



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

9  
10 **Q.** What is the purpose of your testimony in this proceeding?

11  
12 **A.** The purpose of my testimony is to present, for Commission  
13 review and approval, both the calculation of the revenue  
14 requirements and the estimation of the environmental cost  
15 recovery clause ("ECRC") factors for the billing period  
16 January 2000 through December 2000. My testimony  
17 addresses the recovery of capital and operating and  
18 maintenance ("O&M") costs associated with environmental  
19 compliance activities for the year 2000 as well as the  
20 actual compared to estimated costs for the January 1999  
21 through December 1999 period, based on eight months of  
22 actual data and four months of estimated data.

23  
24 **Q.** Have you prepared an exhibit that shows the determination  
25 of the recoverable environmental costs for the period of

1 January 1, 2000 through December 31, 2000?  
2

3 A. Yes. Exhibit No. \_\_\_ (KOZ-1), containing two documents,  
4 was prepared under my direction and supervision. It  
5 includes Forms 42-1P through 42-7P which show the  
6 calculation of and summarize the capital and O&M costs  
7 and develop the environmental cost recovery factors for  
8 2000 that are being proposed for recovery. Forms 42-1E  
9 through 42-8E show the current period true-up amount to  
10 be used in calculating the cost recovery factors for  
11 2000.  
12

13 Q. What has Tampa Electric calculated as the total true-up  
14 to be applied in the period January 2000 through December  
15 2000?  
16

17 A. The total true-up applicable for this period is an under-  
18 recovery of \$3,175,606. This consists of the final true-  
19 up under-recovery of \$1,053,356 for the period from April  
20 1998 through December 1998 and an estimated true-up of  
21 \$2,122,250 under-recovery for the current period, January  
22 1999 through December 1999.  
23  
24  
25

1 A detailed calculation supporting the estimated true-up  
2 is shown on Forms 42-1E through 42-8E of Exhibit No. \_\_\_\_  
3 (KOZ-1).  
4

5 Q. Is Tampa Electric proposing any new environmental  
6 compliance projects for ECRC cost recovery during 1999 or  
7 for the projected period from January 2000 through  
8 December 2000?  
9

10 A. Yes. Tampa Electric is seeking recovery for capital and  
11 O&M costs associated with the company's new flue gas  
12 desulfurization system ("FGD system") that will serve Big  
13 Bend Units 1 and 2. On May 15, 1998 Tampa Electric filed  
14 a petition for approval of cost recovery for the FGD  
15 system and a hearing in the matter was held on September  
16 2, 1998. That proceeding concluded with the issuance of  
17 Order No. PSC-99-0075-FOF-EI dated January 11, 1999 in  
18 Docket No. 980693-EI. The Commission's order concluded  
19 that Tampa Electric had demonstrated that the proposed  
20 FGD system on Big Bend Units 1 and 2 is the most cost  
21 effective alternative available and that the costs of  
22 this project are appropriate for recovery through the  
23 ECRC. Tampa Electric did not seek to institute ECRC  
24 recovery of this project as a direct result of Docket No.  
25 980693-EI, but is instead making such a request in the

1 instant ECRC proceeding which immediately precedes the  
2 in-service date of the FGD system. Since the FGD system  
3 is projected to go into service December 18, 1999, the  
4 projected capital and O&M costs for this system are  
5 submitted for approval in this docket. The FGD project  
6 and its projected costs are described in detail in the  
7 prepared direct testimony of Tampa Electric witness  
8 Donald E. Pless.

9  
10 Tampa Electric has also sought approval of two additional  
11 environmental projects that will commence in 1999. On  
12 July 28, 1999 the company, in Docket No. 990976-EI,  
13 petitioned the Commission to approve for cost recovery  
14 through the ECRC two new environmental compliance  
15 programs. They consist of the Environmental Protection  
16 Agency Section 114 ("EPA") Mercury Emissions Information  
17 Collection Effort and the Gannon Electrostatic  
18 Precipitator Optimization Study ("ESP"). On September  
19 23, 1999 Staff recommended approval of these projects for  
20 ECRC recovery and this recommendation is scheduled for  
21 consideration at the Commission's October 5, 1999 Agenda  
22 Conference. The final order in this docket is scheduled  
23 to be issued November 8, 1999. Tampa Electric will  
24 include 1999 costs associated with the approved programs  
25 in the true-up for 1999. Capital and O&M expenditures

1 for these environmental compliance projects will be  
2 incurred during 1999 and continue through early 2000.  
3 Recoverable O&M costs resulting from the EPA Mercury  
4 Emissions Information Collection Effort and the Gannon  
5 ESP Project for the remainder of 1999 are shown on Form  
6 42-5E. Additional O&M expenses expected to be incurred  
7 in 2000 related to the EPA Mercury Emissions Information  
8 Collection Effort are shown on Form 42-2P. The capital  
9 costs for the EPA Mercury Emissions Information  
10 Collection Effort are summarized on Form 42-7E for 1999  
11 and on Form 42-3P for 2000.

12  
13 Q. How did the actual/estimated project expenditures for  
14 January 1999 through December 1999 period compare with  
15 the original projection?

16  
17 A. As shown on Form 42-4E, total O&M activities were  
18 \$4,776,861 or 40.9 percent higher than projected costs.  
19 Total capital expenditures itemized on Form 42-6E, were  
20 \$3,672,293 or 0.9 percent higher than originally  
21 projected. Variances of these projects are explained in  
22 detail in the pre-filed testimony of Tampa Electric  
23 witness Gregory M. Nelson.

24  
25 Q. Are any other capital project costs included in the

1 calculation of the environmental factors for 2000?

2

3 **A.** Yes. In addition to the Big Bend 1 and 2 FGD System and  
4 the EPA Mercury Emissions Information Collection Effort,  
5 Tampa Electric proposes continued recovery for 15  
6 previously approved capital projects. In Docket No.  
7 980007-EI, Order No. PSC-98-1764-EI dated December 18,  
8 1998, the Commission approved seven of these projects  
9 including Big Bend Units 1 and 2 and Gannon Units 5 and 6  
10 Classifier Replacements, Gannon Coal Crushers and the  
11 Stack Extensions at Gannon Units 5 and 6. The remaining  
12 capital projects include the Big Bend 1 and 2 Flue Gas  
13 Conditioning, Big Bend 3 FGD Integration, Big Bend 4  
14 Continuous Emissions Monitoring, Gannon Ignition Oil  
15 Tank, Big Bend Tank No. 1 and 2 Upgrades, and Phillips  
16 Tanks No. 1 and 4 Upgrades.

17

18 **Q.** Have you prepared schedules showing the calculation of  
19 the recoverable capital project costs for 2000?

20

21 **A.** Yes. Form 42-3P contained in my exhibit summarizes all  
22 the cost estimates projected for these projects. Form 42-  
23 4P pages 1 through 17, which were prepared under my  
24 direction and supervision, show the calculations of these  
25 costs result in recoverable jurisdictional capital costs

1 of \$14,812,842.

2

3 Q. Are any other O&M project costs included in the  
4 calculation of the environmental factors for 2000?

5

6 A. Yes. In addition to the Big Bend 1 and 2 FGD System and  
7 the EPA Mercury Emissions Information Collection Effort,  
8 Tampa Electric proposes continued recovery for O&M costs  
9 associated with four previously-approved projects. These  
10 projects include Big Bend Unit 3 FGD Integration, Big  
11 Bend 1 and 2 Flue Gas Conditioning, SO<sub>2</sub> Emission Allowance  
12 costs and National Pollutant Discharge Elimination System  
13 (NPDES) Permit Fees.

14

15 Q. How does Tampa Electric treat SO<sub>2</sub> emission allowance costs  
16 associated with wholesale sales?

17

18 A. Tampa Electric credits the ECRC for SO<sub>2</sub> emission costs  
19 associated with wholesale sales that are served by Tampa  
20 Electric's generating resources.

21

22 Q. Have you prepared schedules showing the calculation of  
23 the recoverable O&M project costs for 2000?

24

25 A. Yes. Form 42-2P contained in my exhibit summarizes the



1 recoverable jurisdictional O&M costs for these projects.  
2 That amount is estimated to be \$4,211,051 in 2000.

3  
4 **Q.** Do you have a schedule providing the description and  
5 progress reports for environmental compliance activities  
6 and projects?

7  
8 **A.** Yes. Project descriptions, as well as the projected  
9 recoverable cost estimates, are provided in Form 42-5P,  
10 pages 1 through 20.

11  
12 **Q.** What are the total projected jurisdictional costs  
13 estimated for environmental compliance in the year 2000?

14  
15 **A.** The total jurisdictional amount to be recovered through  
16 the ECRC calculated on Form 42-1P, is \$22,215,483.

17  
18 **Q.** How were environmental cost recovery factors calculated?

19  
20 **A.** The environmental cost recovery factors were calculated  
21 as shown on Schedules 42-6P and 42-7P. The demand  
22 allocation factors are calculated by determining the  
23 percentage each rate class contributes to the monthly  
24 system peaks. This information is obtained from Tampa  
25 Electric's 1997 load data study. The energy allocation

1 factors are determined by calculating the percentage that  
2 each rate class contributes to total kilowatt hour  
3 ("kwh") sales adjusted for losses for each rate class.  
4 Form 42-7P presents the calculation of the proposed ECRC  
5 factors by rate class.  
6

7 Q. What are the ECRC billing factor rates for which you are  
8 seeking approved new factors?  
9

10 A. The computation of the billing factors is shown on Form  
11 42-7P of my exhibit. In summary, the billing factors  
12 are:

13	<u>Rate Class</u>	<u>Factor (¢/kWh)</u>
14	RS, RST	0.135
15	GS, GST, TS	0.135
16	GSD, GSDT	0.134
17	GSLD, GSLDT, SBF	0.132
18	IS1, IST1, SBI1, SBIT1, IS3,	
19	IST3, SBI3, SBIT3	0.127
20	SL, OL	0.133
21	Average Factor	0.133

22  
23 Q. When does Tampa Electric propose to collect these  
24 environmental cost recovery charges?  
25

1 A. The environmental cost recovery charge will go into  
2 effect concurrent with the first billing cycle in January  
3 2000.

4  
5 Q. Are the costs Tampa Electric is requesting for recovery  
6 through the ECRC for the period January 2000 through  
7 December 2000 consistent with criteria established for  
8 ECRC recovery in PSC-94-0044-FOF-EI?

9  
10 A. Yes, they are. The costs for which ECRC cost recovery is  
11 requested meets the following criteria:

12  
13 1. Such costs were prudently incurred after April 13,  
14 1993;

15  
16 2. The activities are legally required to comply with a  
17 governmentally imposed environmental regulation  
18 enacted, became effective or whose effect was  
19 triggered after the company's last test year upon  
20 which rates are based; and

21  
22 3. Such costs are not recovered through some other cost  
23 recovery mechanism or through base rates.

24  
25 Q. Please summarize your testimony.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

A. My testimony supports the approval of a final average environmental factor of 0.133 cents per kwh which includes projected capital and O&M revenue requirements of \$19,023,893 associated with a total of 20 environmental projects. It includes a true-up provision of \$3,175,606 to be collected from January 1, 2000 through December 31, 2000. My testimony also demonstrates that the projected environmental expenditures for 2000 are appropriate for recovery through the ECRC.

Q. Does this conclude your testimony?

A. Yes, it does.

**ENVIRONMENTAL COST RECOVERY COMMISSION FORMS**

**42-1P THROUGH 42-7P**

**JANUARY 2000 THROUGH DECEMBER 2000**

**42-1E THROUGH 42-8E**

**JANUARY 1999 THROUGH DECEMBER 1999**

**ENVIRONMENTAL COST RECOVERY COMMISSION FORMS**

**42-1P THROUGH 42-7P  
JANUARY 2000 THROUGH DECEMBER 2000  
AND**

**42-1E THROUGH 42-8E  
JANUARY 1999 THROUGH DECEMBER 1999**

**INDEX**

<b><u>DOCUMENT NO.</u></b>	<b><u>TITLE</u></b>	<b><u>PAGE</u></b>
1	FORM 42-1P	1
2	FORM 42-2P	2
3	FORM 42-3P	3
4	FORM 42-4P	4
5	FORM 42-5P	21
6	FORM 42-6P	41
7	FORM 42-7P	42
8	FORM 42-1E	43
9	FORM 42-2E	44
10	FORM 42-3E	45
11	FORM 42-4E	46
12	FORM 42-5E	47
13	FORM 42-6E	48
14	FORM 42-7E	49
15	FORM 42-8E	50

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Total Jurisdictional Amount to Be Recovered**

Form 42 - 1P

For the Projected Period  
**January 2000 to December 2000**

Line No.	Energy (\$)	Demand (\$)	Total (\$)
1. Total Jurisdictional Revenue Requirements for the projected period			
a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9)	\$4,169,268	\$41,783	\$4,211,051
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	14,592,303	220,539	14,812,842
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	18,761,571	262,322	19,023,893
2. True-up for Estimated Over/(Under) Recovery for the current period January 1999 to December 1999 (Form 42-2E, Line 5 + 6 + 10)	(2,053,478)	(68,772)	(2,122,250)
3. Final True-up for the period April to December 1998 (Form 42-1A, Line 3)	(1,038,968)	(14,388)	(1,053,356)
4. Total Jurisdictional Amount to Be Recovered/(Refunded) in the projection period January 2000 to December 2000 (Line 1 - Line 2- Line 3)	21,854,017	345,482	22,199,499
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	\$21,869,752	\$345,731	\$22,215,483

Notes:

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

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 990007-EI  
 TAMPA ELECTRIC COMPANY  
 (KOZ-1)  
 FILED: OCTOBER 1, 1999  
 DOCUMENT NO. 1  
 PAGE 1 OF 1  
 FORM 42-1P

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2000 to December 2000

**O & M Activities**  
 (in Dollars)

Line	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Total	Method of Classification	
													Demand	Energy	
<b>I. Description of O&amp;M Activities</b>															
<b>Section (1)</b>	<b>AIR QUALITY</b>														
1a	\$144,786	\$175,861	\$241,348	\$141,913	\$163,407	\$186,231	\$170,711	\$178,636	\$166,529	\$138,527	\$217,409	\$149,581	\$2,074,939		\$2,074,939
1b	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000		18,000
1c	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1d	(78,763)	(84,898)	(56,873)	(53,147)	(47,475)	(60,150)	(16,280)	(51,155)	(22,591)	(19,139)	(75,434)	(72,605)	(638,510)		(638,510)
1e	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1f	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1g	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1h	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1i	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1j	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1k	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1l	12,140	680	0	0	0	0	0	0	0	0	0	0	\$12,820		12,820
1m	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1n	232,271	229,440	236,481	179,608	278,548	325,021	277,460	285,976	275,850	286,658	281,459	271,150	\$3,159,926		3,159,926
1n	Unit 1	145,672	144,559	180,564	73,442	166,695	192,133	169,122	173,690	168,020	174,373	169,924	165,104		
1n	Unit 2	153,266	151,548	122,584	172,833	178,520	199,555	175,005	178,953	174,497	178,952	178,202	172,713		
	Gypsum Revenues	(66,667)	(66,667)	(66,667)	(66,667)	(66,667)	(66,667)	(66,667)	(66,667)	(66,667)	(66,667)	(66,667)	(66,667)		
<b>Section (2)</b>	<b>LAND</b>														
2a	0	0	0	0	0	0	0	0	0	0	0	0	0		0
2b	0	0	0	0	0	0	0	0	0	0	0	0	0		0
2c	0	0	0	0	0	0	0	0	0	0	0	0	0		0
2d	0	0	0	0	0	0	0	0	0	0	0	0	0		0
2e	0	0	0	0	0	0	0	0	0	0	0	0	0		0
<b>Section (3)</b>	<b>WATER</b>														
3a	48,300	0	0	0	0	0	0	0	0	0	0	0	48,300		48,300
2. Total of O&M Activities	360,234	322,583	422,456	269,874	395,980	452,602	433,391	414,957	421,288	407,546	424,934	349,626	4,675,475	48,300	4,627,175
3. Recoverable Costs Allocated to Energy	311,934	322,583	422,456	269,874	395,980	452,602	433,391	414,957	421,288	407,546	424,934	349,626	4,627,175		
4. Recoverable Costs Allocated to Demand	48,300	0	0	0	0	0	0	0	0	0	0	0	48,300		
5. Retail Energy Jurisdictional Factor	0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441			
6. Retail Demand Jurisdictional Factor	0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323			
7. Jurisdictional Energy Recoverable Costs (A)	282,653	292,688	382,312	242,430	352,893	404,175	385,066	370,133	384,096	369,501	386,544	316,777	4,169,268		4,178,3
8. Jurisdictional Demand Recoverable Costs (B)	41,783	0	0	0	0	0	0	0	0	0	0	0	41,783		
9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$324,436	\$292,688	\$382,312	\$242,430	\$352,893	\$404,175	\$385,066	\$370,133	\$384,096	\$369,501	\$386,544	\$316,777	\$4,211,051		

