ORIGINAL

TAMPA ELECTRIC COMPANY DOCKET NO. 990007-EI FILED: 10/1/99

1		BEFORE THE PUBLIC SERVICE COMMISSION
2]	PREPARED DIRECT TESTIMONY
3		OF
4		KAREN O. ZWOLAK
5		
6	Q.	Please state your name, address, occupation and employer.
7		
8	А.	My name is Karen O. Zwolak. My business address is 702
9		North Franklin Street, Tampa, Florida 33602. I am
10		employed by Tampa Electric Company ("Tampa Electric" or
11		"Company") in the position of Manager, Energy Issues in
12		the Electric Regulatory Affairs Department.
13		
14	Q.	Please provide a brief outline of your educational
15		background and business experience.
16		
17	A.	I received a Bachelor of Arts Degree in Microbiology in
18		1977 and a Bachelor of Science degree in Chemical
19		Engineering in 1985 from the University of South Florida.
20		I began my engineering career in 1986 at the Florida
21		Department of Environmental Regulation and was employed
22		as a Permitting Engineer in the Industrial Wastewater
23		Program. In 1990, I joined Tampa Electric Company as an
24		engineer in the Environmental Planning Department and was
25		responsible for permitting and compliance is an ablating
	1	11896 OCT-18

FPSC-RECORDS/REPORTING

1 to wastewater treatment and disposal. 1995, In Ι transferred to Tampa Electric's Energy Supply Department 2 and assumed the duties of the plant chemical engineer at 3 4 the F. J. Gannon Station. In 1997, I was promoted to Manager, Energy Issues in the Electric Regulatory Affairs 5 Department. My present responsibilities include the 6 areas of fuel, capacity, and environmental cost recovery 7 filings and energy issues and rate design. 8 9 What is the purpose of your testimony in this proceeding? 10 ο. 11 The purpose of my testimony is to present, for Commission 12 A. review and approval, both the calculation of the revenue 13 requirements and the estimation of the environmental cost 14 15 recovery clause ("ECRC") factors for the billing period January 2000 through December 2000. My testimony 16 recovery of capital addresses the and operating and 17 maintenance ("O&M") costs associated with environmental 18 compliance activities for the year 2000 as well as the 19 actual compared to estimated costs for the January 1999 20 through December 1999 period, based on eight months of 21 actual data and four months of estimated data. 22 23

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

24

25

January 1, 2000 through December 31, 2000? 1 2 Exhibit No. (KOZ-1), containing two documents, 3 A. Yes. was prepared under my direction and supervision. 4 It includes Forms through 42-7P which the 5 42-1P show calculation of and summarize the capital and O&M costs 6 7 and develop the environmental cost recovery factors for 2000 that are being proposed for recovery. 8 Forms 42-1E through 42-8E show the current period true-up amount to 9 10 be used in calculating the cost recovery factors for 2000. 11 12 What has Tampa Electric calculated as the total true-up 13 Q. to be applied in the period January 2000 through December 14 2000? 15 16 The total true-up applicable for this period is an under-17 A. recovery of \$3,175,606. This consists of the final true-18 up under-recovery of \$1,053,356 for the period from April 19 1998 through December 1998 and an estimated true-up of 20 \$2,122,250 under-recovery for the current period, January 21 1999 through December 1999. 22 23 24 25

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

1

2

3

4

5

6

7

8

9

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

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

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

1

2

3

4

5

6

7

8

9

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

these environmental compliance projects will be 1 for incurred during 1999 and continue through early 2000. 2 Recoverable O&M costs resulting from the EPA Mercury 3 Emissions Information Collection Effort and the Gannon 4 ESP Project for the remainder of 1999 are shown on Form 5 42-5E. Additional O&M expenses expected to be incurred 6 in 2000 related to the EPA Mercury Emissions Information 7 Collection Effort are shown on Form 42-2P. The capital 8 9 costs for the EPA Mercury Emissions Information Collection Effort are summarized on Form 42-7E for 1999 10 and on Form 42-3P for 2000. 11 12 How did the actual/estimated project expenditures **Q**. for 13 January 1999 through December 1999 period compare with 14 the original projection? 15 16 Α. As shown on Form 42-4E, total M&O activities were 17 \$4,776,861 or 40.9 percent higher than projected costs. 18 Total capital expenditures itemized on Form 42-6E, were 19 \$3,672,293 0.9 percent higher than originally 20 or Variances of these projects are explained in projected. 21 the pre-filed testimony of Tampa Electric 22 detail in witness Gregory M. Nelson. 23 24 any other capital project costs included in 25 Are the Q.

calculation of the environmental factors for 2000? 1 2 In addition to the Big Bend 1 and 2 FGD System and Yes. 3 A. the EPA Mercury Emissions Information Collection Effort, 4 Electric proposes continued recovery for 15 Tampa 5 previously approved capital projects. In Docket No. 6 980007-EI, Order No. PSC-98-1764-EI dated December 18, 7 1998, the Commission approved seven of these projects 8 including Big Bend Units 1 and 2 and Gannon Units 5 and 6 q Classifier Replacements, Gannon Coal Crushers and the 10 Stack Extensions at Gannon Units 5 and 6. The remaining 11 capital projects include the Big Bend 1 and 2 Flue Gas 12 Conditioning, Big Bend 3 FGD Integration, Big Bend 4 13 Ignition Continuous Emissions Monitoring, Gannon Oil 14 Tank, Big Bend Tank No. 1 and 2 Upgrades, and Phillips 15 Tanks No. 1 and 4 Upgrades. 16 17 Have you prepared schedules showing the calculation of Q. 18 the recoverable capital project costs for 2000? 19 20 Form 42-3P contained in my exhibit summarizes all 21 A. Yes. the cost estimates projected for these projects. Form 42-22 4P pages 1 through 17, which were prepared under my 23 direction and supervision, show the calculations of these 24 costs result in recoverable jurisdictional capital costs 25 7

of \$14,812,842. 1 2 included in the Are any other O&M project costs 3 Q. calculation of the environmental factors for 2000? 4 5 In addition to the Big Bend 1 and 2 FGD System and A. Yes. 6 the EPA Mercury Emissions Information Collection Effort, 7 Tampa Electric proposes continued recovery for O&M costs 8 associated with four previously-approved projects. These 9 projects include Big Bend Unit 3 FGD Integration, Big 10 Bend 1 and 2 Flue Gas Conditioning, SO2 Emission Allowance 11 costs and National Pollutant Discharge Elimination System 12 (NPDES) Permit Fees. 13 14 How does Tampa Electric treat SO₂ emission allowance costs 15 Q. associated with wholesale sales? 16 17 Tampa Electric credits the ECRC for SO2 emission costs 18 A. associated with wholesale sales that are served by Tampa 19 Electric's generating resources. 20 21 Have you prepared schedules showing the calculation of Q. 22 the recoverable O&M project costs for 2000? 23 24 Yes. Form 42-2P contained in my exhibit summarizes the 25 Α.

recoverable jurisdictional O&M costs for these projects. 1 2 That amount is estimated to be \$4,211,051 in 2000. ٦ Q. Do you have a schedule providing the description and 4 progress reports for environmental compliance activities 5 and projects? 6 7 Project descriptions, as well as the projected 8 Α. Yes. recoverable cost estimates, are provided in Form 42-5P, 9 10 pages 1 through 20. 11 12 Q. What are the total projected jurisdictional costs estimated for environmental compliance in the year 2000? 13 14 15 A. The total jurisdictional amount to be recovered through the ECRC calculated on Form 42-1P, is \$22,215,483. 16 17 18 Q. How were environmental cost recovery factors calculated? 19 The environmental cost recovery factors were calculated 20 Α. as shown on Schedules 42-6P and 42-7P. The demand 21 allocation factors are calculated by determining the 22 23 percentage each rate class contributes to the monthly system peaks. This information is obtained from Tampa 24 25 Electric's 1997 load data study. The energy allocation

factors are determined by calculating the percentage that 1 each rate class contributes to total kilowatt hour 2 ("kwh") sales adjusted for losses for each rate class. 3 Form 42-7P presents the calculation of the proposed ECRC 4 factors by rate class. 5 б 7 Q. What are the ECRC billing factor rates for which you are seeking approved new factors? 8 9 The computation of the billing factors is shown on Form 10 A. 11 42-7P of my exhibit. In summary, the billing factors 12 are: Factor (¢/kWh) 13 Rate Class RS, RST 0.135 14 GS, GST, TS 0.135 15 GSD, GSDT 0.134 16 GSLD, GSLDT, SBF 0.132 17 IS1, IST1, SBI1, SBIT1, IS3, 18 IST3, SBI3, SBIT3 0.127 19 20 SL, OL 0.133 Average Factor 0.133 21 22 does Tampa Electric propose to collect these 23 Q. When environmental cost recovery charges? 24 25

The environmental cost recovery charge will qo into 1 A. effect concurrent with the first billing cycle in January 2 3 2000. 4 Are the costs Tampa Electric is requesting for recovery **Q**. 5 through the ECRC for the period January 2000 through 6 December 2000 consistent with criteria established for 7 ECRC recovery in PSC-94-0044-FOF-EI? 8 9 Yes, they are. The costs for which ECRC cost recovery is Α. 10 requested meets the following criteria: 11 12 Such costs were prudently incurred after April 13, 1. 13 1993; 14 15 The activities are legally required to comply with a 2. 16 17 governmentally imposed environmental regulation enacted, effective 18 became or whose effect was triggered after the company's last test year upon 19 20 which rates are based; and 21 3. Such costs are not recovered through some other cost 22 recovery mechanism or through base rates. 23 24 Please summarize your testimony. 25 Q.

1		
2	А.	My testimony supports the approval of a final average
3		environmental factor of 0.133 cents per kwh which
4		includes projected capital and O&M revenue requirements
5		of \$19,023,893 associated with a total of 20
6		environmental projects. It includes a true-up provision
7		of \$3,175,606 to be collected from January 1, 2000
8		through December 31, 2000. My testimony also
9		demonstrates that the projected environmental
10		expenditures for 2000 are appropriate for recovery
11		through the ECRC.
12		
13	Q.	Does this conclude your testimony?
14		
15	A.	Yes, it does.
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		

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 THOUGH 42-7P JANUARY 2000 THROUGH DECEMBER 2000 AND

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

INDEX

DOCUMENT NO.	TITLE	PAGE
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

For the Projected Period January 2000 to December 2000

Line No.		Energy (\$)	Demand (\$)	Total (S)
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:

P

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.

					0 & M / (in D	Activities oliars)										
		Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	End of Period	Method of C	lassification
Line		Jan-00	Feb-00	Mat-00	Арт-00	May-00	Jua-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	Total	Demand	Energy
	Description of O&M Activities															
Section	(1) AIR QUALITY															
	1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$144,786	\$175,861	\$241,34B	\$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 Big Bend Units 1 and 2 Flue Gas Conditioning to Big Bend Unit 4 Continuous Emissions Monitors	1,500	1,500	1,500	1,500	1,500	1,500	0	1,500	0	0	0	0	0		0
	Id SO2 Emissions Allowances	(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)
	te Big Bend Unit I Classifier Replacement	0	0	Ó	Ó	0	0	0	0	0	0	0	0	0		0
	If Big Bend Unit 2 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	Ig. Gannon Unit 5 Classifier Replacements	0	0	0	0	0	0	0	0	0	0	0	0	U O		0
	Ib Ganaon Unit 6 Classifier Replacements	0	0	0	0	0	0	0	0	0	U 0	0	0	0		0
	The Gannon Coal Crusher (NOx Control)	v o	0	0	0	0	0	ő	0	0	ő	ő	ŏ	0		0
	11 Ganson Unit 5 Stack Extension	0	ő	o o	ő	ő	ő	Ő	0	õ	0	0	O	0		0
	1) Galilon Onico Statu Exclusion	ő	0	0	ō	0	0	0	0	0	0	0	0	0		0
	11 114 Mercury Testing	12,140	680	0	0	0	0	0	0	0	0	0	0	\$12,820		12,820
	Im 114 Mercury Testing Platform	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	1a Big Bend Units 1 & 2 Scrubber	232,271	229,440	236,481	179,608	278,548	325,021	277,460	285,976	275,850	286,658	281,459	2/1,150	\$3,139,920		3,139,926
	Unit I	145,672	144,559	180,564	73,442	166,695	192,133	169,122	178.050	168,020	179.057	178 307	172 711			
•	Unix 2	153,266	151,548	122,584	172,833	[78,520 (66,667)	(66 667)	(56 667)	(66 667)	(66 667)	(66 667)	(66,667)	(66,667)			
	Gypsum Revenues	(00,007)	(00,007)	(00,007)	(00,007)	(00,007)	(00,007)	(00,007)	(00,007)	(00,007)	(00,007)	(00,007)	(00,007)			
2	(2) LAND		_ _			<u> </u>										
	2a Gannon Ignition Oil Tank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2b Big Bend Fuel Oil Tank #1 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2c Big Bend Fuel Oil Tank #2 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	2d Phillips Upgrade Tank #1 for FDEP	0	0	0	0	0	0	0	0	0	0	0	0	0	U	
	2e Phillips Upgrade Tank #4 for FDEP	0	0	0	0	0	0	0	0	0	U	v	U	U	U	
	(3) WATER									· · · · · ·						
	3a NPDES Annual Surveillance fees	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	O	0	0	0	0	0	0	0	0	0	48,300		
						0.0011870	0.0030017	0.0004040	A 8410783	0 0117168	0.0066474	0 0004558	0.0060441			
	5. Retail Energy Jurisdictional Factor 6. Retail Demand Jurisdictional Factor	0.906131 0.8650697	0.9073262 0.8658389	0.9049738 0.8566622	0.8983056 0.863314	0 891 1879 0.8704380	0.8930016	0.8884939 0.8891485	0.8919782	0.8933667	0.8785897	0.8679479	0.8633323			
										101000	140 501	104 6 4	116 222	4160.3/2		
	7. Jurisdictional Energy Recoverable Costs (A)	282,653	292,688	382,312	242,430	352,893	404,175	385,066	370,133	364,096	נטכ,עסנ מ	189,384	010,777	41 783		
	 Jurisdictional Demand Recoverable Costs (B) 	41,783	0	0	0	0	0	U	0					41,763	- 3 7 7 i	33321
	9 Total Invistigiant Recoverable Costs for O&M														200	- 8 - 8 - 6
	 Loter Automational Recoverance Costs for Courts 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	$\leq \square \subseteq I$	고인군지

