	19	TN	11.67	12.59	2,791.58	3,361.06	2,791.58	251.75	1,379.40	10,575.37
CORRUGATED TRANSITE (795 CY) - TRUCK	79,502	SF	0.07	13.50	77,275.94	93,040.24	77,275.94		37,138.82	284,730.94
ASBESTOS INSULATION - TRUCK	789	CY	25.00	11.54	227,626.50	274,062.31	227,626.50		109,397.30	838,712.60
NON ASBESTOS INSULATION	282	CY	6.30	11.11	19,738.03	23,764.58	19,738.03		9,486.10	72,726.73
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	6,573	CY	1.05	17.34	119,674.61	144,088.23	119,674.61		57,515.62	440,953.07
PREPARE 1/2 CONCRETE FOUNDATIONS FOR BLAST	3,287	CY	1.75	13.80	79,381.05	95,574.78	79,381.05		38,150.53	292,487.42
REINFORCED CONCRETE GRADE SLABS	651	CY	1.48	13.70	13,199.68	15,892.41	13,199.68		6,343.76	48,635.53
REINFORCED CONCRETE ELEVATED SLABS	570	CY	0.42	16.20	3,878.28	4,669.45	3,878.28		1,863.90	14,289.91
BRICK AND BLOCK	995	CY	0.30	14.44	4,310.34	5,189.65	4,310.34		2,071.55	15,881.88
ROOFING MATERIAL (155 CY)	18,317	SF	0.02	12.46	5,477.52	6,594.93	5,477.52		2,632.49	20,182.45
FIBERGLASS / PLASTIC PIPE	69	CY	2.63	13.43	2,437.14	2,934.32	2,437.14		1,171.29	8,979.89
HAUL & BURY IN PLACE	8,858	CY	0.09	19.99	16,644.71	20,040.24	16,644.71		7,999.45	61,329.11
HAUL OFF SITE	2,256	CY	0.32	13.52	9,607.85	11,567.85	9,607.85		4,617.53	35,401.09
DUMP FEES FOR ALL OFF SITE HAULING	63	TN		100.00	6,300.00					6,300.00
BLASTING SUBCONTRACTOR	1	LT			58,150.00				8,722.50	66,872.50
DISPOSAL COSTS - ASBESTOS	1,584	CY		150.00	237,600.00					237,600.00
REUSEABLE EQUIPMENT	1	LT								
					1,549,115.49	1,501,466.85	1,247,065.49	111,697.50	624,816.80	5,034,162.14

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Generating Station
Gannon Station - Unit No. 2

				CONTRACTOR	TAMPA	NET	
			SALVAGE	DISMANTLEMENT	ELECTRIC	DISMANTLEMENT	
QUANTITY	U/M	RATE	SALVAGE	LESS SALVAGE	OVERHEAD	COSTS	
STRUCTURAL & MISC. STEEL	3,882	TN	80.00	310,560.00	550,990.57	55,099.06	606,089.63
PIPING	595	TN	80.00	47,600.00	103,204.85	10,320.48	113,525.33
MECHANICAL STEEL	1,440	TN	80.00	115,200.00	381,872.17	38,187.22	420,059.39
GENERATORS, CONDENSERS & TRANSFORMERS	701	TN	80.00	56,080.00	108,931.07	10,893.11	119,824.18
BOILER	1,189	TN	80.00	95,120.00	453,083.52	45,308.35	498,391.88
MOTORS - SAVE	23,788	HP	3.00	71,364.00	4,028.39	402.84	4,431.23
VALVES - SAVE	47	TN	700.00	32,900.00	(10,901.87)	(1,090.19)	(11,992.05)
LITE IRON (PRECIPTATORS)	263	TN	80.00	21,040.00	100,219.48	10,021.95	110,241.43
TIN - Q DECK (30 TN)	23,162	SF			13,538.77	1,353.88	14,892.64
COPPER	119	TN	1,400.00	166,600.00	(119,536.90)	(11,953.69)	(131,490.59)
STAINLESS STEEL	175	TN	380.00	66,500.00	10,109.58	1,010.96	11,120.53
ALUMINUM	19	TN	1,800.00	34,200.00	(23,624.63)	(2,362.46)	(25,987.09)
CORRUGATED TRANSITE (795 CY) - TRUCK	79,502	SF			284,730.94	28,473.09	313,204.04
ASBESTOS INSULATION - TRUCK	789	CY			838,712.60	83,871.26	922,583.86
NON ASBESTOS INSULATION	282	CY			72,726.73	7,272.67	79,999.40
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	6,573	CY			440,953.07	44,095.31	485,048.38
PREPARE 1/2 CONCRETE FOUNDATIONS FOR BLAST	3,287	CY			292,487.42	29,248.74	321,736.16
REINFORCED CONCRETE GRADE SLABS	651	CY			48,635.53	4,863.55	53,499.08
REINFORCED CONCRETE ELEVATED SLABS	570	CY			14,289.91	1,428.99	15,718.90
BRICK AND BLOCK	995	CY			15,881.88	1,588.19	17,470.07
ROOFING MATERIAL (155 CY)	18,317	SF			20,182.45	2,018.25	22,200.70
FIBERGLASS / PLASTIC PIPE	69	CY			8,979.89	897.99	9,877.88
HAUL & BURY IN PLACE	8,858	CY			61,329.11	6,132.91	67,462.02
HAUL OFF SITE	2,256	CY			35,401.09	3,540.11	38,941.20
DUMP FEES FOR ALL OFF SITE HAULING	63	TN			6,300.00	630.00	6,930.00
BLASTING SUBCONTRACTOR	1	LT			66,872.50	6,687.25	73,559.75
DISPOSAL COSTS - ASBESTOS	1,584	CY			237,600.00	23,760.00	261,360.00
REUSEABLE EQUIPMENT	1	LT	125,000.00	125,000.00	(125,000.00)	(12,500.00)	(137,500.00)
				1,142,164.00	3,891,998.14	389,199.81	4,281,197.95

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Generating Station
Gannon Station - Unit No. 3

QUANTITY	U/M	PROD FACTOR	LABOR RATES	LABOR COSTS	CONTRACTOR OVERHEAD	COST OF EQUIPMENT	CONSUMABLE MATERIALS	CONTRACTOR PROFIT	CONTRACTOR DISMANTLEMENT	
									TOTAL	
STRUCTURAL & MISC. STEEL	4,371	TN	3.12	17.98	245,202.61	295,223.94	245,202.61	57,915.75	126,531.74	970,076.65
PIPING	670	TN	3.89	16.62	43,316.71	52,153.31	43,316.71	8,877.50	22,149.63	169,813.86
MECHANICAL STEEL	1,622	TN	5.83	15.36	145,248.15	174,878.78	145,248.15	21,491.50	73,029.99	559,896.57
GENERATORS, CONDENSERS & TRANSFORMERS	790	TN	3.89	15.36	47,202.82	56,832.19	47,202.82	10,467.50	24,255.80	185,961.12
BOILER	1,340	TN	6.99	17.31	162,135.85	195,211.56	162,135.85	17,755.00	80,585.74	617,823.99
MOTORS - SAVE	26,790	HP	0.06	15.36	23,043.69	27,744.60	23,043.69		11,074.80	84,906.77
VALVES - SAVE	53	TN	8.40	14.63	6,513.28	7,841.98	6,513.28	702.25	3,235.62	24,806.40
LITE IRON (PRECIPITATORS)	296	TN	6.99	17.31	35,815.08	43,121.36	35,815.08	3,922.00	17,801.03	136,474.55
TIN - Q DECK (30 TN)	26,085	SF	0.01	13.22	4,138.12	4,982.30	4,138.12		1,988.78	15,247.33
COPPER	134	TN	7.50	13.76	13,828.80	16,649.88	13,828.80	1,775.50	6,912.45	52,995.42
STAINLESS STEEL	197	TN	7.50	15.29	22,590.98	27,199.53	22,590.98	2,610.25	11,248.76	86,240.49
ALUMINUM	21	TN	11.67	12.59	3,085.43	3,714.86	3,085.43	278.25	1,524.60	11,688.57
CORRUGATED TRANSITE (895 CY) - TRUCK	89,535	SF	0.07	13.50	87,028.02	104,781.74	87,028.02		41,825.67	320,663.44
ASBESTOS INSULATION - TRUCK	888	CY	25.00	11.54	256,188.00	308,450.35	256,188.00		123,123.95	943,950.30
NON ASBESTOS INSULATION	317	CY	6.30	11.11	22,187.78	26,714.09	22,187.78		10,663.45	81,753.10
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	7,403	CY	1.05	17.34	134,786.42	162,282.85	134,786.42		64,778.35	496,634.05
PREPARE 1/2 CONCRETE FOUNDATIONS FOR BLAST	3,702	CY	1.75	13.80	89,391.23	107,627.03	89,391.23		42,961.42	329,370.91
REINFORCED CONCRETE GRADE SLABS	733	CY	1.48	13.70	14,862.31	17,894.22	14,862.31		7,142.83	54,761.66
REINFORCED CONCRETE ELEVATED SLABS	642	CY	0.42	16.20	4,368.17	5,259.27	4,368.17		2,099.34	16,094.95
BRICK AND BLOCK	1,121	CY	0.30	14.44	4,856.17	5,846.83	4,856.17		2,333.88	17,893.05
ROOFING MATERIAL (135 CY)	14,953	SF	0.02	12.46	4,471.55	5,383.74	4,471.55		2,149.02	16,475.86
FIBERGLASS / PLASTIC PIPE	78	CY	2.63	13.43	2,755.03	3,317.06	2,755.03		1,324.07	10,151.18
HAUL & BURY IN PLACE	6,276	CY	0.09	19.99	11,792.98	14,198.75	11,792.98		5,667.71	43,452.42
HAUL OFF SITE	2,235	CY	0.32	13.52	9,518.42	11,460.18	9,518.42		4,574.55	35,071.56
DUMP FEES FOR ALL OFF SITE HAULING	71	TN		100.00	7,100.00					7,100.00
BLASTING SUBCONTRACTOR	1	LT			62,725.00				9,408.75	72,133.75
DISPOSAL COSTS - ASBESTOS	1,783	CY		150.00	267,450.00					267,450.00
REUSEABLE EQUIPMENT	1	LT								
					1,731,602.58	1,678,770.40	1,394,327.58	125,795.50	698,391.91	5,628,887.96

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Generating Station
Gannon Station - Unit No. 3

	QUANTITY	U/M	CONTRACTOR	TAMPA	NET		
			SALVAGE RATE	DISMANTLEMENT SALVAGE	DISMANTLEMENT LESS SALVAGE	ELECTRIC OVERHEAD	DISMANTLEMENT COSTS
STRUCTURAL & MISC. STEEL	4,371	TN	80.00	349,680.00	620,396.65	62,039.66	682,436.31
PIPING	670	TN	80.00	53,600.00	116,213.86	11,621.39	127,835.25
MECHANICAL STEEL	1,622	TN	80.00	129,760.00	430,136.57	43,013.66	473,150.23
GENERATORS, CONDENSERS & TRANSFORMERS	790	TN	80.00	63,200.00	122,761.12	12,276.11	135,037.23
BOILER	1,340	TN	80.00	107,200.00	510,623.99	51,062.40	561,686.39
MOTORS - SAVE	26,790	HP	3.00	80,370.00	4,536.77	453.68	4,990.44
VALVES - SAVE	53	TN	700.00	37,100.00	(12,293.60)	(1,229.36)	(13,522.96)
LITE IRON (PRECIPITATORS)	296	TN	80.00	23,680.00	112,794.55	11,279.46	124,074.01
TIN - Q DECK (30 TN)	26,085	SF			15,247.33	1,524.73	16,772.07
COPPER	134	TN	1,400.00	187,600.00	(134,604.58)	(13,460.46)	(148,065.04)
STAINLESS STEEL	197	TN	380.00	74,860.00	11,380.49	1,138.05	12,518.54
ALUMINUM	21	TN	1,800.00	37,800.00	(26,111.43)	(2,611.14)	(28,722.58)
CORRUGATED TRANSITE (895 CY) - TRUCK	89,535	SF			320,663.44	32,066.34	352,729.79
ASBESTOS INSULATION - TRUCK	888	CY			943,930.30	94,395.03	1,038,345.34
NON ASBESTOS INSULATION	317	CY			81,733.10	8,175.31	89,928.41
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	7,403	CY			496,634.05	49,663.40	546,297.45
PREPARE 1/2 CONCRETE FOUNDATIONS FOR BLAST	3,702	CY			329,370.91	32,937.09	362,308.00
REINFORCED CONCRETE GRADE SLABS	733	CY			54,761.66	5,476.17	60,237.83
REINFORCED CONCRETE ELEVATED SLABS	642	CY			16,094.95	1,609.50	17,704.45
BRICK AND BLOCK	1,121	CY			17,893.05	1,789.31	19,682.36
ROOFING MATERIAL (135 CY)	14,953	SF			16,475.86	1,647.59	18,123.44
FIBERGLASS / PLASTIC PIPE	78	CY			10,151.18	1,015.12	11,166.30
HAUL & BURY IN PLACE	6,276	CY			43,452.42	4,345.24	47,797.66
HAUL OFF SITE	2,235	CY			35,071.56	3,507.16	38,578.72
DUMP FEES FOR ALL OFF SITE HAULING	71	TN			7,100.00	710.00	7,810.00
BLASTING SUBCONTRACTOR	1	LT			72,133.75	7,213.38	79,347.13
DISPOSAL COSTS - ASBESTOS	1,783	CY			267,450.00	26,745.00	294,195.00
REUSEABLE EQUIPMENT	1	LT	125,000.00	125,000.00	(125,000.00)	(12,500.00)	(137,500.00)
				1,269,850.00	4,359,037.96	435,903.80	4,794,941.76

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Generating Station
Gannon Station - Unit No. 4

QUANTITY	U/M	PROD FACTOR	LABOR RATES	LABOR COSTS	CONTRACTOR OVERHEAD	COST OF EQUIPMENT	CONSUMABLE MATERIALS	CONTRACTOR PROFIT	CONTRACTOR DISMANTLEMENT	
									TOTAL	
STRUCTURAL & MISC. STEEL	4,402	TN	3.12	17.98	246,941.64	297,317.73	246,941.64	58,326.50	127,429.12	976,956.62
PIPING	675	TN	3.89	16.62	43,639.97	52,542.52	43,639.97	8,943.75	22,314.93	171,081.13
MECHANICAL STEEL	1,633	TN	5.83	15.36	146,233.19	176,064.76	146,233.19	21,637.25	73,525.26	563,693.65
GENERATORS, CONDENSERS & TRANSFORMERS	795	TN	3.89	15.36	47,501.57	57,191.89	47,501.57	10,533.75	24,409.32	187,138.09
BOILER	1,349	TN	6.99	17.31	163,224.82	196,522.68	163,224.82	17,874.25	81,126.99	621,973.55
MOTORS - SAVE	26,980	HP	0.06	15.36	23,207.12	27,941.37	23,207.12		11,153.34	85,508.94
VALVES - SAVE	53	TN	8.40	14.63	6,513.28	7,841.98	6,513.28	702.25	3,235.62	24,806.40
LITE IRON (PRECIPITATORS)	298	TN	6.99	17.31	36,057.08	43,412.72	36,057.08	3,948.50	17,921.31	137,396.68
TIN - Q DECK (30 TN)	26,270	SF	0.01	13.22	4,167.47	5,017.64	4,167.47		2,002.89	15,355.47
COPPER	135	TN	7.50	13.76	13,932.00	16,774.13	13,932.00	1,788.75	6,964.03	53,390.91
STAINLESS STEEL	199	TN	7.50	15.29	22,820.33	27,475.67	22,820.33	2,636.75	11,362.96	87,116.03
ALUMINUM	21	TN	11.67	12.59	3,085.43	3,714.86	3,085.43	278.25	1,524.60	11,688.57
CORRUGATED TRANSITE (902 CY) - TRUCK	90,170	SF	0.07	13.50	87,645.24	105,524.87	87,645.24		42,122.30	322,937.65
ASBESTOS INSULATION - TRUCK	895	CY	25.00	11.54	258,207.50	310,881.83	258,207.50		124,094.52	951,391.35
NON ASBESTOS INSULATION	320	CY	6.30	11.11	22,397.76	26,966.90	22,397.76		10,764.36	82,526.79
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	7,455	CY	1.05	17.34	135,733.19	163,422.75	135,733.19		65,233.37	500,122.49
PREPARE 1/2 CONCRETE FOUNDATIONS FOR BLAST	3,728	CY	1.75	13.80	90,019.13	108,383.03	90,019.13		43,263.19	331,684.47
REINFORCED CONCRETE GRADE SLABS	738	CY	1.48	13.70	14,963.69	18,016.28	14,963.69		7,191.55	55,135.20
REINFORCED CONCRETE ELEVATED SLABS	646	CY	0.42	16.20	4,395.38	5,292.04	4,395.38		2,112.42	16,195.23
BRICK AND BLOCK	1,129	CY	0.30	14.44	4,890.83	5,888.56	4,890.83		2,350.53	18,020.74
ROOFING MATERIAL (110 CY)	12,155	SF	0.02	12.46	3,634.83	4,376.34	3,634.83		1,746.90	13,392.90
FIBERGLASS / PLASTIC PIPE	78	CY	2.63	13.43	2,755.03	3,317.06	2,755.03		1,324.07	10,151.18
HAUL & BURY IN PLACE	6,319	CY	0.09	13.99	8,309.86	10,005.08	8,309.86		3,993.72	30,618.53
HAUL OFF SITE	2,227	CY	0.32	13.52	9,484.35	11,419.15	9,484.35		4,558.18	34,946.03
DUMP FEES FOR ALL OFF SITE HAULING	71	TN		100.00	7,100.00					7,100.00
BLASTING SUBCONTRACTOR	1	LT			63,008.00				9,451.20	72,459.20
DISPOSAL COSTS - ASBESTOS	1,797	CY		150.00	269,550.00					269,550.00
REUSEABLE EQUIPMENT	1	LT								
					1,739,418.66	1,685,311.83	1,399,760.66	126,670.00	701,176.67	5,652,337.82

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Generating Station
Gannon Station - Unit No. 4

		CONTRACTOR			TAMPA	NET
		SALVAGE	DISMANTLEMENT	DISMANTLEMENT	ELECTRIC	DISMANTLEMENT
QUANTITY	U/M	RATE	SALVAGE	LESS SALVAGE	OVERHEAD	COSTS
4,402	TN	80.00	352,160.00	624,796.62	62,479.66	687,276.29
675	TN	80.00	54,000.00	117,081.13	11,708.11	128,789.24
1,633	TN	80.00	130,640.00	433,053.65	43,305.37	476,359.02
795	TN	80.00	63,600.00	123,538.09	12,353.81	135,891.90
1,349	TN	80.00	107,920.00	514,053.55	51,405.36	565,458.91
26,980	HP	3.00	80,940.00	4,568.94	456.89	5,025.84
53	TN	700.00	37,100.00	(12,293.60)	(1,229.36)	(13,522.96)
298	TN	80.00	23,840.00	113,556.68	11,355.67	124,912.35
26,270	SF			15,355.47	1,535.55	16,891.02
135	TN	1,400.00	189,000.00	(135,609.09)	(13,560.91)	(149,170.00)
199	TN	380.00	75,620.00	11,496.03	1,149.60	12,645.64
21	TN	1,800.00	37,800.00	(26,111.43)	(2,611.14)	(28,722.58)
90,170	SF			322,937.65	32,293.77	355,231.42
895	CY			951,391.35	95,139.14	1,046,530.49
320	CY			82,526.79	8,252.68	90,779.47
7,455	CY			500,122.49	50,012.25	550,134.74
					0.00	
3,728	CY			331,684.47	33,168.45	364,852.91
					0.00	
738	CY			55,135.20	5,513.52	60,648.73
646	CY			16,195.23	1,619.52	17,814.76
1,129	CY			18,020.74	1,802.07	19,822.82
12,155	SF			13,392.90	1,339.29	14,732.19
78	CY			10,151.18	1,015.12	11,166.30
6,319	CY			30,618.53	3,061.85	33,680.38
2,227	CY			34,946.03	3,494.60	38,440.63
71	TN			7,100.00	710.00	7,810.00
1	LT			72,459.20	7,245.92	79,705.12
1,797	CY			269,550.00	26,955.00	296,505.00
1	LT	125,000.00	125,000.00	(125,000.00)	(12,500.00)	(137,500.00)
			1,277,620.00	4,374,717.82	437,471.78	4,812,189.60

Tampa Electric Company
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Gannon Station - Unit No. 5

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	QUANTITY	U/M	PROD FACTOR	LABOR RATES	LABOR COSTS	CONTRACTOR OVERHEAD	COST OF EQUIPMENT	CONSUMABLE MATERIALS	CONTRACTOR PROFIT	CONTRACTOR DISMANTLEMENT
										TOTAL
STRUCTURAL & MISC. STEEL	4,495	TN	3.12	17.98	252,158.71	303,599.09	252,158.71	59,558.75	130,121.29	997,596.55
PIPING	689	TN	3.89	16.62	44,545.09	53,632.29	44,545.09	9,129.25	22,777.76	174,629.48
MECHANICAL STEEL	1,668	TN	5.83	15.36	149,367.40	179,838.35	149,367.40	22,101.00	75,101.12	575,775.27
GENERATORS, CONDENSERS & TRANSFORMERS	812	TN	3.89	15.36	48,517.32	58,414.86	48,517.32	10,759.00	24,931.28	191,139.78
BOILER	1,378	TN	6.99	17.31	166,733.73	200,747.41	166,733.73	18,258.50	82,871.00	635,344.37
MOTORS - SAVE	27,550	HP	0.06	15.36	23,697.41	28,531.68	23,697.41		11,388.97	87,315.47
VALVES - SAVE	54	TN	8.40	14.63	6,636.17	7,989.95	6,636.17	715.50	3,296.67	25,274.45
LITE IRON (PRECIPITATORS)	305	TN	6.99	17.31	36,904.05	44,432.48	36,904.05	4,041.25	18,342.28	140,624.12
TIN - Q DECK (10 TN)	26,825	SF	0.01	13.22	4,255.52	5,123.64	4,255.52		2,045.20	15,679.88
COPPER	138	TN	7.50	13.76	14,241.60	17,146.89	14,241.60	1,828.50	7,118.79	54,577.37
STAINLESS STEEL	203	TN	7.50	15.29	23,279.03	28,027.95	23,279.03	2,689.75	11,591.36	88,867.11
ALUMINUM	22	TN	11.67	12.59	3,232.36	3,891.76	3,232.36	291.50	1,597.20	12,245.17
CORRUGATED TRANSITE (920 CY) - TRUCK	92,075	SF	0.07	13.50	89,496.90	107,754.27	89,496.90		43,012.21	329,760.28
ASBESTOS INSULATION - TRUCK	914	CY	25.00	11.54	263,689.00	317,481.56	263,689.00		126,728.93	971,588.49
NON ASBESTOS INSULATION	326	CY	6.30	11.11	22,817.72	27,472.53	22,817.72		10,966.20	84,074.16
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	7,613	CY	1.05	17.34	138,609.89	166,886.31	138,609.89		66,615.91	510,722.00
PREPARE 1/2 CONCRETE FOUNDATIONS FOR BLAST	3,807	CY	1.75	13.80	91,926.98	110,680.08	91,926.98		44,180.10	338,714.13
REINFORCED CONCRETE GRADE SLABS	754	CY	1.48	13.70	15,288.10	18,406.88	15,288.10		7,347.46	56,330.55
REINFORCED CONCRETE ELEVATED SLABS	660	CY	0.42	16.20	4,490.64	5,406.73	4,490.64		2,158.20	16,546.21
BRICK AND BLOCK	1,153	CY	0.30	14.44	4,994.80	6,013.73	4,994.80		2,400.50	18,403.83
ROOFING MATERIAL (155 CY)	16,920	SF	0.02	12.46	5,059.76	6,091.95	5,059.76		2,431.72	18,643.18
FIBERGLASS / PLASTIC PIPE	80	CY	2.63	13.43	2,825.67	3,402.11	2,825.67		1,358.02	10,411.47
HAUL & BURY IN PLACE	6,454	CY	0.09	13.99	8,487.40	10,218.83	8,487.40		4,079.04	31,272.66
HAUL OFF SITE	2,315	CY	0.32	13.52	9,859.12	11,870.38	9,859.12		4,738.29	36,326.92
DUMP FEES FOR ALL OFF SITE HAULING	73	TN		100.00	7,300.00					7,300.00
BLASTING SUBCONTRACTOR	1	LT			63,877.00				9,581.55	73,458.55
DISPOSAL COSTS - ASBESTOS	1,834	CY		150.00	275,100.00					275,100.00
REUSEABLE EQUIPMENT	1	LT								
					1,777,391.36	1,723,061.68	1,431,114.36	129,373.00	716,781.06	5,777,721.46

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Gannon Station - Unit No. 5

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				CONTRACTOR	TAMPA	NET	
			SALVAGE	DISMANTLEMENT	ELECTRIC	DISMANTLEMENT	
QUANTITY	U/M		RATE	SALVAGE	LESS SALVAGE	OVERHEAD	COSTS
STRUCTURAL & MISC. STEEL	4,495	TN	80.00	359,600.00	637,996.55	63,799.66	701,796.21
PIPING	689	TN	80.00	55,120.00	119,509.48	11,950.95	131,460.42
MECHANICAL STEEL	1,668	TN	80.00	133,440.00	442,335.27	44,233.53	486,568.79
GENERATORS, CONDENSERS & TRANSFORMERS	812	TN	80.00	64,960.00	126,179.78	12,617.98	138,797.76
BOILER	1,378	TN	80.00	110,240.00	525,104.37	52,510.44	577,614.81
MOTORS - SAVE	27,550	HP	3.00	82,650.00	4,665.47	466.55	5,132.02
VALVES - SAVE	54	TN	700.00	37,800.00	(12,525.55)	(1,252.56)	(13,778.11)
LITE IRON (PRECIPITATORS)	305	TN	80.00	24,400.00	116,224.12	11,622.41	127,846.53
TIN - Q DECK (10 TN)	26,825	SF			15,679.88	1,567.99	17,247.87
COPPER	138	TN	1,400.00	193,200.00	(138,622.63)	(13,862.26)	(152,484.89)
STAINLESS STEEL	203	TN	380.00	77,140.00	11,727.11	1,172.71	12,899.82
ALUMINUM	22	TN	1,800.00	39,600.00	(27,354.83)	(2,735.48)	(30,090.32)
CORRUGATED TRANSITE (920 CY) - TRUCK	92,075	SF			329,760.28	32,976.03	362,736.31
ASBESTOS INSULATION - TRUCK	914	CY			971,588.49	97,158.85	1,068,747.34
NON ASBESTOS INSULATION	326	CY			84,074.16	8,407.42	92,481.58
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	7,613	CY			510,722.00	51,072.20	561,794.20
PREPARE 1/2 CONCRETE FOUNDATIONS FOR BLAST	3,807	CY			338,714.13	33,871.41	372,585.55
REINFORCED CONCRETE GRADE SLABS	754	CY			56,330.55	5,633.05	61,963.60
REINFORCED CONCRETE ELEVATED SLABS	660	CY			16,546.21	1,654.62	18,200.83
BRICK AND BLOCK	1,153	CY			18,403.83	1,840.38	20,244.21
ROOFING MATERIAL (155 CY)	16,920	SF			18,643.18	1,864.32	20,507.50
FIBERGLASS / PLASTIC PIPE	80	CY			10,411.47	1,041.15	11,452.62
HAUL & BURY IN PLACE	6,454	CY			31,272.66	3,127.27	34,399.93
HAUL OFF SITE	2,315	CY			36,326.92	3,632.69	39,959.61
DUMP FEES FOR ALL OFF SITE HAULING	73	TN			7,300.00	730.00	8,030.00
BLASTING SUBCONTRACTOR	1	LT			73,458.55	7,345.86	80,804.41
DISPOSAL COSTS - ASBESTOS	1,834	CY			275,100.00	27,510.00	302,610.00
REUSEABLE EQUIPMENT	1	LT	125,000.00	125,000.00	(125,000.00)	(12,500.00)	(137,500.00)
				1,303,150.00	4,474,571.46	447,457.15	4,922,028.60

Tampa Electric Company
Dismantlement Cost Study for
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Gannon Station - Unit No. 6

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			PROD	LABOR	LABOR	CONTRACTOR	COST OF	CONSUMABLE	CONTRACTOR	CONTRACTOR
	QUANTITY	U/M	FACTOR	RATES	COSTS	OVERHEAD	EQUIPMENT	MATERIALS	PROFIT	DISMANTLEMENT
										TOTAL
STRUCTURAL & MISC. STEEL	4,613	TN	3.12	17.98	258,778.23	311,568.99	258,778.23	61,122.25	133,537.15	1,023,784.85
PIPING	707	TN	3.89	16.62	45,708.82	55,033.42	45,708.82	9,367.75	23,372.82	179,191.64
MECHANICAL STEEL	1,711	TN	5.83	15.36	153,218.00	184,474.47	153,218.00	22,670.75	77,037.18	590,618.39
GENERATORS, CONDENSERS & TRANSFORMERS	833	TN	3.89	15.36	49,772.08	59,925.59	49,772.08	11,037.25	25,576.05	196,083.06
BOILER	1,414	TN	6.99	17.31	171,089.62	205,991.90	171,089.62	18,735.50	85,035.99	651,942.63
MOTORS - SAVE	28,272	HP	0.06	15.36	24,318.44	29,279.41	24,318.44		11,687.44	89,603.74
VALVES - SAVE	56	TN	8.40	14.63	6,881.95	8,285.87	6,881.95	742.00	3,418.77	26,210.54
LITE IRON (PRECIPITATORS)	312	TN	6.99	17.31	37,751.03	45,452.24	37,751.03	4,134.00	18,763.25	143,851.56
TIN - Q DECK (10 TN)	27,528	SF	0.01	13.22	4,367.04	5,257.92	4,367.04		2,098.80	16,090.80
COPPER	141	TN	7.50	13.76	14,551.20	17,519.64	14,551.20	1,868.25	7,273.54	55,763.84
STAINLESS STEEL	208	TN	7.50	15.29	23,852.40	28,718.29	23,852.40	2,756.00	11,876.86	91,055.95
ALUMINUM	22	TN	11.67	12.59	3,232.36	3,891.76	3,232.36	291.50	1,597.20	12,245.17
CORRUGATED TRANSITE (945 CY) - TRUCK	94,488	SF	0.07	13.50	91,842.34	110,578.17	91,842.34		44,139.43	338,402.27
ASBESTOS INSULATION - TRUCK	937	CY	25.00	11.54	270,324.50	325,470.70	270,324.50		129,917.95	996,037.65
NON ASBESTOS INSULATION	335	CY	6.30	11.11	23,447.66	28,230.98	23,447.66		11,268.94	86,395.23
REINFORCED CONCRETE STACK AFTER BLAST	2,210	CY	0.42	16.20	15,036.84	18,104.36	15,036.84		7,226.71	55,404.74
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	7,812	CY	1.05	17.34	142,233.08	171,248.63	142,233.08		68,357.22	524,072.02
PREPARE STACK & 1/2 CONCRETE FOUNDATIONS FOR BLAST	6,116	CY	1.75	13.80	147,701.40	177,832.49	147,701.40		70,985.29	544,220.58
REINFORCED CONCRETE GRADE SLABS	774	CY	1.48	13.70	15,693.62	18,895.12	15,693.62		7,542.36	57,824.73
REINFORCED CONCRETE ELEVATED SLABS	677	CY	0.42	16.20	4,606.31	5,545.99	4,606.31		2,213.79	16,972.40
BRICK AND BLOCK	1,183	CY	0.30	14.44	5,124.76	6,170.21	5,124.76		2,462.96	18,882.68
ROOFING MATERIAL (155CY)	24,500	SF	0.02	12.46	7,326.48	8,821.08	7,326.48		3,521.11	26,995.15
FIBERGLASS / PLASTIC PIPE	82	CY	2.63	13.43	2,896.31	3,487.16	2,896.31		1,391.97	10,671.76
HAUL & BURY IN PLACE	8,832	CY	0.09	13.99	11,614.61	13,983.99	11,614.61		5,581.98	42,795.19
HAUL OFF SITE	2,217	CY	0.32	13.52	9,441.76	11,367.88	9,441.76		4,537.71	34,789.11
DUMP FEES FOR ALL OFF SITE HAULING	74	TN		100.00	7,400.00					7,400.00
BLASTING SUBCONTRACTOR	1	LT			89,275.00				13,391.25	102,666.25
DISPOSAL COSTS - ASBESTOS	1,882	CY		150.00	282,300.00					282,300.00
REUSEABLE EQUIPMENT	1	LT								
					1,919,785.84	1,855,136.25	1,540,810.84	132,725.25	773,813.73	6,222,271.91

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Gannon Station - Unit No. 6

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	QUANTITY	U/M	SALVAGE RATE	DISMANTLEMENT SALVAGE	CONTRACTOR DISMANTLEMENT LESS SALVAGE	TAMPA ELECTRIC OVERHEAD	NET DISMANTLEMENT COSTS
STRUCTURAL & MISC. STEEL	4,613	TN	80.00	369,040.00	654,744.85	65,474.48	720,219.33
PIPING	707	TN	80.00	56,560.00	122,631.64	12,263.16	134,894.80
MECHANICAL STEEL	1,711	TN	80.00	136,880.00	453,738.39	45,373.84	499,112.23
GENERATORS, CONDENSERS & TRANSFORMERS	833	TN	80.00	66,640.00	129,443.06	12,944.31	142,387.36
BOILER	1,414	TN	80.00	113,120.00	538,822.63	53,882.26	592,704.89
MOTORS - SAVE	28,272	HP	3.00	84,816.00	4,787.74	478.77	5,266.51
VALVES - SAVE	56	TN	700.00	39,200.00	(12,989.46)	(1,298.95)	(14,288.41)
LITE IRON (PRECIPITATORS)	312	TN	80.00	24,960.00	118,891.56	11,889.16	130,780.71
TIN - Q DECK (10 TN)	27,528	SF			16,090.80	1,609.08	17,699.88
COPPER	141	TN	1,400.00	197,400.00	(141,636.16)	(14,163.62)	(155,799.78)
STAINLESS STEEL	208	TN	380.00	79,040.00	12,015.95	1,201.60	13,217.55
ALUMINUM	22	TN	1,800.00	39,600.00	(27,354.83)	(2,735.48)	(30,090.32)
CORRUGATED TRANSITE (945 CY) - TRUCK	94,488	SF			338,402.27	33,840.23	372,242.50
ASBESTOS INSULATION - TRUCK	937	CY			996,037.65	99,603.77	1,095,641.42
NON ASBESTOS INSULATION	335	CY			86,395.23	8,639.52	95,034.75
REINFORCED CONCRETE STACK AFTER BLAST	2,210	CY			55,404.74	5,540.47	60,945.21
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	7,812	CY			524,072.02	52,407.20	576,479.22
PREPARE STACK & 1/2 CONCRETE FOUNDATIONS FOR BLAST	6,116	CY			544,220.58	54,422.06	598,642.64
REINFORCED CONCRETE GRADE SLABS	774	CY			57,824.73	5,782.47	63,607.20
REINFORCED CONCRETE ELEVATED SLABS	677	CY			16,972.40	1,697.24	18,669.64
BRICK AND BLOCK	1,183	CY			18,882.68	1,888.27	20,770.94
ROOFING MATERIAL (155CY)	24,500	SF			26,995.15	2,699.51	29,694.66
FIBERGLASS / PLASTIC PIPE	82	CY			10,671.76	1,067.18	11,738.93
HAUL & BURY IN PLACE	8,832	CY			42,795.19	4,279.52	47,074.71
HAUL OFF SITE	2,217	CY			34,789.11	3,478.91	38,268.02
DUMP FEES FOR ALL OFF SITE HAULING	74	TN			7,400.00	740.00	8,140.00
BLASTING SUBCONTRACTOR	1	LT			102,666.25	10,266.63	112,932.88
DISPOSAL COSTS - ASBESTOS	1,882	CY			282,300.00	28,230.00	310,530.00
REUSEABLE EQUIPMENT	1	LT	125,000.00	125,000.00	(125,000.00)	(12,500.00)	(137,500.00)
				1,332,256.00	4,890,015.91	489,001.59	5,379,017.50

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Steam Generating Station
Hooker's Point Station - Unit Nos. 1 thru 5

	QUANTITY	U/M	PROD FACTOR	LABOR RATES	LABOR COSTS	CONTRACTOR OVERHEAD	COST OF EQUIPMENT	CONSUMABLE MATERIALS	CONTRACTOR PROFIT	CONTRACTOR DISMANTLEMENT
										TOTAL
STRUCTURAL & MISC. STEEL	880	TN	3.12	17.98	49,365.89	59,436.53	49,365.89	11,660.00	25,474.25	195,302.55
RAILROAD RAIL	37	TN	3.15	17.00	1,981.35	2,385.53	1,981.35	490.25	1,025.77	7,864.27
PIPING	325	TN	3.89	16.62	21,011.84	25,298.25	21,011.84	4,306.25	10,744.23	82,372.39
MECHANICAL STEEL	90	TN	5.83	15.36	8,059.39	9,703.51	8,059.39	1,192.50	4,052.22	31,067.01
GENERATORS, CONDENSERS & TRANSFORMERS	1,120	TN	3.89	15.36	66,920.45	80,572.22	66,920.45	14,840.00	34,387.97	263,641.08
BOILER	1,900	TN	6.99	17.31	229,894.11	276,792.51	229,894.11	25,175.00	114,263.36	876,019.09
MOTORS - SAVE	12,000	HP	0.06	15.36	10,321.92	12,427.59	10,321.92		4,960.71	38,032.15
VALVES - SAVE	107	TN	8.40	14.63	13,149.44	15,831.93	13,149.44	1,417.75	6,532.29	50,080.85
TILE - Q DECK	20,000	SF	0.01	13.22	3,172.80	3,820.05	3,172.80		1,524.85	11,690.50
COPPER & BRASS	45	TN	7.50	13.76	4,644.00	5,591.38	4,644.00	596.25	2,321.34	17,796.97
RAILROAD TIES	1,030	EA	0.09	13.43	1,272.63	1,532.24	1,272.63		611.62	4,689.12
CORRUGATED TRANSITE (286 CY) - TRUCK	46,500	SF	0.07	13.50	45,198.00	54,418.39	45,198.00		21,722.16	166,536.55
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	5,725	CY	1.05	17.34	104,235.08	125,499.03	104,235.08		50,095.38	384,064.56
PREPARE STACK & 1/2 CONCRETE FOUNDATIONS FOR BLAST	2,863	CY	1.75	13.80	69,141.45	83,246.31	69,141.45		33,229.38	254,758.59
BRICK AND BLOCK	1,590	CY	0.30	14.44	6,887.88	8,293.01	6,887.88		3,310.32	25,379.08
ROOFING MATERIAL (213 CY)	23,000	SF	0.02	12.46	6,877.92	8,281.02	6,877.92		3,305.53	25,342.38
INSULATION REMOVAL (ASBESTOS)	1	LT			2,200,000.00				330,000.00	2,530,000.00
SUBCONTRACTOR										0.00
PILING EXTRACTION - SUBCONTRACTOR	1	LT			605,000.00				90,750.00	695,750.00
TOPSOIL & SEEDING - SUBCONTRACTOR	1	LT			46,200.00				6,930.00	53,130.00
SEAWALL INSTALLATION	1	LT			165,000.00				24,750.00	189,750.00
DUMP FEES FOR ALL OFF SITE HAULING	100	TN		100.00	10,000.00				1,500.00	11,500.00
BLASTING SUBCONTRACTOR	1	LT			55,493.00				8,323.95	63,816.95
REUSEABLE EQUIPMENT	1	LT								
					3,723,827.14	773,129.50	642,134.14	59,678.00	779,815.32	5,978,584.10

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Steam Generating Station
Hooker's Point Station - Unit Nos. 1 thru 5