2

FILED: OCTOBER 1, 1999  
 DOCUMENT NO. 2  
 PAGE 1 OF 1  
 FORM 42-2P  
 DOCKET NO. 990007-EI  
 TAMPA ELECTRIC COMPANY  
 (KOZ-1)



**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2000 to December 2000

**Capital Investment Projects-Recoverable Costs**  
 (in Dollars)

Line	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Total	Method of Classification	
														Demand	Energy
<b>1. Description of Investment Projects (A)</b>															
Section (1)	<b>AIR</b>														
1a	\$89,714	\$89,521	\$89,329	\$89,135	\$88,942	\$88,748	\$88,555	\$88,362	\$88,169	\$87,976	\$87,782	\$87,589	\$1,063,822		\$1,063,822
1b	54,762	54,616	54,470	54,323	54,177	54,031	53,885	53,738	53,592	53,445	53,299	53,153	\$647,491		647,491
1c	6,713	6,698	6,684	6,670	6,656	6,641	6,627	6,613	6,599	6,585	6,570	6,556	\$79,612		79,612
1d	16,321	16,281	16,242	16,202	16,164	16,124	16,085	16,045	16,006	15,966	15,928	15,888	\$193,252		193,252
1e	11,894	11,866	11,839	11,811	11,783	11,754	11,727	11,699	11,671	11,643	11,616	11,588	\$140,891		140,891
1f	16,936	16,890	16,842	16,795	16,747	16,701	16,653	16,606	16,559	16,511	16,465	16,417	\$200,122		200,122
1g	18,025	17,981	17,937	17,892	17,847	17,802	17,759	17,714	17,669	17,624	17,581	17,536	\$213,367		213,367
1h	67,225	67,052	66,880	66,707	66,534	66,361	66,189	66,016	65,844	65,671	65,498	65,325	\$795,302		795,302
1i	0	0	0	5,324	12,670	14,685	14,660	14,621	14,582	14,544	14,506	14,467	\$120,059		120,059
1j	0	0	0	0	0	0	0	0	0	0	0	8,129	\$8,129		8,129
1k	1,222	1,220	1,218	1,216	1,215	1,212	1,211	1,209	1,207	1,205	1,203	1,202	14,540		14,540
1l	1,065,066	1,064,353	1,062,776	1,060,778	1,059,076	1,058,197	1,058,305	1,059,005	1,059,251	1,058,102	1,055,838	1,053,303	12,714,050		12,714,050
(2)	<b>LAND</b>														
2a	4,002	3,991	3,980	3,970	3,959	3,948	3,938	3,927	3,917	3,905	3,894	3,884	\$47,315		47,315
2b	5,839	5,828	5,817	5,805	5,794	5,783	5,771	5,760	5,749	5,738	5,726	5,715	\$69,325		69,325
2c	9,613	9,595	9,576	9,558	9,539	9,521	9,502	9,484	9,465	9,447	9,428	9,410	\$114,138	114,138	
2d	708	705	704	702	701	699	697	696	694	692	691	689	\$8,378		8,378
2e	1,113	1,110	1,108	1,105	1,102	1,100	1,097	1,095	1,092	1,089	1,087	1,084	\$13,182		13,182
2	1,369,153	1,367,707	1,365,402	1,367,993	1,372,906	1,373,307	1,372,661	1,372,590	1,372,066	1,370,143	1,367,112	1,371,935	16,442,975	252,338	3,462,047
3	1,347,878	1,346,478	1,344,217	1,346,853	1,351,811	1,352,256	1,351,656	1,351,628	1,351,149	1,349,272	1,346,286	1,351,153	16,190,637		
4	21,275	21,229	21,185	21,140	21,095	21,051	21,005	20,962	20,917	20,871	20,826	20,782	252,338		
5	0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441			
6	0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8689772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323			
7	1,221,355	1,221,695	1,216,482	1,209,885	1,204,718	1,207,566	1,200,941	1,205,623	1,231,865	1,223,314	1,224,656	1,224,203	14,592,303		
8	18,404	18,381	18,148	18,251	18,361	18,672	18,676	18,604	18,687	18,337	18,076	17,942	220,539		
9	\$1,239,759	\$1,240,076	\$1,234,630	\$1,228,136	\$1,223,079	\$1,226,238	\$1,219,617	\$1,224,227	\$1,250,552	\$1,241,651	\$1,242,732	\$1,242,145	\$14,812,842		

Notes:

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

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 990007-1E1  
 TAMPA ELECTRIC COMPANY  
 (KOZ-1)  
 FILED: OCTOBER 1, 1999  
 DOCUMENT NO. 3  
 PAGE 1 OF 1  
 FORM 42-3P

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Projected Period Amount  
January 2000 to December 2000

Return on Capital Investments, Depreciation and Taxes  
For Project: Big Bend Unit 3 Flue Gas Desulfurization Integration  
(in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1	Investments														
a.	Expenditures/Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658
3	Less: Accumulated Depreciation	(1,036,005)	(1,055,918)	(1,075,831)	(1,095,744)	(1,115,657)	(1,135,570)	(1,155,483)	(1,175,396)	(1,195,309)	(1,215,222)	(1,235,135)	(1,255,048)	(1,274,961)	(1,274,961)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	7,203,653	7,183,740	7,163,827	7,143,914	7,124,001	7,104,088	7,084,175	7,064,262	7,044,349	7,024,436	7,004,523	6,984,610	6,964,697	
6	Average Net Investment		7,193,697	7,173,784	7,153,871	7,133,958	7,114,045	7,094,132	7,074,219	7,054,306	7,034,393	7,014,480	6,994,567	6,974,654	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		52,896	52,750	52,604	52,457	52,311	52,164	52,018	51,871	51,725	51,579	51,432	51,286	\$625,093
b.	Debt Component (Line 6 x 2.82% x 1/12)		16,905	16,858	16,812	16,765	16,718	16,671	16,624	16,578	16,531	16,484	16,437	16,390	199,773
8	Investment Expenses														
a.	Depreciation		19,913	19,913	19,913	19,913	19,913	19,913	19,913	19,913	19,913	19,913	19,913	19,913	\$238,956
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		89,714	89,521	89,329	89,135	88,942	88,748	88,555	88,362	88,169	87,976	87,782	87,589	1,063,822
a.	Recoverable Costs Allocated to Energy		89,714	89,521	89,329	89,135	88,942	88,748	88,555	88,362	88,169	87,976	87,782	87,589	1,063,822
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.870438	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		81,293	81,225	80,840	80,070	79,264	79,252	78,681	78,817	80,385	79,763	79,851	79,359	\$958,800
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$81,293	\$81,225	\$80,840	\$80,070	\$79,264	\$79,252	\$78,681	\$78,817	\$80,385	\$79,763	\$79,851	\$79,359	\$958,800

Notes:  
(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)  
(B) Line 9a x Line 10  
(C) Line 9b x Line 11

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Projected Period Amount  
January 2000 to December 2000

Return on Capital Investments, Depreciation and Taxes  
For Project Big Bend Units 1 and 2 Flue Gas Conditioning  
(in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734
3.	Less: Accumulated Depreciation	(920,666)	(935,747)	(950,828)	(965,909)	(980,990)	(996,071)	(1,011,152)	(1,026,233)	(1,041,314)	(1,056,395)	(1,071,476)	(1,086,557)	(1,101,638)	(1,101,638)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	4,097,068	4,081,987	4,066,906	4,051,825	4,036,744	4,021,663	4,006,582	3,991,501	3,976,420	3,961,339	3,946,258	3,931,177	3,916,096	
6.	Average Net Investment		4,089,528	4,074,447	4,059,366	4,044,285	4,029,204	4,014,123	3,999,042	3,983,961	3,968,880	3,953,799	3,938,718	3,923,637	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		30,071	29,960	29,849	29,738	29,627	29,517	29,406	29,295	29,184	29,073	28,962	28,851	\$353,533
b.	Debt Component (Line 6 x 2.82% x 1/12)		9,610	9,575	9,540	9,504	9,469	9,433	9,398	9,362	9,327	9,291	9,256	9,221	112,986
8.	Investment Expenses														
a.	Depreciation		15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	\$180,972
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		54,762	54,616	54,470	54,323	54,177	54,031	53,885	53,738	53,592	53,445	53,299	53,153	647,491
a.	Recoverable Costs Allocated to Energy		54,762	54,616	54,470	54,323	54,177	54,031	53,885	53,738	53,592	53,445	53,299	53,153	647,491
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		49,622	49,555	49,294	48,799	48,282	48,250	47,877	47,933	48,861	48,456	48,484	48,159	\$583,572
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$49,622	\$49,555	\$49,294	\$48,799	\$48,282	\$48,250	\$47,877	\$47,933	\$48,861	\$48,456	\$48,484	\$48,159	\$583,572

Notes:

- (A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (B) Line 9a x Line 10
- (C) Line 9b x Line 11

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 990007-EI  
 TAMPA ELECTRIC COMPANY  
 (KOZ-1)  
 FILED: OCTOBER 1, 1999  
 DOCUMENT NO. 4  
 PAGE 2 OF 17  
 FORM 42-4P

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2000 to December 2000

Form 42 - 4P  
 Page 3 of 17

Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Unit 4 Continuous Emissions Monitors  
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211
3.	Less: Accumulated Depreciation	(88,744)	(90,214)	(91,684)	(93,154)	(94,624)	(96,094)	(97,564)	(99,034)	(100,504)	(101,974)	(103,444)	(104,914)	(106,384)	
4.	Other (A)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	
5.	Net Investment (Lines 2 + 3 + 4)	\$41,059	\$39,589	\$38,119	\$36,649	\$35,179	\$33,709	\$32,239	\$30,769	\$29,299	\$27,829	\$26,359	\$24,889	\$23,419	
6.	Average Net Investment		\$40,324	\$38,854	\$37,384	\$35,914	\$34,444	\$32,974	\$31,504	\$30,034	\$28,564	\$27,094	\$25,624	\$24,154	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		3,973	3,962	3,951	3,941	3,930	3,919	3,908	3,897	3,887	3,876	3,865	3,854	\$46,963
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,270	1,266	1,263	1,259	1,256	1,252	1,249	1,246	1,242	1,239	1,235	1,232	\$15,009
8.	Investment Expenses														
a.	Depreciation		1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	\$17,640
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		6,713	6,698	6,684	6,670	6,656	6,641	6,627	6,613	6,599	6,585	6,570	6,556	79,612
a.	Recoverable Costs Allocated to Energy		6,713	6,698	6,684	6,670	6,656	6,641	6,627	6,613	6,599	6,585	6,570	6,556	79,612
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor	0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (C)		6,083	6,077	6,049	5,992	5,932	5,930	5,888	5,899	6,016	5,970	5,976	5,940	\$71,752
13.	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,083	\$6,077	\$6,049	\$5,992	\$5,932	\$5,930	\$5,888	\$5,899	\$6,016	\$5,970	\$5,976	\$5,940	\$71,752

Notes:

- (A) Represents the Net Book Value of the replaced Big Bend Unit 4 CEMs which is currently recovered through base rates
- (B) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Line 9a x Line 10
- (D) Line 9b x Line 11

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 990007-EI  
 TAMPA ELECTRIC COMPANY  
 (KOZ-1)  
 FILED: OCTOBER 1, 1999  
 DOCUMENT NO. 4  
 PAGE 3 OF 17  
 FORM 42-4P

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Projected Period Amount**  
**January 2000 to December 2000**

Return on Capital Investments, Depreciation and Taxes  
For Project: Big Bend Unit 1 Classifier Replacement  
(in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257
3.	Less: Accumulated Depreciation	(50,430)	(54,488)	(58,546)	(62,604)	(66,662)	(70,720)	(74,778)	(78,836)	(82,894)	(86,952)	(91,010)	(95,068)	(99,126)	(99,126)
4.	CWIP- Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	1,265,827	1,261,769	1,257,711	1,253,653	1,249,595	1,245,537	1,241,479	1,237,421	1,233,363	1,229,305	1,225,247	1,221,189	1,217,131	1,217,131
6.	Average Net Investment		1,263,798	1,259,740	1,255,682	1,251,624	1,247,566	1,243,508	1,239,450	1,235,392	1,231,334	1,227,276	1,223,218	1,219,160	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		9,293	9,263	9,233	9,203	9,174	9,144	9,114	9,084	9,054	9,024	8,995	8,965	\$109,546
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,970	2,960	2,951	2,941	2,932	2,922	2,913	2,903	2,894	2,884	2,875	2,865	35,010
8.	Investment Expenses														
a.	Depreciation		4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	\$48,696
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		16,321	16,281	16,242	16,202	16,164	16,124	16,085	16,045	16,006	15,966	15,928	15,888	193,252
a.	Recoverable Costs Allocated to Energy		16,321	16,281	16,242	16,202	16,164	16,124	16,085	16,045	16,006	15,966	15,928	15,888	193,252
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		14,789	14,772	14,699	14,554	14,405	14,399	14,291	14,312	14,593	14,476	14,489	14,395	\$174,174
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$14,789	\$14,772	\$14,699	\$14,554	\$14,405	\$14,399	\$14,291	\$14,312	\$14,593	\$14,476	\$14,489	\$14,395	\$174,174

Notes:

- (A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)  
(B) Line 9a x Line 10  
(C) Line 9b x Line 11

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2000 to December 2000

Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Unit 2 Classifier Replacement  
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794
3.	Less: Accumulated Depreciation	(53,550)	(56,422)	(59,294)	(62,166)	(65,038)	(67,910)	(70,782)	(73,654)	(76,526)	(79,398)	(82,270)	(85,142)	(88,014)	(88,014)
4.	CWIP- Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	931,244	928,372	925,500	922,628	919,756	916,884	914,012	911,140	908,268	905,396	902,524	899,652	896,780	896,780
6.	Average Net Investment		929,808	926,936	924,064	921,192	918,320	915,448	912,576	909,704	906,832	903,960	901,088	898,216	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		6,837	6,816	6,795	6,774	6,753	6,731	6,710	6,689	6,668	6,647	6,626	6,605	\$80,651
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,185	2,178	2,172	2,165	2,158	2,151	2,145	2,138	2,131	2,124	2,118	2,111	25,776
8.	Investment Expenses														
a.	Depreciation		2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	\$34,464
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		11,894	11,866	11,839	11,811	11,783	11,754	11,727	11,699	11,671	11,643	11,616	11,588	140,891
a.	Recoverable Costs Allocated to Energy		11,894	11,866	11,839	11,811	11,783	11,754	11,727	11,699	11,671	11,643	11,616	11,588	140,891
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		10,778	10,766	10,714	10,610	10,501	10,496	10,419	10,435	10,641	10,556	10,567	10,499	\$126,982
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$10,778	\$10,766	\$10,714	\$10,610	\$10,501	\$10,496	\$10,419	\$10,435	\$10,641	\$10,556	\$10,567	\$10,499	\$126,982

Notes:  
 (A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)  
 (B) Line 9a x Line 10  
 (C) Line 9b x Line 11

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2000 to December 2000

Return on Capital Investments, Depreciation and Taxes  
 For Project: Gannon 5 Classifier Replacements  
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040
3.	Less: Accumulated Depreciation	(110,340)	(115,203)	(120,066)	(124,929)	(129,792)	(134,655)	(139,518)	(144,381)	(149,244)	(154,107)	(158,970)	(163,833)	(168,696)	(168,696)
4.	CWIP- Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	1,246,700	1,241,837	1,236,974	1,232,111	1,227,248	1,222,385	1,217,522	1,212,659	1,207,796	1,202,933	1,198,070	1,193,207	1,188,344	1,188,344
6.	Average Net Investment		1,244,269	1,239,406	1,234,543	1,229,680	1,224,817	1,219,954	1,215,091	1,210,228	1,205,365	1,200,502	1,195,639	1,190,776	1,190,776
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		9,149	9,114	9,078	9,042	9,006	8,971	8,935	8,899	8,863	8,827	8,792	8,756	\$107,432
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,924	2,913	2,901	2,890	2,878	2,867	2,855	2,844	2,833	2,821	2,810	2,798	34,334
8.	Investment Expenses														
a.	Depreciation		4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	\$58,356
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		16,936	16,890	16,842	16,795	16,747	16,701	16,653	16,606	16,559	16,511	16,465	16,417	200,122
a.	Recoverable Costs Allocated to Energy		16,936	16,890	16,842	16,795	16,747	16,701	16,653	16,606	16,559	16,511	16,465	16,417	200,122
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		15,346	15,325	15,242	15,087	14,925	14,914	14,796	14,812	15,097	14,970	14,977	14,875	\$180,366
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$15,346	\$15,325	\$15,242	\$15,087	\$14,925	\$14,914	\$14,796	\$14,812	\$15,097	\$14,970	\$14,977	\$14,875	\$180,366