Form 42-2P

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

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)

													End of	
	Projected	Period	Method of Classification											
Line	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	Total	Demand Energy

1. Description of Investment Projects (A)

Section	<u>(1) AIR</u>														
	Ia Big Bend Unit 3 Flue Gas Desulfurization Integration	\$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 Big Bend Units 1 and 2 Flue Gas Conditioning	54,762	54,616	54,470	54,323	54,177	54,031	53,885	\$3,738	53,592	53,445	53,299	53,153	\$647,491	647,491
	Ic Big Bend Unit 4 Continuous Emissions Monitors	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 Big Bend Unit I Classifier Replacement	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
	te Big Bend 2 Classifier Replacement	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 Gannon Unit 5 Classifier Replacements	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
	Ig Gannon Unit 6 Classifier Replacements	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
	Ih Gannon Coal Crusher (NOx Control)	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
	Ii Gannon Unit 5 Stack Extension	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 Gannon Unit 6 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	8,129	\$8,129	8,129
	Ik Section 114 Mercury Testing Platform	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
	11 Big Bend Units I & 2 Scrubber	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) LAND															
t.s	2a Gannon Ignition Oil Tank	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 Big Bend Fuel Oil Tank #1 Upgrade	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 Big Bend Fuel Oil Tank #2 Upgrade	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 Phillips Upgrade Tank #1 for FDEP	708	705	704	702	701	699	697	696	694	692	691	689	\$8,378	8,378	
	2e Phillips Upgrade Tank #4 for FDEP	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. Total Investment Projects - Recoverable Costs	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. Recoverable Costs Allocated to Energy	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. Recoverable Costs Allocated to Demand	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 Retail Energy Indictional 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 (B)	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. Jurisdictional Demand Recoverable Costs (C)	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. Total Jurisdictional Recoverable Costs for															

\$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:

Investment Projects (Lines 7 + 8)

(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

,714,050

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

Form 42-3P

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
	I. 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	U	
	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	
	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)	
	4 CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	00	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
.6	8 Investment Expenses														
1 7 -	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	<u>0</u>	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 Incidictional Eactor		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)		B1,293	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

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

Form 42 - 4P Page 1 of 17

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	Projecteđ Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
	I. Investments						•	••	•0	f 0	50	50	\$0	50	
	a. Expenditures/Additions		\$0	\$0	\$ 0	S O	\$0	20	20	30 04			0	0	
	b. Clearings to Plant		0	0	0	0	0	U	0	0	0	ő	ŏ	0	
	c. Retirements		0	0	0	0	0	0	0	0	ő	0	ő	0	
	d. Other		0	0	0	0	U	U	U	Ŭ	•	Ŭ	-	-	
	2 Plant, in Service/Denreciation 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	
	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)	
	4. CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	2 011 177	1016 006	
	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	3,910,090	
	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													78.651	e)() ())
	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	28,831	3323,233
CT.	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	9,230	9,221	112,900
	8. Investment Expenses					10.001	16.001	16 091	15 081	15.081	15 081	15.081	15.081	15.081	\$180,972
	a Depreciation		15,081	15,081	15,081	15,081	13,081	13,061	15,081	10,001	13(001	0	0	0	0
	b. Amortization		0	0	Ű	0	0	ő	0	ő	õ	Ő	0	0	0
	c. Dismantlement		0	U	U A	0	0	0	0	ő	0	Ō	0	0	0
	d. Property Taxes		0	0	0	Ň	0	ŏ	ő	ů	Ō	0	0	0	0
	e. Other	-		<u> </u>	<u> </u>	<u>v</u>	•								
			64 767	54 616	54 470	54 323	54 177	54.031	53,885	53,738	53,592	53,445	53,299	53,153	647,491
	9. Total System Recoverable Expenses (Lines 7 + 8)		54,762	54,616	54,470	54 373	54 177	54.031	53.885	53,738	53,592	53,445	53,299	53,153	647,491
	a. Recoverable Costs Allocated to Energy		34,762	54,010	0,7,70	0	0	0	0	0	0	0	0	0	0
	 Recoverable Costs Allocated to Demand 		v	v	v	· ·	•	-							
	and the second second fraction		0.906131	0.9073262	0 9649738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
	10. Energy Junstitutional Pactor		0.8650697	0.8658389	0 8566622	0.863314	0.8704380	0 8869772	0 8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
	11. Demana Jurisdictional Pactor		0.0000000												
	12. Batuil Formu Balatari Becoverable 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
	12. Retail Demand Datated Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
	 Total Invisitional Recoverable Costs (Cines 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

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

Form 42 - 4P Page 2 of 17

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 Ang-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
	1. lavesiments														
	a Expenditures/Additions		\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0		
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0		
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0		
	d. Other		0	0	0	0	0	0	0	0	0	0	0		
	2 Plan-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	
	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)	<u>F</u>
	5. Net Investment (Lines 2 + 3 + 4)	541,059	539,589	538,119	536,649	535,179	533,709	532,239	530,769	\$29,299	527,829	526,359	524,889	523,419	_
	6. Average Net Investment		540,324	538,854	537,384	535,914	534,444	532,974	531,504	\$30,034	528,564	527,094	525,624	524,154	
	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
	h Amonization		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
	6 Property Taxes		0	0	0	0	0	0	0	0	0-	Û	Ô	0	0
	e. Other	-	0	0	0	0	Û	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
	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
	to prove the first of Proton		0.006131	0.9073262	0 9049718	0 8983056	0 8911879	0 8930016	0 8884959	0 8919782	0.9117168	0.9066474	0.9096558	0.906044	l .
	LU. EARTYY JULISCHERMAN FARM		0 \$650697	0 8658389	0.8566627	0 863314	0 8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.863332	1
	II. LPERENG PERIODIAN PERIOD		Q.00.50497	0.0000307	0.0000011	0.000014	0.0.000								
1	12. Retail Energy-Related Recoverable Costs (C)		6,083	6,077	6,049	5,992	5,932	5,930	5,666	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 8.2328% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38 575% (expansion factor of 1 628002) (C) Line 9x x Line 10 (D) Line 9b x Line 11

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

Return on Capital Investments, Depreciation and Taxes For Project: Big Bend Unit I 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	S O	\$0	\$0	20	\$ 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	\$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)	l .
	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)	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	-
	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
J	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	U	0	Ű	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	U	0	0	U
	e. Other	-	0	0	0	0	0			0	U	<u> </u>	0	<u>U</u>	U
	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	l
	12 Repit 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 Invisdictional 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

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

Form 42 - 4P Page 4 of 17

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	50	\$0	\$0	so	\$0	50	S 0	50	50	50	
	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	Ó	0	ō	ō	
	d. Other		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	
	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)	
	4. CWIP- Non-Interest Bearing	0	0	Ó	0	0	0	0	Ó	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	-
	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	89B,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
0n -	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	1,0.1	0 0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	õ	ů.
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	Ō	0	õ
	e. Other	-	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	140 801
	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 8884050	0 8010787	0.9117168	0.0066474	0.0004568	0.0060441	
	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	10.400	C116 001
	13. Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	10,455	10,041	0,0,0	10,307	10,499	3120,982
	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:

00

(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

FILED: OCTOBER 1, 1999 DOCUMENT NO.4 PAGE 5 OF 17 FORM 42-4P EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-I)

Form 42 - 4P Page 5 of 17

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														
	 Expenditures/Additions 		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	S O	
	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	\$1,357,040	\$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)	
	4. CWIP- Non-Interest Bearing	0	0	0	0	0	0	00	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	
	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	
	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														
1.	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
U.	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

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
	I. Investments						•		50	50	50	50	\$0	50	
	 Expenditures/Additions 		\$0	\$0	50	50	20	20	30	J U			ő	õ	
	 b. Clearings to Plant 		0	0	0	0	0	0	0	0	ŏ	ő	ő	ů.	
	c. Retirements		0	0	U	0	0	0	Ň	ő	ŏ	ő	0	0	
	d. Other		0	0	U	v	v	v	v	v	v	-	_		
	2 Plant-in-Service/Dentectation 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	
	3 Less: Accumulated Denreciation	(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)	
	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)	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	1,336,672	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														£110.070
	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	3119,970
⊢ ∧ _	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	3,137	3,147	3,130	38,341
0	8 Investment Expenses												4 6 8 8	4 7 9 9	*** ***
	a Depreciation		4,588	4,588	4,588	4,58B	4,588	4,588	4,588	4,588	4,588	4,388	4,368	4,266	\$33,030
	b. Amortization		0	0	0	0	0	0	0	0	U	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	U	U	Ű	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	U	0	0	0	0	0	ů
	e. Other	-	0	0	0	0	0	0	<u> </u>	U			V		
	a market and the December of the Table 7 (1990)		18 025	17 9RI	17.937	17.892	17.847	17,802	17,759	17,714	17,669	17,624	17,581	17,536	213,367
	9. Lotal System Recoverable Expenses (Lines 7 + 6)		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 Damand		0	0	0	0	0	0	0	0	0	0	0	0	0
	0. Recoverable Cosis Allocated to Domain		-												
	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	1
					14 233	16 077	15 005	15 897	15 779	15 801	16 109	15.979	15,993	15.888	\$192,304
	12. Retail Energy-Related Recoverable Cosis (B)		16,333	16,315	10,233	16,0/2	15,505	13,657	13,779	15,301	0	0	0	0	0
	13 Retail Demand-Related Recoverable Costs (C)		0	0	U	E16.073	005	\$15 897	\$15 779	\$15,801	\$16,109	\$15,979	\$15.993	\$15,888	\$192,304
	14 Total Jurisdictional Recoverable Costs (Lines 12 + 13)		210,333	310,513	\$10,235	\$10,07Z	\$15,505	9LJ,077	210,117	210,001					

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

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

Form 42 - 4P Page 7 of 17

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)

inc	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	1. Investments														
	a. Expenditures/Additions		\$15,106	\$165,516	\$191,098	\$311,480	\$306,941	\$1,931	\$0	\$0	S 0	\$0	S 0	\$80	
	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	\$802,399	\$1,109,340	\$1,111,271	\$1,111,271	\$1,111,271	\$1,111,271	\$1,111,271	\$1,111,271	\$1,111,351	
	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	-
:	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		9	13	0	400,481	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	. B,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
_ ا	Investment Expenses														
_	 Detreciation 		0	0	0	1,438	3,425	3,978	3,982	3,982	3,982	3,982	3,982	3,982	\$32,733
_	h Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismanticment		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
	0 Total Surteen Bacovershie Expenses (1 inc. 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
	 Protection Recoverable Expenses (Links / Cov Recoverable Costs Allocated to Energy) 		ő	ő	0	5.324	12.670	14.685	14,660	14.621	14,582	14,544	14,506	14,467	120,059
	 Recoverable Costs Associated to Demand 		ŏ	Ő	o O	0	0	0	0	. 0	0	0	0	0	0
	D. Recoverable Costs Anocated to Demand			· ·	-	•									
1	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	
I	1. 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	
	2. 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
i	13 Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
	4. 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