	QUANTITY	U/M	SALVAGE RATE	DISMANTLEMENT SALVAGE	CONTRACTOR DISMANTLEMENT LESS SALVAGE	TAMPA ELECTRIC OVERHEAD	NET DISMANTLEMENT COSTS
STRUCTURAL & MISC. STEEL	880	TN	80.00	70,400.00	124,902.55	12,490.26	137,392.81
RAILROAD RAIL	37	TN	120.00	4,440.00	3,424.27	342.43	3,766.70
PIPING	325	TN	80.00	26,000.00	56,372.39	5,637.24	62,009.63
MECHANICAL STEEL	90	TN	80.00	7,200.00	23,867.01	2,386.70	26,253.71
GENERATORS, CONDENSERS & TRANSFORMERS	1,120	TN	80.00	89,600.00	174,041.08	17,404.11	191,445.19
BOILER	1,900	TN	80.00	152,000.00	724,019.09	72,401.91	796,421.00
MOTORS - SAVE	12,000	HP	3.00	36,000.00	2,032.15	203.21	2,235.36
VALVES - SAVE	107	TN	700.00	74,900.00	(24,819.15)	(2,481.91)	(27,301.06)
TILE - Q DECK	20,000	SF			11,690.50	1,169.05	12,859.55
COPPER & BRASS	45	TN	1,400.00	63,000.00	(45,203.03)	(4,520.30)	(49,723.33)
RAILROAD TIES	1,030	EA	2.00	2,060.00	2,629.12	262.91	2,892.03
CORRUGATED TRANSITE (286 CY) - TRUCK	46,500	SF			166,536.55	16,653.66	183,190.21
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	5,725	CY			384,064.56	38,406.46	422,471.01
PREPARE STACK & 1/2 CONCRETE FOUNDATIONS FOR BLAST	2,863	CY			254,758.59	25,475.86	280,234.45
BRICK AND BLOCK	1,590	CY			25,379.08	2,537.91	27,916.99
ROOFING MATERIAL (213 CY)	23,000	SF			25,342.38	2,534.24	27,876.62
INSULATION REMOVAL (ASBESTOS)	1	LT			2,530,000.00	253,000.00	2,783,000.00
SUBCONTRACTOR					0.00	0.00	0.00
PILING EXTRACTION - SUBCONTRACTOR	1	LT			695,750.00	69,575.00	765,325.00
TOPSOIL & SEEDING - SUBCONTRACTOR	1	LT			53,130.00	5,313.00	58,443.00
SEAWALL INSTALLATION	1	LT			189,750.00	18,975.00	208,725.00
DUMP FEES FOR ALL OFF SITE HAULING	100	TN			11,500.00	1,150.00	12,650.00
BLASTING SUBCONTRACTOR	1	LT			63,816.95	6,381.70	70,198.65
REUSEABLE EQUIPMENT	1	LT	170,000.00	170,000.00	(170,000.00)	(17,000.00)	(187,000.00)
				695,600.00	5,282,984.10	528,298.41	5,811,282.51

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Steam Generating Station
Hooker's Point Station - Fuel Tank Farm

	QUANTITY	U/M	PROD	LABOR	LABOR	CONTRACTOR	COST OF	CONSUMABLE	CONTRACTOR	CONTRACTOR
			FACTOR	RATES	COSTS	OVERHEAD	EQUIPMENT	MATERIALS	PROFIT	DISMANTLEMENT
										TOTAL
STRUCTURAL & MISC. STEEL	1,300	TN	3.12	17.98	72,926.88	87,803.96	72,926.88	17,225.00	37,632.41	288,515.13
PIPING	116	TN	3.89	16.62	7,499.61	9,029.53	7,499.61	1,537.00	3,834.86	29,400.61
MECHANICAL STEEL	4	TN	5.83	15.36	358.20	431.27	358.20	53.00	180.10	1,380.76
ASBESTOS INSULATION	475	CY	25.00	11.54	137,037.50	164,993.15	137,037.50	6,293.75	66,804.29	512,166.19
MOTORS - SAVE	400	HP	0.06	15.36	344.06	414.25	344.06		165.36	1,267.74
VALVES - SAVE	3	TN	8.40	14.63	368.68	443.89	368.68	39.75	183.15	1,404.14
TIN SIDING	74,040	SF	0.01	13.22	11,745.71	14,141.83	11,745.71		5,644.99	43,278.23
COPPER	1	TN	7.50	13.76	103.20	124.25	103.20	13.25	51.59	395.49
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	100	CY	1.05	17.34	1,820.70	2,192.12	1,820.70		875.03	6,708.55
PREPARE 1/2 CONCRETE FOUNDATIONS FOR BLAST	50	CY	1.75	13.80	1,207.50	1,453.83	1,207.50		580.32	4,449.15
DIRT TO MOVE AT DIKES	21,600	CY	0.09	14.81	27,830.95	33,508.47	27,830.95		13,375.56	102,545.93
OIL CONTAMINATED DIRT TO BURY	21,600	CY	0.09	14.81	27,830.95	33,508.47	27,830.95		13,375.56	102,545.93
HAUL OFF SITE	22,075	CY	0.32	13.52	94,013.01	113,191.66	94,013.01		45,182.63	346,400.34
DUMP FEES FOR ALL OFF SITE HAULING	660	TN		100.00	66,000.00				9,900.00	75,900.00
BLASTING SUBCONTRACTOR	1	LT			22,550.00				3,382.50	25,932.50
DISPOSAL COSTS - ASBESTOS	475	CY		150.00	71,250.00				10,687.50	81,937.50
REUSEABLE EQUIPMENT	1	LT								
					542,886.94	461,236.08	383,066.94	25,161.75	211,855.85	1,624,228.16

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Steam Generating Station
Hooker's Point Station - Fuel Tank Farm

	QUANTITY	U/M	SALVAGE RATE	DISMANTLEMENT SALVAGE	CONTRACTOR DISMANTLEMENT LESS SALVAGE	TAMPA ELECTRIC OVERHEAD	NET DISMANTLEMENT COSTS
STRUCTURAL & MISC. STEEL	1,300	TN	80.00	104,000.00	184,515.13	18,451.51	202,966.65
PIPING	116	TN	80.00	9,280.00	20,120.61	2,012.06	22,132.67
MECHANICAL STEEL	4	TN	80.00	320.00	1,060.76	106.08	1,166.83
ASBESTOS INSULATION	475	CY			512,166.19	51,216.62	563,382.80
MOTORS - SAVE	400	HP	3.00	1,200.00	67.74	6.77	74.51
VALVES - SAVE	3	TN	700.00	2,100.00	(695.86)	(69.59)	(765.45)
TIN SIDING	74,040	SF			43,278.23	4,327.82	47,606.05
COPPER	1	TN	1,400.00	1,400.00	(1,004.51)	(100.45)	(1,104.96)
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	100	CY			6,708.55	670.86	7,379.41
PREPARE 1/2 CONCRETE FOUNDATIONS FOR BLAST	50	CY			4,449.15	444.92	4,894.07
DIRT TO MOVE AT DIKES	21,600	CY			102,545.93	10,254.59	112,800.52
OIL CONTAMINATED DIRT TO BURY	21,600	CY			102,545.93	10,254.59	112,800.52
HAUL OFF SITE	22,075	CY			346,400.34	34,640.03	381,040.37
DUMP FEES FOR ALL OFF SITE HAULING	660	TN			75,900.00	7,590.00	83,490.00
BLASTING SUBCONTRACTOR	1	LT			25,932.50	2,593.25	28,525.75
DISPOSAL COSTS - ASBESTOS	475	CY			81,937.50	8,193.75	90,131.25
REUSEABLE EQUIPMENT	1	LT	2,500.00	2,500.00	(2,500.00)	(250.00)	(2,750.00)
				120,800.00	1,503,428.16	150,342.82	1,653,770.98

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Steam Generating Station
Big Bend Station Combustion Turbine No. 1

QUANTITY	U/M	PROD FACTOR	LABOR RATES	LABOR COSTS	CONTRACTOR OVERHEAD	COST OF EQUIPMENT	CONSUMABLE MATERIALS	CONTRACTOR PROFIT	CONTRACTOR DISMANTLEMENT	
									TOTAL	
STRUCTURAL & MISC. STEEL	75	TN	3.12	17.98	4,207.32	5,065.61	4,207.32	843.75	2,148.00	16,472.00
PIPING	25	TN	3.89	16.62	1,616.30	1,946.02	1,616.30	281.25	818.98	6,278.84
MECHANICAL STEEL	143	TN	5.83	15.36	12,805.48	15,417.80	12,805.48	1,608.75	6,395.63	49,033.13
MOTORS - SAVE	500	HP	0.06	15.36	430.08	517.82	430.08		206.70	1,584.67
VALVES - SAVE	2	TN	8.40	14.63	245.78	295.92	245.78	22.50	121.50	931.49
TIN SIDING	300	SF	0.01	13.22	47.59	57.30	47.59		22.87	175.36
ALLOY BLADING	3	TN	5.83	15.36	268.65	323.45	268.65		129.11	989.85
COPPER	27	TN	7.50	13.76	2,786.40	3,354.83	2,786.40	303.75	1,384.71	10,616.08
TRANSITE PIPE & SIDING	40	SF	0.07	13.50	38.88	46.81	38.88		18.69	143.26
NON ASBESTOS INSULATION	20	CY	6.30	11.11	1,399.86	1,685.43	1,399.86		672.77	5,157.92
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	444	CY	1.05	17.34	8,083.91	9,733.03	8,083.91		3,885.13	29,785.97
PREPARE 1/2 CONCRETE FOUNDATIONS FOR BLAST	222	CY	1.75	13.80	5,361.30	6,455.01	5,361.30		2,576.64	19,754.25
BRICK AND BLOCK	300	CY	0.30	14.44	1,299.60	1,564.72	1,299.60		624.59	4,788.51
ROOFING MATERIAL (35 CY)	345	SF	0.02	12.46	103.17	124.22	103.17		49.58	380.14
DIRT TO MOVE AT TANK	250	CY	0.09	14.81	322.12	387.83	322.12		154.81	1,186.87
OIL CONTAMINATED DIRT TO BURY	250	CY	0.09	14.81	322.12	387.83	322.12		154.81	1,186.87
HAUL & BURY IN PLACE	300	CY	0.09	13.99	394.52	475.00	394.52		189.61	1,453.64
HAUL OFF SITE	250	CY	0.32	13.52	1,064.70	1,281.90	1,064.70		511.69	3,922.99
DUMP FEES FOR ALL OFF SITE HAULING	25	TN		100.00	2,500.00				375.00	2,875.00
BLASTING SUBCONTRACTOR	1	LT			24,442.00				3,666.30	28,108.30
REUSEABLE EQUIPMENT	1	LT								
				67,739.77	49,120.51	40,797.77	3,060.00	24,107.71	184,825.75	

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Steam Generating Station
Big Bend Station Combustion Turbine No. 1

	QUANTITY	U/M	CONTRACTOR			TAMPA	NET
			SALVAGE	DISMANTLEMENT	DISMANTLEMENT	ELECTRIC	DISMANTLEMENT
			RATE	SALVAGE	LESS SALVAGE	OVERHEAD	COSTS
STRUCTURAL & MISC. STEEL	75	TN	80.00	6,000.00	10,472.60	1,047.26	11,519.86
PIPING	25	TN	80.00	2,000.00	4,278.84	427.88	4,706.72
MECHANICAL STEEL	143	TN	80.00	11,440.00	37,593.13	3,759.31	41,352.44
MOTORS - SAVE	500	HP	3.00	1,500.00	84.67	8.47	93.14
VALVES - SAVE	2	TN	700.00	1,400.00	(468.51)	(46.85)	(515.36)
TIN SIDING	300	SF			175.36	17.54	192.89
ALLOY BLADING	3	TN	1,400.00	4,200.00	(3,210.15)	(321.01)	(3,531.16)
COPPER	27	TN	1,400.00	37,800.00	(27,183.92)	(2,718.39)	(29,902.31)
TRANSITE PIPE & SIDING	40	SF			143.26	14.33	157.58
NON ASBESTOS INSULATION	20	CY			5,157.92	515.79	5,673.72
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	444	CY			29,785.97	2,978.60	32,764.56
PREPARE 1/2 CONCRETE FOUNDATIONS FOR BLAST	222	CY			19,754.25	1,975.42	21,729.67
BRICK AND BLOCK	300	CY			4,788.51	478.85	5,267.36
ROOFING MATERIAL (35 CY)	345	SF			380.14	38.01	418.15
DIRT TO MOVE AT TANK	250	CY			1,186.87	118.69	1,305.56
OIL CONTAMINATED DIRT TO BURY	250	CY			1,186.87	118.69	1,305.56
HAUL & BURY IN PLACE	300	CY			1,453.64	145.36	1,599.01
HAUL OFF SITE	250	CY			3,922.99	392.30	4,315.29
DUMP FEES FOR ALL OFF SITE HAULING	25	TN			2,875.00	287.50	3,162.50
BLASTING SUBCONTRACTOR	1	LT			28,108.30	2,810.83	30,919.13
REUSEABLE EQUIPMENT	1	LT	3,500.00	3,500.00	(3,500.00)	(350.00)	(3,850.00)
				67,840.00	116,985.75	11,698.57	128,684.32

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Steam Generating Station
Big Bend Station Combustion Turbine No. 2 & 3

CONTRACTOR										
			PROD	LABOR	LABOR	CONTRACTOR	COST OF	CONSUMABLE	CONTRACTOR	DISMANTLEMENT
QUANTITY	U/M	FACTOR	RATES	COSTS	OVERHEAD	EQUIPMENT	MATERIALS	PROFIT	TOTAL	
STRUCTURAL & MISC. STEEL	490	TN	3.12	17.98	27,487.82	33,095.34	27,487.82	6,492.50	14,184.52	108,748.01
PIPING	110	TN	3.89	16.62	7,111.70	8,562.48	7,111.70	1,457.50	3,636.51	27,879.89
MECHANICAL STEEL	523	TN	5.83	15.36	46,834.02	56,388.16	46,834.02	6,929.75	23,547.89	180,533.85
MOTORS - SAVE	2,500	HP	0.06	15.36	2,150.40	2,589.08	2,150.40		1,033.48	7,923.36
VALVES - SAVE	17	TN	8.40	14.63	2,089.16	2,515.35	2,089.16	225.25	1,037.84	7,956.77
TIN SIDING	640	SF	0.01	13.22	101.53	122.24	101.53		48.80	374.10
ALLOY BLADING	60	TN	5.83	15.36	5,372.93	6,469.01	5,372.93		2,582.23	19,797.09
COPPER	121	TN	7.50	13.76	12,487.20	15,034.59	12,487.20	1,603.25	6,241.84	47,854.07
TRANSITE PIPE & SIDING	420	SF	0.07	13.50	408.24	491.52	408.24		196.20	1,504.20
NON ASBESTOS INSULATION	20	CY	6.30	11.11	1,399.86	1,685.43	1,399.86		672.77	5,157.92
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	2,723	CY	1.05	17.34	49,577.66	59,691.50	49,577.66		23,827.02	182,673.85
PREPARE 1/2 CONCRETE FOUNDATIONS FOR BLAST	1,362	CY	1.75	13.80	32,892.30	39,602.33	32,892.30		15,808.04	121,194.97
BRICK AND BLOCK	300	CY	0.30	14.44	1,299.60	1,564.72	1,299.60		624.59	4,788.51
ROOFING MATERIAL (64 CY)	640	SF	0.02	12.46	191.39	230.43	191.39		91.98	705.18
DIRT TO MOVE AT PONDS	10,000	CY	0.09	14.81	12,884.70	15,513.18	12,884.70		6,192.39	47,474.97
COAL CONTAMINATED DIRT TO BURY	5,000	CY	0.09	14.81	6,442.35	7,756.59	6,442.35		3,096.19	23,737.48
HAUL & BURY IN PLACE	3,500	CY	0.09	19.99	6,576.71	7,918.36	6,576.71		3,160.77	24,232.55
HAUL OFF SITE	5,000	CY	0.32	13.52	21,294.00	25,637.98	21,294.00		10,233.90	78,459.87
DUMP FEES FOR ALL OFF SITE HAULING	215	TN		100.00	21,500.00					21,500.00
BLASTING SUBCONTRACTOR	1	LT			36,982.00				5,547.30	42,529.30
REUSEABLE EQUIPMENT	1	LT								
					295,083.57	284,868.29	236,601.57	16,708.25	121,764.25	955,025.94

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Steam Generating Station
Big Bend Station Combustion Turbine No. 2 & 3

	QUANTITY	U/M	SALVAGE	DISMANTLEMENT	CONTRACTOR DISMANTLEMENT	TAMPA ELECTRIC	NET DISMANTLEMENT
			RATE	SALVAGE	LESS SALVAGE	OVERHEAD	COSTS
STRUCTURAL & MISC. STEEL	490	TN	80.00	39,200.00	69,548.01	6,954.80	76,502.81
PIPING	110	TN	80.00	8,800.00	19,079.89	1,907.99	20,987.88
MECHANICAL STEEL	523	TN	80.00	41,840.00	138,693.85	13,869.39	152,563.24
MOTORS - SAVE	2,500	HP	3.00	7,500.00	423.36	42.34	465.70
VALVES - SAVE	17	TN	900.00	700.00	7,256.77	725.68	7,982.45
TIN SIDING	640	SF			374.10	37.41	411.51
ALLOY BLADING	60	TN	1,400.00	84,000.00	(64,202.91)	(6,420.29)	(70,623.20)
COPPER	121	TN	1,400.00	169,400.00	(121,545.93)	(12,154.59)	(133,700.52)
TRANSITE PIPE & SIDING	420	SF			1,504.20	150.42	1,654.62
NON ASBESTOS INSULATION	20	CY			5,157.92	515.79	5,673.72
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	2,723	CY			182,673.85	18,267.38	200,941.23
PREPARE 1/2 CONCRETE FOUNDATIONS FOR BLAST	1,362	CY			121,194.97	12,119.50	133,314.47
BRICK AND BLOCK	300	CY			4,788.51	478.85	5,267.36
ROOFING MATERIAL (64 CY)	640	SF			705.18	70.52	775.70
DIRT TO MOVE AT PONDS	10,000	CY			47,474.97	4,747.50	52,222.46
COAL CONTAMINATED DIRT TO BURY	5,000	CY			23,737.48	2,373.75	26,111.23
HAUL & BURY IN PLACE	3,500	CY			24,232.55	2,423.25	26,655.80
HAUL OFF SITE	5,000	CY			78,459.87	7,845.99	86,305.86
DUMP FEES FOR ALL OFF SITE HAULING	215	TN			21,500.00	2,150.00	23,650.00
BLASTING SUBCONTRACTOR	1	LT			42,529.30	4,252.93	46,782.23
REUSEABLE EQUIPMENT	1	LT	3,500.00	3,500.00	(3,500.00)	(350.00)	(3,850.00)
				354,940.00	600,085.94	60,008.59	660,094.54

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Steam Generating Station
Gannon Station Combustion Turbine No. 1

									CONTRACTOR	
			PROD	LABOR	LABOR	CONTRACTOR	COST OF	CONSUMABLE	CONTRACTOR	DISMANTLEMENT
QUANTITY	U/M	FACTOR	RATES	COSTS	OVERHEAD	EQUIPMENT	MATERIALS	PROFIT	TOTAL	
STRUCTURAL & MISC. STEEL	75	TN	3.12	17.98	4,207.32	5,065.61	4,207.32	993.75	2,171.10	16,645.10
PIPING	28	TN	3.89	16.62	1,810.25	2,179.54	1,810.25	371.00	925.66	7,096.70
MECHANICAL STEEL	143	TN	5.83	15.36	12,805.48	15,417.80	12,805.48	1,894.75	6,438.53	49,362.03
MOTORS - SAVE	500	HP	0.06	15.36	430.08	517.82	430.08		206.70	1,584.67
VALVES - SAVE	3	TN	8.40	14.63	368.68	443.89	368.68	39.75	183.15	1,404.14
TIN SIDING	300	SF	0.01	13.22	47.59	57.30	47.59		22.87	175.36
ALLOY BLADING	3	TN	5.83	15.36	268.65	323.45	268.65		129.11	989.85
COPPER	24	TN	7.50	13.76	2,476.80	2,982.07	2,476.80	318.00	1,238.05	9,491.72
TRANSITE PIPE & SIDING	70	SF	0.07	13.50	68.04	81.92	68.04		32.70	250.70
NON ASBESTOS INSULATION	25	CY	6.30	11.11	1,749.83	2,106.79	1,749.83		840.97	6,447.41
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	472	CY	1.05	17.34	8,593.70	10,346.82	8,593.70		4,130.13	31,664.36
PREPARE 1/2 CONCRETE FOUNDATIONS FOR BLAST	236	CY	1.75	13.80	5,699.40	6,862.08	5,699.40		2,739.13	21,000.01
BRICK AND BLOCK	840	CY	0.30	14.44	3,638.88	4,381.21	3,638.88		1,748.85	13,407.82
ROOFING MATERIAL (35 CY)	270	SF	0.02	12.46	80.74	97.21	80.74		38.80	297.50
DIRT TO MOVE AT TANK	200	CY	0.09	14.81	257.69	310.26	257.69		123.85	949.50
OIL CONTAMINATED DIRT TO BURY	200	CY	0.09	14.81	257.69	310.26	257.69		123.85	949.50
HAUL & BURY IN PLACE	250	CY	0.09	19.99	469.77	565.60	469.77		225.77	1,730.90
HAUL OFF SITE	200	CY	0.32	13.52	851.76	1,025.52	851.76		409.36	3,138.39
DUMP FEES FOR ALL OFF SITE HAULING	25	TN		100.00	2,500.00					2,500.00
BLASTING SUBCONTRACTOR	1	LT			24,596.00				3,689.40	28,285.40
REUSEABLE EQUIPMENT	1	LT								
					71,178.35	53,075.14	44,082.35	3,617.25	25,417.96	197,371.05

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Steam Generating Station
Gannon Station Combustion Turbine No. 1

				CONTRACTOR	TAMPA	NET	
			SALVAGE	DISMANTLEMENT	DISMANTLEMENT		
QUANTITY	U/M		RATE	SALVAGE	LESS SALVAGE	ELECTRIC OVERHEAD	
						DISMANTLEMENT COSTS	
STRUCTURAL & MISC. STEEL	75	TN	80.00	6,000.00	10,645.10	1,064.51	11,709.61
PIPING	28	TN	80.00	2,240.00	4,856.70	485.67	5,342.37
MECHANICAL STEEL	143	TN	80.00	11,440.00	37,922.03	3,792.20	41,714.23
MOTORS - SAVE	500	HP	3.00	1,500.00	84.67	8.47	93.14
VALVES - SAVE	3	TN	700.00	2,100.00	(695.86)	(69.59)	(765.45)
TIN SIDING	300	SF			175.36	17.54	192.89
ALLOY BLADING	3	TN	1,400.00	4,200.00	(3,210.15)	(321.01)	(3,531.16)
COPPER	24	TN	1,400.00	33,600.00	(24,108.28)	(2,410.83)	(26,519.11)
TRANSITE PIPE & SIDING	70	SF			250.70	25.07	275.77
NON ASBESTOS INSULATION	25	CY			6,447.41	644.74	7,092.15
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	472	CY			31,664.36	3,166.44	34,830.80
PREPARE 1/2 CONCRETE FOUNDATIONS FOR BLAST	236	CY			21,000.01	2,100.00	23,100.01
BRICK AND BLOCK	840	CY			13,407.82	1,340.78	14,748.60
ROOFING MATERIAL (35 CY)	270	SF			297.50	29.75	327.25
DIRT TO MOVE AT TANK	200	CY			949.50	94.95	1,044.45
OIL CONTAMINATED DIRT TO BURY	200	CY			949.50	94.95	1,044.45
HAUL & BURY IN PLACE	250	CY			1,730.90	173.09	1,903.99
HAUL OFF SITE	200	CY			3,138.39	313.84	3,452.23
DUMP FEES FOR ALL OFF SITE HAULING	25	TN			2,500.00	250.00	2,750.00
BLASTING SUBCONTRACTOR	1	LT			28,285.40	2,828.54	31,113.94
REUSEABLE EQUIPMENT	1	LT	3,500.00	3,500.00	(3,500.00)	(350.00)	(3,850.00)
				64,580.00	132,791.05	13,279.10	146,070.15

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Steam Generating Station
Polk Power Station - Unit No. 1

									CONTRACTOR	
			PROD	LABOR	LABOR	CONTRACTOR	COST OF	CONSUMABLE	CONTRACTOR	DISMANTLEMENT
QUANTITY	U/M	FACTOR	RATES	COSTS	OVERHEAD	EQUIPMENT	MATERIALS	PROFIT	TOTAL	
STRUCTURAL & MISC. STEEL	8,521	TN	3.12	17.98	478,006.19	575,519.45	478,006.19	112,902.91	246,665.21	1,891,099.95
RAILROAD RAIL	106	TN	3.15	17.00	5,650.86	6,803.64	5,650.86	1,398.21	2,925.54	22,429.11
PIPING	4,771	TN	3.89	16.62	308,454.22	371,378.88	308,454.22	63,215.85	157,725.48	1,209,228.66
MECHANICAL STEEL	7,756	TN	5.83	15.36	694,513.72	836,194.52	694,513.72	102,763.04	349,197.75	2,677,182.74
GENERATORS, CONDENSERS & TRANSFORMERS	360	TN	3.89	15.36	21,489.92	25,873.86	21,489.92	4,765.51	11,042.88	84,662.10
BOILER	500	TN	6.99	17.31	60,498.45	72,840.13	60,498.45	6,625.00	30,069.31	230,531.34
MOTORS - SAVE	108,961	HP	0.06	15.36	93,723.89	112,843.57	93,723.89		45,043.70	345,335.06
VALVES - SAVE	262	TN	8.40	14.63	32,223.51	38,797.11	32,223.51	3,474.28	16,007.76	122,726.17
COPPER	641	TN	7.50	13.76	66,138.71	79,631.01	66,138.71	8,491.65	33,060.01	253,460.09
STAINLESS STEEL	1,038	TN	7.50	15.29	119,075.65	143,367.09	119,075.65	13,758.47	59,291.53	454,568.39
ALUMINUM	1,841	TN	11.67	12.59	270,548.25	325,740.09	270,548.25	24,398.55	133,685.27	1,024,920.40
RAILROAD TIES	1,845	EA	0.09	13.43	2,279.61	2,744.65	2,279.61		1,095.58	8,399.44
NON ASBESTOS INSULATION	107	CY	6.30	11.11	7,489.25	9,017.06	7,489.25		3,599.33	27,594.89
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	52,870	CY	1.05	17.34	962,604.09	1,158,975.32	962,604.09		462,627.53	3,546,811.03
PREPARE CONCRETE FOR BLAST	52,870	CY	1.75	13.80	1,276,810.50	1,537,279.84	1,276,810.50		613,635.13	4,704,535.97
BRICK AND BLOCK	360	CY	0.30	14.44	1,559.52	1,877.66	1,559.52		749.51	5,746.21
ROOFING & ARCHITECTURAL MATERIAL (1,165 CY)	133,850	SF	0.02	12.46	40,026.50	48,191.91	40,026.50		19,236.74	147,481.66
FIBERGLASS / PLASTIC PIPE	1,028,270	LF	0.03	13.43	414,289.98	498,805.14	414,289.98		199,107.77	1,526,492.87
HAUL & BURY IN PLACE	53,230	CY	0.09	13.99	70,000.64	84,280.78	70,000.64		33,642.31	257,924.37
HAUL OFF SITE	39,372	CY	0.32	13.52	167,677.47	201,883.68	167,677.47		80,585.79	617,824.42
DUMP FEES FOR ALL OFF SITE HAULING	200	TN		100.00	20,000.00					20,000.00
FINAL GRADING AND LANDSCAPING	1	LT			3,000,000.00				450,000.00	3,450,000.00
BLASTING SUBCONTRACTOR	1	LT			581,570.00				87,235.50	668,805.50
REUSEABLE EQUIPMENT	1	LT								
					8,694,630.96	6,132,045.39	5,093,060.96	341,793.46	3,036,229.61	23,297,760.38

Tampa Electric Company
Dismantlement Cost Study for
Fossil-Fueled Steam Generating Station
Polk Power Station - Unit No. 1

	QUANTITY	U/M	CONTRACTOR			TAMPA	NET
			SALVAGE	DISMANTLEMENT	DISMANTLEMENT	ELECTRIC	DISMANTLEMENT
			RATE	SALVAGE	LESS SALVAGE	OVERHEAD	COSTS
STRUCTURAL & MISC. STEEL	8,521	TN	80.00	681,677.92	1,209,422.03	120,942.20	1,330,364.24
RAILROAD RAIL	106	TN	150.00	15,828.75	6,600.36	660.04	7,260.40
PIPING	4,771	TN	80.00	381,680.60	827,548.06	82,754.81	910,302.86
MECHANICAL STEEL	7,756	TN	80.00	620,456.08	2,056,726.66	205,672.67	2,262,399.32
GENERATORS, CONDENSERS & TRANSFORMERS	360	TN	80.00	28,772.92	55,889.18	5,588.92	61,478.09
BOILER	500	TN	80.00	40,000.00	190,531.34	19,053.13	209,584.47
MOTORS - SAVE	108,961	HP	3.00	326,883.00	18,452.06	1,845.21	20,297.26
VALVES - SAVE	262	TN	700.00	183,547.00	(60,820.83)	(6,082.08)	(66,902.91)
COPPER	641	TN	1,400.00	897,230.60	(643,770.51)	(64,377.05)	(708,147.56)
STAINLESS STEEL	1,038	TN	380.00	394,582.50	59,985.89	5,998.59	65,984.48
ALUMINUM	1,841	TN	1,800.00	3,314,520.00	(2,289,599.60)	(228,959.96)	(2,518,559.55)
RAILROAD TIES	1,845	EA	2.00	3,690.00	4,709.44	470.94	5,180.39
NON ASBESTOS INSULATION	107	CY			27,594.89	2,759.49	30,354.38
REINFORCED CONCRETE FOUNDATIONS & BELOW GRADE REINFORCED CONCRETE	52,870	CY			3,546,811.03	354,681.10	3,901,492.13
PREPARE CONCRETE FOR BLAST	52,870	CY			4,704,535.97	470,453.60	5,174,989.57
BRICK AND BLOCK	360	CY			5,746.21	574.62	6,320.83
ROOFING & ARCHITECTURAL MATERIAL (1,165 CY)	133,850	SF			147,481.66	14,748.17	162,229.82
FIBERGLASS / PLASTIC PIPE	1,028,270	LF			1,526,492.87	152,649.29	1,679,142.16
HAUL & BURY IN PLACE	53,230	CY			257,924.37	25,792.44	283,716.81
HAUL OFF SITE	39,372	CY			617,824.42	61,782.44	679,606.86
DUMP FEES FOR ALL OFF SITE HAULING	200	TN			20,000.00	2,000.00	22,000.00
FINAL GRADING AND LANDSCAPING	1	LT			3,450,000.00	345,000.00	3,795,000.00
BLASTING SUBCONTRACTOR	1	LT			668,805.50	66,880.55	735,686.05
REUSEABLE EQUIPMENT	1	LT	150,000.00	150,000.00	(150,000.00)	(15,000.00)	(165,000.00)
				7,038,869.37	16,258,891.01	1,625,889.10	17,884,780.11

**Tampa Electric Company
Depreciation Rates for
Energy Supply - Plant Under Construction**

The company is currently undertaking two major additions to plant. The first is the Big Bend Unit No. 1 & 2 Scrubber project, which is currently under construction and the second, is Polk Power Station Unit No. 2 - a gas/oil fired combustion turbine. The company has prepared a life analysis based on the project estimates available at this time and is requesting a remaining life rate for each project to be instated at the in-service date of each project.

The Big Bend Unit No. 1 & 2 Scrubber has a remaining life of 23 years. We have applied a future net salvage rate of -13%, which is the rate for the Big Bend Unit No. 4 FGD System boiler plant equipment, since the large majority of the investment will be in this category of plant. This would result in a remaining life rate of 4.9%. The company requests that we be able to use this rate to depreciate this property upon its placement in-service. The company will prepare a formal life analysis upon completion of the property records.

The Polk Power Station Unit No. 2 has a remaining life of 26 years and we have applied a future net salvage rate of -11%, which is the rate for Polk Power Station Unit No. 1 turbogenerator equipment, since the large majority of the investment will be in this category of plant. This would result in a remaining life rate of 4.3%. The company requests that we be able to use this rate to depreciate this property upon its placement in-service. The company will prepare a formal life analysis upon completion of the property records.

The company is also pursuing other possible new generation to be in-service within the next few years. The exact type of generation and the cost estimates have not been completed. It is known that the generation will be in the form of combustion turbines. The company requests that we be permitted to use a remaining life rate of 4.3% for each new unit upon its placement in-service. This is consistent with the analysis performed for Polk Power Station Unit No. 2. The company will prepare a formal life analysis for each unit upon completion of the property records.

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998

Big Bend Unit No. 1 & 2 Scrubber

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
312 - Boiler Plant Equipment									
50 Year Life	0.5	30,095,763.00	60,191,526.00	23.4	2,572,287.44	22.9	58,905,382.28	0.00	0.000000
35 Year Life	0.5	11,170,431.00	22,340,862.00	23.9	934,764.10	23.4	21,873,479.95	0.00	0.000000
20 Year Life	0.0	0.00	0.00	0.0	0.00	0.0	0.00	0.00	0.000000
	0.5	41,266,194.00	82,532,388.00	23.5	3,507,051.54	23.0	80,778,862.23	0.00	0.000000

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1998

Polk Power Station Unit No. 2

Life Category	Age At 12/31/98	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
343 - Turbogenerator Units									
40 Year Life	0.5	8,362,891.00	16,725,782.00	37.8	442,481.01	37.3	16,504,541.50	0.00	0.000000
25 Year Life	0.5	17,541,033.00	35,082,066.00	25.0	1,403,282.64	24.5	34,380,424.68	0.00	0.000000
5 Year Life	0.5	394,476.00	788,952.00	5.0	157,790.40	4.5	710,056.80	0.00	0.000000
	0.5	26,298,400.00	52,596,800.00	26.3	2,003,554.05	25.8	51,595,022.98	0.00	0.000000

TRANSMISSION PLANT:

The proposed depreciation rates for Transmission plant reflect the company's expectations for future service lives and net salvage. These expectations are based on improvements in quality of materials and operations implemented today that contribute to longer asset lives. The proposed depreciation rates also reflect the state industry expectations. With annual retirements typically representing only one percent of total assets in a category, a greater reliance on company and industry expectations is necessary rather than relying solely on plant activity. The company proposes changes in the following accounts:

353.00 - Station Equipment

Discussion with substation department personnel indicates that they would expect a lengthening of asset lives due to less frequent replacement of the larger cost assets in the stations. This is attributed to an improved maintenance program, installation of oil filtration systems on transformers, using more of the current system capacity rather than replacing assets and the installation of larger capacity equipment where replacement is required. The proposed average service life is 45 years versus the currently approved 39 years. The proposed (10)% net salvage reflects the most current experience.

355.00 Poles and Fixtures

The company has changed its standard for transmission poles from wood to concrete. The proposed 34 year average service life is lengthening from the current approved 30 years. This increase in service life reflects a move more in line with the current industry expectations. Based on our most recent experience, net salvage indicates a change from the current (35)% to (30)%.

356.00 Overhead Conductor and Devices

Transmission conductor and devices indicates that the average service life is lengthening from the current approved 33 years to the proposed 35 years. Future net salvage indicates a change from the current (15)% to (20)% due to a decrease in reusable salvage. Both of these changes reflect a move more in line with the current industry expectations.

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review
Comparison of Rates and Components

Current Rates - Effective 1/1/96								Company Proposed - Effective 1/1/99									
Account Number	Account Title	Average Service Life	Average Remaining Life	Future Net Salvage	Approved Curve Type	Reserve Ratio 1/1'95	Depreciation Rate	Whole Life			Remaining Life						
		(yrs)	(yrs)	(%)	Type	(%)	(%)	Curve Type	Average Service Life (yrs)	Future Net Salvage (%)	Whole Life Rate (%)	Average Age (yrs)	Average Remaining Life (yrs)	Reserve Ratio 12/98 (%)	Future Net Salvage (%)	Depreciation Rate (%)	
Transmission Plant																	
350.01	Land Rights	48	33.0	-	R3	27.87	2.2	R3	48	-	2.1	12.6	36.0	24.49	-	2.2	
352	Structures and Improvements	50	39.0	(3)	R5	23.32	2.1	R5	50	(3)	2.1	10.2	40.0	20.04	(3)	2.1	
353	Station Equipment	39	28.0	(15)	R2	34.10	2.9	R1.5	45	(10)	2.4	13.8	34.0	34.69	(10)	2.2	
354	Towers and Fixtures	48	24.0	(15)	R3	50.47	2.5	R5	48	(15)	2.4	28.3	20.0	63.06	(15)	2.6	
355	Poles and Fixtures	30	24.0	(35)	R.05	23.82	4.6	SC	34	(30)	3.8	11.9	28.0	30.67	(30)	3.5	
356.00	Overhead Conductors and Devices	33	24.0	(15)	R1.5	33.47	3.4	R1.5	35	(20)	3.4	12.9	25.0	34.77	(20)	3.4	
356.01	Clearing Rights-of-Way	48	29.0	-	L4	40.83	2.0	L4	48	-	2.1	20.3	28.0	40.82	-	2.1	
357	Underground Conduit	50	45.0	-	R5	10.72	2.0	R5	50	-	2.0	7.1	43.0	17.25	-	1.9	
358	Underground Conductors and Devices	40	9.4	-	R5	76.32	2.5	R5	40	-	2.5	11.5	29.0	21.40	-	2.7	
359	Roads and Trails	50	36.0	-	SQ	25.41	2.1	R5	50	-	2.0	13.7	36.0	26.17	-	2.1	
Distribution Plant																	
360.01	Land Rights								0	-	-			-	-	-	
361	Structures and Improvements	44	29.0	(3)	R4	33.15	2.4	R4	44	(3)	2.3	14.9	30.0	31.92	(3)	2.4	
362	Station Equipment	34	24.0	(15)	R2	32.80	3.4	R2	36	(10)	3.1	13.6	25.0	36.99	(10)	2.9	
364	Poles, Towers and Fixtures	33	26.0	(35)	R.05	30.29	4.0	R.05	33	(35)	4.1	13.1	25.0	33.80	(35)	4.0	
365	Overhead Conductors and Devices	34	24.0	(20)	S0.5	40.75	3.3	S0.5	34	(20)	3.5	15.4	23.0	44.24	(20)	3.3	
366	Underground Conduit	50	39.0	-	R3	22.20	2.0	R3	50	-	2.0	11.8	39.0	23.11	-	2.0	
367	Underground Conductors and Devices	33	24.0	-	R2.5	28.16	3.0	R2.5	33	-	3.0	10.8	24.0	27.81	-	3.0	
368	Line Transformers	17	9.3	30	S6	34.03	3.9	S6	17	30	4.1	8.9	8.3	38.33	30	3.8	
369.01	Overhead Services	33	26.0	(50)	SC	28.58	4.7	SC	33	(50)	4.5	14.3	26.0	36.96	(50)	4.3	
369.02	Underground Services	35	27.0	(15)	R4	27.66	3.2	R4	35	(15)	3.3	9.1	26.0	29.32	(15)	3.3	
370	Meters	25	17.0	(20)	R2	29.27	5.3	R2	25	(20)	4.8	11.1	16.1	33.78	(20)	5.4	
373	Street Lighting and Signal Systems	20	15.1	-	R0.5	26.65	4.9	R2.5	19	-	5.3	7.8	12.4	29.96	-	5.6	

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review
Change in annual accruals

		Current Rates - Effective 1/1/96				Company Proposed - Effective 1/1/99					
Account Number	Account Title	Total Plant 12/98	Reserve 12/98	Depre- ciation Rate	Depre- ciation Expense	Whole Life			Remaining Life		
						Depre- ciation Rate	Depre- ciation Expense	Change in Depreciation Expense	Depre- ciation Rate	Depre- ciation Expense	Change in Depreciation Expense
	<u>Transmission Plant</u>										
350.01	Land Rights	6,480,434	1,587,210	2.2	142,570	2.1	136,089	(6,481)	2.2	142,570	-
352	Structures and Improvements	2,027,738	406,442	2.1	42,582	2.1	42,582	-	2.1	42,582	-
353	Station Equipment	119,285,989	41,374,948	2.9	3,459,294	2.4	2,862,864	(596,430)	2.2	2,624,292	(835,002)
354	Towers and Fixtures	4,342,275	2,738,144	2.5	108,557	2.4	104,215	(4,342)	2.6	112,899	4,342
355	Poles and Fixtures	67,102,662	20,583,333	4.6	3,086,722	3.8	2,549,901	(536,821)	3.5	2,348,593	(738,129)
356.00	Overhead Conductors and Devices	65,545,021	22,791,466	3.4	2,228,531	3.4	2,228,531	-	3.4	2,228,531	-
356.01	Clearing Rights-of-Way	2,133,240	870,821	2.0	42,665	2.1	44,798	2,133	2.1	44,798	2,133
357	Underground Conduit	6,409,807	1,105,875	2.0	128,196	2.0	128,196	-	1.9	121,786	(6,410)
358	Underground Conductors and Devices	4,174,657	893,263	2.5	104,366	2.5	104,366	-	2.7	112,716	8,350
359	Roads and Trails	2,843,988	744,362	2.1	59,724	2.0	56,880	(2,844)	2.1	59,724	-
	Total Transmission Plant	280,345,811	93,095,864	3.4	9,403,207	2.9	8,258,422	(1,144,785)	2.8	7,838,491	(1,564,716)
	<u>Distribution Plant</u>										
360.01	Land Rights	-	-	-	-	-	-	-	-	-	-
361	Structures and Improvements	841,734	268,687	2.4	20,202	2.3	19,360	(842)	2.4	20,202	-
362	Station Equipment	103,108,633	38,138,860	3.4	3,505,694	3.1	3,196,368	(309,326)	2.9	2,990,150	(515,544)
364	Poles, Towers and Fixtures	127,345,194	43,046,450	4.0	5,093,808	4.1	5,221,153	127,345	4.0	5,093,808	-
365	Overhead Conductors and Devices	146,635,665	64,874,069	3.3	4,838,977	3.5	5,132,248	293,271	3.3	4,838,977	-
366	Underground Conduit	77,475,611	17,901,947	2.0	1,549,512	2.0	1,549,512	-	2.0	1,549,512	-
367	Underground Conductors and Devices	96,933,319	26,955,152	3.0	2,908,000	3.0	2,908,000	-	3.0	2,908,000	-
368	Line Transformers	238,637,347	91,481,148	3.9	9,306,857	4.1	9,784,131	477,274	3.8	9,068,219	(238,638)
369.01	Overhead Services	47,776,292	17,657,121	4.7	2,245,486	4.5	2,149,933	(95,553)	4.3	2,054,381	(191,105)
369.02	Underground Services	51,653,502	15,145,038	3.2	1,652,912	3.3	1,704,566	51,654	3.3	1,704,566	51,654
370	Meters	41,824,152	14,129,128	5.3	2,216,680	4.8	2,007,559	(209,121)	5.4	2,258,504	41,824
373	Street Lighting and Signal Systems	78,982,969	23,659,879	4.9	3,870,165	5.3	4,186,097	315,932	5.6	4,423,046	552,881
	Total Distribution Plant	1,011,214,418	353,257,479	3.7	37,208,293	3.7	37,858,927	650,634	3.7	36,909,365	(298,928)