Notes:

- (A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (B) Line 9a x Line 10
- (C) Line 9b x Line 11

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 990007-EI  
 TAMPA ELECTRIC COMPANY  
 (KOZ-1)  
 FILED: OCTOBER 1, 1999  
 DOCUMENT NO. 4  
 PAGE 6 OF 17  
 FORM 42-4P

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Projected Period Amount  
January 2000 to December 2000

Return on Capital Investments, Depreciation and Taxes  
For Project: Gannon 6 Classifier Replacements  
(in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$1,411,562	\$1,411,562	\$1,411,562	\$1,411,562	\$1,411,562	\$1,411,562	\$1,411,562	\$1,411,562	\$1,411,562	\$1,411,562	\$1,411,562	\$1,411,562	\$1,411,562	\$1,411,562
3.	Less: Accumulated Depreciation	(24,419)	(29,007)	(33,595)	(38,183)	(42,771)	(47,359)	(51,947)	(56,535)	(61,123)	(65,711)	(70,299)	(74,887)	(79,475)	(79,475)
4.	CWIP- Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	1,387,143	1,382,555	1,377,967	1,373,379	1,368,791	1,364,203	1,359,615	1,355,027	1,350,439	1,345,851	1,341,263	1,336,675	1,332,087	
6.	Average Net Investment		1,384,849	1,380,261	1,375,673	1,371,085	1,366,497	1,361,909	1,357,321	1,352,733	1,348,145	1,343,557	1,338,969	1,334,381	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		10,183	10,149	10,116	10,082	10,048	10,014	9,981	9,947	9,913	9,879	9,846	9,812	\$119,970
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,254	3,244	3,233	3,222	3,211	3,200	3,190	3,179	3,168	3,157	3,147	3,136	38,341
8.	Investment Expenses														
a.	Depreciation		4,588	4,588	4,588	4,588	4,588	4,588	4,588	4,588	4,588	4,588	4,588	4,588	\$55,056
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		18,025	17,981	17,937	17,892	17,847	17,802	17,759	17,714	17,669	17,624	17,581	17,536	213,367
a.	Recoverable Costs Allocated to Energy		18,025	17,981	17,937	17,892	17,847	17,802	17,759	17,714	17,669	17,624	17,581	17,536	213,367
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		16,333	16,315	16,233	16,072	15,905	15,897	15,779	15,801	16,109	15,979	15,993	15,888	\$192,304
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$16,333	\$16,315	\$16,233	\$16,072	\$15,905	\$15,897	\$15,779	\$15,801	\$16,109	\$15,979	\$15,993	\$15,888	\$192,304

Notes:  
(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)  
(B) Line 9a x Line 10  
(C) Line 9b x Line 11

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 990007-EI  
TAMPA ELECTRIC COMPANY  
(KOZ-1)  
FILED: OCTOBER 1, 1999  
DOCUMENT NO. 4  
PAGE 7 OF 17  
FORM 42-4P



**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Projected Period Amount  
January 2000 to December 2000

Return on Capital Investments, Depreciation and Taxes  
For Project: Gannon Unit 5 Stack Extension  
(in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$15,106	\$165,516	\$191,098	\$311,480	\$306,941	\$1,931	\$0	\$0	\$0	\$0	\$0	\$0	\$80
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$802,399	\$1,109,340	\$1,111,271	\$1,111,271	\$1,111,271	\$1,111,271	\$1,111,271	\$1,111,271	\$1,111,271	\$1,111,351
3.	Less: Accumulated Depreciation	0	0	0	0	(1,438)	(4,863)	(8,841)	(12,823)	(16,805)	(20,787)	(24,769)	(28,751)	(32,733)	
4.	CWIP- Non-Interest Bearing	119,199	134,305	299,821	490,919	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	119,199	134,305	299,821	490,919	800,961	1,104,477	1,102,430	1,098,448	1,094,466	1,090,484	1,086,502	1,082,520	1,078,618	
6.	Average Net Investment		0	0	0	460,481	952,719	1,103,454	1,100,439	1,096,457	1,092,475	1,088,493	1,084,511	1,080,569	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		0	0	0	2,945	7,006	8,114	8,092	8,062	8,033	8,004	7,975	7,946	\$66,177
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	941	2,239	2,593	2,586	2,577	2,567	2,558	2,549	2,539	21,149
8.	Investment Expenses														
a.	Depreciation		0	0	0	1,438	3,425	3,978	3,982	3,982	3,982	3,982	3,982	3,982	\$32,733
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	5,324	12,670	14,685	14,660	14,621	14,582	14,544	14,506	14,467	120,059
a.	Recoverable Costs Allocated to Energy		0	0	0	5,324	12,670	14,685	14,660	14,621	14,582	14,544	14,506	14,467	120,059
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	4,783	11,291	13,114	13,025	13,042	13,295	13,186	13,195	13,108	\$108,039
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$4,783	\$11,291	\$13,114	\$13,025	\$13,042	\$13,295	\$13,186	\$13,195	\$13,108	\$108,039

Notes:  
(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)  
(B) Line 9a x Line 10  
(C) Line 9b x Line 11

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 990007-EI  
TAMPA ELECTRIC COMPANY  
(KOZ-1)  
FILED: OCTOBER 1, 1999  
DOCUMENT NO. 4  
PAGE 8 OF 17  
FORM 42-4P

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Projected Period Amount  
January 2000 to December 2000

Return on Capital Investments, Depreciation and Taxes  
For Project: Gannon Unit 6 Stack Extension  
(in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$3,463	\$2,686	\$8,757	\$7,598	\$5,570	\$4,275	\$8,639	\$8,905	\$3,824	\$337,743	\$392,740	\$379,245	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,256,811	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	(2,042)	
4.	CWIP- Non-Interest Bearing	93,366	96,829	99,515	108,272	115,870	121,440	125,715	134,354	143,259	147,083	484,826	877,566	0	
5.	Net Investment (Lines 2 + 3 + 4)	93,366	96,829	99,515	108,272	115,870	121,440	125,715	134,354	143,259	147,083	484,826	877,566	1,254,769	
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	627,385	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	4,613	\$4,613
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	1,474	1,474
8.	Investment Expenses														
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	0	2,042	\$2,042
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	8,129	8,129
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	8,129	8,129
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	7,365	\$7,365
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,365	\$7,365

Notes:  
(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)  
(B) Line 9a x Line 10  
(C) Line 9b x Line 11

12

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 990007-EI  
TAMPA ELECTRIC COMPANY  
(KOZ-1)  
FILED: OCTOBER 1, 1999  
DOCUMENT NO. 4  
PAGE 9 OF 17  
FORM 42-4P

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Projected Period Amount  
January 2000 to December 2000

Return on Capital Investments, Depreciation and Taxes  
For Project: Gannon Coal Crusher (NOx Control)  
(in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$5,210,982	\$5,210,982	\$5,210,982	\$5,210,982	\$5,210,982	\$5,210,982	\$5,210,982	\$5,210,982	\$5,210,982	\$5,210,982	\$5,210,982	\$5,210,982	\$5,210,982	\$5,210,982
3.	Less: Accumulated Depreciation	(108,760)	(126,564)	(144,368)	(162,172)	(179,976)	(197,780)	(215,584)	(233,388)	(251,192)	(268,996)	(286,800)	(304,604)	(322,408)	
4.	CWIP- Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	5,102,222	5,084,418	5,066,614	5,048,810	5,031,006	5,013,202	4,995,398	4,977,594	4,959,790	4,941,986	4,924,182	4,906,378	4,888,574	
6.	Average Net Investment		5,093,320	5,075,516	5,057,712	5,039,908	5,022,104	5,004,300	4,986,496	4,968,692	4,950,888	4,933,084	4,915,280	4,897,476	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		37,452	37,321	37,190	37,059	36,928	36,797	36,667	36,536	36,405	36,274	36,143	36,012	\$440,784
b.	Debt Component (Line 6 x 2.82% x 1/12)		11,969	11,927	11,886	11,844	11,802	11,760	11,718	11,676	11,635	11,593	11,551	11,509	140,870
8.	Investment Expenses														
a.	Depreciation		17,804	17,804	17,804	17,804	17,804	17,804	17,804	17,804	17,804	17,804	17,804	17,804	\$213,648
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		67,225	67,052	66,880	66,707	66,534	66,361	66,189	66,016	65,844	65,671	65,498	65,325	795,302
a.	Recoverable Costs Allocated to Energy		67,225	67,052	66,880	66,707	66,534	66,361	66,189	66,016	65,844	65,671	65,498	65,325	795,302
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		60,915	60,838	60,525	59,923	59,294	59,260	58,809	58,885	60,031	59,540	59,581	59,187	\$716,788
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$60,915	\$60,838	\$60,525	\$59,923	\$59,294	\$59,260	\$58,809	\$58,885	\$60,031	\$59,540	\$59,581	\$59,187	\$716,788

Notes:  
(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)  
(B) Line 9a x Line 10  
(C) Line 9b x Line 11

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 990007-EI  
TAMPA ELECTRIC COMPANY  
(KOZ-1)  
FILED: OCTOBER 1, 1999  
DOCUMENT NO. 4  
PAGE 10 OF 17  
FORM 42-4P

73

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2000 to December 2000

Form 42 - 4P  
 Page 11 of 17

Return on Capital Investments, Depreciation and Taxes  
 For Project: Gannon Ignition Oil Tank  
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	
3.	Less: Accumulated Depreciation	(24,742)	(25,848)	(26,954)	(28,060)	(29,166)	(30,272)	(31,378)	(32,484)	(33,590)	(34,696)	(35,802)	(36,908)	(38,014)	
4.	Other (A)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	
5.	Net Investment (Lines 2 + 3 + 4)	299,010	297,904	296,798	295,692	294,586	293,480	292,374	291,268	290,162	289,056	287,950	286,844	285,738	
6.	Average Net Investment		298,457	297,351	296,245	295,139	294,033	292,927	291,821	290,715	289,609	288,503	287,397	286,291	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		2,195	2,186	2,178	2,170	2,162	2,154	2,146	2,138	2,130	2,121	2,113	2,105	\$25,798
b.	Debt Component (Line 6 x 2.82% x 1/12)		701	699	696	694	691	688	686	683	681	678	675	673	8,245
8.	Investment Expenses														
a.	Depreciation		1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	\$13,272
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,002	3,991	3,980	3,970	3,959	3,948	3,938	3,927	3,917	3,905	3,894	3,884	47,315
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		4,002	3,991	3,980	3,970	3,959	3,948	3,938	3,927	3,917	3,905	3,894	3,884	47,315
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.8633114	0.8704380	0.8869772	0.8891485	0.8875132	0.8937667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
13.	Retail Demand-Related Recoverable Costs (D)		3,462	3,456	3,410	3,427	3,446	3,502	3,501	3,483	3,499	3,431	3,380	3,353	41,352
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$3,462	\$3,456	\$3,410	\$3,427	\$3,446	\$3,502	\$3,501	\$3,483	\$3,499	\$3,431	\$3,380	\$3,353	\$41,352

Notes:  
 (A) Represents the Capital Costs of the Gannon Ignition Oil Tank currently recovered through base rates.  
 (B) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)  
 (C) Line 9a x Line 10  
 (D) Line 9b x Line 11

14

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 990007-EI  
 TAMPA ELECTRIC COMPANY  
 (K02-1)  
 FILED: OCTOBER 1, 1999  
 DOCUMENT NO. 4  
 PAGE 11 OF 17  
 FORM 42-4P

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2000 to December 2000

Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Fuel Oil Tank #1 Upgrade  
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$496,598	\$496,598	\$496,598	\$496,598	\$496,598	\$496,598	\$496,598	\$496,598	\$496,598	\$496,598	\$496,598	\$496,598	\$496,598	\$496,598
3.	Less: Accumulated Depreciation	(13,701)	(14,860)	(16,019)	(17,178)	(18,337)	(19,496)	(20,655)	(21,814)	(22,973)	(24,132)	(25,291)	(26,450)	(27,609)	(27,609)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	482,897	481,738	480,579	479,420	478,261	477,102	475,943	474,784	473,625	472,466	471,307	470,148	468,989	
6.	Average Net Investment		482,318	481,159	480,000	478,841	477,682	476,523	475,364	474,205	473,046	471,887	470,728	469,569	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		3,547	3,538	3,530	3,521	3,512	3,504	3,495	3,487	3,478	3,470	3,461	3,453	\$41,996
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,133	1,131	1,128	1,125	1,123	1,120	1,117	1,114	1,112	1,109	1,106	1,103	13,421
8.	Investment Expenses														
a.	Depreciation		1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	\$13,908
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		5,839	5,828	5,817	5,805	5,794	5,783	5,771	5,760	5,749	5,738	5,726	5,715	69,325
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		5,839	5,828	5,817	5,805	5,794	5,783	5,771	5,760	5,749	5,738	5,726	5,715	69,325
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
13.	Retail Demand-Related Recoverable Costs (C)		5,051	5,046	4,983	5,012	5,043	5,129	5,131	5,112	5,136	5,041	4,970	4,934	60,588
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$5,051	\$5,046	\$4,983	\$5,012	\$5,043	\$5,129	\$5,131	\$5,112	\$5,136	\$5,041	\$4,970	\$4,934	\$60,588

Notes:  
 (A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)  
 (B) Line 9a x Line 10  
 (C) Line 9b x Line 11

15

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Projected Period Amount  
January 2000 to December 2000

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

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$817,610	\$817,610	\$817,610	\$817,610	\$817,610	\$817,610	\$817,610	\$817,610	\$817,610	\$817,610	\$817,610	\$817,610	\$817,610	\$817,610
3.	Less: Accumulated Depreciation	(22,557)	(24,465)	(26,373)	(28,281)	(30,189)	(32,097)	(34,005)	(35,913)	(37,821)	(39,729)	(41,637)	(43,545)	(45,453)	(45,453)
4.	CWIP- Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	795,053	793,145	791,237	789,329	787,421	785,513	783,605	781,697	779,789	777,881	775,973	774,065	772,157	
6.	Average Net Investment		794,099	792,191	790,283	788,375	786,467	784,559	782,651	780,743	778,835	776,927	775,019	773,111	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		5,839	5,825	5,811	5,797	5,783	5,769	5,755	5,741	5,727	5,713	5,699	5,685	\$69,144
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,866	1,862	1,857	1,853	1,848	1,844	1,839	1,835	1,830	1,826	1,821	1,817	22,098
8.	Investment Expenses														
a.	Depreciation		1,908	1,908	1,908	1,908	1,908	1,908	1,908	1,908	1,908	1,908	1,908	1,908	\$22,896
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		9,613	9,595	9,576	9,558	9,539	9,521	9,502	9,484	9,465	9,447	9,428	9,410	114,138
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		9,613	9,595	9,576	9,558	9,539	9,521	9,502	9,484	9,465	9,447	9,428	9,410	114,138
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
13.	Retail Demand-Related Recoverable Costs (C)		8,316	8,308	8,203	8,252	8,303	8,445	8,449	8,417	8,456	8,300	8,183	8,124	99,756
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,316	\$8,308	\$8,203	\$8,252	\$8,303	\$8,445	\$8,449	\$8,417	\$8,456	\$8,300	\$8,183	\$8,124	\$99,756

Notes:

- (A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (B) Line 9a x Line 10
- (C) Line 9b x Line 11

16

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 990007-EI  
TAMPA ELECTRIC COMPANY  
(KOZ-1)  
FILED: OCTOBER 1, 1999  
DOCUMENT NO. 4  
PAGE 13 OF 17  
FORM 42-4P

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Projected Period Amount  
January 2000 to December 2000