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

Form 42 - 4P Page 8 of 17

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												4000 510		
	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	\$3/9,245	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	U	U	0	
	c. Retirements		0	0	0	0	0	0	0	0	U	0	0		
	d. Other		0	0	U	U	U	U	U	v	0	0	v	U	
	2. Plant-in-Service/Depreciation Base	S 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	ñ	0	0	0	()	1)	0	Û	(r	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
15	8. Investment Expenses														
-	a. Depreciation		0	0	0	0	0	0	0	0	0	0	0	2,042	\$2,042
N	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	
	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 Eactor		0.906131	0 907 3262	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 865B389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
	the provide source produced processing from (P)		•	٥	0	0	0	0	0	0	0	0	0	7.365	\$7,365
	12. Retail Energy-Related Recoverable Costs (D)		0	ő	0	0	ő	0	ő	0	Ű	0	ő	0	0
	 Retail Demand-Related Recoverable Costs (C) Total Invidictional Recoverable Costs (Lines 12 + 13) 	-	50		50	50	so	\$0	50	\$0	\$0	\$0	50	\$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

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

Form 42 - 4P

Page 9 of 17

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

1. Investments 50 <th>Linc</th> <th>Description</th> <th>Beginning of Period Amount</th> <th>Projected Jan-00</th> <th>Projected Feb-00</th> <th>Projected Mar-00</th> <th>Projected Apr-00</th> <th>Projected May-00</th> <th>Projected Jun-00</th> <th>Projected Jul-00</th> <th>Projected Aug-00</th> <th>Projected Sep-00</th> <th>Projected Oct-00</th> <th>Projected Nov-00</th> <th>Projected Dec-00</th> <th>End of Period Amount</th>	Linc	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
a. Expendiques/Additions 50		1. Investments												••		
b. Charings or Plant 0		a. Expenditures/Additions		\$ 0	\$0	\$0	\$0	\$0	\$0	\$0	S 0	\$0	\$0	20	30	
c Retirements 0		b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0		
4. Oker 0 </td <td></td> <td>c. Retirements</td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>Q</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td></td>		c. Retirements		0	0	0	0	Q	0	0	0	0	0	0	0	
2 Plane-in-Service/Depreciation Base 55,210,982 \$5,210,982 <t< td=""><td></td><td>d. Other</td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>U</td><td>U</td><td>U</td><td>U</td><td></td></t<>		d. Other		0	0	0	0	0	0	0	0	U	U	U	U	
$\begin{array}{c c c c c c c c c c c c c c c c c c c $		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	
4 CWIP: Non-Interest Bearing 0		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)	
5. Net Investment (Lines 2 + 3 + 4) 5.102.222 5.084.614 5.046.614 5.046.614 5.031.000 5.031.000 5.031.202 4.955.398 4.977.594 4.552,790 4.911.286 4.885.574 6. Average Net Investment 5.093.300 5.075.516 5.057.712 5.039.908 5.022.104 5.004.300 4.966.496 4.950.888 4.933.084 4.915.280 4.887.574 7. Return on Average Net Investment 5.093.300 5.077.712 5.039.908 5.022.104 5.004.300 4.966.495 4.950.888 4.933.084 4.915.280 4.887.574 9. Detection 11.969 11.927 11.886 11.844 11.802 11.780 11.718 11.635 11.593		4 CWIP- Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
6. Average Net Investment 5.093,320 5.075,516 5.057,712 5.039,008 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 Grossied Up For Taxes (A) b. Debt Component (Line 6 x 2.82% x 1/12) 37,452 373,21 37,190 37,059 36,627 36,536 36,6405 36,274 36,143 36,012 \$440,78 H 6. Investment Expenses 11,969 11,927 11,886 11,844 11,802 11,760 11,718 11,665 36,677 36,536 36,607 36,647 36,405 36,274 36,143 36,012 \$440,78 H 8. Investment Expenses 17,804 1		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	
7. Return on Average Net Investment Equity Component Greased Up For Taxes (A) b. Debt Component Greased Up For Taxes (A) b. Debt Component (Greased Up For Taxes (A) b. Debt Component (Greased Up For Taxes (A) c. Dimensionent (Greased Up For Taxes (A) d. Depreciation d.		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	
a Equity Component (Crossed Up For Taxes (A) 37,452 37,321 37,190 37,059 36,922 36,797 36,667 36,336 36,405 36,274 36,274		7. Return on Average Net Investment														F 4 40 7 8 4
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 </td <td></td> <td>a Equity Component Grossed Up For Taxes (A)</td> <td></td> <td>37,452</td> <td>37,321</td> <td>37,190</td> <td>37,059</td> <td>36,928</td> <td>36,797</td> <td>36,667</td> <td>36,536</td> <td>36,405</td> <td>36,274</td> <td>36,143</td> <td>36,012</td> <td>\$440,784</td>		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 Investment Expenses 17,804 <th< td=""><td></td><td>b. Debt Component (Line 6 x 2.82% x 1/12)</td><td></td><td>11,969</td><td>11,927</td><td>11,886</td><td>11,844</td><td>11,802</td><td>11,760</td><td>11,718</td><td>11,676</td><td>11,635</td><td>11,593</td><td>11,551</td><td>11,509</td><td>140,870</td></th<>		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
a. Depreciation 17,804 17,8		8 Investment Expenses														
b Amortization 0 <t< td=""><td></td><td>a Depreciation</td><td></td><td>17,804</td><td>17,804</td><td>17,804</td><td>17,804</td><td>17,804</td><td>17,804</td><td>17,804</td><td>17,804</td><td>17,804</td><td>17,804</td><td>17,804</td><td>17,804</td><td>\$213,648</td></t<>		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
C Dismanitement 0 <		b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
d. Property Taxes 0	6.5	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
c Other O <td></td> <td>d. Property Taxes</td> <td></td> <td>0</td>		d. Property Taxes		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 66,169 66,016 65,844 65,671 65,498 65,325 795,30 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 65,325 795,30 b. Recoverable Costs Allocated to Demand 0		e. Other	-	0	0	0	0	0	0	0	0	0	0		0	0
1. Out system Recoverable Costs (Intel 7 + 0) 67,225 67,052 66,880 66,707 66,534 66,616 65,844 65,671 65,498 65,325 795,30 a. Recoverable Costs Allocated to Energy 67,225 67,052 66,880 66,707 66,534 66,616 65,844 65,671 65,498 65,325 795,30 b. Recoverable Costs Allocated to Energy 0		0. Total Surteen Recountable Evenences (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 Demand 0 <td></td> <td>Possiumble Costs Allocated to Energy</td> <td></td> <td>67,225</td> <td>67.052</td> <td>66.880</td> <td>66,707</td> <td>66,534</td> <td>66,361</td> <td>66,189</td> <td>66,016</td> <td>65,844</td> <td>65,671</td> <td>65,498</td> <td>65,325</td> <td>795,302</td>		Possiumble 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
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 0.9066441 11. Demand Jurisdictional Factor 0.8650697 0.8656822 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 60,818 60,525 59,923 59,294 59,260 58,809 58,805 60,031 59,540 59,581 59,187 \$716,78 13. Retail Demand-Related Recoverable Costs (C) 0		 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 0.8911782 0.9117168 0.9066474 0.9096558 0.9060441 11. Demand Jurisdictional Factor 0.8650697 0.8658389 0.856622 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 \$716,78 13. Retail Demand-Related Recoverable Costs (C) 0<		B. Recoverable Coals Anocates to Demand		•	-											
10. Energy-Related Recoverable Costs (B) 0.8650697 0.86588389 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 \$716,78 13. Retail Demand-Related Recoverable Costs (C) 0		10 Energy Invisidictional Eactor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0 8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
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 59,581 59,187 \$716,78 13. Retail Demand-Related Recoverable Costs (C) 0		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 Demand. Related Recoverable Costs (C) 0 <th0< td=""><td></td><td>(a. b., () E</td><td></td><td>60.015</td><td>60 819</td><td>60 525</td><td>59 971</td><td>59 794</td><td>59,260</td><td>58,809</td><td>58,885</td><td>60.031</td><td>59,540</td><td>59,581</td><td>59,187</td><td>\$716,788</td></th0<>		(a. b., () E		60.015	60 819	60 525	59 971	59 794	59,260	58,809	58,885	60.031	59,540	59,581	59,187	\$716,788
13 Ketal Demano Ketalo Recoverance Costs (C)		12. Ketan Energy-Ketated Kecoverable Costs (B)		00,913	00,838	0,525	0	0	0	0	0	0	0	0	0	0
		15. Ketail Demand-Ketated Recoverable Costs (U)	-	560.915	\$60.838	560 525	\$59,973	\$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

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

Form 42 - 4P Page 11 of 17

Return on Capital Investments, Depreciation and Taxes For Project: Gamon 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
	. investments														
	a Expenditures/Additions		\$n	£0.			•-								
	b. Clearings to Plant		, C	30	30	20	20	50	\$0	50	50	\$0	\$0	\$0	
	c. Retirements		ů		0	0	0	0	0	. 0	0	0	0	0	
	d. Other					, v	, ,	0	0	0	ø	0	0	0	
			•	v	v	U	0	a	0	0	O	0	0	0	
	2. Plant-in-Service/Depreciation Base	\$589 757	\$\$89 752	\$589.757	\$589 751	£5e0 747	+690 7th	fran 242		A/00 3/0					
	3 Less: Accumulated Depreciation	(24 742)	(25 848)	(76 954)	(28.060)	(10 166)	(20 222)	3369,732	3569./52	3389,/32	3589,752	\$589,752	\$589,752	\$589,752	
	4. Other (A)	(265 000)	(266,000)	(266.000)	(266,000)	(25,100)	(30,272)	(31,378)	(32,484)	(33,390)	(34,696)	(35,802)	(36,908)	(38,014)	
	5. Net Investment (Lines 2 + 3 + 4)	299,010	297 904	296 798	795 697	104 586		(266,000)	(206,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	
						4,74,780	273,450	292,374	291,208	290,102	289,056	287,950	285,844	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. Retarn on Average Net Investment														
	a Equity Component Grossed Up For Taxes (9)		2 195	7 196	3 178	2 170	1 1 1 1								
	b. Debt Component (Line 6 x 2.82% x 1/12)		201	409	2,176	2,170	4,162	2,154	2,140	2,136	Z, [30	2,121	2.113	2,105	\$25,798
				\$ 37	070	074	091	055	050	683	681	678	675	673	8,245
	6. Investment Expenses														
1.5	a. Depreciation		1,106	1.106	1.104	1 106	1 Inc	1.104	1.104						
	b. Amortization		0	1,100	1,100	1,100	1.100	1,100	1.100	1,106	1,106	1,106	1,106	1,106	\$13,272
1	c. Dismantlement		ő	ő	0			u A	v	0	ď	U	0	0	0
H-	6. Property Taxes		0	ő	ů	Å		v		U O	U	0	0	a	0
	e. Other		ů.	0		ŏ	Š	v	, v	<i>v</i>	0	5	0	0	0
		-			<u>v</u>		••	·····	v				Q	0	0
	9. Total System Recoverable Expenses (Lines 7 + 8)		4,002	3.991	3.980	1 970	1949	7 9/1	3 934	1 977	1017	1 001			
	a Recoverable Costs Allocated to Energy		o	0	-, 4	6	-,,0	5,740	2,336 A	3,727	1,9(7	3,903	3,894	3,884	47,315
	 Recoverable Costs Allocated to Demand 		4.002	3 991	3 980	3 970	1 960	1049	1 829	1 012	1017			0	0
						5,510	3133	2,746	3,730	3,727	3,917	3,905	3,894	3,884	47,315
	10. Energy Jurisdictional Factor		0.906131	0.9073262	0.9049718	0.8983056	0 2911279	0 9930014	0 2224040	0 2010727	0.0117148	0.004434	0.000////		
	11. Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566672	0.863314	0.8704380	0 8969777	0.0004955	0.8915/02	0 9037467	0.90004/4	0.9090558	0.9060441	
								4.0007174	0.0071465	0.0073132	0.0733007	V.8/8267/	U.80/94/9	0.8633323	
	12. Retail Energy-Related Recoverable Costs (C)		Q	0	0	0	0	0	٥	0	•	•			
	13. Retail Demand-Related Recoverable Costs (D)		3,462	1,456	3,410	3.427	3.446	1.502	3.501	2.485	1.490	1471	1 180	ų 1 1 1 1	\$0
	14. Total Jurisdictional Recoverable Costs (Lines 12 + 13)	-	\$3,462	\$3,456	\$3,410	53,427	\$3,446	\$3.502	\$3.501	\$3.485	\$3 400	53 431	5,380		41,352
												10,00	#3,3eU	23,333	\$41,352

Notes:

.