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant (\$)	Reserve (\$)	Reserve Ratio 12/98 (%)	Calculated Reserve 12/98 (\$)	Calculated Reserve Ratio	Actual Minus Calculated (%)
<u>Transmission Plant</u>							
350.01	Land Rights	6,480,434	1,587,210	24.49	1,571,306	24.25	15,904
352	Structures and Improvements	2,027,738	406,442	20.04	424,164	20.92	(17,722)
353	Station Equipment	119,285,989	41,374,948	34.69	30,627,759	25.68	10,747,189
354	Towers and Fixtures	4,342,275	2,738,144	63.06	2,917,772	67.19	(179,628)
355	Poles and Fixtures	67,102,662	20,583,333	30.67	15,202,050	22.65	5,381,283
356.00	Overhead Conductors and Devices	65,545,021	22,791,466	34.77	21,605,812	32.96	1,185,654
356.01	Clearing Rights-of-Way	2,133,240	870,821	40.82	871,795	40.87	(974)
357	Underground Conduit	6,409,807	1,105,875	17.25	887,201	13.84	218,674
358	Underground Conductors and Devices	4,174,657	893,263	21.40	1,110,731	26.61	(217,468)
359	Roads and Trails	2,843,988	744,362	26.17	781,705	27.49	(37,343)
	Total Transmission Plant	280,345,811	93,095,864	33.21	76,000,295	27.11	17,095,569
<u>Distribution Plant</u>							
360.01	Land Rights	-	-	-	-	-	-
361	Structures and Improvements	841,734	268,687	31.92	282,897	33.61	(14,210)
362	Station Equipment	103,108,633	38,138,860	36.99	34,632,863	33.59	3,505,997
364	Poles, Towers and Fixtures	127,345,194	43,046,450	33.80	40,124,166	31.51	2,922,284
365	Overhead Conductors and Devices	146,635,665	64,874,069	44.24	58,304,819	39.76	6,569,250
366	Underground Conduit	77,475,611	17,901,947	23.11	17,112,029	22.09	789,918
367	Underground Conductors and Devices	96,933,319	26,955,152	27.81	27,473,638	28.34	(518,486)
368	Line Transformers	238,637,347	91,481,148	38.33	85,028,307	35.63	6,452,841
369.01	Overhead Services	47,776,292	17,657,121	36.96	15,577,972	32.61	2,079,149
369.02	Underground Services	51,653,502	15,145,038	29.32	15,130,983	29.29	14,055
370	Meters	41,824,152	14,129,128	33.78	17,748,972	42.44	(3,619,844)
373	Street Lighting and Signal Systems	78,982,969	23,659,879	29.96	27,388,216	34.68	(3,728,337)
	Total Distribution Plant	1,011,214,418	353,257,479	34.93	338,804,862	33.50	14,452,617

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
1995							
		TRANSMISSION PLANT	4,224,535.81	383,330.37	0.00	372,900.99	4,980,767.17
1	350.01	LAND RIGHTS	4,224,535.81	383,330.37	0.00	372,900.99	4,980,767.17
2	352.00	STRUCTURES & IMPROVEMENTS	1,328,744.79	108,819.69	(15,102.91)	43,389.46	1,465,851.03
3	353.00	STATION EQUIPMENT	98,712,478.30	4,473,062.75	(1,397,601.22)	535,297.08	102,323,236.91
4	354.00	TOWERS & FIXTURES	4,342,274.65	0.00	0.00	0.00	4,342,274.65
5	355.00	POLES & FIXTURES	54,452,464.09	3,658,294.10	(589,045.04)	825,788.29	58,347,501.44
6	356.00	OVERHEAD CONDUCTORS & DEVICE	55,045,635.74	4,723,789.66	(542,491.52)	431,724.10	59,658,657.98
7	356.01	CLEARING RIGHTS-OF-WAY	1,820,513.78	12.81	0.00	0.00	1,820,526.59
8	357.00	UNDERGROUND CONDUIT	6,203,993.92	576,316.57	0.00	0.00	6,780,310.49
9	358.00	UNDERGROUND CONDUCTORS & DE	927,227.24	(1.72)	0.00	0.00	927,225.52
10	359.00	ROADS AND TRAILS	2,375,432.77	133,211.00	(23,126.73)	0.00	2,485,517.04
11		TOTAL TRANSMISSION PLANT	229,433,301.09	14,056,835.23	(2,567,367.42)	2,209,099.92	243,131,868.82
1996							
		TRANSMISSION PLANT					
12	350.01	LAND RIGHTS	4,980,767.17	556,202.53	(10.81)	0.00	5,536,958.89
13	352.00	STRUCTURES & IMPROVEMENTS	1,465,851.03	385,612.20	(2,972.33)	0.00	1,848,490.90
14	353.00	STATION EQUIPMENT	102,323,236.91	14,196,699.22	(624,369.19)	0.00	115,895,566.94
15	354.00	TOWERS & FIXTURES	4,342,274.65	0.00	0.00	0.00	4,342,274.65
16	355.00	POLES & FIXTURES	58,347,501.44	5,256,056.80	(453,213.29)	0.00	63,150,344.95
17	356.00	OVERHEAD CONDUCTORS & DEVICE	59,658,657.98	5,259,656.53	(542,031.56)	0.00	64,376,282.95
18	356.01	CLEARING RIGHTS-OF-WAY	1,820,526.59	313,669.61	0.00	0.00	2,134,196.20
19	357.00	UNDERGROUND CONDUIT	6,780,310.49	2,836,742.21	0.00	0.00	9,617,052.70
20	358.00	UNDERGROUND CONDUCTORS & DE	927,225.52	28,656.13	0.00	0.00	955,881.65
21	359.00	ROADS AND TRAILS	2,485,517.04	131,220.50	(3,812.82)	0.00	2,612,924.72
22		TOTAL TRANSMISSION PLANT	243,131,868.82	28,964,515.73	(1,626,410.00)	0.00	270,469,974.55
1997							
		TRANSMISSION PLANT					
23	350.01	LAND RIGHTS	5,536,958.89	225,027.56	0.00	642,000.40	6,403,986.85
24	352.00	STRUCTURES & IMPROVEMENTS	1,848,490.90	58,862.18	(8,959.72)	(1,475.71)	1,896,917.65
25	353.00	STATION EQUIPMENT	115,895,566.94	1,799,969.24	(747,193.10)	16,783.24	116,965,126.32
26	354.00	TOWERS & FIXTURES	4,342,274.65	26,459.84	0.00	0.00	4,368,734.49
27	355.00	POLES & FIXTURES	63,150,344.95	2,367,266.48	(740,137.41)	0.00	64,777,474.02
28	356.00	OVERHEAD CONDUCTORS & DEVICE	64,376,282.95	1,942,056.40	(1,035,103.92)	(2,440.06)	65,280,795.37
29	356.01	CLEARING RIGHTS-OF-WAY	2,134,196.20	(955.96)	0.00	0.00	2,133,240.24
30	357.00	UNDERGROUND CONDUIT	9,617,052.70	(3,239,882.04)	0.00	0.00	6,377,170.66
31	358.00	UNDERGROUND CONDUCTORS & DE	955,881.65	3,247,431.28	0.00	0.00	4,203,312.93
32	359.00	ROADS AND TRAILS	2,612,924.72	86,215.01	(3,405.29)	0.00	2,695,734.44
33		TOTAL TRANSMISSION PLANT	270,469,974.55	6,512,449.99	(2,534,799.44)	654,867.87	275,102,492.97
1998							
		TRANSMISSION PLANT					
34	350.01	LAND RIGHTS	6,403,986.85	76,447.02	0.00	0.00	6,480,433.87
35	352.00	STRUCTURES & IMPROVEMENTS	1,896,917.65	75,226.58	(3,000.00)	58,594.04	2,027,738.27
36	353.00	STATION EQUIPMENT	116,965,126.32	1,278,279.55	(870,509.06)	1,913,550.04	119,286,446.85
37	354.00	TOWERS & FIXTURES	4,368,734.49	(26,459.84)	0.00	0.00	4,342,274.65
38	355.00	POLES & FIXTURES	64,777,474.02	3,006,851.91	(678,840.31)	(2,823.64)	67,102,661.98
39	356.00	OVERHEAD CONDUCTORS & DEVICE	65,280,795.37	1,390,541.14	(1,145,805.05)	19,489.33	65,545,020.79
40	356.01	CLEARING RIGHTS-OF-WAY	2,133,240.24	0.00	0.00	0.00	2,133,240.24
41	357.00	UNDERGROUND CONDUIT	6,377,170.66	32,636.60	0.00	0.00	6,409,807.26
42	358.00	UNDERGROUND CONDUCTORS & DE	4,203,312.93	(28,656.13)	0.00	0.00	4,174,656.80
43	359.00	ROADS AND TRAILS	2,695,734.44	76,353.42	(505.35)	72,405.52	2,843,988.03
44		TOTAL TRANSMISSION PLANT	275,102,492.97	5,881,220.25	(2,698,659.77)	2,061,215.29	280,346,268.74

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
1995									
		TRANSMISSION PLANT							
1	350.01	LAND RIGHTS	1,100,414.91	99,153.80	0.00	0.00	0.00	0.00	1,199,568.71
2	352.00	STRUCTURES & IMPROVEMENTS	287,184.01	30,602.87	(15,102.91)	0.00	0.00	948.39	303,632.36
3	353.00	STATION EQUIPMENT	31,520,963.91	3,350,830.41	(1,397,601.22)	(34,436.33)	7,860.08	230,814.34	33,678,431.19
4	354.00	TOWERS & FIXTURES	2,303,748.14	108,556.68	0.00	0.00	0.00	0.00	2,412,304.82
5	355.00	POLES & FIXTURES	12,329,058.49	2,473,876.55	(589,045.04)	(374,920.86)	140,342.82	260,317.83	14,239,629.79
6	356.00	OVERHEAD CONDUCTORS & DE	18,263,895.61	1,882,989.69	(542,491.52)	(263,182.49)	173,648.33	96,718.91	19,611,578.53
7	358.01	CLEARING RIGHTS-OF-WAY	704,829.10	38,230.95	0.00	0.00	0.00	0.00	743,060.05
8	357.00	UNDERGROUND CONDUIT	487,231.95	143,563.29	0.00	0.00	0.00	0.00	630,795.24
9	358.00	UNDERGROUND CONDUCTORS	684,709.88	25,962.24	0.00	0.00	0.00	0.00	710,672.12
10	359.00	ROADS AND TRAILS	565,653.66	51,023.47	(23,126.73)	(3,191.36)	0.00	0.00	590,359.04
11		TOTAL TRANSMISSION PLANT	68,247,689.66	8,204,789.95	(2,567,367.42)	(675,731.04)	321,851.23	588,799.47	74,120,031.85
1996									
		TRANSMISSION PLANT							
12	350.01	LAND RIGHTS	1,199,568.71	119,982.09	(10.81)	0.00	0.00	0.00	1,319,539.99
13	352.00	STRUCTURES & IMPROVEMENTS	303,632.36	37,617.44	(2,972.33)	0.00	0.00	0.00	338,277.47
14	353.00	STATION EQUIPMENT	33,678,431.19	3,250,593.69	(624,369.19)	(80,633.74)	49,834.75	0.00	36,273,856.70
15	354.00	TOWERS & FIXTURES	2,412,304.82	108,556.68	0.00	0.00	0.00	0.00	2,520,861.50
16	355.00	POLES & FIXTURES	14,239,629.79	2,821,131.61	(453,213.29)	(199,937.36)	83,686.27	0.00	16,491,297.02
17	356.00	OVERHEAD CONDUCTORS & DE	19,611,578.53	2,112,878.39	(542,031.56)	(251,882.26)	141,416.23	0.00	21,071,959.33
18	358.01	CLEARING RIGHTS-OF-WAY	743,060.05	42,422.28	0.00	0.00	0.00	0.00	785,482.33
19	357.00	UNDERGROUND CONDUIT	630,795.24	179,033.52	0.00	0.00	0.00	0.00	809,828.76
20	358.00	UNDERGROUND CONDUCTORS	710,672.12	23,674.48	0.00	0.00	0.00	0.00	734,346.60
21	359.00	ROADS AND TRAILS	590,359.04	53,894.19	(3,812.82)	(4,854.78)	0.00	0.00	635,585.63
22		TOTAL TRANSMISSION PLANT	74,120,031.85	8,749,784.37	(1,626,410.00)	(537,308.14)	274,937.25	0.00	80,981,035.33
1997									
		TRANSMISSION PLANT							
23	350.01	LAND RIGHTS	1,319,539.99	125,320.84	0.00	0.00	0.00	0.00	1,444,860.83
24	352.00	STRUCTURES & IMPROVEMENTS	338,277.47	39,422.99	(8,959.72)	0.00	0.00	0.00	368,740.74
25	353.00	STATION EQUIPMENT	36,273,856.70	3,370,076.65	(747,193.10)	(95,664.23)	72,158.90	0.00	38,873,234.92
26	354.00	TOWERS & FIXTURES	2,520,861.50	108,643.02	0.00	0.00	0.00	0.00	2,629,504.52
27	355.00	POLES & FIXTURES	16,491,297.02	2,947,440.77	(740,137.41)	(341,938.91)	36,585.77	0.00	18,393,247.24
28	356.00	OVERHEAD CONDUCTORS & DE	21,071,959.33	2,205,016.58	(1,035,103.92)	(333,389.07)	124,365.48	0.00	22,032,848.40
29	358.01	CLEARING RIGHTS-OF-WAY	785,482.33	42,673.93	0.00	0.00	0.00	0.00	828,156.26
30	357.00	UNDERGROUND CONDUIT	809,828.76	168,041.19	0.00	0.00	0.00	0.00	977,869.95
31	358.00	UNDERGROUND CONDUCTORS	734,346.60	54,341.54	0.00	0.00	0.00	0.00	788,688.14
32	359.00	ROADS AND TRAILS	635,585.63	55,900.52	(3,405.29)	(183.89)	0.00	0.00	687,896.97
33		TOTAL TRANSMISSION PLANT	80,981,035.33	9,116,878.03	(2,534,799.44)	(771,176.10)	233,110.15	0.00	87,025,047.97
1998									
		TRANSMISSION							
34	350.01	LAND RIGHTS	1,444,860.83	142,348.83	0.00	0.00	0.00	0.00	1,587,209.66
35	352.00	STRUCTURES & IMPROVEMENTS	368,740.74	40,701.79	(3,000.00)	0.00	0.00	0.00	406,442.53
36	353.00	STATION EQUIPMENT	38,873,234.92	3,432,762.16	(870,509.06)	(90,586.94)	30,046.67	0.00	41,374,947.75
37	354.00	TOWERS & FIXTURES	2,629,504.52	108,639.36	0.00	0.00	0.00	0.00	2,738,143.88
38	355.00	POLES & FIXTURES	18,393,247.24	3,043,209.48	(678,840.31)	(213,796.15)	39,512.44	0.00	20,583,332.70
39	356.00	OVERHEAD CONDUCTORS & DE	22,032,848.40	2,225,863.93	(1,145,805.05)	(374,624.83)	53,183.40	0.00	22,791,465.85
40	358.01	CLEARING RIGHTS-OF-WAY	828,156.26	42,664.56	0.00	0.00	0.00	0.00	870,820.82
41	357.00	UNDERGROUND CONDUIT	977,869.95	128,005.16	0.00	0.00	0.00	0.00	1,105,875.11
42	358.00	UNDERGROUND CONDUCTORS	788,688.14	104,575.11	0.00	0.00	0.00	0.00	893,263.25
43	359.00	ROADS AND TRAILS	687,896.97	58,852.60	(505.35)	(1,882.46)	0.00	0.00	744,361.76
44		TOTAL TRANSMISSION PLANT	87,025,047.97	9,327,622.98	(2,698,659.77)	(680,890.38)	122,742.51	0.00	93,095,863.31

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35001. Land Rights - Transmission

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 48.0 YRS CURVE: IOWA

R3

O.C. SALVAGE %: 0

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1998	0.50	76446.	0.010260	784.	75662.
1997	1.50	225017.	0.030725	6914.	218104.
1996	2.50	1198099.	0.051141	61272.	1136827.
1995	3.50	383280.	0.071492	27401.	355878.
1994	4.50	858356.	0.091769	78770.	779586.
1993	5.50	431763.	0.111969	48344.	383419.
1992	6.50	0.	0.132082	0.	0.
1991	7.50	453134.	0.152103	68923.	384211.
1990	8.50	35875.	0.172019	6171.	29704.
1989	9.50	327346.	0.191831	62795.	264551.
1988	10.50	86185.	0.211521	18230.	67955.
1987	11.50	93847.	0.231093	21687.	72160.
1986	12.50	24071.	0.250527	6030.	18040.
1985	13.50	42368.	0.269815	11431.	30936.
1984	14.50	18141.	0.288961	5242.	12899.
1983	15.50	62771.	0.307946	19330.	43441.
1982	16.50	3950.	0.326770	1291.	2659.
1981	17.50	98704.	0.345418	34094.	64610.
1980	18.50	19058.	0.363896	6935.	12123.
1979	19.50	4369.	0.382187	1670.	2699.
1978	20.50	53199.	0.400285	21295.	31904.
1977	21.50	21693.	0.418193	9072.	12621.
1976	22.50	52360.	0.435899	22824.	29536.
1975	23.50	19664.	0.453399	8916.	10748.
1974	24.50	40016.	0.470684	18835.	21181.
1973	25.50	197925.	0.487750	96538.	101387.
1972	26.50	0.	0.504597	0.	0.
1971	27.50	254463.	0.521218	132631.	121832.
1970	28.50	28604.	0.537606	15377.	13226.
1969	29.50	1369731.	0.553760	758502.	611229.

SUBTOTAL :		0.242469	1571306.	4909128.
NET SALVAGE: 0.0%			0.	0.
TOTAL :	6480434.	0.242469	1571306.	4909128.

WEIGHTED AGE: 12.6 YEARS
 REMAINING LIFE: 36.4 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35200. Structures & Improvements

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: -3

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1998	0.50	75227.	0.010000	752.	74475.
1997	1.50	117456.	0.030000	3524.	113932.
1996	2.50	384136.	0.050000	19207.	364929.
1995	3.50	108820.	0.070000	7617.	101203.
1994	4.50	220600.	0.090001	19854.	200746.
1993	5.50	58064.	0.110001	6387.	51677.
1992	6.50	27371.	0.130001	3558.	23813.
1991	7.50	209641.	0.150001	31446.	178195.
1990	8.50	11240.	0.170001	1911.	9329.
1989	9.50	45004.	0.190001	8551.	36453.
1988	10.50	16620.	0.210001	3490.	13130.
1987	11.50	54070.	0.230002	12436.	41634.
1986	12.50	101542.	0.250002	25386.	76156.
1985	13.50	0.	0.270002	0.	0.
1984	14.50	33115.	0.290002	9603.	23511.
1983	15.50	85117.	0.310002	26387.	58731.
1982	16.50	53266.	0.330002	17578.	35688.
1981	17.50	2095.	0.350002	733.	1362.
1980	18.50	64652.	0.370002	23921.	40730.
1979	19.50	11102.	0.390003	4330.	6772.
1978	20.50	18048.	0.409997	7399.	10648.
1977	21.50	0.	0.429979	0.	0.
1976	22.50	69349.	0.449952	31204.	38145.
1975	23.50	22847.	0.469898	10736.	12111.
1974	24.50	37219.	0.489809	18230.	18989.
1973	25.50	132.	0.509664	67.	65.
1972	26.50	11148.	0.529448	5902.	5246.
1971	27.50	98286.	0.549130	53972.	44314.
1970	28.50	28603.	0.568688	16266.	12337.
1969	29.50	12484.	0.588096	7342.	5142.
1968	30.50	13113.	0.607323	7964.	5149.
1967	31.50	7751.	0.626339	4855.	2896.
1966	32.50	0.	0.645117	0.	0.
1965	33.50	4111.	0.663631	2728.	1383.
1964	34.50	0.	0.681857	0.	0.
1963	35.50	14145.	0.699771	9899.	4247.
1962	36.50	2815.	0.717338	2019.	796.
1961	37.50	3686.	0.734525	2707.	978.
1960	38.50	1360.	0.751293	1022.	338.
1959	39.50	395.	0.767598	303.	92.
1958	40.50	278.	0.783392	218.	60.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35200. Structures & Improvements

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: -3

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION

1957	41.50	1669.	0.798621	1333.	336.
1956	42.50	477.	0.813240	388.	89.
1955	43.50	0.	0.827206	0.	0.
1954	44.50	399.	0.840485	336.	64.
1953	45.50	0.	0.853051	0.	0.
1952	46.50	111.	0.864888	96.	15.
1951	47.50	173.	0.875991	152.	22.

SUBTOTAL :			0.203088	411810.	1615928.
NET SALVAGE: -3.0%				12354.	-12354.

TOTAL :		2027738.	0.209181	424164.	1603574.

WEIGHTED AGE: 10.2 YEARS
 REMAINING LIFE: 39.8 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35300. Station Equipment

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 45.0 YRS CURVE: IOWA

R1.5

O.C. SALVAGE %: -10

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1998	0.50	453834.	0.009158	4156.	449678.
1997	1.50	1802741.	0.027375	49350.	1753391.
1996	2.50	14756791.	0.045493	671335.	14085456.
1995	3.50	5775844.	0.063490	366708.	5409136.
1994	4.50	5355726.	0.081382	435861.	4919865.
1993	5.50	8742673.	0.099149	866829.	7875844.
1992	6.50	3644618.	0.116802	425698.	3218920.
1991	7.50	4031994.	0.134335	541640.	3490354.
1990	8.50	3046193.	0.151765	462304.	2583889.
1989	9.50	7772648.	0.169067	1314098.	6458550.
1988	10.50	2912562.	0.186256	542483.	2370079.
1987	11.50	4599539.	0.203328	935213.	3664326.
1986	12.50	6078637.	0.220284	1339029.	4739608.
1985	13.50	7698184.	0.237120	1825397.	5872787.
1984	14.50	1928092.	0.253830	489407.	1438685.
1983	15.50	3395719.	0.270420	918272.	2477447.
1982	16.50	1425066.	0.286882	408825.	1016241.
1981	17.50	2395583.	0.303218	726384.	1669199.
1980	18.50	532478.	0.319405	170076.	362402.
1979	19.50	978852.	0.335450	328356.	650496.
1978	20.50	3426953.	0.351347	1204051.	2222902.
1977	21.50	1574693.	0.367090	578054.	996639.
1976	22.50	2755056.	0.382677	1054296.	1700760.
1975	23.50	3941336.	0.398085	1568987.	2372349.
1974	24.50	1863015.	0.413319	770020.	1092995.
1973	25.50	1521572.	0.428380	651811.	869761.
1972	26.50	1053287.	0.443258	466878.	586409.
1971	27.50	1295408.	0.457940	593219.	702189.
1970	28.50	1096435.	0.472417	517975.	578460.
1969	29.50	1627697.	0.486700	792199.	835498.
1968	30.50	2327146.	0.500772	1165369.	1161777.
1967	31.50	913723.	0.514631	470230.	443493.
1966	32.50	331041.	0.528268	174878.	156163.
1965	33.50	906240.	0.541677	490890.	415350.
1964	34.50	650910.	0.554859	361163.	289747.
1963	35.50	943342.	0.567818	535646.	407696.
1962	36.50	200469.	0.580530	116378.	84091.
1961	37.50	786651.	0.592995	466480.	320171.
1960	38.50	1130131.	0.605217	683974.	446157.
1959	39.50	418781.	0.617194	258469.	160312.
1958	40.50	716814.	0.628924	450821.	265993.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35300. Station Equipment

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 45.0 YRS CURVE: IOWA

R1.5

O.C. SALVAGE %: -10

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1957	41.50	1022161.	0.640384	654576.	367585.
1956	42.50	552798.	0.651595	360200.	192598.
1955	43.50	26212.	0.662544	17367.	8845.
1954	44.50	311086.	0.673243	209436.	101650.
1953	45.50	231360.	0.683675	158175.	73185.
1952	46.50	60465.	0.693845	41953.	18512.
1951	47.50	104042.	0.703759	73220.	30822.
1950	48.50	19077.	0.713421	13610.	5467.
1949	49.50	7821.	0.722830	5653.	2168.
1948	50.50	28110.	0.731985	20576.	7534.
1947	51.50	10106.	0.740899	7488.	2618.
1946	52.50	22178.	0.749577	16624.	5554.
1945	53.50	0.	0.758024	0.	0.
1944	54.50	0.	0.766250	0.	0.
1943	55.50	0.	0.774267	0.	0.
1942	56.50	0.	0.782084	0.	0.
1941	57.50	0.	0.789705	0.	0.
1940	58.50	16.	0.797143	13.	3.
1939	59.50	15504.	0.804428	12472.	3032.
1938	60.50	0.	0.811556	0.	0.
1937	61.50	0.	0.818539	0.	0.
1936	62.50	0.	0.825384	0.	0.
1935	63.50	1544.	0.832117	1285.	259.
1934	64.50	4930.	0.838743	4135.	795.
1933	65.50	0.	0.845257	0.	0.
1932	66.50	0.	0.851661	0.	0.
1931	67.50	0.	0.857948	0.	0.
1930	68.50	0.	0.864173	0.	0.
1929	69.50	0.	0.870269	0.	0.
1928	70.50	0.	0.876246	0.	0.
1927	71.50	60563.	0.882077	53421.	7142.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35300. Station Equipment

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 45.0 YRS CURVE: IOWA

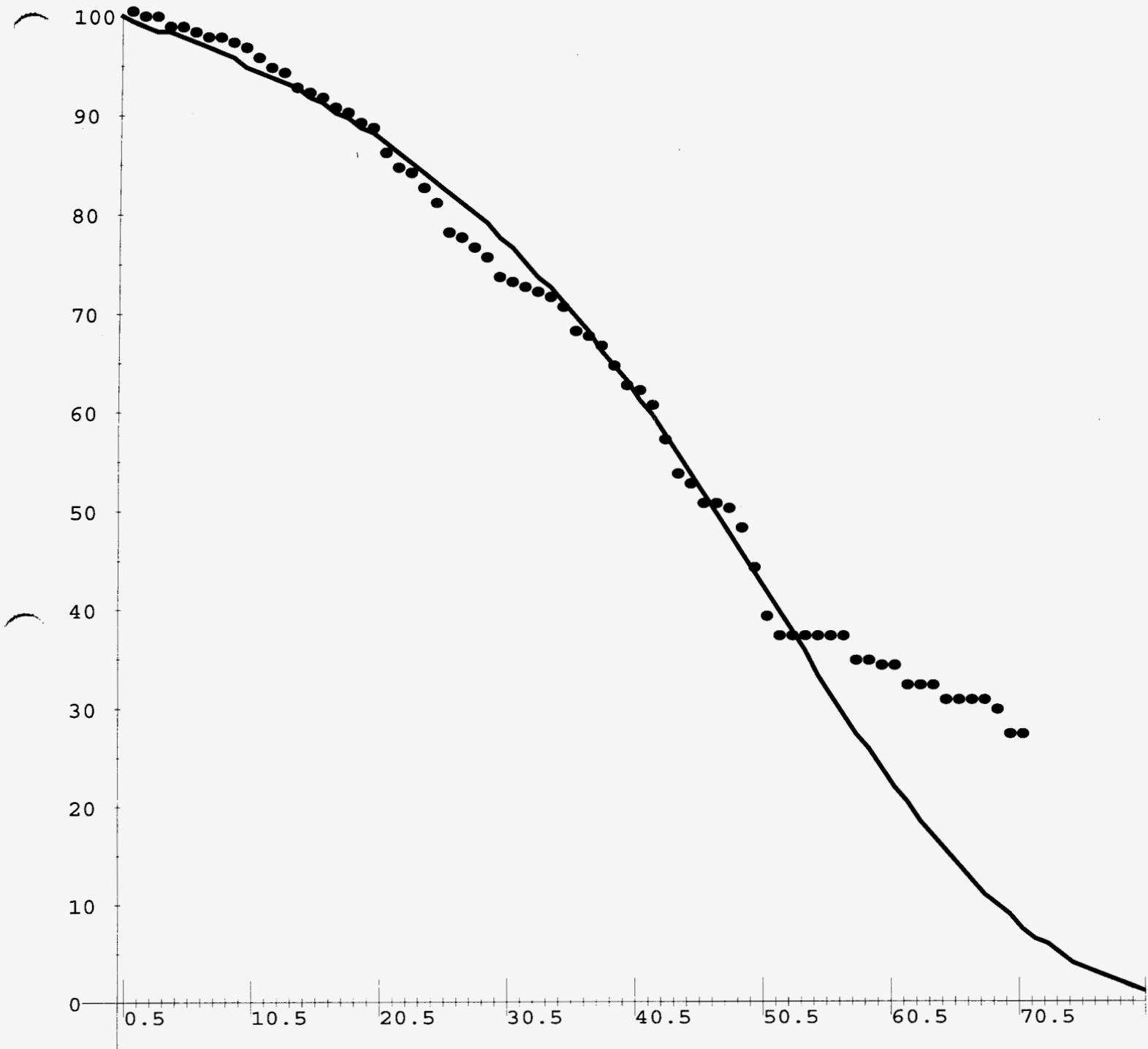
R1.5

O.C. SALVAGE %: -10

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
----	-----	-----	-----	-----	-----
----	-----	-----	-----	-----	-----
SUBTOTAL :			0.233416	27843417.	91443030.
NET SALVAGE: -10.0%				2784342.	-2784342.
		-----	-----	-----	-----
TOTAL :		119286447.	0.256758	30627759.	88658688.
		-----	-----	-----	-----

WEIGHTED AGE: 13.8 YEARS

REMAINING LIFE: 34.5 YEARS



Selection

ASL

Curve

Fitted Age

Diff SQ.

1

45.0

R1.5

50

0.017142

Y=Pct

X=Age

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

EXPERIENCE BAND 1972 TO 1998

I	II	III	IV	V	VI
AGE IN YEARS	EXPOSURES (\$)	ACTUAL RETIREMENTS (\$)	RETIREMENT RATIOS	SURVIVORS RATIOS	OBSERVED LIFE TABLE
0.0	110232289.	0.	0.00000000	1.00000000	1.00000000
0.5	111636578.	118676.	0.00106306	0.99893694	1.00000000
1.5	111317954.	317599.	0.00285308	0.99714692	0.99893694
2.5	98306424.	670201.	0.00681747	0.99318253	0.99608690
3.5	94560736.	335942.	0.00355266	0.99644734	0.98929611
4.5	90553965.	253531.	0.00279978	0.99720022	0.98578147
5.5	82160267.	265791.	0.00323503	0.99676497	0.98302150
6.5	79539905.	257118.	0.00323257	0.99676743	0.97984140
7.5	75972474.	376414.	0.00495461	0.99504539	0.97667400
8.5	74166570.	485087.	0.00654051	0.99345949	0.97183496
9.5	66269853.	457442.	0.00690272	0.99309728	0.96547866
10.5	63969667.	812695.	0.01270438	0.98729562	0.95881424
11.5	59921888.	235899.	0.00393678	0.99606322	0.94663310
12.5	54193712.	773500.	0.01427287	0.98572713	0.94290642
13.5	46544015.	422796.	0.00908379	0.99091621	0.92944843
14.5	45412569.	250742.	0.00552142	0.99447858	0.92100552
15.5	42496042.	427153.	0.01005159	0.98994841	0.91592026
16.5	40818696.	297624.	0.00729136	0.99270864	0.90671380
17.5	38542064.	263617.	0.00683972	0.99316028	0.90010262
18.5	38186427.	348437.	0.00912463	0.99087537	0.89394617
19.5	36979685.	1044573.	0.02824721	0.97175279	0.88578924
20.5	32654413.	469784.	0.01438654	0.98561346	0.86076816
21.5	30791547.	279370.	0.00907294	0.99092706	0.84838469
22.5	27848681.	397824.	0.01428520	0.98571480	0.84068734
23.5	23580355.	435372.	0.01846334	0.98153666	0.82867795
24.5	21374737.	778847.	0.03643773	0.96356227	0.81337779
25.5	19150614.	145656.	0.00760581	0.99239419	0.78374015
26.5	17970048.	286100.	0.01592094	0.98407906	0.77777917
27.5	16393418.	124731.	0.00760860	0.99239140	0.76539619
28.5	15173035.	426477.	0.02810756	0.97189244	0.75957260
29.5	13131519.	65243.	0.00496843	0.99503157	0.73822287
30.5	10748325.	97380.	0.00906002	0.99093998	0.73455506
31.5	9738760.	77652.	0.00797350	0.99202650	0.72789998
32.5	9352254.	84593.	0.00904520	0.99095480	0.72209607
33.5	8361421.	87864.	0.01050826	0.98949174	0.71556457
34.5	7622647.	263894.	0.03461973	0.96538027	0.70804523
35.5	6415486.	44595.	0.00695115	0.99304885	0.68353289
36.5	6171993.	81377.	0.01318488	0.98681512	0.67878155
37.5	5308895.	193287.	0.03640814	0.96359186	0.66983190
38.5	3985477.	109683.	0.02752067	0.97247933	0.64544456

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

EXPERIENCE BAND 1972 TO 1998

I	II	III	IV	V	VI
AGE IN YEARS	EXPOSURES (\$)	ACTUAL RETIREMENTS (\$)	RETIREMENT RATIOS	SURVIVORS RATIOS	OBSERVED LIFE TABLE
39.5	3457013.	26420.	0.00764244	0.99235756	0.62768149
40.5	2713779.	58091.	0.02140594	0.97859406	0.62288448
41.5	1633527.	98132.	0.06007369	0.93992631	0.60955105
42.5	987221.	57134.	0.05787357	0.94212643	0.57293307
43.5	904390.	22118.	0.02445626	0.97554374	0.53977539
44.5	676639.	24333.	0.03596157	0.96403843	0.52657450
45.5	420946.	750.	0.00178170	0.99821830	0.50763805
46.5	359731.	4750.	0.01320431	0.98679569	0.50673359
47.5	250939.	9456.	0.03768246	0.96231754	0.50004253
48.5	222406.	17688.	0.07953023	0.92046977	0.48119969
49.5	196897.	22069.	0.11208398	0.88791602	0.44292977
50.5	146718.	6830.	0.04655189	0.95344811	0.39328444
51.5	129782.	1560.	0.01202016	0.98797984	0.37497630
52.5	106045.	0.	0.00000000	1.00000000	0.37046903
53.5	106045.	0.	0.00000000	1.00000000	0.37046903
54.5	106045.	0.	0.00000000	1.00000000	0.37046903
55.5	106045.	0.	0.00000000	1.00000000	0.37046903
56.5	106045.	5950.	0.05610826	0.94389174	0.37046903
57.5	100094.	0.	0.00000000	1.00000000	0.34968266
58.5	100078.	1536.	0.01534803	0.98465197	0.34968266
59.5	83039.	515.	0.00620191	0.99379809	0.34431572
60.5	82524.	5053.	0.06123067	0.93876933	0.34218031
61.5	77471.	0.	0.00000000	1.00000000	0.32122837
62.5	77470.	0.	0.00000000	1.00000000	0.32122837
63.5	75926.	3225.	0.04247557	0.95752443	0.32122837
64.5	67772.	0.	0.00000000	1.00000000	0.30758402
65.5	67772.	0.	0.00000000	1.00000000	0.30758402
66.5	67772.	0.	0.00000000	1.00000000	0.30758402
67.5	67772.	2043.	0.03014519	0.96985481	0.30758402
68.5	65729.	5165.	0.07858023	0.92141977	0.29831184
69.5	60564.	0.	0.00000000	1.00000000	0.27487042
70.5	60563.	0.	0.00000000	1.00000000	0.27487042
TOTAL		13237384.			46.33707515

Tampa Electric Company

ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1998	1997	1996	1995	1994	1993	1992	1991
1998	453834.	0.	0.	0.	0.	0.	0.	0.	0.
1997	1802741.	0.	0.	0.	0.	0.	0.	0.	0.
1996	14756791.	9109.	7340.	0.	0.	0.	0.	0.	0.
1995	5775844.	0.	0.	0.	0.	0.	0.	0.	0.
1994	5355726.	0.	0.	6538.	4823.	0.	0.	0.	0.
1993	8742673.	34515.	6543.	1967.	9258.	10535.	0.	0.	0.
1992	3644618.	3772.	2368.	61389.	50105.	6335.	2859.	0.	0.
1991	4031994.	11690.	3110.	2557.	38899.	13347.	0.	0.	0.
1990	3046193.	26065.	4525.	35579.	3158.	1440.	29014.	0.	0.
1989	7772648.	18376.	80411.	24388.	2367.	26969.	29684.	1315.	0.
1988	2912562.	137492.	1231.	2180.	11244.	936.	678.	19154.	17010.
1987	4599539.	6942.	9757.	21209.	116855.	19865.	1897.	5122.	14955.
1986	6078637.	4381.	4891.	7523.	140673.	55070.	2000.	10573.	88979.
1985	7698184.	135359.	1000.	111211.	70656.	6905.	4071.	8994.	44548.
1984	1928092.	29271.	278419.	9282.	32859.	39958.	11220.	0.	471.
1983	3395719.	2753.	1972.	0.	12565.	3243.	2067.	1005.	4895.
1982	1425066.	1130.	2062.	19648.	55976.	826.	6477.	2345.	4113.
1981	2395583.	13578.	31268.	3904.	93282.	70333.	702.	28167.	10370.
1980	532478.	2332.	6669.	1022.	13688.	526.	0.	4328.	2210.
1979	978852.	0.	0.	932.	1621.	5710.	0.	2207.	11003.
1978	3426953.	4465.	3005.	0.	51616.	0.	0.	35664.	23565.
1977	1574693.	17909.	0.	4541.	579.	154.	551.	1484.	397.
1976	2755056.	36833.	27357.	4730.	82388.	10782.	1076.	20794.	1208.
1975	3941336.	27689.	1733.	15084.	81660.	13666.	1500.	61010.	9156.
1974	1863015.	43747.	65035.	3889.	44953.	9120.	7925.	39513.	0.
1973	1521572.	23541.	110255.	21207.	46272.	0.	719771.	91370.	350.
1972	1053287.	12642.	8584.	46211.	42265.	15709.	912.	5708.	146.
1971	1295408.	18965.	2000.	83778.	52755.	7138.	4927.	6945.	24436.
1970	1096435.	22709.	29094.	14819.	107244.	43130.	11678.	62539.	2535.
1969	1627697.	1600.	3158.	2045.	51717.	90.	1000.	1569.	4908.
1968	2327146.	1441.	2618.	7771.	20235.	10971.	8447.	33577.	2973.
1967	913723.	24282.	0.	1090.	6336.	8089.	0.	304957.	11665.
1966	331041.	11415.	21630.	1116.	28042.	8076.	1828.	3520.	18064.
1965	906240.	2078.	310.	0.	8965.	0.	17177.	27415.	1736.
1964	650910.	9006.	0.	0.	4592.	0.	2393.	15663.	356.

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Tampa Electric Company

ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1998	1997	1996	1995	1994	1993	1992	1991
1958	716814.	0.	4762.	8508.	2668.	0.	4355.	9374.	1619.
1957	1022161.	0.	12064.	11928.	16012.	10394.	18061.	37504.	4001.
1956	552798.	65553.	0.	0.	1971.	302.	1723.	0.	12942.
1955	26212.	13552.	0.	1620.	1212.	0.	13411.	0.	1093.
1954	311086.	0.	0.	0.	2227.	0.	0.	3537.	199.
1953	231360.	0.	6437.	4804.	2785.	0.	73.	2515.	6693.
1952	60465.	0.	0.	0.	6326.	0.	6334.	1756.	6456.
1951	104042.	0.	0.	0.	5170.	0.	0.	836.	2565.
1950	19077.	0.	0.	0.	21999.	1000.	13411.	4110.	2202.
1949	7821.	0.	0.	0.	0.	0.	0.	0.	1030.
1948	28110.	0.	0.	1456.	0.	0.	0.	0.	4332.
1947	10106.	0.	0.	2884.	2532.	0.	50.	138.	0.
1946	22178.	0.	0.	2379.	14804.	0.	0.	700.	1879.
1945	0.	0.	0.	3704.	1539.	0.	0.	0.	0.
1944	0.	0.	0.	0.	0.	0.	0.	0.	0.
1943	0.	0.	0.	0.	466.	0.	0.	0.	0.
1942	0.	0.	0.	0.	0.	0.	0.	0.	0.
1941	0.	0.	0.	0.	0.	0.	0.	0.	0.
1940	16.	0.	0.	0.	0.	0.	0.	0.	0.
1939	15504.	0.	0.	0.	0.	0.	0.	0.	426.
1938	0.	0.	0.	0.	0.	0.	0.	0.	0.
1937	0.	0.	0.	0.	0.	0.	0.	0.	0.
1936	0.	0.	0.	0.	0.	0.	0.	0.	0.
1935	1544.	0.	0.	0.	0.	27.	0.	0.	0.
1934	4930.	0.	0.	0.	0.	0.	0.	0.	0.
1933	0.	0.	0.	0.	0.	0.	0.	0.	0.
1932	0.	0.	0.	0.	0.	0.	0.	0.	0.
1931	0.	0.	0.	0.	0.	0.	0.	0.	0.
1930	0.	0.	0.	0.	0.	0.	0.	0.	0.
1929	0.	0.	0.	0.	0.	0.	0.	0.	0.
1928	0.	0.	0.	0.	0.	0.	0.	0.	0.
1927	60563.	0.	0.	5165.	2043.	0.	0.	0.	3225.
TOTAL	119286447.	871314.	747997.	624367.	1394396.	419202.	963841.	1150749.	368364.