Return on Capital Investments, Depreciation and Taxes  
For Project: Phillips Upgrade Tank #1 for FDEP  
(in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277
3.	Less: Accumulated Depreciation	(2,024)	(2,196)	(2,368)	(2,540)	(2,712)	(2,884)	(3,056)	(3,228)	(3,400)	(3,572)	(3,744)	(3,916)	(4,088)	
4.	CWIP- Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	55,253	55,081	54,909	54,737	54,565	54,393	54,221	54,049	53,877	53,705	53,533	53,361	53,189	
6.	Average Net Investment		55,167	54,995	54,823	54,651	54,479	54,307	54,135	53,963	53,791	53,619	53,447	53,275	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		406	404	403	402	401	399	398	397	396	394	393	392	\$4,785
b.	Debt Component (Line 6 x 2.82% x 1/12)		130	129	129	128	128	128	127	127	126	126	126	125	1,529
8.	Investment Expenses														
a.	Depreciation		172	172	172	172	172	172	172	172	172	172	172	172	\$2,064
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		708	705	704	702	701	699	697	696	694	692	691	689	8,378
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		708	705	704	702	701	699	697	696	694	692	691	689	8,378
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
13.	Retail Demand-Related Recoverable Costs (C)		612	610	603	606	610	620	620	618	620	608	600	595	7,322
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$612	\$610	\$603	\$606	\$610	\$620	\$620	\$618	\$620	\$608	\$600	\$595	\$7,322

Notes:  
(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)  
(B) Line 9a x Line 10  
(C) Line 9b x Line 11

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 990007-EI  
TAMPA ELECTRIC COMPANY  
(KOZ-1)  
FILED: OCTOBER 1, 1999  
DOCUMENT NO. 4  
PAGE 14 OF 17  
FORM 42-4P

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Projected Period Amount  
January 2000 to December 2000

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

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472
3.	Less: Accumulated Depreciation	(3,517)	(3,788)	(4,059)	(4,330)	(4,601)	(4,872)	(5,143)	(5,414)	(5,685)	(5,956)	(6,227)	(6,498)	(6,769)	(6,769)
4.	CWIP- Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	86,955	86,684	86,413	86,142	85,871	85,600	85,329	85,058	84,787	84,516	84,245	83,974	83,703	
6.	Average Net Investment		86,820	86,549	86,278	86,007	85,736	85,465	85,194	84,923	84,652	84,381	84,110	83,839	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		638	636	634	632	630	628	626	624	622	620	618	616	\$7,524
b.	Debt Component (Line 6 x 2.82% x 1/12)		204	203	203	202	201	201	200	200	199	198	198	197	2,406
8.	Investment Expenses														
a.	Depreciation		271	271	271	271	271	271	271	271	271	271	271	271	\$3,252
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		1,113	1,110	1,108	1,105	1,102	1,100	1,097	1,095	1,092	1,089	1,087	1,084	13,182
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		1,113	1,110	1,108	1,105	1,102	1,100	1,097	1,095	1,092	1,089	1,087	1,084	13,182
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
13.	Retail Demand-Related Recoverable Costs (C)		963	961	949	954	959	976	975	972	976	957	943	936	11,521
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$963	\$961	\$949	\$954	\$959	\$976	\$975	\$972	\$976	\$957	\$943	\$936	\$11,521

Notes:

- (A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (B) Line 9a x Line 10
- (C) Line 9b x Line 11

18

DOCKET NO. 990007-EI  
 TAMPA ELECTRIC COMPANY  
 (KOZ-1)  
 FILED: OCTOBER 1, 1999  
 DOCUMENT NO. 4  
 PAGE 15 OF 17  
 FORM 42-4P



Calculation of the Projected Period Amount  
January 2000 to December 2000

Return on Capital Investments, Depreciation and Taxes  
For Project: Section 114 Mercury Testing Platform (Big Bend)  
(in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$106,242	\$106,242	\$106,242	\$106,242	\$106,242	\$106,242	\$106,242	\$106,242	\$106,242	\$106,242	\$106,242	\$106,242	\$106,242	\$106,242
3.	Less: Accumulated Depreciation	(292)	(487)	(682)	(877)	(1,072)	(1,267)	(1,462)	(1,657)	(1,852)	(2,047)	(2,242)	(2,437)	(2,632)	(2,632)
4.	CWIP- Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	105,950	105,755	105,560	105,365	105,170	104,975	104,780	104,585	104,390	104,195	104,000	103,805	103,610	
6.	Average Net Investment		105,853	105,658	105,463	105,268	105,073	104,878	104,683	104,488	104,293	104,098	103,903	103,708	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		778	777	775	774	773	771	770	768	767	765	764	763	\$9,245
b.	Debt Component (Line 6 x 2.82% x 1/12)		249	248	248	247	247	246	246	246	245	245	244	244	2,955
8.	Investment Expenses														
a.	Depreciation		195	195	195	195	195	195	195	195	195	195	195	195	\$2,340
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		1,222	1,220	1,218	1,216	1,215	1,212	1,211	1,209	1,207	1,205	1,203	1,202	14,540
a.	Recoverable Costs Allocated to Energy		1,222	1,220	1,218	1,216	1,215	1,212	1,211	1,209	1,207	1,205	1,203	1,202	14,540
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.870438	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		1,107	1,107	1,102	1,092	1,083	1,082	1,076	1,078	1,100	1,093	1,094	1,089	\$13,103
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,107	\$1,107	\$1,102	\$1,092	\$1,083	\$1,082	\$1,076	\$1,078	\$1,100	\$1,093	\$1,094	\$1,089	\$13,103

19

Notes:  
(A) Lines 6 x 8 8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)  
(B) Line 9a x Line 10  
(C) Line 9b x Line 11

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Projected Period Amount  
January 2000 to December 2000

Return on Capital Investments, Depreciation and Taxes  
For Project: Big Bend Units 1 and 2 Scrubber  
(in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$177,500	\$102,144	\$42,500	\$36,810	\$88,980	\$166,050	\$244,060	\$259,580	\$174,220	\$42,300	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	\$83,394,877	\$83,572,377	\$83,674,521	\$83,717,021	\$83,753,831	\$83,842,811	\$84,008,861	\$84,252,921	\$84,512,501	\$84,686,721	\$84,729,021	\$84,729,021	\$84,729,021	\$84,729,021
3.	Less: Accumulated Depreciation	(\$118,352)	(375,760)	(633,598)	(891,660)	(1,149,844)	(1,408,222)	(1,666,993)	(1,926,396)	(2,186,576)	(2,447,425)	(2,708,607)	(2,969,855)	(3,231,103)	
4.	CWIP- Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	83,276,525	83,196,617	83,040,923	82,825,361	82,603,987	82,434,589	82,341,868	82,326,525	82,325,925	82,239,296	82,020,414	81,759,166	81,497,918	
6.	Average Net Investment		83,236,571	83,118,770	82,933,142	82,714,674	82,519,288	82,388,229	82,334,197	82,326,225	82,282,611	82,129,855	81,889,790	81,628,542	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		612,052	611,186	609,821	608,215	606,778	605,814	605,417	605,358	605,038	603,915	602,149	600,228	\$7,275,971
b.	Debt Component (Line 6 x 2.82% x 1/12)		195,606	195,329	194,893	194,379	193,920	193,612	193,485	193,467	193,364	193,005	192,441	191,827	2,325,328
8.	Investment Expenses														
a.	Depreciation		257,408	257,838	258,062	258,184	258,378	258,771	259,403	260,180	260,849	261,182	261,248	261,248	\$3,112,751
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		1,065,066	1,064,353	1,062,776	1,060,778	1,059,076	1,058,197	1,058,305	1,059,005	1,059,251	1,058,102	1,055,838	1,053,303	12,714,050
a.	Recoverable Costs Allocated to Energy		1,065,066	1,064,353	1,062,776	1,060,778	1,059,076	1,058,197	1,058,305	1,059,005	1,059,251	1,058,102	1,055,838	1,053,303	12,714,050
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.870438	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		965,089	965,715	961,784	952,903	943,836	944,972	940,300	944,609	965,737	959,325	960,449	954,339	\$11,459,058
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$965,089	\$965,715	\$961,784	\$952,903	\$943,836	\$944,972	\$940,300	\$944,609	\$965,737	\$959,325	\$960,449	\$954,339	\$11,459,058

Notes:

- (A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (B) Line 9a x Line 10
- (C) Line 9b x Line 11

20

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 990007-E1  
 TAMPA ELECTRIC COMPANY  
 (KOZ-1)  
 FILED: OCTOBER 1, 1999  
 DOCUMENT NO. 4  
 PAGE 17 OF 17  
 FORM 42-4P

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 2000 Through December 2000**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Big Bend Unit 3 Flue Gas Desulfurization Integration

**Project Description:**

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

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 1999 through December 1999 was \$1,091,648 compared to the original projection of \$1,083,883, representing a variance of less than 1%.

The actual/estimated O & M expense for period January 1999 through December 1999 was \$1,437,754 compared to the original projection of \$1,429,470, representing a variance of less than 1%.

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

**Project Projections:** Estimated depreciation plus return for the period January 2000 through December 2000 is expected to be \$1,063,822. Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$2,074,939.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 2000 Through December 2000**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

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

**Project Description:**

The existing electrostatic precipitators were not designed for the range of fuels needed for compliance with the CAAA. Flue gas conditioning was required to assure operation of the generating units in accordance with applicable permits and regulations. This equipment is still required to ensure compliance with the CAAA in the event the FGD system on Units 1 & 2 is not operating.

The project involved the addition of molten sulfur unloading, storage and conveying to sulfur burners and catalytic converters where SO<sub>2</sub> is converted to SO<sub>3</sub>. The control and injection system then injects this into the ductwork ahead of the electrostatic precipitators (ESPs).

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 1999 through December 1999 was \$668,563 compared to the original projection of \$651,873, representing a variance of 2.6%

The actual/estimated O & M for the period January 1999 through December 1999 was \$35,070 compared to the original projection of \$41,376, representing a variance of -15.2%. This variance is due to a projected decrease in the use of the flue gas conditioning process as a result of start-up and check-out of the new Big Bend Units 1 and 2 FGD System.

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

**Project Projections:** Estimated depreciation plus return for the period January 2000 through December 2000 is projected to be \$647,491. Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$18,000.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 2000 Through December 2000**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Big Bend Unit 4 Continuous Emissions Monitors

**Project Description:**

Continuous emissions monitors (CEMs) were installed on the flue gas inlet and outlet of Big Bend Unit 4 to monitor compliance with the CAAA requirements. The monitors are capable of measuring, recording and electronically reporting SO<sub>2</sub>, NO<sub>x</sub> and volumetric gas flow out of the stack. The project consisted of monitors, a CEM building, the CEMs control and power cables to supply a complete system.

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

**Project Accomplishment:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 1999 through December 1999 was \$81,667 compared to the original projection of \$83,161, representing a variance of -1.8%.

The actual/estimated O & M expense for the period January 1999 through December 1999 was \$0 compared to the original projection of \$0, representing a variance of 0%.

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

**Project Projections:** Estimated depreciation plus return for the period January 2000 through December 2000 is projected to be \$79,612. Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$0.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 2000 Through December 2000**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** SO<sub>2</sub> Emission Allowances

**Project Description:**

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

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 1999 through December 1999 is \$0, compared to the original projection of \$0, representing a variance of 0%.

The actual/estimated O & M for the period January 1999 through December 1999 is \$3,120,826 compared to the original projection of \$1,760,766, representing a variance of 77.2%. This variance is due to a significant decrease in the amount of economy sales transactions that correspondingly decreased the emission allowance credits to rate payers.

**Project Summary:** SO<sub>2</sub> Emission Allowances are being used by Tampa Electric to meet compliance standards for Phase I of the CAAA.

**Project Projections:** Estimated O & M costs for the period January 2000 through December 2000 are projected to be (\$638,510).

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 2000 Through December 2000**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Big Bend Unit 1 Classifier Replacement

**Project Description:**

The boiler modifications at Big Bend Unit 1 are part of Tampa Electric's Nitrous Oxide (NO<sub>x</sub>) compliance strategy for Phase II of the Clean Air Act Amendments of 1990 (CAAA). The classifier replacements will optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO<sub>x</sub> values.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 1999 through December 1999 is \$198,696, compared to the original projection of \$191,713, representing a variance of 3.6%.

The actual/estimated O & M for the period January 1999 through December 1999 is \$0 compared to the original projection of \$0, representing a variance of 0%.

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

**Project Projections:** Estimated depreciation plus return for the period January 2000 through December 2000 is projected to be \$193,252.

Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$0.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 2000 Through December 2000**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Big Bend Unit 2 Classifier Replacement

**Project Description:**

The boiler modifications at Big Bend Unit 2 are part of Tampa Electric's Nitrous Oxide (NO<sub>x</sub>) compliance strategy for Phase II of the Clean Air Act Amendments of 1990 (CAAA). The classifier replacements will optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO<sub>x</sub> values.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 1999 through December 1999 is \$144,903, compared to the original projection of \$118,262, representing a variance of 22.5%. This variance is due to Tampa Electric's inclusion of payroll costs and full recovery of the replaced asset. These issues are scheduled to be addressed in the upcoming hearing.

The actual/estimated O & M for the period January 1999 through December 1999 is \$0 compared to the original projection of \$0, representing a variance of 0%.

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

**Project Projections:** Estimated depreciation plus return for the period January 2000 through December 2000 is projected to be \$140,891.

Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$0.



**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 2000 Through December 2000**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Gannon Unit 5 Classifier Replacement

**Project Description:**

The boiler modifications at Gannon Unit 5 are part of Tampa Electric's Nitrous Oxide (NO<sub>x</sub>) compliance strategy for Phase II of the Clean Air Act Amendments of 1990 (CAAA). The classifier replacements will optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO<sub>x</sub> values.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 1999 through December 1999 is \$206,916, compared to the original projection of \$166,670, representing a variance of 24.1%. This variance is due to Tampa Electric's inclusion of payroll costs and full recovery of the replaced asset. These issues are scheduled to be addressed in the upcoming hearing.

The actual/estimated O & M for the period January 1999 through December 1999 is \$0 compared to the original projection of \$0, representing a variance of 0%.

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

**Project Projections:** Estimated depreciation plus return for the period January 2000 through December 2000 is projected to be \$200,122.

Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$0.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 2000 Through December 2000**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Gannon Unit 6 Classifier Replacement

**Project Description:**

The boiler modifications at Gannon Unit 6 are part of Tampa Electric's Nitrous Oxide (NO<sub>x</sub>) compliance strategy for Phase II of the Clean Air Act Amendments of 1990 (CAAA). The classifier replacements will optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO<sub>x</sub> values.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 1999 through December 1999 is \$96,680, compared to the original projection of \$136,284, representing a variance of -29.1%. This variance is due to a correction in the calculation for return on investment for projects with construction work-in-progress expenses.

The actual/estimated O & M for the period January 1999 through December 1999 is \$0 compared to the original projection of \$0, representing a variance of 0%.

**Progress Summary:** The project is complete and was placed in service July 1999.

**Project Projections:** Estimated depreciation plus return for the period January 2000 through December 2000 is projected to be \$213,367.

Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$0.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 2000 Through December 2000**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Gannon Coal Crushers (NO<sub>x</sub> Control)

**Project Description:**

Two Gannon Coal Crushers will be used in conjunction with the boiler modifications at Gannon as part of Tampa Electric's Nitrous Oxide (NO<sub>x</sub>) compliance strategy for Phase II of the Clean Air Act Amendments of 1990 (CAAA). The coal crushers will assist in achieving compliance by providing a more uniform particle size. The finer coal particles, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO<sub>x</sub> values.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 1999 through December 1999 is \$414,296, compared to the original projection of \$411,043, representing a variance of less than 1%.

The actual/estimated O & M for the period January 1999 through December 1999 is \$0 compared to the original projection of \$0, representing a variance of 0%.

**Progress Summary:** The project is complete and was placed in service June 1999.

**Project Projections:** Estimated depreciation plus return for the period January 2000 through December 2000 is projected to be \$795,302.

Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$0.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 2000 Through December 2000**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Gannon Unit 5 Stack Extension

**Project Description:**

In accordance with the CAAA, Tampa Electric is pursuing a Title V Operation Permit for Gannon Station. During the permitting process, it was determined by FDEP that our current Station cap of 2.4 lbs. of SO<sub>2</sub>/MMBtu results in modeled exceedances of the National Ambient Air Quality Standards (NAAQS) for SO<sub>2</sub>. As such, Tampa Electric would be required to reduce SO<sub>2</sub> emissions at Gannon Station by approximately 50% in the new Title V permit.