(A) Represents the Capital Costs of the Ganaton 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 96 x Line 10
 (D) Line 96 x Line 11

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

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
	I. Investments														
	a. Expenditures/Additions		\$0	\$0	50	\$0	\$0	\$ 0	\$0	50	\$0	50	\$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	Ū	U	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	
	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)	
	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)	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
4	8 Investment Expenses														
1.00	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
UL.	h Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Dismantiement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other	-	0	0	0	0	0	0	0	0	0	0	0	0	0
	6. Total System Recoverable Expenses (Linet 7 + 8)		5 8 19	5,878	5.817	5.805	5,794	5,783	5.771	5,760	5,749	5,738	5,726	5,715	69,325
	 Provide System Recoverable Expenses (Links 7 + 6) Recoverable Costs Allocated to Energy 		0	5,020	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
	and the state of t		0.006131	0.0073262	0.0040738	0 8083056	0 8011870	0.8930016	A RER4959	0 8919787	0.9117168	0 9066474	0.9096558	0 9060441	
	10. Energy Junisoletional Factor		0.9650607	0.96593202	0.8566622	0 863314	0.8704380	0 8869777	0 8891485	0 8875132	0.8933667	0.8785897	0.8679479	0.863332	
	II. Demand Jurisdictional Paciol		0.000097	0.0036369	0.000022	0 000014	0.0104560	0.0009772	0.0071400	0.0077152					-
1	12. Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
	3. 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
1	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

FILED: OCTOBER 1, 1999 DOCUMENT NO.4 PAGE 12 OF 17 FORM 42-4P DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1)

Form 42 - 4P Page 12 of 17

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

1. Investmenti 50	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
a Expenditure://disciparize/information 50 5	1. Inve	Strichts														
b. Clarings to Plant 0	a E	×penditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	S 0	\$0	\$0	SO	\$0	\$0	
c. Reintenens 0 <	b. C	learings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
d. Other 0<	c R	etirements		0	0	0	0	0	0	0	0	Ø	0	0	a	
2 Plant in-Service/Depreciation Base \$\$17,610 \$\$17	d O	Mher		0	0	0	0	0	0	0	0	0	0	0	0	
3. Less: Accumulated Depreciation (22,557) (24,465) (23,573) (37,821) (39,729) (41,637) (43,633) 4. CWIP: Non-Interst Barring 0	2. Plan	t-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	
4. CWD- Non-Interest Barring 0 <t< td=""><td>3. Less</td><td>Accumulated Depreciation</td><td>(22,557)</td><td>(24,465)</td><td>(26,373)</td><td>(28,281)</td><td>(30,189)</td><td>(32,097)</td><td>(34,005)</td><td>(35,913)</td><td>(37,821)</td><td>(39,729)</td><td>(41,637)</td><td>(43,545)</td><td>(45,453)</td><td>•</td></t<>	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)	•
5. Net Investment (Lines 2 + 3 + 4) 795,053 791,237 789,329 787,421 785,513 781,697 777,891 777,891 775,973 774,065 772,137 6. Average Net Investment 794,069 792,191 790,283 788,375 786,467 784,559 781,697 779,789 777,881 775,973 774,065 772,137 7. Ectum on Average Net Investment 2. Equity Component Grossed Up For Taxes (A) 5.839 5,825 5,811 5,727 5,713 5,699 5,685 569,144 8. Equity Component Grossed Up For Taxes (A) 5.839 5,825 5,811 5,797 1,853 1,848 1,844 1,839 1,830 1,826 1,817 2,2098 8. Investment Expenses 1,908	4. CWI	P- Non-Interest Bearing	0	Ó	0	0	0	Ó	0	0	0	0	0	0	0	
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 ± 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 5,685 569,144 9. Debt Component (Grossed Up For Taxes (A) 1,864 1,862 1,857 1,853 1,848 1,844 1,839 1,835 1,830 1,826 1,821 1,817 22,098 9. Debt Component (Line 6 x 2,82% x 1/12) 1,866 1,908 <td>5. Net 1</td> <td>Investment (Lines 2 + 3 + 4)</td> <td>795,053</td> <td>793,145</td> <td>791,237</td> <td>789,329</td> <td>787,421</td> <td>785,513</td> <td>783,605</td> <td>781,697</td> <td>779,789</td> <td>777,881</td> <td>775,973</td> <td>774,065</td> <td>772,157</td> <td>-</td>	5. Net 1	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	-
7. Return on Average Net Investment Equity Component (Grossed Up For Taxes (A) Debt Cost Allocated to Demand <lideft (c)<="" allocated="" cost="" li="" recoverable=""></lideft>	6. Aver	rage 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	
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 5.685 569/14 b. Debt 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 5.685 569/14 b. Debt Component Grossed Up For Taxes (A) 1.866 1.866 1.862 1.877 1.853 1.848 1.839 1.835 1.830 1.826 1.821 1.817 22,898 b. Investment Expenses Investment E	7. Retu	in on Average Net Investment														
b Debt Component (Line 6 x 2.82% x 1/12) 1,864 1,862 1,857 1,853 1,848 1,844 1,839 1,835 1,830 1,826 1,821 1,817 22,098 0<	a E	quity 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
No. 1,908 1	b. D	Pebi 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
a. Depreciation 1,908 0		simeni Expenses														
b. Amortization 0	a D	Accreciation		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
c. Dismanilement 0	6 A	Inonization		0	0	0	0	0	0	0	0	0	0	0	. 0	
d. Property Taxes 0	c. D	lismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
e. Other 0<	d P	toperty Taxes		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 (14,138 a. Recoverable Costs Allocated to Energy 0	e. O	Other	-	0	0	0	0	0	0	0	0	0	<u> </u>	0	0	Q
a. Recoverable Costs Allocated to Energy 0 <td>9. Tota</td> <td>System Recoverable Expenses (Lines 7 + 8)</td> <td></td> <td>9,613</td> <td>9,595</td> <td>9,576</td> <td>9,558</td> <td>9.539</td> <td>9,521</td> <td>9.502</td> <td>9,484</td> <td>9,465</td> <td>9,447</td> <td>9.428</td> <td>9.410</td> <td>[[4,[36</td>	9. Tota	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	[[4,[36
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 </td <td>A R</td> <td>ecoverable Costs Allocated to Energy</td> <td></td> <td>0</td> <td>0</td> <td>. 0</td> <td>0</td> <td>0</td> <td>0</td> <td>. 0</td> <td>0</td> <td>. 0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	A R	ecoverable Costs Allocated to Energy		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 0.9933667 0.8765897 0.8679479 0.8633323 12. Retail Energy-Related Recoverable Costs (B) 0	b. R	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
11. Dermand 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 <td>10 Faer</td> <td>ny Intistictional Factor</td> <td></td> <td>0 906131</td> <td>0 9073262</td> <td>0 9049738</td> <td>0 8983056</td> <td>0.8911879</td> <td>0 8930016</td> <td>0 8884959</td> <td>0 8919782</td> <td>09117168</td> <td>0 9066474</td> <td>0.9096558</td> <td>0.9060441</td> <td></td>	10 Faer	ny Intistictional Factor		0 906131	0 9073262	0 9049738	0 8983056	0.8911879	0 8930016	0 8884959	0 8919782	09117168	0 9066474	0.9096558	0.9060441	
12. Retail Energy-Related Recoverable Costs (B) 0 <	11. Den	and 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 Derryy-Retailed Recoverable Costs (C) 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	13 B-te	A Farmer Rateral Researching Costs (B)		0		•	0	0	0	•	0	•	•			to.
1.3. TOTAL DECEMBENT TOTAL T	12. KCu	ul Energy-Related Recoverable Costs (B)		8 114	9 109	8 101	9 7 5 7	1 202	8 445	8 440	8417	8 454	B 100	8 193		90 764
	13. KCI	III Lectuality-related recoverable Costs (C)	-	\$8.316	\$8.308	\$8 203	\$8,252	\$8.303	58.445	\$8 449	\$8,417	\$8,456	\$8.300	\$8,181	58 124	\$99,730

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

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

Form 42 - 4P Page 13 of 17

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							*0	*0	F 0	t 0	\$ 0	50	\$0	
	a Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	50	50	94 1	30				
	b. Clearings to Plant		0	0	0	0	0	U	0	0	0	0	ő	a	
	c. Retirements		0	0	0	0	0	0	0	0	0	ő	0	ō	
	d. Other		0	0	0	0	U	U	0	v	· ·	· ·	•	•	
	a bint in Service Deventition Barn	\$\$7 777	\$57.277	\$57.277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$\$7,277	\$57,277	\$57,277	\$57,277	
	2. Plan-in-Service/Depreciation Dasc	(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))
	Less: Accumulated Depreciation Cilling Monthleader Benefine	(2,521)	0	0	0	0	0	· 0	0	0	0	0	0	0	-
	 With Notification Dealing 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	<u></u> ,	55,167	54,995	54,823	54,651	54,479	54,307	54,135	\$3,963	53,791	53,619	53,447	53,275	
	1. Parliant on Average Net Investment														
	 Remits Component Grossed Un 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						173	172	173	172	172	172	172	172	\$2,064
r _	a. Depreciation		172	172	1/2	172	1/2	1/2	1/2		0	0	0	0	0
\sim	b. Amortization		0	U	0	0	0	0	ő	õ	ō	Ó	0	0	0
	c. Dismantlement		0	0	0		0	0	ň	ň	0	0	0	0	0
	d. Property Taxes		0	0	0	0	ő	0	0	ō	0	0	0	0	0
	e. Other		0	V		V	·•	••							
			208	205	704	702	701	699	697	696	694	692	691	689	8,378
	 Total System Recoverable Expenses (Lines 7 + 8) 		,08	,05	,,,,	0	0	0	0	0	0	0	0	0	0
	a. Recoverable Costs Allocated to Energy		108	705	704	707	701	699	697	696	694	692	691	689	8,378
	 Recoverable Costs Allocated to Demand 		100	105	,										
	A THE ALL PROPERTY OF THE		0.906131	0 9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.906044	1
	10. Energy Jurisdictional Pactor		0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.863332	3
	I. LACITIZATO JULISOICITORIZI PACTOR														
	12 Patril Energy Balated 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	/,322
	14 Total Invisitional Recoverable Costs (Lines 12 + 13)		\$612	\$610	\$603	\$606	\$610	\$620	\$620	\$618	\$620	\$608	2000	\$395	\$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

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

Form 42 - 4P

Page 14 of 17

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
	I. Investments							**		•	**	F 0	50	\$0	
	a Expenditures/Additions		\$ 0	\$0	\$0	\$0	\$0	50	50	30	30	10	, 0		
	b. Clearings to Plant		0	0	0	0	0	U	0	0	0	0	ň	о 0	
	c. Retirements		0	0	0	U	0	0	0	0	Ň	0	ů	ő	
	d. Other		0	0	0	0	U	U	v	v	v	v	v	Ŭ	
	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	
	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)	
	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)	86,955	86,684	B6,413	86,142	85,871	85,600	85,329	85,058	84,787	B4,516	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														67 (94
	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 Evnences														
	 A Descention 		271	271	271	271	271	271	271	271	271	271	271	271	\$3,252
∂n	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
	A 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
	a to 10 to		1113	1.110	1 108	1,105	1.102	1,100	1.097	1,095	1,092	1,089	1,087	1,084	13,182
	9. Total System Recoverable Expenses (Lines / + 6)		1,115	1,110	0	0	0	0	0	0	0	0	0	0	0
	Kecoverable Costs Allocated to Energy 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
	D. RECOVERABLE COSIS ANICARCE TO DEMand		1,110	-,	••••==										
	10 Forrey 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	1
	the provide the second black of the Control (D)		0	0	0	0	0	0	0	0	0	0	0	0	S 0
	12. Ketail Energy-Related Recoverable Costs (b)		963	961	949	954	959	976	975	972	976	957	943	936	11,521
	 Ketan Demand-Ketateo Recoverable Costs (C) Tetal Invisitement Recoverable Costs (Cines 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