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Tampa Electric Company

ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1990	1989	1988	1987	1986	1985	1984	1983
1998	453834.	0.	0.	0.	0.	0.	0.	0.	0.
1997	1802741.	0.	0.	0.	0.	0.	0.	0.	0.
1996	14756791.	0.	0.	0.	0.	0.	0.	0.	0.
1995	5775844.	0.	0.	0.	0.	0.	0.	0.	0.
1994	5355726.	0.	0.	0.	0.	0.	0.	0.	0.
1993	8742673.	0.	0.	0.	0.	0.	0.	0.	0.
1992	3644618.	0.	0.	0.	0.	0.	0.	0.	0.
1991	4031994.	0.	0.	0.	0.	0.	0.	0.	0.
1990	3046193.	0.	0.	0.	0.	0.	0.	0.	0.
1989	7772648.	0.	0.	0.	0.	0.	0.	0.	0.
1988	2912562.	2794.	3445.	0.	0.	0.	0.	0.	0.
1987	4599539.	442.	382.	0.	0.	0.	0.	0.	0.
1986	6078637.	0.	5175.	27261.	0.	0.	0.	0.	0.
1985	7698184.	11648.	19746.	129666.	0.	0.	0.	0.	0.
1984	1928092.	5332.	15774.	37142.	0.	33811.	1586.	0.	0.
1983	3395719.	0.	0.	6688.	0.	0.	6000.	4396.	0.
1982	1425066.	154.	502.	61026.	978.	0.	11272.	0.	709.
1981	2395583.	75197.	0.	25012.	0.	0.	73.	0.	39293.
1980	532478.	0.	26954.	22736.	0.	2397.	1283.	11288.	92920.
1979	978852.	327365.	0.	9187.	0.	0.	438.	5906.	2584.
1978	3426953.	2541.	6302.	8469.	14375.	934.	10568.	513.	0.
1977	1574693.	0.	36820.	35994.	0.	0.	1203.	500.	1793.
1976	2755056.	29700.	1176.	61511.	1100.	2671.	6000.	1965.	12019.
1975	3941336.	2571.	9727.	94243.	0.	0.	8303.	0.	3252.
1974	1863015.	107.	2678.	42152.	0.	8755.	1500.	88098.	3997.
1973	1521572.	426.	15478.	77025.	0.	2380.	3605.	4153.	392.
1972	1053287.	22977.	0.	15537.	0.	0.	2349.	7572.	513.
1971	1295408.	610.	2227.	58708.	2014.	1012.	71274.	0.	1743.
1970	1096435.	36900.	3159.	24652.	424.	937.	4620.	61172.	3425.
1969	1627697.	3046.	893.	9472.	0.	3836.	248501.	62810.	6217.
1968	2327146.	10673.	36542.	30317.	0.	91091.	3872.	0.	0.
1967	913723.	60812.	1478.	275951.	0.	0.	3955.	0.	20113.
1966	331041.	0.	148.	31484.	0.	2630.	35.	23515.	6628.
1965	906240.	0.	1074.	141956.	0.	0.	76975.	6237.	0.
1964	650910.	0.	0.	3766.	0.	0.	534.	3496.	0.

Tampa Electric Company

ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1990	1989	1988	1987	1986	1985	1984	1983
1958	716814.	18414.	3787.	18181.	0.	0.	6040.	543.	1255.
1957	1022161.	4769.	0.	2915.	2195.	0.	0.	15067.	0.
1956	552798.	19966.	0.	11012.	2080.	3714.	1045.	0.	0.
1955	26212.	91802.	0.	8036.	0.	0.	341.	1087.	0.
1954	311086.	2040.	0.	6551.	0.	0.	4332.	120.	0.
1953	231360.	2312.	2000.	62627.	0.	0.	14622.	345.	9815.
1952	60465.	1814.	1963.	0.	0.	4188.	0.	397.	6817.
1951	104042.	0.	0.	17230.	6836.	0.	0.	0.	0.
1950	19077.	400.	0.	66164.	0.	841.	0.	0.	0.
1949	7821.	0.	0.	80528.	0.	0.	0.	0.	0.
1948	28110.	0.	717.	0.	0.	0.	23232.	0.	0.
1947	10106.	0.	0.	42233.	0.	0.	0.	0.	3466.
1946	22178.	2110.	0.	24579.	0.	0.	0.	0.	0.
1945	0.	0.	0.	2051.	0.	0.	8350.	0.	0.
1944	0.	0.	0.	2956.	0.	0.	1922.	0.	0.
1943	0.	0.	0.	317.	0.	0.	0.	0.	0.
1942	0.	0.	0.	0.	0.	0.	12658.	0.	0.
1941	0.	0.	0.	4750.	0.	0.	4445.	0.	0.
1940	16.	0.	0.	844.	0.	0.	0.	0.	0.
1939	15504.	0.	0.	0.	0.	0.	0.	0.	0.
1938	0.	0.	0.	0.	0.	0.	0.	0.	0.
1937	0.	0.	0.	0.	0.	0.	0.	0.	0.
1936	0.	0.	0.	0.	0.	0.	0.	0.	0.
1935	1544.	0.	0.	0.	0.	0.	0.	0.	0.
1934	4930.	0.	0.	0.	0.	0.	0.	0.	0.
1933	0.	0.	0.	0.	0.	0.	0.	0.	0.
1932	0.	0.	0.	0.	0.	0.	0.	0.	0.
1931	0.	0.	0.	0.	0.	0.	0.	0.	0.
1930	0.	0.	0.	0.	0.	0.	0.	0.	0.
1929	0.	0.	0.	0.	0.	0.	0.	0.	0.
1928	0.	0.	0.	515.	0.	0.	0.	0.	0.
1927	60563.	0.	0.	5053.	0.	1509.	0.	5950.	0.
TOTAL	119286447.	825735.	242661.	1868098.	30458.	188250.	562727.	306910.	223699.

Tampa Electric Company

ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1982	1981	1980	1979	1978	1977	1976	1975
1998	453834.	0.	0.	0.	0.	0.	0.	0.	0.
1997	1802741.	0.	0.	0.	0.	0.	0.	0.	0.
1996	14756791.	0.	0.	0.	0.	0.	0.	0.	0.
1995	5775844.	0.	0.	0.	0.	0.	0.	0.	0.
1994	5355726.	0.	0.	0.	0.	0.	0.	0.	0.
1993	8742673.	0.	0.	0.	0.	0.	0.	0.	0.
1992	3644618.	0.	0.	0.	0.	0.	0.	0.	0.
1991	4031994.	0.	0.	0.	0.	0.	0.	0.	0.
1990	3046193.	0.	0.	0.	0.	0.	0.	0.	0.
1989	7772648.	0.	0.	0.	0.	0.	0.	0.	0.
1988	2912562.	0.	0.	0.	0.	0.	0.	0.	0.
1987	4599539.	0.	0.	0.	0.	0.	0.	0.	0.
1986	6078637.	0.	0.	0.	0.	0.	0.	0.	0.
1985	7698184.	0.	0.	0.	0.	0.	0.	0.	0.
1984	1928092.	0.	0.	0.	0.	0.	0.	0.	0.
1983	3395719.	0.	0.	0.	0.	0.	0.	0.	0.
1982	1425066.	0.	0.	0.	0.	0.	0.	0.	0.
1981	2395583.	15424.	0.	0.	0.	0.	0.	0.	0.
1980	532478.	0.	1100.	0.	0.	0.	0.	0.	0.
1979	978852.	3492.	45171.	431.	0.	0.	0.	0.	0.
1978	3426953.	4357.	0.	0.	14682.	0.	0.	0.	0.
1977	1574693.	0.	7332.	0.	24285.	3215.	0.	0.	0.
1976	2755056.	450.	0.	6882.	9091.	444.	15724.	0.	0.
1975	3941336.	4014.	40500.	0.	35576.	8101.	33704.	19957.	0.
1974	1863015.	234.	54975.	0.	3465.	10910.	277257.	1265.	12222.
1973	1521572.	5734.	0.	1619.	1651.	5282.	4232.	7853.	10506.
1972	1053287.	892.	0.	4742.	0.	6003.	0.	733.	2430.
1971	1295408.	0.	0.	72773.	1779.	63507.	7400.	11095.	7977.
1970	1096435.	0.	2494.	12435.	5269.	22180.	0.	14573.	0.
1969	1627697.	2571.	0.	24790.	2891.	1771.	0.	0.	1289.
1968	2327146.	239.	28811.	20686.	15183.	2552.	205.	11510.	0.
1967	913723.	0.	3758.	6820.	2635.	34425.	1033.	639.	2841.
1966	331041.	6853.	0.	961.	39982.	8387.	24359.	5143.	2935.
1965	906240.	28889.	0.	0.	288.	14309.	0.	1682.	3322.
1964	650910.	0.	0.	5217.	802.	3534.	81.	0.	0.

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Tampa Electric Company

ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1982	1981	1980	1979	1978	1977	1976	1975
1958	716814.	4308.	0.	0.	625.	1212.	3101.	8778.	5972.
1957	1022161.	5580.	5450.	0.	0.	9050.	0.	32623.	0.
1956	552798.	11202.	0.	0.	395.	10323.	0.	4911.	2289.
1955	26212.	8015.	0.	0.	0.	4963.	0.	2468.	0.
1954	311086.	12381.	6323.	437.	0.	57164.	0.	0.	0.
1953	231360.	28972.	0.	0.	1047.	15449.	3100.	0.	2105.
1952	60465.	6849.	3542.	0.	784.	6071.	728.	1535.	0.
1951	104042.	0.	0.	0.	2520.	48.	0.	0.	0.
1950	19077.	0.	0.	4655.	5013.	112.	0.	0.	2591.
1949	7821.	0.	0.	0.	0.	2181.	0.	0.	0.
1948	28110.	0.	733.	0.	4925.	0.	0.	0.	0.
1947	10106.	8146.	0.	0.	2131.	1251.	0.	0.	6971.
1946	22178.	2876.	1138.	0.	0.	1643.	0.	0.	877.
1945	0.	0.	0.	0.	944.	0.	0.	0.	1749.
1944	0.	0.	0.	0.	0.	0.	0.	0.	0.
1943	0.	0.	0.	0.	0.	0.	0.	0.	0.
1942	0.	0.	0.	0.	0.	0.	0.	0.	0.
1941	0.	0.	0.	0.	0.	0.	0.	0.	0.
1940	16.	0.	0.	0.	0.	678.	0.	0.	0.
1939	15504.	0.	0.	0.	0.	1089.	4180.	0.	0.
1938	0.	0.	0.	0.	0.	0.	0.	0.	0.
1937	0.	0.	0.	0.	0.	0.	0.	0.	0.
1936	0.	0.	0.	0.	0.	75.	0.	0.	0.
1935	1544.	0.	0.	0.	0.	0.	0.	0.	0.
1934	4930.	0.	0.	0.	0.	0.	0.	0.	0.
1933	0.	0.	0.	0.	0.	0.	0.	0.	0.
1932	0.	0.	0.	0.	0.	0.	0.	0.	0.
1931	0.	0.	0.	0.	0.	0.	0.	0.	0.
1930	0.	0.	0.	0.	0.	0.	0.	0.	0.
1929	0.	0.	0.	0.	0.	0.	4624.	0.	0.
1928	0.	0.	0.	0.	0.	0.	0.	0.	0.
1927	60563.	0.	0.	0.	668.	3126.	18151.	0.	0.
TOTAL	119286447.	184268.	233468.	178788.	202319.	383527.	427087.	158667.	84984.

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Tampa Electric Company

ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR	-----	RETIREMENT YEARS			-----	
INST	SURVIVORS					TOTAL
		1974	1973	1972		
1998	453834.	0.	0.	0.		0.
1997	1802741.	0.	0.	0.		0.
1996	14756791.	0.	0.	0.		16449.
1995	5775844.	0.	0.	0.		0.
1994	5355726.	0.	0.	0.		11361.
1993	8742673.	0.	0.	0.		62818.
1992	3644618.	0.	0.	0.		126828.
1991	4031994.	0.	0.	0.		69603.
1990	3046193.	0.	0.	0.		99781.
1989	7772648.	0.	0.	0.		183510.
1988	2912562.	0.	0.	0.		196164.
1987	4599539.	0.	0.	0.		197426.
1986	6078637.	0.	0.	0.		346526.
1985	7698184.	0.	0.	0.		543804.
1984	1928092.	0.	0.	0.		495125.
1983	3395719.	0.	0.	0.		45584.
1982	1425066.	0.	0.	0.		167218.
1981	2395583.	0.	0.	0.		406603.
1980	532478.	0.	0.	0.		189453.
1979	978852.	0.	0.	0.		416047.
1978	3426953.	0.	0.	0.		181056.
1977	1574693.	0.	0.	0.		136757.
1976	2755056.	0.	0.	0.		333901.
1975	3941336.	0.	0.	0.		471446.
1974	1863015.	0.	0.	0.		721797.
1973	1521572.	0.	0.	0.		1153102.
1972	1053287.	91.	228.	0.		196244.
1971	1295408.	25.	59627.	0.		562715.
1970	1096435.	9915.	8730.	1725.		506358.
1969	1627697.	0.	0.	989.		435163.
1968	2327146.	1300.	27066.	5131.		373211.
1967	913723.	0.	295.	0.		771174.
1966	331041.	5826.	839.	18049.		271465.
1965	906240.	48240.	2768.	386.		383807.
1964	650910.	9643.	6945.	4743.		70771.

Tampa Electric Company

ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR	RETIREMENT YEARS				TOTAL
INST	SURVIVORS				
		1974	1973	1972	
1958	716814.	0.	728.	943.	105173.
1957	1022161.	0.	4835.	4833.	197281.
1956	552798.	2447.	0.	25261.	177136.
1955	26212.	0.	0.	1061.	148661.
1954	311086.	0.	0.	10178.	105489.
1953	231360.	1210.	165.	42022.	209098.
1952	60465.	1974.	240.	2308.	60082.
1951	104042.	0.	0.	7007.	42212.
1950	19077.	0.	0.	40036.	162534.
1949	7821.	0.	0.	0.	83739.
1948	28110.	7329.	0.	0.	42724.
1947	10106.	12820.	0.	41.	82663.
1946	22178.	612.	0.	521.	54118.
1945	0.	0.	40.	0.	18377.
1944	0.	0.	0.	0.	4878.
1943	0.	0.	0.	0.	783.
1942	0.	0.	0.	0.	12658.
1941	0.	0.	0.	0.	9195.
1940	16.	0.	0.	0.	1522.
1939	15504.	0.	988.	0.	6683.
1938	0.	0.	0.	0.	0.
1937	0.	0.	0.	0.	0.
1936	0.	0.	0.	0.	75.
1935	1544.	0.	0.	0.	27.
1934	4930.	0.	0.	0.	0.
1933	0.	0.	0.	0.	0.
1932	0.	0.	0.	0.	0.
1931	0.	0.	0.	0.	0.
1930	0.	0.	0.	0.	0.
1929	0.	0.	0.	0.	4624.
1928	0.	0.	0.	0.	515.
1927	60563.	0.	0.	0.	44890.
TOTAL	119286447.	121318.	147216.	326974.	13237384.

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Tampa Electric Company
 Yearly Retirements, Cost of Removal and Salvage
 G:\PLT_ACCT\DATA\DEPRECIAS\WALVAGE\35300SAL.WK1
 Account - 353.00 - Station Equipment
 07-Mar-99

***** PER BOOKS *****			***** ADJUSTED *****				***** PER BOOKS *****					
Retirements	Cost of Removal	Salvage	Net Salvage	Net Salvage Percent	Reused Salvage	Terminal Salvage	Reused & Terminal Salvage	Adjusted Net Salvage	Net Salvage Percent	Abnormal Salvage	Total Salvage	
3	(870,509.06)	90,586.94	30,046.67	(60,540.27)	(6.95)	102	12,883	12,985	(77,601)	(8.91)	17,061	30,046
7	(747,193.10)	95,664.23	72,158.90	(23,505.33)	(3.15)	8,685	0	8,685	(86,979)	(11.64)	63,474	72,159
6	(624,369.19)	80,633.74	49,834.75	(30,798.99)	(4.93)	(291)	0	(291)	(80,925)	(12.96)	50,126	49,835
5	(1,397,601.22)	34,436.33	7,860.08	(26,576.25)	(1.90)	1,740	0	1,740	(32,696)	(2.34)	6,120	7,860
4	(419,203.99)	40,818.09	110,717.37	69,899.28	16.67	7,398	0	7,398	(33,420)	(7.97)	103,319	110,717
3	(963,839.99)	212,058.86	44,053.17	(168,005.69)	(17.43)	12,705	0	12,705	(199,354)	(20.68)	31,348	44,053
2	(1,150,748.66)	82,558.64	244,294.21	161,735.57	14.05	106	7,581	7,687	(74,871)	(6.51)	236,607	244,294
1	(368,359.67)	73,153.55	8,528.81	(64,624.74)	(17.54)	299	3,230	3,529	(69,625)	(18.90)	5,000	8,529
0	(824,996.04)	117,708.18	60,527.62	(57,180.56)	(6.93)	33,516	7,946	41,462	(76,246)	(9.24)	19,066	60,528
9	(241,855.71)	126,644.87	25,039.79	(101,605.08)	(42.01)	874	0	874	(125,771)	(52.00)	24,165	25,039
8	(1,871,900.67)	109,837.64	109,310.63	(527.01)	(0.03)	26,626	5,672	32,299	(77,539)	(4.14)	77,012	109,311
7	(30,259.58)	12,526.39	7,046.55	(5,479.84)	(18.11)	6,880	167	7,047	(5,479)	(18.11)	0	7,047
6	(188,053.96)	80,002.42	18,471.07	(61,531.35)	(32.72)	9,366	8,755	18,121	(61,881)	(32.91)	350	18,471
5	(562,533.41)	48,565.14	50,747.20	2,182.06	0.39	5,602	7,607	13,209	(35,356)	(6.29)	37,538	50,747
4	(306,800.45)	66,973.85	68,547.71	1,573.86	0.51	37,701	30,847	68,548	1,574	0.51	0	68,548
3	(223,647.32)	22,615.25	21,495.24	(1,120.01)	(0.50)	12,453	3,896	16,348	(6,267)	(2.80)	5,147	21,495
2	(184,253.81)	40,123.62	58,975.69	18,852.07	10.23	52,118	789	52,907	12,783	6.94	6,069	58,976
	(10,976,125.83)	1,334,907.74	987,655.46	(347,252.28)	(3.16)	215,880	89,374	305,253	(1,029,654)	(9.38)	682,402	987,655

*****ADJUSTED*****

5 Year Band	Reused & Terminal Salvage	Salvage Percent	Cost of Removal	Cost of Removal Percent	Cost of Removal & Salvage	Net Salvage Percent
1994 thru 1998	30,517	1	(342,139)	(8)	(311,622)	(8)
1993 thru 1997	30,237	1	(463,611)	(11)	(433,375)	(10)
1992 thru 1996	29,239	1	(450,506)	(10)	(421,266)	(9)
1991 thru 1995	33,059	1	(443,025)	(10)	(409,966)	(10)
1990 thru 1994	72,781	2	(526,297)	(14)	(453,516)	(12)
1989 thru 1993	66,257	2	(612,124)	(17)	(545,867)	(15)
1988 thru 1992	85,851	2	(509,903)	(11)	(424,052)	(10)
1987 thru 1991	85,210	3	(439,871)	(13)	(354,660)	(11)
1986 thru 1990	99,803	3	(446,720)	(14)	(346,917)	(11)
1985 thru 1989	71,550	2	(377,576)	(13)	(306,027)	(11)
1984 thru 1988	139,224	5	(317,905)	(11)	(178,682)	(6)
1983 thru 1987	123,273	9	(230,683)	(18)	(107,410)	(8)
1982 thru 1986	169,133	12	(258,280)	(18)	(89,147)	(6)

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35400. Towers & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 48.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: -15

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1998	0.50	0.	0.010417	0.	0.
1997	1.50	0.	0.031250	0.	0.
1996	2.50	0.	0.052084	0.	0.
1995	3.50	0.	0.072917	0.	0.
1994	4.50	0.	0.093750	0.	0.
1993	5.50	0.	0.114584	0.	0.
1992	6.50	0.	0.135417	0.	0.
1991	7.50	0.	0.156251	0.	0.
1990	8.50	42631.	0.177084	7549.	35082.
1989	9.50	0.	0.197918	0.	0.
1988	10.50	0.	0.218751	0.	0.
1987	11.50	0.	0.239584	0.	0.
1986	12.50	0.	0.260418	0.	0.
1985	13.50	0.	0.281251	0.	0.
1984	14.50	18181.	0.302085	5492.	12689.
1983	15.50	0.	0.322918	0.	0.
1982	16.50	0.	0.343752	0.	0.
1981	17.50	0.	0.364585	0.	0.
1980	18.50	58864.	0.385418	22687.	36177.
1979	19.50	41437.	0.406246	16834.	24603.
1978	20.50	0.	0.427065	0.	0.
1977	21.50	15162.	0.447871	6790.	8371.
1976	22.50	0.	0.468651	0.	0.
1975	23.50	1819563.	0.489394	890483.	929081.
1974	24.50	0.	0.510076	0.	0.
1973	25.50	0.	0.530678	0.	0.
1972	26.50	9678.	0.551168	5334.	4344.
1971	27.50	0.	0.571522	0.	0.
1970	28.50	733814.	0.591706	434202.	299612.
1969	29.50	0.	0.611689	0.	0.
1968	30.50	0.	0.631436	0.	0.
1967	31.50	214.	0.650917	140.	75.
1966	32.50	6219.	0.670106	4167.	2051.
1965	33.50	452328.	0.688972	311641.	140687.
1964	34.50	43480.	0.707487	30761.	12718.
1963	35.50	1061437.	0.725610	770190.	291247.
1962	36.50	0.	0.743302	0.	0.
1961	37.50	17148.	0.760505	13041.	4107.
1960	38.50	0.	0.777178	0.	0.
1959	39.50	422.	0.793259	334.	87.
1958	40.50	21697.	0.808695	17547.	4151.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35400. Towers & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 48.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: -15

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
SUBTOTAL :			0.584300	2537193.	1805082.
NET SALVAGE: -15.0%				380579.	-380579.
TOTAL :		4342275.	0.671946	2917772.	1424503.

WEIGHTED AGE: 28.3 YEARS

REMAINING LIFE: 20.0 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35500. Poles & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 34.0 YRS CURVE: IOWA

SC

O.C. SALVAGE %: -30

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1998	0.50	2986070.	0.007353	21956.	2964113.
1997	1.50	2315417.	0.022059	51075.	2264341.
1996	2.50	5074418.	0.036765	186559.	4887858.
1995	3.50	3481301.	0.051471	179185.	3302116.
1994	4.50	3631565.	0.066176	240324.	3391241.
1993	5.50	5002431.	0.080882	404609.	4597823.
1992	6.50	2969587.	0.095588	283858.	2685730.
1991	7.50	6099885.	0.110294	672781.	5427103.
1990	8.50	2628268.	0.125000	328534.	2299735.
1989	9.50	2671953.	0.139706	373288.	2298665.
1988	10.50	3310920.	0.154412	511245.	2799675.
1987	11.50	2625132.	0.169118	443956.	2181176.
1986	12.50	1767353.	0.183824	324881.	1442472.
1985	13.50	1708765.	0.198529	339240.	1369525.
1984	14.50	1700059.	0.213235	362513.	1337546.
1983	15.50	1292319.	0.227941	294573.	997746.
1982	16.50	1093855.	0.242647	265421.	828434.
1981	17.50	1119925.	0.257353	288216.	831709.
1980	18.50	742584.	0.272059	202027.	540557.
1979	19.50	2949089.	0.286765	845695.	2103394.
1978	20.50	457208.	0.301471	137835.	319373.
1977	21.50	537904.	0.316176	170073.	367831.
1976	22.50	2582973.	0.330882	854660.	1728313.
1975	23.50	1011084.	0.345588	349419.	661665.
1974	24.50	373161.	0.360294	134448.	238714.
1973	25.50	616657.	0.375000	231247.	385411.
1972	26.50	510176.	0.389706	198819.	311358.
1971	27.50	587604.	0.404412	237634.	349970.
1970	28.50	405907.	0.419118	170123.	235785.
1969	29.50	518047.	0.433824	224741.	293306.
1968	30.50	343099.	0.448529	153890.	189209.
1967	31.50	263357.	0.463235	121996.	141361.
1966	32.50	327413.	0.477941	156484.	170929.
1965	33.50	314538.	0.492647	154956.	159582.
1964	34.50	327051.	0.507353	165930.	161121.
1963	35.50	683865.	0.522059	357018.	326847.
1962	36.50	173970.	0.536765	93381.	80589.
1961	37.50	337960.	0.551471	186375.	151585.
1960	38.50	220870.	0.566176	125051.	95819.
1959	39.50	247328.	0.580882	143668.	103659.
1958	40.50	258989.	0.595588	154251.	104738.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35500. Poles & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 34.0 YRS CURVE: IOWA

SC

O.C. SALVAGE %: -30

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
YEAR	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1957	41.50	243363.	0.610294	148523.	94840.
1956	42.50	43013.	0.625000	26883.	16130.
1955	43.50	112665.	0.639706	72072.	40593.
1954	44.50	139234.	0.654412	91117.	48118.
1953	45.50	56173.	0.669118	37586.	18587.
1952	46.50	25708.	0.683824	17580.	8128.
1951	47.50	68113.	0.698529	47579.	20534.
1950	48.50	63284.	0.713235	45137.	18148.
1949	49.50	3625.	0.727941	2639.	986.
1948	50.50	14815.	0.742647	11003.	3813.
1947	51.50	10806.	0.757353	8184.	2622.
1946	52.50	21363.	0.772059	16493.	4869.
1945	53.50	3164.	0.786765	2489.	675.
1944	54.50	1133.	0.801471	908.	225.
1943	55.50	2864.	0.816176	2338.	526.
1942	56.50	4570.	0.830882	3797.	773.
1941	57.50	1937.	0.845588	1638.	299.
1940	58.50	1625.	0.860294	1398.	227.
1939	59.50	1416.	0.875000	1239.	177.
1938	60.50	266.	0.889706	237.	29.
1937	61.50	1357.	0.904412	1228.	130.
1936	62.50	1214.	0.919118	1116.	98.
1935	63.50	1349.	0.933824	1260.	89.
1934	64.50	154.	0.948529	146.	8.
1933	65.50	362.	0.963235	349.	13.
1932	66.50	212.	0.977941	208.	5.
1931	67.50	1436.	0.992647	1426.	11.
1930	68.50	964.	1.000000	964.	0.
1929	69.50	687.	1.000000	687.	0.
1928	70.50	2850.	1.000000	2850.	0.
1927	71.50	2881.	1.000000	2881.	0.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35500. Poles & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 34.0 YRS CURVE: IOWA

SC

O.C. SALVAGE %: -30

I	II	III	IV	V	VI	
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST	
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED	
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION	
----	-----	-----	-----	-----	-----	
----	-----	-----	-----	-----	-----	
SUBTOTAL :			0.174269	11693885.	55408777.	
NET SALVAGE: -30.0%				3508165.	-3508165.	
		-----	-----	-----	-----	
TOTAL :		67102662.	0.226549	15202050.	51900612.	
		-----	-----	-----	-----	

WEIGHTED AGE: 11.9 YEARS
 REMAINING LIFE: 28.1 YEARS

Tampa Electric Company
 Yearly Retirements, Cost of Removal and Salvage
 Account - 355.00 - Poles and Fixtures
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 07-Mar-99

***** PER BOOKS *****						***** ADJUSTED *****						***** PER BOOKS *****	
Retirements	Cost of Removal	Salvage	Net Salvage	Net Salvage Percent	Reused Salvage	Terminal Salvage	Reused & Terminal Salvage	Adjusted Net Salvage	Net Salvage Percent	Abnormal Salvage	Total Salvage		
1998	(678,840.31)	213,796.15	39,512.44	(174,283.71)	(25.67)	36,731	0	36,731	(177,066)	(26)	2,782	39,512	
1997	(740,137.41)	341,938.91	36,585.77	(305,353.14)	(41.26)	39,732	0	39,732	(302,207)	(41)	(3,146)	36,586	
1996	(453,213.29)	199,937.36	83,686.27	(116,251.09)	(25.65)	87,152	(3,066)	84,086	(115,851)	(26)	(400)	83,686	
1995	(589,045.04)	374,920.86	140,342.82	(234,578.04)	(39.82)	140,343	0	140,343	(234,578)	(40)	0	140,343	
1994	(1,375,623.97)	396,744.96	33,320.49	(363,424.47)	(26.42)	25,593	0	25,593	(371,152)	(26.98)	7,728	33,320	
1993	(820,021.69)	499,617.02	18,979.00	(480,638.02)	(58.61)	18,979	0	18,979	(480,638)	(58.61)	0	18,979	
1992	(1,308,054.68)	604,355.31	64,189.41	(540,165.90)	(41.30)	65,127	(1,997)	63,130	(541,225)	(41.38)	1,059	64,189	
1991	(780,461.76)	314,195.79	64,851.20	(249,344.59)	(31.95)	60,508	2,600	63,108	(251,088)	(32.17)	1,744	64,851	
1990	(699,987.93)	223,698.76	62,475.14	(161,223.62)	(23.03)	39,434	0	39,434	(184,265)	(26.32)	23,041	62,475	
1989	(543,457.80)	92,197.07	95,335.45	3,138.38	0.58	37,149	0	37,149	(55,048)	(10.13)	58,186	95,335	
1988	(843,618.32)	323,300.71	243,796.47	(79,504.24)	(9.42)	64,784	0	64,784	(258,517)	(30.64)	179,012	243,796	
1987	(543,787.05)	296,619.60	291,813.00	(4,806.60)	(0.88)	123,351	0	123,351	(173,269)	(31.86)	168,462	291,813	
1986	(329,809.61)	303,973.74	213,799.36	(90,174.38)	(27.34)	96,323	8,168	104,491	(199,483)	(60.48)	109,308	213,799	
1985	(580,523.14)	577,933.92	205,295.17	(372,638.75)	(64.19)	71,808	266	72,074	(505,860)	(87.14)	133,221	205,295	
1984	(677,098.27)	334,369.54	172,730.58	(161,638.96)	(23.87)	134,421	662	135,083	(199,287)	(29.43)	37,647	172,730	
1983	(348,967.20)	92,813.29	457,426.55	364,613.26	104.48	155,213	4,191	159,404	66,591	19.08	298,023	457,427	
1982	(291,531.83)	40,829.31	489,883.77	449,054.46	154.03	173,097	0	173,097	132,268	45.37	316,787	489,884	
(11,604,179.30)	5,231,242.30	2,714,022.89	(2,517,219.41)	(21.69)	1,369,744	10,824	1,380,568	(3,850,674)	(33.18)	1,333,453	2,714,022		

***** ADJUSTED *****

5 Year Band	Reused & Terminal Salvage	Salvage Percent	Cost of Removal	Cost of Removal Percent	Cost of Removal & Salvage	Net Salvage Percent
1994 thru 1998	326,484	9	(1,527,338)	(40)	(1,200,854)	(31)
1993 thru 1997	308,733	8	(1,813,159)	(46)	(1,504,426)	(38)
1992 thru 1996	332,131	7	(2,075,576)	(46)	(1,743,444)	(38)
1991 thru 1995	311,153	6	(2,189,834)	(45)	(1,878,681)	(39)
1990 thru 1994	210,244	4	(2,038,612)	(41)	(1,828,368)	(37)
1989 thru 1993	221,800	5	(1,734,064)	(42)	(1,512,264)	(36)
1988 thru 1992	267,605	6	(1,557,748)	(37)	(1,290,143)	(31)
1987 thru 1991	327,826	10	(1,250,012)	(37)	(922,186)	(27)
1986 thru 1990	369,209	12	(1,239,790)	(42)	(870,581)	(29)
1985 thru 1989	401,849	14	(1,594,025)	(56)	(1,192,176)	(42)
1984 thru 1988	499,783	17	(1,836,198)	(62)	(1,336,415)	(45)
1983 thru 1987	594,403	24	(1,605,710)	(65)	(1,011,307)	(41)
1982 thru 1986	644,149	29	(1,349,920)	(61)	(705,771)	(32)

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35600. Overhead Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 35.0 YRS CURVE: IOWA

R1.5

O.C. SALVAGE %: -20

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1998	0.50	1387065.	0.011766	16320.	1370745.
1997	1.50	1946413.	0.035153	68422.	1877991.
1996	2.50	5187766.	0.058362	302769.	4884998.
1995	3.50	4634001.	0.081382	377123.	4256878.
1994	4.50	1820263.	0.104205	189681.	1630582.
1993	5.50	3904399.	0.126833	495205.	3409194.
1992	6.50	5451962.	0.149279	813865.	4638097.
1991	7.50	3758773.	0.171525	644724.	3114049.
1990	8.50	3121426.	0.193586	604266.	2517160.
1989	9.50	2280460.	0.215453	491333.	1789127.
1988	10.50	2149742.	0.237118	509742.	1639999.
1987	11.50	2689809.	0.258584	695540.	1994268.
1986	12.50	2003514.	0.279840	560662.	1442851.
1985	13.50	2120275.	0.300885	637959.	1482316.
1984	14.50	1600073.	0.321699	514741.	1085332.
1983	15.50	1556512.	0.342276	532757.	1023755.
1982	16.50	1771247.	0.362605	642263.	1128985.
1981	17.50	1577184.	0.382671	603543.	973641.
1980	18.50	697799.	0.402452	280830.	416968.
1979	19.50	1262281.	0.421944	532613.	729669.
1978	20.50	362695.	0.441133	159997.	202698.
1977	21.50	381016.	0.460006	175270.	205746.
1976	22.50	2559442.	0.478552	1224826.	1334616.
1975	23.50	2069296.	0.496763	1027949.	1041347.
1974	24.50	599475.	0.514619	308501.	290974.
1973	25.50	1013270.	0.532109	539170.	474100.
1972	26.50	586052.	0.549224	321874.	264179.
1971	27.50	866557.	0.565960	490436.	376120.
1970	28.50	419018.	0.582304	243996.	175022.
1969	29.50	431917.	0.598243	258391.	173525.
1968	30.50	257792.	0.613779	158227.	99565.
1967	31.50	366320.	0.628900	230379.	135941.
1966	32.50	274401.	0.643592	176602.	97799.
1965	33.50	477022.	0.657856	313812.	163210.
1964	34.50	346439.	0.671698	232703.	113737.
1963	35.50	1038983.	0.685108	711815.	327168.
1962	36.50	293155.	0.698089	204648.	88507.
1961	37.50	455201.	0.710647	323487.	131714.
1960	38.50	176683.	0.722789	127705.	48979.
1959	39.50	297428.	0.734511	218465.	78964.
1958	40.50	379524.	0.745841	283065.	96460.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35600. Overhead Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 35.0 YRS CURVE: IOWA

R1.5

O.C. SALVAGE %: -20

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1957	41.50	358601.	0.756783	271383.	87218.
1956	42.50	74770.	0.767358	57376.	17395.
1955	43.50	162640.	0.777586	126467.	36173.
1954	44.50	180773.	0.787484	142356.	38417.
1953	45.50	36090.	0.797081	28767.	7323.
1952	46.50	14902.	0.806410	12017.	2885.
1951	47.50	25711.	0.815492	20967.	4744.
1950	48.50	55495.	0.824354	45748.	9748.
1949	49.50	21265.	0.833008	17714.	3551.
1948	50.50	11443.	0.841475	9629.	1814.
1947	51.50	7447.	0.849766	6328.	1119.
1946	52.50	11585.	0.857875	9939.	1647.
1945	53.50	1080.	0.865846	935.	145.
1944	54.50	1715.	0.873621	1498.	217.
1943	55.50	1061.	0.881202	935.	126.
1942	56.50	2478.	0.888543	2202.	276.
1941	57.50	2542.	0.895642	2276.	265.
1940	58.50	457.	0.902509	412.	45.
1939	59.50	327.	0.909123	297.	30.
1938	60.50	23.	0.915697	21.	2.
1937	61.50	350.	0.922344	322.	27.
1936	62.50	151.	0.929352	141.	11.
1935	63.50	191.	0.937168	179.	12.
1934	64.50	23.	0.946223	22.	1.
1933	65.50	71.	0.956577	67.	3.
1932	66.50	106.	0.968103	103.	3.
1931	67.50	347.	0.982149	341.	6.
1930	68.50	256.	1.000000	256.	0.
1929	69.50	471.	1.000000	471.	0.
SUBTOTAL :			0.274694	18004843.	47540178.
NET SALVAGE: -20.0%				3600969.	-3600969.
TOTAL :			0.329633	21605812.	43939209.