Alternatively, Tampa Electric has completed revised dispersion modeling for Gannon Station under many different scenarios using more updated meteorological data, increased stack heights, and various SO<sub>2</sub> emission sets, (e.g., various sulfur content fuels consistent with the overall Acid Rain fuel strategy). It was determined that by increasing Gannon Unit 5 stack to 110 meters and limiting the Station to an SO<sub>2</sub> cap of 1.9 lb./MMBtu, the Station can demonstrate compliance with the NAAQS.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 1999 through December 1999 is \$0, compared to the original projection of \$3,576 representing a variance of -100%. This variance is due to revised in-service dates resulting from additional pre-construction requirements from the USEPA.

The actual/estimated O & M for the period January 1999 through December 1999 is \$0 compared to the original projection of \$0, representing a variance of 0%.

**Progress Summary:** The Gannon Unit 5 Stack Extension will be used by Tampa Electric to meet SO<sub>2</sub> NAAQS compliance standards in the FDEP Title V Permit. The Gannon Unit 5 Stack Extension Project is scheduled to go into service April 2000.

**Project Projections:** Estimated depreciation plus return for the period January 2000 through December 2000 is projected to be \$120,059.

Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$0.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 2000 Through December 2000**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Gannon Unit 6 Stack Extension

**Project Description:**

In accordance with the CAAA, Tampa Electric is pursuing a Title V Operation Permit for Gannon Station. During the permitting process, it was determined by FDEP that our current Station cap of 2.4 lbs. of SO<sub>2</sub>/MMBtu results in modeled exceedances of the National Ambient Air Quality Standards (NAAQS) for SO<sub>2</sub>. As such, Tampa Electric would be required to reduce SO<sub>2</sub> emissions at Gannon Station by approximately 50% in the new Title V permit.

Alternatively, Tampa Electric has completed revised dispersion modeling for Gannon Station under many different scenarios using more updated meteorological data, increased stack heights, and various SO<sub>2</sub> emission sets, (e.g., various sulfur content fuels consistent with the overall Acid Rain fuel strategy). It was determined that by increasing Gannon Unit 6 stack to 110 meters and limiting the Station to an SO<sub>2</sub> cap of 1.9 lb./MMBtu, the Station can demonstrate compliance with the NAAQS.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 1999 through December 1999 is \$0, compared to the original projection of \$17,217 representing a variance of -100%. This variance is due to revised in-service dates resulting from additional pre-construction requirements from the USEPA.

The actual/estimated O & M for the period January 1999 through December 1999 is \$0 compared to the original projection of \$0, representing a variance of 0%.

**Progress Summary:** The Gannon Unit 6 Stack Extension will be used by Tampa Electric to meet SO<sub>2</sub> NAAQS compliance standards in the FDEP Title V Permit. The Gannon Unit 6 Stack Extension Project is scheduled to go into service December 2000.

**Project Projections:** Estimated depreciation plus return for the period January 2000 through December 2000 is projected to be \$8,129.

Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$0.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 2000 Through December 2000**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

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

**Project Description:**

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

Present scope of work for this project includes:

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

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 1999 through December 1999 was \$64,533 compared to an original projection of \$63,027, representing a variance of 2.4%.

The actual/estimated O & M for the period January 1999 through December 1999 is \$0 compared to the original projection of \$0, representing a variance of 0%.

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

**Project Projections:** Estimated depreciation plus return for the period January 2000 through December 2000 is projected to be \$69,325. Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$0.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 2000 Through December 2000**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

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

**Project Description:**

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

Present scope of work for this project includes:

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

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 1999 through December 1999 was \$110,092 compared to an original projection of \$116,710, representing a variance of -5.7%. This variance is due to deferred payment of 1998 project expenses and an extended project completion date into 1999.

The actual/estimated O & M for the period January 1999 through December 1999 is \$0 compared to the original projection of \$0, representing a variance of 0%.

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

**Project Projections:** Estimated depreciation plus return for the period January 2000 through December 2000 is projected to be \$114,138. Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$0.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 2000 Through December 2000**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Phillips Oil Tank No. 1 Upgrade

**Project Description:**

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

Present scope of work for this project includes:

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

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 1999 through December 1999 was \$7,679 compared to an original projection of \$5,556, representing a variance of 38.2%. This variance is due to delays by the supplier of cathodic protection that resulted in additional costs to secure the equipment and effect the installation.

The actual/estimated O & M for the period January 1999 through December 1999 is \$0 compared to the original projection of \$0, representing a variance of 0%.

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

**Project Projections:** Estimated depreciation plus return for the period January 2000 through December 2000 is projected to be \$8,378. Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$0.



**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 2000 Through December 2000**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Phillips Oil Tank No. 4 Upgrade

**Project Description:**

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

Present scope of work for this project includes:

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

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 1999 through December 1999 was \$13,547 compared to an original projection of \$13,290, representing a variance of 1.9%.

The actual/estimated O & M for the period January 1999 through December 1999 is \$0 compared to the original projection of \$0, representing a variance of 0%.

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

**Project Projections:** Estimated depreciation plus return for the period January 2000 through December 2000 is projected to be \$13,182. Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$0.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 2000 Through December 2000**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Gannon Ignition Oil Tank Upgrade

**Project Description:**

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

Present scope of work for this project includes:

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

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 1999 through December 1999 was \$48,862 compared to an original projection of \$56,869, representing a variance of -14.1%. This variance is due to a correction in depreciation expense resulting from the Commission's ECRC Audit Report – Control No. 99-042-2-1.

The actual/estimated O & M for the period January 1999 through December 1999 is \$0 compared to the original projection of \$0, representing a variance of 0%.

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

**Project Projections:** Estimated depreciation plus return for the period January 2000 through December 2000 is projected to be \$47,315. Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$0.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 2000 Through December 2000**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

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

**Project Description:**

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

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 1999 through December 1999 was \$0 compared to an original projection of \$0, representing a variance of 0%.

The actual/estimated O & M for the period January 1999 through December 1999 is \$39,100 compared to the original projection of \$55,200, representing a variance of -29.2%. This variance is due to the delay in delegation to the FDEP of the NPDES program from the USEPA for the Gannon facility.

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

**Project Projections:** Estimated depreciation plus return for the period January 2000 through December 2000 is projected to be \$0. Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$48,300.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 2000 Through December 2000**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Gannon ESP Study

**Project Description:**

Implementation of the Gannon ESP Optimization Study is necessary for Tampa Electric to ensure compliance with new environmental requirements mandated by the Florida Department of Environmental Protection ("DEP"). Pursuant to Section 403.087, Florida Statutes, approval of Tampa Electric's fuel yard permit for Gannon Station was granted by the DEP in a letter received on February 11, 1999. As specified in Specific Condition No. 21 on page 7 of the DEP letter, permit approval was granted based on the condition that the company conduct an Electrostatic Precipitator Optimization Study for all six of the Gannon Station units within six months of the permit being issued. At the conclusion of the six month study period, Tampa Electric will be required to submit a report of its findings to the Environmental Protection Commission of Hillsborough County ("EPC") and the DEP. The study is subject to EPC and DEP approval and full implementation of the results of the study or recommended action plans are to be completed within twelve months of the permit issue date, or within a mutually agreed upon date by Tampa Electric and the EPC

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 1999 through December 1999 was \$0.

The actual/estimated O & M expense for period January 1999 through December 1999 was \$110,000.

**Project Progress Summary:** The project is in progress and should be completed by December 1999.

**Project Projections:** Estimated depreciation plus return for the period January 2000 through December 2000 is expected to be \$0. Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$0.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 2000 Through December 2000**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** 114 Mercury Testing and Testing Platform

**Project Description:**

The Mercury Emissions Information Collection Effort is mandated by the United States EPA. The EPA asserts that Section 114 of the Clean Air Act grants to the EPA the authority to request the collection of information necessary for it to study whether it is appropriate and necessary to develop performance or emission standards for electric utility steam generating units.

In a letter dated November 25, 1998, Tampa Electric was notified by the EPA that, pursuant to Section 114 of the Clean Air Act, the company is required to periodically sample and analyze coal shipments for mercury and chlorine content during the period January 1, 1999 through December 31, 1999. Tampa Electric is only seeking recovery for costs incurred subsequent to the filing of the July 28, 1999 petition. The mercury and chlorine content coal analyses will be performed by the same laboratory Tampa Electric uses to perform on-going quality assurance analyses of coal shipment samples.

In addition to coal sampling, stack testing and analyses are also required. Tampa Electric received a second letter from EPA, dated March 11, 1999, requiring Tampa Electric to perform speciated mercury testing of the inlet and outlet of the last emission control device installed for Big Bend Units 1, 2 or 3, and Polk Unit 1 as part of the mercury data collection. Stack testing will be performed by outside contract labor. Part of the cost incurred to perform the stack testing is due to the need to construct special test facilities at the Big Bend stack testing location to meet EPA's testing requirements

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 1999 through December 1999 was \$1,836.

The actual/estimated O & M expense for period January 1999 through December 1999 was \$34,111.

**Project Progress Summary:** The project is in progress and should be in service by November 1999.

**Project Projections:** Estimated depreciation plus return for the period January 2000 through December 2000 is expected to be \$14,540. Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$12,820.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 2000 Through December 2000**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Big Bend Units 1 & 2 FGD System

**Project Description:**

The Big Bend Units 1 & 2 FGD system consists of equipment capable of removing sulfur dioxide ("SO<sub>2</sub>") from the flue gas generated by the combustion of coal. The FGD is under construction in order to comply with Phase II of the Clean Air Act Amendments ("CAAA"). Compliance with Phase II is required by January 1, 2000. The CAAA impose SO<sub>2</sub> emission limits on existing steam electric units with an output capacity of greater than 25 megawatts and all new utility units. Tampa Electric conducted an exhaustive analysis of options to comply with Phase II of the CAAA that culminated in the selection of the FGD project to serve Big Bend Units 1 & 2.

The Commission, in Order No. PSC-99-0075-FOF-EI issued January 11, 1999 in Docket No. 980693-EI, found that the FGD project is the most cost-effective alternative for compliance with the SO<sub>2</sub> requirements of Phase II of the CAAA.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 1999 through December 1999 was \$522,375.

The actual/estimated O & M expense for period January 1999 through December 1999 was \$0.

**Project Progress Summary:** The project is under construction and should be placed in service by December 18, 1999.

**Project Projections:** Estimated depreciation plus return for the period January 2000 through December 2000 is expected to be \$12,714,050. Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$3,159,926.

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Energy & Demand Allocation % By Rate Class  
 January 2000 to December 2000

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (kWh)	(3) Projected Avg 12 CP at Meter (kW)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (kWh)	(7) Projected Avg 12 CP at Generation (kW)	(8) Percentage of kWh Sales at Generation (%)	(9) Percentage of 12 CP Demand at Generation (%)	(10) 12 CP & 1/13 Allocation Factor (%)
RS, RST	52.72205%	7,289,825,000	1,578,413	1.061628	1.062297	7,743,959,228	1,675,687	44.08%	59.25%	58.09%
GS, GST, TS	63.02283%	980,928,000	177,679	1.061896	1.062297	1,042,036,872	188,677	5.93%	6.67%	6.61%
GSD, GSDT	78.23957%	4,481,070,000	653,809	1.060330	1.061240	4,755,490,727	693,253	27.07%	24.51%	24.71%
GSLD, GSLDT, SBF, SBFT	86.12625%	1,909,482,000	253,091	1.045147	1.045213	1,995,815,410	264,517	11.36%	9.35%	9.50%
IS1, IST1, SBI1, SBIT1, IS3, IST3, SBI3, SBIT3	101.56414%	1,812,066,000	0	1.020766	1.021211	1,850,501,732	0	10.53%	0.00%	0.81%
OL	329.52368%	170,634,000	5,911	1.058824	1.062295	181,263,645	6,259	1.03%	0.22%	0.28%
<b>TOTAL</b>		<b>16,644,005,000</b>	<b>2,668,903</b>			<b>17,569,067,614</b>	<b>2,828,393</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

Notes:

- (1) Average 12 CP load factor based on actual 1997 load research data
- (2) Projected kWh sales for the period January 2000 to December 2000
- (3) Calculated: (Column 2) / (8,760 hours X Column 1)
- (4) Based on actual 1997 load research data
- (5) Based on actual 1997 load research data
- (6) Column 2 X Column 5
- (7) Column 3 X Column 4
- (8) Column 6 / Total Column 6
- (9) Column 7 / Total Column 7
- (10) Column 8 X 1/13 + Column 9 X 12/13

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Energy & Demand Allocation % By Rate Class**  
**January 2000 to December 2000**

Rate Class	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Rate Class	Percentage of kWh Sales at Generation (%)	12 CP & 1/13 Allocation Factor (%)	Energy- Related Costs (\$)	Demand- Related Costs (\$)	Total Environmental Costs (\$)	Projected Sales at Meter (kWh)	Environmental Cost Recovery Factors (¢/kWh)
RS, RST	44.08%	58.09%	9,640,187	200,835	9,841,022	7,289,825,000	0.135
GS, GST, TS	5.93%	6.61%	1,296,876	22,853	1,319,729	980,928,000	0.135
GSD, GSDT	27.07%	24.71%	5,920,142	85,430	6,005,572	4,481,070,000	0.134
GSLD, GSLDT, SBF, SBFT	11.36%	9.50%	2,484,404	32,844	2,517,248	1,909,482,000	0.132
IS1, IST1, SBI1, IS3, IST3, SBI3	10.53%	0.81%	2,302,885	2,800	2,305,685	1,812,066,000	0.127
SL/OL	1.03%	0.28%	225,258	968	226,226	170,634,000	0.133
<b>TOTAL</b>	<b>100.00%</b>	<b>100.00%</b>	<b>21,869,752</b>	<b>345,731</b>	<b>22,215,483</b>	<b>16,644,005,000</b>	<b>0.133</b>

## Notes:

- (1) From Form 42-6P, Column 8
- (2) From Form 42-6P, Column 10
- (3) Column 1 x Total Jurisdictional Energy Dollars from Form 42-1P, line 5
- (4) Column 2 x Total Jurisdictional Demand Dollars from Form 42-1P, line 5
- (5) Column 3 + Column 4
- (6) Projected KWH sales for the period January 2000 to December 2000
- (7) Column 5 / Column 6 x 100



**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Current (Actual/Estimated) Period True-Up**  
**January 1999 to December 1999**

Form 42 - 1E

(in Dollars)

Jan-99 - Dec-99

Line

Period  
Amount

1. Over/(Under) Recovery for the current period (Form 42-2E, Line 5)	(\$2,118,344)
2. Interest Provision (Form 42-2E, Line 6)	(28,770)
3. Sum of Current Period Adjustments (Form 42-2E, Line 10)	<u>24,864</u>
4. Current Period True-Up Amount to be refunded/(recovered) in the projection period January 2000 to December 2000 (Lines 1 + 2 + 3)	<u>(\$2,122,250)</u>

43

L:\audit\99\990007-EI  
 DOCKET NO. 990007-EI  
 TAMPA ELECTRIC COMPANY  
 (KOZ-1)  
 FILED: OCTOBER 1, 1999  
 DOCUMENT NO.8  
 PAGE 1 OF 1  
 FORM 42-1E

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Actual/Estimated Period True-Up Amount  
 January 1999 to December 1999