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

Form 42 - 4P

Page 15 of 17

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 Amoun	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										•	•0		•••	
	a. Expenditures/Additions		S 0	\$0	S O	S 0	\$0	20	20	20	30	20	30	ο 10 10	
	b. Clearings to Plant		0	0	0	0	U	0	0	0	0	0	ň	ő	
	c. Retirements		U	U O	0	0	0	0	ŏ	ŏ	ő	ů	ŏ	ŏ	
	d. Uther		v	v	Ŭ	v	v	v	v	•	•	-	•	-	
	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	
	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)	
	4. CWIP- Non-Interest Bearing	0	0	0	0	Q	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% x1/12)		249	248	248	247	247	246	246	246	245	245	244	244	2,933
	9 Investment Evnence														
	a Democration		195	195	195	195	195	195	195	195	195	195	195	195	\$2,340
£.X	h 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
<u> </u>	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 Total Company Description Television 7 + 8		1 222	1 220	1218	1 216	1 215	1 212	1 211	1.209	1.207	1.205	1.203	1.202	14,540
	Polar System Recoverable Expenses (Lines 7 + 6)		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
	 Recoverable Costs Allocated to Demand 		-,0	0	0	0	0	0	0	0	0	0	0	0	0
	5. Recoverable costs Antonials to Permitta		-	-											
	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

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

(KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.4 PAGE 16 OF 17 FORM 42-4P EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY

Form 42 - 4P Page 16 of 17

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	50	\$0	
	 Clearings to Plant 		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	U O	0	0	0	0	Ň	0	
	d. Other		U	U	v	v	v	v	v	v	v	v	v	Ŷ	
	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	
	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	
	 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	\$1,759,166	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. Debi Component (Line 6 x 2.82% x1/12)		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
N.	b. Amortization		0	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
	an march 1 fail a frainn		0.006131	0.0071767	0 0040718	0 8983056	0 2911279	0.8930016	0 8884959	0 8919787	0.9117168	0 9066474	0 9096558	0 9060441	
	10. Energy Jurisolicuonal Factor		0.8650697	0.9659389	0.8566677	0.863314	0 870438	0 8869772	0 8891485	0 8875132	0 8933667	0.8785897	0.8679479	0.8633323	
	11. Demang Jurisdictional Paciof		0.0000097	0.0000000	0.0500022	0.000014	0.070150	0.0007772							
	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	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

(KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.4 PAGE 17 OF 17 FORM 42-4P EALIDITATION TO THE COMPANY

.

Form 42 - 4P Page 17 of 17

ı

.

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

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 1 OF 20 FORM 42-5P

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 CompanyEnvironmental Cost Recovery Clause (ECRC)January 2000 Through December 2000Description and Progress Report forEnvironmental Compliance Activities and Projects

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 2 OF 20 FORM 42-5P

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_2 is converted to SO_3 . 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.					
EXHIBIT NO.____ DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 3 OF 20 FORM 42-5P

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_2 , NO_x and volumetric gas flow out of the stack. The project consisted of monitors, a CEM building, the CEMs control and power cables to supply a complete system.

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

Project 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.

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 4 OF 20 FORM 42-5P

Project Title: SO₂ Emission Allowances

Project Description:

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

Project 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 ₂ 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).

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 5 OF 20 FORM 42-5P

Project Title: Big Bend Unit 1 Classifier Replacement

Project Description:

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

Project 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.

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 6 OF 20 FORM 42-5P

Project Title: Big Bend Unit 2 Classifier Replacement

Project Description:

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

Project 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.

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 7 OF 20 FORM 42-5P

Project Title: Gannon Unit 5 Classifier Replacement

Project Description:

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

Project 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.

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 8 OF 20 FORM 42-5P

Project Title: Gannon Unit 6 Classifier Replacement

Project Description:

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

Project 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.

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 9 OF 20 FORM 42-5P

Project Title: Gannon Coal Crushers (NO_x 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_x) compliance strategy for Phase II of the Clean Air Act Amendments of 1990 (CAAA). The coal crushers will assist in achieving compliance by providing a more uniform particle size. The finer coal particles, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO_x values.

Project Accomplishments:

Project Fiscal Expenditures:	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.

.

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 10 OF 20 FORM 42-5P

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 $SO_2/MMBtu$ results in modeled exceedances of the National Ambient Air Quality Standards (NAAQS) for SO_2 . As such, Tampa Electric would be required to reduce SO_2 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_2 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_2 cap of 1.9 lb./MMBtu, the Station can demonstrate compliance with the NAAQS.

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_2 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.

EXHIBIT NO.____ DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 11 OF 20 FORM 42-5P

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 $SO_2/MMBtu$ results in modeled exceedances of the National Ambient Air Quality Standards (NAAQS) for SO_2 . As such, Tampa Electric would be required to reduce SO_2 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_2 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_2 cap of 1.9 lb./MMBtu, the Station can demonstrate compliance with the NAAQS.

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_2 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.

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 12 OF 20 FORM 42-5P

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 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.

EXHIBIT NO.____ DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 13 OF 20 FORM 42-5P

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 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.

EXHIBIT NO.____ DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 14 OF 20 FORM 42-5P

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 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.

EXHIBIT NO._____ DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 15 OF 20 FORM 42-SP

Tampa Electric CompanyEnvironmental Cost Recovery Clause (ECRC)January 2000 Through December 2000Description and Progress Report forEnvironmental 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 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.						

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 16 OF 20 FORM 42-5P

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 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.							

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 17 OF 20 FORM 42-5P

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

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 18 OF 20 FORM 42-5P

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 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.

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 19 OF 20 FORM 42-5P

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 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.

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.5 PAGE 20 OF 20 FORM 42-5P

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 ("SO₂") 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 SO₂ 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 SO₂ requirements of Phase II of the CAAA.

Project Fiscal Expenditures:	The actual/estimated depreciation plus return for the period January 1999 throug 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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Rate Class	Average 12 CP Load Factor at Meter (%)	Projected Sales at Meter (kWh)	Projected Avg 12 CP at Meter (kW)	Demand Loss Expansion Factor	Energy Loss Expansion Factor	Projected Sales at Generation (kWh)	Projected Avg 12 CP at Generation (kW)	Percentage of kWh Sales at Generation (%)	Percentage of 12 CP Demand at Generation (%)	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, SB11, SB1T1, IS3, IST3, SB13,SB1T3	101.56414%	1,812,066,000	0	1.020766	1.021211	1,850,501,732	0	10.53%	0.00%	0.81%
L/OL	329.52368%	170,634,000	5,911	1.058824	1.062295	181,263,645	6,259	1.03%	0.22%	0.28%
TOTAL		16,644,005,000	2,668,903		_	17,569,067,614	2,828,393	100.00%	100.00%	100.00%
	-				_					

Notes:

(1) Average 12 CP load factor based on actual 1997 load research data

(2) Projected kWh sales for the period January 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

->.httisti NO. OOCKET NO. 990007-EI FONDA ELECTRIC COMPANY KOZ-1) FILED: OCTOBER 1, 1999 FILED: OCTOBER 1, 1999 OCUMENT NO.6 PAGE 1 OF 1 PAGE 1 OF 1 PAGE 1 OF 1

Form 42 - 6P

Tampa Electric CompanyEnvironmental Cost Recovery Clause (ECRC)Calculation of the Energy & Demand Allocation % By Rate ClassJanuary 2000 to December 2000

	(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
TOTAL	100.00%	100.00%	21,869,752	345,731	22,215,483	16,644,005,000	0.133

Notes:

5

(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

Form 42 - 7P

<u> Tampa Electric Company</u>

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

Form 42 - 1E

): OCTOBER 1, 1999 JMENT NO.8 1 OF 1

NO. 990007-EI LECTRIC COMPANY

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)

													-	Jan-99 - Dec-99 End of
ine		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	Period Total
	L 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
	3 True Lin 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
	A Turk State of PCBC Case													
	4. Jurisdictional EURC Costs	261 627	173 044	131.046	237 259	306 685	244 213	438 936	531.149	472.679	394,180	820,495	525.062	4.537.275
	a. O at M. Activities (Form 42-36, Line 9)	214 007	214 443	213 704	207,200	207 429	233 440	264,809	273 964	280 552	293 524	295.068	795,287	3,488,994
	 Capital Investment Projects (Form 42-78, Line 9) Testal Invisional ICCRC Costs 	475 634	398 397	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
	c. Total Junsolchonal ECKC Cosis	473,034	360,367	344,130	440,020		411,000	100,110						
~	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)
5	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
	 Deferred True-Up from April 1998 to December 1998 (Order No. PSC-xx-xxx-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 Tous 10 (Fines 9 + 10)	\$407.461	\$325,554	\$269.779	\$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)

Form 42 - 2E

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.9 PAGE 1 OF 1 FORM 42-2E

.

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)

		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Jan-99 - Dec-99 End of Period
Lin	<u></u>	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	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	69,086	(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%	
P	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%	
Л	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 (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.10 PAGE 1 OF 1 FORM 42-3E

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)

		(1)	(2)	(3)	(4)
Line		Actual/	Original	Varian	ce
No.	_	Estimated	Projection	Amount	Percent
	1. Description of Investment Projects				
	la 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%
	th 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%
	1i Gannon Unit 5 Classifier Replacement	\$0	0	\$0	0.0%
	1k Gannon Unit 6 Classifier Replacement	\$0	0	\$0	0.0%
	11 Big Bend Unit 1 Classifier Replacement	\$0	0	\$0	0.0%
	Im Big Bend Unit 2 Classifier Replacement	\$0	0	\$0	0.0%
	1n Gannon Coal Crusher (NOx Control)	\$0	0	\$0	0.0%
	10 Gannon Unit 5 Stack Extension	\$0	0	\$0	0.0%
	1p Gannon Unit 6 Stack Extension	\$0	0	\$0	0.0%
	Ig 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%

2. Total Investment Projects - Recoverable Costs	\$4,776,861	\$3,286,812	\$1,345,938	40.9 %
 Recoverable Costs Allocated to Energy Recoverable Costs Allocated to Demand 	4,737,761	3,231,612	1,362,038	42.1%
	\$39,100	\$55,200	(\$16,100)	-29.2%

EXHIBIT NO. DOCKET NO. 990007-EL TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.11 PAGE 1 OF 1 FORM 42-4E

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)

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

O&M Activities (in Dollars)

												•	1	Jan-99 - Dec-99		
													-	End of		
		Actual	Estimated	Estimated	Estimated	Estimated	Period	Method of Cl	assification							
		Isn-90	Feb.99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sen-99	Oct-99	Nov-99	Dec-99	Total	Demand	Energy
Line			100-77					101 //	1346 22							
	I. Description of O&M Activities															
	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
	16 Big Bend Units 1 and 2 Flue Gas Conditioning	3,405	2,665	32	7,731	Ø	5,315	5,300	2,622	3,000	2,000	2,000	1,000	35,070		35,070
	Ic Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0	0	0	0	0	0	0	0	0	0		C
	1d Gannon Ignition Oil Tank	0	0	0	0	0	0	0	0	Q	0	0	0	0	\$0	
	1e Big Bend Fuel Oil Tank #1 Upgrade	0	0	0	0	0	0	0	0	0	Q	0	0	0	0	
	If Big Bend Fuel Oil Tank #2 Upgrade	0	Q	0	0	0	0	0	0	0	0	0	0	0	0	
	ig Phillips Upgrade Tank #1 for FDEP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	In Phillips Upgrade Tank #4 for FDEP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Ii SO2 Emissions Allowances	14B,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
	1 Gannon Unit 5 Classifier Replacement	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
	11 Big Bend Unit 1 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	Im Big Bend Unit 2 Classifier Replacement	0	0	0	0	0	0	Û	C	0	0	0	0	0		0
	In Gannon Coal Crusher (NOx Control)	0	0	0	0	o	Q	0	0	0	0	0	0	0		0
	In Gannon Unit 5 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	In Gannon Unit 6 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	1a Big Bend 114 Mercury Testing Platform	ō	0	0	0	0	0	0	0	0	0	0	0	0		0
	IT ESP Snuby	0	0	0	0	0	0	0	1,082	23,918	35,000	40,000	10,000	110,000		110,000
- 14-12	is 114 Mercury Testing	ò	0	0	0	0	0	0	4,651	680	680	27,420	680	34,111		34,111
 N 	It Ris Bend Units I & 2 FGD	0	0	0	0	0	0	0	0	0	0	0	0	0		0
-	In NPDES Annual Surveillance Fees	39,100	0	0	0	0	0	0	0	0	0	0	0	39,100	39,100	
	2. Total of O&M Activities	270,826	177,764	134,447	256,231	323,069	259,827	476,216	\$78,510	506,151	405,006	843,630	\$45,182	4,776,861	39,100	4,737,761
	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 (urisdictional 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 Domend Iministictional 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. Retain Dentala Junisaletionari Jactov		••••••													
	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. Total Jurisdictional Recoverable Costs for O&M									4 470 070	#204 4 0 0	6000 10C	6505 and	A. 503 035		
	Activities (Lines 7 + 8)	\$261,627	\$173,944	\$131,046	\$237,259	\$306,685	\$244,213	\$438,936	\$531,149	\$472,679	3 -394,180	ac20,495	3025,062	¥ 53/ 2/5		