WEIGHTED AGE: 12.9 YEARS
 REMAINING LIFE: 25.4 YEARS

Tampa Electric Company
 Yearly Retirements, Cost of Removal and Salvage
 Account - 356.00 - Overhead Conductors and Devices (Transmission Plant)
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***** PER BOOKS *****		***** PER BOOKS *****					***** PER BOOKS *****					
Retirements	Cost of Removal	Salvage	Net Salvage	Net Salvage Percent	Reused Salvage	Terminal Salvage	Reused & Terminal Salvage	Adjusted Net Salvage	Net Salvage Percent	Abnormal Salvage	Total Salvage	
1998	(1,145,805.05)	374,624.83	53,183.40	(321,441.43)	(28.05)	47,101	15,572	62,673	(311,952)	(27.23)	(9,489)	53,183
1997	(1,035,103.92)	333,389.07	124,365.48	(209,023.59)	(20.19)	74,564	44,576	119,139	(214,250)	(20.70)	5,226	124,365
1996	(542,031.56)	251,882.26	141,416.23	(110,466.03)	(20.38)	64,363	29,061	93,424	(158,458)	(29.23)	47,992	141,416
1995	(542,491.52)	263,182.49	173,648.33	(89,534.16)	(16.50)	152,679	20,970	173,648	(89,534)	(16.50)	0	173,648
1994	(904,790.76)	202,310.46	99,880.69	(102,429.77)	(11.32)	91,324	4,758	96,082	(106,229)	(11.74)	3,799	99,881
1993	(939,466.41)	410,927.03	324,345.62	(86,581.41)	(9.22)	254,197	62,505	316,702	(94,225)	(10.03)	7,644	324,346
1992	(901,296.46)	182,184.68	258,593.23	76,408.55	8.48	237,321	21,272	258,593	76,409	8.48	0	258,593
1991	(318,166.89)	346,353.29	203,126.88	(143,226.41)	(45.02)	133,518	42,413	175,932	(170,422)	(53.56)	27,195	203,127
1990	(332,462.48)	207,852.08	128,312.26	(79,539.82)	(23.92)	25,241	99,375	124,616	(83,236)	(25.04)	3,696	128,312
1989	(337,468.99)	190,936.70	269,601.06	78,664.36	23.31	98,923	58,041	156,964	(33,973)	(10.07)	112,637	269,601
1988	(538,102.71)	135,605.16	355,368.87	219,763.71	40.84	183,197	45,558	228,755	93,150	17.31	126,614	355,369
1987	(244,528.89)	111,805.77	375,579.28	263,773.51	107.87	135,335	82,648	217,983	106,177	43.42	157,596	375,579
1986	(189,220.49)	261,369.42	212,381.58	(48,987.84)	(25.89)	87,986	32,892	120,878	(140,491)	(74.25)	91,504	212,382
1985	(202,861.44)	13,198.66	215,220.29	202,021.63	99.59	181,327	33,893	215,220	202,021	99.59	0	215,220
1984	(323,588.28)	3,374.13	201,715.12	198,340.99	61.29	177,159	5,759	182,918	179,544	55.49	18,797	201,715
1983	(227,947.48)	12,136.59	441,393.47	429,256.88	188.31	204,906	45,157	250,063	237,926	104.38	191,330	441,393
1982	(235,292.08)	12,423.31	417,810.53	405,387.22	172.29	163,553	29,632	193,185	180,762	76.82	224,626	417,811
	(8,960,625.41)	3,313,555.93	3,995,942.32	682,386.39	7.62	2,312,694	674,081	2,986,775	(326,781)	(3.65)	1,009,167	3,995,942

***** ADJU STED *****

5 Year Band	Reused & Terminal Salvage	Salvage Percent	Cost of Removal	Cost of Removal Percent	Cost of Removal & Salvage	Net Salvage Percent
1994 thru 1998	544,966	13	(1,425,389)	(34)	(880,423)	(21)
1993 thru 1997	798,996	20	(1,461,691)	(37)	(662,696)	(17)
1992 thru 1996	938,449	25	(1,310,487)	(34)	(372,037)	(10)
1991 thru 1995	1,020,957	28	(1,404,958)	(39)	(384,001)	(11)
1990 thru 1994	971,924	29	(1,349,628)	(40)	(377,703)	(11)
1989 thru 1993	1,032,807	37	(1,338,254)	(47)	(305,447)	(11)
1988 thru 1992	944,860	39	(1,062,932)	(44)	(118,072)	(5)
1987 thru 1991	904,250	51	(992,553)	(56)	(88,303)	(5)
1986 thru 1990	849,196	52	(907,569)	(55)	(58,373)	(4)
1985 thru 1989	939,800	62	(712,916)	(47)	226,884	15
1984 thru 1988	965,754	64	(525,353)	(35)	440,401	29
1983 thru 1987	987,062	83	(401,885)	(34)	585,177	49
1982 thru 1986	962,264	82	(302,502)	(26)	659,762	56

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35601. Clearing Rights-of Way

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 48.0 YRS CURVE: IOWA

L4

O.C. SALVAGE %: 0

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1998	0.50	0.	0.010417	0.	0.
1997	1.50	0.	0.031250	0.	0.
1996	2.50	312714.	0.052083	16287.	296427.
1995	3.50	13.	0.072917	1.	12.
1994	4.50	0.	0.093750	0.	0.
1993	5.50	0.	0.114583	0.	0.
1992	6.50	943.	0.135417	128.	815.
1991	7.50	205284.	0.156250	32076.	173208.
1990	8.50	183.	0.177083	32.	151.
1989	9.50	0.	0.197917	0.	0.
1988	10.50	70293.	0.218750	15377.	54916.
1987	11.50	0.	0.239584	0.	0.
1986	12.50	0.	0.260417	0.	0.
1985	13.50	144356.	0.281241	40599.	103757.
1984	14.50	35388.	0.302042	10689.	24699.
1983	15.50	40136.	0.322805	12956.	27180.
1982	16.50	49761.	0.343506	17093.	32667.
1981	17.50	117486.	0.364115	42778.	74707.
1980	18.50	9308.	0.384599	3580.	5728.
1979	19.50	150.	0.404933	61.	89.
1978	20.50	18832.	0.425077	8005.	10827.
1977	21.50	0.	0.445003	0.	0.
1976	22.50	190327.	0.464685	88442.	101885.
1975	23.50	9864.	0.484103	4775.	5089.
1974	24.50	73952.	0.503223	37214.	36738.
1973	25.50	82648.	0.522033	43145.	39503.
1972	26.50	3767.	0.540525	2036.	1731.
1971	27.50	57628.	0.558694	32196.	25432.
1970	28.50	173294.	0.576537	99910.	73384.
1969	29.50	8887.	0.594050	5279.	3608.
1968	30.50	23043.	0.611228	14085.	8959.
1967	31.50	3014.	0.628064	1893.	1121.
1966	32.50	3594.	0.644535	2317.	1278.
1965	33.50	95508.	0.660613	63094.	32414.
1964	34.50	145590.	0.676237	98453.	47137.
1963	35.50	197484.	0.691336	136528.	60956.
1962	36.50	18706.	0.705803	13203.	5503.
1961	37.50	41087.	0.719521	29563.	11524.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35601. Clearing Rights-of Way

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 48.0 YRS CURVE: IOWA

L4

O.C. SALVAGE %: 0

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
---	-----	-----	-----	-----	-----
---	-----	-----	-----	-----	-----
SUBTOTAL :			0.408672	871795.	1261445.
NET SALVAGE: 0.0%				0.	0.
			-----	-----	-----
TOTAL :		2133240.	0.408672	871795.	1261445.
		-----	-----	-----	-----

WEIGHTED AGE: 20.3 YEARS
 REMAINING LIFE: 28.4 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35700. Underground Conduit

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: 0

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1998	0.50	32637.	0.010000	326.	32311.
1997	1.50	18118.	0.030000	544.	17574.
1996	2.50	2836742.	0.050000	141838.	2694904.
1995	3.50	576317.	0.070000	40342.	535975.
1994	4.50	2250836.	0.090001	202577.	2048259.
1993	5.50	0.	0.110001	0.	0.
1992	6.50	0.	0.130001	0.	0.
1991	7.50	0.	0.150001	0.	0.
1990	8.50	0.	0.170001	0.	0.
1989	9.50	0.	0.190001	0.	0.
1988	10.50	0.	0.210001	0.	0.
1987	11.50	0.	0.230002	0.	0.
1986	12.50	3414.	0.250002	854.	2560.
1985	13.50	10234.	0.270002	2763.	7471.
1984	14.50	6515.	0.290002	1889.	4626.
1983	15.50	3604.	0.310002	1117.	2487.
1982	16.50	0.	0.330002	0.	0.
1981	17.50	0.	0.350002	0.	0.
1980	18.50	0.	0.370002	0.	0.
1979	19.50	159.	0.390003	62.	97.
1978	20.50	0.	0.409997	0.	0.
1977	21.50	1500.	0.429979	645.	855.
1976	22.50	6056.	0.449952	2725.	3331.
1975	23.50	7154.	0.469898	3362.	3792.
1974	24.50	0.	0.489809	0.	0.
1973	25.50	0.	0.509664	0.	0.
1972	26.50	0.	0.529448	0.	0.
1971	27.50	100596.	0.549130	55240.	45356.
1970	28.50	78196.	0.568688	44469.	33727.
1969	29.50	14053.	0.588096	8265.	5789.
1968	30.50	3143.	0.607323	1909.	1234.
1967	31.50	0.	0.626339	0.	0.
1966	32.50	0.	0.645117	0.	0.
1965	33.50	0.	0.663631	0.	0.
1964	34.50	0.	0.681857	0.	0.
1963	35.50	0.	0.699771	0.	0.
1962	36.50	3117.	0.717338	2236.	881.
1961	37.50	0.	0.734525	0.	0.
1960	38.50	1128.	0.751293	847.	281.
1959	39.50	253201.	0.767598	194356.	58844.
1958	40.50	0.	0.783392	0.	0.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35700. Underground Conduit

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: 0

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
----	-----	-----	-----	-----	-----
1957	41.50	0.	0.798621	0.	0.
1956	42.50	0.	0.813240	0.	0.
1955	43.50	0.	0.827206	0.	0.
1954	44.50	0.	0.840485	0.	0.
1953	45.50	0.	0.853051	0.	0.
1952	46.50	0.	0.864888	0.	0.
1951	47.50	101426.	0.875991	88848.	12578.
1950	48.50	678.	0.886361	601.	77.
1949	49.50	0.	0.896009	0.	0.
1948	50.50	100985.	0.904951	91386.	9598.
----	-----	-----	-----	-----	-----
SUBTOTAL :			0.138413	887201.	5522607.
NET SALVAGE: 0.0%				0.	0.

TOTAL :		6409808.	0.138413	887201.	5522607.

WEIGHTED AGE: 7.1 YEARS

REMAINING LIFE: 43.1 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35800. Underground Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 40.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: 0

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1998	0.50	0.	0.012500	0.	0.
1997	1.50	0.	0.037500	0.	0.
1996	2.50	28656.	0.062500	1791.	26865.
1995	3.50	0.	0.087501	0.	0.
1994	4.50	3229340.	0.112501	363303.	2866037.
1993	5.50	0.	0.137501	0.	0.
1992	6.50	0.	0.162501	0.	0.
1991	7.50	0.	0.187501	0.	0.
1990	8.50	0.	0.212501	0.	0.
1989	9.50	0.	0.237502	0.	0.
1988	10.50	0.	0.262502	0.	0.
1987	11.50	0.	0.287502	0.	0.
1986	12.50	0.	0.312502	0.	0.
1985	13.50	14163.	0.337502	4780.	9383.
1984	14.50	132.	0.362503	48.	84.
1983	15.50	2405.	0.387503	932.	1473.
1982	16.50	0.	0.412495	0.	0.
1981	17.50	0.	0.437471	0.	0.
1980	18.50	0.	0.462422	0.	0.
1979	19.50	159.	0.487322	77.	82.
1978	20.50	0.	0.512140	0.	0.
1977	21.50	0.	0.536839	0.	0.
1976	22.50	1373.	0.561363	771.	602.
1975	23.50	125666.	0.585673	73599.	52067.
1974	24.50	1117.	0.609703	681.	436.
1973	25.50	0.	0.633398	0.	0.
1972	26.50	0.	0.656705	0.	0.
1971	27.50	86061.	0.679578	58485.	27576.
1970	28.50	74173.	0.701964	52067.	22106.
1969	29.50	27758.	0.723801	20091.	7667.
1968	30.50	26302.	0.745024	19595.	6706.
1967	31.50	0.	0.765547	0.	0.
1966	32.50	0.	0.785279	0.	0.
1965	33.50	0.	0.804118	0.	0.
1964	34.50	0.	0.821977	0.	0.
1963	35.50	3271.	0.838780	2744.	527.
1962	36.50	23004.	0.854472	19656.	3348.
1961	37.50	0.	0.869022	0.	0.
1960	38.50	917.	0.882423	809.	108.
1959	39.50	287982.	0.894686	257654.	30329.
1958	40.50	0.	0.905841	0.	0.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35800. Underground Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 40.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: 0

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
----	-----	-----	-----	-----	-----
1957	41.50	0.	0.915915	0.	0.
1956	42.50	0.	0.924953	0.	0.
1955	43.50	0.	0.932980	0.	0.
1954	44.50	0.	0.940041	0.	0.
1953	45.50	0.	0.946182	0.	0.
1952	46.50	0.	0.951523	0.	0.
1951	47.50	117018.	0.956343	111909.	5109.
1950	48.50	0.	0.961174	0.	0.
1949	49.50	0.	0.966667	0.	0.
1948	50.50	125163.	0.972631	121738.	3426.
----	-----	-----	-----	-----	-----
SUBTOTAL :			0.266065	1110731.	3063929.
NET SALVAGE: 0.0%				0.	0.
			-----	-----	-----
TOTAL :		4174660.	0.266065	1110731.	3063929.
		-----	-----	-----	-----

WEIGHTED AGE: 11.5 YEARS
 REMAINING LIFE: 29.4 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35900. Roads and Trails

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: 0

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/98	ORIGINAL COST AT 12/31/98	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1998	0.50	76353.	0.010000	764.	75589.
1997	1.50	158621.	0.030000	4759.	153862.
1996	2.50	131221.	0.050000	6561.	124660.
1995	3.50	133211.	0.070000	9325.	123886.
1994	4.50	58886.	0.090001	5300.	53586.
1993	5.50	266916.	0.110001	29361.	237555.
1992	6.50	44882.	0.130001	5835.	39047.
1991	7.50	432982.	0.150001	64948.	368034.
1990	8.50	45279.	0.170001	7697.	37582.
1989	9.50	51781.	0.190001	9838.	41943.
1988	10.50	10392.	0.210001	2182.	8210.
1987	11.50	90201.	0.230002	20746.	69455.
1986	12.50	26641.	0.250002	6660.	19981.
1985	13.50	180220.	0.270002	48660.	131560.
1984	14.50	196362.	0.290002	56945.	139417.
1983	15.50	13042.	0.310002	4043.	8999.
1982	16.50	67530.	0.330002	22285.	45245.
1981	17.50	0.	0.350002	0.	0.
1980	18.50	1.	0.370002	0.	1.
1979	19.50	86.	0.390003	34.	52.
1978	20.50	4856.	0.409997	1991.	2865.
1977	21.50	0.	0.429979	0.	0.
1976	22.50	342833.	0.449952	154258.	188575.
1975	23.50	44150.	0.469898	20746.	23404.
1974	24.50	4544.	0.489809	2226.	2318.
1973	25.50	23942.	0.509664	12202.	11740.
1972	26.50	0.	0.529448	0.	0.
1971	27.50	107340.	0.549130	58944.	48397.
1970	28.50	20054.	0.568688	11404.	8650.
1969	29.50	34527.	0.588096	20305.	14222.
1968	30.50	7615.	0.607323	4625.	2990.
1967	31.50	0.	0.626339	0.	0.
1966	32.50	39048.	0.645117	25190.	13857.
1965	33.50	24007.	0.663631	15932.	8075.
1964	34.50	25186.	0.681857	17173.	8013.
1963	35.50	94826.	0.699771	66357.	28470.
1962	36.50	46767.	0.717338	33548.	13219.
1961	37.50	15466.	0.734525	11360.	4106.
1960	38.50	2635.	0.751293	1980.	655.
1959	39.50	0.	0.767598	0.	0.
1958	40.50	9057.	0.783392	7096.	1962.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35900. Roads and Trails

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: 0

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION

1957	41.50	0.	0.798621	0.	0.
1956	42.50	47.	0.813240	38.	9.
1955	43.50	7851.	0.827206	6494.	1357.
1954	44.50	4588.	0.840485	3856.	732.
1953	45.50	0.	0.853051	0.	0.
1952	46.50	0.	0.864888	0.	0.
1951	47.50	16.	0.875991	14.	2.
1950	48.50	26.	0.886361	23.	3.
1949	49.50	0.	0.896009	0.	0.

SUBTOTAL :			0.274862	781705.	2062283.
NET SALVAGE: 0.0%				0.	0.

TOTAL :		2843988.	0.274862	781705.	2062283.

WEIGHTED AGE: 13.8 YEARS

REMAINING LIFE: 36.3 YEARS

DISTRIBUTION PLANT:

With the exception of the two accounts discussed below, the company proposes to retain the current average service lives and net salvage percents. Changes in remaining lives and depreciation rates for these accounts are the result of plant and reserve activity since rates were approved. The following changes to average service lives and/or net salvage percents are proposed:

362.00 - Station Equipment

Discussion with substation department personnel indicates that they would expect a lengthening of asset lives due to less frequent replacement of the larger cost assets in the stations. This is attributed to an improved maintenance program, installation of oil filtration systems on transformers, using more of the current system capacity rather than replacing assets and the installation of larger capacity equipment where replacement is required and the installation of animal guard protection to prevent circuit breaker replacements due to animal contact. The proposed average service life is 36 years versus the currently approved 34 years. The proposed (10)% net salvage reflects the most current experience. The proposed changes result in a depreciation rate more in line with the current industry expectations.

373.00 Street Lighting and Signal Systems

The proposed average service life of 19 years is a slight change to the currently approved 20 years, resulting in a rate more in line with current industry expectations.

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review
Comparison of Rates and Components

		Current Rates - Effective 1/1/96						Company Proposed - Effective 1/1/99								
Account Number	Account Title	Average Service Life	Average Remaining Life	Future Net Salvage	Approved Curve Type	Reserve Ratio 1/1/95	Depreciation Rate	Whole Life				Remaining Life				
								Curve Type	Average Service Life	Future Net Salvage	Whole Life Rate	Average Age	Average Remaining Life	Reserve Ratio 12/98	Future Net Salvage	Depreciation Rate
		(yrs)	(yrs)	(%)	Type	(%)	(%)	Type	(yrs)	(%)	(%)	(yrs)	(yrs)	(%)	(%)	(%)
Transmission Plant																
350.01	Land Rights	48	33.0	-	R3	27.87	2.2	R3	48	-	2.1	12.6	36.0	24.49	-	2.2
352	Structures and Improvements	50	39.0	(3)	R5	23.32	2.1	R5	50	(3)	2.1	10.2	40.0	20.04	(3)	2.1
353	Station Equipment	39	28.0	(15)	R2	34.10	2.9	R1.5	45	(10)	2.4	13.8	34.0	34.69	(10)	2.2
354	Towers and Fixtures	48	24.0	(15)	R3	50.47	2.5	R5	48	(15)	2.4	28.3	20.0	63.06	(15)	2.6
355	Poles and Fixtures	30	24.0	(35)	R.05	23.82	4.6	SC	34	(30)	3.8	11.9	28.0	30.67	(30)	3.5
356.00	Overhead Conductors and Devices	33	24.0	(15)	R1.5	33.47	3.4	R1.5	35	(20)	3.4	12.9	25.0	34.77	(20)	3.4
356.01	Clearing Rights-of-Way	48	29.0	-	L4	40.83	2.0	L4	48	-	2.1	20.3	28.0	40.82	-	2.1
357	Underground Conduit	50	45.0	-	R5	10.72	2.0	R5	50	-	2.0	7.1	43.0	17.25	-	1.9
358	Underground Conductors and Devices	40	9.4	-	R5	76.32	2.5	R5	40	-	2.5	11.5	29.0	21.40	-	2.7
359	Roads and Trails	50	36.0	-	SQ	25.41	2.1	R5	50	-	2.0	13.7	36.0	26.17	-	2.1
Distribution Plant																
360.01	Land Rights								0	-	-			-	-	-
361	Structures and Improvements	44	29.0	(3)	R4	33.15	2.4	R4	44	(3)	2.3	14.9	30.0	31.92	(3)	2.4
362	Station Equipment	34	24.0	(15)	R2	32.80	3.4	R2	36	(10)	3.1	13.6	25.0	36.99	(10)	2.9
364	Poles, Towers and Fixtures	33	26.0	(35)	R.05	30.29	4.0	R.05	33	(35)	4.1	13.1	25.0	33.80	(35)	4.0
365	Overhead Conductors and Devices	34	24.0	(20)	S0.5	40.75	3.3	S0.5	34	(20)	3.5	15.4	23.0	44.24	(20)	3.3
366	Underground Conduit	50	39.0	-	R3	22.20	2.0	R3	50	-	2.0	11.8	39.0	23.11	-	2.0
367	Underground Conductors and Devices	33	24.0	-	R2.5	28.16	3.0	R2.5	33	-	3.0	10.8	24.0	27.81	-	3.0
368	Line Transformers	17	9.3	30	S6	34.03	3.9	S6	17	30	4.1	8.9	8.3	38.33	30	3.8
369.01	Overhead Services	33	26.0	(50)	SC	28.58	4.7	SC	33	(50)	4.5	14.3	26.0	36.96	(50)	4.3
369.02	Underground Services	35	27.0	(15)	R4	27.66	3.2	R4	35	(15)	3.3	9.1	26.0	29.32	(15)	3.3
370	Meters	25	17.0	(20)	R2	29.27	5.3	R2	25	(20)	4.8	11.1	16.1	33.78	(20)	5.4
373	Street Lighting and Signal Systems	20	15.1	-	R0.5	26.65	4.9	R2.5	19	-	5.3	7.8	12.4	29.96	-	5.6

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review
Change in annual accruals

Account Number	Account Title	Current Rates - Effective 1/1/96				Company Proposed - Effective 1/1/99					
		Total Plant 12/98	Reserve 12/98	Depre- ciation Rate	Depre- ciation Expense	Whole Life			Remaining Life		
						Depre- ciation Rate	Depre- ciation Expense	Change in Depreciation Expense	Depre- ciation Rate	Depre- ciation Expense	Change in Depreciation Expense
	<u>Transmission Plant</u>										
350.01	Land Rights	6,480,434	1,587,210	2.2	142,570	2.1	136,089	(6,481)	2.2	142,570	-
352	Structures and Improvements	2,027,738	406,442	2.1	42,582	2.1	42,582	-	2.1	42,582	-
353	Station Equipment	119,285,989	41,374,948	2.9	3,459,294	2.4	2,862,864	(596,430)	2.2	2,624,292	(835,002)
354	Towers and Fixtures	4,342,275	2,738,144	2.5	108,557	2.4	104,215	(4,342)	2.6	112,899	4,342
355	Poles and Fixtures	67,102,662	20,583,333	4.6	3,086,722	3.8	2,549,901	(536,821)	3.5	2,348,593	(738,129)
356.00	Overhead Conductors and Devices	65,545,021	22,791,466	3.4	2,228,531	3.4	2,228,531	-	3.4	2,228,531	-
356.01	Clearing Rights-of-Way	2,133,240	870,821	2.0	42,665	2.1	44,798	2,133	2.1	44,798	2,133
357	Underground Conduit	6,409,807	1,105,875	2.0	128,196	2.0	128,196	-	1.9	121,786	(6,410)
358	Underground Conductors and Devices	4,174,657	893,263	2.5	104,366	2.5	104,366	-	2.7	112,716	8,350
359	Roads and Trails	2,843,988	744,362	2.1	59,724	2.0	56,880	(2,844)	2.1	59,724	-
	Total Transmission Plant	280,345,811	93,095,864	3.4	9,403,207	2.9	8,258,422	(1,144,785)	2.8	7,838,491	(1,564,716)
	<u>Distribution Plant</u>										
360.01	Land Rights	-	-	-	-	-	-	-	-	-	-
361	Structures and Improvements	841,734	268,687	2.4	20,202	2.3	19,360	(842)	2.4	20,202	-
362	Station Equipment	103,108,633	38,138,860	3.4	3,505,694	3.1	3,196,368	(309,326)	2.9	2,990,150	(515,544)
364	Poles, Towers and Fixtures	127,345,194	43,046,450	4.0	5,093,808	4.1	5,221,153	127,345	4.0	5,093,808	-
365	Overhead Conductors and Devices	146,635,665	64,874,069	3.3	4,838,977	3.5	5,132,248	293,271	3.3	4,838,977	-
366	Underground Conduit	77,475,611	17,901,947	2.0	1,549,512	2.0	1,549,512	-	2.0	1,549,512	-
367	Underground Conductors and Devices	96,933,319	26,955,152	3.0	2,908,000	3.0	2,908,000	-	3.0	2,908,000	-
368	Line Transformers	238,637,347	91,481,148	3.9	9,306,857	4.1	9,784,131	477,274	3.8	9,068,219	(238,638)
369.01	Overhead Services	47,776,292	17,657,121	4.7	2,245,486	4.5	2,149,933	(95,553)	4.3	2,054,381	(191,105)
369.02	Underground Services	51,653,502	15,145,038	3.2	1,652,912	3.3	1,704,566	51,654	3.3	1,704,566	51,654
370	Meters	41,824,152	14,129,128	5.3	2,216,680	4.8	2,007,559	(209,121)	5.4	2,258,504	41,824
373	Street Lighting and Signal Systems	78,982,969	23,659,879	4.9	3,870,165	5.3	4,186,097	315,932	5.6	4,423,046	552,881
	Total Distribution Plant	1,011,214,418	353,257,479	3.7	37,208,293	3.7	37,858,927	650,634	3.7	36,909,365	(298,928)

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant (\$)	Reserve (\$)	Reserve Ratio 12/98 (%)	Calculated Reserve 12/98 (\$)	Calculated Reserve Ratio	Actual Minus Calculated (%)
<u>Transmission Plant</u>							
350.01	Land Rights	6,480,434	1,587,210	24.49	1,571,306	24.25	15,904
352	Structures and Improvements	2,027,738	406,442	20.04	424,164	20.92	(17,722)
353	Station Equipment	119,285,989	41,374,948	34.69	30,627,759	25.68	10,747,189
354	Towers and Fixtures	4,342,275	2,738,144	63.06	2,917,772	67.19	(179,628)
355	Poles and Fixtures	67,102,662	20,583,333	30.67	15,202,050	22.65	5,381,283
356.00	Overhead Conductors and Devices	65,545,021	22,791,466	34.77	21,605,812	32.96	1,185,654
356.01	Clearing Rights-of-Way	2,133,240	870,821	40.82	871,795	40.87	(974)
357	Underground Conduit	6,409,807	1,105,875	17.25	887,201	13.84	218,674
358	Underground Conductors and Devices	4,174,657	893,263	21.40	1,110,731	26.61	(217,468)
359	Roads and Trails	2,843,988	744,362	26.17	781,705	27.49	(37,343)
		-	-	-	-	-	-
	Total Transmission Plant	280,345,811	93,095,864	33.21	76,000,295	27.11	17,095,569
<u>Distribution Plant</u>							
360.01	Land Rights	-	-	-	-	-	-
361	Structures and Improvements	841,734	268,687	31.92	282,897	33.61	(14,210)
362	Station Equipment	103,108,633	38,138,860	36.99	34,632,863	33.59	3,505,997
364	Poles, Towers and Fixtures	127,345,194	43,046,450	33.80	40,124,166	31.51	2,922,284
365	Overhead Conductors and Devices	146,635,665	64,874,069	44.24	58,304,819	39.76	6,569,250
366	Underground Conduit	77,475,611	17,901,947	23.11	17,112,029	22.09	789,918
367	Underground Conductors and Devices	96,933,319	26,955,152	27.81	27,473,638	28.34	(518,486)
368	Line Transformers	238,637,347	91,481,148	38.33	85,028,307	35.63	6,452,841
369.01	Overhead Services	47,776,292	17,657,121	36.96	15,577,972	32.61	2,079,149
369.02	Underground Services	51,653,502	15,145,038	29.32	15,130,983	29.29	14,055
370	Meters	41,824,152	14,129,128	33.78	17,748,972	42.44	(3,619,844)
373	Street Lighting and Signal Systems	78,982,969	23,659,879	29.96	27,388,216	34.68	(3,728,337)
		-	-	-	-	-	-
	Total Distribution Plant	1,011,214,418	353,257,479	34.93	338,804,862	33.50	14,452,617

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
1995							
		DISTRIBUTION PLANT					
1	360.01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00
2	361.00	STRUCTURES & IMPROVEMENTS	698,705.95	13,162.10	0.00	0.00	711,868.05
3	362.00	STATION EQUIPMENT	92,255,742.22	2,405,814.55	(749,911.52)	(574,429.93)	93,347,215.32
4	364.00	POLES, TOWERS & FIXTURES	103,135,662.07	5,401,635.93	(657,425.29)	3,183.60	107,883,056.31
5	365.00	OVERHEAD CONDUCTORS & DEVICE	127,892,399.25	7,363,492.10	(707,509.05)	0.00	134,538,382.30
6	366.00	UNDERGROUND CONDUIT	59,758,612.14	4,979,520.64	(8,969.88)	2,399.40	64,731,562.30
7	367.00	UNDERGROUND CONDUCTORS & DE	74,000,031.64	4,849,151.52	(632,886.95)	0.00	78,216,296.21
8	368.00	LINE TRANSFORMERS	189,793,813.39	10,619,992.63	(1,998,727.19)	0.00	198,415,078.83
9	369.01	OVERHEAD SERVICES	38,590,888.27	2,052,246.06	(174,022.18)	0.00	40,469,112.15
10	369.02	UNDERGROUND SERVICE	36,931,363.40	3,394,521.40	(34,212.10)	0.00	40,291,672.70
11	370.00	METERS	36,434,337.96	1,864,834.69	(587,814.56)	0.00	37,711,358.09
12	373.00	STREET LIGHTING & SIGNAL SYSTEM	56,921,892.80	5,458,220.25	(881,937.14)	0.00	61,498,175.91
13		TOTAL DISTRIBUTION PLANT	816,413,449.09	48,402,591.87	(6,433,415.86)	(568,846.93)	857,813,778.17
1996							
		DISTRIBUTION PLANT					
14	360.01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00
15	361.00	STRUCTURES & IMPROVEMENTS	711,868.05	6,135.88	0.00	0.00	718,003.93
16	362.00	STATION EQUIPMENT	93,347,215.32	1,439,915.95	(627,643.45)	0.00	94,159,487.82
17	364.00	POLES, TOWERS & FIXTURES	107,883,056.31	7,299,884.49	(673,231.94)	(26,267.95)	114,483,440.91
18	365.00	OVERHEAD CONDUCTORS & DEVICE	134,538,382.30	3,417,430.70	(745,338.13)	(6,899.94)	137,203,574.93
19	366.00	UNDERGROUND CONDUIT	64,731,562.30	3,870,835.52	(13,558.07)	0.00	68,588,839.75
20	367.00	UNDERGROUND CONDUCTORS & DE	78,216,296.21	6,276,621.93	(566,438.41)	6,899.94	83,933,379.67
21	368.00	LINE TRANSFORMERS	198,415,078.83	15,832,863.37	(2,045,129.55)	0.00	212,202,812.65
22	369.01	OVERHEAD SERVICES	40,469,112.15	2,551,555.43	(154,730.24)	1,386.30	42,867,323.64
23	369.02	UNDERGROUND SERVICE	40,291,672.70	3,412,083.01	(21,579.94)	2,930.69	43,685,106.46
24	370.00	METERS	37,711,358.09	1,938,301.52	(853,538.62)	0.00	38,796,120.99
25	373.00	STREET LIGHTING & SIGNAL SYSTEM	61,498,175.91	6,239,454.24	(901,091.06)	0.00	66,836,539.09
26		TOTAL DISTRIBUTION PLANT	857,813,778.17	52,285,082.04	(6,602,279.41)	(21,950.96)	903,474,629.84
1997							
		DISTRIBUTION PLANT					
27	360.01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00
28	361.00	STRUCTURES & IMPROVEMENTS	718,003.93	121,780.38	(8,975.00)	4,500.00	835,309.31
29	362.00	STATION EQUIPMENT	94,159,487.82	4,640,573.65	(700,342.78)	(17,770.74)	98,081,947.95
30	364.00	POLES, TOWERS & FIXTURES	114,483,440.91	6,899,823.24	(770,960.39)	77,777.84	120,690,081.60
31	365.00	OVERHEAD CONDUCTORS & DEVICE	137,203,574.93	5,091,844.77	(661,292.88)	0.00	141,634,126.82
32	366.00	UNDERGROUND CONDUIT	68,588,839.75	4,445,890.14	(9,983.07)	(81,619.77)	72,943,127.05
33	367.00	UNDERGROUND CONDUCTORS & DE	83,933,379.67	6,781,111.83	(670,001.54)	0.00	90,044,489.96
34	368.00	LINE TRANSFORMERS	212,202,812.65	14,438,734.73	(2,049,906.08)	81,619.77	224,673,261.07
35	369.01	OVERHEAD SERVICES	42,867,323.64	2,382,601.27	(111,715.64)	0.00	45,138,209.27
36	369.02	UNDERGROUND SERVICE	43,685,106.46	3,721,024.35	(17,757.00)	0.00	47,388,373.81
37	370.00	METERS	38,796,120.99	2,059,651.29	(429,686.21)	0.00	40,426,086.07
38	373.00	STREET LIGHTING & SIGNAL SYSTEM	66,836,539.09	6,402,331.36	(848,295.07)	2,118.91	72,392,694.29
39		TOTAL DISTRIBUTION PLANT	903,474,629.84	56,985,367.01	(6,278,915.66)	66,626.01	954,247,707.20
1998							
		DISTRIBUTION PLANT					
40	360.01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00
41	361.00	STRUCTURES & IMPROVEMENTS	835,309.31	36,441.87	(9,909.04)	(20,108.25)	841,733.89
42	362.00	STATION EQUIPMENT	98,081,947.95	5,849,847.92	(1,013,218.95)	190,055.75	103,108,632.67
43	364.00	POLES, TOWERS & FIXTURES	120,690,081.60	7,342,110.41	(637,785.13)	(49,212.77)	127,345,194.11
44	365.00	OVERHEAD CONDUCTORS & DEVICE	141,634,126.82	5,423,108.84	(421,570.51)	0.00	146,635,665.15
45	366.00	UNDERGROUND CONDUIT	72,943,127.05	4,534,454.64	(1,970.25)	0.00	77,475,611.44
46	367.00	UNDERGROUND CONDUCTORS & DE	90,044,489.96	7,403,236.83	(514,407.63)	0.00	96,933,319.16
47	368.00	LINE TRANSFORMERS	224,673,261.07	15,734,561.08	(1,770,475.08)	0.00	238,637,347.07
48	369.01	OVERHEAD SERVICES	45,138,209.27	2,711,944.68	(73,861.98)	0.00	47,776,291.97
49	369.02	UNDERGROUND SERVICE	47,388,373.81	4,278,812.48	(13,684.84)	0.00	51,653,501.45
50	370.00	METERS	40,426,086.07	2,338,770.42	(940,704.05)	0.00	41,824,152.44
51	373.00	STREET LIGHTING & SIGNAL SYSTEM	72,392,694.29	7,605,199.24	(1,014,924.09)	0.00	78,982,969.44
52		TOTAL DISTRIBUTION PLANT	954,247,707.20	63,258,488.41	(6,412,511.55)	120,734.73	1,011,214,418.79

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
1995									
		DISTRIBUTION PLANT							
1	360.01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	361.00	STRUCTURES & IMPROVEMENTS	214,798.58	16,782.08	0.00	0.00	0.00	0.00	231,580.66
3	362.00	STATION EQUIPMENT	28,424,560.89	3,219,841.42	(749,911.52)	(91,358.40)	81,258.45	(230,814.34)	30,653,576.50
4	364.00	POLES, TOWERS & FIXTURES	28,822,799.73	4,637,734.03	(657,425.29)	(436,631.51)	83,354.53	0.00	32,449,831.49
5	365.00	OVERHEAD CONDUCTORS & DE	49,917,509.96	4,587,755.77	(707,509.05)	(484,261.28)	773,461.84	0.00	54,086,957.24
6	366.00	UNDERGROUND CONDUIT	12,457,372.42	1,250,242.86	(8,969.88)	(9,562.41)	5,667.44	0.00	13,694,750.43
7	367.00	UNDERGROUND CONDUCTORS	19,721,009.86	2,362,344.06	(632,886.95)	(217,422.47)	145,920.10	0.00	21,378,964.60
8	368.00	LINE TRANSFORMERS	62,837,115.26	8,150,258.93	(1,998,727.19)	(696,658.86)	1,408,647.89	0.00	69,700,636.03
9	369.01	OVERHEAD SERVICES	10,659,504.45	1,305,385.85	(174,022.18)	(26,685.06)	53,201.13	0.00	11,817,384.19
10	369.02	UNDERGROUND SERVICE	9,706,983.17	1,233,528.45	(34,212.10)	(24,693.29)	279.66	0.00	10,881,885.89
11	370.00	METERS	10,158,554.68	1,923,846.14	(587,814.56)	(378,210.05)	2,420.56	0.00	11,118,796.77
12	373.00	STREET LIGHTING & SIGNAL SYS	14,475,495.36	2,494,030.55	(881,937.14)	(122,262.33)	151,809.67	0.00	16,117,136.11
13		TOTAL DISTRIBUTION PLANT	247,395,704.36	31,181,750.14	(6,433,415.86)	(2,487,745.66)	2,706,021.27	(230,814.34)	272,131,499.91
1996									
		DISTRIBUTION PLANT							
14	360.01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	361.00	STRUCTURES & IMPROVEMENTS	231,580.66	17,110.25	0.00	0.00	0.00	0.00	248,690.91
16	362.00	STATION EQUIPMENT	30,653,576.50	3,182,699.02	(627,643.45)	(80,976.13)	42,264.30	0.00	33,169,920.24
17	364.00	POLES, TOWERS & FIXTURES	32,449,831.49	4,461,619.71	(673,231.94)	(520,579.63)	91,726.38	0.00	35,809,366.01
18	365.00	OVERHEAD CONDUCTORS & DE	54,086,957.24	4,447,705.34	(745,338.13)	(471,231.15)	658,138.28	0.00	57,976,231.58
19	366.00	UNDERGROUND CONDUIT	13,694,750.43	1,326,037.20	(13,558.07)	(8,510.16)	5,324.65	0.00	15,004,044.05
20	367.00	UNDERGROUND CONDUCTORS	21,378,964.60	2,429,360.01	(566,438.41)	(249,826.76)	103,194.23	0.00	23,095,253.67
21	368.00	LINE TRANSFORMERS	69,700,636.03	8,033,304.77	(2,045,129.55)	(686,927.89)	1,079,813.98	0.00	76,081,697.34
22	369.01	OVERHEAD SERVICES	11,817,384.19	1,960,843.98	(154,730.24)	(24,692.51)	10,975.31	0.00	13,609,780.73
23	369.02	UNDERGROUND SERVICE	10,881,885.89	1,341,309.60	(21,579.94)	(21,691.47)	2,701.63	0.00	12,182,625.71
24	370.00	METERS	11,118,796.77	2,027,028.46	(853,538.62)	(368,104.34)	1,488.19	0.00	11,925,670.46
25	373.00	STREET LIGHTING & SIGNAL SYS	16,117,136.11	3,131,041.08	(901,091.06)	(116,639.53)	195,933.09	0.00	18,426,379.69
26		TOTAL DISTRIBUTION PLANT	272,131,499.91	32,358,059.42	(6,602,279.41)	(2,549,179.57)	2,191,560.04	0.00	297,529,660.39
1997									
		DISTRIBUTION PLANT							
27	360.01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	361.00	STRUCTURES & IMPROVEMENTS	248,690.91	19,027.10	(8,975.00)	0.00	0.00	0.00	258,743.01
29	362.00	STATION EQUIPMENT	33,169,920.24	3,259,760.74	(700,342.78)	(140,172.03)	44,058.85	0.00	35,633,225.02
30	364.00	POLES, TOWERS & FIXTURES	35,809,366.01	4,700,986.67	(770,960.39)	(582,737.73)	141,564.41	0.00	39,298,218.97
31	365.00	OVERHEAD CONDUCTORS & DE	57,976,231.58	4,597,402.17	(661,292.88)	(439,780.27)	499,221.52	0.00	61,971,782.12
32	366.00	UNDERGROUND CONDUIT	15,004,044.05	1,415,189.16	(9,983.07)	(9,103.41)	7,020.35	0.00	16,407,167.08
33	367.00	UNDERGROUND CONDUCTORS	23,095,253.67	2,606,885.61	(670,001.54)	(291,355.55)	139,765.02	0.00	24,880,547.21
34	368.00	LINE TRANSFORMERS	76,081,697.34	8,512,952.86	(2,049,906.08)	(641,955.47)	1,794,600.77	0.00	83,697,389.42
35	369.01	OVERHEAD SERVICES	13,609,780.73	2,065,399.81	(111,715.64)	(17,757.14)	9,066.83	0.00	15,554,774.59
36	369.02	UNDERGROUND SERVICE	12,182,625.71	1,453,230.61	(17,757.00)	(20,368.24)	1,731.08	0.00	13,599,462.16
37	370.00	METERS	11,925,670.46	2,101,630.46	(429,686.21)	(308,901.57)	2,224.26	0.00	13,290,937.40
38	373.00	STREET LIGHTING & SIGNAL SYS	18,426,379.69	3,411,145.62	(848,295.07)	(118,392.84)	121,724.08	0.00	20,992,561.48
39		TOTAL DISTRIBUTION PLANT	297,529,660.39	34,143,610.81	(6,278,915.66)	(2,570,524.25)	2,760,977.17	0.00	325,584,808.46
1998									
		DISTRIBUTION PLANT							
40	360.01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41	361.00	STRUCTURES & IMPROVEMENTS	258,743.01	19,852.96	(9,909.04)	0.00	0.00	0.00	268,686.93
42	362.00	STATION EQUIPMENT	35,633,225.02	3,412,015.15	(1,013,218.95)	(143,662.24)	250,501.00	0.00	38,138,859.98
43	364.00	POLES, TOWERS & FIXTURES	39,298,218.97	4,952,597.27	(637,785.13)	(659,654.13)	93,072.96	0.00	43,046,449.94
44	365.00	OVERHEAD CONDUCTORS & DE	61,971,782.12	4,749,050.06	(421,570.51)	(475,083.93)	349,891.12	0.00	66,174,068.86
45	366.00	UNDERGROUND CONDUIT	16,407,167.08	1,497,991.19	(1,970.25)	(4,883.74)	3,642.82	0.00	17,901,947.10
46	367.00	UNDERGROUND CONDUCTORS	24,880,547.21	2,794,418.46	(514,407.63)	(360,013.22)	154,607.39	0.00	26,955,152.21
47	368.00	LINE TRANSFORMERS	83,697,389.42	9,020,040.55	(1,770,475.08)	(1,005,082.41)	1,539,275.75	0.00	91,481,148.23
48	369.01	OVERHEAD SERVICES	15,554,774.59	2,182,635.29	(73,861.98)	(21,519.36)	15,092.22	0.00	17,657,120.76
49	369.02	UNDERGROUND SERVICE	13,599,462.16	1,581,028.68	(13,684.84)	(21,873.19)	105.27	0.00	15,145,038.08
50	370.00	METERS	13,290,937.40	2,174,559.47	(940,704.05)	(395,935.72)	271.24	0.00	14,129,128.34
51	373.00	STREET LIGHTING & SIGNAL SYS	20,992,561.48	3,705,466.38	(1,014,924.09)	(141,128.06)	117,903.66	0.00	23,659,879.37
52		TOTAL DISTRIBUTION PLANT	325,584,808.46	36,089,655.46	(6,412,511.55)	(3,228,836.00)	2,524,363.43	0.00	354,557,479.80

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36100. Structures & Improvements

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 44.0 YRS CURVE: IOWA

R4

O.C. SALVAGE %: -3

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
YEAR	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1998	0.50	36442.	0.011352	414.	36028.
1997	1.50	101668.	0.034057	3463.	98206.
1996	2.50	10635.	0.056753	604.	10032.
1995	3.50	13160.	0.079432	1045.	12115.
1994	4.50	71061.	0.102106	7256.	63805.
1993	5.50	67096.	0.124755	8371.	58726.
1992	6.50	4691.	0.147384	691.	4000.
1991	7.50	28019.	0.169989	4763.	23256.
1990	8.50	2892.	0.192554	557.	2336.
1989	9.50	22210.	0.215075	4777.	17433.
1988	10.50	36812.	0.237548	8745.	28068.
1987	11.50	17706.	0.259959	4603.	13103.
1986	12.50	20347.	0.282301	5744.	14603.
1985	13.50	43739.	0.304554	13321.	30418.
1984	14.50	16690.	0.326713	5453.	11237.
1983	15.50	6413.	0.348753	2236.	4176.
1982	16.50	0.	0.370660	0.	0.
1981	17.50	3382.	0.392426	1327.	2055.
1980	18.50	654.	0.414022	271.	383.
1979	19.50	0.	0.435417	0.	0.
1978	20.50	0.	0.456615	0.	0.
1977	21.50	0.	0.477584	0.	0.
1976	22.50	46.	0.498294	23.	23.
1975	23.50	93362.	0.518732	48430.	44932.
1974	24.50	0.	0.538880	0.	0.
1973	25.50	24443.	0.558722	13657.	10786.
1972	26.50	59748.	0.578217	34547.	25201.
1971	27.50	43009.	0.597369	25692.	17317.
1970	28.50	29019.	0.616166	17880.	11138.
1969	29.50	32044.	0.634591	20335.	11709.
1968	30.50	12051.	0.652614	7864.	4186.
1967	31.50	14164.	0.670257	9494.	4671.
1966	32.50	0.	0.687516	0.	0.
1965	33.50	5485.	0.704378	3863.	1621.
1964	34.50	675.	0.720849	486.	188.
1963	35.50	3330.	0.736958	2454.	876.
1962	36.50	10747.	0.752721	8090.	2658.
1961	37.50	2025.	0.768114	1555.	470.
1960	38.50	0.	0.783099	0.	0.
1959	39.50	2256.	0.797574	1799.	457.
1958	40.50	1671.	0.811412	1356.	315.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36100. Structures & Improvements

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 44.0 YRS CURVE: IOWA

R4

O.C. SALVAGE %: -3

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1957	41.50	0.	0.824463	0.	0.
1956	42.50	0.	0.836706	0.	0.
1955	43.50	0.	0.848111	0.	0.
1954	44.50	3667.	0.858669	3149.	518.
1953	45.50	0.	0.868427	0.	0.
1952	46.50	0.	0.877464	0.	0.
1951	47.50	0.	0.885848	0.	0.
1950	48.50	0.	0.893677	0.	0.
1949	49.50	0.	0.901032	0.	0.
1948	50.50	351.	0.907987	319.	32.
1947	51.50	0.	0.914614	0.	0.
1946	52.50	0.	0.921051	0.	0.
1945	53.50	0.	0.927283	0.	0.
1944	54.50	0.	0.933339	0.	0.
1943	55.50	0.	0.939299	0.	0.
1942	56.50	0.	0.945195	0.	0.
1941	57.50	26.	0.950932	25.	1.
SUBTOTAL :			0.326299	274657.	567077.
NET SALVAGE: -3.0%				8240.	-8240.
TOTAL :		841734.	0.336088	282897.	558837.