**Current Period True-Up Amount**  
 (in Dollars)

Line													Jan-99 - Dec-99
	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$352,826	\$305,006	\$307,731	\$321,551	\$347,823	\$393,125	\$406,003	\$426,024	\$435,015	\$387,016	\$334,393	\$334,544	\$4,351,057
2. True-Up Provision	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	1,556,870
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	482,565	434,745	437,470	451,290	477,562	522,864	535,742	555,763	564,754	516,755	464,132	464,283	5,907,925
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5E, Line 9)	261,627	173,944	131,046	237,259	306,685	244,213	438,936	531,149	472,679	394,180	820,495	525,062	4,537,275
b. Capital Investment Projects (Form 42-7E, Line 9)	214,007	214,443	213,704	202,767	207,429	233,440	264,809	273,964	280,552	293,524	295,068	795,287	3,488,994
c. Total Jurisdictional ECRC Costs	475,634	388,387	344,750	440,026	514,114	477,653	703,745	805,113	753,231	687,704	1,115,563	1,320,349	8,026,269
5. Over/Under Recovery (Line 3 - Line 4c)	6,931	46,358	92,720	11,264	(36,552)	45,211	(168,003)	(249,350)	(188,477)	(170,949)	(651,431)	(856,066)	(2,118,344)
6. Interest Provision (Form 42-3E, Line 10)	1,891	1,474	1,244	929	358	(149)	(961)	(2,459)	(4,176)	(5,775)	(8,410)	(12,736)	(28,770)
7. Beginning Balance True-Up & Interest Provision	1,556,870	1,460,817	1,378,910	1,343,135	1,225,589	1,059,656	974,979	676,276	294,728	(27,664)	(334,127)	(1,123,707)	1,556,870
a. Deferred True-Up from April 1998 to December 1998 (Order No. PSC-xx-xxxx-FOF-EI)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)
8. True-Up Collected/(Refunded) (see Line 2)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(1,556,870)
9. End of Period Total True-Up (Lines 5 + 6 + 7 + 7a + 8)	382,597	325,554	289,779	172,233	6,300	(78,377)	(377,080)	(758,628)	(1,081,020)	(1,387,483)	(2,177,063)	(3,175,604)	(3,200,470)
10. Adjustment to Period True-Up Including Interest	24,864	0	0	0	0	0	0	0	0	0	0	0	24,864
11. End of Period Total Net True-Up (Lines 9 + 10)	\$407,461	\$325,554	\$289,779	\$172,233	\$6,300	(\$78,377)	(\$377,080)	(\$758,628)	(\$1,081,020)	(\$1,387,483)	(\$2,177,063)	(\$3,175,604)	(\$3,175,606)

44

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Actual/Estimated Period True-Up  
 January 1999 to December 1999

**Interest Provision**  
 (in Dollars)

Line	Jan-99 - Dec-99												
	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
1. Beginning Balance True-Up Amount (Form 42-2E, Line 7 +7a + 10)	\$528,378	\$407,461	\$325,554	\$289,779	\$172,233	\$6,300	(\$78,377)	(\$377,080)	(\$758,628)	(\$1,081,020)	(\$1,387,483)	(\$2,177,063)	
2. Ending True-Up Amount Before Interest	405,570	324,080	288,535	171,304	5,942	(78,228)	(376,119)	(756,169)	(1,076,844)	(1,381,708)	(2,168,653)	(3,162,868)	
3. Total of Beginning & Ending True-Up (Lines 1 & 2)	933,948	731,541	614,089	461,083	178,175	(71,928)	(454,496)	(1,133,249)	(1,835,472)	(2,462,728)	(3,556,136)	(5,339,931)	
4. Average True-Up Amount (Line 3 x 1/2)	466,974	365,771	307,045	230,542	89,088	(35,964)	(227,248)	(566,625)	(917,736)	(1,231,364)	(1,778,068)	(2,669,966)	
5. Interest Rate (First Day of Reporting Business Month)	4.90%	4.81%	4.85%	4.88%	4.80%	4.85%	5.05%	5.10%	5.32%	5.60%	5.65%	5.70%	
6. Interest Rate (First Day of Subsequent Business Month)	4.81%	4.85%	4.88%	4.80%	4.85%	5.05%	5.10%	5.32%	5.60%	5.65%	5.70%	5.75%	
7. Total of Beginning & Ending Interest Rates (Lines 5 & 6)	9.71%	9.66%	9.73%	9.68%	9.65%	9.90%	10.15%	10.42%	10.92%	11.25%	11.35%	11.45%	
8. Average Interest Rate (Line 7 x 1/2)	4.855%	4.830%	4.865%	4.840%	4.825%	4.950%	5.075%	5.210%	5.460%	5.625%	5.675%	5.725%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.405%	0.403%	0.405%	0.403%	0.402%	0.413%	0.423%	0.434%	0.455%	0.469%	0.473%	0.477%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$1,891	\$1,474	\$1,244	\$929	\$358	(\$149)	(\$961)	(\$2,459)	(\$4,176)	(\$5,775)	(\$8,410)	(\$12,736)	(\$28,770)

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 990007-EI  
 TAMPA ELECTRIC COMPANY  
 (K02-1)  
 FILED: OCTOBER 1, 1999  
 DOCUMENT NO. 10  
 PAGE 1 OF 1  
 FORM 42-3E

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual/Estimated Amount  
 January 1999 to December 1999

**Variance Report of O & M Activities**  
 (In Dollars)

Line No.	(1)	(2)	(3)		(4)
	Actual/ Estimated	Original Projection	Variance		Percent
			Amount		
<b>1. Description of Investment Projects</b>					
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$1,437,754	\$1,429,470	\$8,284	0.6%
1b	Big Bend Units 1 and 2 Flue Gas Conditioning	\$35,070	41,376	(\$6,306)	-15.2%
1c	Big Bend Unit 4 Continuous Emissions Monitors	\$0	0	0	0.0%
1d	Gannon Ignition Oil Tank	\$0	0	0	0.0%
1e	Big Bend Fuel Oil Tank #1 Upgrade	\$0	0	0	0.0%
1f	Big Bend Fuel Oil Tank #2 Upgrade	\$0	0	0	0.0%
1g	Phillips Upgrade Tank #1 for FDEP	\$0	0	0	0.0%
1h	Phillips Upgrade Tank #4 for FDEP	\$0	0	0	0.0%
1i	SO2 Emissions Allowances	\$3,120,826	1,760,766	\$1,360,060	77.2%
1j	Gannon Unit 5 Classifier Replacement	\$0	0	\$0	0.0%
1k	Gannon Unit 6 Classifier Replacement	\$0	0	\$0	0.0%
1l	Big Bend Unit 1 Classifier Replacement	\$0	0	\$0	0.0%
1m	Big Bend Unit 2 Classifier Replacement	\$0	0	\$0	0.0%
1n	Gannon Coal Crusher (NOx Control)	\$0	0	\$0	0.0%
1o	Gannon Unit 5 Stack Extension	\$0	0	\$0	0.0%
1p	Gannon Unit 6 Stack Extension	\$0	0	\$0	0.0%
1q	Big Bend 114 Mercury Testing Platform	\$0	N/A	N/A	N/A
1r	ESP Study	\$110,000	N/A	N/A	N/A
1s	114 Mercury Testing	\$34,111	N/A	N/A	N/A
1t	Big Bend Units 1 & 2 FGD	\$0	N/A	N/A	N/A
1u	NPDES Annual Surveillance Fees	\$39,100	55,200	(16,100)	-29.2%
<b>2. Total Investment Projects - Recoverable Costs</b>					
		\$4,776,861	\$3,286,812	\$1,345,938	40.9%
<b>3. Recoverable Costs Allocated to Energy</b>					
		4,737,761	3,231,612	1,362,038	42.1%
<b>4. Recoverable Costs Allocated to Demand</b>					
		\$39,100	\$55,200	(\$16,100)	-29.2%

**Notes:**

Column (1) is the End of Period Totals on Form 42-5E (January 1999 through December 1999)

Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-98-1764-FOF-EI,

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

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

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 990607-EI  
 TAMPA ELECTRIC COMPANY  
 (KOZ-1)  
 FILED: OCTOBER 1, 1999  
 DOCUMENT NO. 11  
 PAGE 1 OF 1  
 FORM 42-4E

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual/Estimated Amount  
 January 1999 to December 1999

**O&M Activities**  
 (in Dollars)

Line	Jan-99 - Dec-99												Method of Classification			
	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total	Demand	Energy	
<b>I. Description of O&amp;M Activities</b>																
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$79,725	\$44,141	\$0	\$68,398	\$129,746	\$79,875	\$101,010	\$115,448	\$91,587	\$103,849	\$419,452	\$204,523	\$1,437,754	\$1,437,754	
1b	Big Bend Units 1 and 2 Flue Gas Conditioning	3,405	2,665	32	7,731	0	5,315	5,300	2,622	3,000	2,000	2,000	1,000	35,070	35,070	
1c	Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1d	Gannon Ignition Oil Tank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
1e	Big Bend Fuel Oil Tank #1 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1f	Big Bend Fuel Oil Tank #2 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1g	Phillips Upgrade Tank #1 for FDEP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1h	Phillips Upgrade Tank #4 for FDEP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1i	SO2 Emissions Allowances	148,596	130,958	134,415	180,102	193,323	174,637	369,906	454,707	386,966	263,477	354,758	328,979	3,120,826	3,120,826	
1j	Gannon Unit 5 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1k	Gannon Unit 6 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1l	Big Bend Unit 1 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1m	Big Bend Unit 2 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1n	Gannon Coal Crusher (NOx Control)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1o	Gannon Unit 5 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1p	Gannon Unit 6 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1q	Big Bend 114 Mercury Testing Platform	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1r	ESP Study	0	0	0	0	0	0	0	1,082	23,918	35,000	40,000	10,000	110,000	110,000	
1s	114 Mercury Testing	0	0	0	0	0	0	0	4,651	680	680	27,420	680	34,111	34,111	
1t	Big Bend Units 1 & 2 FGD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1u	NPDES Annual Surveillance Fees	39,100	0	0	0	0	0	0	0	0	0	0	0	39,100	39,100	
2.	<b>Total of O&amp;M Activities</b>	<b>270,826</b>	<b>177,764</b>	<b>134,447</b>	<b>256,231</b>	<b>323,069</b>	<b>259,827</b>	<b>476,216</b>	<b>578,510</b>	<b>506,151</b>	<b>405,006</b>	<b>843,630</b>	<b>545,182</b>	<b>4,776,861</b>	<b>39,100</b>	<b>4,737,761</b>
3.	Recoverable Costs Allocated to Energy	231,726	177,764	134,447	256,231	323,069	259,827	476,216	578,510	506,151	405,006	843,630	545,182	4,737,761		
4.	Recoverable Costs Allocated to Demand	39,100	0	0	0	0	0	0	0	0	0	0	0	39,100		
5.	Retail Energy Jurisdictional Factor	0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946			
6.	Retail Demand Jurisdictional Factor	0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224			
7.	Jurisdictional Energy Recoverable Costs (A)	224,483	173,944	131,046	237,259	306,685	244,213	438,936	531,149	472,679	394,180	820,495	525,062	4,500,131		
8.	Jurisdictional Demand Recoverable Costs (B)	37,144	0	0	0	0	0	0	0	0	0	0	0	37,144		
9.	<b>Total Jurisdictional Recoverable Costs for O&amp;M Activities (Lines 7 + 8)</b>	<b>\$261,627</b>	<b>\$173,944</b>	<b>\$131,046</b>	<b>\$237,259</b>	<b>\$306,685</b>	<b>\$244,213</b>	<b>\$438,936</b>	<b>\$531,149</b>	<b>\$472,679</b>	<b>\$394,180</b>	<b>\$820,495</b>	<b>\$525,062</b>	<b>\$4,537,275</b>		

Notes:  
 (A) Line 3 x Line 5  
 (B) Line 4 x Line 6

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 990007-EI  
 TAMPA ELECTRIC COMPANY  
 (KOZ-1)  
 FILED: OCTOBER 1, 1999  
 DOCUMENT NO. 12  
 PAGE 1 OF 1  
 FORM 42-5B

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual/Estimated Amount  
 January 1999 to December 1999

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

Line No.	(1) Actual/ Estimated	(2) Original Projection	(3) Variance Amount	(4) Percent
<b>1. Description of Investment Projects</b>				
1a	\$1,091,648	1,083,883	\$7,765	0.7%
1b	\$668,563	651,873	\$16,690	2.6%
1c	\$81,667	83,161	(\$1,494)	-1.8%
1d	\$48,862	56,869	(\$8,007)	-14.1%
1e	\$64,533	63,027	\$1,506	2.4%
1f	\$110,092	116,710	(\$6,618)	-5.7%
1g	\$7,679	5,556	\$2,123	38.2%
1h	\$13,547	13,290	\$257	1.9%
1i	\$206,916	166,670	\$40,246	24.1%
1j	\$96,680	136,284	(\$39,604)	-29.1%
1k	\$198,696	191,713	\$6,983	3.6%
1l	\$144,903	118,262	\$26,641	22.5%
1m	\$414,296	411,043	\$3,253	0.8%
1n	\$0	3,576	(\$3,576)	-100.0%
1o	\$0	17,217	(\$17,217)	-100.0%
1p	\$522,375	N/A	N/A	N/A
1q	\$1,836	N/A	N/A	N/A
<b>2. Total Investment Projects - Recoverable Costs</b>				
	3,672,293	3,119,134	28,948	0.9%
<b>3. Recoverable Costs Allocated to Energy</b>				
	3,427,580	2,863,682	39,687	1.4%
<b>4. Recoverable Costs Allocated to Demand</b>				
	\$244,713	\$255,452	(\$10,739)	-4.2%

**Notes:**

- Column (1) is the End of Period Totals on Form 42-7E
- Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-98-1764-FOF-EI.
- Column (3) = Column (1) - Column (2)
- Column (4) = Column (3) / Column (2)

48

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual/Estimated Amount  
 January 1999 to December 1999

**Capital Investment Projects-Recoverable Costs**  
 (in Dollars)

Line	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	Jan-99 - Dec-99	
													End of Period Total	Method of Classification Demand Energy
<b>I. Description of Investment Projects (A)</b>														
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	92,034	91,840	91,647	91,453	91,261	91,067	90,874	90,681	90,487	90,295	90,101	89,908	\$1,091,648	\$1,091,648
1b Big Bend Units 1 and 2 Flue Gas Conditioning	56,519	56,372	56,226	56,079	55,933	55,786	55,640	55,494	55,348	55,202	55,055	54,909	\$668,563	668,563
1c Big Bend Unit 4 Continuous Emissions Monitors	6,884	6,870	6,855	6,841	6,827	6,813	6,798	6,784	6,770	6,756	6,742	6,727	\$81,667	81,667
1d Gannon Ignition Oil Tank	4,131	4,120	4,109	4,099	4,088	4,078	4,066	4,055	4,045	4,034	4,024	4,013	\$48,862	\$48,862
1e Big Bend Fuel Oil Tank #1 Upgrade	3,539	4,316	5,154	5,277	5,369	5,660	5,877	5,872	5,884	5,873	5,862	5,850	\$64,533	64,533
1f Big Bend Fuel Oil Tank #2 Upgrade	10,122	9,128	7,879	7,945	8,017	8,912	9,737	9,714	9,687	9,669	9,650	9,632	\$110,092	110,092
1g Phillips Upgrade Tank #1 for FDEP	457	481	511	601	683	684	701	716	714	712	710	709	\$7,679	7,679
1h Phillips Upgrade Tank #4 for FDEP	1,130	1,142	1,139	1,137	1,134	1,131	1,129	1,126	1,124	1,121	1,118	1,116	\$13,547	13,547
1i Gannon Unit 5 Classifier Replacement	17,502	17,456	17,408	17,361	17,313	17,267	17,220	17,172	17,125	17,078	17,031	16,983	\$206,916	206,916
1j Gannon Unit 6 Classifier Replacement	0	0	0	0	0	0	8,436	17,018	17,281	17,763	18,112	18,070	\$96,680	96,680
1k Big Bend Unit 1 Classifier Replacement	16,742	16,646	16,485	16,579	16,677	16,741	16,631	16,518	16,478	16,439	16,400	16,360	\$198,696	198,696
1l Big Bend Unit 2 Classifier Replacement	12,228	12,200	12,173	12,145	12,117	12,089	12,062	12,034	12,006	11,977	11,950	11,922	\$144,903	144,903
1m Gannon Coal Crusher (NOx Control)	0	0	0	0	0	28,960	58,596	61,591	64,153	66,027	67,571	67,398	\$414,296	414,296
1n Gannon Unit 5 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	\$0	0
1o Gannon Unit 6 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	\$0	0
1p Big Bend Units 1 & 2 PGD	0	0	0	0	0	0	0	0	0	0	0	522,375	\$522,375	522,375
1q Big Bend 114 Mercury Testing Platform	0	0	0	0	0	0	0	0	0	0	612	1,224	\$1,836	1,836
<b>Total Investment Projects - Recoverable Costs</b>	<b>221,288</b>	<b>220,571</b>	<b>219,586</b>	<b>219,517</b>	<b>219,419</b>	<b>249,188</b>	<b>287,767</b>	<b>298,775</b>	<b>301,102</b>	<b>302,946</b>	<b>304,938</b>	<b>827,196</b>	<b>3,672,293</b>	<b>244,713</b> <b>\$3,427,580</b>
3 Recoverable Costs Allocated to Energy	201,909	201,384	200,794	200,458	200,128	228,723	266,257	277,292	279,648	281,537	283,574	805,876	\$3,427,580	
4 Recoverable Costs Allocated to Demand	19,379	19,187	18,792	19,059	19,291	20,465	21,510	21,483	21,454	21,409	21,364	21,320	244,713	
5 Retail Energy Jurisdictional Factor	0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9199043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946		
6 Retail Demand Jurisdictional Factor	0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224		
7 Jurisdictional Energy Recoverable Costs (B)	195,598	197,055	195,716	185,615	189,978	214,979	245,414	254,592	261,155	274,010	275,796	776,136	3,266,044	
8 Jurisdictional Demand Recoverable Costs (C)	18,409	17,388	17,988	17,152	17,451	18,461	19,395	19,372	19,397	19,514	19,272	19,151	222,950	
9 Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$214,007	\$214,443	\$213,704	\$202,767	\$207,429	\$233,440	\$264,809	\$273,964	\$280,552	\$293,524	\$295,068	\$795,287	\$3,488,994	