Notes:

(A) Line 3 x Line 5 (B) Line 4 x Line 6 Form 42 - 5E

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)

		(1)	(2)	(3)	(4)
Line		Actual/	Original	Varianc	е
No.	<u> </u>	Estimated	Projection	Amount	Percent
	1. Description of Investment Projects				
	1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$1,091,648	1,083,883	\$7,765	0.7%
	1b Big Bend Units 1 and 2 Flue Gas Conditioning	\$668,563	651,873	\$16,690	2.6%
	1c Big Bend Unit 4 Continuous Emissions Monitors	\$81,667	83,161	(\$1,494)	-1.8%
	1d Gannon Ignition Oil Tank	\$48,862	56,869	(\$8,007)	-14.1%
	1e Big Bend Fuel Oil Tank #1 Upgrade	\$64,533	63,027	\$1,506	2.4%
	1f Big Bend Fuel Oil Tank #2 Upgrade	\$110,092	116,710	(\$6,618)	-5.7%
	1g Phillips Upgrade Tank #1 for FDEP	\$7,679	5,556	\$2,123	38.2%
	1h Phillips Upgrade Tank #4 for FDEP	\$13,547	13,290	\$257	1.9%
	1i Gannon Unit 5 Classifier Replacement	\$206,916	166,670	\$40,246	24.1%
	1j Gannon Unit 6 Classifier Replacement	\$96,680	136,284	(\$39,604)	-29.1%
4	1k Big Bend Unit 1 Classifier Replacement	\$198,696	191,713	\$6,983	3.6%
00	11 Big Bend Unit 2 Classifier Replacement	\$144,903	118,262	\$26,641	22.5%
	1m Gannon Coal Crusher (NOx Control)	\$414,296	411,043	\$3,253	0.8%
	In Gannon Unit 5 Stack Extension	\$0	3,576	(\$3,576)	-100.0%
	10 Gannon Unit 6 Stack Extension	\$0	17,217	(\$17,217)	-100.0%
	1p Big Bend Units 1 & 2 FGD	\$522,375	N/A	N/A	N/A
	1q Big Bend 114 Mercury Testing Platform	\$1,836	N/A	N/A	N/A
	2. Total Investment Projects - Recoverable Costs	3,672,293	3,119,134	28,948	0.9%
	3. Recoverable Costs Allocated to Energy	3,427,580	2,863,682	39,687	ʻ1.4%
	4. Recoverable Costs Allocated to Demand	\$244,713	\$255,452	(\$10,739)	-4.2%

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.13 PAGE 1 OF 1 FORM 42-6E

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)

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

Capital Investment Projects-Recoverable Costa (in Dollars)

														28-77 DCC-77		
													_	End of		
		Actual	Actual	Estimated	Estimated	Estimated	Estimated	Period	Method of	Classification						
ine		Jan-99	Fcb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	Total	Demand	Energy
	- ·															
1	Description of Investment Projects (A)															
	ta Rie Bend Unit 3 Flue Gas Desulfurization Integration	92,034	91,840	91,647	91,453	91,261	91,067	90,874	90,68 i	90,487	90,295	90,101	89,908	\$1,091,648		\$1,091,648
	th Big Bend Units I 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	3668,363		006,303
	te 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	381,667		81,90/
	It Gamon Impirion 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	\$48,86Z	348,862	
	le Big Bend Fuel Oil Tank #1 Lingtade	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	
	If Big Bend Fuel Oil Tank #2 Ungrade	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	
	(a Philling Lingrade Tank #1 for FDFP	457	481	511	601	683	684	701	716	714	712	710	709	\$7,679	7,679	
	the Philling Lingrade 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
	ti 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		90,080
	1) One of the 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
	1) Die Deut Unit 1 Classifier Replacement	17 778	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
	the General Control (NOr Control)	0	0	0	0	0	28,960	58,596	61,591	64,153	66,027	67,571	67,398	\$414,296		414,296
	Im Gannon Crashe Crushe (NOX Colump)	ů	0	Ū.	0	0	0	0	0	٥	0	0	0	\$0		(
HD.	In Campon Unit 5 State Extension	ō	0	0	0	0	0	0	0	0	0	0	0	\$0		(
ï٨	10 Gannon Unit o Sack Excision	0	0	0	0	0	0	0	0	0	0	0	522,375	\$522,375		522,37
$\mathbf{\Psi}$	Ip Big Bend Units Lac 2 PGD	ň	ň	ů.	Ó	0	0	0	0	0	0	612	1,224	\$1,836		1,830
	Iq Big Bend 114 Mercury Tesning Faulonia	371 798	220 571	219 586	219 517	219.419	249.188	287,767	298,775	301,102	302,946	304,938	827,196	3,672,293	244,713	\$3,427,580
	Total Investment Projects - Recoverable Costs	221,208	440,771	113,500	2											
	1 Recoverable Costs Allocated to Everal	201.909	201.384	200,794	200,458	200,128	226,723	266,257	277,292	279,648	281,537	283,574	805,876	\$3,427,580		
	A Bernvershie 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		
	 Recordiable Costs Associates to Delimite 		,													
	6 Detail Energy Invisduational Eactor	0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	, 0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946			
	Descrit Damend Jurisdictional Easter	0 9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224			
	6. Retail Demand JanBuscolnan Pacion	0.7777000														
	2 Invisdictional Energy Reconstrable 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		
	9 Invitational 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. AUDURUOUS DEINER REDTORDE COSE (C)			,												
	9. Total Jurisdictional Recoverable Costs for								****	1000 650	£202 524	\$205.069	\$705 287	53 488 004		
	Investment Projects (Lines 7 + 8)	\$214,007	\$214,443	\$213,704	\$202,767	\$207,429	\$233,440	\$204,809	\$273,964	3280,332		4430,000	41 60,201	a3,406,774	-	
	• •															

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

.

Form 42 - 7E

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

•	Deveninging	Beginning of	Actual	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
Liné		Teriod Anioan	3401-77												
1.	Investments					_		•	*0	t 0	*0	\$0	50	S 0	
	 Expenditures/Additions 		\$0	\$0	\$0	50	\$0	30	20	30		1 0	0	0	
	b. Clearings to Plant		0	0	0	0	0	U	0		ő	ů	ŏ	Ō	
	c. Retirements		0	0	0	0	0	U	0	0	0	0	ő	Ō	
	d. Other		0	0	0	0	0	0	0	U	v	v	· ·	-	
								40 030 CFD	FR 510 659	FR 310 458	S8 130 658	\$8 239 658	\$8 239 658	\$8,239,658	
2	Plant-in-Service/Depreciation Base	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	38,239,038	38,239,038	10,239,030 (056 353)	(076 266)	(996 179)	(1.016.092)	(1.036.005)	
3	Less: Accumulated Depreciation	(797,049)	(816,962)	(836,875)	(856,788)	(876,701)	(896,614)	(910,527)	(930,440)	(22,0,22)	(370,200)	(),,,,,,,,	(1,010,0.2)	0	
4	CWIP - Non-Interest Bearing	00	0	0		. 0	0	2 121 121	7 103 718	7 783 105	7 263 192	7 743 479	7.223.566	7.203.653	
5	Net Investment (Lines 2 + 3 + 4)	\$7,442,609	7,422,696	7,402,783	7,382,870	7,362,957	/,343,044	7,323,131	7,303,218	,283,303	1,203,372	1,2 10, 119	.,,		
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					64.314	64 069	\$1.071	53 775	53.629	53.482	53,336	53,189	53,043	\$646,179
	 Equity Component Grossed Up For Taxes (A) 		54,654	54,507	54,301	34,214	17 190	17 213	17 186	17,139	17.092	17.046	16,999	16,952	206,513
	b. Debt Component (Line 6 x 2.82% x 1/12)		17,467	17,420	17,575	17,520	17,200		17,100	,	••••				
C.T.															
_ *	Investment Expenses			****	£10.017	#10 013	£10.013	\$10 01 3	\$19.913	\$19.913	\$19.913	\$19,913	\$19,913	\$19,913	238,956
\circ	a Depreciation		\$19,913	\$19,913	216'616	319,913	313,313		117,515	0	0	0	0	0	0
	b. Amortization		0	U	0	0	0	0	ő	0	0	0	0	0	0
	c. Dismantlement		0	0	0	U	0	0	0	ů	0	0	0	0	0
	d. Property Taxes		0	U	0	0	0	0	ň	0	0	0	0	0	0
	e. Other		0	0	Q				V						
			~~ ~~ /	C1 010	01 647	01 453	01 261	91.067	90 874	90.681	90.487	90,295	90,101	89,908	1,091,648
9	 Total System Recoverable Expenses (Lines 7 +8) 		92,034	91,640	91,047	91,400	01 261	91 067	90 874	90.681	90,487	90,295	90,101	69,908	1,091,648
	 Recoverable Costs Allocated to Energy 		92,034	91,640	91,047	91,400	31,201	01,001	0	0	0	0	0	0	0
	 Recoverable Costs Allocated to Demand 		0	Ű	U	U	U	Ū	•	-	-				
10	 D. Energy Jurisdictional Factor Demand Jurisdictional Factor 		0.9687399 0.9499650	0.9785070 0.9062718	0.9747070 0.9572408	0.9259553 0.8998943	0.9492850 0.9046331	0.9399043 0.9020514	0.9217175 0.9016773	0.9181326 0.9017389	0.9338695 0.9040650	0.9732693 0.9115126	0.9725769 0.9021003	0.9630946 0.8982224	
			00.167	90 944	80 170	84 681	86 613	85.594	83,760	83,257	84,503	87,881	87,630	86,590	1,038,881
12	2. Retail Energy-Related Recoverable Costs (B)		89,157	89,800	69,329	04,001	30,055	0	0	0	0	0	0	0	0
12	3. Retail Demand-Related Recoverable Costs (C)		U	500 P/-	CE0 320	\$84.691	\$86.631	\$85.594	\$83,760	\$83,257	\$84,503	\$87,881	\$87,630	\$86,590	\$1,038,681
14	4 Total Invisdictional Recoverable Costs (Lines 12 + 1)	5)	389,137	392,900	207,329	100,001	400,033	4001-74							

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

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

Form 42 - 8E Page 1 of 17

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	S 0	\$0	S 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/Denreciation 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	
	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)	
	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)	\$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
сл	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
	h 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	<u>o</u>	0	0	0	0	0	0	0	0	0
	9. Total Surtem 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
	Becoverable Crosts 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
			0.0/02300	0.0705070	0.0747070	0.0360663	0.0403950	0.0309043	0.0317175	0.0181376	0.0118605	0 0717601	0 9775769	0.9630946	
	10. Energy Jurisdictional Factor		0.9687399	0.9783070	0.9747070	0.9239333	0.7472830	0.9399045	0.9016771	0.9101320	0.9040650	0.9115126	0.9021003	0 8987774	
	11. Demand Jurisdictional Factor		0.9499030	0.9002718	0.9372408	U.0770743	0.9040331	0.7020314	0.3010173	0.2017302	0.7010030	0.9119120	0.7051000	0.0702224	
	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

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

ŧ.

£

Form 42 - 8E

Page 2 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	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actua) 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	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	Û	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	
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)	
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)	\$558,699	557,229	555,759	554,289	552,819	551,349	549,879	548,409	546,939	545,469	543,999	542,529	541,059	-
6.	Average Net Investment		557,964	556,494	555,024	\$\$3,554	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		00	00	0	0	00	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	6,229	6.322	6.575	6.557	6.479	77,720
13	Retail Demand-Related Recoverable Costs (D)		Ō	0	. 0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 1)	3) –	\$6,669	\$6,722	\$6,682	\$6,334	\$6,481	\$6,404	\$6 266	\$6,229	\$6,322	\$6,575	\$6,557	\$6,479	\$77,720

.