WEIGHTED AGE: 14.9 YEARS
 REMAINING LIFE: 29.6 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36200. Station Equipment

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 36.0 YRS CURVE: IOWA

R2

O.C. SALVAGE %: -10

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/98	ORIGINAL COST AT 12/31/98	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1998	0.50	4708920.	0.012565	59169.	4649751.
1997	1.50	5508160.	0.037566	206920.	5301240.
1996	2.50	1602550.	0.062359	99934.	1502616.
1995	3.50	2517806.	0.086951	218926.	2298880.
1994	4.50	4090782.	0.111324	455401.	3635381.
1993	5.50	3249730.	0.135476	440260.	2809470.
1992	6.50	8516888.	0.159400	1357595.	7159293.
1991	7.50	5751880.	0.183082	1053063.	4698817.
1990	8.50	3817086.	0.206516	788291.	3028795.
1989	9.50	3369448.	0.229699	773959.	2595489.
1988	10.50	4162406.	0.252624	1051523.	3110883.
1987	11.50	5740844.	0.275285	1580367.	4160477.
1986	12.50	9004299.	0.297657	2680192.	6324107.
1985	13.50	3457273.	0.319753	1105473.	2351800.
1984	14.50	2642756.	0.341557	902652.	1740104.
1983	15.50	4372072.	0.363062	1587332.	2784740.
1982	16.50	2224493.	0.384257	854777.	1369716.
1981	17.50	3339507.	0.405137	1352959.	1986548.
1980	18.50	1531496.	0.425697	651953.	879543.
1979	19.50	410697.	0.445922	183139.	227558.
1978	20.50	715641.	0.465806	333350.	382291.
1977	21.50	1394823.	0.485332	676952.	717871.
1976	22.50	2857757.	0.504500	1441737.	1416020.
1975	23.50	2237109.	0.523301	1170682.	1066427.
1974	24.50	940664.	0.541722	509578.	431086.
1973	25.50	1046340.	0.559751	585689.	460651.
1972	26.50	2500310.	0.577372	1443610.	1056700.
1971	27.50	1214219.	0.594588	721960.	492259.
1970	28.50	1499052.	0.611390	916505.	582547.
1969	29.50	1548694.	0.627768	972220.	576474.
1968	30.50	711036.	0.643694	457690.	253346.
1967	31.50	651197.	0.659183	429258.	221939.
1966	32.50	456615.	0.674224	307861.	148754.
1965	33.50	620901.	0.688816	427687.	193214.
1964	34.50	239760.	0.702936	168536.	71224.
1963	35.50	123569.	0.716600	88550.	35019.
1962	36.50	104095.	0.729803	75969.	28126.
1961	37.50	241463.	0.742550	179298.	62165.
1960	38.50	380127.	0.754845	286937.	93190.
1959	39.50	875753.	0.766687	671428.	204325.
1958	40.50	813703.	0.778094	633137.	180566.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36200. Station Equipment

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 36.0 YRS CURVE: IOWA

R2

O.C. SALVAGE %: -10

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION

1957	41.50	684521.	0.789077	540140.	144381.
1956	42.50	190248.	0.799650	152132.	38116.
1955	43.50	78784.	0.809837	63802.	14982.
1954	44.50	164355.	0.819666	134716.	29639.
1953	45.50	79742.	0.829157	66119.	13623.
1952	46.50	34645.	0.838336	29044.	5601.
1951	47.50	148143.	0.847247	125514.	22629.
1950	48.50	136670.	0.855935	116981.	19689.
1949	49.50	29684.	0.864436	25660.	4024.
1948	50.50	183072.	0.872767	159779.	23293.
1947	51.50	67997.	0.880973	59904.	8093.
1946	52.50	46456.	0.889127	41305.	5151.
1945	53.50	19676.	0.897245	17654.	2022.
1944	54.50	1281.	0.905315	1160.	121.
1943	55.50	3866.	0.913360	3531.	335.
1942	56.50	15013.	0.921373	13833.	1180.
1941	57.50	2610.	0.929402	2426.	184.
1940	58.50	13621.	0.937394	12768.	853.
1939	59.50	16328.	0.945308	15435.	893.

SUBTOTAL :			0.305352	31484421.	71624212.
NET SALVAGE: -10.0%				3148442.	-3148442.

TOTAL :		103108633.	0.335887	34632863.	68475770.

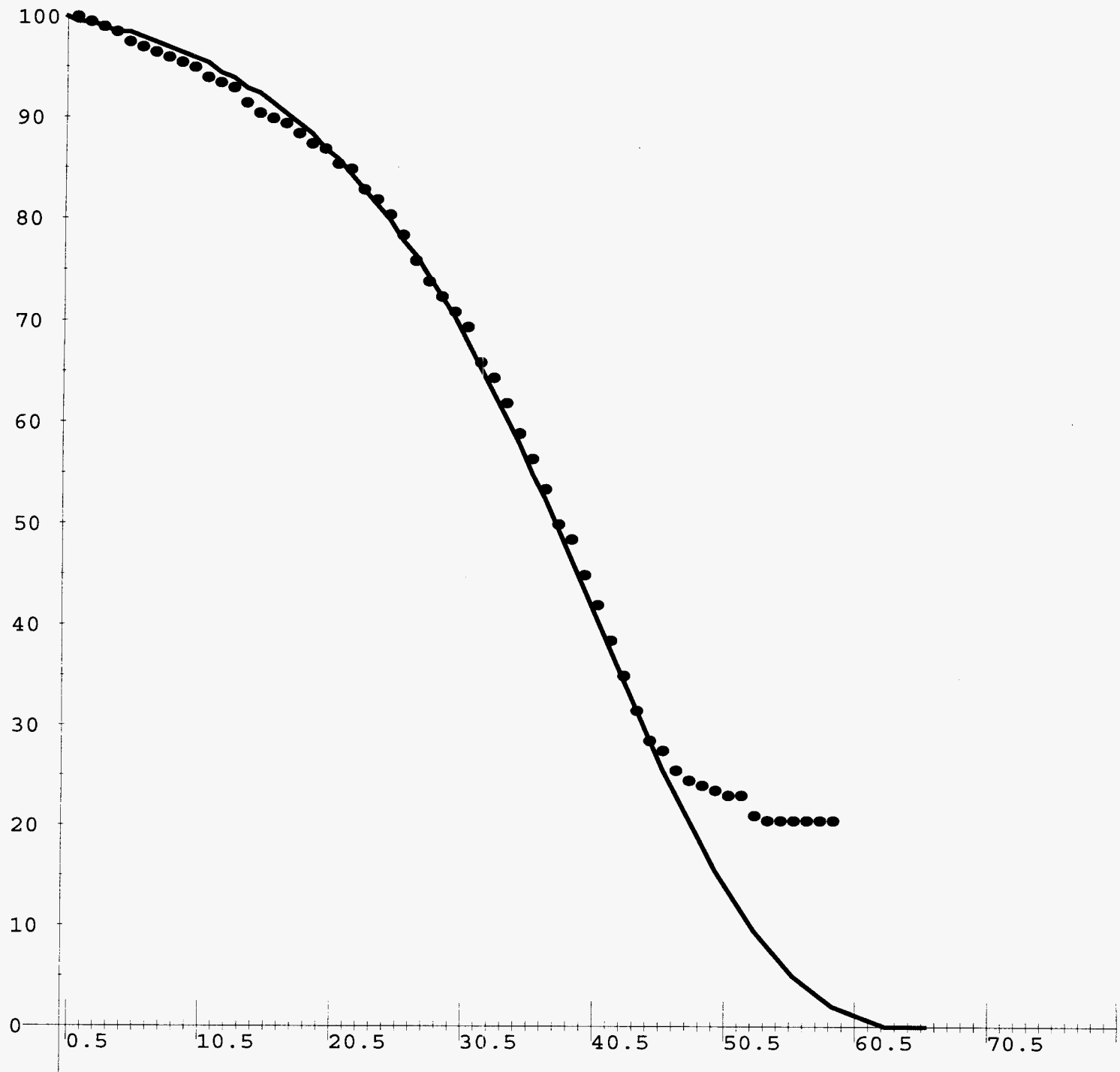
WEIGHTED AGE: 13.6 YEARS
 REMAINING LIFE: 25.0 YEARS

Tampa Electric Company
 Yearly Retirements, Cost of Removal and Salvage
 Account - 362.00 - Station Equipment
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 14-Apr-99

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***** PER BOOKS *****											
***** ADJUSTED *****											
***** PER BOOKS *****											
Retirements	Cost of Removal	Salvage	Net Salvage	Net Salvage Percent	Reused Salvage	Terminal Salvage	Reused & Terminal Salvage	Adjusted Net Salvage	Net Salvage Percent	Abnormal Salvage	Total Salvage
1998	(1,013,218.95)	143,662.24	250,501.00	106,838.76	10.54	28,011	19,584	47,595	(96,067)	(9.48)	250,501
1997	(700,342.78)	140,172.03	44,058.85	(96,113.18)	(13.72)	6,799	15,894	22,692	(117,480)	(16.77)	44,059
1996	(627,643.45)	80,976.13	42,264.30	(38,711.83)	(6.17)	3,538	21,008	24,546	(56,431)	(8.99)	42,264
1995	(749,911.52)	91,358.40	81,258.45	(10,099.95)	(1.35)	7,842	53,569	61,411	(29,947)	(3.99)	81,258
1994	(910,212.83)	199,828.74	209,677.68	9,848.94	1.08	34,199	12,240	46,439	(153,390)	(16.85)	209,678
1993	(1,499,598.70)	194,995.90	125,002.55	(69,993.35)	(4.67)	32,919	5,018	37,937	(157,059)	(10.47)	125,003
1992	(1,089,160.84)	180,007.87	712,003.77	531,995.90	48.84	38,577	8,505	47,083	(132,925)	(12.20)	712,004
1991	(1,179,758.53)	147,471.81	53,481.26	(93,990.55)	(7.97)	4,138	12,163	16,301	(131,171)	(11.12)	53,481
1990	(1,249,535.10)	165,917.03	70,988.35	(94,928.68)	(7.60)	(19,465)	(991)	(20,456)	(186,373)	(14.92)	70,988
1989	(591,951.56)	109,401.94	42,941.97	(66,459.97)	(11.23)	2,015	(7,909)	(5,894)	(115,296)	(19.48)	42,942
1988	(1,962,771.79)	103,319.69	100,908.10	(2,411.59)	(0.12)	31,155	15,499	46,654	(56,666)	(2.89)	100,908
1987	(153,681.23)	651,358.80	22,100.94	(629,257.86)	(409.46)	14,784	5,567	20,351	(631,008)	(410.60)	22,101
1986	(180,459.97)	48,703.91	11,566.79	(37,137.12)	(20.58)	10,319	1,103	11,422	(37,282)	(20.66)	11,567
1985	(292,053.97)	45,898.61	21,805.30	(24,093.31)	(8.25)	3,534	14,800	18,334	(27,565)	(9.44)	21,805
1984	(222,745.80)	24,820.60	42,925.64	18,105.04	8.13	22,053	13,366	35,419	10,598	4.76	42,926
1983	(525,203.31)	42,890.15	26,392.39	(16,497.76)	(3.14)	2,414	11,185	13,599	(29,291)	(5.58)	26,392
1982	(184,579.52)	55,688.59	111,552.79	55,864.20	30.27	22,498	21,124	43,622	(12,067)	(6.54)	111,553
(13,132,829.85)	2,426,472.44	1,969,430.13	(457,042.31)	(3.48)	245,329	221,725	467,054	(1,959,418)	(14.92)	1,502,376	1,969,430

***** ADJUSTED *****						
5 Year Band	Reused & Terminal Salvage	Salvage Percent	Cost of Removal	Cost of Removal Percent	Cost of Removal & Salvage	Net Salvage Percent
1994 thru 1998	202,683	5	(655,998)	(16)	(453,314)	(11)
1993 thru 1997	193,025	4	(707,331)	(16)	(514,307)	(11)
1992 thru 1996	217,415	4	(747,167)	(15)	(529,752)	(11)
1991 thru 1995	209,171	4	(813,663)	(15)	(604,492)	(11)
1990 thru 1994	127,303	2	(888,221)	(15)	(760,918)	(13)
1989 thru 1993	74,970	1	(797,795)	(14)	(722,824)	(13)
1988 thru 1992	83,688	1	(706,118)	(12)	(622,431)	(10)
1987 thru 1991	56,956	1	(1,177,469)	(23)	(1,120,513)	(22)
1986 thru 1990	52,077	1	(1,078,701)	(26)	(1,026,624)	(25)
1985 thru 1989	90,867	3	(958,683)	(30)	(867,816)	(27)
1984 thru 1988	132,180	5	(874,102)	(31)	(741,922)	(26)
1983 thru 1987	99,125	7	(813,672)	(59)	(714,547)	(52)
1982 thru 1986	122,396	9	(218,002)	(16)	(95,606)	(7)



Selection

ASL

Curve

Fitted Age

Diff SQ.

1

36.0

R2

50

0.016005

Y=Pct

X=Age

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

EXPERIENCE BAND 1972 TO 1998

I	II	III	IV	V	VI
AGE IN YEARS	EXPOSURES (\$)	ACTUAL RETIREMENTS (\$)	RETIREMENT RATIOS	SURVIVORS RATIOS	OBSERVED LIFE TABLE
0.0	98516057.	15563.	0.00015797	0.99984203	1.00000000
0.5	95430797.	532402.	0.00557893	0.99442107	0.99984203
1.5	91359629.	578527.	0.00633241	0.99366759	0.99426397
2.5	91061725.	555520.	0.00610048	0.99389952	0.98796788
3.5	89407245.	638882.	0.00714575	0.99285425	0.98194081
4.5	85736458.	528779.	0.00616749	0.99383251	0.97492410
5.5	82827677.	732288.	0.00884110	0.99115890	0.96891126
6.5	74408062.	362122.	0.00486670	0.99513330	0.96034502
7.5	68757135.	317174.	0.00461296	0.99538704	0.95567131
8.5	64834466.	374133.	0.00577059	0.99422941	0.95126283
9.5	61260235.	384420.	0.00627520	0.99372480	0.94577348
10.5	57385439.	449791.	0.00783807	0.99216193	0.93983857
11.5	52045656.	411346.	0.00790356	0.99209644	0.93247205
12.5	44190863.	615931.	0.01393797	0.98606203	0.92510220
13.5	41468944.	334291.	0.00806124	0.99193876	0.91220815
14.5	39993095.	255112.	0.00637890	0.99362110	0.90485463
15.5	35989058.	304935.	0.00847299	0.99152701	0.89908265
16.5	33805371.	268490.	0.00794223	0.99205777	0.89146473
17.5	30856729.	402417.	0.01304147	0.98695853	0.88438451
18.5	29745211.	262323.	0.00881900	0.99118100	0.87285084
19.5	29483386.	401997.	0.01363470	0.98636530	0.86515317
20.5	28865541.	224601.	0.00778094	0.99221906	0.85335707
21.5	27549808.	604635.	0.02194698	0.97805302	0.84671715
22.5	24301589.	242031.	0.00995947	0.99004053	0.82813427
23.5	22204308.	455093.	0.02049571	0.97950429	0.81988649
24.5	21175432.	545874.	0.02577865	0.97422135	0.80308233
25.5	19783882.	606460.	0.03065425	0.96934575	0.78237996
26.5	16713944.	418890.	0.02506231	0.97493769	0.75839669
27.5	15082944.	380510.	0.02522783	0.97477217	0.73938952
28.5	13213403.	259396.	0.01963128	0.98036872	0.72073632
29.5	11458611.	265678.	0.02318588	0.97681412	0.70658735
30.5	10515179.	462110.	0.04394695	0.95605305	0.69020450
31.5	9417195.	277335.	0.02944985	0.97055015	0.65987212
32.5	8713908.	295441.	0.03390454	0.96609546	0.64043898
33.5	7797566.	416634.	0.05343129	0.94656871	0.61872520
34.5	7141172.	281489.	0.03941776	0.96058224	0.58566591
35.5	6736114.	381718.	0.05666739	0.94333261	0.56258027
36.5	6250301.	369819.	0.05916819	0.94083181	0.53070032
37.5	5639019.	205306.	0.03640811	0.96359189	0.49929974
38.5	5053586.	339457.	0.06717151	0.93282849	0.48112118

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

EXPERIENCE BAND 1972 TO 1998

I	II	III	IV	V	VI
AGE IN YEARS	EXPOSURES (\$)	ACTUAL RETIREMENTS (\$)	RETIREMENT RATIOS	SURVIVORS RATIOS	OBSERVED LIFE TABLE
39.5	3838376.	266413.	0.06940774	0.93059226	0.44880355
40.5	2758260.	224891.	0.08153365	0.91846635	0.41765311
41.5	1848848.	180655.	0.09771220	0.90228780	0.38360033
42.5	1477945.	146403.	0.09905849	0.90094151	0.34611789
43.5	1252758.	120937.	0.09653660	0.90346340	0.31183198
44.5	967466.	29017.	0.02999279	0.97000721	0.28172878
45.5	858707.	72348.	0.08425225	0.91574775	0.27327895
46.5	751714.	25563.	0.03400628	0.96599372	0.25025458
47.5	578008.	5065.	0.00876285	0.99123715	0.24174435
48.5	436273.	16213.	0.03716251	0.96283749	0.23962598
49.5	390376.	8073.	0.02068006	0.97931994	0.23072088
50.5	199231.	0.	0.00000000	1.00000000	0.22594956
51.5	131234.	10719.	0.08167853	0.91832147	0.22594956
52.5	74059.	1664.	0.02246857	0.97753143	0.20749433
53.5	52719.	0.	0.00000000	1.00000000	0.20283223
54.5	51438.	0.	0.00000000	1.00000000	0.20283223
55.5	47572.	0.	0.00000000	1.00000000	0.20283223
56.5	32559.	0.	0.00000000	1.00000000	0.20283223
57.5	29949.	0.	0.00000000	1.00000000	0.20283223
58.5	16328.	0.	0.00000000	1.00000000	0.20283223
TOTAL		16866881.			37.17733675

Tampa Electric Company

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1998	1997	1996	1995	1994	1993	1992	1991
1998	4708920.	13339.	0.	0.	0.	0.	0.	0.	0.
1997	5508160.	14613.	0.	0.	0.	0.	0.	0.	0.
1996	1602550.	3800.	0.	0.	0.	0.	0.	0.	0.
1995	2517806.	70707.	1492.	1566.	0.	0.	0.	0.	0.
1994	4090782.	27891.	120133.	21406.	40289.	0.	0.	0.	0.
1993	3249730.	68768.	1774.	1660.	2420.	4473.	0.	0.	0.
1992	8516888.	19390.	14276.	59981.	13257.	1413.	617.	0.	0.
1991	5751880.	7887.	4517.	12434.	10301.	54107.	274350.	48049.	0.
1990	3817086.	28955.	6480.	4013.	28704.	23027.	153176.	0.	36934.
1989	3369448.	5086.	36662.	4879.	17710.	7953.	26020.	500.	24511.
1988	4162406.	20263.	0.	34521.	3824.	15297.	6011.	11556.	10427.
1987	5740844.	17474.	69516.	0.	73767.	28684.	21200.	92466.	48631.
1986	9004299.	32531.	16113.	16220.	40429.	12595.	10819.	168753.	90671.
1985	3457273.	93351.	0.	12926.	9224.	36725.	865.	11928.	129980.
1984	2642756.	91403.	191223.	68286.	13636.	2438.	605.	8084.	29157.
1983	4372072.	8093.	2361.	2909.	2600.	5006.	11153.	17566.	33341.
1982	2224493.	1628.	0.	11058.	16121.	32965.	14124.	8157.	21711.
1981	3339507.	2727.	0.	16378.	80838.	14321.	46604.	25690.	41608.
1980	1531496.	5775.	18484.	6131.	160.	4099.	6382.	12827.	14775.
1979	410697.	1530.	967.	54091.	5102.	991.	5512.	8763.	81041.
1978	715641.	656.	0.	2163.	0.	35.	3704.	1128.	16658.
1977	1394823.	1965.	2000.	535.	773.	0.	532.	7535.	8561.
1976	2857757.	5900.	2704.	5524.	1500.	22250.	2588.	80612.	3674.
1975	2237109.	3526.	0.	8096.	12653.	2101.	22591.	11154.	104814.
1974	940664.	28096.	490.	5780.	16145.	14740.	5898.	2704.	2145.
1973	1046340.	4154.	7200.	750.	8180.	410.	14536.	186.	9238.
1972	2500310.	13686.	47356.	8747.	23654.	8069.	9726.	16454.	3951.
1971	1214219.	45003.	212.	72496.	49823.	5088.	12164.	7386.	35194.
1970	1499052.	85804.	563.	11008.	18286.	29977.	14504.	80329.	17038.
1969	1548694.	3981.	1646.	9423.	9451.	108882.	9190.	18132.	5085.
1968	711036.	4811.	9673.	7805.	21593.	14705.	1240.	80001.	19301.
1967	651197.	77507.	52010.	26313.	9390.	79590.	2493.	8523.	13488.
1966	456615.	19038.	888.	7578.	20582.	612.	69826.	125956.	3281.
1965	620901.	7092.	0.	9265.	0.	209.	20222.	800.	92819.
1964	239760.	2459.	0.	746.	18558.	0.	6008.	5956.	0.

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Tampa Electric Company

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1998	1997	1996	1995	1994	1993	1992	1991
1958	813703.	13033.	21745.	18928.	24421.	19057.	40142.	29790.	22052.
1957	684521.	7965.	4716.	0.	36707.	90704.	137091.	0.	56401.
1956	190248.	5538.	0.	0.	21670.	30960.	0.	0.	2073.
1955	78784.	0.	0.	10740.	7603.	6841.	55915.	3789.	402.
1954	164355.	0.	22390.	431.	0.	9016.	43442.	0.	23906.
1953	79742.	63.	0.	13894.	17125.	93928.	91379.	13825.	10142.
1952	34645.	9865.	4830.	2469.	9141.	28214.	42077.	39911.	15589.
1951	148143.	4088.	11341.	0.	11685.	0.	38063.	0.	9436.
1950	136670.	734.	0.	0.	9848.	11499.	26055.	16210.	2496.
1949	29684.	0.	0.	0.	6585.	2508.	33511.	500.	1737.
1948	183072.	4345.	0.	0.	637.	15985.	4323.	14208.	7781.
1947	67997.	0.	0.	0.	3488.	8210.	20712.	105.	38716.
1946	46456.	10295.	0.	0.	14753.	0.	12628.	5070.	6361.
1945	19676.	0.	0.	0.	3728.	0.	0.	0.	2790.
1944	1281.	0.	0.	0.	0.	0.	0.	0.	0.
1943	3866.	0.	0.	0.	0.	0.	0.	0.	0.
1942	15013.	0.	0.	0.	0.	200.	0.	0.	50.
1941	2610.	0.	0.	0.	0.	0.	0.	0.	0.
1940	13621.	0.	0.	0.	0.	0.	662.	224.	0.
1939	16328.	0.	0.	0.	0.	0.	0.	1002.	0.
TOTAL	103108633.	1016860.	691433.	627645.	750299.	949219.	1416099.	1081408.	1179757.

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Tampa Electric Company

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1990	1989	1988	1987	1986	1985	1984	1983
1998	4708920.	0.	0.	0.	0.	0.	0.	0.	0.
1997	5508160.	0.	0.	0.	0.	0.	0.	0.	0.
1996	1602550.	0.	0.	0.	0.	0.	0.	0.	0.
1995	2517806.	0.	0.	0.	0.	0.	0.	0.	0.
1994	4090782.	0.	0.	0.	0.	0.	0.	0.	0.
1993	3249730.	0.	0.	0.	0.	0.	0.	0.	0.
1992	8516888.	0.	0.	0.	0.	0.	0.	0.	0.
1991	5751880.	0.	0.	0.	0.	0.	0.	0.	0.
1990	3817086.	0.	0.	0.	0.	0.	0.	0.	0.
1989	3369448.	2668.	0.	0.	0.	0.	0.	0.	0.
1988	4162406.	5503.	0.	0.	0.	0.	0.	0.	0.
1987	5740844.	1472.	580.	4046.	0.	0.	0.	0.	0.
1986	9004299.	31859.	7160.	130244.	0.	0.	0.	0.	0.
1985	3457273.	7192.	20041.	9684.	0.	0.	0.	0.	0.
1984	2642756.	5832.	500.	98378.	7778.	3529.	0.	0.	0.
1983	4372072.	1655.	7522.	42464.	16894.	0.	0.	66.	0.
1982	2224493.	4199.	80405.	104898.	156.	0.	2820.	0.	6386.
1981	3339507.	24837.	10365.	68170.	0.	0.	0.	1431.	6091.
1980	1531496.	7716.	13315.	6907.	0.	2739.	173.	1101.	3914.
1979	410697.	62804.	21577.	4746.	0.	0.	0.	0.	0.
1978	715641.	18327.	7375.	2384.	133.	6918.	406.	0.	0.
1977	1394823.	1395.	1779.	23571.	8005.	6050.	0.	4276.	2391.
1976	2857757.	5713.	1519.	40254.	2292.	75.	1566.	0.	1760.
1975	2237109.	7482.	36419.	69584.	6660.	39050.	1822.	0.	0.
1974	940664.	6625.	40572.	17677.	0.	13259.	4898.	1868.	107766.
1973	1046340.	22095.	6986.	18361.	4343.	2335.	0.	0.	5336.
1972	2500310.	222331.	58937.	15700.	9857.	555.	0.	18773.	6382.
1971	1214219.	70814.	11385.	9735.	100.	2369.	617.	6104.	1774.
1970	1499052.	7322.	2070.	5854.	2774.	8628.	138.	13444.	1882.
1969	1548694.	7037.	6363.	42783.	1205.	1140.	751.	500.	11486.
1968	711036.	90082.	16276.	64392.	14577.	4146.	28675.	10717.	10366.
1967	651197.	2818.	55568.	10625.	13556.	0.	0.	500.	234.
1966	456615.	1280.	3814.	44575.	2497.	14426.	0.	180.	0.
1965	620901.	1340.	23075.	5980.	0.	4114.	0.	0.	454.
1964	239760.	1489.	2004.	28186.	0.	3058.	47483.	323.	0.

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Tampa Electric Company

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1990	1989	1988	1987	1986	1985	1984	1983
1958	813703.	38662.	457.	33584.	8859.	4417.	420.	70000.	42020.
1957	684521.	75957.	340.	216404.	0.	3434.	0.	30640.	48104.
1956	190248.	59852.	2616.	55718.	4678.	11300.	2232.	34246.	35395.
1955	78784.	47321.	5643.	26306.	5638.	9559.	5682.	584.	22103.
1954	164355.	46294.	331.	97186.	3666.	3361.	3738.	4259.	27043.
1953	79742.	62210.	65838.	117973.	3769.	2400.	285.	6675.	41830.
1952	34645.	16251.	11700.	52157.	0.	17580.	3316.	451.	13649.
1951	148143.	63876.	1123.	136673.	0.	0.	2831.	0.	5410.
1950	136670.	22983.	2083.	600.	0.	54.	0.	0.	4944.
1949	29684.	12655.	12507.	26981.	3799.	1000.	0.	3725.	11282.
1948	183072.	35603.	308.	55797.	5087.	989.	8940.	105.	6697.
1947	67997.	66642.	1216.	47678.	0.	0.	5731.	0.	1116.
1946	46456.	8849.	0.	36518.	0.	0.	0.	0.	0.
1945	19676.	979.	0.	0.	0.	0.	0.	0.	0.
1944	1281.	0.	0.	0.	0.	0.	0.	0.	0.
1943	3866.	0.	0.	0.	0.	0.	0.	0.	0.
1942	15013.	843.	0.	0.	0.	0.	0.	0.	0.
1941	2610.	1210.	0.	0.	0.	0.	0.	0.	0.
1940	13621.	0.	200.	0.	0.	0.	0.	0.	0.
1939	16328.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL	103108633.	1243105.	591952.	1947448.	153684.	180462.	292053.	221477.	518712.

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Tampa Electric Company

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1982	1981	1980	1979	1978	1977	1976	1975
1998	4708920.	0.	0.	0.	0.	0.	0.	0.	0.
1997	5508160.	0.	0.	0.	0.	0.	0.	0.	0.
1996	1602550.	0.	0.	0.	0.	0.	0.	0.	0.
1995	2517806.	0.	0.	0.	0.	0.	0.	0.	0.
1994	4090782.	0.	0.	0.	0.	0.	0.	0.	0.
1993	3249730.	0.	0.	0.	0.	0.	0.	0.	0.
1992	8516888.	0.	0.	0.	0.	0.	0.	0.	0.
1991	5751880.	0.	0.	0.	0.	0.	0.	0.	0.
1990	3817086.	0.	0.	0.	0.	0.	0.	0.	0.
1989	3369448.	0.	0.	0.	0.	0.	0.	0.	0.
1988	4162406.	0.	0.	0.	0.	0.	0.	0.	0.
1987	5740844.	0.	0.	0.	0.	0.	0.	0.	0.
1986	9004299.	0.	0.	0.	0.	0.	0.	0.	0.
1985	3457273.	0.	0.	0.	0.	0.	0.	0.	0.
1984	2642756.	0.	0.	0.	0.	0.	0.	0.	0.
1983	4372072.	0.	0.	0.	0.	0.	0.	0.	0.
1982	2224493.	0.	0.	0.	0.	0.	0.	0.	0.
1981	3339507.	0.	0.	0.	0.	0.	0.	0.	0.
1980	1531496.	10337.	11443.	0.	0.	0.	0.	0.	0.
1979	410697.	8037.	5352.	11014.	0.	0.	0.	0.	0.
1978	715641.	576.	1069.	859.	27736.	2224.	0.	0.	0.
1977	1394823.	27531.	1645.	24129.	7213.	35433.	0.	0.	0.
1976	2857757.	3443.	10161.	176392.	26996.	7189.	908.	0.	0.
1975	2237109.	5107.	5477.	10848.	5938.	5122.	46460.	250.	0.
1974	940664.	0.	7537.	2163.	36256.	26837.	2463.	6688.	266490.
1973	1046340.	2178.	297.	6930.	5981.	26029.	4471.	13615.	7104.
1972	2500310.	7011.	1223.	4544.	12780.	35579.	11459.	7744.	3831.
1971	1214219.	0.	3006.	6401.	9383.	38555.	1585.	5157.	14034.
1970	1499052.	4824.	80099.	13645.	8687.	15457.	4557.	2116.	7170.
1969	1548694.	0.	1290.	11225.	8820.	44306.	364.	6625.	18501.
1968	711036.	6829.	8777.	8446.	47585.	114871.	1592.	5553.	7586.
1967	651197.	7458.	0.	1296.	5729.	4425.	2280.	12899.	2966.
1966	456615.	0.	1159.	2608.	14814.	3709.	3762.	204.	10869.
1965	620901.	0.	4308.	388.	5125.	9272.	0.	2595.	2580.
1964	239760.	1529.	0.	16211.	64834.	9584.	1685.	468.	2749.

Tampa Electric Company

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1982	1981	1980	1979	1978	1977	1976	1975
1958	813703.	20645.	8869.	390.	26334.	46199.	12571.	11736.	0.
1957	684521.	2440.	0.	27961.	28087.	21668.	0.	1289.	5077.
1956	190248.	879.	5946.	9550.	59530.	70104.	7216.	499.	10157.
1955	78784.	9901.	0.	425.	6329.	9297.	15203.	2592.	525.
1954	164355.	8206.	267.	10529.	71788.	34024.	5230.	34106.	0.
1953	79742.	18588.	3409.	14866.	89480.	22116.	9966.	4572.	284.
1952	34645.	35.	559.	1187.	8504.	50065.	0.	898.	443.
1951	148143.	833.	0.	97.	41052.	1548.	18815.	1203.	0.
1950	136670.	0.	513.	0.	30960.	1358.	4171.	9519.	1864.
1949	29684.	1163.	3363.	10581.	22502.	1533.	4903.	2195.	172.
1948	183072.	1173.	0.	8969.	17609.	2538.	0.	3715.	585.
1947	67997.	13334.	0.	5466.	11349.	451.	42565.	9600.	5198.
1946	46456.	391.	0.	18950.	22531.	1483.	3341.	8719.	1647.
1945	19676.	1343.	0.	0.	3325.	275.	0.	0.	115.
1944	1281.	0.	0.	0.	828.	0.	0.	0.	0.
1943	3866.	0.	0.	310.	1284.	39.	0.	0.	1285.
1942	15013.	0.	0.	447.	3083.	1537.	17736.	4460.	208.
1941	2610.	7044.	0.	5022.	3410.	0.	0.	616.	0.
1940	13621.	0.	0.	0.	0.	383.	0.	0.	0.
1939	16328.	0.	0.	0.	32.	125.	0.	0.	0.
TOTAL	103108633.	184580.	171069.	441069.	886187.	729924.	235727.	185302.	391630.

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Tampa Electric Company

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR	-----	RETIREMENT YEARS			-----	
INST	SURVIVORS					TOTAL
		1974	1973	1972		
1998	4708920.	0.	0.	0.		13339.
1997	5508160.	0.	0.	0.		14613.
1996	1602550.	0.	0.	0.		3800.
1995	2517806.	0.	0.	0.		73765.
1994	4090782.	0.	0.	0.		209719.
1993	3249730.	0.	0.	0.		79095.
1992	8516888.	0.	0.	0.		108934.
1991	5751880.	0.	0.	0.		411645.
1990	3817086.	0.	0.	0.		281289.
1989	3369448.	0.	0.	0.		125989.
1988	4162406.	0.	0.	0.		107402.
1987	5740844.	0.	0.	0.		357836.
1986	9004299.	0.	0.	0.		557394.
1985	3457273.	0.	0.	0.		331916.
1984	2642756.	0.	0.	0.		520849.
1983	4372072.	0.	0.	0.		151630.
1982	2224493.	0.	0.	0.		304628.
1981	3339507.	0.	0.	0.		339060.
1980	1531496.	0.	0.	0.		126278.
1979	410697.	0.	0.	0.		271527.
1978	715641.	0.	0.	0.		92351.
1977	1394823.	0.	0.	0.		165319.
1976	2857757.	0.	0.	0.		403020.
1975	2237109.	0.	0.	0.		405154.
1974	940664.	0.	0.	0.		617097.
1973	1046340.	1058.	0.	0.		171773.
1972	2500310.	2299.	8250.	0.		558898.
1971	1214219.	5225.	1281.	10113.		425004.
1970	1499052.	21396.	4364.	8406.		470342.
1969	1548694.	3725.	125.	2443.		334479.
1968	711036.	98072.	7869.	2270.		707810.
1967	651197.	2103.	5103.	10806.		407680.
1966	456615.	2078.	9351.	50026.		413113.
1965	620901.	4223.	14138.	661.		208660.
1964	239760.	3871.	899.	5215.		223315.

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Tampa Electric Company

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR	----- RETIREMENT YEARS -----				TOTAL
INST	SURVIVORS				
		1974	1973	1972	
1958	813703.	0.	13993.	9258.	537582.
1957	684521.	3908.	742.	17042.	816677.
1956	190248.	1133.	0.	1607.	432899.
1955	78784.	2939.	1196.	10424.	266957.
1954	164355.	2747.	17022.	26018.	495000.
1953	79742.	1836.	8343.	27857.	742653.
1952	34645.	47659.	0.	0.	376550.
1951	148143.	0.	0.	3576.	351650.
1950	136670.	4390.	4543.	12197.	167021.
1949	29684.	2195.	10735.	8357.	184489.
1948	183072.	2190.	0.	1203.	198787.
1947	67997.	9889.	7220.	198.	298884.
1946	46456.	1266.	0.	1406.	154208.
1945	19676.	0.	334.	4267.	17156.
1944	1281.	0.	0.	0.	828.
1943	3866.	286.	0.	2951.	6155.
1942	15013.	0.	0.	9721.	38285.
1941	2610.	0.	13370.	0.	30672.
1940	13621.	233.	0.	0.	1702.
1939	16328.	2160.	11016.	0.	14335.
TOTAL	103108633.	249810.	152281.	377689.	16866881.