49

Notes:  
 (A) Each project's Total System Recoverable Expenses on Form 42-8E, Line 9  
 (B) Line 3 x Line 5  
 (C) Line 4 x Line 6

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 990007-EI  
 TAMPA ELECTRIC COMPANY  
 (KOZ-1)  
 FILED: OCTOBER 1, 1999  
 DOCUMENT NO. 14  
 PAGE 1 OF 1  
 FORM 42-7E

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Actual/Estimated Amount for the Period  
January 1999 to December 1999

Return on Capital Investments, Depreciation and Taxes  
For Project Big Bend Unit 3 Flue Gas Desulfurization Integration  
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658
3.	Less: Accumulated Depreciation	(797,049)	(816,962)	(836,875)	(856,788)	(876,701)	(896,614)	(916,527)	(936,440)	(956,353)	(976,266)	(996,179)	(1,016,092)	(1,036,005)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$7,442,609	7,422,696	7,402,783	7,382,870	7,362,957	7,343,044	7,323,131	7,303,218	7,283,305	7,263,392	7,243,479	7,223,566	7,203,653	
6.	Average Net Investment		7,432,653	7,412,740	7,392,827	7,372,914	7,353,001	7,333,088	7,313,175	7,293,262	7,273,349	7,253,436	7,233,523	7,213,610	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		54,654	54,507	54,361	54,214	54,068	53,921	53,775	53,629	53,482	53,336	53,189	53,043	\$646,179
b.	Debt Component (Line 6 x 2.82% x 1/12)		17,467	17,420	17,373	17,326	17,280	17,233	17,186	17,139	17,092	17,046	16,999	16,952	206,513
8.	Investment Expenses														
a.	Depreciation		\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	238,956
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		92,034	91,840	91,647	91,453	91,261	91,067	90,874	90,681	90,487	90,295	90,101	89,908	1,091,648
a.	Recoverable Costs Allocated to Energy		92,034	91,840	91,647	91,453	91,261	91,067	90,874	90,681	90,487	90,295	90,101	89,908	1,091,648
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11.	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12.	Retail Energy-Related Recoverable Costs (B)		89,157	89,866	89,329	84,681	86,633	85,594	83,760	83,257	84,503	87,881	87,630	86,590	1,038,881
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$89,157	\$89,866	\$89,329	\$84,681	\$86,633	\$85,594	\$83,760	\$83,257	\$84,503	\$87,881	\$87,630	\$86,590	\$1,038,881

Notes  
(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)  
(B) Line 9a x Line 10  
(C) Line 9b x Line 11

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 990007-EI  
TAMPA ELECTRIC COMPANY  
(K02-1)  
FILED: OCTOBER 1, 1999  
DOCUMENT NO. 15  
PAGE 1 OF 17  
FORM 42-8E

50



**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Actual/Estimated Amount for the Period  
January 1999 to December 1999

Return on Capital Investments, Depreciation and Taxes  
For Project: Big Bend Units 1 and 2 Flue Gas Conditioning  
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734
3.	Less: Accumulated Depreciation	(739,694)	(754,775)	(769,856)	(784,937)	(800,018)	(815,099)	(830,180)	(845,261)	(860,342)	(875,423)	(890,504)	(905,585)	(920,666)	(920,666)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$4,278,040	4,262,959	4,247,878	4,232,797	4,217,716	4,202,635	4,187,554	4,172,473	4,157,392	4,142,311	4,127,230	4,112,149	4,097,068	
6.	Average Net Investment		4,270,500	4,255,419	4,240,338	4,225,257	4,210,176	4,195,095	4,180,014	4,164,933	4,149,852	4,134,771	4,119,690	4,104,609	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		31,402	31,291	31,180	31,069	30,958	30,847	30,736	30,625	30,515	30,404	30,293	30,182	\$369,502
b.	Debt Component (Line 6 x 2.82% x 1/12)		10,036	10,000	9,965	9,929	9,894	9,858	9,823	9,788	9,752	9,717	9,681	9,646	118,089
8.	Investment Expenses														
a.	Depreciation		15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	180,972
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		56,519	56,372	56,226	56,079	55,933	55,786	55,640	55,494	55,348	55,202	55,055	54,909	668,563
a.	Recoverable Costs Allocated to Energy		56,519	56,372	56,226	56,079	55,933	55,786	55,640	55,494	55,348	55,202	55,055	54,909	668,563
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11.	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12.	Retail Energy-Related Recoverable Costs (B)		54,752	55,160	54,804	51,927	53,096	52,434	51,284	50,951	51,688	53,726	53,545	52,883	636,250
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$54,752	\$55,160	\$54,804	\$51,927	\$53,096	\$52,434	\$51,284	\$50,951	\$51,688	\$53,726	\$53,545	\$52,883	\$636,250

Notes:

- (A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (B) Line 9a x Line 10
- (C) Line 9b x Line 11

51

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 990007-EI  
TAMPA ELECTRIC COMPANY  
(K02-1)  
FILED: OCTOBER 1, 1999  
DOCUMENT NO. 15  
PAGE 2 OF 17  
FORM 42-8E

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Actual/Estimated Amount for the Period  
January 1999 to December 1999

Return on Capital Investments, Depreciation and Taxes  
For Project: Big Bend Unit 4 Continuous Emissions Monitors  
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211
3.	Less: Accumulated Depreciation	(71,104)	(72,574)	(74,044)	(75,514)	(76,984)	(78,454)	(79,924)	(81,394)	(82,864)	(84,334)	(85,804)	(87,274)	(88,744)	(88,744)
4.	Other (A)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)
5.	Net Investment (Lines 2 + 3 + 4)	\$558,699	\$57,229	\$55,759	\$54,289	\$52,819	\$51,349	\$49,879	\$48,409	\$46,939	\$45,469	\$43,999	\$42,529	\$41,059	
6.	Average Net Investment		557,964	556,494	555,024	553,554	552,084	550,614	549,144	547,674	546,204	544,734	543,264	541,794	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,103	4,092	4,081	4,070	4,060	4,049	4,038	4,027	4,016	4,006	3,995	3,984	\$48,521
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,311	1,308	1,304	1,301	1,297	1,294	1,290	1,287	1,284	1,280	1,277	1,273	15,506
8.	Investment Expenses														
a.	Depreciation		1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	17,640
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		6,884	6,870	6,855	6,841	6,827	6,813	6,798	6,784	6,770	6,756	6,742	6,727	81,667
a.	Recoverable Costs Allocated to Energy		6,884	6,870	6,855	6,841	6,827	6,813	6,798	6,784	6,770	6,756	6,742	6,727	81,667
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11.	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12.	Retail Energy-Related Recoverable Costs (C)		6,669	6,722	6,682	6,334	6,481	6,404	6,266	6,228	6,322	6,575	6,557	6,479	77,720
13.	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,669	\$6,722	\$6,682	\$6,334	\$6,481	\$6,404	\$6,266	\$6,228	\$6,322	\$6,575	\$6,557	\$6,479	\$77,720

Notes:

- (A) Represents the Net Book Value of the replaced Big Bend Unit 4 CEMs which is currently recovered through base rates.
- (B) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Line 9a x Line 10
- (D) Line 9b x Line 11

52

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 990007-EI  
TAMPA ELECTRIC COMPANY  
(K02-1)  
FILED: OCTOBER 1, 1999  
DOCUMENT NO. 15  
PAGE 3 OF 17  
FORM 42-8E

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Actual/Estimated Amount for the Period  
 January 1999 to December 1999

Return on Capital Investments, Depreciation and Taxes  
 For Project Gannon Ignition Oil Tank  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752
3.	Less: Accumulated Depreciation	(11,470)	(12,576)	(13,682)	(14,788)	(15,894)	(17,000)	(18,106)	(19,212)	(20,318)	(21,424)	(22,530)	(23,636)	(24,742)	(25,848)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4a.	Other (A)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)
5.	Net Investment (Lines 2 + 3 + 4)	\$312,282	311,176	310,070	308,964	307,858	306,752	305,646	304,540	303,434	302,328	301,222	300,116	299,010	
6.	Average Net Investment		311,729	310,623	309,517	308,411	307,305	306,199	305,093	303,987	302,881	301,775	300,669	299,563	
7.	Return on Average Net Investment														
a.	Equity Component Crossed Up For Taxes (B)		2,292	2,284	2,276	2,268	2,260	2,252	2,243	2,235	2,227	2,219	2,211	2,203	\$26,970
b.	Debt Component (Line 6 x 2.82% x 1/12)		733	730	727	725	722	720	717	714	712	709	707	704	8,620
8.	Investment Expenses														
a.	Depreciation		1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	13,272
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,131	4,120	4,109	4,099	4,088	4,078	4,066	4,055	4,045	4,034	4,024	4,013	48,862
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		4,131	4,120	4,109	4,099	4,088	4,078	4,066	4,055	4,045	4,034	4,024	4,013	48,862
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	0
11.	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	0
12.	Retail Energy-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (D)		3,924	3,734	3,933	3,689	3,698	3,679	3,666	3,657	3,657	3,677	3,630	3,605	44,549
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$3,924	\$3,734	\$3,933	\$3,689	\$3,698	\$3,679	\$3,666	\$3,657	\$3,657	\$3,677	\$3,630	\$3,605	\$44,549

Notes:

- (A) Represents the Capital Costs of the Gannon Ignition Oil Tank currently recovered through base rates
- (B) Lines 6 x 8 8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Line 9a x Line 10
- (D) Line 9b x Line 11

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Actual/Estimated Amount for the Period  
January 1999 to December 1999

Return on Capital Investments, Depreciation and Taxes  
For Project: Big Bend Fuel Oil Tank #1 Upgrade  
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$4,880	\$125,475	\$15,263	\$6,796	\$9,984	\$40,411	(\$2,676)	\$3,788	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$292,677	297,557	423,032	438,295	445,091	455,075	495,486	492,810	496,598	496,598	496,598	496,598	496,598	496,598
3.	Less: Accumulated Depreciation	(1,033)	(1,722)	(2,562)	(3,567)	(4,598)	(5,649)	(6,758)	(7,911)	(9,065)	(10,224)	(11,383)	(12,542)	(13,701)	(13,701)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$291,644	295,835	420,470	434,728	440,493	449,426	488,728	484,899	487,533	486,374	485,215	484,056	482,897	482,897
6.	Average Net Investment		293,740	358,153	427,599	437,611	444,960	469,077	486,814	486,216	486,954	485,795	484,636	483,477	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		2,160	2,634	3,144	3,218	3,272	3,449	3,580	3,575	3,581	3,572	3,564	3,555	\$39,304
b.	Debt Component (Line 6 x 2.82% x 1/12)		690	842	1,005	1,028	1,046	1,102	1,144	1,143	1,144	1,142	1,139	1,136	12,561
8.	Investment Expenses														
a.	Depreciation		689	840	1,005	1,031	1,051	1,109	1,153	1,154	1,159	1,159	1,159	1,159	12,668
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		3,539	4,316	5,154	5,277	5,369	5,660	5,877	5,872	5,884	5,873	5,862	5,850	64,533
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		3,539	4,316	5,154	5,277	5,369	5,660	5,877	5,872	5,884	5,873	5,862	5,850	64,533
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11.	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		3,362	3,911	4,934	4,749	4,857	5,106	5,299	5,295	5,320	5,353	5,288	5,255	58,729
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$3,362	\$3,911	\$4,934	\$4,749	\$4,857	\$5,106	\$5,299	\$5,295	\$5,320	\$5,353	\$5,288	\$5,255	\$58,729

Notes:  
(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)  
(B) Line 9a x Line 10  
(C) Line 9b x Line 11

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 990007-EI  
TAMPA ELECTRIC COMPANY  
(K02-1)  
FILED - OCTOBER 1, 1999  
DOCUMENT NO. 15  
PAGE 5 OF 17  
FORM 42-8E

54

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Actual/Estimated Amount for the Period  
January 1999 to December 1999

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

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$52,974	(\$215,228)	\$10,308	\$3,056	\$11,607	\$139,747	\$375	(\$1,276)	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	\$816,047	869,021	653,793	664,101	667,157	678,764	818,511	818,886	817,610	817,610	817,610	817,610	817,610	
3.	Less: Accumulated Depreciation	(952)	(2,918)	(4,695)	(6,233)	(7,787)	(9,358)	(11,105)	(13,015)	(14,925)	(16,833)	(18,741)	(20,649)	(22,557)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$815,095	866,103	649,098	657,868	659,370	669,406	807,406	805,871	802,685	800,777	798,869	796,961	795,053	
6.	Average Net Investment		840,599	757,601	653,483	658,619	664,388	738,406	806,639	804,278	801,731	799,823	797,915	796,007	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		6,181	5,571	4,805	4,843	4,885	5,430	5,931	5,914	5,895	5,881	5,867	5,853	\$67,056
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,975	1,780	1,536	1,548	1,561	1,735	1,896	1,890	1,884	1,880	1,875	1,871	21,431
8.	Investment Expenses														
a.	Depreciation		1,966	1,777	1,538	1,554	1,571	1,747	1,910	1,910	1,908	1,908	1,908	1,908	21,605
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	10,122	9,128	9,128	7,879	7,945	8,017	8,912	9,737	9,714	9,687	9,669	9,650	9,632	110,092
a.	Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand	10,122	9,128	9,128	7,879	7,945	8,017	8,912	9,737	9,714	9,687	9,669	9,650	9,632	110,092
10.	Energy Jurisdictional Factor	0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9725769	0.9630946	
11.	Demand Jurisdictional Factor	0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.9021003	0.8982224	
12.	Retail Energy-Related Recoverable Costs (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)	9,616	8,272	7,542	7,150	7,252	8,039	8,780	8,759	8,758	8,813	8,705	8,652	8,652	100,338
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$9,616	\$8,272	\$7,542	\$7,150	\$7,252	\$8,039	\$8,780	\$8,759	\$8,758	\$8,813	\$8,705	\$8,652	\$8,652	\$100,338

Notes:  
(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)  
(B) Line 9a x Line 10  
(C) Line 9b x Line 11

55

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 990007-EI  
TAMPA ELECTRIC COMPANY  
(K02-1)  
FILED: OCTOBER 1, 1999  
DOCUMENT NO. 15  
PAGE 6 OF 17  
FORM 42-8E

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Actual/Estimated Amount for the Period  
January 1999 to December 1999

Return on Capital Investments, Depreciation and Taxes  
For Project: Phillips Upgrade Tank #1 for FDEP  
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$1,192	\$2,075	\$1,709	\$12,923	\$185	\$242	\$2,550	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	\$35,501	36,693	39,668	41,377	54,300	54,485	54,727	57,277	57,277	57,277	57,277	57,277	57,277	57,277
3.	Less: Accumulated Depreciation	(182)	(291)	(405)	(527)	(670)	(833)	(996)	(1,164)	(1,336)	(1,508)	(1,680)	(1,852)	(2,024)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$35,319	36,402	39,263	40,850	53,630	53,652	53,731	56,113	55,941	55,769	55,597	55,425	55,253	
6.	Average Net Investment		35,861	37,833	40,057	47,240	53,641	53,682	54,922	56,027	55,855	55,683	55,511	55,339	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		264	278	295	347	394	395	404	412	411	409	408	407	\$4,424
b.	Debt Component (Line 6 x 2.82% x 1/12)		84	89	94	111	126	126	129	132	131	131	130	130	1,413
8.	Investment Expenses														
a.	Depreciation		109	114	122	143	163	163	168	172	172	172	172	172	1,842
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		457	481	511	601	683	684	701	716	714	712	710	709	7,679
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		457	481	511	601	683	684	701	716	714	712	710	709	7,679
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11.	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		434	436	489	541	618	617	632	646	646	649	640	637	6,985
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$434	\$436	\$489	\$541	\$618	\$617	\$632	\$646	\$646	\$649	\$640	\$637	\$6,985