Notes:

S S

(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 B 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

Form 42 - 8E Page 3 of 17 ٠ŧ

4

EXHIBIT NO. DOCKET NO. <u>990007-EI</u> TAMPA ELECTRIC COMPANY (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.15 PAGE 3 OF 17 FORM 42-8E

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
I. h	ivestments														
3	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. F	lant-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	\$\$89,752	\$589,752	
3. L	ess: 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)	
4. C	WIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	a. 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. N	let 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. /	verage 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. E	leturn on Average Net Investment														
2	Equity Component Grossed 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
÷	Debt Component (Line 6 x 2.82% x 1/12)		733	730	727	725	722	720	717	714	712	709	707	704	8,620
CT 8.1	nvestment Expenses														
63 -	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
. 🕶 t	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
ć	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	Other	-	0	0	0	0	0	0	0	0	0	0	0	0	0
9. 1	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
2	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	C
t	. 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
10.1	Recov Invisdictional 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	
11.1	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. 1	Retail Energy-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
13. E	tetail 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. 1	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

(KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.15 PAGE 4 OF 17 FORM 42-8E EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY

Form 42 -8E Page 4 of 17

18

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

Lint	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												**	ta	
	a Expenditures/Additions		\$4,880	\$125,475	\$15,263	\$6,796	\$9,984	\$40,411	(\$2,676)	\$3,788	. 50	50	20	30	
	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	Ű	U	
	d. Other		0	0	0	0	0	0	0	0	0	U	U	v	
		P202 (77	207 557	473.037	438 295	445 091	455.075	495.486	492.810	496,598	496,598	496,598	496,598	496,598	
	2. Plant-in-Service/Depreciation Base	3292,077	297,337	(7 567)	(1 567)	(4 598)	(5.649)	(6.758)	(7,911)	(9,065)	(10,224)	(11,383)	(12,542)	(13,701))
	3. Less: Accumulated Depreciation	(1,033)	(1,722)	(2,502)	(3,507)	(4,576)	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0	0	Ó	Ó	0	0	0	
	4. CWIP - Non-Interest Bearing	5201.644	205 815	420 470	434.728	440,493	449.426	488,728	484,899	487,533	486,374	485,215	484,056	482,897	_
	5. Net Investment (Lines 2 + 3 + 4)	5271,044	275,055												
	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													1 666	E 10 104
	2. 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	3,372	3,304	3,333	\$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	1,150	12,301
	8. Investment Expenses									1 164	1 1 50	1 150	1 1 50	1 159	12 668
tл	a. Depreciation		689	840	1,005	1,031	1,051	1,109	1,155	1,134	1,139	1,159	1,139	0	.2,000
.	b. Amortization		0	0	U	Ů	0	U O	ů,	0	Ň	ň	ŏ	ň	ň
H-	c. Dismantlement		0	0	0	Ű	U	Ű	0	0	Ň	ň	ŏ	0	ň
	d. Property Taxes		0	0	0	U	U	U O	0	ő	Ň	ŭ	ñ	0	
	e. Other	-	0	0	0	0		U	<u> </u>			v	<u> </u>		<u> </u>
	o True Course Barrowskie Eventuer (Lines 7.48)		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
	9. Total System Recoverable Expenses (Lines 7 16)		0	0	0	0	0	0	0	0	0	0	0	0	0
	 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
	D. Recoverable Costs Allocated to Demain		-1												
	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	5 005	C 220	5 252	5 080	E 266	59,720
	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	5,265	0,200	00,729
	14 Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$3,362	\$3,911	\$4,934	\$4,749	\$4,857	\$5,106	\$5,299	3 5 295	35,320	35,353	\$0,268	30,255	300,728

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 5 OF 17 FORM 42-8E

Form 42 - 8E Page 5 of 17

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 7		**	F 0	
	a Expenditures/Additions		\$52,974	(\$215,228)	\$10,308	\$3,056	\$11,607	\$139,747	\$375	(\$1,2/6)	50	50	50	20	
	b. Clearings to Plant		0	0	0	0	0	0	0	U	0	U	0	0	
	c. Retirements		0	0	0	0	0	0	Ű	U	0	0		0	
	d. Other		0	0	0	0	0	0	U	0	U	U	U	U	
-	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 Evnenses														
ന	a Democration		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
10	t h Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
U	c Dismantement		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
	0. Total Contern Descoverable Francesco (Lines 7.48)		10 122	9 1 2 8	7 879	7.945	8.017	8.912	9,737	9,714	9,687	9,669	9,650	9,632	110,092
	Polar System Recoverable Expenses (Lines 7.16) Baseverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		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
						0.0050551	0.0403850	0.01000.41	0.0317175	0.0191336	0.0118605	0 0717601	0.0735769	0.9630946	
	10. Energy Jurisdictional Factor		0.9687399	0.9785070	0.9/4/0/0	0.9259553	0.9492850	0.9399043	0.9217173	0.9161320	0.9338093	0.9732095	0.9723703	0.9090940	
	11. Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0 9046331	0.9020514	0.9010773	0.701/389	0.9040030	0.9119120	0.9021003	0.0702224	
	12. Retail Energy-Related Recoverable Costs (B)		Ū	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	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	\$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

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

Form 42 - 8E Page 6 of 17

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
	 Expenditures/Additions 		\$1,192	\$2,975	\$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		Ō	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	
	3 Less: Accumulated Depresiation	(182)	(291)	(405)	(527)	(670)	(833)	(996)	(1,164)	(1,336)	(1,508)	(1,680)	(1,852)	(2,024)
	A CWIP - Non-Interest Bearing	Ó	Ó	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	-
		<u> </u>	35 861	37 833	40.057	47.240	53.641	53.692	54,922	56,027	55,855	55,683	55,511	55,339	
	6. Average Net Investment		33,001	37,000	40,007	47,240	00,011	,							
	7. Return on Average Net Investment											400	. 408	407	\$4 474
	a. Equity Component Grossed Up For Taxes (A)		264	278	295	347	394	395	404	412	411	408	400	130	1 4 13
	b. Debt Component (Line 6 x 2.82% x 1/12)		84	89	94	111	126	126	129	132	131	131	130	100	1,410
	8. Investment Expenses								140	173	179	172	172	172	1.842
	a Depreciation		109	114	122	143	103	103	100	1/2	·/2		0	0	0
Q 1	b. Amortization		0	U	U	Ů,			Ň	ő	ň	ŏ	Ō	Ō	0
	c. Dismantlement		0	U	U	0		0	ő	ů	ů	ō	ō	Ó	0
	d. Property Taxes		0	U	0	0	0	0	0	ŏ	ő	n n	õ	Ō	0
	e. Other	-	<u> </u>	<u> </u>	V	U	V	V	v	·			***		
	0. Total Scottern Descourable Expenses (Lines 7 +8)		457	481	511	601	683	684	701	716	714	712	710	709	7,679
	Personal Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	C	0
	Recoverable Costs Allocated to Demand		457	481	511	601	683	684	701	716	714	712	710	709	7,679
	0. Recoverable costs Anocated to bemand														
	10 Ensery Invitational Easter		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 Eactor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
	1 I TACHTERE ARTISTICIANE LECTOR													_	
	12 Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	(0
	12. Retail Demand, Relatert Recoverable Cosis (D)		434	436	489	541	618	617	632	646	646	649	640	637	6,985
	14. Total buildictional Recoverable Costs (Lines 12 + 13)	-	\$434	\$436	\$489	\$541	\$618	\$617	\$632	\$646	\$646	\$649	\$640	\$637	\$6,985

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 (KOZ-1) FILED: OCTOBER 1, 1999 DOCUMENT NO.15 PAGE 7 OF 17 FORM 42-8E

Form 42 · 8E Page 7 of 17

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	S O	\$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		89,804	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
Л	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	\$ 0
1	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
Ч.	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
1	10 Energy Jurisductional 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	
1	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
1	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

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

Form 42 - 8E

Page 8 of 17

Tauga 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 Amoun	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
	lavestments														
	a Expenditures/Additions		\$0	\$0	\$0	\$ 0	\$0	\$0	S 0	\$0	\$0	\$0	\$0	50	
	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	a	0	Ů,	
	d. Other		0	0	0	0	0	0	0	0	0	0	U	Ų	
	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	
	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)	(((0,340)	
	4 Other (A)	0	0	00	0	0	0	0	0	0	0		1 761 662	1 246 700	
	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	1,200,132	1,201,289	1,200,420	1,251,365	1,240,700	
	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	
	7 Return on Average Net Investment										a 404	0.367	6 331	0.195	\$117 541
	 Equity Component Grossed Up For Taxes (A) 		9,578	9,543	9,507	9,471	9,435	9,400	9,304	9,328	9,292	7,237	7,241	7,105	15 979
	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	2,910	2,730	2,347	2,955	33,919
	8 Investment Expenses										4.863	4.867	4 961	4 963	(# 166
	a. Depreciation		4,863	4,863	4,863	4,863	4,663	4,803	4,863	4,003	4,405	4,003 0	4,005	-,005	0,550
	b. Amortization		0	0	0	ů,	0	0	0		0	ů	ŏ	0	0
	c. Dismantlement		0	0	0	U	0	0	0	ů n	ő	0	ő	ō	0
	d. Property Taxes		0	0	U	Ű			Ň	0	ő	ů	ő	ō	
	e. Other		0	0				U		- ·			· · · · ·		
	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
	Recoverable Costs Allocated to Engrey		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 Inviscicional 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)		16,955	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:

votes: (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 9b x Line 10 (C) Line 9b x Line 11

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

Form 42 - 8E Page 9 of 17
Tamoa 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	Period Total
l invest	ments					* • • • • • • • •	£ 4 6 0 000	FE 46 (7)	(\$16 678)	535 084	\$20 861	\$60 35R	\$108	\$0	
a Exp	penditures/Additions		\$4,929	\$82,070	\$350,004	\$128,884	\$139,900	3040,021	(\$35,628)	\$23,960	320,001	\$00,578	3300		
b. Cle	arings to Plant		0	0	0	0	0	U	U O	0		0	ŏ	ň	
c. Rei	irements		0	0	0	0	U	U O	U A	0			ŏ	ů	
d. Oth	α		0	0	0	0	0	U	U	U	U	U	v	Ū	
2 Plant-	in-Service/Depreciation Base	\$0	\$0	50	SO	\$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	G	0	0	0	0	0	
a. Od	ver (A)	0	0	0	0	0	0	0		0	0	0	0	0	
5 Net In	vestment (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 Avera	ge Nei Investment		0	6	ø	υ	6	ø	650,905	1,312,783	1,331,868	1,368,075	1,393,871	1,389,437	
7 Return	n on Average Net Investment													(0.717	
a Eq	uity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	4,787	9,653	9,794	10,060	10,249	30,217	324,700
b De	bt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	1,530	3,085	3,130	3,215	3,276	3,263	17,501
8 Inves	ment Expenses														
2 De	oreciation		0	0	0	O	0	0	2,119	4,280	4,357	4,488	4,587	4,588	24,419
h At	nontization		0	0	0	0	0	0	0	0	0	0	0	0	0
c Di	emantiement		0	0	0	0	0	0	0	0	0	0	0	0	0
d. Pr	operty Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e. Ot	har		0	0	0	0	0	0	0	0	0	.0	0	0	U
A Total	Surram Recoverable Examinet (1 inet 7 + 8)		0	0	0	0	0	0	8,436	17,018	17.281	17,763	18,112	18,070	96,680
7 10 al	system recoverable Expenses (child 1 - 4)		Ö	0	0	0	0	0	8,436	17,018	17,281	17,763	18,112	18,070	96,680
b. Re	coverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
				0.0785070	0.0747070	0.0350553	0 0407850	0 0300043	0 9717175	0.9181376	0.9318695	0 9732693	0.9725769	0.9630946	
10 Energ	gy Jurisdictional Factor		0.9087399	0.9763070	0.9572408	0.9239333	0.9046331	0.9020514	0.9016771	0 9017389	0.9040650	0.9115126	0.9021003	0.8982224	
11 Dema	and Jurisdictional Factor		0.9499030	0.9002/18	0.9372408	0.0376343	0,040331	0.5524514	0.5510175						
12 Retai	Energy-Related Recoverable Costs (8)		0	0	0	0	0	0	7,776	15,625	16,138	17,288	17,615	17,403	91,845
13 Retai	Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0		U	U	E17.403	CO1 045
14 Total	Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	<u>\$0</u>	\$0	\$7,776	\$15,625	\$16,138	\$17,288	¥17,613	\$17,403	491,843

65

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 10 OF 17 FORM 42-8E

End of

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 I Classifier Replacement (in Dollars)

.isc	Description	Beginning of Period Amount	Achial 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	Period Total
,	Investments														
	a Expenditures/Additions		\$25,365	(\$34,069)	\$14,758	\$6,018	\$15,585	\$575	(\$11,519)	\$0	\$0	S O	50	\$0	
	h. 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	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	
ţ	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)	
	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														
	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 Javesuneni Evnenses														
	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
	h 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. Presenty Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other	-	0	0	0	0	0	0	0	0	0	0	0	0	0
	6 Territ Court - Description Common (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
	9 Total System Recoverable Expenses (Lates 1 + 6)		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
	I. Recoverable Costs Allocated to Detraid		10,742	10,010			0	0	0	0	0	. 0	0	0	0
	 Recoverable Class Allocated to Demain. 		v	5	U U	Ū.	·	-	-	-					
	0 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	
i	1 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	
	2 Retail Exerctly 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
	1 Batail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
	4 Total Jurisdictional Recoverable Costs (C)	-	\$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

60

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

E 4.6

.