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DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36400. Poles, Towers & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 33.0 YRS CURVE: IOWA R0.5

O.C. SALVAGE %: -33

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1998	0.50	7307765.	0.009409	68761.	7239004.
1997	1.50	6753915.	0.028174	190288.	6563627.
1996	2.50	7203049.	0.046854	337489.	6865560.
1995	3.50	5196238.	0.065462	340156.	4856081.
1994	4.50	6794790.	0.083987	570674.	6224117.
1993	5.50	6925771.	0.102446	709518.	6216253.
1992	6.50	6897170.	0.120826	833355.	6063815.
1991	7.50	3783363.	0.139146	526441.	3256923.
1990	8.50	5976724.	0.157393	940693.	5036031.
1989	9.50	7098276.	0.175590	1246388.	5851887.
1988	10.50	5254994.	0.193725	1018021.	4236972.
1987	11.50	6274208.	0.211806	1328918.	4945290.
1986	12.50	2832266.	0.229811	650886.	2181380.
1985	13.50	4342263.	0.247757	1075826.	3266437.
1984	14.50	3899009.	0.265609	1035611.	2863397.
1983	15.50	3265539.	0.283368	925350.	2340189.
1982	16.50	2932453.	0.301026	882745.	2049708.
1981	17.50	2647524.	0.318555	843383.	1804142.
1980	18.50	2379493.	0.335964	799424.	1580068.
1979	19.50	2076453.	0.353227	733459.	1342994.
1978	20.50	1745446.	0.370332	646395.	1099051.
1977	21.50	1645947.	0.387279	637441.	1008507.
1976	22.50	1670155.	0.404054	674832.	995323.
1975	23.50	1717075.	0.420645	722279.	994795.
1974	24.50	1216388.	0.437052	531625.	684764.
1973	25.50	1075002.	0.453263	487259.	587743.
1972	26.50	1105366.	0.469266	518711.	586655.
1971	27.50	1163515.	0.485073	564389.	599126.
1970	28.50	1399320.	0.500668	700594.	698726.
1969	29.50	1136883.	0.516050	586688.	550195.
1968	30.50	1150729.	0.531223	611294.	539435.
1967	31.50	1241835.	0.546177	678261.	563574.
1966	32.50	979748.	0.560922	549562.	430186.
1965	33.50	930017.	0.575451	535179.	394838.
1964	34.50	961480.	0.589775	567057.	394423.
1963	35.50	864225.	0.603889	521896.	342329.
1962	36.50	934187.	0.617801	577142.	357046.
1961	37.50	994694.	0.631517	628166.	366528.
1960	38.50	1032846.	0.645033	666220.	366627.
1959	39.50	1132025.	0.658369	745291.	386734.
1958	40.50	665846.	0.671522	447131.	218716.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36400. Poles, Towers & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 33.0 YRS CURVE: IOWA

R0.5

O.C. SALVAGE %: -35

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/98	ORIGINAL COST AT 12/31/98	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1957	41.50	404313.	0.684499	276752.	127561.
1956	42.50	347314.	0.697323	242190.	105124.
1955	43.50	282626.	0.709988	200661.	81965.
1954	44.50	286541.	0.722518	207031.	79510.
1953	45.50	208402.	0.734913	153157.	55245.
1952	46.50	165920.	0.747200	123976.	41945.
1951	47.50	193330.	0.759383	146811.	46519.
1950	48.50	172484.	0.771491	133070.	39414.
1949	49.50	133523.	0.783544	104621.	28902.
1948	50.50	102590.	0.795551	81616.	20974.
1947	51.50	91805.	0.807555	74137.	17667.
1946	52.50	53928.	0.819566	44198.	9731.
1945	53.50	31946.	0.831629	26567.	5379.
1944	54.50	16473.	0.843778	13900.	2573.
1943	55.50	8569.	0.856036	7336.	1234.
1942	56.50	10947.	0.868473	9508.	1440.
1941	57.50	17915.	0.881109	15785.	2130.
1940	58.50	17881.	0.894012	15985.	1895.
1939	59.50	16216.	0.907223	14712.	1505.
1938	60.50	15732.	0.920773	14486.	1246.
1937	61.50	18385.	0.934695	17185.	1201.
1936	62.50	13722.	0.948956	13022.	700.
1935	63.50	9950.	0.963520	9587.	363.
1934	64.50	7344.	0.978603	7187.	157.
1933	65.50	4336.	0.995911	4318.	18.
1932	66.50	8789.	1.000000	8789.	0.
1931	67.50	12167.	1.000000	12167.	0.
1930	68.50	7913.	1.000000	7913.	0.
1929	69.50	8185.	1.000000	8185.	0.
1928	70.50	15197.	1.000000	15197.	0.
1927	71.50	24112.	1.000000	24112.	0.
1926	72.50	17376.	1.000000	17376.	0.
1925	73.50	5372.	1.000000	5372.	0.
1924	74.50	2457.	1.000000	2457.	0.
1923	75.50	4987.	1.000000	4987.	0.
1922	76.50	1264.	1.000000	1264.	0.
1921	77.50	722.	1.000000	722.	0.
1920	78.50	353.	1.000000	353.	0.
1919	79.50	118.	1.000000	118.	0.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36400. Poles, Towers & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 33.0 YRS CURVE: IOWA

R0.5

O.C. SALVAGE %: -33

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
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SUBTOTAL :			0.233394	29721605.	97623589.
NET SALVAGE: -35.0%				10402562.	-10402562.
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TOTAL :		127345194.	0.315082	40124166.	87221028.
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WEIGHTED AGE: 13.1 YEARS

REMAINING LIFE: 25.3 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36500. Overhead Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 34.0 YRS CURVE: IOWA

S0.5

O.C. SALVAGE %: -

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/98	ORIGINAL COST AT 12/31/98	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1998	0.50	5422230.	0.014480	78513.	5343717.
1997	1.50	5086444.	0.042649	216934.	4869510.
1996	2.50	3408456.	0.069923	238329.	3170128.
1995	3.50	7320810.	0.096374	705539.	6615271.
1994	4.50	5435760.	0.122047	663416.	4772344.
1993	5.50	6207751.	0.146987	912458.	5295294.
1992	6.50	5452855.	0.171207	933568.	4519287.
1991	7.50	6012670.	0.194735	1170880.	4841790.
1990	8.50	5100038.	0.217604	1109791.	3990247.
1989	9.50	4944966.	0.239825	1185926.	3759040.
1988	10.50	5791266.	0.261429	1514005.	4277260.
1987	11.50	1411743.	0.282441	398735.	1013008.
1986	12.50	9403036.	0.302874	2847932.	6555104.
1985	13.50	5238466.	0.322765	1690795.	3547671.
1984	14.50	5332437.	0.342121	1824337.	3508100.
1983	15.50	5412390.	0.360971	1953714.	3458677.
1982	16.50	5123964.	0.379338	1943716.	3180248.
1981	17.50	4230425.	0.397238	1680486.	2549939.
1980	18.50	3950867.	0.414690	1638384.	2312483.
1979	19.50	3497002.	0.431720	1509725.	1987277.
1978	20.50	3429477.	0.448331	1537543.	1891935.
1977	21.50	3160975.	0.464560	1468462.	1692513.
1976	22.50	3263843.	0.480414	1567996.	1695846.
1975	23.50	3802383.	0.495905	1885621.	1916762.
1974	24.50	2748069.	0.511057	1404420.	1343649.
1973	25.50	2435670.	0.525885	1280883.	1154786.
1972	26.50	2570834.	0.540394	1389264.	1181571.
1971	27.50	2756005.	0.554604	1528492.	1227512.
1970	28.50	2022971.	0.568532	1150124.	872847.
1969	29.50	1532055.	0.582181	891933.	640122.
1968	30.50	1599852.	0.595575	952833.	647019.
1967	31.50	1555573.	0.608720	946909.	608665.
1966	32.50	1180561.	0.621628	733869.	446691.
1965	33.50	1174715.	0.634309	745132.	429582.
1964	34.50	1018303.	0.646770	658608.	359696.
1963	35.50	712432.	0.659028	469513.	242919.
1962	36.50	791853.	0.671090	531405.	260448.
1961	37.50	1013830.	0.682964	692410.	321420.
1960	38.50	975440.	0.694662	677601.	297839.
1959	39.50	1161221.	0.706182	820033.	341188.
1958	40.50	697445.	0.717547	500450.	196995.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36500. Overhead Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 34.0 YRS CURVE: IOWA

S0.5

O.C. SALVAGE %: -20

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/98	ORIGINAL COST AT 12/31/98	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1957	41.50	498923.	0.728756	363593.	135330.
1956	42.50	458018.	0.739818	338850.	119168.
1955	43.50	416072.	0.750752	312367.	103705.
1954	44.50	333981.	0.761553	254344.	79637.
1953	45.50	295592.	0.772227	228264.	67328.
1952	46.50	189215.	0.782794	148116.	41098.
1951	47.50	178738.	0.793255	141784.	36953.
1950	48.50	197108.	0.803604	158397.	38711.
1949	49.50	155948.	0.813875	126922.	29026.
1948	50.50	118520.	0.824052	97667.	20853.
1947	51.50	88554.	0.834156	73868.	14686.
1946	52.50	55880.	0.844194	47173.	8706.
1945	53.50	27048.	0.854164	23104.	3945.
1944	54.50	14109.	0.864077	12192.	1918.
1943	55.50	7944.	0.873962	6943.	1001.
1942	56.50	12142.	0.883790	10731.	1411.
1941	57.50	19675.	0.893609	17582.	2093.
1940	58.50	16089.	0.903404	14535.	1554.
1939	59.50	13741.	0.913184	12548.	1193.
1938	60.50	12548.	0.922989	11582.	966.
1937	61.50	14913.	0.932789	13911.	1002.
1936	62.50	10442.	0.942616	9842.	599.
1935	63.50	9136.	0.952498	8702.	434.
1934	64.50	6877.	0.962354	6618.	259.
1933	65.50	4127.	0.972202	4012.	115.
1932	66.50	7733.	0.981958	7594.	140.
1931	67.50	11376.	0.992647	11293.	84.
1930	68.50	6128.	1.000000	6128.	0.
1929	69.50	7894.	1.000000	7894.	0.
1928	70.50	14981.	1.000000	14981.	0.
1927	71.50	20259.	1.000000	20259.	0.
1926	72.50	11305.	1.000000	11305.	0.
1925	73.50	3723.	1.000000	3723.	0.
1924	74.50	2087.	1.000000	2087.	0.
1923	75.50	4718.	1.000000	4718.	0.
1922	76.50	967.	1.000000	967.	0.
1921	77.50	800.	1.000000	800.	0.
1920	78.50	563.	1.000000	563.	0.
1919	79.50	148.	1.000000	148.	0.
1918	80.50	230.	1.000000	230.	0.
1917	81.50	329.	1.000000	329.	0.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36500. Overhead Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 34.0 YRS CURVE: IOWA

S0.5

O.C. SALVAGE %: -20

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
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SUBTOTAL :			0.331347	48587349.	98048316.
NET SALVAGE: -20.0%				9717470.	-9717470.
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TOTAL :		146635665.	0.397617	58304819.	88330846.
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WEIGHTED AGE: 15.3 YEARS

REMAINING LIFE: 22.7 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36600. Underground Conduit

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R3

O.C. SALVAGE %:

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/98	ORIGINAL COST AT 12/31/98	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1998	0.50	4534199.	0.009851	44665.	4489534.
1997	1.50	4445048.	0.029498	131119.	4313929.
1996	2.50	3787929.	0.049104	186001.	3601928.
1995	3.50	4976959.	0.068651	341675.	4635284.
1994	4.50	3830021.	0.088125	337521.	3492500.
1993	5.50	3831063.	0.107537	411982.	3419081.
1992	6.50	3283737.	0.126864	416589.	2867148.
1991	7.50	2713903.	0.146110	396529.	2317374.
1990	8.50	3348696.	0.165262	553412.	2795284.
1989	9.50	4170080.	0.184316	768611.	3401469.
1988	10.50	4042546.	0.203268	821721.	3220825.
1987	11.50	3287210.	0.222109	730119.	2557091.
1986	12.50	3578246.	0.240828	861743.	2716504.
1985	13.50	3324159.	0.259417	862343.	2461816.
1984	14.50	3105025.	0.277882	862830.	2242195.
1983	15.50	1445175.	0.296201	428063.	1017113.
1982	16.50	1306205.	0.314368	410629.	895576.
1981	17.50	1422230.	0.332392	472737.	949493.
1980	18.50	1191690.	0.350245	417384.	774306.
1979	19.50	1208148.	0.367945	444532.	763615.
1978	20.50	807850.	0.385469	311401.	496449.
1977	21.50	680351.	0.402813	274054.	406297.
1976	22.50	2218013.	0.419981	931524.	1286489.
1975	23.50	2485847.	0.436961	1086218.	1399629.
1974	24.50	1046076.	0.453751	474658.	571418.
1973	25.50	1330498.	0.470346	625794.	704704.
1972	26.50	1035928.	0.486739	504227.	531702.
1971	27.50	854179.	0.502932	429594.	424585.
1970	28.50	819664.	0.518916	425337.	394327.
1969	29.50	398643.	0.534687	213149.	185494.
1968	30.50	318297.	0.550243	175141.	143157.
1967	31.50	379930.	0.565574	214878.	165051.
1966	32.50	254288.	0.580676	147659.	106629.
1965	33.50	171525.	0.595537	102149.	69375.
1964	34.50	235152.	0.610159	143480.	91672.
1963	35.50	371690.	0.624527	232131.	139559.
1962	36.50	95722.	0.638636	61132.	34591.
1961	37.50	56861.	0.652471	37100.	19761.
1960	38.50	129951.	0.666025	86551.	43401.
1959	39.50	206412.	0.679290	140214.	66198.
1958	40.50	77069.	0.692245	53351.	23718.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36600. Underground Conduit

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R3

O.C. SALVAGE %: 0

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1957	41.50	14445.	0.704888	10182.	4263.
1956	42.50	21990.	0.717207	15772.	6219.
1955	43.50	19307.	0.729185	14079.	5229.
1954	44.50	14805.	0.740812	10968.	3837.
1953	45.50	87588.	0.752083	65873.	21714.
1952	46.50	34220.	0.762990	26110.	8111.
1951	47.50	78210.	0.773521	60497.	17713.
1950	48.50	24605.	0.783673	19282.	5323.
1949	49.50	215723.	0.793446	171165.	44559.
1948	50.50	4293.	0.802835	3447.	846.
1947	51.50	554.	0.811844	449.	104.
1946	52.50	93.	0.820474	77.	17.
1945	53.50	11.	0.828736	9.	2.
1944	54.50	0.	0.836639	0.	0.
1943	55.50	0.	0.844188	0.	0.
1942	56.50	13.	0.851404	11.	2.
1941	57.50	7.	0.858304	6.	1.
1940	58.50	21.	0.864907	19.	3.
1939	59.50	2110.	0.871236	1839.	272.
1938	60.50	129.	0.877312	113.	16.
1937	61.50	18.	0.883169	16.	2.
1936	62.50	0.	0.888841	0.	0.
1935	63.50	178.	0.894345	159.	19.
1934	64.50	37.	0.899724	33.	4.
1933	65.50	20.	0.905002	18.	2.
1932	66.50	0.	0.910213	0.	0.
1931	67.50	0.	0.915384	0.	0.
1930	68.50	18.	0.920524	16.	1.
1929	69.50	196.	0.925654	181.	15.
1928	70.50	12.	0.930779	11.	1.
1927	71.50	108654.	0.935904	101690.	6964.
1926	72.50	2773.	0.941026	2609.	164.
1925	73.50	19.	0.946138	18.	1.
1924	74.50	38373.	0.951195	36500.	1873.
1923	75.50	0.	0.956217	0.	0.
1922	76.50	972.	0.961193	934.	38.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36600. Underground Conduit

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R3

O.C. SALVAGE %: 0

I	II	III	IV	V	VI	
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST	
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED	
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION	
----	-----	-----	-----	-----	-----	
----	-----	-----	-----	-----	-----	
SUBTOTAL :			0.220870	17112029.	60363582.	
NET SALVAGE: 0.0%				0.	0.	
TOTAL :			77475611.	0.220870	17112029.	60363582.
			-----	-----	-----	-----

WEIGHTED AGE: 11.8 YEARS

REMAINING LIFE: 39.0 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36700. Underground Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 33.0 YRS CURVE: IOWA

R2.5

O.C. SALVAGE %: :

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1998	0.50	7397591.	0.014309	105849.	7291742.
1997	1.50	6764632.	0.042806	289565.	6475067.
1996	2.50	6249548.	0.071125	444500.	5805048.
1995	3.50	4824751.	0.099245	478831.	4345920.
1994	4.50	5090208.	0.127146	647201.	4443008.
1993	5.50	3783204.	0.154824	585730.	3197474.
1992	6.50	4148917.	0.182256	756165.	3392751.
1991	7.50	3762445.	0.209427	787956.	2974489.
1990	8.50	3423941.	0.236319	809142.	2614800.
1989	9.50	4158211.	0.262914	1093251.	3064960.
1988	10.50	4880513.	0.289197	1411430.	3469082.
1987	11.50	5352771.	0.315154	1686948.	3665823.
1986	12.50	4529846.	0.340759	1543584.	2986262.
1985	13.50	4011312.	0.366008	1468174.	2543138.
1984	14.50	2769632.	0.390877	1082585.	1687047.
1983	15.50	2481332.	0.415364	1030655.	1450677.
1982	16.50	2149291.	0.439436	944476.	1204815.
1981	17.50	2453975.	0.463095	1136424.	1317551.
1980	18.50	2404786.	0.486319	1169494.	1235292.
1979	19.50	1766149.	0.509092	899132.	867017.
1978	20.50	1569063.	0.531403	833804.	735258.
1977	21.50	1379036.	0.553232	762927.	616110.
1976	22.50	1876832.	0.574555	1078343.	798490.
1975	23.50	1929310.	0.595349	1148613.	780697.
1974	24.50	1505491.	0.615592	926769.	578723.
1973	25.50	1710098.	0.635251	1086342.	623756.
1972	26.50	972235.	0.654298	636132.	336103.
1971	27.50	716029.	0.672695	481669.	234360.
1970	28.50	603591.	0.690411	416726.	186865.
1969	29.50	443027.	0.707411	313402.	129625.
1968	30.50	246033.	0.723667	178046.	67987.
1967	31.50	426037.	0.739152	314906.	111131.
1966	32.50	215976.	0.753847	162813.	53163.
1965	33.50	216843.	0.767739	166479.	50364.
1964	34.50	118095.	0.780826	92212.	25883.
1963	35.50	94196.	0.793119	74708.	19487.
1962	36.50	73680.	0.804639	59286.	14394.
1961	37.50	64827.	0.815424	52861.	11965.
1960	38.50	80058.	0.825514	66089.	13969.
1959	39.50	84904.	0.834975	70893.	14011.
1958	40.50	58016.	0.843868	48958.	9058.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36700. Underground Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 33.0 YRS CURVE: IOWA

R2.5

O.C. SALVAGE %: 0

	I	II	III	IV	V	VI
		AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
		AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
	YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
	----	-----	-----	-----	-----	-----
	1957	41.50	7983.	0.852282	6804.	1179.
	1956	42.50	26020.	0.860290	22384.	3635.
	1955	43.50	8984.	0.867961	7797.	1186.
	1954	44.50	3738.	0.875378	3272.	466.
	1953	45.50	15398.	0.882578	13590.	1808.
	1952	46.50	9333.	0.889606	8303.	1030.
	1951	47.50	23268.	0.896488	20860.	2409.
	1950	48.50	8277.	0.903212	7476.	801.
	1949	49.50	35608.	0.909849	32398.	3210.
	1948	50.50	6041.	0.916424	5536.	505.
	1947	51.50	735.	0.923068	679.	57.
	1946	52.50	322.	0.929945	299.	23.
	1945	53.50	6.	0.937251	6.	0.
	1944	54.50	0.	0.945155	0.	0.
	1943	55.50	0.	0.953610	0.	0.
	1942	56.50	143.	0.962444	137.	5.
	1941	57.50	26.	0.971950	26.	1.
	1940	58.50	129.	0.984390	127.	2.
	1939	59.50	859.	1.000000	859.	0.
	1938	60.50	18.	1.000000	18.	0.
	----	-----	-----	-----	-----	-----
SUBTOTAL :				0.283428	27473638.	69459681.
NET SALVAGE: 0.0%					0.	0.
				-----	-----	-----
TOTAL :			96933319.	0.283428	27473638.	69459681.

WEIGHTED AGE: 10.8 YEARS
 REMAINING LIFE: 23.6 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36800. Line Transformers

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 17.0 YRS CURVE: IOWA

S6

O.C. SALVAGE %: 30

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1998	0.50	15734561.	0.029412	462781.	15271780.
1997	1.50	14438735.	0.088235	1274006.	13164729.
1996	2.50	15914483.	0.147059	2340365.	13574118.
1995	3.50	10619993.	0.205882	2186469.	8433524.
1994	4.50	13832098.	0.264706	3661438.	10170660.
1993	5.50	12970217.	0.323529	4196247.	8773970.
1992	6.50	12845634.	0.382353	4911566.	7934068.
1991	7.50	12011510.	0.441176	5299196.	6712314.
1990	8.50	12915668.	0.500000	6457834.	6457834.
1989	9.50	14497949.	0.558824	8101795.	6396154.
1988	10.50	14442794.	0.617647	8920549.	5522245.
1987	11.50	15743014.	0.676471	10649686.	5093328.
1986	12.50	10555453.	0.735249	7760889.	2794564.
1985	13.50	13258675.	0.793437	10519929.	2738746.
1984	14.50	11927260.	0.848169	10116331.	1810929.
1983	15.50	8304178.	0.893502	7419803.	884375.
1982	16.50	8223927.	0.925406	7610471.	613456.
1981	17.50	7316114.	0.945253	6915579.	400534.
1980	18.50	4332279.	0.956928	4145677.	186602.
1979	19.50	3629588.	0.963636	3497601.	131986.
1978	20.50	2218877.	0.967438	2146626.	72251.
1977	21.50	1025701.	0.970588	995533.	30168.
1976	22.50	539916.	1.000000	539916.	0.
1975	23.50	495692.	1.000000	495692.	0.
1974	24.50	384240.	1.000000	384240.	0.
1973	25.50	458793.	1.000000	458793.	0.
SUBTOTAL :			0.509011	121469010.	117168337.
NET SALVAGE: 30.0%				-36440703.	36440703.
TOTAL :			0.356308	85028307.	153609040.

WEIGHTED AGE: 8.9 YEARS
 REMAINING LIFE: 8.3 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36901. Overhead Services

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 33.0 YRS CURVE: IOWA

SC

O.C. SALVAGE %: -50

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1998	0.50	2696225.	0.007576	20426.	2675799.
1997	1.50	2341168.	0.022727	53208.	2287960.
1996	2.50	2477604.	0.037879	93849.	2383755.
1995	3.50	1968974.	0.053030	104415.	1864559.
1994	4.50	2071652.	0.068182	141249.	1930403.
1993	5.50	2057202.	0.083333	171434.	1885768.
1992	6.50	1796028.	0.098485	176881.	1619146.
1991	7.50	1703843.	0.113636	193618.	1510224.
1990	8.50	1694701.	0.128788	218257.	1476444.
1989	9.50	1793321.	0.143939	258130.	1535192.
1988	10.50	1772576.	0.159091	282001.	1490575.
1987	11.50	1638986.	0.174242	285581.	1353405.
1986	12.50	1557595.	0.189394	294999.	1262596.
1985	13.50	1718388.	0.204545	351488.	1366899.
1984	14.50	1584873.	0.219697	348192.	1236681.
1983	15.50	1423033.	0.234848	334197.	1088836.
1982	16.50	1294490.	0.250000	323623.	970868.
1981	17.50	1219747.	0.265152	323418.	896329.
1980	18.50	1100769.	0.280303	308549.	792220.
1979	19.50	1028583.	0.295455	303899.	724683.
1978	20.50	857130.	0.310606	266230.	590900.
1977	21.50	720860.	0.325758	234826.	486034.
1976	22.50	754400.	0.340909	257182.	497218.
1975	23.50	682522.	0.356061	243019.	439503.
1974	24.50	1064566.	0.371212	395180.	669386.
1973	25.50	1007931.	0.386364	389428.	618503.
1972	26.50	1007421.	0.401515	404495.	602926.
1971	27.50	755952.	0.416667	314980.	440972.
1970	28.50	682613.	0.431818	294765.	387849.
1969	29.50	574420.	0.446970	256749.	317672.
1968	30.50	515422.	0.462121	238188.	277235.
1967	31.50	443025.	0.477273	211444.	231581.
1966	32.50	356746.	0.492424	175670.	181076.
1965	33.50	333642.	0.507576	169348.	164293.
1964	34.50	308750.	0.522727	161392.	147358.
1963	35.50	262863.	0.537879	141389.	121475.
1962	36.50	249366.	0.553030	137907.	111459.
1961	37.50	216192.	0.568182	122837.	93356.
1960	38.50	236032.	0.583333	137685.	98347.
1959	39.50	235094.	0.598485	140700.	94394.
1958	40.50	202345.	0.613636	124166.	78179.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36901. Overhead Services

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 33.0 YRS CURVE: IOWA

SC

O.C. SALVAGE %: -51

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1957	41.50	177416.	0.628788	111557.	65859.
1956	42.50	176718.	0.643939	113796.	62922.
1955	43.50	137098.	0.659091	90360.	46738.
1954	44.50	144828.	0.674242	97649.	47179.
1953	45.50	124319.	0.689394	85705.	38614.
1952	46.50	85343.	0.704545	60128.	25215.
1951	47.50	77909.	0.719697	56071.	21838.
1950	48.50	78052.	0.734848	57357.	20696.
1949	49.50	64824.	0.750000	48618.	16206.
1948	50.50	56107.	0.765152	42931.	13177.
1947	51.50	51322.	0.780303	40047.	11275.
1946	52.50	27526.	0.795455	21895.	5630.
1945	53.50	14282.	0.810606	11577.	2705.
1944	54.50	11021.	0.825758	9100.	1920.
1943	55.50	5430.	0.840909	4566.	864.
1942	56.50	7317.	0.856061	6264.	1053.
1941	57.50	13143.	0.871212	11450.	1693.
1940	58.50	15664.	0.886364	13884.	1780.
1939	59.50	11231.	0.901515	10125.	1106.
1938	60.50	9648.	0.916667	8844.	804.
1937	61.50	11514.	0.931818	10729.	785.
1936	62.50	8276.	0.946970	7837.	439.
1935	63.50	7610.	0.962121	7322.	288.
1934	64.50	4934.	0.977273	4822.	112.
1933	65.50	2476.	0.992424	2457.	19.
1932	66.50	3119.	1.000000	3119.	0.
1931	67.50	4328.	1.000000	4328.	0.
1930	68.50	3207.	1.000000	3207.	0.
1929	69.50	4495.	1.000000	4495.	0.
1928	70.50	5519.	1.000000	5519.	0.
1927	71.50	7834.	1.000000	7834.	0.
1926	72.50	9700.	1.000000	9700.	0.
1925	73.50	4167.	1.000000	4167.	0.
1924	74.50	2174.	1.000000	2174.	0.
1923	75.50	688.	1.000000	688.	0.
1922	76.50	0.	1.000000	0.	0.
1921	77.50	0.	1.000000	0.	0.
1920	78.50	0.	1.000000	0.	0.
1919	79.50	0.	1.000000	0.	0.
1918	80.50	0.	1.000000	0.	0.
1917	81.50	0.	1.000000	0.	0.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36901. Overhead Services

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 33.0 YRS CURVE: IOWA

SC

O.C. SALVAGE %: -50

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION

1916	82.50	0.	1.000000	0.	0.
1915	83.50	0.	1.000000	0.	0.

SUBTOTAL :			0.217374	10385315.	37390977.
NET SALVAGE: -50.0%				5192657.	-5192657.

TOTAL :		47776292.	0.326061	15577972.	32198320.

WEIGHTED AGE: 14.4 YEARS

REMAINING LIFE: 25.8 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36902. Underground Service

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 35.0 YRS CURVE: IOWA

R4

O.C. SALVAGE %: -15

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
YEAR	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1998	0.50	4278775.	0.014271	61064.	4217711.
1997	1.50	3720922.	0.042812	159301.	3561622.
1996	2.50	3411891.	0.071338	243396.	3168494.
1995	3.50	3397107.	0.099840	339166.	3057941.
1994	4.50	2549013.	0.128311	327066.	2221947.
1993	5.50	2623097.	0.156754	411180.	2211917.
1992	6.50	2413643.	0.185144	446870.	1966773.
1991	7.50	2126230.	0.213466	453878.	1672351.
1990	8.50	2430372.	0.241715	587457.	1842914.
1989	9.50	2577427.	0.269865	695556.	1881871.
1988	10.50	2499822.	0.297893	744681.	1755142.
1987	11.50	2356177.	0.325764	767559.	1588618.
1986	12.50	2740959.	0.353460	968820.	1772139.
1985	13.50	2462611.	0.380937	938101.	1524510.
1984	14.50	2385524.	0.408172	973705.	1411819.
1983	15.50	1914149.	0.435111	832867.	1081283.
1982	16.50	1361672.	0.461728	628722.	732950.
1981	17.50	1430074.	0.487970	697833.	732241.
1980	18.50	1220597.	0.513795	627136.	593461.
1979	19.50	989827.	0.539160	533676.	456152.
1978	20.50	745655.	0.564031	420573.	325082.
1977	21.50	501001.	0.588374	294776.	206225.
1976	22.50	396279.	0.612157	242585.	153694.
1975	23.50	322645.	0.635353	204993.	117651.
1974	24.50	360662.	0.657945	237295.	123366.
1973	25.50	185726.	0.679906	126276.	59450.
1972	26.50	0.	0.701250	0.	0.
1971	27.50	22265.	0.721986	16075.	6190.
1970	28.50	77177.	0.742142	57276.	19901.
1969	29.50	51407.	0.761741	39159.	12248.
1968	30.50	65884.	0.780743	51438.	14445.
1967	31.50	23196.	0.798957	18532.	4663.
1966	32.50	0.	0.816109	0.	0.
1965	33.50	0.	0.832019	0.	0.
1964	34.50	803.	0.846602	680.	123.
1963	35.50	0.	0.859862	0.	0.
1962	36.50	1413.	0.871879	1232.	181.
1961	37.50	4346.	0.882790	3837.	509.
1960	38.50	3687.	0.892753	3291.	395.
1959	39.50	1465.	0.901959	1322.	144.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36902. Underground Service

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 35.0 YRS CURVE: IOWA

R4

O.C. SALVAGE %: -11

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
---	-----	-----	-----	-----	-----
---	-----	-----	-----	-----	-----

SUBTOTAL :			0.254724	13157376.	38496125.
NET SALVAGE: -15.0%				1973606.	-1973606.
		-----	-----	-----	-----
TOTAL :		51653501.	0.292932	15130983.	36522518.
		-----	-----	-----	-----

WEIGHTED AGE: 9.1 YEARS
REMAINING LIFE: 26.1 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 37000. Meters

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 25.0 YRS CURVE: IOWA

R2

O.C. SALVAGE %: -20

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1998	0.50	2334126.	0.018086	42214.	2291912.
1997	1.50	2046433.	0.053953	110411.	1936022.
1996	2.50	1915988.	0.089402	171294.	1744694.
1995	3.50	1832451.	0.124395	227947.	1604504.
1994	4.50	1936863.	0.158922	307811.	1629052.
1993	5.50	1528088.	0.192956	294853.	1233235.
1992	6.50	1566374.	0.226469	354736.	1211639.
1991	7.50	1890576.	0.259443	490496.	1400080.
1990	8.50	2126517.	0.291858	620641.	1505876.
1989	9.50	1869561.	0.323695	605167.	1264394.
1988	10.50	1923280.	0.354913	682598.	1240682.
1987	11.50	2566337.	0.385507	989340.	1576997.
1986	12.50	3147598.	0.415448	1307664.	1839934.
1985	13.50	2577063.	0.444701	1146023.	1431040.
1984	14.50	2205848.	0.473249	1043915.	1161932.
1983	15.50	1380502.	0.501056	691709.	688793.
1982	16.50	1827057.	0.528103	964874.	862183.
1981	17.50	1262582.	0.554348	699909.	562672.
1980	18.50	926222.	0.579772	536998.	389224.
1979	19.50	762039.	0.604342	460533.	301507.
1978	20.50	572357.	0.628037	359462.	212896.
1977	21.50	424876.	0.650819	276518.	148358.
1976	22.50	439633.	0.672676	295730.	143902.
1975	23.50	323201.	0.693589	224168.	99032.
1974	24.50	472146.	0.713549	336899.	135247.
1973	25.50	464597.	0.732549	340340.	124257.
1972	26.50	356266.	0.750602	267414.	88852.
1971	27.50	246979.	0.767718	189610.	57369.
1970	28.50	183726.	0.783930	144028.	39698.
1969	29.50	165173.	0.799281	132020.	33154.
1968	30.50	101846.	0.813825	82885.	18961.
1967	31.50	68326.	0.827641	56549.	11776.
1966	32.50	76314.	0.840814	64166.	12148.
1965	33.50	55584.	0.853450	47438.	8146.
1964	34.50	38691.	0.865675	33493.	5197.
1963	35.50	29963.	0.877594	26295.	3668.
1962	36.50	31582.	0.889316	28086.	3496.
1961	37.50	26484.	0.900945	23861.	2623.
1960	38.50	30439.	0.912546	27777.	2662.
1959	39.50	32559.	0.924110	30088.	2471.
1958	40.50	21044.	0.935642	19689.	1354.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 37000. Meters

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 25.0 YRS CURVE: IOWA

R2

O.C. SALVAGE %: -20

I YEAR	II AGE AT 12/31/98	III ORIGINAL COST AT 12/31/98	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
1957	41.50	16033.	0.947143	15185.	847.
1956	42.50	20829.	0.958844	19972.	857.
SUBTOTAL :			0.353643	14790810.	27033342.
NET SALVAGE: -20.0%				2958162.	-2958162.
TOTAL :		41824152.	0.424371	17748972.	24075180.

WEIGHTED AGE: 11.0 YEARS

REMAINING LIFE: 16.2 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 37300. Street Lighting & Signal Systems

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 19.0 YRS CURVE: IOWA

R2.5

O.C. SALVAGE %: 0

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1998	0.50	7594615.	0.024825	188533.	7406082.
1997	1.50	6372767.	0.074096	472194.	5900573.
1996	2.50	6188060.	0.122754	759610.	5428450.
1995	3.50	5385051.	0.170729	919386.	4465665.
1994	4.50	5343772.	0.217940	1164621.	4179151.
1993	5.50	5065411.	0.264291	1338744.	3726667.
1992	6.50	3907545.	0.309694	1210142.	2697403.
1991	7.50	3468738.	0.354061	1228144.	2240594.
1990	8.50	3843446.	0.397319	1527073.	2316373.
1989	9.50	5396117.	0.439388	2370988.	3025129.
1988	10.50	5386680.	0.480184	2586597.	2800083.
1987	11.50	3242743.	0.519638	1685053.	1557690.
1986	12.50	2741807.	0.557669	1529020.	1212787.
1985	13.50	2888949.	0.594161	1716500.	1172449.
1984	14.50	2987561.	0.628971	1879088.	1108473.
1983	15.50	2257090.	0.661958	1494099.	762991.
1982	16.50	1463355.	0.692944	1014023.	449332.
1981	17.50	1098815.	0.721751	793071.	305744.
1980	18.50	1160295.	0.748225	868161.	292134.
1979	19.50	833324.	0.772289	643567.	189757.
1978	20.50	493724.	0.793934	391985.	101740.
1977	21.50	328632.	0.813252	267261.	61372.
1976	22.50	265092.	0.830466	220150.	44942.
1975	23.50	250516.	0.845893	211910.	38606.
1974	24.50	309608.	0.859918	266237.	43371.
1973	25.50	186415.	0.872983	162737.	23678.
1972	26.50	163294.	0.885392	144579.	18715.
1971	27.50	97567.	0.897298	87546.	10020.
1970	28.50	76474.	0.908791	69499.	6975.
1969	29.50	37681.	0.920295	34677.	3003.
1968	30.50	30205.	0.932505	28166.	2039.
1967	31.50	29698.	0.946521	28110.	1588.
1966	32.50	25471.	0.963090	24531.	940.
1965	33.50	22140.	0.989273	21903.	238.
1964	34.50	13981.	1.000000	13981.	0.
1963	35.50	15102.	1.000000	15102.	0.
1962	36.50	11227.	1.000000	11227.	0.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 37300. Street Lighting & Signal Systems

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 19.0 YRS CURVE: IOWA

R2.5

O.C. SALVAGE %: 0

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
----	-----	-----	-----	-----	-----
----	-----	-----	-----	-----	-----
SUBTOTAL :			0.346761	27388216.	51594753.
NET SALVAGE: 0.0%				0.	0.
			-----	-----	-----
TOTAL :		78982969.	0.346761	27388216.	51594753.
		-----	-----	-----	-----

WEIGHTED AGE: 7.8 YEARS

REMAINING LIFE: 12.4 YEARS

Tampa Electric Company
 Yearly Retirements, Cost of Removal and Salvage
 Accounts - 373.00 & 373.01 - Street Lighting and Signal Systems
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PER BOOKS							ADJUSTED		PER BOOKS			
Retirements	Cost of Removal	Salvage	Net Salvage	Net Salvage Percent	Reused Salvage	Terminal Salvage	Reused & Terminal Salvage	Adjusted Net Salvage	Net Salvage Percent	Abnormal Salvage	Total Salvage	
1998	(1,014,924.09)	141,128.06	117,903.66	(23,224.40)	(2.29)	99,479	18,425	117,904	(23,224)	(2.29)	0	117,904
1997	(848,295.07)	118,392.84	121,724.08	3,331.24	0.39	79,176	42,623	121,799	3,406	0.40	(75)	121,724
1996	(901,091.06)	116,639.53	195,933.09	79,293.56	8.80	117,972	44,961	162,933	46,294	5.14	33,000	195,933
1995	(881,937.14)	122,262.33	151,809.67	29,547.34	3.35	118,200	28,445	146,646	24,383	2.76	5,164	151,810
1994	(831,263.73)	136,487.46	168,548.44	32,060.98	4.36	133,085	35,460	168,545	32,057	3.86	4	168,548
1993	959,394.00	171,158.71	152,099.20	(19,059.51)	(2.59)	134,053	18,046	152,099	(19,060)	1.99	0	152,099
1992	(978,684.57)	159,685.17	146,945.76	(12,739.41)	(1.73)	143,025	3,921	146,946	(12,739)	(1.30)	0	146,946
1991	(541,288.87)	107,077.41	166,561.80	59,484.39	8.09	172,386	(6,037)	166,350	59,272	10.95	212	166,562
1990	(735,348.67)	93,548.74	174,213.05	80,664.31	10.97	148,701	18,142	166,843	73,294	9.97	7,370	174,213
1989	(1,884,439.63)	129,289.71	733,689.70	604,399.99	32.07	234,521	60,117	294,638	165,348	8.77	439,052	733,690
1988	(1,385,882.04)	80,055.07	703,415.96	623,360.89	44.98	215,984	16,318	232,302	152,247	10.99	471,114	703,416
1987	(687,074.04)	86,643.16	453,970.95	367,327.79	53.46	154,524	14,251	168,775	82,132	11.95	285,196	453,971
1986	(472,642.72)	31,222.92	226,114.32	194,891.40	41.23	155,884	12,928	168,812	137,589	29.11	57,302	226,114
1985	(331,769.36)	57,403.02	113,916.37	56,513.35	17.03	63,075	12,671	75,746	18,343	5.53	38,170	113,916
1984	(1,078,547.61)	63,069.67	863,500.75	800,431.08	74.21	76,258	47,663	123,921	60,851	5.64	739,580	863,501
1983	(810,773.65)	57,580.17	643,166.36	585,586.19	72.23	112,816	27,011	139,827	82,247	10.14	503,340	643,167
1982	(316,059.50)	39,638.89	210,946.23	171,307.34	54.20	56,531	15,392	71,923	32,284	10.21	139,023	210,946
	(12,740,625.75)	1,711,282.86	5,344,459.39	3,633,176.53	28.52	2,215,671	410,337	2,626,008	914,725	7.18	2,718,452	5,344,460

ADJUSTED						
5 Year Band	Reused & Terminal Salvage	Salvage Percent	Cost of Removal	Cost of Removal Percent	Cost of Removal & Salvage	Net Salvage Percent
1994 thru 1998	717,826	16	(634,910)	(14)	82,916	2
1993 thru 1997	752,022	30	(664,941)	(27)	87,081	3
1992 thru 1996	777,169	30	(706,233)	(27)	70,935	3
1991 thru 1995	780,585	34	(696,671)	(31)	83,914	4
1990 thru 1994	800,782	38	(667,957)	(31)	132,825	6
1989 thru 1993	926,876	29	(660,760)	(21)	266,116	8
1988 thru 1992	1,007,078	18	(569,656)	(10)	437,422	8
1987 thru 1991	1,028,908	20	(496,614)	(9)	532,294	10
1986 thru 1990	1,031,370	20	(420,760)	(8)	610,610	12
1985 thru 1989	940,273	20	(384,614)	(8)	555,659	12
1984 thru 1988	769,556	19	(318,394)	(8)	451,162	11
1983 thru 1987	677,081	20	(295,919)	(9)	381,162	11
1982 thru 1986	580,229	19	(248,915)	(8)	331,314	11

GENERAL PLANT AMORTIZABLE

Tampa Electric proposes expanding the amortization currently in place for certain general plant accounts. Specifically, the January 1, 1999 net unrecovered depreciable portions of Accounts 393 (Stores), 394 (Tools, Shop & Garage), 395 (Laboratory Equipment) and 396 (Power Operated Equipment) are proposed to be amortized over 7 years. Subsequent additions will be maintained by vintage and amortized accordingly. These accounts represent minor investments and numerous items that are difficult to track or trace. On a going forward basis, each vintage year's addition associated with each account will be amortized over a like period of time. This proposed use of amortization is in line with the companies' and Commission Staff's efforts to simplify the accounts and depreciation study process, where possible and with Commission precedent in recent depreciation rate orders.

391.02 - Computer Equipment - Workstations

The Company proposes to shorten the amortization period on computer equipment-workstations from the currently approved 5 years to the proposed 3 years, consistent with the company's current replacement policy of 3 years for this type of equipment.

397.00 - Communication Equipment

The Company proposes to shorten the amortization period on Communication Equipment from the currently approved 10 years to a proposed 7 years. Discussion with telecommunication department personnel indicated that a 7 year life is appropriate and is in line with current industry expectations.

GENERAL PLANT

392.02 Transportation Equipment-Light Truck

Using current retirement data, transportation equipment-light trucks indicated that the average service life is lengthening from the current 7 years to the proposed 10 years. Discussions with the transportation department personnel indicated that they would expect lengthening of life due to improved maintenance programs, high replacement costs and capital cost control efforts.

397.02 Energy Control System

The company proposes a recovery period of 2 years to recover the remaining investment in this account by year end 2000 to coincide with the indicated retirement date.