55

Notes:  
(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)  
(B) Line 9a x Line 10  
(C) Line 9b x Line 11  
\* Estimated Expenditure

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 990007-EI  
 TAMPA ELECTRIC COMPANY  
 (K02-1)  
 FILED: OCTOBER 1, 1999  
 DOCUMENT NO. 15  
 PAGE 7 OF 17  
 FORM 42-8E

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Actual/Estimated Amount for the Period  
January 1999 to December 1999

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

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$2,533	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	\$87,939	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	
3.	Less: Accumulated Depreciation	(268)	(536)	(807)	(1,078)	(1,349)	(1,620)	(1,891)	(2,162)	(2,433)	(2,704)	(2,975)	(3,246)	(3,517)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$87,671	89,936	89,665	89,394	89,123	88,852	88,581	88,310	88,039	87,768	87,497	87,226	86,955	
6.	Average Net Investment		88,804	89,801	89,530	89,259	88,988	88,717	88,446	88,175	87,904	87,633	87,362	87,091	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		653	660	658	656	654	652	650	648	646	644	642	640	\$7,803
b.	Debt Component (Line 6 x 2.82% x 1/12)		209	211	210	210	209	208	208	207	207	206	205	205	2,495
8.	Investment Expenses														
a.	Depreciation		268	271	271	271	271	271	271	271	271	271	271	271	\$3,249
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	\$0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		1,130	1,142	1,139	1,137	1,134	1,131	1,129	1,126	1,124	1,121	1,118	1,116	13,547
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		1,130	1,142	1,139	1,137	1,134	1,131	1,129	1,126	1,124	1,121	1,118	1,116	13,547
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11.	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		1,073	1,035	1,090	1,023	1,026	1,020	1,018	1,015	1,016	1,022	1,009	1,002	12,349
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,073	\$1,035	\$1,090	\$1,023	\$1,026	\$1,020	\$1,018	\$1,015	\$1,016	\$1,022	\$1,009	\$1,002	\$12,349

Notes:  
 (A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)  
 (B) Line 9a x Line 10  
 (C) Line 9b x Line 11  
 \* Estimated Expenditure

57

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 990007-EI  
 TAMPA ELECTRIC COMPANY  
 (K02-1)  
 FILED: OCTOBER 1, 1999  
 DOCUMENT NO. 15  
 PAGE 8 OF 17  
 FORM 42-8E

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Actual Period Amount  
January 1999 to December 1999

Return on Capital Investments, Depreciation and Taxes  
For Project: Gannon 5 Classifier Replacement  
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
1	Investments														
a	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040
3	Less: Accumulated Depreciation	(51,984)	(56,847)	(61,710)	(66,573)	(71,436)	(76,299)	(81,162)	(86,025)	(90,888)	(95,751)	(100,614)	(105,477)	(110,340)	(110,340)
4	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,305,056	1,300,193	1,295,330	1,290,467	1,285,604	1,280,741	1,275,878	1,271,015	1,266,152	1,261,289	1,256,426	1,251,563	1,246,700	1,246,700
6	Average Net Investment		1,302,625	1,297,762	1,292,899	1,288,036	1,283,173	1,278,310	1,273,447	1,268,584	1,263,721	1,258,858	1,253,995	1,249,132	1,249,132
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (A)		9,578	9,543	9,507	9,471	9,435	9,400	9,364	9,328	9,292	9,257	9,221	9,185	\$112,581
b	Debt Component (Line 6 x 2.82% x 1/12)		3,061	3,050	3,038	3,027	3,015	3,004	2,993	2,981	2,970	2,958	2,947	2,935	35,979
8	Investment Expenses														
a	Depreciation		4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	58,356
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		17,502	17,456	17,408	17,361	17,313	17,267	17,220	17,172	17,125	17,078	17,031	16,983	206,916
a	Recoverable Costs Allocated to Energy		17,502	17,456	17,408	17,361	17,313	17,267	17,220	17,172	17,125	17,078	17,031	16,983	206,916
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	0.9630946
11	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	0.8982224
12	Retail Energy-Related Recoverable Costs (B)		16,955	17,081	16,968	16,076	16,435	16,229	15,872	15,766	15,993	16,621	16,564	16,356	196,916
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$16,955	\$17,081	\$16,968	\$16,076	\$16,435	\$16,229	\$15,872	\$15,766	\$15,993	\$16,621	\$16,564	\$16,356	\$196,916

Notes:

- (A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (B) Line 9a x Line 10
- (C) Line 9b x Line 11

58

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 990007-EI  
TAMPA ELECTRIC COMPANY  
(KOZ-1)  
FILED: OCTOBER 1, 1999  
DOCUMENT NO. 15  
PAGE 9 OF 17  
FORM 42-8E



**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Actual Period Amount  
January 1999 to December 1999

Return on Capital Investments, Depreciation and Taxes  
For Project: Gannon 6 Classifier Replacement  
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$4,929	\$82,070	\$350,004	\$128,884	\$159,900	\$546,621	(\$35,628)	\$25,986	\$20,861	\$60,358	\$308	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,304,049	\$1,330,035	\$1,350,896	\$1,411,254	\$1,411,562	\$1,411,562	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	(2,119)	(6,399)	(10,756)	(15,244)	(19,831)	(24,419)	
4	CWIP - Non-Interest Bearing	67,269	72,198	154,268	504,272	633,156	793,056	1,339,677	0	0	0	0	0	0	
a.	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$67,269	72,198	154,268	504,272	633,156	793,056	1,339,677	1,301,930	1,323,636	1,340,140	1,396,010	1,391,731	1,387,143	
6	Average Net Investment		0	0	0	0	0	0	656,965	1,312,783	1,331,888	1,368,075	1,393,871	1,389,437	
7	Return on Average Net Investment		0	0	0	0	0	0	4,787	9,653	9,794	10,060	10,249	10,217	\$54,760
a.	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	1,530	3,085	3,130	3,215	3,276	3,265	17,501
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses		0	0	0	0	0	0	2,119	4,280	4,357	4,488	4,587	4,588	24,419
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	8,436	17,018	17,281	17,763	18,112	18,070	96,680
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	8,436	17,018	17,281	17,763	18,112	18,070	96,680
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	7,776	15,625	16,138	17,288	17,615	17,403	91,845
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$7,776	\$15,625	\$16,138	\$17,288	\$17,615	\$17,403	\$91,845

59

Notes:

- (A) Lines 6 x 8 8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (B) Line 9a x Line 10
- (C) Line 9b x Line 11

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 990007-EI  
TAMPA ELECTRIC COMPANY  
(K02-1)  
FILED: OCTOBER 1, 1999  
DOCUMENT NO. 15  
PAGE 10 OF 17  
FORM 42-8E

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Actual Period Amount  
January 1999 to December 1999

Return on Capital Investments, Depreciation and Taxes  
For Project: Big Bend Unit 1 Classifier Replacement  
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$25,365	(\$34,069)	\$14,758	\$6,018	\$15,585	\$575	(\$11,519)	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$1,299,544	\$1,324,909	\$1,290,840	\$1,305,598	\$1,311,616	\$1,327,201	\$1,327,776	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	
3	Less: Accumulated Depreciation	(1,787)	(5,833)	(9,865)	(13,868)	(17,903)	(21,971)	(26,064)	(30,140)	(34,198)	(38,256)	(42,314)	(46,372)	(50,430)	
4	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$1,297,757	1,319,076	1,280,975	1,291,730	1,293,713	1,305,230	1,301,712	1,286,117	1,282,059	1,278,001	1,273,943	1,269,885	1,265,827	
6	Average Net Investment		1,308,417	1,300,026	1,286,353	1,292,722	1,299,472	1,303,471	1,293,915	1,284,088	1,280,030	1,275,972	1,271,914	1,267,856	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		9,621	9,559	9,459	9,506	9,555	9,585	9,514	9,442	9,412	9,382	9,353	9,323	\$113,711
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,075	3,055	3,023	3,038	3,054	3,063	3,041	3,018	3,008	2,999	2,989	2,979	36,342
8	Investment Expenses														
a.	Depreciation		4,046	4,032	4,003	4,035	4,068	4,093	4,076	4,058	4,058	4,058	4,058	4,058	48,643
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
9	Total System Recoverable Expenses (Lines 7 + 8)		16,742	16,646	16,485	16,579	16,677	16,741	16,631	16,518	16,478	16,439	16,400	16,360	198,696
a.	Recoverable Costs Allocated to Energy		16,742	16,646	16,485	16,579	16,677	16,741	16,631	16,518	16,478	16,439	16,400	16,360	198,696
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12	Retail Energy-Related Recoverable Costs (B)		16,219	16,288	16,068	15,351	15,831	15,735	15,329	15,166	15,388	16,000	15,950	15,756	189,081
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$16,219	\$16,288	\$16,068	\$15,351	\$15,831	\$15,735	\$15,329	\$15,166	\$15,388	\$16,000	\$15,950	\$15,756	\$189,081

Notes:

- (A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (B) Line 9a x Line 10
- (C) Line 9b x Line 11

60

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Actual Period Amount  
January 1999 to December 1999

Return on Capital Investments, Depreciation and Taxes  
For Project: Big Bend Unit 2 Classifier Replacement  
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
c.	Retirements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
d.	Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Plant-in-Service/Depreciation Base	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794
3	Less: Accumulated Depreciation	(19,086)	(21,958)	(24,830)	(27,702)	(30,574)	(33,446)	(36,318)	(39,190)	(42,062)	(44,934)	(47,806)	(50,678)	(53,550)	
4	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$965,708	\$962,836	\$959,964	\$957,092	\$954,220	\$951,348	\$948,476	\$945,604	\$942,732	\$939,860	\$936,988	\$934,116	\$931,244	
6	Average Net Investment		964,272	961,400	958,528	955,656	952,784	949,912	947,040	944,168	941,296	938,424	935,552	932,680	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		7,090	7,069	7,048	7,027	7,006	6,985	6,964	6,943	6,922	6,900	6,879	6,858	\$83,691
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,266	2,259	2,253	2,246	2,239	2,232	2,226	2,219	2,212	2,205	2,199	2,192	26,748
8	Investment Expenses														
a.	Depreciation		2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	34,464
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		12,228	12,200	12,173	12,145	12,117	12,089	12,062	12,034	12,006	11,977	11,950	11,922	144,903
a.	Recoverable Costs Allocated to Energy		12,228	12,200	12,173	12,145	12,117	12,089	12,062	12,034	12,006	11,977	11,950	11,922	144,903
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12	Retail Energy-Related Recoverable Costs (B)		11,846	11,938	11,865	11,246	11,502	11,363	11,118	11,049	11,212	11,657	11,622	11,482	137,900
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$11,846	\$11,938	\$11,865	\$11,246	\$11,502	\$11,363	\$11,118	\$11,049	\$11,212	\$11,657	\$11,622	\$11,482	\$137,900

Notes:  
(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)  
(B) Line 9a x Line 10  
(C) Line 9b x Line 11

61

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 990007-EI  
TAMPA ELECTRIC COMPANY  
(K02-1)  
FILED: OCTOBER 1, 1999  
DOCUMENT NO. 15  
PAGE 12 OF 17  
FORM 42-8E

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Actual Period Amount  
 January 1999 to December 1999

Form 42 - 8E  
 Page 13 of 17

Return on Capital Investments, Depreciation and Taxes  
 For Project: Gannon Coal Crusher (NOx Control)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$16,840	\$32,680	\$1,155,595	\$1,754,678	\$77,907	\$916,986	\$114,385	\$365,257	\$49,500	\$261,500	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$4,420,340	\$4,534,725	\$4,899,982	\$4,949,482	\$5,210,982	\$5,210,982	\$5,210,982	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	(7,551)	(22,849)	(38,967)	(55,794)	(73,152)	(90,956)	(108,760)	
4	CWIP - Non-Interest Bearing	465,654	482,494	515,174	1,670,769	3,425,447	3,503,354	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$465,654	482,494	515,174	1,670,769	3,425,447	3,503,354	4,412,789	4,511,876	4,861,015	4,893,688	5,137,830	5,120,026	5,102,222	
6	Average Net Investment		0	0	0	0	0	2,206,395	4,462,333	4,686,446	4,877,352	5,015,759	5,128,928	5,111,124	
7	Return on Average Net Investment														
a.	Equity Component Crossed Up For Taxes (A)		0	0	0	0	0	16,224	32,812	34,460	35,864	36,882	37,714	37,583	\$231,539
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	5,185	10,486	11,013	11,462	11,787	12,053	12,011	73,997
8	Investment Expenses														
a.	Depreciation		0	0	0	0	0	7,551	15,298	16,118	16,827	17,358	17,804	17,804	108,760
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	28,960	58,596	61,591	64,153	66,027	67,571	67,398	414,296
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	28,960	58,596	61,591	64,153	66,027	67,571	67,398	414,296
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	27,220	54,009	56,549	59,911	64,262	65,718	64,911	392,580
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$27,220	\$54,009	\$56,549	\$59,911	\$64,262	\$65,718	\$64,911	\$392,580

Notes:

- (A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (B) Line 9a x Line 10
- (C) Line 9b x Line 11

62

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 990007-EI  
 TAMPA ELECTRIC COMPANY  
 (K02-1)  
 FILED: OCTOBER 1, 1999  
 DOCUMENT NO. 15  
 PAGE 13 OF 17  
 FORM 42-8E

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Actual Period Amount  
January 1999 to December 1999

Return on Capital Investments, Depreciation and Taxes  
For Project: Gannon Unit 5 Stack Extension  
(in Dollars)

Line	Description	Beginning of Period Amount	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,874	\$15,580	\$20,238	\$19,507	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	63,874	79,454	99,692	119,199	
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	63,874	79,454	99,692	119,199	
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (B) Line 9a x Line 10
- (C) Line 9b x Line 11

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 990007-EI  
TAMPA ELECTRIC COMPANY  
(KOZ-1)  
FILED: OCTOBER 1, 1999  
DOCUMENT NO. 15  
PAGE 14 OF 17  
FORM 42-8E

63

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Annual Period Amount  
January 1999 to December 1999

Return on Capital Investments, Depreciation and Taxes  
For Project: Gannon Unit 6 Stack Extension  
(in Dollars)

Line	Description	Beginning of													End of
		Period Amount	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	Total
1	Investments										\$63,730	\$13,226	\$10,483	\$5,927	
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	63,730	76,956	87,439	93,366	
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	63,730	76,956	87,439	93,366	
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Return on Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	\$0
	a. Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.73% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (B) Line 9a x Line 10
- (C) Line 9b x Line 11

64

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 990007-EI  
TAMPA ELECTRIC COMPANY  
(K02-1)  
FILED: OCTOBER 1, 1999  
DOCUMENT NO. 15  
PAGE 15 OF 17  
FORM 42-8E

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Actual Period Amount  
 January 1999 to December 1999

Return on Capital Investments, Depreciation and Taxes  
 For Project: Section 114 Mercury Testing Platform (Big Bend)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167	\$21,433	\$2,634	\$2,018	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$106,342	\$106,342	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	(97)	(292)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	167	21,590	24,224	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	167	21,590	24,224	106,145	105,950	
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	106,048	106,048	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	390	780	\$1,170
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	125	249	374
8	Investment Expenses														
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	97	195	292
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	612	1,224	1,836
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	612	1,224	1,836
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	595	1,179	1,774
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$595	\$1,179	\$1,774

Notes:  
 (A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)  
 (B) Line 9a x Line 10  
 (C) Line 9b x Line 11

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 990007-EI  
 TAMPA ELECTRIC COMPANY  
 (KOZ-1)  
 FILED: OCTOBER 1, 1999  
 DOCUMENT NO. 15  
 PAGE 16 OF 17  
 FORM 42-8E

65

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Actual Period Amount  
 January 1999 to December 1999

Return on Capital Investments, Depreciation and Taxes  
 For Project: Section Big Bend Units 1 and 2 Scrubber  
 (in Dollars)

Line	Description	Beginning o Period Amou	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83,394,877
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	(118,352)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	83,276,525
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	41,638,263
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	0	306,173
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	97,850
8	Investment Expenses														
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	118,352
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	522,375
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	522,375
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	503,097
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$503,097

66