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	Period Total
	1 Investments												**	ta	
	a. Expenditures/Additions		\$0	S O	S O	50	\$0	\$0	\$0	50	30	20	30	50	
	b. Clearings to Plant		\$0	S 0	\$0	\$0	\$0	So	50	\$0	\$0	20	20	20	
	c. Retirements		\$0	\$0	\$0	S 0	\$0	\$0	\$0	20	50	20	\$0	30	
	d. Other		\$0	\$0	50	\$ 0	\$0	\$0	S 0	S 0	20	20	20	20	
	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	
	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)	
	A Other (A)	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	958,52B	955,656	952,784	949,912	947,040	944,168	941,296	938,424	935,552	932,680	
	7 Return on Average Net Investment											6 8 8 9	6 0 7 0		F91 (01
	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	0,8/9	0,000	303,071
	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	20,748
	8 investment Expenses														
	 Depreciation 		2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,672	2,872	2,872	2,872	2,872	34,464
	h Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismanticment		O	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
	A martin and the function (Lines 7 & 1)		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
	9 10121 System Recoverable Expenses (Lines / * 6)		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 Demand 		0	0	0	0	0	0	0	0	0	0	0	0	C
	an a		0 9687399	0.9785070	0 9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
	10 Energy 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	1,865	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	
	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

End of

Form 42 - 8E

Page 12 of 17

٠

.

EXHIBIT NO. DOCKET NO. 990007-EI TAMPA ELECTRIC COMPANY (KOZ-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

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
	a Expenditures/Additions		\$16.840	\$32,680	\$1,155,595	\$1.754.67B	\$77.907	\$916.986	\$114,385	\$365,257	\$49,500	\$261,500	\$0	\$0	
	h Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Betirements		Ď	Ō	0	0	ō	0	0	0	0	0	0	0	
	d. Other		Û	0	Ū	0	0	0	0	0	C	0	0	0	
	2 Plant-in-Service/Depreciation Base	\$0	\$0	S 0	50	\$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	Q	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		9	D	c)	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 Grossed Up For Taxes (A)		0	0	0	0	0	16,224	32,612	34,460	35,864	36,882	37,714	37,583	\$231,539
	b. Debt Component (Line 6 x 2.82% x 1/12)		O	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	O	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	
1	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	
1	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

62

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) Lines 9 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 13 OF 17 FORM 42-8E

.

.

۶

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
E E	Investments		**		£0.	50	t n	\$0	\$0	50	\$63 874	\$15.580	\$20,238	\$19,507	
	a. Expenditures/Additions		20	30	30		**		ñ	0	0	0	0	0	
	b. Clearings to Plant		0	v		0	Ň	ő	ő	ñ	ů	0	ů	ō	
	c. Retirements		U	0	Ň	0	ň	ů	Ň	ů	0	ō	ō	0	
	d. Other		v	U	v	v	v	•	-	•	•	-			
2	Plant-in-Service/Depreciation Base	\$0	50	\$0	\$0	02	\$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	
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	Û	0	0	Q	٥	0	0	Û	0	ø	
,	Between on Average Net Investment														
,	 Equity Component Constant Un For Taxet (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) 		Ō	0	0	0	0	0	0	0	o	0	0	0	0
	.														
8	Investment Expenses		•	•	<u>م</u>	0	0	0	0	n	0	0	0	0	0
	a. Depreciation		0	ů,	0	ő	0	ő	ů.	ő	0	0	0	0	0
	b. Amortization		Ň	0	ň	ő	ŏ	ň	õ	0	Ū.	0	0	0	0
	c. Dismanuement		Ň	Ň	ő	ů n	ő	· ō	õ	ō	Ō	0	0	0	0
	a. Property Taxes		Ň	Ň	0	Ň	ò	ő	0	0	0	0	0	0	0
	e. Otser	-		• •	·										
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a Removerable 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
	and the second		0 6487260	0.0795070	0 9747070	0 0759551	0 9497850	0 9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
10	Energy Jurisdictional Pactor		0.708/377	0.9763070	0.9572408	0 8998941	0 9046331	0 9020514	0 9016773	0 9017389	0.9040650	0.9115126	0.9021003	0.8982224	
п	Demand Jurisdictional Pactor		V.74770JV	0.9001/16	0.7572408	0.0770743	0.70-0751	0.7020714	0.7010.75						
13	2 Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
63	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	a Total Inviduational Recoverable Costs (Lines 12 + 13)		50	50	\$0	50	50	50	\$ 0	\$0	02	\$0	\$0	\$0	\$0

Notes:

Nousa: (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 9x x Line 10 (C) Line 9b x Line 11

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

Form 42 - 8E Page 14 of 17 ٩.

.

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 6 Stack Extension (in Dollars)

		Beginning of									6 20	Outpher 98	November 99	December 99	End of Period Total
Line	Description	Period Amount	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	00000 77	Hovenoci //	Ducinou //	
	Investments		50	50	\$0	\$0	\$0	\$0	\$0	\$0	\$63,730	\$13,226	\$10,483	\$5,927	
	a. Expenditures/Additions				0	0	0	0	0	0	0	0	0	0	
	b. Clearings to Plant		ő	ň	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		Ň	ň	ŏ	ů.	0	0	0	0	0	0	0	0	
	d. Other			•	•										
	Diant in Service/Departmention Bare	SO	\$ 0	50	\$0	\$0	\$0	\$0	\$0	\$0	SO	so	\$0	50	
	/ Pitat-m-Service/Depretation	0	0	0	0	0	0	0	0	0	0	0	0	02.246	
	Cliff Non Interest Bassing	0	ō	0	0	0	0	0	0	0	63,730	76,956	87,439	93,300	
	CWIP - Non-Interest Dearing	50	0	0	0	0	0	0	0	0	63,730	76,956	87,439	93,366	
	> (Vet (Investment (Lines 2 / 3 / 4)	-								_				n	
	6 Average Net Investment		0	0	0	0	0	0	0	0	ð	U	,	ţ,	
	7 Return on Average Net Investment					_	_		•		0	0	0	0	50
	a. Equity Component Grossed Up For Taxes (A)		0	0	0	0	U	U		, i i i i i i i i i i i i i i i i i i i	ů	0	ň	0	0
	b. Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	U	U	Ŭ	v	•	·		
	8 lavestment Expenses				_			0	0	0	0	0	0	0	0
	a. Depreciation		0	0	0	U	Ű	v 0	ő	0	ů	0	0	0	0
	b. Amortization		0	0	0	0	U 0	0	ő	0	0	0	0	0	0
	c. Dismantlement		0	0	U O	0		ő	ů	ő	0	0	0	0	0
	d. Property Taxes		0	0	0	0	Ň	Ň	ő	ő	0	0	0	0	0
	e. Other		0			v	<u> </u>	<u> </u>							
				•	•	0	0	0	0	0	0	0	. 0	0	0
	9 Total System Recoverable Expenses (Lines 7 + 8)		U	0	0	ő	, i	0	0	0	0	0	0	0	0
	 Recoverable Costs Allocated to Energy 		0	0	0	ő	ő	0	0	0	0	0	0	0	0
	 Recoverable Costs Allocated to Demand 		U	U	v	•	•	-							
			0.0687100	0 9785070	0 9747070	0 9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
	0 Energy Jurisdictional Factor		0.9067399	0.9067718	0 9172408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
1	1 Demand Jurisdictional Factor		0.7477030	0.2402710											•
	A Result Research Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
	12 Real Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	A Testal Excitational Recoverable Costs (C)		\$0	\$0	\$0	02	50	\$0	\$0	\$0	50	20	20	30	30

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 15 OF 17 FORM 42-8E

Form 42 - 8E Page 15 of 17

.

¥

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
	<u> </u>														
	Investments		*0	50	Su .	\$0	50	\$0	50	\$167	\$21,423	\$2,634	82,018	5 0	
	a. Expenditures/Additions		**	~		0	0	0	0	0	0	0	0	0	
	b. Cleanings to Plant				0	ů ů	0	0	0	0	0	0	0	0	
			0	ů	ů.		0	0	0	0	0	0	0	0	
	d. Other		v	·											
	2 Plant-in-Service/Depreciation Base	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$196,242	\$106,242	
	3 Less: Accumulated Depreciation	0	0	0	Q	0	0	0	0	0	0	0	(97)	(292)	
	4 CWIP - Non-Interest Bearing	0	Ð	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	O	o	0	0	0	0	0	0	a	13.673	106,048	
	7 Retains on Average Net Investment						_	-				•	190	780	\$1.170
	 Equity Component Grossed Up For Taxes (A) 		0	0	0	0	0	U	0	Ű	0		125	749	374
	b. Debt Component (Line 6 x 2.82% x 1/12)		¢	0	D	O	U	U	v	0	v	•	142		
	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	Û	0	0	o	0	0
	c Dismanticment		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	
	a T + 10 B ble Bernman (1 1 + 8)				0	0	0	0	0	0	0	0	612	1,224	1,836
	 9 Iotal System Recoverable Expenses (Lines 7 + 6) Because his Costs Allocated to Engrate 		0	0	0	0	0	0	0	Q	a	0	612	1,224	1,836
	 Recoverable Costs Allocated to Encagy Recoverable Costs Allocated to Demand 		0	-	0	0	0	0	e	0	Ð	0	0	0	0
	 Recoverable Costs A hocatell in Delitabil 		•	•											
	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
	3 Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0		
	14 Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	50	\$0	\$0	<u>\$0</u>	50	\$0	\$595	\$1,179	31,774

Notes:

65

(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

Form 42 - 8E Page 16 of 17 1

F

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

Form 42 - 81 Page 17 of 1

End of

î

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)

99

		Beginning o	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Period Total
Line	Description	Period Amou	Jan-99	Feb-99	Mar-99	Арт-99	May-99	Jun-99	Jul-99	Aug-99	Scp-99	001-77	1101-33	Decity	1041
	Investments												**		
	a. Expenditures/Additions		\$0	S 0	\$0	\$0	\$0	\$0	\$0	50	30	50	3U	30	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	U	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	Q	U	U	U	U	
	2 Plant-in-Service/Depreciation Base	\$0	\$ 0	S 0	\$ 0	\$ 0	\$0	S 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	(118,352)	
	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)	\$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	41,638,263	
	7 Return on Average Net Investment										_				\$20C 133
	a. Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	306,173	\$306,173
	b. Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	Ū	U	0	97,850	97,850
	8 Investment Expenses											_			
	a. Depreciation		0	0	0	0	0	0	0	0	0	0	0	118,352	118,332
	b. Amortization		0	0	0	0	0	0	0	0	0		0		0
	c. Dismantlement		0	0	0	0	0	0	0	0	U		0		0
	d. Property Taxes		0	0	0	0	0	0	0	0	0		0		U A
	e. Other		0	0	0	0	0	0	0	0	0	0	0	<u> </u>	0
	9 Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	c	0	o	522,375	522,375
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	C	0	0	522,375	522,375
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	C	• •	C) 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 Finergy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0) 0	c	0 \$03,097	503, 09 7
	13 Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0) 0	(00	0
	14 Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4) S O	50	0 \$503,097	\$503,097
											_	-			

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