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review
Comparison of Rates and Components

		Current Rates - Effective 1/1/96						Company Proposed - Effective 1/1/99								
Account Number	Account Title	Average Service Life	Average Remaining Life	Future Net Salvage	Approved Curve Type	Reserve Ratio 1/1'95	Depreciation Rate	Whole Life			Remaining Life					
								Curve Type	Average Service Life	Future Net Salvage	Whole Life Rate	Average Age	Average Remaining Life	Reserve Ratio 12/98	Future Net Salvage	Depreciation Rate
		(yrs)	(yrs)	(%)	Type	(%)	(%)	Type	(yrs)	(%)	(%)	(yrs)	(yrs)	(%)	(%)	(%)
<u>General Plant</u>																
390	Structures and Improvements	38	29.0	(20)	R5	20.35	3.4	R5	38	(20)	3.2	10.2	28.0	25.02	(20)	3.4
393.01	Stores Equipment	26	18.3	-	SC	54.21	2.5		7yr Amortizable				7yr Amortizable			
394.01	Tools, Shop and Garage Equipment	16	8.2	5	R2	52.75	5.2		7yr Amortizable				7yr Amortizable			
395.01	Laboratory Equipment	26	17.6	-	R1	47.38	3.0		7yr Amortizable				7yr Amortizable			
396	Power Operated Equipment	20	8.8	10	R5	56.77	3.8		10yr Amortizable				10yr Amortizable			
397.25	Communication Equipment-Fiber	16	11.4	(10)	R2	38.18	6.3	R2	16	(10)	6.9	5.3	11.5	48.75	(10)	5.3
<u>Transportation Equipment</u>																
392.01	Automobiles	6	2.7	24	R3	46.52	22.2	R3	6	24	12.7	6.6	-	62.08	24	-
392.02	Light Trucks	7	3.7	20	L2	54.92	9.3	L2	10	20	8.0	5.5	6.0	32.00	20	8.0
392.03	Heavy Trucks	15	9.3	20	L2	35.22	4.1	L2	15	20	5.3	8.5	8.9	43.08	20	4.1
<u>General Plant Amortized</u>																
391.01	Office Furniture and Equipment	7 yr	Amortizable						7 yr	Amortizable			7 yr	Amortizable		
391.02	Computer Equipment-Workstations	5 yr	Amortizable						3 yr	Amortizable			3 yr	Amortizable		
391.04	Computer Equipment-Mainframe	5 yr	Amortizable						5 yr	Amortizable			5 yr	Amortizable		
393.00	Stores Equipment	7 yr	Amortizable						7 yr	Amortizable			7 yr	Amortizable		
394.00	Tools, Shop and Garage Equipment	7 yr	Amortizable						7 yr	Amortizable			7 yr	Amortizable		
395.00	Laboratory Equipment	7 yr	Amortizable						7 yr	Amortizable			7 yr	Amortizable		
397	Communication Equipment	10 yr	Amortizable						7 yr	Amortizable			7 yr	Amortizable		
398.00	Miscellaneous Equipment	7 yr	Amortizable						7 yr	Amortizable			7 yr	Amortizable		
<u>Recovery Schedule</u>																
397.01	Energy Management System	15	4.5	-	R5	57.59	9.4						2 yr	Recovery Period		

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review
Change in annual accruals

		Current Rates - Effective 1/1/96				Company Proposed - Effective 1/1/99					
Account Number	Account Title	Total Plant 12/98	Reserve 12/98	Depre- ciation Rate	Depre- ciation Expense	Whole Life			Remaining Life		
						Depre- ciation Rate	Depre- ciation Expense	Change in Depreciation Expense	Depre- ciation Rate	Depre- ciation Expense	Change in Depreciation Expense
<u>General Plant</u>											
390	Structures and Improvements	68,595,561	17,163,608	3.4	2,332,249	3.2	2,195,058	(137,191)	3.4	2,332,249	-
393.01	Stores Equipment	566,333	344,051	2.5	14,158		31,755	17,597		31,755.0	17,597
394.01	Tools, Shop and Garage Equipment	728,812	495,072	5.2	37,898		33,391	(4,507)		33,391.0	(4,507)
395.01	Laboratory Equipment	1,198,928	675,962	3.0	35,968		74,709	38,741		74,709.0	38,741
396	Power Operated Equipment	1,066,313	600,590	3.8	40,520		46,572	6,052		46,572.0	6,052
397.25	Communication Equipment-Fiber	8,607,246	4,196,041	6.3	542,257	6.9	593,900	51,643	5.3	456,184	(86,073)
<u>Transportation Equipment</u>											
392.01	Automobiles	701,072	435,246	22.2	155,638	12.7	89,036	(66,602)	-	-	(155,638)
392.02	Light Trucks	6,342,191	2,029,408	9.3	589,824	8.0	507,375	(82,449)	8.0	507,375	(82,449)
392.03	Heavy Trucks	27,092,981	11,671,850	4.1	1,110,812	5.3	1,435,928	325,116	4.1	1,110,812	-
<u>General Plant Amortized</u>											
391.01	Office Furniture and Equipment	6,747,115	2,756,002		963,874		963,874	-		963,874	-
391.02	Computer Equipment-Workstations	32,753,163	12,904,409		6,550,633		6,616,252	65,619		6,616,252	65,619
391.04	Computer Equipment-Mainframe	1,069,698	51,367		213,940		213,940	-		213,940	-
393.00	Stores Equipment	6,310	(8,306)		901		901	-		901	-
394.00	Tools, Shop and Garage Equipment	3,806,209	1,572,888		543,744		543,744	-		543,744	-
395.00	Laboratory Equipment	855,261	373,090		122,180		122,180	-		122,180	-
397	Communication Equipment	58,907,987	27,297,961		4,125,802		4,515,718	389,916		4,515,718	389,916
398.00	Miscellaneous Equipment	246,466	116,038		35,209		35,209	-		35,209	-
	TOTAL GENERAL PLANT	219,291,646	82,675,277	7.9	17,415,607	8.2	18,019,542	603,935	8.0	17,604,865	189,258
	TOTAL Trans, Distr, & General	1,510,851,875	529,028,620		64,027,107		64,136,891	109,784		62,352,721	(1,674,386)
<u>Recovery Schedule</u>											
397.01	Energy Management System	33,144,637	26,703,342	9.4	4,115,596 *					3,220,648	(894,948)
	Total T,D & G & Recovery Schedule	1,543,996,512	555,731,962		68,142,703					65,573,369	(2,569,334)

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant (\$)	Reserve (\$)	Reserve Ratio 12/98 (%)	Calculated Reserve 12/98 (\$)	Calculated Reserve Ratio	Actual Minus Calculated (%)
<u>General Plant</u>							
390	Structures and Improvements	68,595,561	17,163,608	25.02	21,551,585	31.42	(4,387,977)
393.01	Stores Equipment	566,333	344,051	60.75	-	-	N/A
394.01	Tools, Shop and Garage Equipment	728,812	495,072	67.93	-	-	N/A
395.01	Laboratory Equipment	1,198,928	675,962	56.38	-	-	N/A
396	Power Operated Equipment	1,066,313	600,590	56.32	-	-	N/A
397.25	Communication Equipment-Fiber	8,607,246	4,196,041	48.75	2,652,823	30.82	1,543,218
<u>Transportation Equipment</u>							
392.01	Automobiles	701,072	435,246	62.08	435,246	62.08	-
392.02	Light Trucks	6,342,191	2,029,408	32.00	2,029,408	32.00	-
392.03	Heavy Trucks	27,092,981	11,671,850	43.08	8,828,979	32.59	2,842,871
<u>General Plant Amortized</u>							
391.01	Office Furniture and Equipment	6,747,115	2,756,002	40.85	N/A	N/A	N/A
391.02	Computer Equipment-Workstations	32,753,163	12,904,409	39.40	N/A	N/A	N/A
391.04	Computer Equipment-Mainframe	1,069,698	51,367	4.80	N/A	N/A	N/A
393.00	Stores Equipment	6,310	(8,306)	(131.63)	N/A	N/A	N/A
394.00	Tools, Shop and Garage Equipment	3,806,209	1,572,888	41.32	N/A	N/A	N/A
395.00	Laboratory Equipment	855,261	373,090	43.62	N/A	N/A	N/A
397	Communication Equipment	58,907,987	27,297,961	46.34	N/A	N/A	N/A
398.00	Miscellaneous Equipment	246,466	116,038	47.08	N/A	N/A	N/A
TOTAL GENERAL		219,291,646	82,675,277		35,498,041		(1,888)
TOTAL		1,510,851,875	529,028,620		450,303,198		31,546,298

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39000. Structures & Improvements

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 38.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: -20

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/98	ORIGINAL COST AT 12/31/98	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1998	0.50	4468375.	0.013158	58795.	4409580.
1997	1.50	5624798.	0.039474	222033.	5402765.
1996	2.50	3061174.	0.065790	201394.	2859780.
1995	3.50	3877266.	0.092106	357119.	3520147.
1994	4.50	2393359.	0.118422	283426.	2109933.
1993	5.50	2319825.	0.144738	335766.	1984059.
1992	6.50	2705332.	0.171054	462757.	2242575.
1991	7.50	3290903.	0.197370	649524.	2641379.
1990	8.50	1437872.	0.223686	321631.	1116241.
1989	9.50	1442826.	0.250002	360709.	1082117.
1988	10.50	19310478.	0.276318	5335824.	13974654.
1987	11.50	1721436.	0.302633	520964.	1200472.
1986	12.50	6033798.	0.328949	1984814.	4048984.
1985	13.50	1216339.	0.355265	432123.	784216.
1984	14.50	720668.	0.381581	274993.	445675.
1983	15.50	562610.	0.407891	229484.	333126.
1982	16.50	906460.	0.434185	393571.	512889.
1981	17.50	285000.	0.460454	131229.	153771.
1980	18.50	318989.	0.486667	155241.	163748.
1979	19.50	254915.	0.512791	130718.	124197.
1978	20.50	168028.	0.538784	90531.	77497.
1977	21.50	162254.	0.564574	91604.	70650.
1976	22.50	271256.	0.590121	160074.	111182.
1975	23.50	777035.	0.615348	478147.	298888.
1974	24.50	312026.	0.640183	199754.	112272.
1973	25.50	227423.	0.664585	151142.	76281.
1972	26.50	146153.	0.688473	100622.	45531.
1971	27.50	182601.	0.711800	129975.	52626.
1970	28.50	904061.	0.734507	664039.	240022.
1969	29.50	311221.	0.756451	235423.	75798.
1968	30.50	193140.	0.777586	150183.	42957.
1967	31.50	355067.	0.797784	283267.	71800.
1966	32.50	94224.	0.816898	76971.	17253.
1965	33.50	123699.	0.834895	103276.	20423.
1964	34.50	350155.	0.851657	298212.	51943.
1963	35.50	353345.	0.867151	306403.	46942.
1962	36.50	85762.	0.881400	75591.	10171.
1961	37.50	199600.	0.894352	178513.	21087.
1960	38.50	41549.	0.906089	37647.	3902.
1959	39.50	30048.	0.916629	27543.	2505.
1958	40.50	503522.	0.926026	466275.	37247.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39000. Structures & Improvements

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 38.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: -20

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION

1957	41.50	19305.	0.934300	18037.	1268.
1956	42.50	13261.	0.941500	12485.	776.
1955	43.50	384044.	0.947757	363981.	20063.
1954	44.50	414009.	0.953086	394586.	19423.
1953	45.50	0.	0.958122	0.	0.
1952	46.50	0.	0.963478	0.	0.
1951	47.50	0.	0.969423	0.	0.
1950	48.50	0.	0.975674	0.	0.
1949	49.50	0.	0.981217	0.	0.
1948	50.50	6479.	0.985412	6384.	95.
1947	51.50	0.	0.986842	0.	0.
1946	52.50	0.	1.000000	0.	0.
1945	53.50	0.	1.000000	0.	0.
1944	54.50	0.	1.000000	0.	0.
1943	55.50	0.	1.000000	0.	0.
1942	56.50	2760.	1.000000	2760.	0.
1941	57.50	14112.	1.000000	14112.	0.

SUBTOTAL :			0.261808	17959654.	50638908.
NET SALVAGE: -20.0%				3591931.	-3591931.

TOTAL :		68598562.	0.314170	21551585.	47046977.

WEIGHTED AGE: 10.2 YEARS
 REMAINING LIFE: 28.1 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39202. Light Trucks

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 10.0 YRS CURVE: IOWA

L2

O.C. SALVAGE %: 20

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1998	0.50	777266.	0.049863	38757.	738509.
1997	1.50	646014.	0.146801	94835.	551179.
1996	2.50	536967.	0.237777	127678.	409289.
1995	3.50	135722.	0.322102	43716.	92006.
1994	4.50	794389.	0.397467	315743.	478646.
1993	5.50	567752.	0.458929	260558.	307194.
1992	6.50	514310.	0.506336	260414.	253896.
1991	7.50	889802.	0.542743	482934.	406868.
1990	8.50	448351.	0.571906	256415.	191936.
1989	9.50	128422.	0.597205	76694.	51728.
1988	10.50	471005.	0.621142	292561.	178444.
1987	11.50	158496.	0.645207	102263.	56233.
1986	12.50	239787.	0.669875	160627.	79160.
1985	13.50	33910.	0.694905	23564.	10346.

SUBTOTAL :			0.399982	2536760.	3805433.
NET SALVAGE: 20.0%				-507352.	507352.

TOTAL :		6342193.	0.319985	2029408.	4312785.

WEIGHTED AGE: 5.5 YEARS

REMAINING LIFE: 6.0 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 392032. Medium & Heavy Vehicles

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 15.0 YRS CURVE: IOWA

L2

O.C. SALVAGE %: 20

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1998	0.50	1952990.	0.033291	65016.	1887974.
1997	1.50	1096541.	0.098960	108514.	988027.
1996	2.50	1304632.	0.162448	211934.	1092698.
1995	3.50	300967.	0.223128	67154.	233813.
1994	4.50	3860027.	0.280860	1084126.	2775901.
1993	5.50	2180813.	0.335575	731826.	1448987.
1992	6.50	1763851.	0.385978	680808.	1083043.
1991	7.50	1986400.	0.430361	854869.	1131531.
1990	8.50	1379334.	0.468137	645717.	733617.
1989	9.50	1438319.	0.499800	718871.	719448.
1988	10.50	219642.	0.526284	115594.	104048.
1987	11.50	3058058.	0.548701	1677959.	1380099.
1986	12.50	2309864.	0.568165	1312383.	997481.
1985	13.50	1119272.	0.585674	655529.	463743.
1984	14.50	507346.	0.602106	305476.	201870.
1983	15.50	399839.	0.618086	247135.	152704.
1982	16.50	743202.	0.634048	471226.	271976.
1981	17.50	425950.	0.650272	276983.	148967.
1980	18.50	92643.	0.666763	61771.	30872.
1979	19.50	81707.	0.683441	55842.	25865.
1978	20.50	50071.	0.700214	35060.	15011.
1977	21.50	5645.	0.716873	4047.	1598.
1976	22.50	62121.	0.733257	45551.	16570.
1975	23.50	57204.	0.749309	42863.	14341.
1974	24.50	331572.	0.764923	253627.	77945.
1973	25.50	79821.	0.780046	62264.	17557.
1972	26.50	59802.	0.794798	47530.	12272.
1971	27.50	23047.	0.809071	18647.	4400.
1970	28.50	13570.	0.822918	11167.	2403.
1969	29.50	59109.	0.836510	49445.	9664.
1968	30.50	57232.	0.849711	48631.	8601.
1967	31.50	4640.	0.862518	4002.	638.
1966	32.50	4454.	0.875080	3898.	556.
1965	33.50	5259.	0.887451	4667.	592.
1964	34.50	9212.	0.899553	8287.	925.
1963	35.50	3555.	0.911335	3240.	315.
1962	36.50	5872.	0.923136	5421.	451.
1961	37.50	1373.	0.935079	1284.	89.
1960	38.50	877.	0.948288	832.	45.
1959	39.50	3756.	0.968173	3636.	120.
1958	40.50	10463.	1.000000	10463.	0.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 392032. Medium & Heavy Vehicles

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 15.0 YRS CURVE: IOWA

L2

O.C. SALVAGE %: 20

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION
1957	41.50	290.	1.000000	290.	0.
1956	42.50	1309.	1.000000	1309.	0.
1955	43.50	0.	1.000000	0.	0.
1954	44.50	15078.	1.000000	15078.	0.
1953	45.50	0.	1.000000	0.	0.
1952	46.50	0.	1.000000	0.	0.
1951	47.50	149.	1.000000	149.	0.
1950	48.50	3150.	1.000000	3150.	0.
1949	49.50	261.	1.000000	261.	0.
1948	50.50	366.	1.000000	366.	0.
1947	51.50	1989.	1.000000	1989.	0.
1946	52.50	0.	1.000000	0.	0.
1945	53.50	0.	1.000000	0.	0.
1944	54.50	0.	1.000000	0.	0.
1943	55.50	0.	1.000000	0.	0.
1942	56.50	0.	1.000000	0.	0.
1941	57.50	337.	1.000000	337.	0.
SUBTOTAL :			0.407346	11036224.	16056757.
NET SALVAGE: 20.0%				-2207245.	2207245.
TOTAL :		27092981.	0.325877	8828979.	18264002.

WEIGHTED AGE: 8.5 YEARS
 REMAINING LIFE: 8.9 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39701. ENERGY MANAGEMENT SYSTEM

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/98

DEPRECIATION: ALG LIFE: 15.0 YRS CURVE: IOWA R5 TERMINAL DATE O.C. SALVAGE %: 0

I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/98	12/31/98	RATIO	RESERVE	DEPRECIATION

1998	0.50	0.	0.250000	0.	0.
1997	1.50	0.	0.500000	0.	0.
1996	2.50	0.	0.625000	0.	0.
1995	3.50	0.	0.700000	0.	0.
1994	4.50	246731.	0.750000	185048.	61683.
1993	5.50	799550.	0.785720	628222.	171328.
1992	6.50	338440.	0.812543	274997.	63443.
1991	7.50	29525.	0.833511	24609.	4916.
1990	8.50	2083931.	0.850474	1772328.	311603.
1989	9.50	29646460.	0.864602	25632378.	4014082.

SUBTOTAL :			0.860398	28517583.	4627054.
NET SALVAGE: 0.0%				0.	0.

TOTAL :		33144637.	0.860398	28517583.	4627054.

WEIGHTED AGE: 9.3 YEARS
 REMAINING LIFE: 1.5 YEARS

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
1995							
		GENERAL PLANT					
1	390.00	STRUCTURES & IMPROVEMENTS	52,206,033.94	3,198,346.49	(276,972.20)	0.00	55,127,408.23
2	391.01	OFFICE FURNITURE & EQUIPMENT	6,913,992.36	783,743.08	(1,969,892.85)	0.00	5,727,842.79
3	391.02	COMPUTER EQUIPMENT	21,619,366.52	2,830,981.53	(4,142,799.61)	0.00	20,307,548.44
4	392.01	AUTOMOBILES	2,752,378.35	0.00	(1,818,807.52)	0.00	933,570.83
5	392.02	LIGHT TRUCKS	7,597,334.22	356,973.64	(974,511.19)	0.00	6,979,796.67
6	392.03	HEAVY TRUCKS	25,885,734.03	1,485,073.74	(2,275,727.43)	0.00	25,095,080.34
7	393.00	STORES EQUIPMENT	202,402.69	0.00	(74,071.44)	0.00	128,331.25
8	393.01	STORES EQUIPMENT	578,179.34	0.00	0.00	0.00	578,179.34
9	394.00	TOOLS, SHOP & GARAGE EQUIP	3,407,674.99	433,083.93	(383,611.44)	0.00	3,457,147.48
10	394.01	TOOLS, SHOP & GARAGE EQUIP	728,811.68	0.00	0.00	0.00	728,811.68
11	395.00	LABORATORY EQUIPMENT	1,287,595.84	60,107.11	(388,934.05)	0.00	958,868.90
12	395.01	LABORATORY EQUIPMENT	1,198,928.24	0.00	0.00	0.00	1,198,928.24
13	396.00	POWER OPERATED EQUIPMENT	869,359.45	66,024.28	(13,650.00)	0.00	921,733.73
14	397.00	COMMUNICATION EQUIPMENT	52,105,358.73	3,887,470.55	(674,362.24)	0.00	55,318,467.04
15	397.01	ENERGY MANAGEMENT SYSTEM	33,585,172.43	0.00	0.00	0.00	33,585,172.43
16	398.00	MISCELLANEOUS EQUIPMENT	279,357.20	21,625.70	(38,208.55)	0.00	262,774.35
17		TOTAL GENERAL PLANT	211,217,780.01	13,123,430.05	(13,031,548.32)	0.00	211,309,661.74
1996							
		GENERAL PLANT					
18	390.00	STRUCTURES & IMPROVEMENTS	55,127,408.23	3,597,742.13	(240,985.78)	0.00	58,484,164.58
19	391.01	OFFICE FURNITURE & EQUIPMENT	5,727,842.79	571,676.08	(583,628.49)	0.00	5,715,890.38
20	391.02	COMPUTER EQUIPMENT	20,307,548.44	5,562,441.09	(6,020,126.11)	1,365,880.33	21,215,743.75
21	392.01	AUTOMOBILES	933,570.83	0.00	(118,683.58)	0.00	814,887.27
22	392.02	LIGHT TRUCKS	6,979,796.67	647,043.98	(655,558.52)	54,451.89	7,025,734.02
23	392.03	HEAVY TRUCKS	25,095,080.34	1,152,934.28	(1,327,321.64)	(54,451.89)	24,866,241.09
24	393.00	STORES EQUIPMENT	128,331.25	0.00	(36,765.64)	0.00	91,565.61
25	393.01	STORES EQUIPMENT	578,179.34	0.00	(11,846.64)	0.00	566,332.70
26	394.00	TOOLS, SHOP & GARAGE EQUIP	3,457,147.48	590,729.17	(521,863.08)	0.00	3,526,013.57
27	394.01	TOOLS, SHOP & GARAGE EQUIP	728,811.68	0.00	0.00	0.00	728,811.68
28	395.00	LABORATORY EQUIPMENT	958,868.90	68,615.28	(21,599.08)	0.00	1,005,885.10
29	395.01	LABORATORY EQUIPMENT	1,198,928.24	0.00	0.00	0.00	1,198,928.24
30	396.00	POWER OPERATED EQUIPMENT	921,733.73	0.00	0.00	0.00	921,733.73
31	397.00	COMMUNICATION EQUIPMENT	55,318,467.04	4,220,983.25	(120,812.62)	(912,675.66)	58,505,962.01
32	397.01	ENERGY MANAGEMENT SYSTEM	33,585,172.43	0.00	0.00	(440,535.61)	33,144,636.82
33	398.00	MISCELLANEOUS EQUIPMENT	262,774.35	17,288.20	(5,652.85)	(1,789.65)	272,620.05
34		TOTAL GENERAL PLANT	211,309,661.74	16,429,453.46	(9,664,844.01)	10,879.41	218,085,150.60
* Portion of the account that is amortized in accordance with depreciation rates approved under Order #19438, dated 6/6/88.							
1997							
		GENERAL PLANT					
35	390.00	STRUCTURES & IMPROVEMENTS	58,484,164.58	5,779,561.86	(219,201.06)	270,191.67	64,314,717.05
36	391.01	OFFICE FURNITURE & EQUIPMENT	5,715,890.38	1,538,540.49	(1,025,272.36)	0.00	6,229,158.51
37	391.02	COMPUTER EQUIPMENT	21,215,743.75	9,562,150.11	(3,819,883.43)	(321,979.95)	26,636,230.48
38	392.01	AUTOMOBILES	814,887.27	0.00	(73,315.26)	0.00	741,572.01
39	392.02	LIGHT TRUCKS	7,025,734.02	816,903.44	(586,872.64)	0.00	7,255,764.82
40	392.03	HEAVY TRUCKS	24,866,241.09	1,089,575.58	(539,109.38)	0.00	25,416,707.29
41	393.00	STORES EQUIPMENT	91,565.61	0.00	(25,364.04)	0.00	66,201.57
42	393.01	STORES EQUIPMENT	566,332.70	0.00	0.00	0.00	566,332.70
43	394.00	TOOLS, SHOP & GARAGE EQUIP	3,526,013.57	728,456.90	(569,355.12)	0.00	3,685,115.35
44	394.01	TOOLS, SHOP & GARAGE EQUIP	728,811.68	0.00	0.00	0.00	728,811.68
45	395.00	LABORATORY EQUIPMENT	1,005,885.10	123,448.79	(150,523.89)	0.00	978,810.00
46	395.01	LABORATORY EQUIPMENT	1,198,928.24	0.00	0.00	0.00	1,198,928.24
47	396.00	POWER OPERATED EQUIPMENT	921,733.73	64,361.62	(25,570.96)	0.00	960,524.39
48	397.00	COMMUNICATION EQUIPMENT	58,505,962.01	7,934,522.85	(1,396,524.00)	299,725.73	65,343,686.39
49	397.01	ENERGY MANAGEMENT SYSTEM	33,144,636.82	0.00	0.00	0.00	33,144,636.82
50	398.00	MISCELLANEOUS EQUIPMENT	272,620.05	14,334.69	(12,779.80)	0.00	274,174.94
51		TOTAL GENERAL PLANT	218,085,150.60	27,651,856.13	(8,443,571.94)	247,937.45	237,541,372.24
1998							
		GENERAL PLANT					
52	390.00	STRUCTURES & IMPROVEMENTS	64,314,717.05	4,424,775.05	(143,930.68)	0.00	68,595,561.42
53	391.01	OFFICE FURNITURE & EQUIPMENT	6,229,158.51	1,534,260.14	(1,016,304.00)	0.00	6,747,114.65
54	391.02	COMPUTER EQUIPMENT	26,636,230.48	10,319,357.01	(3,141,064.00)	8,337.05	33,822,860.54
55	392.01	AUTOMOBILES	741,572.01	0.00	(40,499.94)	0.00	701,072.07
56	392.02	LIGHT TRUCKS	7,255,764.82	1,002,634.11	(494,205.16)	0.00	7,764,193.77
57	392.03	HEAVY TRUCKS	25,416,707.29	1,703,055.98	(1,448,784.37)	0.00	25,670,978.90
58	393.00	STORES EQUIPMENT	66,201.57	0.00	(59,892.00)	0.00	6,309.57
59	393.01	STORES EQUIPMENT	566,332.70	0.00	0.00	0.00	566,332.70
60	394.00	TOOLS, SHOP & GARAGE EQUIP	3,685,115.35	690,611.52	(569,976.00)	0.00	3,805,750.87
61	394.01	TOOLS, SHOP & GARAGE EQUIP	728,811.68	0.00	0.00	0.00	728,811.68
62	395.00	LABORATORY EQUIPMENT	978,810.00	114,290.75	(237,840.00)	0.00	855,260.75
63	395.01	LABORATORY EQUIPMENT	1,198,928.24	0.00	0.00	0.00	1,198,928.24
64	396.00	POWER OPERATED EQUIPMENT	960,524.39	105,788.53	0.00	0.00	1,066,312.92
65	397.00	COMMUNICATION EQUIPMENT	65,343,686.39	6,209,097.27	(4,110,393.00)	72,844.17	67,515,234.83
66	397.01	ENERGY MANAGEMENT SYSTEM	33,144,636.82	0.00	0.00	0.00	33,144,636.82
67	398.00	MISCELLANEOUS EQUIPMENT	274,174.94	54,363.14	(82,092.00)	0.00	246,466.08
68		TOTAL GENERAL PLANT	237,541,372.24	26,158,253.50	(11,344,981.15)	81,181.22	252,435,825.81

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
1995									
GENERAL PLANT									
1	390.00	STRUCTURES & IMPROVEMENTS	10,252,345.19	1,811,934.78	(276,972.20)	(108,956.45)	57,212.33	0.00	11,735,563.65
2	391.01	OFFICE FURNITURE & EQUIPME	3,919,917.77	935,757.57	(1,969,892.65)	0.00	0.00	0.00	2,885,782.79
3	391.02	COMPUTER EQUIPMENT	11,301,359.24	4,302,704.37	(4,142,799.61)	0.00	0.00	0.00	11,461,264.00
4	392.01	AUTOMOBILES	1,069,248.67	144,577.38	(1,818,807.52)	0.00	951,902.00	0.00	346,921.03
5	392.02	LIGHT TRUCKS	3,839,915.68	839,089.01	(974,511.19)	0.00	150,165.00	0.00	3,854,658.50
6	392.03	HEAVY TRUCKS	7,957,460.82	1,191,257.22	(2,275,727.43)	0.00	429,920.51	0.00	7,302,911.12
7	393.00	STORES EQUIPMENT	133,081.91	21,845.15	(74,071.44)	0.00	0.00	0.00	80,855.62
8	393.01	STORES EQUIPMENT	296,643.98	16,767.12	0.00	0.00	0.00	0.00	313,411.10
9	394.00	TOOLS, SHOP & GARAGE EQUIP	1,617,703.73	481,914.05	(383,611.44)	0.00	0.00	0.00	1,716,006.34
10	394.01	TOOLS, SHOP & GARAGE EQUIP	356,240.81	28,423.56	0.00	0.00	0.00	0.00	384,664.37
11	395.00	LABORATORY EQUIPMENT	591,139.35	171,786.67	(388,934.05)	0.00	0.00	0.00	373,991.97
12	395.01	LABORATORY EQUIPMENT	528,494.00	39,564.60	0.00	0.00	0.00	0.00	568,058.60
13	396.00	POWER OPERATED EQUIPMENT	468,429.12	26,665.04	(13,650.00)	0.00	4,844.30	0.00	486,288.46
14	397.00	COMMUNICATION EQUIPMENT	20,793,935.66	5,888,574.19	(674,362.24)	(36,755.62)	83,334.94	0.00	26,054,726.93
15	397.01	ENERGY MANAGEMENT SYSTEM	12,164,897.98	2,183,033.53	0.00	0.00	0.00	0.00	14,347,931.51
16	398.00	MISCELLANEOUS EQUIPMENT	106,376.16	37,053.65	(38,208.55)	0.00	0.00	0.00	105,221.26
17		TOTAL GENERAL PLANT	75,397,190.07	18,120,948.49	(13,031,548.32)	(145,712.07)	1,677,379.08	0.00	82,018,257.25
1996									
GENERAL PLANT									
18	390.00	STRUCTURES & IMPROVEMENTS	11,735,563.65	1,913,336.49	(240,985.78)	(99,475.99)	3,500.00	0.00	13,311,938.37
19	391.01	OFFICE FURNITURE & EQUIPME	2,885,782.79	800,891.51	(583,628.49)	0.00	0.00	0.00	3,103,045.81
20	391.02	COMPUTER EQUIPMENT	11,461,264.00	3,937,542.13	(6,020,126.11)	0.00	0.00	0.00	9,378,680.02
21	392.01	AUTOMOBILES	346,921.03	199,398.87	(118,683.56)	0.00	32,822.25	346,674.85	807,133.44
22	392.02	LIGHT TRUCKS	3,854,658.50	689,251.84	(655,558.52)	0.00	116,642.50	25,830.60	4,030,824.92
23	392.03	HEAVY TRUCKS	7,302,911.12	1,020,622.29	(1,327,321.64)	0.00	131,110.00	0.00	7,127,321.77
24	393.00	STORES EQUIPMENT	80,855.62	14,723.27	(36,765.64)	0.00	832.50	0.00	59,645.75
25	393.01	STORES EQUIPMENT	313,411.10	14,170.57	(11,846.64)	0.00	0.00	0.00	315,735.03
26	394.00	TOOLS, SHOP & GARAGE EQUIP	1,716,006.34	495,266.60	(521,863.08)	0.00	0.00	0.00	1,689,409.86
27	394.01	TOOLS, SHOP & GARAGE EQUIP	384,664.37	37,898.15	0.00	0.00	0.00	0.00	422,562.53
28	395.00	LABORATORY EQUIPMENT	373,991.97	138,241.93	(21,599.08)	0.00	0.00	0.00	490,634.85
29	395.01	LABORATORY EQUIPMENT	568,058.60	35,967.87	0.00	0.00	0.00	0.00	604,026.47
30	396.00	POWER OPERATED EQUIPMENT	486,288.46	35,025.72	0.00	0.00	0.00	0.00	521,314.18
31	397.00	COMMUNICATION EQUIPMENT	26,054,726.93	3,146,157.13	(120,812.62)	(48,736.87)	43,959.69	0.00	29,075,294.31
32	397.01	ENERGY MANAGEMENT SYSTEM	14,347,931.51	4,124,221.55	0.00	0.00	0.00	0.00	18,472,153.06
33	398.00	MISCELLANEOUS EQUIPMENT	105,221.26	37,868.83	(5,652.85)	0.00	0.00	0.00	137,437.27
34		TOTAL GENERAL PLANT	82,018,257.25	16,640,584.87	(9,664,844.01)	(148,212.86)	328,866.94	372,505.45	89,547,157.64
1997									
GENERAL PLANT									
35	390.00	STRUCTURES & IMPROVEMENTS	13,311,938.37	2,054,249.21	(219,201.06)	(76,751.42)	0.00	0.00	15,070,235.10
36	391.01	OFFICE FURNITURE & EQUIPME	3,103,045.81	837,570.78	(1,025,272.36)	0.00	0.00	0.00	2,915,344.23
37	391.02	COMPUTER EQUIPMENT	9,378,680.02	4,786,858.79	(3,819,683.43)	0.00	842.07	0.00	10,346,697.45
38	392.01	AUTOMOBILES	807,133.44	(12,641.17)	(73,315.26)	0.00	20,395.00	(0.00)	741,572.01
39	392.02	LIGHT TRUCKS	4,030,824.92	697,384.29	(586,872.64)	0.00	150,747.50	0.00	4,292,084.07
40	392.03	HEAVY TRUCKS	7,127,321.77	1,023,294.48	(539,109.38)	(10.44)	62,120.00	0.00	7,673,616.43
41	393.00	STORES EQUIPMENT	59,645.75	11,265.10	(25,364.04)	0.00	855.00	0.00	46,401.81
42	393.01	STORES EQUIPMENT	315,735.03	14,158.20	0.00	0.00	0.00	0.00	329,893.23
43	394.00	TOOLS, SHOP & GARAGE EQUIP	1,689,409.86	502,496.41	(569,355.12)	0.00	3,172.50	0.00	1,625,723.65
44	394.01	TOOLS, SHOP & GARAGE EQUIP	422,562.53	34,610.86	0.00	0.00	0.00	0.00	457,173.39
45	395.00	LABORATORY EQUIPMENT	490,634.85	139,904.52	(150,523.89)	0.00	0.00	0.00	480,015.48
46	395.01	LABORATORY EQUIPMENT	604,026.47	35,967.78	0.00	0.00	0.00	0.00	639,994.25
47	396.00	POWER OPERATED EQUIPMENT	521,314.18	35,400.57	(25,570.96)	0.00	18,135.00	0.00	549,278.79
48	397.00	COMMUNICATION EQUIPMENT	29,075,294.31	3,646,104.50	(1,396,524.00)	(7,648.92)	337.40	0.00	31,317,563.29
49	397.01	ENERGY MANAGEMENT SYSTEM	18,472,153.06	4,115,594.40	0.00	0.00	0.00	0.00	22,587,747.46
50	398.00	MISCELLANEOUS EQUIPMENT	137,437.27	39,073.35	(12,779.80)	0.00	0.00	0.00	163,730.82
51		TOTAL GENERAL PLANT	89,547,157.64	17,961,292.07	(8,443,571.94)	(84,410.78)	256,604.47	0.00	99,237,071.46
1998									
GENERAL PLANT									
52	390.00	STRUCTURES & IMPROVEMENTS	15,070,235.10	2,249,559.07	(143,930.68)	(12,255.29)	0.00	0.00	17,163,608.20
53	391.01	OFFICE FURNITURE & EQUIPME	2,915,344.23	856,821.05	(1,016,304.00)	0.00	140.51	0.00	2,756,001.79
54	391.02	COMPUTER EQUIPMENT	10,346,697.45	5,745,042.47	(3,141,064.00)	0.00	5,100.00	0.00	12,955,775.92
55	392.01	AUTOMOBILES	741,572.01	0.00	(40,499.94)	0.00	3,215.00	0.00	704,287.07
56	392.02	LIGHT TRUCKS	4,292,084.07	736,674.97	(494,205.16)	0.00	67,567.50	0.00	4,602,121.38
57	392.03	HEAVY TRUCKS	7,673,616.43	1,044,988.42	(1,448,784.37)	(11,471.37)	271,747.86	0.00	7,530,096.97
58	393.00	STORES EQUIPMENT	46,401.81	5,184.48	(59,892.00)	0.00	0.00	0.00	(8,305.71)
59	393.01	STORES EQUIPMENT	329,893.23	14,158.20	0.00	0.00	0.00	0.00	344,051.43
60	394.00	TOOLS, SHOP & GARAGE EQUIP	1,625,723.65	513,225.40	(569,976.00)	0.00	3,915.00	0.00	1,572,888.05
61	394.01	TOOLS, SHOP & GARAGE EQUIP	457,173.39	37,898.16	0.00	0.00	0.00	0.00	495,071.55
62	395.00	LABORATORY EQUIPMENT	480,015.48	130,914.23	(237,840.00)	0.00	0.00	0.00	373,089.71
63	395.01	LABORATORY EQUIPMENT	639,994.25	35,967.84	0.00	0.00	0.00	0.00	675,962.09
64	396.00	POWER OPERATED EQUIPMENT	549,278.79	37,451.50	0.00	0.00	13,860.00	0.00	600,590.29
65	397.00	COMMUNICATION EQUIPMENT	31,317,563.29	4,294,258.04	(4,110,393.00)	(7,710.47)	283.98	0.00	31,494,001.84
66	397.01	ENERGY MANAGEMENT SYSTEM	22,587,747.46	4,115,594.40	0.00	0.00	0.00	0.00	26,703,341.86
67	398.00	MISCELLANEOUS EQUIPMENT	163,730.82	34,399.61	(82,092.00)	0.00	0.00	0.00	116,038.43
68		TOTAL GENERAL PLANT	99,237,071.46	19,852,137.84	(11,344,981.15)	(31,437.13)	365,829.85	0.00	108,078,620.87

RESERVE TRANSFERS - DISTRIBUTION AND GENERAL

The company proposes a reserve transfer in the amount of \$2,997,507 to account 39203 - Heavy Vehicle to eliminate an increase in depreciation resulting from activity rather than a change in life or salvage expectancy. With the company's focus on reducing costs and all indications that vehicle lives will grow longer, an increase in Heavy Vehicle depreciation without a change in life or salvage expectancy makes no sense. Unlike other depreciation, vehicle depreciation charges are allocated monthly to business units' capital and operations and maintenance (O&M) based on vehicle usage as a major component of the total cost of vehicles. The proposed reserve transfer maintains the current rate and expectation of the company.

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review
Proposed Reserve Transfers

Account Number	Account Title	Reserve 12/98	Reserve Transfer	Adjusted Reserve
Transmission Plant				
350.01	Land Rights	1,587,210	-	1,587,210
352	Structures and Improvements	406,442	-	406,442
353	Station Equipment	41,374,948	-	41,374,948
354	Towers and Fixtures	2,738,144	-	2,738,144
355	Poles and Fixtures	20,583,333	-	20,583,333
356.00	Overhead Conductors and Devices	22,791,466	-	22,791,466
356.01	Clearing Rights-of-Way	870,821	-	870,821
357	Underground Conduit	1,105,875	-	1,105,875
358	Underground Conductors and Devices	893,263	-	893,263
359	Roads and Trails	744,362	-	744,362
	Total Transmission Plant	93,095,864	-	93,095,864
Distribution Plant				
360.01	Land Rights	-	-	-
361	Structures and Improvements	268,687	-	268,687
362	Station Equipment	38,138,860	-	38,138,860
364	Poles, Towers and Fixtures	43,046,450	-	43,046,450
365	Overhead Conductors and Devices	66,174,069	(1,300,000)	64,874,069
366	Underground Conduit	17,901,947	-	17,901,947
367	Underground Conductors and Devices	26,955,152	-	26,955,152
368	Line Transformers	91,481,148	-	91,481,148
369.01	Overhead Services	17,657,121	-	17,657,121
369.02	Underground Services	15,145,038	-	15,145,038
370	Meters	14,129,128	-	14,129,128
373	Street Lighting and Signal Systems	23,659,879	-	23,659,879
	Total Distribution Plant	354,557,479	(1,300,000)	353,257,479

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review
Proposed Reserve Transfers

Account Number	Account Title	Reserve 12/98	Reserve Transfer	Adjusted Reserve
General Plant				
390	Structures and Improvements	17,163,608	-	17,163,608
393.01	Stores Equipment	344,051	-	344,051
394.01	Tools, Shop and Garage Equipment	495,072	-	495,072
395.01	Laboratory Equipment	675,962	-	675,962
396	Power Operated Equipment	600,590	-	600,590
397.25	Communication Equipment-Fiber	4,196,041	-	4,196,041
Transportation Equipment				
392.01	Automobiles	704,287	(269,041)	435,246
392.02	Light Trucks	3,457,874	(1,428,466)	2,029,408
392.03	Heavy Trucks	8,674,343	2,997,507	11,671,850
General Plant Amortized				
391.01	Office Furniture and Equipment	2,756,002	-	2,756,002
391.02	Computer Equipment-Workstations	12,904,409	-	12,904,409
391.04	Computer Equipment-Mainframe	51,367	-	51,367
393.00	Stores Equipment	(8,306)	-	(8,306)
394.00	Tools, Shop and Garage Equipment	1,572,888	-	1,572,888
395.00	Laboratory Equipment	373,090	-	373,090
397	Communication Equipment	27,297,961	-	27,297,961
398.00	Miscellaneous Equipment	116,038	-	116,038
	TOTAL GENERAL PLANT	81,375,277	1,300,000	82,675,277
	TOTAL Trans, Distr, & General	529,028,620	-	529,028,620
Recovery Schedule				
397.01	Energy Management System	-	-	-
	Total T, D & G & Recovery Schedule	529,028,620	-	529,028,620